

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the matter of:)
)
THE ELECTRONIC APPLICATION OF)
COLUMBIA GAS OF KENTUCKY, INC. FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF)
DEPRECIATION STUDY; APPROVAL OF TARIFF)
REVISIONS; ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY; AND)
OTHER RELIEF)
)

Case No. 2021-00183

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSES TO COMMISSION STAFF'S INITIAL REQUEST FOR
INFORMATION**

COMMONWEALTH OF KENTUCKY

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OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF KIMRA COLE

COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

Kimra Cole, President of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Kimra Cole
Kimra Cole

The foregoing Verification was signed, acknowledged and sworn to before me this 20th day of May, 2021, by Kimra Cole.

Emelyn Long Deen

Notary Commission No. 600778

Commission expiration: 05/15/2022

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OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF JUDY COOPER

COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

Judy Cooper, Director of Regulatory Affairs of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Judy Cooper (handwritten signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 20 day of May, 2021, by Judy Cooper.

Evelyn Long Dunn (handwritten signature)

Notary Commission No. 600778

Commission expiration: 05/15/2022

COMMONWEALTH OF KENTUCKY

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Case No. 2021-00183

VERIFICATION OF DAVID ROY

COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

David Roy, Vice President of Operations and Construction of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

David Roy (signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 21st day of May, 2021, by David Roy.

Evelyn Lopez Dunn (signature)

Notary Commission No. 600778

Commission expiration: 05-15-2022

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OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF CHUN-YI LAI

STATE OF OHIO)
COUNTY OF FRANKLIN)

Chun-Yi Lai, Financial Planning Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

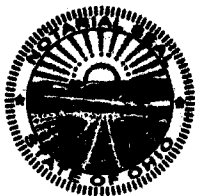
Handwritten signature of Chun-Yi Lai over a horizontal line, with the printed name 'Chun-Yi Lai' below it.

The foregoing Verification was signed, acknowledged and sworn to before me this 20th day of May, 2021, by Chun-Yi Lai.

Handwritten signature of the Notary Public over a horizontal line.

Notary Commission No. N/A

Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

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REVISIONS; ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY; AND)
OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF JEFFERY GORE

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

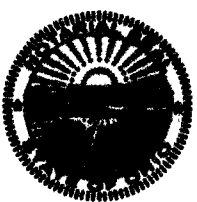
Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of certain response to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

[Handwritten signature of Jeffery Gore]
Jeffery Gore

The foregoing Verification was signed, acknowledged and sworn to before me this 19th day of May, 2021, by Jeffery Gore.

[Handwritten signature of Notary Public]

Notary Commission No. N/A
Commission expiration: N/A



John R. Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

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Case No. 2021-00183

VERIFICATION OF JENNIFER HARDING

STATE OF OHIO)
COUNTY OF FRANKLIN)

Jennifer Harding, Director, Income Tax Operations for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

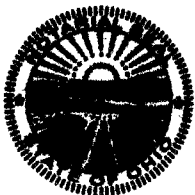
Jennifer Harding (Signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 19th day of May, 2021, by Jennifer Harding.

(Signature)

Notary Commission No. NA

Commission expiration: NA



John R. Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

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Case No. 2021-00183

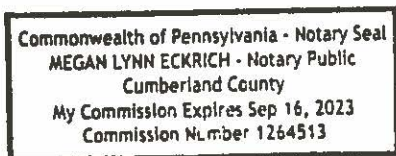
VERIFICATION OF JOHN SPANOS

STATE OF PENNSYLVANIA)
COUNTY OF CUMBERLAND)

John Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

John J. Spanos
John Spanos

The foregoing Verification was signed, acknowledged and sworn to before me this 17th day of May, 2021, by John Spanos.



Megan Lynn Eckrich
Notary Commission No. 1264513
Commission expiration: Sep. 16, 2023

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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COLUMBIA GAS OF KENTUCKY, INC. FOR AN)
ADJUSTMENT OF RATES; APPROVAL OF)
DEPRECIATION STUDY; APPROVAL OF TARIFF)
REVISIONS; ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY; AND)
OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF JUDITH SIEGLER

STATE OF INDIANA)
COUNTY OF LAKE)

Judith Siegler, Lead Regulatory Studies Analyst for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Judith Siegler (handwritten signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 7 day of June, 2021, by Judith Siegler.



Samantha M. Gonzalez (handwritten signature)
Notary Commission No. 0719675
Commission expiration: April 9, 2027

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
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COLUMBIA GAS OF KENTUCKY, INC. FOR AN)
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REVISIONS; ISSUANCE OF A CERTIFICATE OF)
PUBLIC CONVENIENCE AND NECESSITY; AND)
OTHER RELIEF)

Case No. 2021-00183

VERIFICATION OF SUSAN TAYLOR

STATE OF OHIO)
COUNTY OF FRANKLIN)

Susan Taylor, Director of Financial Planning for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Susan Taylor (handwritten signature)
Susan Taylor

The foregoing Verification was signed, acknowledged and sworn to before me this 7th day of June, 2021, by Susan Taylor.

(Handwritten signature of notary)



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. N/A

Commission expiration: N/A

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
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THE ELECTRONIC APPLICATION OF COLUMBIA)
GAS OF KENTUCKY, INC. FOR AN ADJUSTMENT)
OF RATES; APPROVAL OF DEPRECIATION)
STUDY; APPROVAL OF TARIFF REVISIONS;)
ISSUANCE OF A CERTIFICATE OF PUBLIC)
CONVENIENCE AND NECESSITY; AND OTHER)
RELIEF)
)

Case No. 2021-00183

VERIFICATION OF VINCENT REA

STATE OF NORTH CAROLINA)
)
COUNTY OF MOORE)

Vincent Rea, Managing Director of Regulatory Finance Associates, LLC, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of certain responses to Commission Staff's Request for Information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

[Handwritten signature of Vincent Rea]
Vincent Rea

The foregoing Verification was signed, acknowledged and sworn to before me this 17 day of May, 2021, by Vincent Rea.

STEPHEN W SIKES
Notary Public, North Carolina
Moore County
My Commission Expires
October 21, 2023

[Handwritten signature of Stephen W Sikes]

Notary Commission No.

Commission expiration:
10-21-23

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

1. Provide the following expense account data:
 - a. Schedules, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show percentage of increase or decrease of each year over the prior year.
 - b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by the utility since its last general rate case for the purpose of minimizing costs, or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

Response:

- a. Please see KY PSC Case No. 2021-00183, Staff 1-1, Attachment A.
- b. Please see the Prepared Direct Testimony of Susan Taylor, Prepared Direct Testimony of Michael Rozsa, and CKY's response to KY PSC Case No. 2021-00183,

Staff 1-34. Also, in 2018, NiSource undertook a review of its Corporate Services Company - Finance and Information Technology functions. Specifically, value was identified by improving transparency and access to financial information, streamlining and standardizing financial processes and reporting, establishing financial thresholds to sharpen focus on expenses. Additional efficiencies were also gained in IT by renegotiating network contracting, optimizing infrastructure, and streamlining structure. These efforts facilitated greater administrative efficiency for Columbia, as the Company was allocated savings of \$713,000.

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Comparison of Operating Expense Account Balance
With Those of Each Three Preceding Calendar Years and the Base Period

Line No.	FERC Acct	Description	Reporting Years				Comparisons		
			2018	2019	2020	Base Period TME 08/31/2021	% Change 2019 vs 2018	% Change 2020 vs 2019	% Change Base vs 2020
1		<u>Depreciation</u>							
2	403 - 405	Depreciation and Amortization	12,807,797	13,883,939	15,169,708	16,051,491	8.40%	9.26%	5.81%
3		<u>Other Taxes</u>							
4	408	Taxes Other Than Income - Property	4,280,289	4,759,375	5,876,994	6,313,694	11.19%	23.48%	7.43%
5	408	Taxes Other Than Income - Payroll	769,851	913,535	870,094	1,082,331	18.66%	-4.76%	24.39%
6	408	Taxes Other Than Income - Other	11	74,676	2,505	3,000	678772.73%	-96.65%	19.76%
7		Total Other Taxes	5,050,151	5,747,586	6,749,593	7,399,025	13.81%	17.43%	9.62%
8		<u>Liquefied Petroleum Gas - Operation</u>							
9	717	Liquefied Petroleum Gas Expense	0	0	0	0	0.00%	0.00%	0.00%
10	723	Fuel for Liquefied Petroleum Gas Process	0	0	0	0	0.00%	0.00%	0.00%
11	728	Liquefied Petroleum Gas	0	0	0	0	0.00%	0.00%	0.00%
12	736	Rents	0	0	0	0	0.00%	0.00%	0.00%
13		Total Liquefied Petroleum Gas - Operation	0	0	0	0	0.00%	0.00%	0.00%
14		<u>Liquefied Petroleum Gas - Maintenance</u>							
15	741	Structures and Improvements	0	0	0	0	0.00%	0.00%	0.00%
16	742	Production Equipment	0	0	0	0	0.00%	0.00%	0.00%
17		Total Liquefied Petroleum Gas - Maintenance	0	0	0	0	0.00%	0.00%	0.00%
18		<u>Other Gas Supply Expenses</u>							
19	801	Natural Gas Field Line Purchases	378,789	330,451	255,442	147,168	-12.76%	-22.70%	-42.39%
20	803	Natural Gas Transmission Line Purchases	57,180,892	39,685,031	28,030,907	29,054,530	-30.60%	-29.37%	3.65%
21	804	Natural Gas City Gate Purchases	922,747	1,020,440	2,118,330	3,053,718	10.59%	107.59%	44.16%
22	805	Other Gas Purchases	1,508,088	3,182,704	3,221,280	3,333,970	111.04%	1.21%	3.50%
23	806	Exchange Gas	(2,651,493)	2,092,027	(1,284,648)	(3,037,056)	-178.90%	-161.41%	136.41%
24	807	Other Purchased Gas Expense	293,805	310,131	356,871	431,126	5.56%	15.07%	20.81%
25	808.1	Gas Withdrawn from Storage	34,632,692	29,776,526	21,521,992	24,463,904	-14.02%	-27.72%	13.67%
26	808.2	Less: Gas Delivered to Storage	(36,367,169)	(29,704,758)	(16,881,945)	(6,872,952)	-18.32%	-43.17%	-59.29%
27	812	Gas used for Other Utility Operations	(112,917)	(106,431)	(72,367)	(91,181)	-5.74%	-32.01%	26.00%
28	813	Exchange Fees	0	0	0	0	0.00%	0.00%	0.00%
29		Total Other Gas Supply Expenses	55,785,434	46,586,121	37,265,862	50,483,226	-16.49%	-20.01%	35.47%

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Comparison of Operating Expense Account Balance
With Those of Each Three Preceding Calendar Years and the Base Period

Line No.	FERC Acct	Description	Reporting Years				Comparisons		
			2018	2019	2020	Base Period TME 08/31/2021	% Change 2019 vs 2018	% Change 2020 vs 2019	% Change Base vs 2020
30		<u>Transmission Expenses - Operation</u>							
31	850	Operation Supervision and Engineering	87	0	0	0	-100.00%	0.00%	0.00%
32	852	Distribution Load Dispatching	716	1,722	993	1,010	140.50%	-42.33%	1.71%
33		Total Transmission Expenses	803	1,722	993	1,010	114.45%	-42.33%	1.71%
34		<u>Distribution Expenses - Operation</u>							
35	870	Operation Supervision and Engineering	1,155,313	2,204,139	1,359,550	1,432,508	90.78%	-38.32%	5.37%
36	871	Distribution Load Dispatching	38,793	91,997	104,578	139,941	137.15%	13.68%	33.81%
37	874	Mains and Services Expenses	5,577,840	7,294,752	7,147,221	7,866,952	30.78%	-2.02%	10.07%
38	875	Meas. and Reg. Station Expenses - General	295,508	308,382	315,518	375,806	4.36%	2.31%	19.11%
39	876	Meas. and Reg. Station Expenses - Industrial	68,484	73,391	89,947	90,244	7.17%	22.56%	0.33%
40	878	Meter and House Regulator Expenses	1,580,454	1,693,041	1,396,125	1,544,237	7.12%	-17.54%	10.61%
41	879	Customer Installations Expenses	2,380,780	3,316,615	3,021,193	3,373,885	39.31%	-8.91%	11.67%
42	880	Other Expenses	1,656,490	1,407,800	1,181,596	1,352,933	-15.01%	-16.07%	14.50%
43	881	Rents	116,783	32,051	16,382	38,576	-72.56%	-48.89%	135.48%
44		Total Distribution Expenses - Operation	12,870,445	16,422,168	14,632,110	16,215,082	27.60%	-10.90%	10.82%
45		<u>Distribution Expenses - Maintenance</u>							
46	885	Maintenance Supervision and Engineering	82,346	75,632	79,710	87,089	-8.15%	5.39%	9.26%
47	886	Maintenance of Structures and Improvements	243,247	242,948	155,193	200,524	-0.12%	-36.12%	29.21%
48	887	Maintenance of Mains	2,604,173	2,877,872	2,617,807	2,898,808	10.51%	-9.04%	10.73%
49	889	Meas. and Reg. Station Expenses - General	643,070	493,219	787,514	920,545	-23.30%	59.67%	16.89%
50	890	Meas. and Reg. Station Expenses - Industrial	95,776	112,910	95,103	112,008	17.89%	-15.77%	17.78%
51	892	Maintenance of Services	708,708	618,924	750,319	769,785	-12.67%	21.23%	2.59%
52	893	Maintenance of Meters and House Regulators	211,298	142,090	127,680	124,304	-32.75%	-10.14%	-2.64%
53	894	Maintenance of Other Equipment	375,932	340,726	353,166	413,085	-9.36%	3.65%	16.97%
54		Total Distribution Expenses - Maintenance	4,964,550	4,904,321	4,966,492	5,526,147	-1.21%	1.27%	11.27%
1		<u>Customer Accounts Expenses - Operation</u>							
2	901	Supervision	0	0	0	11	0.00%	0.00%	0.00%
3	902	Meter Reading Expense	296,284	260,915	243,591	263,862	-11.94%	-6.64%	8.32%
4	903	Customer Records and Collection Expenses	2,938,783	3,084,384	2,457,277	2,299,905	4.95%	-20.33%	-6.40%
5	904	Uncollectible Accounts	1,724,738	866,370	3,065,474	2,738,227	-49.77%	253.83%	-10.68%
6	905	Miscellaneous Customer Accounts Expenses	12,208	10,471	9,833	10,418	-14.23%	-6.09%	5.95%
7		Total Customer Accounts Expenses - Operation	4,972,013	4,222,140	5,776,175	5,312,423	-15.08%	36.81%	-8.03%

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
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			2018	2019	2020	Base Period TME 08/31/2021	% Change 2019 vs 2018	% Change 2020 vs 2019	% Change Base vs 2020
8		<u>Customer Service & Information - Operation</u>							
9	907	Supervision	0	0	0	0	0.00%	0.00%	
10	908	Customer Assistance Expenses	793,845	247,324	77,001	741,122	-68.84%	-68.87%	
11	909	Informational and Instructional Expenses	26,928	50,612	31,190	22,110	87.95%	-38.37%	
12	910	Miscellaneous Cust. Service and Inf. Expenses	249,430	200,207	267,292	309,200	-19.73%	33.51%	
13		Total Customer Service & Information - Operation	1,070,203	498,143	375,483	1,072,432	-53.45%	-24.62%	
14		<u>Sales Expenses</u>							
15	911	Supervision	8,703	11,361	6,589	0	30.54%	-42.00%	
16	912	Demonstration and Selling Expenses	51,552	40,813	5,543	6,890	-20.83%	-86.42%	
17	913	Advertising Expenses	88,051	122,404	24,988	38,264	39.01%	-79.59%	
18	916	Miscellaneous Sales Expenses	0	0	0	0	0.00%	0.00%	
19		Total Sales Expenses	148,306	174,578	37,120	45,154	17.71%	-78.74%	
20		<u>Administrative and General Salaries - Operation</u>							
21	920	Administrative and General Salaries	5,879,739	6,798,818	8,337,825	10,573,508	15.63%	22.64%	
22	921	Office Supplies and Expenses	1,122,758	1,531,527	1,381,929	1,296,195	36.41%	-9.77%	
23	922	Less: Administrative Expenses Transferred	0	0	0	0	0.00%	0.00%	
24	923	Outside Service Employed	6,276,636	5,949,145	6,485,350	7,424,622	-5.22%	9.01%	
25	924	Property Insurance	18,666	41,139	39,517	45,623	120.40%	-3.94%	
26	925	Injuries and Damages	1,025,415	1,504,073	2,041,739	2,315,606	46.68%	35.75%	
27	926	Employee Pensions and Benefits	3,641,953	4,962,155	3,894,834	4,006,532	36.25%	-21.51%	
28	927	Franchise Requirements	0	0	0	0	0.00%	0.00%	
29	928	Regulatory Commission Expenses	498,919	342,371	274,180	253,005	-31.38%	-19.92%	
30	929	Less: Duplicate Charges	0	0	0	0	0.00%	0.00%	
31	930.1	General Advertising Expenses	12,540	1,051	17,192	24,308	-91.62%	1535.78%	
32	930.2	Miscellaneous General Expenses	24,984	71,644	48,289	30,432	186.76%	-32.60%	
33	931	Rents	776,213	964,769	842,492	888,731	24.29%	-12.67%	
34		Total Administrative and General Salaries - Operation	19,277,823	22,166,692	23,363,347	26,858,562	14.99%	5.40%	
					0				
35		<u>Administrative and General Salaries - Maintenance</u>							
36	932	Maintenance of General Plant	811,119	864,373	785,958	934,325	6.57%	-9.07%	
37	935	Maintenance of General Plant	0	0	0	0	0.00%	0.00%	
37		Total Administrative and General Salaries - Maintenance	811,119	864,373	785,958	934,325	6.57%	-9.07%	
38		Total Operation Expenses	117,758,644	115,471,783	109,122,841	129,898,878	-1.94%	-5.50%	

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

2. Provide, in the format provided in Schedule A, schedules showing a comparison of the balance in the revenue accounts for each month of the base period to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in the utility's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the amounts.

Response: Please see KY PSC Case No. 2021-00183, Staff 1-2, Schedule A to this response for the revenue account balances for the twelve months ending August 2020 and August 2021.

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 480 Residential Sales Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	2,954	3,320	4,612	9,543	13,474	13,569	11,711	7,813	4,854	3,747	3,185	3,141	81,924
Previous 12 Months	2,330	2,927	5,886	11,042	12,818	12,058	9,180	5,659	5,082	3,473	2,961	2,903	76,319
Increase	624	393	-	-	656	1,511	2,531	2,154	-	275	224	238	5,606
(Decrease)	-	-	(1,274)	(1,499)	-	-	-	-	(228)	-	-	-	-

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 481.1 Commercial Sales Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	1,197	1,357	1,794	3,892	5,370	5,623	4,809	2,836	2,007	1,628	1,472	1,407	33,391
Previous 12 Months	1,101	1,347	2,525	4,519	5,116	4,969	3,684	2,130	1,731	1,321	1,199	1,177	30,818
Increase	96	10	-	-	254	654	1,126	705	276	307	273	230	2,573
(Decrease)	-	-	(731)	(627)	-	-	-	-	-	-	-	-	-

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 481.2 Industrial Sales Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	39	52	105	188	282	261	196	71	72	49	43	55	1,413
Previous 12 Months	52	57	166	272	360	282	209	71	61	44	34	48	1,655
Increase	-	-	-	-	-	-	-	1	11	5	10	7	-
(Decrease)	(13)	(5)	(61)	(84)	(78)	(20)	(13)	-	-	-	-	-	(242)

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 483 Public Utilities	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	3	3	3	5	11	11	12	5	5	4	3	4	69
Previous 12 Months	5	3	4	7	8	12	9	7	9	(1)	4	5	73
Increase	-	-	-	-	3	-	2	-	-	5	-	-	-
(Decrease)	(2)	(0)	(1)	(2)	-	(1)	-	(2)	(4)	-	(1)	(1)	(4)

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 487 Forfeited Discounts	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	0	(0)	0	23	50	82	74	51	36	35	21	19	391
Previous 12 Months	21	21	20	37	68	74	30	(0)	0	(0)	(0)	-	271
Increase	-	-	-	-	-	7	45	51	36	35	21	19	120
(Decrease)	(21)	(21)	(20)	(15)	(18)	-	-	-	-	-	-	-	-

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 488 Misc. Service Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	16	(5)	3	29	(2)	4	7	10	8	12	5	11	98
Previous 12 Months	(71)	92	27	7	10	11	7	4	2	(0)	1	1	91
Increase	87	-	-	22	-	-	0	6	5	12	4	10	7
(Decrease)	-	(97)	(23)	-	(12)	(7)	-	-	-	-	-	-	-

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 495 Other Gas Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	72	143	99	67	334	549	48	31	22	30	33	11	1,439
Previous 12 Months	192	424	58	69	107	30	14	62	16	111	102	7	1,193
Increase	-	-	40	-	227	519	34	-	6	-	-	4	246
(Decrease)	(120)	(281)	-	(2)	-	-	-	(31)	-	(81)	(69)	-	-

Columbia Gas of Kentucky, Inc. Case No. 2021-00183													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 495 Unbilled Gas Revenue	Sep-20 / Sep-19	Oct-20 / Oct-19	Nov-20 / Nov-19	Dec-20 / Dec-19	Jan-21 / Jan- 20	Feb-21 / Feb-20	Mar-21 / Mar-20	Apr-21 / Apr-20	May-21 / May-20	Jun-21 / Jun- 20	Jul-21 / Jul- 20	Aug-21 / Aug-20	Total
Most Recent 12 Months	193	1,357	3,767	3,051	172	(1,576)	-	-	-	-	-	-	6,964
Previous 12 Months	(20)	1,343	3,990	967	29	(983)	(2,142)	(762)	(1,611)	(652)	(3)	55	210
Increase	213	14	-	2,085	142	-	2,142	762	1,611	652	3	-	6,754
(Decrease)	-	-	(222)	-	-	(593)	-	-	-	-	-	(55)	-

PSC approved non-base rates:

		<u>Sep-19</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>
Research & Development - All Rate Sch	\$/Mcf	0.0124	0.0124	0.0124	0.0124	0.0124	0.0124	0.0125	0.0125	0.0125	0.0125	0.0125	0.0125
Energy Assistance Program GSR, GTR	\$/Mcf	0.0541	0.0541	0.0541	0.0541	0.0541	0.0541	0.0582	0.0582	0.0582	0.0582	0.0000	0.0000
TCJA factor GSR, GTR	\$/Mcf	(0.2829)	(0.2829)	(0.2829)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)
TCJA factor GSO, GTO	\$/Mcf	(0.1155)	(0.1155)	(0.1155)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)
TCJA factor IS	\$/Mcf	(0.0298)	(0.0298)	(0.0298)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)
TCJA factor IUS	\$/Mcf	(0.1703)	(0.1703)	(0.1703)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)
TCJA factor DS, SAS	\$/Mcf	(0.0298)	(0.0298)	(0.0298)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)
TCJA factor GDS	\$/Mcf	(0.1155)	(0.1155)	(0.1155)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)
Gas Cost Uncollectible Rider GSR, GSO, IS, IUS	\$/Mcf	(0.0218)	(0.0218)	(0.0218)	0.0274	0.0274	0.0274	0.0202	0.0202	0.0202	0.0172	0.0172	0.0172
Gas Cost Uncoll Rider ACA - GSR, GSO, IS, IUS	\$/Mcf	0.0023	0.0023	0.0023	0.0002	0.0002	0.0002	0.0005	0.0005	0.0005	(0.0055)	(0.0055)	(0.0055)
Gas Cost Recovery GSR, GSO, IS, IUS	\$/Mcf	3.6753	3.6753	3.6753	4.3529	4.3529	4.3529	3.5082	3.5082	3.5082	3.1763	3.1763	3.1763
Gas Cost Recovery ACA - GSR, GSO, IS, IUS	\$/Mcf	0.2305	0.2305	0.2305	0.0975	0.0975	0.0975	(0.0950)	(0.0950)	(0.0950)	(0.2100)	(0.2100)	(0.2100)
Choice ACA - GSR, GSO, IS, IUS	\$/Mcf	0.4098	0.4098	0.4098	0.3392	0.3392	0.3392	0.0454	0.0454	0.0454	(0.2534)	(0.2534)	(0.2534)
Choice Uncoll Rider ACA - GTR, GTO	\$/Mcf	0.0023	0.0023	0.0023	0.0002	0.0002	0.0002	0.0005	0.0005	0.0005	(0.0055)	(0.0055)	(0.0055)
Energy Assistance Program GSR, GTR	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30
Energy Efficiency Conservation GSR, GTR	\$/Bill	0.21	0.21	0.21	0.21	0.21	0.46	0.46	0.46	0.46	0.46	0.46	0.46
SMRP - Rate GSR, GTR	\$/Bill	3.32	3.32	3.32	3.32	5.16	5.16	5.16	5.16	5.16	5.46	5.46	5.46
SMRP - Rate GSO, GTO, GDS	\$/Bill	12.40	12.40	12.40	12.40	19.38	19.38	19.38	19.38	19.38	20.51	20.51	20.51
SMRP - Rate IUS, IUDES	\$/Bill	103.34	103.34	103.34	103.34	161.50	161.50	161.50	161.50	161.50	170.96	170.96	170.96
SMRP - Rate IS, DS, SAS	\$/Bill	649.39	649.39	649.39	649.39	1,014.94	1,014.94	1,014.94	1,014.94	1,014.94	1,074.50	1,074.50	1,074.50

		<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>
Research & Development - All Rate Sch	\$/Mcf	0.0125	0.0125	0.0125	0.0125	0.0125	0.0125	0.0144	0.0144	0.0144	0.0144	0.0144	0.0144
Energy Assistance Program GSR, GTR	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GSR, GTR	\$/Mcf	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)	(0.2825)
TCJA factor GSO, GTO	\$/Mcf	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)
TCJA factor IS	\$/Mcf	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)
TCJA factor IUS	\$/Mcf	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)	(0.1160)
TCJA factor DS, SAS	\$/Mcf	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)	(0.0260)
TCJA factor GDS	\$/Mcf	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)	(0.1680)
Gas Cost Uncollectible Rider GSR, GSO, IS, IUS	\$/Mcf	0.0174	0.0174	0.0174	0.0299	0.0299	0.0299	0.0258	0.0258	0.0258	0.0258	0.0258	0.0258
Gas Cost Uncoll Rider ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.0062)	(0.0062)	(0.0062)	(0.0055)	(0.0055)	(0.0055)	(0.0054)	(0.0054)	(0.0054)	(0.0054)	(0.0054)	(0.0054)
Gas Cost Recovery GSR, GSO, IS, IUS	\$/Mcf	3.2020	3.2020	3.2020	4.5517	4.5517	4.5517	4.9444	4.9444	4.9444	4.9444	4.9444	4.9444
Gas Cost Recovery ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.2866)	(0.2866)	(0.2866)	(0.3223)	(0.3223)	(0.3223)	(0.5520)	(0.5520)	(0.5520)	(0.5520)	(0.5520)	(0.5520)
Choice ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.4311)	(0.4311)	(0.4311)	(0.4643)	(0.4643)	(0.4643)	(0.5780)	(0.5780)	(0.5780)	(0.5780)	(0.5780)	(0.5780)
Choice Uncoll Rider ACA - GTR, GTO	\$/Mcf	(0.0062)	(0.0062)	(0.0062)	(0.0055)	(0.0055)	(0.0055)	(0.0054)	(0.0054)	(0.0054)	(0.0054)	(0.0054)	(0.0054)
Energy Assistance Program GSR, GTR	\$/Bill	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Energy Efficiency Conservation GSR, GTR	\$/Bill	0.46	0.46	0.46	0.46	0.46	0.29	0.29	0.29	0.29	0.29	0.29	0.29
SMRP - Rate GSR, GTR	\$/Bill	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	6.63	6.63	6.63	6.63
SMRP - Rate GSO, GTO, GDS	\$/Bill	20.51	20.51	20.51	20.51	20.51	20.51	20.51	20.51	24.31	24.31	24.31	24.31
SMRP - Rate IUS, IUDES	\$/Bill	170.96	170.96	170.96	170.96	170.96	170.96	170.96	170.96	207.80	207.80	207.80	207.80
SMRP - Rate IS, DS, SAS	\$/Bill	1,074.50	1,074.50	1,074.50	1,074.50	1,074.50	1,074.50	1,074.50	1,074.50	1,221.21	1,221.21	1,221.21	1,221.21

Increase / (Decrease)		<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>
Research & Development - All Rate Sch	\$/Mcf	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0019	0.0019	0.0019	0.0019	0.0019	0.0019
Energy Assistance Program GSR, GTR	\$/Mcf	(0.0541)	(0.0541)	(0.0541)	(0.0541)	(0.0541)	(0.0541)	(0.0582)	(0.0582)	(0.0582)	(0.0582)	0.0000	0.0000
TCJA factor GSR, GTR	\$/Mcf	0.0004	0.0004	0.0004	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GSO, GTO	\$/Mcf	(0.0525)	(0.0525)	(0.0525)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IS	\$/Mcf	0.0038	0.0038	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IUS	\$/Mcf	0.0543	0.0543	0.0543	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor DS, SAS	\$/Mcf	0.0038	0.0038	0.0038	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GDS	\$/Mcf	(0.0525)	(0.0525)	(0.0525)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Gas Cost Uncollectible Rider GSR, GSO, IS, IUS	\$/Mcf	0.0392	0.0392	0.0392	0.0025	0.0025	0.0025	0.0056	0.0056	0.0056	0.0086	0.0086	0.0086
Gas Cost Uncoll Rider ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.0085)	(0.0085)	(0.0085)	(0.0057)	(0.0057)	(0.0057)	(0.0059)	(0.0059)	(0.0059)	0.0001	0.0001	0.0001
Gas Cost Recovery GSR, GSO, IS, IUS	\$/Mcf	(0.4733)	(0.4733)	(0.4733)	0.1988	0.1988	0.1988	1.4362	1.4362	1.4362	1.7681	1.7681	1.7681
Gas Cost Recovery ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.5171)	(0.5171)	(0.5171)	(0.4198)	(0.4198)	(0.4198)	(0.4570)	(0.4570)	(0.4570)	(0.3420)	(0.3420)	(0.3420)
Choice ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.8409)	(0.8409)	(0.8409)	(0.8035)	(0.8035)	(0.8035)	(0.6234)	(0.6234)	(0.6234)	(0.3246)	(0.3246)	(0.3246)
Choice Uncoll Rider ACA - GTR, GTO	\$/Mcf	(0.0085)	(0.0085)	(0.0085)	(0.0057)	(0.0057)	(0.0057)	(0.0059)	(0.0059)	(0.0059)	0.0001	0.0001	0.0001
Energy Assistance Program GSR, GTR	\$/Bill	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.00	0.00
Energy Efficiency Conservation GSR, GTR	\$/Bill	0.25	0.25	0.25	0.25	0.25	(0.17)	(0.17)	(0.17)	(0.17)	(0.17)	(0.17)	(0.17)
SMRP - Rate GSR, GTR	\$/Bill	2.14	2.14	2.14	2.14	0.30	0.30	0.30	0.30	1.47	1.17	1.17	1.17
SMRP - Rate GSO, GTO, GDS	\$/Bill	8.11	8.11	8.11	8.11	1.13	1.13	1.13	1.13	4.93	3.80	3.80	3.80
SMRP - Rate IUS, IUSD	\$/Bill	67.62	67.62	67.62	67.62	9.46	9.46	9.46	9.46	46.30	36.84	36.84	36.84
SMRP - Rate IS, DS, SAS	\$/Bill	425.11	425.11	425.11	425.11	59.56	59.56	59.56	59.56	206.27	146.71	146.71	146.71

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

3. As historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-3, Attachments A, B and C for the monthly income statements for March 2021, April 2021, and May 2021, respectively.

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended March 31, 2021

	Current Month	Change from Prior Month	Year-To- Date
Operating Revenues			
Gas Residential Sales	11,046,064.27	(2,523,094.49)	38,089,353.40
Gas Comm & Indust Revenues	4,728,474.75	(1,155,526.75)	16,264,360.84
Gas Sales for Resale	11,754.16	899.66	33,561.39
Gas Interdepartmental Sales	-	-	-
Gas Intercompany Transfers	-	-	-
Total Sales of Gas	15,786,293.18	(3,677,721.58)	54,387,275.63
Forfeited Discounts - Gas	99,382.64	17,809.29	230,559.06
Forfeited Discounts - Ele	-	-	-
Total Forfeited Discounts	99,382.64	17,809.29	230,559.06
Misc Service Revenues - Gas	8,980.15	4,926.46	10,694.35
Misc Service Revenues - Ele	-	-	-
Total Miscellaneous Service Revenues	8,980.15	4,926.46	10,694.35
Rev Transp Gas of Oth - Distr	2,117,111.34	(435,724.71)	7,477,616.23
Rent from Gas Property	2,852.00	(61.00)	8,556.00
Other Gas Revenues	(3,237,619.02)	(2,210,357.69)	(3,758,882.53)
Gas Provision of Rate Refunds	-	-	-
Total Other Operating Revenues	(1,009,292.89)	(2,623,407.65)	3,968,543.11
Total Operating Revenues	14,777,000.29	(6,301,129.23)	58,355,818.74
Operating Expenses			
Operation Expenses			
Manufac Gas Production - Oper	-	-	-
NG Production & Gather - Oper	-	-	-
Products Extraction - Oper	-	-	-
Other Gas Supply - Operations	5,153,283.32	(4,290,062.66)	24,005,375.66
Steam Power - Operations	-	-	-
Hydraulic Power - Operations	-	-	-
Other Power - Operations	-	-	-
Other Power Supply - Oper	-	-	-
NG Stor, Term & Proc - Oper	-	-	-
Transmission Exp - Oper	189.62	50.89	336.75
Regional Market Exp - Oper	-	-	-
Distribution Exp - Oper	1,153,021.94	43,306.18	3,444,328.62
Customer Accounts - Oper	(309,403.47)	(102,674.09)	67,276.37
Cust Serv & Info Exp - Oper	32,506.01	(4,897.44)	101,987.21
Sales Expenses - Oper	(150.87)	(53.96)	1,153.10
Admin & General Exp - Oper	2,231,674.70	275,978.28	5,985,754.29
Total Operation Expenses	8,261,121.25	(4,078,352.80)	33,606,212.00
Maintenance Expenses			
Production Expenses - Maint	-	-	-
NG Stor, Term & Proc - Maint	-	-	-
Transmission Exp - Maint	-	-	-
Distribution Exp - Maint	507,656.83	213,881.92	1,195,509.06
Maintenance Gen and Admin	94,160.97	(676.00)	285,819.18
Total Maintenance Expenses	601,817.80	213,205.92	1,481,328.24
Depreciation Expense	1,200,261.28	4,468.30	3,586,204.53
Depreciation Expense for AROs	-	-	-
Amort & Deplet of Util Plant	140,355.38	(5,367.37)	424,666.44
Amort of Gas Plant Acq Adj	-	-	-
Amort of Conversion Exp	-	-	-
Reg Debits	-	-	-
Reg Credits	-	-	-

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended March 31, 2021

	Current Month	Change from Prior Month	Year-To- Date
Other Taxes FERC	659,238.26	131,797.96	1,830,252.92
Income Taxes - State	134,379.00	124,931.00	126,283.00
Income Taxes - Federal	602,386.00	(194,765.00)	2,574,040.00
Total Utilities Current Fed State	736,765.00	(69,834.00)	2,700,323.00
Deferred Income Taxes	440,922.00	(451,131.00)	2,570,135.00
Prov Deferred Inc Tax - Cr	(397,036.00)	(101,153.00)	(1,560,315.00)
Investment Tax Credit Adj	(2,037.00)	-	(6,111.00)
Gain from Disposition of Plant	-	-	-
Loss from Disposition of Plant	-	-	-
Accretion Expenses	-	-	-
Total Operating Expenses	11,641,407.97	(4,356,365.99)	44,632,696.13
Net Utility Operating Income(Loss)	3,135,592.32	(1,944,763.24)	13,723,122.61
Other Income & Deductions			
Total Other Income (Deductions)	74,843.77	(24,253.13)	437,144.00
Interest LT Debt	-	-	-
Amort of Debt Disc & Exp	-	-	-
Amort of Loss on Reacq Debt	-	-	-
Amort of Prem on Debt - Cr	-	-	-
Interest Exp Affiliate	652,401.04	62,306.37	1,897,603.13
Other Interest Expense	207.43	2,438.40	(12,427.64)
AFUDIC PISCC	(14,472.92)	(5,715.87)	(34,826.57)
Total Interest Charges	638,135.55	59,028.90	1,850,348.92
Income Before Extraordinary Items	2,572,300.54	(2,028,045.27)	12,309,917.69
Extraordinary Income	-	-	-
Extraordinary Deductions	-	-	-
Net Extraordinary Items	-	-	-
Extraordinary Taxes	-	-	-
Deferred Extraordinary Taxes	-	-	-
Income Taxes - Federal & Other	-	-	-
Total Extraordinary Items	-	-	-
Net Income	2,572,300.54	(2,028,045.27)	12,309,917.69

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended April 30, 2021

	Current Month	Change from Prior Month	Year-To- Date
Operating Revenues			
Gas Residential Sales	6,680,150.02	(4,365,914.25)	44,769,503.42
Gas Comm & Indust Revenues	2,776,266.69	(1,952,208.06)	19,040,627.53
Gas Sales for Resale	7,336.76	(4,417.40)	40,898.15
Gas Interdepartmental Sales	-	-	-
Gas Intercompany Transfers	-	-	-
Total Sales of Gas	9,463,753.47	(6,322,539.71)	63,851,029.10
Forfeited Discounts - Gas	58,204.02	(41,178.62)	288,763.08
Forfeited Discounts - Ele	-	-	-
Total Forfeited Discounts	58,204.02	(41,178.62)	288,763.08
Misc Service Revenues - Gas	11,867.70	2,887.55	22,562.05
Misc Service Revenues - Ele	-	-	-
Total Miscellaneous Service Revenues	11,867.70	2,887.55	22,562.05
Rev Transp Gas of Oth - Distr	1,638,991.92	(478,119.42)	9,116,608.15
Rent from Gas Property	2,852.00	-	11,408.00
Other Gas Revenues	(1,405,340.81)	1,832,278.21	(5,164,223.34)
Gas Provision of Rate Refunds	-	-	-
Total Other Operating Revenues	306,574.83	1,315,867.72	4,275,117.94
Total Operating Revenues	9,770,328.30	(5,006,671.99)	68,126,147.04
Operating Expenses			
Operation Expenses			
Manufac Gas Production - Oper	-	-	-
NG Production & Gather - Oper	-	-	-
Products Extraction - Oper	-	-	-
Other Gas Supply - Operations	2,958,604.30	(2,194,679.02)	26,963,979.96
Steam Power - Operations	-	-	-
Hydraulic Power - Operations	-	-	-
Other Power - Operations	-	-	-
Other Power Supply - Oper	-	-	-
NG Stor, Term & Proc - Oper	-	-	-
Transmission Exp - Oper	3,804.73	3,615.11	4,141.48
Regional Market Exp - Oper	-	-	-
Distribution Exp - Oper	1,145,318.95	(7,702.99)	4,589,647.57
Customer Accounts - Oper	195,291.28	504,694.75	262,567.65
Cust Serv & Info Exp - Oper	37,260.64	4,754.63	139,247.85
Sales Expenses - Oper	2,160.48	2,311.35	3,313.58
Admin & General Exp - Oper	2,402,532.33	170,857.63	8,388,286.62
Total Operation Expenses	6,744,972.71	(1,516,148.54)	40,351,184.71
Maintenance Expenses			
Production Expenses - Maint	-	-	-
NG Stor, Term & Proc - Maint	-	-	-
Transmission Exp - Maint	-	-	-
Distribution Exp - Maint	358,215.33	(149,441.50)	1,553,724.39
Maintenance Gen and Admin	116,759.40	22,598.43	402,578.58
Total Maintenance Expenses	474,974.73	(126,843.07)	1,956,302.97
Depreciation Expense	1,208,691.16	8,429.88	4,794,895.69
Depreciation Expense for AROs	-	-	-

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended April 30, 2021

	Current Month	Change from Prior Month	Year-To- Date
Amort & Deplet of Util Plant	151,692.72	11,337.34	576,359.16
Amort of Gas Plant Acq Adj	-	-	-
Amort of Conversion Exp	-	-	-
Reg Debits	-	-	-
Reg Credits	-	-	-
Other Taxes FERC	394,029.65	(265,208.61)	2,224,282.57
Income Taxes - State	(20,344.00)	(154,723.00)	105,939.00
Income Taxes - Federal	6,101.00	(596,285.00)	2,580,141.00
Total Utilities Current Fed State	(14,243.00)	(751,008.00)	2,686,080.00
Deferred Income Taxes	322,772.00	(118,150.00)	2,892,907.00
Prov Deferred Inc Tax - Cr	(320,540.00)	76,496.00	(1,880,855.00)
Investment Tax Credit Adj	(2,037.00)	-	(8,148.00)
Gain from Disposition of Plant	-	-	-
Loss from Disposition of Plant	-	-	-
Accretion Expenses	-	-	-
Total Operating Expenses	8,960,312.97	(2,681,095.00)	53,593,009.10
Net Utility Operating Income(Loss)	810,015.33	(2,325,576.99)	14,533,137.94
Other Income & Deductions			
Total Other Income (Deductions)	46,913.86	(27,929.91)	484,057.86
Interest LT Debt	-	-	-
Amort of Debt Disc & Exp	-	-	-
Amort of Loss on Reacq Debt	-	-	-
Amort of Prem on Debt - Cr	-	-	-
Interest Exp Affiliate	630,578.92	(21,822.12)	2,528,182.05
Other Interest Expense	(8,389.03)	(8,596.46)	(20,816.67)
AFUDIC PISCC	(13,562.33)	910.59	(48,388.90)
Total Interest Charges	608,627.56	(29,507.99)	2,458,976.48
Income Before Extraordinary Items	248,301.63	(2,323,998.91)	12,558,219.32
Extraordinary Income	-	-	-
Extraordinary Deductions	-	-	-
Net Extraordinary Items	-	-	-
Extraordinary Taxes	-	-	-
Deferred Extraordinary Taxes	-	-	-
Income Taxes - Federal & Other	-	-	-
Total Extraordinary Items	-	-	-
Net Income	248,301.63	(2,323,998.91)	12,558,219.32

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended May 31, 2021

	Current Month	Change from Prior Month	Year-To- Date
Operating Revenues			
Gas Residential Sales	5,166,499.92	(1,513,650.10)	49,936,003.34
Gas Comm & Indust Revenues	2,251,446.81	(524,819.88)	21,292,074.34
Gas Sales for Resale	6,290.15	(1,046.61)	47,188.30
Gas Interdepartmental Sales	-	-	-
Gas Intercompany Transfers	-	-	-
Total Sales of Gas	7,424,236.88	(2,039,516.59)	71,275,265.98
Forfeited Discounts - Gas	37,687.25	(20,516.77)	326,450.33
Forfeited Discounts - Ele	-	-	-
Total Forfeited Discounts	37,687.25	(20,516.77)	326,450.33
Misc Service Revenues - Gas	15,659.18	3,791.48	38,221.23
Misc Service Revenues - Ele	-	-	-
Total Miscellaneous Service Revenues	15,659.18	3,791.48	38,221.23
Rev Transp Gas of Oth - Distr	1,490,170.03	(148,821.89)	10,606,778.18
Rent from Gas Property	2,852.00	-	14,260.00
Other Gas Revenues	(620,616.02)	784,724.79	(5,784,839.36)
Gas Provision of Rate Refunds	-	-	-
Total Other Operating Revenues	925,752.44	619,177.61	5,200,870.38
Total Operating Revenues	8,349,989.32	(1,420,338.98)	76,476,136.36
Operating Expenses			
Operation Expenses			
Manufac Gas Production - Oper	-	-	-
NG Production & Gather - Oper	-	-	-
Products Extraction - Oper	-	-	-
Other Gas Supply - Operations	2,133,761.66	(824,842.64)	29,097,741.62
Steam Power - Operations	-	-	-
Hydraulic Power - Operations	-	-	-
Other Power - Operations	-	-	-
Other Power Supply - Oper	-	-	-
NG Stor, Term & Proc - Oper	-	-	-
Transmission Exp - Oper	190.54	(3,614.19)	4,332.02
Regional Market Exp - Oper	-	-	-
Distribution Exp - Oper	1,092,867.94	(52,451.01)	5,682,515.51
Customer Accounts - Oper	295,615.39	100,324.11	558,183.04
Cust Serv & Info Exp - Oper	29,820.15	(7,440.49)	169,068.00
Sales Expenses - Oper	1,209.37	(951.11)	4,522.95
Admin & General Exp - Oper	1,491,810.95	(910,721.38)	9,880,097.57
Total Operation Expenses	5,045,276.00	(1,699,696.71)	45,396,460.71
Maintenance Expenses			
Production Expenses - Maint	-	-	-
NG Stor, Term & Proc - Maint	-	-	-
Transmission Exp - Maint	-	-	-
Distribution Exp - Maint	337,526.90	(20,688.43)	1,891,251.29
Maintenance Gen and Admin	199,090.93	82,331.53	601,669.51
Total Maintenance Expenses	536,617.83	61,643.10	2,492,920.80
Depreciation Expense	1,218,117.41	9,426.25	6,013,013.10
Depreciation Expense for AROs	-	-	-

Columbia Gas of Kentucky Inc
Income Statement-FERC
For the Month Ended May 31, 2021

	Current Month	Change from Prior Month	Year-To- Date
Amort & Deplet of Util Plant	152,587.85	895.13	728,947.01
Amort of Gas Plant Acq Adj	-	-	-
Amort of Conversion Exp	-	-	-
Reg Debits	-	-	-
Reg Credits	-	-	-
Other Taxes FERC	594,268.62	200,238.97	2,818,551.19
Income Taxes - State	(55,418.00)	(35,074.00)	50,521.00
Income Taxes - Federal	(132,720.00)	(138,821.00)	2,447,421.00
Total Utilities Current Fed State	(188,138.00)	(173,895.00)	2,497,942.00
Deferred Income Taxes	389,716.00	66,944.00	3,282,623.00
Prov Deferred Inc Tax - Cr	(219,921.00)	100,619.00	(2,100,776.00)
Investment Tax Credit Adj	(2,037.00)	-	(10,185.00)
Gain from Disposition of Plant	-	-	-
Loss from Disposition of Plant	-	-	-
Accretion Expenses	-	-	-
Total Operating Expenses	7,526,487.71	(1,433,825.26)	61,119,496.81
Net Utility Operating Income(Loss)	823,501.61	13,486.28	15,356,639.55
Other Income & Deductions			
Total Other Income (Deductions)	33,860.32	(13,053.54)	517,918.18
Interest LT Debt	-	-	-
Amort of Debt Disc & Exp	-	-	-
Amort of Loss on Reacq Debt	-	-	-
Amort of Prem on Debt - Cr	-	-	-
Interest Exp Affiliate	650,095.27	19,516.35	3,178,277.32
Other Interest Expense	(2,858.46)	5,530.57	(23,675.13)
AFUDIC PISCC	(6,116.08)	7,446.25	(54,504.98)
Total Interest Charges	641,120.73	32,493.17	3,100,097.21
Income Before Extraordinary Items	216,241.20	(32,060.43)	12,774,460.52
Extraordinary Income	-	-	-
Extraordinary Deductions	-	-	-
Net Extraordinary Items	-	-	-
Extraordinary Taxes	-	-	-
Deferred Extraordinary Taxes	-	-	-
Income Taxes - Federal & Other	-	-	-
Total Extraordinary Items	-	-	-
Net Income	216,241.20	(32,060.43)	12,774,460.52

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

4. Provide the utility's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

Response:

The cash account balances are as follows:

January 2020	\$872,277
February 2020	\$651,232
March 2020	\$418,616
April 2020	\$522,463
May 2020	\$429,990
June 2020	\$456,906
July 2020	\$370,250
August 2020	\$439,287
September 2020	\$379,872
October 2020	\$231,963
November 2020	\$579,308
December 2020	\$781,573
January 2021	\$774,949
February 2021	\$766,347
March 2021	\$891,823
April 2021	\$433,688
May 2021	\$257,366

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

5. Provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the base period:
- a. Plant in service (Account No. 101)
 - b. Plant purchased or sold (Account No. 102)
 - c. Property held for future use (Account No. 105)
 - d. Completed construction not classified (Account No. 106)
 - e. Construction work in progress (Account No. 107)
 - f. Depreciation reserve (Account No. 108)
 - g. Material and supplies (include all accounts and subaccounts)
 - h. Computation and development of minimum cash requirements
 - i. Balance in accounts payable applicable to amounts included in utility plant in service (If actual is indeterminable, provide a reasonable estimate.)
 - j. Balance in accounts payable applicable to amounts included in plant under construction (If actual is indeterminable, provide a reasonable estimate.)

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-5, Attachment A

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

6. Provide a detailed analysis of expenses for professional services during the 12 months preceding the base period, as shown in Schedule B, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e. voucher no., etc.) account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

Response:

KY PSC Case No. 2021-00183, Staff 1-6, Schedule B provides the information requested.

KY PSC Case No. 2021-00183, Staff 1-6, Attachment A provides the workpapers detailing the invoices included in Schedule B.

Columbia Gas of Kentucky
 Case No. 2021-00183
 Professional Services Expense Detail
 For The Twelve Months Ended August 31, 2020

<u>Co</u>	<u>Date</u>	<u>Account</u>	<u>Journal ID</u>	<u>Category</u>	<u>Cost Element</u>	<u>Amount</u>	<u>Vendor / Description</u>	<u>Vendor ID</u>	<u>Invoice</u>	<u>Description</u>	
CKY	201909	92300000	AP00312073	Other	3000 - Consulting Services	48.02	AECOM TECHNICAL SERVICES INC	2000112476	2000171745	Consulting	
CKY	201909	87400000	AP00310193	Other	3000 - Consulting Services	2,961.00	GROW WITH TREES COMPANY	2000113683	1908CG01	Consulting	
CKY	202008	87400000	AP00371807	Other	3000 - Consulting Services	1,776.58	GROW WITH TREES COMPANY	2000113683	2008CG01	Consulting	
CKY	202002	87400000	AP00342432	Other	3000 - Consulting Services	2,397.35	GROW WITH TREES COMPANY	2000113683	2002CG01	Consulting	
CKY	201911	87400000	AP00320770	Other	3000 - Consulting Services	7,835.57	GROW WITH TREES COMPANY	2000113683	1910N2	Consulting	
CKY	202005	87400000	AP00359723	Other	3000 - Consulting Services	11,223.32	GROW WITH TREES COMPANY	2000113683	2004CG01	Consulting	
CKY	201912	87400000	AP00330855	Other	3000 - Consulting Services	8,739.82	GROW WITH TREES COMPANY	2000113683	1910CG01	Consulting	
CKY	201910	87400000	AP00315757	Other	3000 - Consulting Services	2,961.00	GROW WITH TREES COMPANY	2000113683	1909CG01	Consulting	
CKY	202003	90300000	AP00347572	Other	3000 - Consulting Services	95.07	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	2210343	Consulting	
CKY	202001	90300000	AP00337709	Other	3000 - Consulting Services	60.26	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	2174505B	Consulting	
CKY	201912	87900000	AP00332979	Other	3000 - Consulting Services	606.32	KERAMIDA ENVIRONMENTAL INC	2000120204	187905055CQ16800	Consulting	
CKY	201911	Various	Various-Manual	Other	3000 - Consulting Services	84.14	Manual Journal Vouchers - Various	N/A	N/A	Consulting	
CKY	201912	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	13,196.63	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202001	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202003	92300000	CL_AUDITTR	Audit - Accounting	3003 - Auditing Services	4,282.60	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202005	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202008	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202004	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202006	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	201911	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	11,940.83	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	201910	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	11,940.83	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202002	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202007	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	201909	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	11,940.83	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202003	92300000	CL_AUDIT	Audit - Accounting	3003 - Auditing Services	12,163.33	Audit Fee - Controller's Letter	N/A	N/A	Auditing Services	
CKY	202008	92300000	AP00372963	Audit - Accounting	3003 - Auditing Services	367.00	DELOITTE & TOUCHE LLP	2000038449	8001323163	Auditing Services	
CKY	202003	92300000	AP00350669	Audit - Accounting	3003 - Auditing Services	1,764.00	DELOITTE & TOUCHE LLP	2000038449	8001087922	Auditing Services	
CKY	201909	92300000	AP00312727	Audit - Accounting	3003 - Auditing Services	969.00	DELOITTE & TOUCHE LLP	2000038449	8000767742	Auditing Services	
CKY	202003	92300000	AP00350669	Audit - Accounting	3003 - Auditing Services	859.00	DELOITTE & TOUCHE LLP	2000038449	8001087929	Auditing Services	
CKY	201912	92300000	AP00331503	Audit - Accounting	3003 - Auditing Services	1,615.00	DELOITTE & TOUCHE LLP	2000038449	8000924167	Auditing Services	
CKY	202006	92300000	AP00364011	Audit - Accounting	3003 - Auditing Services	334.00	DELOITTE & TOUCHE LLP	2000038449	8001247615	Auditing Services	
						195,304.81					

Schedule B

Columbia Gas of Kentucky
 Case No. 2021-00183

Analysis of Professional Services Expenses - Columbia Gas Of Kentucky
 For the 12 Months August 31, 2020

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal	-	-	-	-
2.	Engineering	-	-	-	-
3.	Accounting	-	156,516	-	156,516
4.	Other	-	-	38,788	38,788
5.	Total	-	156,516	38,788	195,305

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

7. Provide the following information. If any amounts were allocated, show a calculation of the factor used to allocate each amount:
- a. A detailed analysis of charges booked for the advertising expenditures during the 12 months preceding the base period. Include a complete breakdown of Account No. 913 - Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.
 - b. An analysis of Account No. 930 - Miscellaneous General Expenses for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.

- c. An analysis of Account No. 426 - Other Income Deductions of the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting the analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.

Response:

a) Please refer to KY PSC Case No. 2021-00183, Staff 1-7, Schedule C1

b) Please refer to KY PSC Case No. 2021-00183, Staff 1-7, Schedule C2, and Attachment C2a

c) Please refer to KY PSC Case No. 2021-00183, Staff 1-7, Schedule C3, and Attachment C3a

Schedule C1

Columbia Gas of Kentucky
Case No. 2021-00183

Analysis of Advertising Expenses
(Including Account 913)
For the 12 Months Ended August 31, 2020

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Consumer or Informational (e)	Rate Case (f)	Other (j)	Total (h)
1	Newspaper	-	-	-	26,717	-	-	26,717
2	Magazines and Other	-	-	-	-	-	-	-
3	Television	-	-	-	-	-	-	-
4	Radio	-	-	-	20	-	-	20
5	Direct Mail	4,510	-	-	6,709	-	-	11,219
6	Sales Aids	16,953	-	-	81	-	-	17,034
7	Provider Services Misclassified as Advertising	-	-	-	-	-	2,719	2,719
8	Internet Media	-	-	-	69,754	-	180	69,934
9	Other - Employee Recruiting / Service Awards	-	-	-	-	-	700	700
10	Miscellaneous - Manual Journals	-	-	-	-	-	2,449	2,449
11	Total	21,462	-	-	103,281	-	6,048	130,791
12	Amount Assigned to Kentucky Jurisdictional							

Schedule C2

Columbia Gas of Kentucky
Case No. 2021-00183

Analysis of Miscellaneous General Expenses
For the 12 Months Ended Aug 2020

Line No.	Item (a)	Amount (b)
1.	Advertising	2,456
2.	Dues and Memberships	50,428
3.	Dues and Membership - Industry	60,952
4.	Employee Expenses	760
5.	Materials Supplies and Postage	(1,106)
6.	Miscellaneous	20,252
7.	Miscellaneous - Training	12,532
8.	Rents and Leases	(88,336)
9	Total	57,939

Columbia Gas of Kentucky
Case No. 2021-00183

Analysis of Miscellaneous General Expenses

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201909	93020000	AP00310193	Miscellaneous	2004 - Freight Transp Postage Logist	9.95	NATIONAL FIRE PROTECTION ASSOCIATION	7563813Y	Miscellaneous
202003	93020000	AP00348814	Miscellaneous	2017 - Other Materials and Supplies	197.48	ORR SAFETY CORP	5044791	Miscellaneous
202003	93020000	AP00345661	Miscellaneous	2017 - Other Materials and Supplies	238.63	ORR SAFETY CORP	5026840	Miscellaneous
201911	93020000	AP00323069	Miscellaneous	2017 - Other Materials and Supplies	57.39	CONSOLIDATED PIPE AND SUPPLY	792811000000	Miscellaneous
202003	93020000	AP00345661	Miscellaneous	2017 - Other Materials and Supplies	32.90	ORR SAFETY CORP	5031255	Miscellaneous
202003	93020000	AP00345661	Miscellaneous	2017 - Other Materials and Supplies	1,909.02	ORR SAFETY CORP	5026840	Miscellaneous
202003	93020000	AP00348814	Miscellaneous	2017 - Other Materials and Supplies	1,227.06	ORR SAFETY CORP	5046315	Miscellaneous
202004	93020000	EXPEN52910	Miscellaneous	2017 - Other Materials and Supplies	166.97	Manual/Various	Various	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	2.00	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	26.65	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	2.00	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	26.65	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
202003	93020000	AP00348814	Miscellaneous	2017 - Other Materials and Supplies	153.38	ORR SAFETY CORP	5046315	Miscellaneous
202004	93020000	EXPEN52910	Miscellaneous	2017 - Other Materials and Supplies	72.76	Manual/Various	Various	Miscellaneous
202003	93020000	AP00345661	Miscellaneous	2017 - Other Materials and Supplies	4.12	ORR SAFETY CORP	5031255	Miscellaneous
202005	93020000	MISCRL	Miscellaneous	2017 - Other Materials and Supplies	113.35	Manual/Various	Various	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	2.00	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
201911	93020000	AP00323069	Miscellaneous	2017 - Other Materials and Supplies	57.43	CONSOLIDATED PIPE AND SUPPLY	792811000000	Miscellaneous
201909	93020000	AP00310193	Miscellaneous	2017 - Other Materials and Supplies	34.26	NATIONAL FIRE PROTECTION ASSOCIATION	7563813Y	Miscellaneous
201911	93020000	AP00323069	Miscellaneous	2017 - Other Materials and Supplies	57.43	CONSOLIDATED PIPE AND SUPPLY	792811000000	Miscellaneous
201911	93020000	AP00323069	Miscellaneous	2017 - Other Materials and Supplies	57.43	CONSOLIDATED PIPE AND SUPPLY	792811000000	Miscellaneous
201909	93020000	AP00312076	Miscellaneous	2017 - Other Materials and Supplies	26.65	BOB SCULLION & ASSOCIATES INC	23184	Miscellaneous
201909	93020000	AP00310193	Miscellaneous	2017 - Other Materials and Supplies	574.05	NATIONAL FIRE PROTECTION ASSOCIATION	7563813Y	Miscellaneous
201909	93020000	SLTSAEA32	Miscellaneous	2017 - Other Materials and Supplies	38.67	Manual/Various	Various	Miscellaneous
202003	93020000	AP00348814	Miscellaneous	2017 - Other Materials and Supplies	24.68	ORR SAFETY CORP	5044791	Miscellaneous
202004	93020000	MISCRL	Miscellaneous	2017 - Other Materials and Supplies	305.70	Manual/Various	Various	Miscellaneous
202006	93020000	MISCRL	Miscellaneous	2017 - Other Materials and Supplies	66.73	Manual/Various	Various	Miscellaneous
201911	93020000	EXPEN25661	Miscellaneous	2503 - Office Supplies and Equip	37.00	Manual/Various	Various	Miscellaneous
202002	93020000	EXPEN38980	Miscellaneous	2503 - Office Supplies and Equip	37.00	Manual/Various	Various	Miscellaneous
202004	93020000	MISCRL	Miscellaneous	2503 - Office Supplies and Equip	21.19	Manual/Various	Various	Miscellaneous
201912	93020000	EXPEN31393	Miscellaneous	2503 - Office Supplies and Equip	37.00	Manual/Various	Various	Miscellaneous
201911	93010000	AP00325610	Advertising	3001 - Advertising Services	14.92	WINDSTREAM	1614675301119	Advertising
201912	93010000	EXPEN31378	Advertising	3001 - Advertising Services	279.60	Manual/Various	Various	Advertising
202002	93010000	EXPEN39525	Advertising	3001 - Advertising Services	262.00	Manual/Various	Various	Advertising
202004	93010000	EXPEN52249	Advertising	3001 - Advertising Services	277.80	Manual/Various	Various	Advertising
201910	93020000	MISCRL	Miscellaneous	3007 - Laboratory Services	98.25	Manual/Various	Various	Miscellaneous
202001	93020000	EXPEN38508	Miscellaneous	3008 - Printing and Fulfillment Svcs	53.15	Manual/Various	Various	Miscellaneous
201910	93020000	AP00318641	Miscellaneous	3021 - Env Health and Safety Services	104.00	TESTAMERICA LABORATORIES INC	2400018473	Miscellaneous
201909	93020000	AP00312587	Miscellaneous	3021 - Env Health and Safety Services	16.00	TESTAMERICA LABORATORIES INC	2400017965	Miscellaneous
202007	93020000	AP00366848	Miscellaneous	3047 - IT Services	68.87	SMARTSHEET INC	204721	Miscellaneous
202002	93020000	EXPEN42872	Miscellaneous	3100 - Business Travel Expenses	156.18	Manual/Various	Various	Miscellaneous
202003	93020000	MISCRL	Miscellaneous	3100 - Business Travel Expenses	345.95	Manual/Various	Various	Miscellaneous
202002	93020000	EXPEN42872	Miscellaneous	3102 - Meals, Food and Water	3.13	Manual/Various	Various	Miscellaneous
201912	93020000	ACR12JD3	Miscellaneous	3102 - Meals, Food and Water	43.79	Manual/Various	Various	Miscellaneous
202008	93020000	MISCRL	Miscellaneous	3102 - Meals, Food and Water	36.69	Manual/Various	Various	Miscellaneous
201910	93020000	EXPEN17687	Miscellaneous	3102 - Meals, Food and Water	59.46	Manual/Various	Various	Miscellaneous
202003	93020000	MISCRL	Miscellaneous	3102 - Meals, Food and Water	432.51	Manual/Various	Various	Miscellaneous
202002	93020000	EXPEN42872	Miscellaneous	3102 - Meals, Food and Water	55.12	Manual/Various	Various	Miscellaneous
202001	93020000	ACR12JD3	Miscellaneous	3102 - Meals, Food and Water	(43.79)	Manual/Various	Various	Miscellaneous
202002	93020000	AP00343127	Dues and Memberships	3501 - Co Memberships-Industry Assns	600.00	MT STERLING MONTGOMERY CO	8497	Dues and Memberships
202003	93020000	AP00350367	Dues and Memberships	3501 - Co Memberships-Industry Assns	625.00	GEORGETOWN / SCOTT COUNTY	30545	Dues and Memberships
202003	93020000	AP00350367	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,275.00	WOODFORD COUNTY CHAMBER COMMERCE	4600	Dues and Memberships
202002	93020000	AP00342432	Dues and Memberships	3501 - Co Memberships-Industry Assns	431.00	COMMON GROUND ALLIANCE	1953207T02	Dues and Memberships
201909	93020000	AP00309027	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	10,300.00	KENTUCKY GAS ASSOCIATION	2857566	Dues and Memberships - Industry
201909	93020000	AFRCL	Dues and Memberships	3501 - Co Memberships-Industry Assns	396.72	Manual/Various	Various	Dues and Memberships
201910	93020000	AP00314142	Dues and Memberships	3501 - Co Memberships-Industry Assns	165.00	SAMS CLUB DIRECT	999999	Dues and Memberships
201912	93020000	AP00331747	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	13,430.29	AMERICAN GAS ASSOCIATION	116522	Dues and Memberships - Industry
202007	93020000	AP00366848	Dues and Memberships	3501 - Co Memberships-Industry Assns	650.00	PARIS BOURBON COUNTY	1648	Dues and Memberships
202002	93020000	AFRCL	Dues and Memberships	3501 - Co Memberships-Industry Assns	431.00	Manual/Various	Various	Dues and Memberships
202002	93020000	AP00343127	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,115.00	KENTUCKY ASSOCIATION OF COMMERCE LEXINGTON	2759596	Dues and Memberships
201912	93020000	AP00331288	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,500.00	COMMERCE LEXINGTON	103434	Dues and Memberships
201910	93020000	AP00319629	Dues and Memberships	3501 - Co Memberships-Industry Assns	250.00	KENTUCKY CHAMBER OF COMMERCE	151536	Dues and Memberships
201909	93020000	AP00311113	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	13,430.29	AMERICAN GAS ASSOCIATION	116522	Dues and Memberships - Industry
201909	93020000	AFRCL	Dues and Memberships	3501 - Co Memberships-Industry Assns	(396.72)	Manual/Various	Various	Dues and Memberships
202006	93020000	COR-NA-04	Dues and Memberships	3501 - Co Memberships-Industry Assns	11,411.24	Manual/Various	Various	Dues and Memberships
201910	93020000	PSACCBOT2	Dues and Memberships	3501 - Co Memberships-Industry Assns	(165.00)	Manual/Various	Various	Dues and Memberships
201910	93020000	AP00318956	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	13,430.29	AMERICAN GAS ASSOCIATION	116522	Dues and Memberships - Industry
201910	93020000	AP00318956	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	(13,430.29)	AMERICAN GAS ASSOCIATION	116522	Dues and Memberships - Industry
201910	93020000	AP00318956	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	396.72	SOUTHERN GAS ASSOCIATION	701728	Dues and Memberships - Industry
201912	93020000	AP00329904	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,500.00	COMMERCE LEXINGTON	103235	Dues and Memberships
202002	93020000	AP00342434	Dues and Memberships	3501 - Co Memberships-Industry Assns	8,550.00	KENTUCKY CHAMBER OF COMMERCE	61220201	Dues and Memberships
202003	93020000	AP00348973	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	11,411.24	AMERICAN GAS ASSOCIATION	127718	Dues and Memberships - Industry
201912	93020000	AP00320095	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	1,586.88	SOUTHERN GAS ASSOCIATION	702889	Dues and Memberships - Industry
201910	93020000	AP00320095	Dues and Memberships	3501 - Co Memberships-Industry Assns	610.00	MAYSVILLE MASON COUNTY CHAMBER OF COMMER	20065121	Dues and Memberships
201909	93020000	PSACCBOT2	Dues and Memberships	3501 - Co Memberships-Industry Assns	165.00	Manual/Various	Various	Dues and Memberships
201910	93020000	AP00318956	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	(396.72)	SOUTHERN GAS ASSOCIATION	701728	Dues and Memberships - Industry
201909	93020000	AP00311782	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	396.72	SOUTHERN GAS ASSOCIATION	701728	Dues and Memberships - Industry
202002	93020000	AP00343127	Dues and Memberships	3501 - Co Memberships-Industry Assns	500.00	WINCHESTER CLARK COUNTY CHAMBER	65364	Dues and Memberships
202003	93020000	AP00349148	Dues and Memberships	3501 - Co Memberships-Industry Assns	3,486.50	COMMERCE LEXINGTON	105351A	Dues and Memberships
202004	93020000	AP00354038	Dues and Memberships	3501 - Co Memberships-Industry Assns	255.00	KOGA	575802	Dues and Memberships
202008	93020000	AP00371807	Dues and Memberships - Industry	3501 - Co Memberships-Industry Assns	10,350.00	KENTUCKY GAS ASSOCIATION	493	Dues and Memberships - Industry
202002	93020000	AFRCL	Dues and Memberships	3501 - Co Memberships-Industry Assns	(431.00)	Manual/Various	Various	Dues and Memberships
202002	93020000	AP00342744	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,500.00	DOWNTOWN LEXINGTON PARTNERSHIP	0212202500	Dues and Memberships
202007	93020000	AP00368629	Dues and Memberships	3501 - Co Memberships-Industry Assns	365.00	FRANKFORT AREA CHAMBER OF COMMERCE	20407	Dues and Memberships
201910	93020000	EXPEN17687	Employee Expenses	3502 - Employee Dues and Memberships	15.00	Manual/Various	Various	Employee Expenses
202008	93020000	EXPEN70281	Employee Expenses	3502 - Employee Dues and Memberships	745.00	Manual/Various	Various	Employee Expenses
202003	93020000	MISCRL	Miscellaneous	3600 - Fees Licenses and Permits	2,203.75	Manual/Various	Various	Miscellaneous
202002	93020000	EXPEN42870	Miscellaneous	3600 - Fees Licenses and Permits	44.50	Manual/Various	Various	Miscellaneous
202004	93020000	MISCRL	Materials and Supplies-Postage	3601 - Postal and Postage Fees	28.60	Manual/Various	Various	Materials and Supplies-Postage
202008	93020000	MISCRL	Materials and Supplies-Postage	3601 - Postal and Postage Fees	22.97	Manual/Various	Various	Materials and Supplies-Postage
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	0.46	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	17.87	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	5.78	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00303176	Miscellaneous- Training	3637 - Training	2.90	MORAIN SALES & SERVICE INC	68291N	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	226.33	NOVITEX ENTERPRISE SOLUTIONS INC	24674211A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	3.15	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	42.06	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.83	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202004	93020000	AP00355508	Miscellaneous- Training	3637 - Training	60.88	NOVITEX ENTERPRISE SOLUTIONS INC	24942502A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	2.91	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	26.76	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	33.87	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
202001	93020000	AP00335888	Miscellaneous- Training	3637 - Training	186.97	NOVITEX ENTERPRISE SOLUTIONS INC	24735474A	Miscellaneous- Training
202001	93020000	AP00335888	Miscellaneous- Training	3637 - Training	1,140.47	NOVITEX ENTER		

Columbia Gas of Kentucky
Case No. 2021-00183

Analysis of Miscellaneous General Expenses

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93020000	MISCRCCL	Miscellaneous- Training	3637 - Training	779.25	Manual/Various	Various	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	22.91	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202002	93020000	EXPEN42872	Miscellaneous- Training	3637 - Training	269.75	Manual/Various	Various	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	12.27	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202004	93020000	AP00355508	Miscellaneous- Training	3637 - Training	4.99	NOVITEX ENTERPRISE SOLUTIONS INC	24942502A	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	194.14	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
202006	93020000	AP00361483	Miscellaneous- Training	3637 - Training	4.92	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	22.91	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202003	93020000	AP00348814	Miscellaneous- Training	3637 - Training	50.59	DEVELOPMENT DIMENSIONS INTL INC	362033	Miscellaneous- Training
202003	93020000	AP00348814	Miscellaneous- Training	3637 - Training	6.33	DEVELOPMENT DIMENSIONS INTL INC	362033	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	2.23	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	21.88	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	0.46	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00360312	Miscellaneous- Training	3637 - Training	718.70	NOVITEX ENTERPRISE SOLUTIONS INC	24989298A	Miscellaneous- Training
202001	93020000	AP00335888	Miscellaneous- Training	3637 - Training	125.36	NOVITEX ENTERPRISE SOLUTIONS INC	24735474A	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.37	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	0.92	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00330176	Miscellaneous- Training	3637 - Training	38.60	MORAIN SALES & SERVICE INC	682911N	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	1.77	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	23.66	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202003	93020000	AP00350669	Miscellaneous- Training	3637 - Training	30.22	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous- Training
202007	93020000	EXPEN69196	Miscellaneous- Training	3637 - Training	1,000.00	Manual/Various	Various	Miscellaneous- Training
202003	93020000	AP00350669	Miscellaneous- Training	3637 - Training	7.55	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous- Training
202004	93020000	AP00355508	Miscellaneous- Training	3637 - Training	585.07	NOVITEX ENTERPRISE SOLUTIONS INC	24942502A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	29.79	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	6.13	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00364183	Miscellaneous- Training	3637 - Training	180.61	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	13.40	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	89.37	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202008	93020000	AP00370741	Miscellaneous- Training	3637 - Training	1,214.09	NOVITEX ENTERPRISE SOLUTIONS INC	25182306A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	77.10	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202001	93020000	AP00337709	Miscellaneous- Training	3637 - Training	10.36	INDUSTRIAL TRAINING SERVICES, INC.	43427	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	52.98	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.83	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202003	93020000	AP00348814	Miscellaneous- Training	3637 - Training	8.15	DEVELOPMENT DIMENSIONS INTL INC	362033	Miscellaneous- Training
202003	93020000	AP00348814	Miscellaneous- Training	3637 - Training	1.02	DEVELOPMENT DIMENSIONS INTL INC	362033	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	77.10	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	6.70	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.83	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	6.13	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	0.46	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	6.13	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202003	93020000	AP00350669	Miscellaneous- Training	3637 - Training	62.57	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous- Training
201912	93020000	AP00330176	Miscellaneous- Training	3637 - Training	38.62	MORAIN SALES & SERVICE INC	682911N	Miscellaneous- Training
202003	93020000	AP00350669	Miscellaneous- Training	3637 - Training	102.21	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	53.45	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00364183	Miscellaneous- Training	3637 - Training	51.98	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	35.92	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202008	93020000	AP00370741	Miscellaneous- Training	3637 - Training	495.39	NOVITEX ENTERPRISE SOLUTIONS INC	25182306A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	5.39	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00330176	Miscellaneous- Training	3637 - Training	38.60	MORAIN SALES & SERVICE INC	682911N	Miscellaneous- Training
202001	93020000	AP00337709	Miscellaneous- Training	3637 - Training	0.55	INDUSTRIAL TRAINING SERVICES, INC.	43427	Miscellaneous- Training
202006	93020000	AP00364183	Miscellaneous- Training	3637 - Training	51.97	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.86	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	23.31	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202002	93020000	AP00342742	Miscellaneous- Training	3637 - Training	168.92	NOVITEX ENTERPRISE SOLUTIONS INC	24780566A	Miscellaneous- Training
202003	93020000	AP00348814	Miscellaneous- Training	3637 - Training	666.40	DEVELOPMENT DIMENSIONS INTL INC	362033	Miscellaneous- Training
202003	93020000	AP00350669	Miscellaneous- Training	3637 - Training	62.57	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	4.01	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	86.84	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
202002	93020000	AP00342742	Miscellaneous- Training	3637 - Training	42.23	NOVITEX ENTERPRISE SOLUTIONS INC	24780566A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	71.85	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	238.32	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201912	93020000	AP00330176	Miscellaneous- Training	3637 - Training	2.90	MORAIN SALES & SERVICE INC	682911N	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	222.30	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
201912	93020000	AP00332977	Miscellaneous- Training	3637 - Training	154.57	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous- Training
201912	93020000	AP00330176	Miscellaneous- Training	3637 - Training	2.90	MORAIN SALES & SERVICE INC	682911N	Miscellaneous- Training
202006	93020000	AP00360312	Miscellaneous- Training	3637 - Training	188.28	NOVITEX ENTERPRISE SOLUTIONS INC	24989298A	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.40	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	1.37	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202002	93020000	AP00342432	Miscellaneous- Training	3637 - Training	22.91	SENSONICS INTERNATIONAL	81696	Miscellaneous- Training
202006	93020000	AP00360312	Miscellaneous- Training	3637 - Training	753.11	NOVITEX ENTERPRISE SOLUTIONS INC	24989298A	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	17.52	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
202006	93020000	AP00361442	Miscellaneous- Training	3637 - Training	1.31	APO PUMPS & COMPRESSORS INC	110605	Miscellaneous- Training
201911	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202002	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
201910	93020000	OPRCNVCK2	Miscellaneous	3638 - Miscellaneous	(13,357.59)	Manual/Various	Various	Miscellaneous
202004	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
201911	93020000	OPRCNVCK2	Miscellaneous	3638 - Miscellaneous	13,357.59	Manual/Various	Various	Miscellaneous
201909	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202007	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
201910	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202006	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202008	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202001	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202005	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
201912	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202003	93020000	REVGTI	Miscellaneous	3638 - Miscellaneous	-	Manual/Various	Various	Miscellaneous
202005	93020000	OPREC032	Miscellaneous	3638 - Miscellaneous	(13.64)	Manual/Various	Various	Miscellaneous
202002	93020000	EXPEN39564	Miscellaneous	3638 - Miscellaneous	10.00	Manual/Various	Various	Miscellaneous
201912	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(8,576.00)	Manual/Various	Various	Rents and Leases
202005	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
202008	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
201910	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(8,576.00)	Manual/Various	Various	Rents and Leases
202001	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(8,576.00)	Manual/Various	Various	Rents and Leases
202003	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
202004	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
201909	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(8,576.00)	Manual/Various	Various	Rents and Leases
202006	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
202007	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(6,754.00)	Manual/Various	Various	Rents and Leases
201911	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(8,576.00)	Manual/Various	Various	Rents and Leases
202002	93020000	ICTRNT	Rents and Leases	9220 - Leases - Building_Land	(4,932.00)	Manual/Various	Various	Rents and Leases
201909	93020000	AP00310552	Employee Expenses	3502	342.00	WILDLIFE HABITAT COUNCIL INC	989	Employee Expenses
202002	93020000	AP00340883	Miscellaneous	3046	825.82	HIXEN SEARCH GROUP LLC	1124	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	11.48	AMERICAN CPR SERVICES	1262	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	3000	2			

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Analysis of Miscellaneous General Expenses

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201910	93020000	AP00320228	Miscellaneous	3015	81.68	BIDDLE CONSULTING GROUP INC	61825	Miscellaneous
201910	93020000	AP00320228	Miscellaneous	3015	6.62	BIDDLE CONSULTING GROUP INC	61825	Miscellaneous
201912	93020000	AP00328865	Miscellaneous	3102	63.36	AVALON MANOR INC	110719	Miscellaneous
201912	93020000	AP00331283	Dues and Memberships - Industry	3501	46.56	AMERICAN GAS ASSOCIATION	127781	Dues and Memberships - Industry
201909	93020000	AP00308383	Miscellaneous	3015	137.04	PRIME AE INC	132048	Miscellaneous
201909	93020000	AP00308383	Miscellaneous	3015	9.47	PRIME AE INC	132048	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	138.77	PRIME AE INC	132056	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	12.85	PRIME AE INC	132056	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	12.85	PRIME AE INC	132057	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	138.77	PRIME AE INC	132057	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	138.77	PRIME AE INC	132058	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	12.85	PRIME AE INC	132058	Miscellaneous
202002	93020000	AP00341645	Miscellaneous	3012	19.60	PRIME AE INC	132059	Miscellaneous
202002	93020000	AP00341645	Miscellaneous	3012	269.17	PRIME AE INC	132059	Miscellaneous
202004	93020000	AP00352553	Miscellaneous	3012	17.93	PRIME AE GROUP, INC.	132060	Miscellaneous
202004	93020000	AP00352553	Miscellaneous	3012	281.46	PRIME AE GROUP, INC.	132060	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	8.97	PRIME AE GROUP, INC.	132061	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	140.73	PRIME AE GROUP, INC.	132061	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	8.33	PRIME AE GROUP, INC.	132062	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	137.35	PRIME AE GROUP, INC.	132062	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	136.50	PRIME AE GROUP, INC.	132063	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	8.15	PRIME AE GROUP, INC.	132063	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	0.18	PRIME AE GROUP, INC.	132065	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	146.65	PRIME AE GROUP, INC.	132065	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3015	1.90	PRIME AE INC	132152	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3015	19.87	PRIME AE INC	132152	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3015	1.49	PRIME AE INC	132152	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3015	0.14	PRIME AE INC	132152	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	20.41	PRIME AE INC	132153	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	0.14	PRIME AE INC	132153	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	1.89	PRIME AE INC	132153	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3012	1.53	PRIME AE INC	132153	Miscellaneous
202002	93020000	AP00344258	Miscellaneous	3012	0.11	PRIME AE INC	132154	Miscellaneous
202002	93020000	AP00344258	Miscellaneous	3012	19.80	PRIME AE INC	132154	Miscellaneous
202002	93020000	AP00344258	Miscellaneous	3012	1.44	PRIME AE INC	132154	Miscellaneous
202002	93020000	AP00344258	Miscellaneous	3012	1.48	PRIME AE INC	132154	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	2.64	PRIME AE GROUP, INC.	132156	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	41.39	PRIME AE GROUP, INC.	132156	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	0.20	PRIME AE GROUP, INC.	132156	Miscellaneous
202004	93020000	AP00353807	Miscellaneous	3012	3.10	PRIME AE GROUP, INC.	132156	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	1.59	PRIME AE GROUP, INC.	132157	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	1.36	PRIME AE GROUP, INC.	132157	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	21.26	PRIME AE GROUP, INC.	132157	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	0.10	PRIME AE GROUP, INC.	132157	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	1.51	PRIME AE GROUP, INC.	132158	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	20.20	PRIME AE GROUP, INC.	132158	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	1.23	PRIME AE GROUP, INC.	132158	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3012	0.09	PRIME AE GROUP, INC.	132158	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	0.09	PRIME AE GROUP, INC.	132159	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	20.07	PRIME AE GROUP, INC.	132159	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	1.51	PRIME AE GROUP, INC.	132159	Miscellaneous
202006	93020000	AP00362888	Miscellaneous	3012	1.20	PRIME AE GROUP, INC.	132159	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	21.26	PRIME AE GROUP, INC.	132160	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	0.10	PRIME AE GROUP, INC.	132160	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	1.59	PRIME AE GROUP, INC.	132160	Miscellaneous
202007	93020000	AP00367594	Miscellaneous	3012	1.36	PRIME AE GROUP, INC.	132160	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	1.62	PRIME AE GROUP, INC.	132161	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	0.03	PRIME AE GROUP, INC.	132161	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	0.00	PRIME AE GROUP, INC.	132161	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3012	21.57	PRIME AE GROUP, INC.	132161	Miscellaneous
201909	93020000	AP00309518	Miscellaneous	3600	4.35	PORT AUTHORITY OF NY AND NJ	290661	Miscellaneous
201910	93020000	AP00315752	Miscellaneous	3600	4.35	PORT AUTHORITY OF NY AND NJ	292100	Miscellaneous
201911	93020000	AP00321904	Miscellaneous	3600	4.35	PORT AUTHORITY OF NY AND NJ	293685	Miscellaneous
201912	93020000	AP00329898	Miscellaneous	3600	4.35	PORT AUTHORITY OF NY AND NJ	295360	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	3600	4.35	PORT AUTHORITY OF NY AND NJ	296966	Miscellaneous
202004	93020000	AP00354475	Miscellaneous	5010	8.56	SYSTEM ONE INC	700441	Miscellaneous
201909	93020000	AP00311112	Miscellaneous	3000	47.14	FBG SERVICE CORPORATION	856509	Miscellaneous
201909	93020000	AP00311112	Miscellaneous	3000	682.35	FBG SERVICE CORPORATION	856509	Miscellaneous
201910	93020000	AP00318792	Miscellaneous	3000	55.16	FBG SERVICE CORPORATION	858897	Miscellaneous
201910	93020000	AP00318792	Miscellaneous	3000	681.09	FBG SERVICE CORPORATION	858897	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	5010	689.13	FBG SERVICE CORPORATION	862860	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	5010	75.55	FBG SERVICE CORPORATION	862860	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	5010	48.78	FBG SERVICE CORPORATION	865070	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	5010	670.11	FBG SERVICE CORPORATION	865075	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	1.26	PROFORMA ALBREC	1084168	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	3.15	PROFORMA ALBREC	1084168	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	45.89	PROFORMA ALBREC	1084168	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	0.09	PROFORMA ALBREC	1084168	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	2004	39.82	PROFORMA ALBREC	1084240	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	2004	0.05	PROFORMA ALBREC	1084240	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	2004	1.79	PROFORMA ALBREC	1084240	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	2004	1.09	PROFORMA ALBREC	1084240	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	0.59	PROFORMA ALBREC	1084241	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	1.94	PROFORMA ALBREC	1084241	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	0.05	PROFORMA ALBREC	1084241	Miscellaneous
202001	93010000	AP00336053	Miscellaneous	3000	21.27	PROFORMA ALBREC	1084241	Miscellaneous
202004	93020000	AP00354032	Miscellaneous	3012	31.47	3SG PLUS LLC	1600505	Miscellaneous
202004	93020000	AP00354032	Miscellaneous	3012	494.02	3SG PLUS LLC	1600505	Miscellaneous
202007	93020000	AP00367037	Dues and Memberships	3501	2,560.00	MARCELLUS SHALE COALITION	2020012	Dues and Memberships
201909	93020000	AP00308383	Materials and Supplies-Postage	3601	174.90	PITNEY BOWES BANK INC	2856520	Materials and Supplies-Postage
201910	93020000	AP00314643	Materials and Supplies-Postage	3601	174.90	PITNEY BOWES BANK INC	2870903	Materials and Supplies-Postage
201911	93020000	AP00321258	Materials and Supplies-Postage	3601	116.60	PITNEY BOWES BANK INC	2886227	Materials and Supplies-Postage
202002	93020000	AP00341953	Advertising	3001	4.87	ENGAGE2EXCEL	3484359	Advertising
202002	93020000	AP00341953	Advertising	3001	240.06	ENGAGE2EXCEL	3484359	Advertising
202002	93020000	AP00341953	Advertising	3001	4.95	ENGAGE2EXCEL	3516412	Advertising
202002	93020000	AP00341953	Advertising	3001	489.63	ENGAGE2EXCEL	3516412	Advertising
202002	93020000	AP00341953	Advertising	3001	9.92	ENGAGE2EXCEL	3516412	Advertising
202002	93020000	AP00341953	Advertising	3001	0.10	ENGAGE2EXCEL	3516412	Advertising
202004	93020000	AP00352858	Miscellaneous	3106	5.42	ENGAGE2EXCEL	3557916	Miscellaneous
202004	93020000	AP00352858	Miscellaneous	3106	33.06	ENGAGE2EXCEL	3557916	Miscellaneous
202004	93020000	AP00352858	Miscellaneous	3106	518.96	ENGAGE2EXCEL	3557916	Miscellaneous
202004	93020000	AP00352858	Miscellaneous	3106	0.35	ENGAGE2EXCEL	3557916	Miscellaneous
202007	93020000	AP00366338	Miscellaneous	3106	11.29	ENGAGE2EXCEL	3621483	Miscellaneous
202007	93020000	AP00366338	Miscellaneous	3106	601.91	ENGAGE2EXCEL	3621483	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3106	0.17	ENGAGE2EXCEL	3669232	Miscellaneous
202008	93020000	AP00370737	Miscellaneous	3106	477.70	ENGAGE2EXCEL	3669232	Miscellaneous
201911	93020000	AP00326221	Miscellaneous	3505	615.00	CENTER FOR ENERGY WORKFORCE	3818010	Miscellaneous
201912	93020000	AP00330853	Miscellaneous	2503	2.98	BEST BUY BUSINESS ADVANTAGE ACCOUNT	4195678	Miscellaneous
201912	93020000	AP00330853	Miscellaneous	2503	14.03	BEST BUY BUSINESS ADVANTAGE ACCOUNT	4195678	Miscellaneous
201912	93020000	AP00326725	Miscellaneous	2017	265.00	ORR SAFETY CORP	4878574	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
202002	93020000	AP00342224	Miscellaneous	2017	265.00	ORR SAFETY CORP	4970884	Miscellaneous
202003	93020000	AP00350359	Miscellaneous	2017	3.83	ORR SAFETY CORPORATION	5052439	Miscellaneous
202003	93020000	AP00350359	Miscellaneous	2017	51.03	ORR SAFETY CORPORATION	5052439	Miscellaneous
201910	93020000	AP00315752	Miscellaneous	5003	4.84	BUSINESS AIRCRAFT CONSUMABLES INC	5076695	Miscellaneous
202005	93020000	AP00356481	Miscellaneous	2017	109.22	ORR SAFETY CORPORATION	5085305	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	3926	1.20	SPACE CONNECTION	7937638	Miscellaneous
202001	93020000	AP00337941	Miscellaneous	3926	1.15	SPACE CONNECTION	7937643	Miscellaneous
201910	93020000	AP00316913	Miscellaneous	3638	5.34	LEXISNEXIS MATTHEW BENDER	13744046	Miscellaneous
201910	93020000	AP00318637	Miscellaneous	3920	1.15	SPACE CONNECTION	34679328	Miscellaneous
201910	93020000	AP00319136	Miscellaneous	3926	1.20	SPACE CONNECTION	34679334	Miscellaneous
201911	93020000	AP00326221	Miscellaneous	3926	1.20	SPACE CONNECTION	34679343	Miscellaneous
201912	93020000	AP00327984	Miscellaneous	3926	1.15	SPACE CONNECTION	34679350	Miscellaneous
202001	93020000	AP00337136	Miscellaneous	3926	1.20	SPACE CONNECTION	54679363	Miscellaneous
202001	93020000	AP00336053	Miscellaneous	3926	1.15	SPACE CONNECTION	54679365	Miscellaneous
202004	93020000	AP00351603	Miscellaneous	2001	3.14	PRAXAIR	95620990	Miscellaneous
202004	93020000	AP00352858	Miscellaneous	2501	481.51	REFINITIV US LLC	97587203	Miscellaneous
201909	93020000	AP00312584	Miscellaneous	3920	1.15	SPACE CONNECTION	121722703	Miscellaneous
201909	93020000	AP00312726	Miscellaneous	3926	1.20	SPACE CONNECTION	121722709	Miscellaneous
201910	93010000	AP00318286	Advertising	3001	9.99	EXHIBITPRO INC	201910131	Advertising
201910	93010000	AP00318286	Advertising	3001	419.59	EXHIBITPRO INC	201910131	Advertising
201912	93010000	AP00327984	Miscellaneous	3637	4.75	EXHIBITPRO INC	201911118	Miscellaneous
201912	93010000	AP00327984	Miscellaneous	3637	146.19	EXHIBITPRO INC	201911118	Miscellaneous
202002	93020000	AP00344114	Miscellaneous	2004	0.09	UPS	449395040	Miscellaneous
202002	93020000	AP00344114	Miscellaneous	2004	1.29	UPS	449395040	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	17.74	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.97	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.12	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.28	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	3.58	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.84	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.46	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	2.73	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.25	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	38.68	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.09	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.04	UPS	476646010	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.65	UPS	476646010	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	1.31	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	2.09	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	49.43	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.74	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	26.30	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.04	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.07	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.35	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	4.58	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	5.88	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.81	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.02	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.28	UPS	476646020	Miscellaneous
202001	93020000	AP00336986	Miscellaneous	2004	0.74	UPS	476646020	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	35.32	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	3.92	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	0.16	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	1.01	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	2.01	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	0.91	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	0.74	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	56.89	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	2.30	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	1.25	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	1.69	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	13.68	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	5.27	UPS	476646030	Miscellaneous
202001	93020000	AP00337707	Miscellaneous	2004	1.05	UPS	476646030	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	1.28	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	1.03	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	3.96	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	49.54	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	0.14	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	4.59	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	11.84	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	0.22	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	1.10	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	5.23	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	4.31	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	28.16	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	0.73	UPS	476646040	Miscellaneous
202001	93020000	AP00338869	Miscellaneous	2004	2.39	UPS	476646040	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	9.32	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	1.79	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	0.73	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	37.60	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	43.90	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	0.05	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	1.19	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	2.99	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	0.04	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	2.56	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	0.95	UPS	476646050	Miscellaneous
202003	93020000	AP00349145	Miscellaneous	2004	0.08	UPS	476646050	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	1.10	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	0.87	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	1.91	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	31.97	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	1.74	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	2.33	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	0.08	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	0.02	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	1.42	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	4.61	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	11.07	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	33.75	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	3.24	UPS	476646060	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	2004	0.69	UPS	476646060	Miscellaneous
202002	93020000	AP00343486	Miscellaneous	2004	0.04	UPS	476646070	Miscellaneous
202002	93020000	AP00343486	Miscellaneous	2004	4.97	UPS	476646070	Miscellaneous
202002	93020000	AP00343486	Miscellaneous	2004	2.12	UPS	476646070	Miscellaneous
202002	93020000	AP00343486	Miscellaneous	2004	2.08	UPS	476646070	Miscellaneous
202002	93020000	AP00343486	Miscellaneous	2004	0.93	UPS	476646070	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93020000	AP00331283	Miscellaneous	2004	0.50	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	4.02	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.62	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.19	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.07	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	3.45	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	36.69	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.10	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.33	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	1.18	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.04	UPS	476646489	Miscellaneous
201912	93020000	AP00331283	Miscellaneous	2004	0.10	UPS	476646489	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	6.17	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.48	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.18	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.91	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	36.19	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.17	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	2.68	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.58	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	43.18	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	2.69	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.79	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	0.17	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	4.00	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	3.72	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.45	UPS	476646519	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	2004	1.71	UPS	476646519	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.12	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.04	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	17.45	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	3.69	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	1.11	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.21	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.40	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	3.63	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.03	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	3.98	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.53	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	36.29	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.95	UPS	476646529	Miscellaneous
201912	93020000	AP00333520	Miscellaneous	2004	0.82	UPS	476646529	Miscellaneous
201909	93020000	AP00308383	Materials and Supplies-Postage	3601	2.53	FEDERAL EXPRESS CORP	670672577	Materials and Supplies-Postage
201909	93020000	AP00309518	Materials and Supplies-Postage	3601	1.94	FEDERAL EXPRESS CORP	672124277	Materials and Supplies-Postage
201909	93020000	AP00309518	Materials and Supplies-Postage	3601	0.47	FEDERAL EXPRESS CORP	672124277	Materials and Supplies-Postage
201912	93020000	AP00327984	Miscellaneous	2004	0.86	FEDERAL EXPRESS CORP	683780014	Miscellaneous
201912	93020000	AP00327984	Miscellaneous	2004	0.09	FEDERAL EXPRESS CORP	683780014	Miscellaneous
201912	93020000	AP00328865	Miscellaneous	2004	0.98	FEDERAL EXPRESS CORP	684433257	Miscellaneous
201912	93020000	AP00330525	Miscellaneous	2004	2.48	FEDERAL EXPRESS CORP	685114937	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	0.89	FEDEX	691909866	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	0.07	FEDEX	691909866	Miscellaneous
201909	93020000	AP00312071	Miscellaneous	3102	0.82	EUREST SERVICES	698913112	Miscellaneous
202001	93020000	AP00337323	Miscellaneous	3102	6.67	EUREST SERVICES	698913262	Miscellaneous
202001	93020000	AP00337323	Miscellaneous	3102	1.49	EUREST SERVICES	698913263	Miscellaneous
202003	93020000	AP00345171	Miscellaneous	3102	0.07	EUREST SERVICES	698913320	Miscellaneous
202003	93020000	AP00345171	Miscellaneous	3102	3.61	EUREST SERVICES	698913320	Miscellaneous
202006	93020000	AP00361884	Miscellaneous	2004	2.35	FEDERAL EXPRESS CORP	701588391	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	3926	1.20	SPACE CONNECTION	793766001	Miscellaneous
202003	93020000	AP00345171	Miscellaneous	3926	1.17	SPACE CONNECTION	793766005	Miscellaneous
202004	93020000	AP00352553	Miscellaneous	3926	1.29	SPACE CONNECTION	1240078910	Miscellaneous
202004	93020000	AP00355283	Miscellaneous	3926	1.29	SPACE CONNECTION	1240078925	Miscellaneous
202005	93020000	AP00359016	Miscellaneous	3926	1.29	SPACE CONNECTION	1240078937	Miscellaneous
202006	93020000	AP00363781	Miscellaneous	3926	1.29	SPACE CONNECTION	1240078953	Miscellaneous
202003	93020000	AP00346150	Miscellaneous	3504	1,670.00	CHAMBER OF COMMERCE OF THE USA	1895121619	Miscellaneous
201909	93020000	AP00312726	Miscellaneous	3638	0.67	WOLTERS KLUWER LEGAL & REGULATORY US	4804456399	Miscellaneous
202005	93020000	AP00358664	Miscellaneous	3606	2.69	JP MORGAN CHASE BANK NATIONAL AS	100000001543528	Miscellaneous
202003	93020000	AP00347238	Miscellaneous	2004	9.17	PURCHASE POWER	9090040387040320	Miscellaneous
201909	93020000	AP00312902	Miscellaneous	3100	26.10	JP MORGAN CHASE BANK NA	9279000018920819	Miscellaneous
201909	93020000	AP00312902	Miscellaneous	3100	28.95	JP MORGAN CHASE BANK NA	9279000018920819	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.53)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(3.02)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.95	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(2.47)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(311.83)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.92)	Manual Various	Various	Miscellaneous
202001	93020000	ACR01RB01	Miscellaneous	2004	1.39	Manual Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(12.17)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	12.17	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(57.62)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.59)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.13	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.73	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.28	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(3.45)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.02)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(1.19)	Manual Various	Various	Miscellaneous
202007	93020000	ACR06RB01	Miscellaneous	2004	(2.59)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(0.06)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	(6.78)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(2.11)	Manual Various	Various	Miscellaneous
201912	93020000	ACR11RB01	Miscellaneous	2004	(0.34)	Manual Various	Various	Miscellaneous
202003	93020000	-	Miscellaneous	2004	0.00	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(0.87)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.16)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.16)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	3.18	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.97)	Manual Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(0.13)	Manual Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(4.35)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(1.71)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(4.88)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(15.37)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(423.41)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.33	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.15)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(60.13)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(1.45)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(0.05)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2004	(0.87)	Manual Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	0.15	Manual Various	Various	Miscellaneous

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Analysis of Miscellaneous General Expenses

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.12)	Manual Various		Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(0.73)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(60.49)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.15)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(2.84)	Manual Various		Miscellaneous
202003	93020000	-	Miscellaneous	2004	0.00	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(97.12)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.01)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(1.46)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(3.03)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.33)	Manual Various		Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(45.09)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(7.48)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(8.93)	Manual Various		Miscellaneous
202003	93020000	-	Miscellaneous	2004	0.00	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(16.90)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2017	(265.00)	Manual Various		Miscellaneous
202005	93020000	EXPEN59962	Miscellaneous	2017	0.97	Manual Various		Miscellaneous
201911	93020000	EXPEN25877	Miscellaneous	2017	0.70	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2017	(8.63)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2017	(12.30)	Manual Various		Miscellaneous
201909	93020000	EXPEN11245	Miscellaneous	2017	4.94	Manual Various		Miscellaneous
201911	93020000	ACR11RB01	Miscellaneous	2017	250.00	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(8.22)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(195.00)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2017	(4.94)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2017	(0.08)	Manual Various		Miscellaneous
201910	93020000	EXPEN15928	Miscellaneous	2017	8.99	Manual Various		Miscellaneous
201910	93020000	EXPEN17012	Miscellaneous	2017	195.00	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(18.68)	Manual Various		Miscellaneous
201912	93020000	EXPEN30614	Miscellaneous	2017	4.89	Manual Various		Miscellaneous
202001	93020000	EXPEN36817	Miscellaneous	2017	4.23	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(0.70)	Manual Various		Miscellaneous
202004	93020000	EXPEN53387	Miscellaneous	2017	6.51	Manual Various		Miscellaneous
202005	93020000	EXPEN58516	Miscellaneous	2017	16.74	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2017	(14.16)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2017	(2.24)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(8.99)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2017	(7.51)	Manual Various		Miscellaneous
202007	93020000	EXPEN66402	Miscellaneous	2017	4.98	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2017	(0.15)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(8.79)	Manual Various		Miscellaneous
202004	93020000	EXPEN53122	Miscellaneous	2017	0.97	Manual Various		Miscellaneous
201909	93020000	EXPEN09939	Miscellaneous	2017	1.12	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2017	(106.51)	Manual Various		Miscellaneous
201910	93020000	EXPEN16268	Miscellaneous	2017	1.12	Manual Various		Miscellaneous
202007	93020000	EXPEN66136	Miscellaneous	2017	0.97	Manual Various		Miscellaneous
202005	93020000	EXPEN56098	Miscellaneous	2017	0.54	Manual Various		Miscellaneous
201909	93020000	EXPEN09939	Miscellaneous	2017	0.08	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(6.51)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(10.37)	Manual Various		Miscellaneous
202004	93020000	EXPEN55715	Miscellaneous	2017	0.58	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(0.12)	Manual Various		Miscellaneous
201910	93020000	EXPEN16268	Miscellaneous	2017	0.09	Manual Various		Miscellaneous
202002	93020000	EXPEN42015	Miscellaneous	2017	7.51	Manual Various		Miscellaneous
202008	93020000	EXPEN72877	Miscellaneous	2017	0.34	Manual Various		Miscellaneous
201912	93020000	ACR11RB01	Miscellaneous	2017	(250.00)	Manual Various		Miscellaneous
202002	93020000	EXPEN39452	Miscellaneous	2017	3.36	Manual Various		Miscellaneous
201910	93020000	-	Miscellaneous	2017	(0.00)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(0.54)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2017	(6.98)	Manual Various		Miscellaneous
201910	93020000	EXPEN14717	Miscellaneous	2017	0.84	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(109.22)	Manual Various		Miscellaneous
202004	93020000	EXPEN55715	Miscellaneous	2017	9.07	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2017	(1.00)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2017	(11.28)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2017	(0.53)	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	2017	10.37	Manual Various		Miscellaneous
201912	93020000	EXPEN27568	Miscellaneous	2017	106.51	Manual Various		Miscellaneous
201912	93020000	EXPEN32723	Miscellaneous	2017	6.40	Manual Various		Miscellaneous
202002	93020000	-	Miscellaneous	2017	(0.00)	Manual Various		Miscellaneous
202002	93020000	EXPEN44323	Miscellaneous	2017	0.97	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(250.00)	Manual Various		Miscellaneous
202006	93020000	EXPEN73018	Miscellaneous	2017	7.51	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2017	(265.00)	Manual Various		Miscellaneous
202006	93020000	EXPEN69837	Miscellaneous	2017	0.97	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2017	(1.12)	Manual Various		Miscellaneous
201910	93020000	EXPEN16980	Miscellaneous	2017	7.38	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2017	(1.13)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2017	(54.86)	Manual Various		Miscellaneous
202003	93020000	EXPEN48481	Miscellaneous	2017	1.00	Manual Various		Miscellaneous
202005	93020000	EXPEN56562	Miscellaneous	2500	6.72	Manual Various		Miscellaneous
201912	93020000	EXPEN32724	Miscellaneous	2500	1.75	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2500	(3.89)	Manual Various		Miscellaneous
202006	93020000	EXPEN63302	Miscellaneous	2500	13.90	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2500	(0.09)	Manual Various		Miscellaneous
202007	93020000	EXPEN68086	Miscellaneous	2500	6.40	Manual Various		Miscellaneous
202006	93020000	EXPEN61968	Miscellaneous	2500	0.09	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2500	(59.71)	Manual Various		Miscellaneous
202006	93020000	-	Miscellaneous	2500	(0.00)	Manual Various		Miscellaneous
202001	93020000	EXPEN38022	Miscellaneous	2500	7.48	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2500	(0.89)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2500	(1.79)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2500	(15.35)	Manual Various		Miscellaneous
202008	93020000	EXPEN73298	Miscellaneous	2500	88.66	Manual Various		Miscellaneous
202005	93020000	EXPEN56562	Miscellaneous	2500	59.71	Manual Various		Miscellaneous
202005	93020000	EXPEN56585	Miscellaneous	2500	38.64	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2500	(13.90)	Manual Various		Miscellaneous
201911	93020000	EXPEN25183	Miscellaneous	2500	49.05	Manual Various		Miscellaneous
202005	93020000	EXPEN57000	Miscellaneous	2500	8.63	Manual Various		Miscellaneous
202008	93020000	EXPEN71625	Miscellaneous	2500	3.82	Manual Various		Miscellaneous
201910	93020000	EXPEN14228	Miscellaneous	2500	2.92	Manual Various		Miscellaneous
202002	93020000	EXPEN40959	Miscellaneous	2500	0.89	Manual Various		Miscellaneous
201910	93020000	EXPEN19871	Miscellaneous	2500	3.89	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2500	(7.01)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2500	(38.64)	Manual Various		Miscellaneous
202007	93020000	EXPEN66144	Miscellaneous	2500	20.40	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2500	(77.70)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2500	(2.92)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2500	(49.05)	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
202003	93020000	FERC03RCL1	Miscellaneous	2500	(7.46)	Manual Various	Various	Miscellaneous
202006	93020000	EXPEN63955	Miscellaneous	2500	77.70	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2500	(1.75)	Manual Various	Various	Miscellaneous
202005	93020000	EXPEN58516	Miscellaneous	2500	7.01	Manual Various	Various	Miscellaneous
202007	93020000	EXPEN66136	Miscellaneous	2500	30.06	Manual Various	Various	Miscellaneous
202005	93020000	-	Miscellaneous	2500	(0.00)	Manual Various	Various	Miscellaneous
202008	93020000	EXPEN71312	Miscellaneous	2500	0.04	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2501	(481.51)	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN22789	Miscellaneous	2503	-	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(1.21)	Manual Various	Various	Miscellaneous
202004	93020000	EXPEN55334	Miscellaneous	2503	1.51	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(1.08)	Manual Various	Various	Miscellaneous
201912	93020000	EXPEN30613	Miscellaneous	2503	0.46	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(1.01)	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	2503	5.09	Manual Various	Various	Miscellaneous
201912	93020000	EXPEN32726	Miscellaneous	2503	128.19	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN35189	Miscellaneous	2503	0.35	Manual Various	Various	Miscellaneous
202008	93020000	EXPEN72308	Miscellaneous	2503	2.39	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN18341	Miscellaneous	2503	1.21	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN21981	Miscellaneous	2503	9.67	Manual Various	Various	Miscellaneous
201912	93020000	EXPEN31362	Miscellaneous	2503	1.59	Manual Various	Various	Miscellaneous
202001	93010000	EXPEN35504	Miscellaneous	2503	0.21	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN35189	Miscellaneous	2503	0.01	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(0.58)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(0.06)	Manual Various	Various	Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	2503	(1.29)	Manual Various	Various	Miscellaneous
201912	93020000	EXPEN29226	Miscellaneous	2503	1.01	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(6.06)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(31.10)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(5.32)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN16980	Miscellaneous	2503	5.96	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN12963	Miscellaneous	2503	11.48	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(19.79)	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN33630	Miscellaneous	2503	1.50	Manual Various	Various	Miscellaneous
202004	93020000	EXPEN53122	Miscellaneous	2503	4.27	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(1.09)	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN12963	Miscellaneous	2503	0.79	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(26.60)	Manual Various	Various	Miscellaneous
202002	93020000	EXPEN41342	Miscellaneous	2503	0.02	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(0.35)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(1.49)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(39.50)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(8.30)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2503	(3.43)	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN37643	Miscellaneous	2503	8.62	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(9.91)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(519.50)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN16980	Miscellaneous	2503	0.35	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(0.01)	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN26277	Miscellaneous	2503	2.46	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(2.46)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(0.23)	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN22789	Miscellaneous	2503	-	Manual Various	Various	Miscellaneous
202001	93020000	ACR12JD1	Miscellaneous	2503	(2.57)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(128.65)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(1.49)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN15815	Miscellaneous	2503	0.24	Manual Various	Various	Miscellaneous
202005	93020000	EXPEN59419	Miscellaneous	2503	0.09	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN23399	Miscellaneous	2503	1.79	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(0.41)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(187.46)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN15815	Miscellaneous	2503	1.25	Manual Various	Various	Miscellaneous
201912	93010000	EXPEN27595	Miscellaneous	2503	0.26	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(0.09)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(17.01)	Manual Various	Various	Miscellaneous
202002	93020000	EXPEN39792	Miscellaneous	2503	1.86	Manual Various	Various	Miscellaneous
202007	93020000	EXPEN66143	Miscellaneous	2503	0.15	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN09601	Miscellaneous	2503	0.85	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN13540	Miscellaneous	2503	0.80	Manual Various	Various	Miscellaneous
201912	93020000	FERC09RCL4	Miscellaneous	2503	(0.02)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(0.06)	Manual Various	Various	Miscellaneous
202006	93020000	EXPEN62751	Miscellaneous	2503	0.23	Manual Various	Various	Miscellaneous
202007	93020000	EXPEN65143	Miscellaneous	2503	2.28	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(0.85)	Manual Various	Various	Miscellaneous
201912	93020000	ACR12JD1	Miscellaneous	2503	2.57	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(35.79)	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN09601	Miscellaneous	2503	0.02	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(5.09)	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN34188	Miscellaneous	2503	2.57	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(1.59)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2503	(719.45)	Manual Various	Various	Miscellaneous
202006	93020000	EXPEN63303	Miscellaneous	2503	6.06	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN13540	Miscellaneous	2503	39.50	Manual Various	Various	Miscellaneous
202005	93020000	-	Miscellaneous	2503	0.00	Manual Various	Various	Miscellaneous
202003	93020000	EXPEN49740	Miscellaneous	2503	3.43	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(1.29)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(1.51)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN17012	Miscellaneous	2503	519.50	Manual Various	Various	Miscellaneous
202001	93020000	ACR12JD1	Miscellaneous	2503	(4.66)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(4.27)	Manual Various	Various	Miscellaneous
202002	93020000	EXPEN41342	Miscellaneous	2503	0.33	Manual Various	Various	Miscellaneous
202007	93020000	EXPEN69395	Miscellaneous	2503	4.41	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN21427	Miscellaneous	2503	0.40	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(11.54)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(8.51)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(250.39)	Manual Various	Various	Miscellaneous
202008	93020000	EXPEN70813	Miscellaneous	2503	2.18	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(0.13)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(4.27)	Manual Various	Various	Miscellaneous
201910	93020000	EXPEN14198	Miscellaneous	2503	1.97	Manual Various	Various	Miscellaneous
201912	93020000	ACR12JD1	Miscellaneous	2503	4.64	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(0.47)	Manual Various	Various	Miscellaneous
202003	93020000	EXPEN47868	Miscellaneous	2503	0.71	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2503	(13.93)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(0.79)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(1.92)	Manual Various	Various	Miscellaneous
202005	93020000	EXPEN56555	Miscellaneous	2503	0.42	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN21981	Miscellaneous	2503	0.92	Manual Various	Various	Miscellaneous
201911	93020000	-	Miscellaneous	2503	0.00	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2503	(10.44)	Manual Various	Various	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
202003	93020000	FERC03RCL1	Miscellaneous	2503	(547.30)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(5.77)	Manual Various		Miscellaneous
201912	93020000	EXPEN29690	Miscellaneous	2503	1.68	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(6.73)	Manual Various		Miscellaneous
201912	93020000	EXPEN29226	Miscellaneous	2503	31.10	Manual Various		Miscellaneous
202003	93020000	EXPEN47868	Miscellaneous	2503	10.44	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(11.48)	Manual Various		Miscellaneous
201910	93020000	EXPEN14721	Miscellaneous	2503	5.25	Manual Various		Miscellaneous
202003	93020000	EXPEN47636	Miscellaneous	2503	13.93	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(55.27)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(0.34)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(6.92)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(0.05)	Manual Various		Miscellaneous
201911	93020000	EXPEN24745	Miscellaneous	2503	10.68	Manual Various		Miscellaneous
202001	93020000	EXPEN33630	Miscellaneous	2503	54.66	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(2.44)	Manual Various		Miscellaneous
202002	93020000	EXPEN39792	Miscellaneous	2503	0.14	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(0.80)	Manual Various		Miscellaneous
201910	93020000	EXPEN14721	Miscellaneous	2503	0.43	Manual Various		Miscellaneous
201911	93020000	EXPEN21427	Miscellaneous	2503	4.17	Manual Various		Miscellaneous
201912	93020000	ACR12JD1	Miscellaneous	2503	0.51	Manual Various		Miscellaneous
202001	93010000	EXPEN35504	Miscellaneous	2503	7.67	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(1.70)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2503	(1.68)	Manual Various		Miscellaneous
201912	93020000	EXPEN29690	Miscellaneous	2503	0.06	Manual Various		Miscellaneous
201912	93020000	EXPEN31825	Miscellaneous	2503	2.44	Manual Various		Miscellaneous
202004	93020000	EXPEN55121	Miscellaneous	2503	0.05	Manual Various		Miscellaneous
202005	93020000	EXPEN59419	Miscellaneous	2503	1.50	Manual Various		Miscellaneous
202006	93020000	EXPEN62750	Miscellaneous	2503	5.77	Manual Various		Miscellaneous
201909	93020000	EXPEN10632	Miscellaneous	2503	1.29	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	2503	(1.75)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(1.98)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(1.79)	Manual Various		Miscellaneous
201912	93010000	EXPEN27595	Miscellaneous	2503	0.01	Manual Various		Miscellaneous
202004	93020000	EXPEN55121	Miscellaneous	2503	0.80	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	2503	(1.29)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(1.07)	Manual Various		Miscellaneous
202005	93020000	EXPEN56555	Miscellaneous	2503	6.97	Manual Various		Miscellaneous
201910	93020000	EXPEN14198	Miscellaneous	2503	0.05	Manual Various		Miscellaneous
202002	93020000	EXPEN40116	Miscellaneous	2503	8.93	Manual Various		Miscellaneous
202006	93020000	EXPEN62413	Miscellaneous	2503	35.79	Manual Various		Miscellaneous
202006	93020000	EXPEN62751	Miscellaneous	2503	3.87	Manual Various		Miscellaneous
201911	93020000	EXPEN26288	Miscellaneous	2503	15.93	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2503	(0.02)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2503	(0.77)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2503	(0.71)	Manual Various		Miscellaneous
202005	93020000	EXPEN56565	Miscellaneous	2503	1.29	Manual Various		Miscellaneous
202001	93020000	ACR12JD1	Miscellaneous	2503	(0.43)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	2503	(6.31)	Manual Various		Miscellaneous
202007	93020000	EXPEN69395	Miscellaneous	2503	0.28	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2503	(3.87)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3000	13.53	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3000	(3,834.00)	Manual Various		Miscellaneous
201910	93020000	ACR10RB01	Miscellaneous	3000	825.53	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3000	(420.32)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3000	(273.71)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3000	195.79	Manual Various		Miscellaneous
201911	93020000	ACR10RB01	Miscellaneous	3000	(815.34)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3000	(689.13)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3000	(47.14)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3000	(12.43)	Manual Various		Miscellaneous
201910	93020000	EXPEN17334	Miscellaneous	3000	(8.91)	Manual Various		Miscellaneous
201911	93020000	ACR10RB01	Miscellaneous	3000	(77.76)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3000	(75.55)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3000	(682.35)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3000	8.91	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3000	(1,364.71)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3000	(8.91)	Manual Various		Miscellaneous
201910	93020000	ACR10RB01	Miscellaneous	3000	66.86	Manual Various		Miscellaneous
201909	93020000	EXPEN11488	Miscellaneous	3000	8.91	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3000	(94.29)	Manual Various		Miscellaneous
202004	93020000	SLTSAEA12	Advertising	3001	(5.01)	Manual Various		Advertising
202004	93020000	SLTSAEA12	Advertising	3001	(0.09)	Manual Various		Advertising
202001	93010000	EXPEN36823	Advertising	3001	21.35	Manual Various		Advertising
202001	93010000	COR-XZ3-01	Advertising	3001	(2,045.70)	Manual Various		Advertising
202006	93010000	EXPEN60859	Advertising	3001	3.25	Manual Various		Advertising
202006	93020000	FERC06RCL1	Advertising	3001	0.08	Manual Various		Advertising
202004	93010000	COR-XZ2-04	Advertising	3001	2,737.50	Manual Various		Advertising
201910	93010000	EXPEN18561	Advertising	3001	0.02	Manual Various		Advertising
201912	93020000	FERC12RCL4	Advertising	3001	(378.27)	Manual Various		Advertising
201912	93020000	FERC12RCL4	Advertising	3001	(12.29)	Manual Various		Advertising
202003	93010000	EXPEN48880	Advertising	3001	0.57	Manual Various		Advertising
201911	93010000	COR-XZ4-11	Advertising	3001	2,007.50	Manual Various		Advertising
201912	93010000	EXPEN28980	Advertising	3001	0.57	Manual Various		Advertising
202002	93010000	EXPEN41326	Advertising	3001	369.34	Manual Various		Advertising
201911	93010000	EXPEN22004	Advertising	3001	0.02	Manual Various		Advertising
201911	93010000	EXPEN23143	Advertising	3001	2.71	Manual Various		Advertising
201910	93010000	COR10XZ3	Advertising	3001	(866.12)	Manual Various		Advertising
201911	93010000	EXPEN23143	Advertising	3001	97.64	Manual Various		Advertising
202003	93020000	FERC03RCL1	Advertising	3001	(14.39)	Manual Various		Advertising
202002	93010000	ACR01RB01	Advertising	3001	116.80	Manual Various		Advertising
202004	93010000	COR-XZ2-04	Advertising	3001	(804.59)	Manual Various		Advertising
202002	93020000	-	Advertising	3001	0.00	Manual Various		Advertising
201910	93010000	COR10XZ3	Advertising	3001	(3,285.07)	Manual Various		Advertising
202006	93010000	EXPEN60859	Advertising	3001	13.00	Manual Various		Advertising
202004	93010000	COR-XZ2-04	Advertising	3001	(445.00)	Manual Various		Advertising
202006	93020000	FERC06RCL1	Advertising	3001	4.97	Manual Various		Advertising
201911	93010000	EXPEN24747	Advertising	3001	0.01	Manual Various		Advertising
201910	93010000	COR10XZ3	Advertising	3001	2,847.00	Manual Various		Advertising
201911	93010000	EXPEN22004	Advertising	3001	0.85	Manual Various		Advertising
202003	93020000	FERC03RCL1	Advertising	3001	(741.22)	Manual Various		Advertising
202007	93010000	EXPEN68089	Advertising	3001	148.57	Manual Various		Advertising
201911	93010000	EXPEN24747	Advertising	3001	0.52	Manual Various		Advertising
201910	93010000	COR10XZ3	Advertising	3001	(1,561.80)	Manual Various		Advertising
201910	93010000	EXPEN18561	Advertising	3001	0.85	Manual Various		Advertising
201911	93010000	COR-XZ4-11	Advertising	3001	(2,111.13)	Manual Various		Advertising
202004	93010000	COR-XZ2-04	Advertising	3001	(2,168.72)	Manual Various		Advertising
202001	93010000	COR-XZ3-01	Advertising	3001	1,898.00	Manual Various		Advertising
202006	93010000	EXPEN64372	Advertising	3001	20.89	Manual Various		Advertising
202008	93010000	COR-RB-02	Advertising	3001	4,249.80	Manual Various		Advertising

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201911	93020000	EXPEN24449	Miscellaneous	3100	8.62	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3100	1.55	Manual Various		Miscellaneous
201911	93020000	-	Miscellaneous	3100	0.00	Manual Various		Miscellaneous
202001	93020000	EXPEN38500	Miscellaneous	3100	0.26	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3100	4.27	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(3.53)	Manual Various		Miscellaneous
201910	93020000	EXPEN16977	Miscellaneous	3100	0.55	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	4.08	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3100	8.88	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(4.92)	Manual Various		Miscellaneous
202003	93020000	EXPEN45773	Miscellaneous	3100	8.95	Manual Various		Miscellaneous
201911	93020000	EXPEN21401	Miscellaneous	3100	9.84	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	3100	1.57	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(0.03)	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3100	2.31	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	0.12	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	0.41	Manual Various		Miscellaneous
202002	93020000	EXPEN42294	Miscellaneous	3100	1.01	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(82.55)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(4.41)	Manual Various		Miscellaneous
201911	93020000	EXPEN23187	Miscellaneous	3100	5.68	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3100	0.90	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3100	0.59	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	0.05	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(3.72)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(26.10)	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	1.21	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	1.03	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	11.90	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	0.14	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(4.42)	Manual Various		Miscellaneous
201910	93020000	EXPEN16692	Miscellaneous	3100	39.14	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	8.55	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	10.95	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(0.55)	Manual Various		Miscellaneous
202003	93020000	EXPEN47360	Miscellaneous	3100	11.56	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3100	1.12	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(1.90)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(2.11)	Manual Various		Miscellaneous
201912	93020000	EXPEN32556	Miscellaneous	3100	0.29	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	12.48	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	0.72	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(38.37)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(0.27)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(59.99)	Manual Various		Miscellaneous
202002	93020000	EXPEN40966	Miscellaneous	3100	1.96	Manual Various		Miscellaneous
202002	93020000	EXPEN43881	Miscellaneous	3100	0.97	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(22.60)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3100	5.96	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	1.81	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(0.83)	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	2.70	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	0.03	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(40.18)	Manual Various		Miscellaneous
202002	93020000	EXPEN39541	Miscellaneous	3100	0.50	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3100	4.86	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	11.45	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	0.80	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	1.57	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3100	0.74	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	(0.39)	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	0.72	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	14.50	Manual Various		Miscellaneous
201909	93020000	EXPEN10896	Miscellaneous	3100	0.46	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(27.54)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(41.88)	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3100	2.67	Manual Various		Miscellaneous
201909	93020000	EXPEN10632	Miscellaneous	3100	5.68	Manual Various		Miscellaneous
202002	93020000	EXPEN42529	Miscellaneous	3100	5.78	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(0.74)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(5.68)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(4.75)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(1.11)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(0.01)	Manual Various		Miscellaneous
202002	93020000	EXPEN42294	Miscellaneous	3100	0.96	Manual Various		Miscellaneous
202002	93020000	EXPEN40966	Miscellaneous	3100	0.31	Manual Various		Miscellaneous
202003	93020000	EXPEN45773	Miscellaneous	3100	(3.09)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3100	(6.06)	Manual Various		Miscellaneous
202005	93020000	FIN04401	Miscellaneous	3100	(0.72)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(21.50)	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	3.97	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(0.46)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(64.26)	Manual Various		Miscellaneous
201911	93020000	EXPEN22739	Miscellaneous	3100	0.01	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(5.09)	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3100	5.90	Manual Various		Miscellaneous
202003	93020000	EXPEN45773	Miscellaneous	3100	0.20	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3100	0.61	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(7.73)	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	2.00	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	1.99	Manual Various		Miscellaneous
201911	93020000	-	Miscellaneous	3100	0.00	Manual Various		Miscellaneous
202001	93020000	EXPEN37372	Miscellaneous	3100	0.25	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	0.08	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(4.18)	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	3.19	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(0.29)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3100	(11.56)	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3100	1.01	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	0.45	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	(1.74)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(27.29)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(1.22)	Manual Various		Miscellaneous
201912	93020000	EXPEN29185	Miscellaneous	3100	0.20	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	0.19	Manual Various		Miscellaneous
202002	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
201911	93020000	EXPEN24719	Miscellaneous	3100	0.18	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(35.69)	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3100	0.01	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	4.12	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
202003	93020000	EXPEN47967	Miscellaneous	3100	0.84	Manual Various		Miscellaneous
202001	93010000	FIN04401	Miscellaneous	3100	(0.02)	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	0.17	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(0.17)	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	0.04	Manual Various		Miscellaneous
202001	93020000	EXPEN35757	Miscellaneous	3100	1.65	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(22.94)	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3100	16.30	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	2.08	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(146.88)	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3100	3.89	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(10.29)	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3100	4.18	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(5.84)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(28.95)	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	23.20	Manual Various		Miscellaneous
201912	93020000	EXPEN31553	Miscellaneous	3100	15.75	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(29.75)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(33.04)	Manual Various		Miscellaneous
202002	93020000	EXPEN42294	Miscellaneous	3100	9.18	Manual Various		Miscellaneous
202003	93020000	EXPEN47967	Miscellaneous	3100	0.06	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	2.45	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(0.49)	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	1.99	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3100	21.60	Manual Various		Miscellaneous
201910	93020000	EXPEN16720	Miscellaneous	3100	5.68	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	0.05	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(0.25)	Manual Various		Miscellaneous
202001	93010000	FIN04401	Miscellaneous	3100	(0.85)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(2.05)	Manual Various		Miscellaneous
201909	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
201910	93020000	EXPEN17593	Miscellaneous	3100	0.39	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	3100	1.49	Manual Various		Miscellaneous
202001	93020000	EXPEN38022	Miscellaneous	3100	5.18	Manual Various		Miscellaneous
202002	93020000	EXPEN43881	Miscellaneous	3100	5.96	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(0.67)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(5.68)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(2.99)	Manual Various		Miscellaneous
201911	93020000	EXPEN21413	Miscellaneous	3100	0.51	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	0.75	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	0.43	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3100	(7.80)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(23.66)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3100	42.21	Manual Various		Miscellaneous
201910	93020000	EXPEN16692	Miscellaneous	3100	0.84	Manual Various		Miscellaneous
201912	93020000	EXPEN30270	Miscellaneous	3100	21.88	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(26.58)	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	1.84	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3100	1.55	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	(0.01)	Manual Various		Miscellaneous
201910	93020000	EXPEN16692	Miscellaneous	3100	0.20	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	0.02	Manual Various		Miscellaneous
201912	93020000	EXPEN31873	Miscellaneous	3100	0.10	Manual Various		Miscellaneous
202001	93020000	EXPEN38022	Miscellaneous	3100	0.78	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3100	2.04	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(0.16)	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	0.40	Manual Various		Miscellaneous
202004	93020000	EXPEN54550	Miscellaneous	3100	0.01	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(52.22)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(13.18)	Manual Various		Miscellaneous
201910	93020000	EXPEN17593	Miscellaneous	3100	4.01	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3100	(0.20)	Manual Various		Miscellaneous
202003	93020000	EXPEN47967	Miscellaneous	3100	0.01	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3100	0.51	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(3.72)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(1.10)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	(17.72)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(68.73)	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3100	1.42	Manual Various		Miscellaneous
202001	93020000	EXPEN35757	Miscellaneous	3100	0.05	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3100	5.31	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	1.47	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(0.21)	Manual Various		Miscellaneous
201911	93020000	EXPEN21401	Miscellaneous	3100	0.94	Manual Various		Miscellaneous
201912	93020000	EXPEN28945	Miscellaneous	3100	10.29	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	(21.89)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3100	9.51	Manual Various		Miscellaneous
201909	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3100	4.86	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3100	0.20	Manual Various		Miscellaneous
202004	93020000	EXPEN54550	Miscellaneous	3100	0.39	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	2.85	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	0.03	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	3100	11.41	Manual Various		Miscellaneous
202002	93020000	EXPEN40966	Miscellaneous	3100	2.61	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3100	0.02	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(0.85)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(0.14)	Manual Various		Miscellaneous
201911	93020000	EXPEN24421	Miscellaneous	3100	0.39	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	0.09	Manual Various		Miscellaneous
202001	93020000	EXPEN37372	Miscellaneous	3100	0.02	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(10.08)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(5.78)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(0.50)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(51.98)	Manual Various		Miscellaneous
201910	93020000	EXPEN16236	Miscellaneous	3100	4.91	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(0.45)	Manual Various		Miscellaneous
202002	93020000	EXPEN40966	Miscellaneous	3100	18.06	Manual Various		Miscellaneous
201909	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	25.33	Manual Various		Miscellaneous
201912	93020000	EXPEN30270	Miscellaneous	3100	125.00	Manual Various		Miscellaneous
202001	93020000	EXPEN35762	Miscellaneous	3100	0.66	Manual Various		Miscellaneous
202004	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3100	0.21	Manual Various		Miscellaneous
201912	93020000	-	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
202002	93020000	EXPEN41351	Miscellaneous	3100	0.37	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(1.66)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3100	(0.07)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3100	(0.03)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(7.67)	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201909	93020000	FERC09RCL4	Miscellaneous	3100	(29.80)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(11.35)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3100	1.72	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(12.06)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(32.29)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3100	(7.10)	Manual Various		Miscellaneous
201912	93020000	-	Miscellaneous	3100	0.00	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	0.20	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(12.69)	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3100	2.74	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3100	1.31	Manual Various		Miscellaneous
202001	93020000	EXPEN36351	Miscellaneous	3100	5.71	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	1.90	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	3.50	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3100	(4.07)	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3100	0.65	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(0.15)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3100	(4.51)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	(0.01)	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3100	0.06	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3100	0.79	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	0.63	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	0.76	Manual Various		Miscellaneous
202003	93020000	EXPEN42840	Miscellaneous	3100	6.96	Manual Various		Miscellaneous
202003	93020000	EXPEN47967	Miscellaneous	3100	(0.00)	Manual Various		Miscellaneous
202002	93020000	-	Miscellaneous	3100	0.27	Manual Various		Miscellaneous
201911	93020000	EXPEN22739	Miscellaneous	3100	0.01	Manual Various		Miscellaneous
202002	93020000	EXPEN39541	Miscellaneous	3100	(8.29)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3100	0.86	Manual Various		Miscellaneous
202001	93020000	EXPEN36351	Miscellaneous	3100	(0.02)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3100	24.96	Manual Various		Miscellaneous
201910	93020000	EXPEN17593	Miscellaneous	3100	3.08	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3100	(0.51)	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3100	3.74	Manual Various		Miscellaneous
202002	93020000	EXPEN44324	Miscellaneous	3102	2.44	Manual Various		Miscellaneous
202001	93020000	-	Miscellaneous	3102	0.00	Manual Various		Miscellaneous
202003	93020000	EXPEN47656	Miscellaneous	3102	4.56	Manual Various		Miscellaneous
202003	93020000	-	Miscellaneous	3102	(0.00)	Manual Various		Miscellaneous
201910	93020000	EXPEN16986	Miscellaneous	3102	15.44	Manual Various		Miscellaneous
201910	93020000	EXPEN18565	Miscellaneous	3102	1.54	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201911	93020000	EXPEN23463	Miscellaneous	3102	3.38	Manual Various		Miscellaneous
201912	93010000	EXPEN30936	Miscellaneous	3102	1.09	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(0.64)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.35	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	(0.23)	Manual Various		Miscellaneous
201910	93020000	EXPEN17593	Miscellaneous	3102	7.39	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	EXPEN33222	Miscellaneous	3102	0.39	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.24	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.11	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3102	0.62	Manual Various		Miscellaneous
202004	93020000	EXPEN54550	Miscellaneous	3102	2.19	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(3.44)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.44	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(18.48)	Manual Various		Miscellaneous
201909	93010000	EXPEN08472	Miscellaneous	3102	0.20	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(0.04)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3102	3.53	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(3.05)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(23.85)	Manual Various		Miscellaneous
201910	93020000	EXPEN20344	Miscellaneous	3102	0.21	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(0.92)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(0.83)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.03)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	3.39	Manual Various		Miscellaneous
201909	93010000	FERC09RCL2	Miscellaneous	3102	98.08	Manual Various		Miscellaneous
202001	93020000	EXPEN38500	Miscellaneous	3102	0.55	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(1.20)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	11.22	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	5.54	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.31	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(0.33)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.01)	Manual Various		Miscellaneous
201910	93020000	EXPEN14712	Miscellaneous	3102	0.96	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202002	93020000	EXPEN40116	Miscellaneous	3102	1.20	Manual Various		Miscellaneous
201912	93010000	EXPEN30641	Miscellaneous	3102	0.22	Manual Various		Miscellaneous
201910	93020000	EXPEN14198	Miscellaneous	3102	0.01	Manual Various		Miscellaneous
201912	93020000	EXPEN29690	Miscellaneous	3102	0.61	Manual Various		Miscellaneous
202002	93020000	EXPEN42294	Miscellaneous	3102	1.61	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(13.20)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(20.26)	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(6.71)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL2	Miscellaneous	3102	1.58	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3102	0.21	Manual Various		Miscellaneous
202001	93020000	EXPEN37068	Miscellaneous	3102	0.16	Manual Various		Miscellaneous
202001	93020000	EXPEN37068	Miscellaneous	3102	5.83	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(1.99)	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.24)	Manual Various		Miscellaneous
201910	93020000	EXPEN14198	Miscellaneous	3102	0.34	Manual Various		Miscellaneous
201911	93020000	EXPEN21539	Miscellaneous	3102	1.27	Manual Various		Miscellaneous
202002	93020000	-	Miscellaneous	3102	0.00	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(3.45)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(8.00)	Manual Various		Miscellaneous
202007	93020000	EXPEN65450	Miscellaneous	3102	1.16	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3102	0.16	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.28)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL2	Miscellaneous	3102	(3.39)	Manual Various		Miscellaneous
201911	93020000	EXPEN21427	Miscellaneous	3102	0.75	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(12.01)	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.22)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(2.27)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.05)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL2	Miscellaneous	3102	0.63	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	(98.08)	Manual Various		Miscellaneous
201911	93020000	-	Miscellaneous	3102	(0.00)	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93010000	EXPEN30702	Miscellaneous	3102	3.44	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3102	2.59	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(2.17)	Manual Various		Miscellaneous
201910	93010000	EXPEN18875	Miscellaneous	3102	1.94	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(7.26)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(5.29)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(1.13)	Manual Various		Miscellaneous
202003	93010000	FERC03RCL1	Miscellaneous	3102	(2.08)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(2.38)	Manual Various		Miscellaneous
202002	93020000	EXPEN41350	Miscellaneous	3102	2.51	Manual Various		Miscellaneous
202001	93010000	EXPEN37646	Miscellaneous	3102	0.06	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(1.34)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(0.02)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(0.62)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.05	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	3.03	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(3.55)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(5.42)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL1	Miscellaneous	3102	(0.53)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL1	Miscellaneous	3102	(0.01)	Manual Various		Miscellaneous
202001	93020000		Miscellaneous	3102	0.00	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	7.26	Manual Various		Miscellaneous
202003	93020000	EXPEN48491	Miscellaneous	3102	1.90	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(0.73)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(2.34)	Manual Various		Miscellaneous
202001	93020000	EXPEN36344	Miscellaneous	3102	25.89	Manual Various		Miscellaneous
201912	93010000	EXPEN27595	Miscellaneous	3102	7.26	Manual Various		Miscellaneous
201912	93010000	EXPEN31569	Miscellaneous	3102	0.05	Manual Various		Miscellaneous
201912	93010000	EXPEN30641	Miscellaneous	3102	0.38	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(2.08)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(1.40)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.14	Manual Various		Miscellaneous
201911	93020000	EXPEN21992	Miscellaneous	3102	0.04	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(0.61)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(8.05)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(0.89)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(3.75)	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3102	0.23	Manual Various		Miscellaneous
201910	93010000	EXPEN18875	Miscellaneous	3102	0.05	Manual Various		Miscellaneous
202002	93020000	EXPEN41706	Miscellaneous	3102	1.61	Manual Various		Miscellaneous
201912	93010000	EXPEN30936	Miscellaneous	3102	33.47	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.43)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(3.82)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	(4.15)	Manual Various		Miscellaneous
202002	93020000	EXPEN41720	Miscellaneous	3102	0.89	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(6.09)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(5.11)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL2	Miscellaneous	3102	(11.62)	Manual Various		Miscellaneous
201911	93020000	EXPEN24140	Miscellaneous	3102	1.30	Manual Various		Miscellaneous
202001	93020000	EXPEN36344	Miscellaneous	3102	3.93	Manual Various		Miscellaneous
202001	93020000	EXPEN37370	Miscellaneous	3102	1.99	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(2.68)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.01	Manual Various		Miscellaneous
201909	93010000	EXPEN08472	Miscellaneous	3102	9.79	Manual Various		Miscellaneous
201911	93020000	EXPEN23463	Miscellaneous	3102	0.32	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(2.68)	Manual Various		Miscellaneous
202004	93020000	EXPEN51696	Miscellaneous	3102	1.28	Manual Various		Miscellaneous
201909	93020000	EXPEN11206	Miscellaneous	3102	3.45	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.11)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.01	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(2.51)	Manual Various		Miscellaneous
202001	93010000	EXPEN37646	Miscellaneous	3102	2.06	Manual Various		Miscellaneous
202007	93020000	EXPEN66160	Miscellaneous	3102	0.74	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(0.60)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	6.09	Manual Various		Miscellaneous
201912	93020000	EXPEN29690	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(0.02)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL2	Miscellaneous	3102	9.04	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.35)	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3102	2.73	Manual Various		Miscellaneous
202002	93020000	EXPEN41706	Miscellaneous	3102	(0.71)	Manual Various		Miscellaneous
202002	93020000	EXPEN41706	Miscellaneous	3102	0.12	Manual Various		Miscellaneous
202003	93020000	EXPEN48491	Miscellaneous	3102	3.79	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(15.00)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(1.68)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(5.54)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	(0.08)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202002	93020000	EXPEN42866	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(8.31)	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(39.71)	Manual Various		Miscellaneous
201909	93020000	EXPEN12970	Miscellaneous	3102	2.38	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(23.15)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.25)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.12	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201909	93020000	EXPEN10927	Miscellaneous	3102	0.57	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	5.29	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	0.07	Manual Various		Miscellaneous
201910	93020000	EXPEN17593	Miscellaneous	3102	1.14	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3102	0.58	Manual Various		Miscellaneous
202002	93020000	EXPEN41697	Miscellaneous	3102	1.12	Manual Various		Miscellaneous
202003	93020000	EXPEN46993	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(2.44)	Manual Various		Miscellaneous
202005	93020000	EXPEN56098	Miscellaneous	3102	1.34	Manual Various		Miscellaneous
201911	93020000	EXPEN21351	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201911	93020000	EXPEN23463	Miscellaneous	3102	19.86	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(8.44)	Manual Various		Miscellaneous
201912	93010000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93010000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.47)	Manual Various		Miscellaneous
201909	93020000		Miscellaneous	3102	(0.00)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.12)	Manual Various		Miscellaneous
201911	93020000	EXPEN21427	Miscellaneous	3102	0.07	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3102	0.69	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93010000	EXPEN30702	Miscellaneous	3102	0.11	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(5.69)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	5.11	Manual Various		Miscellaneous
201910	93020000	EXPEN19862	Miscellaneous	3102	3.64	Manual Various		Miscellaneous
201911	93020000	EXPEN21539	Miscellaneous	3102	0.04	Manual Various		Miscellaneous
202002	93020000	EXPEN43881	Miscellaneous	3102	0.27	Manual Various		Miscellaneous
202003	93020000	EXPEN49373	Miscellaneous	3102	3.45	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(1.29)	Manual Various		Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3102	13.06	Manual Various		Miscellaneous
201909	93010000	-	Miscellaneous	3102	(0.00)	Manual Various		Miscellaneous
201911	93020000	EXPEN21139	Miscellaneous	3102	0.89	Manual Various		Miscellaneous
202002	93020000	EXPEN42866	Miscellaneous	3102	0.86	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(177.50)	Manual Various		Miscellaneous
202004	93020000	EXPEN53139	Miscellaneous	3102	0.84	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(2.74)	Manual Various		Miscellaneous
201911	93020000	EXPEN21433	Miscellaneous	3102	3.28	Manual Various		Miscellaneous
202001	93020000	EXPEN36344	Miscellaneous	3102	142.93	Manual Various		Miscellaneous
202003	93020000	EXPEN49382	Miscellaneous	3102	0.09	Manual Various		Miscellaneous
201909	93020000	EXPEN10896	Miscellaneous	3102	6.19	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.94)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	2.34	Manual Various		Miscellaneous
201909	93010000	EXPEN08472	Miscellaneous	3102	0.05	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(0.75)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(6.03)	Manual Various		Miscellaneous
202001	93020000	EXPEN36351	Miscellaneous	3102	12.20	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202002	93020000	EXPEN40966	Miscellaneous	3102	4.75	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(63.36)	Manual Various		Miscellaneous
202002	93020000	EXPEN43881	Miscellaneous	3102	1.35	Manual Various		Miscellaneous
202002	93020000	EXPEN42840	Miscellaneous	3102	1.43	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(1.22)	Manual Various		Miscellaneous
201909	93010000	EXPEN08472	Miscellaneous	3102	2.26	Manual Various		Miscellaneous
201911	93020000	EXPEN22739	Miscellaneous	3102	0.03	Manual Various		Miscellaneous
201912	93010000	EXPEN26912	Miscellaneous	3102	6.25	Manual Various		Miscellaneous
202003	93020000	EXPEN47636	Miscellaneous	3102	0.64	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(0.02)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	1.97	Manual Various		Miscellaneous
202001	93020000	EXPEN38022	Miscellaneous	3102	1.22	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202004	93020000	EXPEN54550	Miscellaneous	3102	0.04	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(1.38)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	18.48	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3102	(0.39)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(1.12)	Manual Various		Miscellaneous
202004	93020000	EXPEN54348	Miscellaneous	3102	0.73	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	(3.45)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.16)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	(0.11)	Manual Various		Miscellaneous
201912	93010000	EXPEN26912	Miscellaneous	3102	0.20	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	23.85	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.78	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201910	93020000	EXPEN16692	Miscellaneous	3102	0.30	Manual Various		Miscellaneous
201912	93020000	EXPEN28089	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201912	93020000	EXPEN31853	Miscellaneous	3102	8.44	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(0.01)	Manual Various		Miscellaneous
201911	93020000	-	Miscellaneous	3102	0.00	Manual Various		Miscellaneous
202001	93020000	EXPEN35946	Miscellaneous	3102	0.71	Manual Various		Miscellaneous
201912	93010000	EXPEN27595	Miscellaneous	3102	0.24	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(0.02)	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	3102	0.98	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
202002	93020000	EXPEN41706	Miscellaneous	3102	0.05	Manual Various		Miscellaneous
202003	93020000	EXPEN46993	Miscellaneous	3102	0.92	Manual Various		Miscellaneous
201912	93010000	EXPEN30930	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201912	93010000	EXPEN31569	Miscellaneous	3102	1.39	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(4.75)	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.02)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	(0.16)	Manual Various		Miscellaneous
201909	93010000	FERC09RCL5	Miscellaneous	3102	(11.52)	Manual Various		Miscellaneous
201911	93020000	EXPEN24421	Miscellaneous	3102	6.10	Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3102	(0.16)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(2.40)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3102	(1.28)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL1	Miscellaneous	3102	(0.24)	Manual Various		Miscellaneous
201912	93020000	EXPEN29004	Miscellaneous	3102	2.68	Manual Various		Miscellaneous
201912	93020000	EXPEN31558	Miscellaneous	3102	2.38	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93010000	EXPEN30641	Miscellaneous	3102	6.71	Manual Various		Miscellaneous
202003	93010000	FERC03RCL1	Miscellaneous	3102	(0.04)	Manual Various		Miscellaneous
201909	93010000	EXPEN09614	Miscellaneous	3102	0.08	Manual Various		Miscellaneous
201909	93010000	FERC09RCL2	Miscellaneous	3102	(0.07)	Manual Various		Miscellaneous
201911	93020000	EXPEN24449	Miscellaneous	3102	1.10	Manual Various		Miscellaneous
202003	93020000	EXPEN49382	Miscellaneous	3102	4.45	Manual Various		Miscellaneous
201909	93020000	FERC09RCL2	Miscellaneous	3102	0.11	Manual Various		Miscellaneous
201912	93020000	EXPEN33222	Miscellaneous	3102	12.01	Manual Various		Miscellaneous
202002	93020000	EXPEN39451	Miscellaneous	3102	3.75	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3102	0.95	Manual Various		Miscellaneous
202002	93020000	EXPEN41720	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201912	93010000	EXPEN30930	Miscellaneous	3102	0.47	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(3.19)	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(0.10)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	11.62	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.94	Manual Various		Miscellaneous
201910	93020000	EXPEN19873	Miscellaneous	3102	3.99	Manual Various		Miscellaneous
201911	93020000	EXPEN22739	Miscellaneous	3102	0.95	Manual Various		Miscellaneous
202001	93020000	EXPEN36344	Miscellaneous	3102	0.71	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	(11.16)	Manual Various		Miscellaneous
201912	93010000	EXPEN30641	Miscellaneous	3102	11.80	Manual Various		Miscellaneous
202004	93020000	EXPEN54693	Miscellaneous	3102	0.15	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3102	-	Manual Various		Miscellaneous
201912	93010000	FERC12RCL3	Miscellaneous	3102	(0.11)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	(0.01)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Miscellaneous	3102	0.28	Manual Various		Miscellaneous
201909	93010000	EXPEN09614	Miscellaneous	3102	4.15	Manual Various		Miscellaneous
201910	93020000	-	Miscellaneous	3102	(0.00)	Manual Various		Miscellaneous
202002	93020000	EXPEN44180	Miscellaneous	3102	0.33	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201911	93020000	EXPEN21992	Miscellaneous	3102	1.57	Manual Various		Miscellaneous
202002	93020000	-	Miscellaneous	3102	0.00	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3102	(0.16)	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3102	0.79	Manual Various		Miscellaneous
201909	93020000	EXPEN09947	Miscellaneous	3102	0.02	Manual Various		Miscellaneous
201910	93020000	EXPEN18555	Miscellaneous	3102	3.08	Manual Various		Miscellaneous
201911	93020000	EXPEN24421	Miscellaneous	3102	2.01	Manual Various		Miscellaneous
202002	93020000	EXPEN41327	Miscellaneous	3102	0.62	Manual Various		Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3102	(1.25)	Manual Various		Miscellaneous
202006	93020000	COR06ZBA1	Miscellaneous	3103	256.53	Manual Various		Miscellaneous
202006	93020000	COR06ZBA2	Miscellaneous	3103	(256.53)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3105	(0.23)	Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous	3105	0.23	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(508.63)	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(0.31)	Manual Various		Miscellaneous
201911	93020000	EXPEN26277	Miscellaneous	3106	2.81	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3106	0.31	Manual Various		Miscellaneous
202005	93020000	EXPEN58519	Miscellaneous	3106	0.67	Manual Various		Miscellaneous
202005	93020000	-	Miscellaneous	3106	(0.00)	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(4.40)	Manual Various		Miscellaneous
202005	93020000	EXPEN59160	Miscellaneous	3106	0.94	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(4.58)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3106	(558.56)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3106	(5.38)	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(0.08)	Manual Various		Miscellaneous
202008	93020000	EXPEN70585	Miscellaneous	3106	1.34	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(0.07)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(0.67)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3106	5.26	Manual Various		Miscellaneous
202006	93020000	SLTSALEA12	Miscellaneous	3106	(5.26)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3106	(2.81)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(30.36)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(1,334.66)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(22.41)	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3106	(0.94)	Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3106	(3.28)	Manual Various		Miscellaneous
201911	93020000	ACR11RB01	Miscellaneous	3500	393.60	Manual Various		Miscellaneous
201912	93020000	ACR12RB01	Miscellaneous	3500	393.60	Manual Various		Miscellaneous
202004	93020000	ACR03RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
202005	93020000	ACR04RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	3500	-	Manual Various		Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
202007	93020000	ACR07RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
202003	93020000	ACR03RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
202004	93020000	ACR04RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
202006	93020000	ACR05RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
202001	93020000	ACR01RB01	Miscellaneous	3500	393.60	Manual Various		Miscellaneous
202001	93020000	ACR12RB01	Miscellaneous	3500	(393.60)	Manual Various		Miscellaneous
202007	93020000	ACR06RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
202008	93020000	ACR07RB01	Miscellaneous	3500	(400.80)	Manual Various		Miscellaneous
201912	93020000	ACR11RB01	Miscellaneous	3500	(393.60)	Manual Various		Miscellaneous
202008	93020000	ACR08RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
201912	93020000	FERC12RCL3	Miscellaneous	3500	393.60	Manual Various		Miscellaneous
202005	93020000	ACR05RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
202006	93020000	ACR06RB01	Miscellaneous	3500	400.80	Manual Various		Miscellaneous
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(403.09)	Manual Various		Dues and Memberships
202003	93020000	FERC03RCL1	Dues and Memberships	3501	1,937.43	Manual Various		Dues and Memberships
202008	93020000	COR-RB-03	Dues and Memberships	3501	(2,550.00)	Manual Various		Dues and Memberships
202003	93020000	FERC03RCL1	Dues and Memberships	3501	(186.88)	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	1,630.23	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(414.89)	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	132.78	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	1,635.20	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(8.44)	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	27.85	Manual Various		Dues and Memberships
202006	93020000	FERC06RCL1	Dues and Memberships	3501	33.44	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	1,155.37	Manual Various		Dues and Memberships
202006	93020000	FERC06RCL1	Dues and Memberships	3501	8.91	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	403.09	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	884.72	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	1,561.39	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	173.18	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(132.78)	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	620.00	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	7.85	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	582.88	Manual Various		Dues and Memberships
202003	93020000	FERC03RCL1	Dues and Memberships	3501	676.02	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	1,612.36	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(27.85)	Manual Various		Dues and Memberships
202006	93020000	FERC06RCL1	Dues and Memberships	3501	530.51	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(1,612.36)	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	241.63	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	111.40	Manual Various		Dues and Memberships
201912	93020000	FERC12RCL3	Dues and Memberships	3501	175.38	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL5	Dues and Memberships	3501	(111.40)	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	414.89	Manual Various		Dues and Memberships
201909	93020000	FERC09RCL2	Dues and Memberships	3501	8.44	Manual Various		Dues and Memberships
202001	93020000	EXPEN36601	Employee Expenses	3502	9.84	Manual Various		Employee Expenses
202003	93020000	EXPEN45258	Employee Expenses	3502	0.12	Manual Various		Employee Expenses
201909	93020000	FERC09RCL5	Employee Expenses	3502	(342.00)	Manual Various		Employee Expenses
202003	93020000	EXPEN45258	Employee Expenses	3502	5.93	Manual Various		Employee Expenses
202003	93020000	FERC03RCL2	Employee Expenses	3502	(0.12)	Manual Various		Employee Expenses
202003	93020000	FERC03RCL1	Employee Expenses	3502	(10.02)	Manual Various		Employee Expenses
202003	93020000	FERC03RCL2	Employee Expenses	3502	(5.93)	Manual Various		Employee Expenses
202008	93020000	FIN04401	Miscellaneous	3503	(11.22)	Manual Various		Miscellaneous
202008	93020000	FIN04401	Miscellaneous	3503	(0.01)	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3504	738.98	Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3504	283.90	Manual Various		Miscellaneous
202003	93020000	-	Miscellaneous	3504	0.00	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3505	(615.00)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL1	Miscellaneous	3505	-	Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3600	(14.17)	Manual Various		Miscellaneous
202003	93020000	EXPEN46593	Miscellaneous	3600	0.79	Manual Various		Miscellaneous
202003	93020000	EXPEN46624	Miscellaneous	3600	14.03	Manual Various		Miscellaneous
202002	93020000	EXPEN43383	Miscellaneous	3600	0.84	Manual Various		Miscellaneous
202007	93020000	EXPEN69400	Miscellaneous	3600	26.72	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3600	(13.91)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3600	(33.79)	Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3600	(4.35)	Manual Various		Miscellaneous
202002	93020000	EXPEN43880	Miscellaneous	3600	57.87	Manual Various		Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(3.21)	Manual Various	Various	Materials and Supplies-Postage
202006	93020000	EXPEN64554	Materials and Supplies-Postage	3601	0.27	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	ACR08RB01	Materials and Supplies-Postage	3601	(0.45)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(3.74)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(0.40)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	ACR08RB01	Materials and Supplies-Postage	3601	(1.15)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	(0.38)	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(0.40)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	(1.57)	Manual Various	Various	Materials and Supplies-Postage
201910	93020000	ACR10RB01	Materials and Supplies-Postage	3601	10.53	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(0.81)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(0.42)	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(10.46)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	(10.20)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	(0.34)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(174.90)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	ACR08RB01	Materials and Supplies-Postage	3601	(2.53)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(0.90)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(0.07)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	(0.29)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(27.88)	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(3.10)	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(0.34)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(23.27)	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(0.76)	Manual Various	Various	Materials and Supplies-Postage
201912	93020000	FERC12RCL2	Materials and Supplies-Postage	3601	(3.18)	Manual Various	Various	Materials and Supplies-Postage
202007	93020000	EXPEN66143	Materials and Supplies-Postage	3601	0.28	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL4	Materials and Supplies-Postage	3601	0.05	Manual Various	Various	Materials and Supplies-Postage
201909	93020000	FERC09RCL3	Materials and Supplies-Postage	3601	(12.23)	Manual Various	Various	Materials and Supplies-Postage
202006	93020000	FERC06RCL1	Miscellaneous	3606	(2.69)	Manual Various	Various	Miscellaneous
202003	93020000	EXPEN49748	Miscellaneous	3637	8.80	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3637	(59.22)	Manual Various	Various	Miscellaneous
201910	93010000	EXPEN16259	Miscellaneous	3637	0.04	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(2.50)	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN24478	Miscellaneous	3637	1.80	Manual Various	Various	Miscellaneous
201911	93010000	EXPEN26091	Miscellaneous	3637	29.80	Manual Various	Various	Miscellaneous
202005	93020000	EXPEN58534	Miscellaneous	3637	12.13	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3637	(31.61)	Manual Various	Various	Miscellaneous
201909	93010000	EXPEN12788	Miscellaneous	3637	4.62	Manual Various	Various	Miscellaneous
202006	93020000	EXPEN61210	Miscellaneous	3637	48.96	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(11.48)	Manual Various	Various	Miscellaneous
201909	93010000	EXPEN12788	Miscellaneous	3637	227.32	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3637	(1,075.48)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3637	(537.74)	Manual Various	Various	Miscellaneous
202008	93010000	EXPEN70819	Miscellaneous	3637	0.01	Manual Various	Various	Miscellaneous
202005	93020000	EXPEN58332	Miscellaneous	3637	19.49	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3637	(367.69)	Manual Various	Various	Miscellaneous
201910	93010000	EXPEN16259	Miscellaneous	3637	1.73	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3637	(16.41)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3637	(8.97)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	3637	(8.80)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3637	(79.95)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3637	(1.80)	Manual Various	Various	Miscellaneous
201910	93010000	EXPEN19867	Miscellaneous	3637	9.50	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3637	(24.60)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3637	(160.05)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3637	(48.96)	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN38022	Miscellaneous	3637	16.45	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(0.36)	Manual Various	Various	Miscellaneous
202008	93010000	EXPEN70819	Miscellaneous	3637	24.64	Manual Various	Various	Miscellaneous
201910	93010000	EXPEN19867	Miscellaneous	3637	0.23	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(44.33)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(5.76)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(150.37)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3637	(77.60)	Manual Various	Various	Miscellaneous
201911	93010000	EXPEN26091	Miscellaneous	3637	2.84	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN09587	Miscellaneous	3637	77.60	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	3637	(74.55)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3637	(12.52)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3637	(15.79)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3637	(4.99)	Manual Various	Various	Miscellaneous
201911	93020000	EXPEN2378	Miscellaneous	3638	4.30	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(4.41)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3638	0.11	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN13799	Miscellaneous	3638	0.07	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(1,295.70)	Manual Various	Various	Miscellaneous
201909	93020000	EXPEN13799	Miscellaneous	3638	3.32	Manual Various	Various	Miscellaneous
201909	93020000	CORERSCP1	Miscellaneous	3638	(0.34)	Manual Various	Various	Miscellaneous
202004	93020000	EXPEN55245	Miscellaneous	3638	35.23	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3638	(0.07)	Manual Various	Various	Miscellaneous
202008	93020000	-	Miscellaneous	3638	(0.00)	Manual Various	Various	Miscellaneous
202006	93020000	EXPEN62757	Miscellaneous	3638	1.72	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(0.69)	Manual Various	Various	Miscellaneous
201910	93020000	SLTSALEA12	Miscellaneous	3638	(7.82)	Manual Various	Various	Miscellaneous
202001	93020000	EXPEN35939	Miscellaneous	3638	3.12	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(0.05)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3638	(34.92)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(52.08)	Manual Various	Various	Miscellaneous
201911	93020000	ACR10RB01	Miscellaneous	3638	(0.69)	Manual Various	Various	Miscellaneous
201910	93020000	SLTSALEA12	Miscellaneous	3638	(0.19)	Manual Various	Various	Miscellaneous
202004	93020000	EXPEN55245	Miscellaneous	3638	0.65	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(0.73)	Manual Various	Various	Miscellaneous
201910	93020000	SLTSALEA12	Miscellaneous	3638	(0.10)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(1,603.13)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	3638	(1.72)	Manual Various	Various	Miscellaneous
201910	93020000	-	Miscellaneous	3638	0.00	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(2.37)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(26.34)	Manual Various	Various	Miscellaneous
202005	93020000	CASH_ADJ	Miscellaneous	3638	(0.11)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(5.34)	Manual Various	Various	Miscellaneous
201909	93020000	-	Miscellaneous	3638	(0.00)	Manual Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	3638	(3.08)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3638	(3.32)	Manual Various	Various	Miscellaneous
201910	93020000	ACR10RB01	Miscellaneous	3638	0.69	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	3638	(0.18)	Manual Various	Various	Miscellaneous
201910	93020000	SLTSALEA12	Miscellaneous	3638	(4.25)	Manual Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	3638	(0.59)	Manual Various	Various	Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous	3638	(0.67)	Manual Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	3638	(0.48)	Manual Various	Various	Miscellaneous
202008	93020000	EXPEN72041	Miscellaneous	3638	(0.53)	Manual Various	Various	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201911	93020000	EXPEN22378	Miscellaneous		3638	0.41 Manual Various		Miscellaneous
201909	93020000	EXPEN13521	Miscellaneous		3650	0.91 Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3650	(2.68) Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3650	(44.54) Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous		3650	(9.45) Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3650	(0.91) Manual Various		Miscellaneous
201912	93010000	EXPEN31569	Miscellaneous		3650	62.41 Manual Various		Miscellaneous
201909	93020000	EXPEN12313	Miscellaneous		3650	103.05 Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3650	(0.94) Manual Various		Miscellaneous
202003	93020000	EXPEN48224	Miscellaneous		3650	9.45 Manual Various		Miscellaneous
202001	93020000	EXPEN36247	Miscellaneous		3650	39.47 Manual Various		Miscellaneous
202003	93020000	EXPEN46957	Miscellaneous		3650	7.65 Manual Various		Miscellaneous
202002	93020000	EXPEN42866	Miscellaneous		3650	2.66 Manual Various		Miscellaneous
201909	93020000	EXPEN13521	Miscellaneous		3650	44.54 Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous		3650	(7.65) Manual Various		Miscellaneous
201912	93010000	EXPEN31569	Miscellaneous		3650	2.03 Manual Various		Miscellaneous
201912	93020000	EXPEN31883	Miscellaneous		3650	28.91 Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3650	(103.05) Manual Various		Miscellaneous
202004	93020000	EXPEN53653	Miscellaneous		3650	7.62 Manual Various		Miscellaneous
201912	93020000	EXPEN31883	Miscellaneous		3650	0.94 Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous		3650	(7.62) Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		3650	(5.75) Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3650	(40.20) Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3650	(0.05) Manual Various		Miscellaneous
202002	93020000	EXPEN42866	Miscellaneous		3650	0.05 Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3650	(28.91) Manual Various		Miscellaneous
201911	93020000	EXPEN21138	Miscellaneous		3650	5.75 Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous		3924	(2.30) Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		3924	(1.15) Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3924	(1.15) Manual Various		Miscellaneous
201912	93020000	EXPEN29203	Miscellaneous		3924	0.97 Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous		3924	(1.94) Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3924	(0.01) Manual Various		Miscellaneous
201910	93020000	EXPEN16242	Miscellaneous		3924	0.55 Manual Various		Miscellaneous
202003	93020000	EXPEN48512	Miscellaneous		3924	2.92 Manual Various		Miscellaneous
201911	93020000	EXPEN26273	Miscellaneous		3924	0.26 Manual Various		Miscellaneous
201910	93020000	EXPEN16242	Miscellaneous		3924	0.01 Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3924	(2.91) Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3924	(0.97) Manual Various		Miscellaneous
201912	93020000	EXPEN30625	Miscellaneous		3924	0.01 Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		3924	(0.55) Manual Various		Miscellaneous
201912	93020000	EXPEN30625	Miscellaneous		3924	0.17 Manual Various		Miscellaneous
202008	93020000	EXPEN71627	Miscellaneous		3924	0.97 Manual Various		Miscellaneous
201912	93020000	EXPEN29204	Miscellaneous		3924	0.97 Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		3924	(0.26) Manual Various		Miscellaneous
201909	93020000	FERC09RCL4	Miscellaneous		3924	(0.26) Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		3924	(0.02) Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous		3924	(2.92) Manual Various		Miscellaneous
202004	93020000	EXPEN53659	Miscellaneous		3924	0.98 Manual Various		Miscellaneous
202007	93020000	EXPEN67136	Miscellaneous		3924	1.95 Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3924	(0.17) Manual Various		Miscellaneous
201909	93020000	EXPEN11897	Miscellaneous		3924	0.26 Manual Various		Miscellaneous
201912	93020000	EXPEN28978	Miscellaneous		3924	0.97 Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous		3924	(1.95) Manual Various		Miscellaneous
201909	93020000	EXPEN11217	Miscellaneous		3924	0.97 Manual Various		Miscellaneous
202005	93020000	EXPEN57927	Miscellaneous		3924	0.98 Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3926	(2.34) Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3926	(1.20) Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous		3926	(1.20) Manual Various		Miscellaneous
202008	93020000	ACR08RB01	Miscellaneous		3926	1.32 Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		3926	(1.15) Manual Various		Miscellaneous
202007	93020000	ACR07RB01	Miscellaneous		3926	1.32 Manual Various		Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous		3926	(1.17) Manual Various		Miscellaneous
202006	93020000	ACR05RB01	Miscellaneous		3926	(1.32) Manual Various		Miscellaneous
202006	93020000	ACR06RB01	Miscellaneous		3926	1.32 Manual Various		Miscellaneous
201912	93020000	ACR11RB01	Miscellaneous		3926	(1.20) Manual Various		Miscellaneous
202008	93020000	ACR07RB01	Miscellaneous		3926	(1.32) Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous		3926	(3.85) Manual Various		Miscellaneous
202004	93020000	ACR04RB01	Miscellaneous		3926	1.32 Manual Various		Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous		3926	(1.29) Manual Various		Miscellaneous
201911	93020000	ACR11RB01	Miscellaneous		3926	1.20 Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		3926	1.32 Manual Various		Miscellaneous
202005	93020000	ACR05RB01	Miscellaneous		3926	(1.32) Manual Various		Miscellaneous
202005	93020000	ACR04RB01	Miscellaneous		3926	(1.32) Manual Various		Miscellaneous
202007	93020000	ACR06RB01	Miscellaneous		3926	(1.32) Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		5003	3,047.96 Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		5003	(4.84) Manual Various		Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous		5003	(3.41) Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		5010	(47.16) Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		5010	(691.64) Manual Various		Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous		5010	(48.78) Manual Various		Miscellaneous
202001	93020000	ACR01RB01	Miscellaneous		5010	690.93 Manual Various		Miscellaneous
202001	93020000	ACR01RB01	Miscellaneous		5010	63.96 Manual Various		Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous		5010	(8.56) Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		5010	(75.55) Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		5010	(689.13) Manual Various		Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous		5010	(670.11) Manual Various		Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous		9230	(62.55) Manual Various		Miscellaneous
202003	93020000	EXPEN49598	Miscellaneous		9235	- Manual Various		Miscellaneous
201909	93020000	-	Miscellaneous		9235	(0.00) Manual Various		Miscellaneous
201910	93020000	EXPEN16980	Miscellaneous		9235	10.14 Manual Various		Miscellaneous
202001	93020000	EXPEN34017	Miscellaneous		9235	12.29 Manual Various		Miscellaneous
201909	93020000	EXPEN09134	Miscellaneous		9235	0.70 Manual Various		Miscellaneous
201912	93020000	ACR12JD1	Miscellaneous		9235	4.22 Manual Various		Miscellaneous
202003	93020000	EXPEN49598	Miscellaneous		9235	- Manual Various		Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous		9235	(12.14) Manual Various		Miscellaneous
201909	93020000	EXPEN13152	Miscellaneous		9235	6.92 Manual Various		Miscellaneous
202001	93020000	ACR12JD1	Miscellaneous		9235	(3.57) Manual Various		Miscellaneous
201909	93020000	EXPEN13152	Miscellaneous		9235	0.14 Manual Various		Miscellaneous
201912	93020000	ACR12JD1	Miscellaneous		9235	38.48 Manual Various		Miscellaneous
201909	93020000	EXPEN09134	Miscellaneous		9235	34.57 Manual Various		Miscellaneous
201911	93010000	EXPEN21428	Miscellaneous		9235	0.05 Manual Various		Miscellaneous
201909	93020000	EXPEN11844	Miscellaneous		9235	37.36 Manual Various		Miscellaneous
201911	93010000	EXPEN21428	Miscellaneous		9235	1.72 Manual Various		Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous		9235	(10.14) Manual Various		Miscellaneous
202001	93020000	ACR12JD1	Miscellaneous		9235	(38.58) Manual Various		Miscellaneous
202001	93020000	AP00337941	Miscellaneous		3637	528.08 CAE NORTH EAST TRAINING INC	225GNEC033253	Miscellaneous
202003	93020000	AP00349680	Miscellaneous		3637	537.74 CAE NORTH EAST TRAINING INC	225GNEC034138	Miscellaneous
202003	93020000	AP00349680	Miscellaneous		3637	537.74 CAE NORTH EAST TRAINING INC	225GNEC034139	Miscellaneous
202007	93020000	AP00367806	Miscellaneous		3637	537.74 CAE NORTH EAST TRAINING INC	225GNEC034983A	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201912	93020000	AP00332976	Miscellaneous	3637	150.37	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	74.55	NOVITEX ENTERPRISE SOLUTIONS INC	24618059A	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	44.33	NOVITEX ENTERPRISE SOLUTIONS INC	24674211A	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	5.76	NOVITEX ENTERPRISE SOLUTIONS INC	24674211A	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	2.50	NOVITEX ENTERPRISE SOLUTIONS INC	24674211A	Miscellaneous
201912	93020000	AP00332976	Miscellaneous	3637	0.36	NOVITEX ENTERPRISE SOLUTIONS INC	24674211A	Miscellaneous
202001	93020000	AP00335887	Miscellaneous	3637	76.00	NOVITEX ENTERPRISE SOLUTIONS INC	24735474A	Miscellaneous
202001	93020000	AP00335887	Miscellaneous	3637	15.64	NOVITEX ENTERPRISE SOLUTIONS INC	24735474A	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	3637	3.21	NOVITEX ENTERPRISE SOLUTIONS INC	24780566A	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	3637	4.99	NOVITEX ENTERPRISE SOLUTIONS INC	24780566A	Miscellaneous
202003	93020000	AP00350665	Miscellaneous	3637	59.22	NOVITEX ENTERPRISE SOLUTIONS INC	24868120A	Miscellaneous
202004	93020000	AP00355507	Miscellaneous	3637	160.05	NOVITEX ENTERPRISE SOLUTIONS INC	24942502A	Miscellaneous
202006	93020000	AP00360311	Miscellaneous	3637	7.47	NOVITEX ENTERPRISE SOLUTIONS INC	24989298A	Miscellaneous
202006	93020000	AP00364180	Miscellaneous	3637	12.52	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous
202006	93020000	AP00364180	Miscellaneous	3637	1.50	NOVITEX ENTERPRISE SOLUTIONS INC	25077338A	Miscellaneous
202008	93020000	AP00373979	Miscellaneous	3637	50.84	NOVITEX ENTERPRISE SOLUTIONS INC	25238091A	Miscellaneous
202008	93020000	AP00373979	Miscellaneous	3637	35.45	NOVITEX ENTERPRISE SOLUTIONS INC	25238091A	Miscellaneous
201912	93020000	AP00331502	Miscellaneous	9230	62.55	MILLROCK AVIATION FINANCIAL LLC	280130120O	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	16.22	ENGAGE2EXCEL	3393231RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	7.81	ENGAGE2EXCEL	3393231RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	0.19	ENGAGE2EXCEL	3393231RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	681.47	ENGAGE2EXCEL	3393231RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	10.07	ENGAGE2EXCEL	3414933RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	423.13	ENGAGE2EXCEL	3414933RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	0.10	ENGAGE2EXCEL	3414933RI	Miscellaneous
201910	93020000	AP00319810	Miscellaneous	3638	4.25	ENGAGE2EXCEL	3414933RI	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3638	491.19	ENGAGE2EXCEL	3438064RI	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3638	13.65	ENGAGE2EXCEL	3438064RI	Miscellaneous
201912	93020000	AP00330525	Advertising	3001	378.27	ENGAGE2EXCEL	3461256RI	Advertising
201912	93020000	AP00330525	Advertising	3001	12.29	ENGAGE2EXCEL	3461256RI	Advertising
202005	93020000	AP00358866	Miscellaneous	3106	4.40	ENGAGE2EXCEL	3534757RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	0.08	ENGAGE2EXCEL	3534757RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	436.79	ENGAGE2EXCEL	3534757RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	7.48	ENGAGE2EXCEL	3534757RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	438.58	ENGAGE2EXCEL	3557916RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	0.08	ENGAGE2EXCEL	3557916RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	7.52	ENGAGE2EXCEL	3557916RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	4.58	ENGAGE2EXCEL	3557916RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	7.76	ENGAGE2EXCEL	3580458RI	Miscellaneous
202005	93020000	AP00358866	Miscellaneous	3106	452.63	ENGAGE2EXCEL	3580458RI	Miscellaneous
202006	93020000	AP00363112	Miscellaneous	3106	567.52	ENGAGE2EXCEL	3597533RI	Miscellaneous
202006	93020000	AP00363112	Miscellaneous	3106	9.53	ENGAGE2EXCEL	3597533RI	Miscellaneous
202006	93020000	AP00364180	Miscellaneous	2004	17.50	UPS	5R7037240	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	3.54	UPS	6291E2010	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	0.04	UPS	6291E2010	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	0.10	UPS	6291E2010	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	7.58	UPS	6291E2010	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	0.45	UPS	6291E2010	Miscellaneous
202001	93020000	AP00336271	Miscellaneous	2004	4.29	UPS	6291E2010	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	10.26	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.51	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	10.32	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	2.66	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	1.57	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.02	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	1.05	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.04	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.69	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.59	UPS	6291E2020	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	12.41	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.45	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.13	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.06	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.05	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.09	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	1.12	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	6.03	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	2.25	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	1.41	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	1.84	UPS	6291E2030	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	2004	0.97	UPS	6291E2030	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	14.70	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	0.70	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	4.88	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	1.41	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	4.82	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	1.02	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	9.68	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	6.78	UPS	6291E2040	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	7.72	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	0.57	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	0.15	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	6.93	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	2.11	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	4.37	UPS	6291E2050	Miscellaneous
202002	93020000	AP00342739	Miscellaneous	2004	26.71	UPS	6291E2050	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	12.77	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	4.24	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	0.43	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	5.64	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	0.03	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	22.05	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	2.58	UPS	6291E2060	Miscellaneous
202002	93020000	AP00344464	Miscellaneous	2004	7.62	UPS	6291E2060	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.33	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.40	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	1.85	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	2.15	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.30	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	12.77	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.15	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	1.50	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.13	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	10.68	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	0.28	UPS	6291E2070	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2004	5.84	UPS	6291E2070	Miscellaneous
202003	93020000	AP00347238	Miscellaneous	2004	0.63	UPS	6291E2080	Miscellaneous
202003	93020000	AP00347238	Miscellaneous	2004	1.07	UPS	6291E2080	Miscellaneous
202003	93020000	AP00347238	Miscellaneous	2004	9.01	UPS	6291E2080	Miscellaneous
202003	93020000	AP00347238	Miscellaneous	2004	0.07	UPS	6291E2080	Miscellaneous

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Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description
201910	93020000	AP00320228	Miscellaneous	3000	606.30	GIS HIRERIGHT	BT001802	Miscellaneous
201910	93020000	AP00320228	Miscellaneous	3000	668.48	GIS HIRERIGHT	BT002124	Miscellaneous
201910	93020000	AP00320228	Miscellaneous	3000	54.14	GIS HIRERIGHT	BT002124	Miscellaneous
201910	93020000	AP00317232	Miscellaneous	3000	54.18	GIS HIRERIGHT	BT002410	Miscellaneous
201910	93020000	AP00317232	Miscellaneous	3000	669.00	GIS HIRERIGHT	BT002410	Miscellaneous
201911	93020000	AP00321904	Miscellaneous	3000	815.34	GIS HIRERIGHT	BT002682	Miscellaneous
201911	93020000	AP00321904	Miscellaneous	3000	77.76	GIS HIRERIGHT	BT002682	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3000	606.69	GIS HIRERIGHT	BT002936	Miscellaneous
201911	93020000	AP00322271	Miscellaneous	3000	57.86	GIS HIRERIGHT	BT002936	Miscellaneous
201912	93020000	AP00330173	Miscellaneous	3046	749.50	GIS HIRERIGHT	BT003156	Miscellaneous
201912	93020000	AP00330173	Miscellaneous	3046	82.17	GIS HIRERIGHT	BT003156	Miscellaneous
201912	93020000	AP00330173	Miscellaneous	3046	39.79	GIS HIRERIGHT	BT003365	Miscellaneous
201912	93020000	AP00330173	Miscellaneous	3046	362.93	GIS HIRERIGHT	BT003365	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	3046	596.88	GIS HIRERIGHT	BT003531	Miscellaneous
202001	93020000	AP00338619	Miscellaneous	3046	55.26	GIS HIRERIGHT	BT003531	Miscellaneous
202006	93020000	AP00364312	Miscellaneous	3046	611.87	GIS HIRERIGHT	BT003692	Miscellaneous
202006	93020000	AP00364312	Miscellaneous	3046	36.53	GIS HIRERIGHT	BT003692	Miscellaneous
202003	93020000	AP00346521	Miscellaneous	3046	34.22	GIS HIRERIGHT	BT003876	Miscellaneous
202003	93020000	AP00346521	Miscellaneous	3046	501.93	GIS HIRERIGHT	BT003876	Miscellaneous
202007	93020000	AP00365827	Miscellaneous	3046	589.88	GIS HIRERIGHT	BT004037	Miscellaneous
202007	93020000	AP00365827	Miscellaneous	3046	37.78	GIS HIRERIGHT	BT004037	Miscellaneous
202005	93020000	AP00358966	Miscellaneous	3046	8.79	GIS HIRERIGHT	BT004192	Miscellaneous
202005	93020000	AP00358966	Miscellaneous	3046	144.96	GIS HIRERIGHT	BT004192	Miscellaneous
202006	93020000	AP00362898	Miscellaneous	3046	13.05	GIS HIRERIGHT	BT004311	Miscellaneous
202006	93020000	AP00362898	Miscellaneous	3046	218.65	GIS HIRERIGHT	BT004311	Miscellaneous
202007	93020000	AP00366845	Miscellaneous	3046	19.15	GIS HIRERIGHT	BT004414	Miscellaneous
202007	93020000	AP00366845	Miscellaneous	3046	299.04	GIS HIRERIGHT	BT004414	Miscellaneous
202008	93020000	AP00371564	Miscellaneous	3046	456.98	GIS HIRERIGHT	BT004553	Miscellaneous
202008	93020000	AP00371564	Miscellaneous	3046	0.55	GIS HIRERIGHT	BT004553	Miscellaneous
201912	93020000	AP00331095	Miscellaneous	5003	(3,047.96)	TEXTRON AVIATION INC	CJ11292714	Miscellaneous
201910	93020000	AP00316913	Dues and Memberships	3501	2.96	INSTITUTE FOR MANAGEMENT STUDIES INC	DJ00060C	Dues and Memberships
201910	93020000	AP00316913	Dues and Memberships	3501	124.40	INSTITUTE FOR MANAGEMENT STUDIES INC	DJ00060C	Dues and Memberships
201909	93020000	AP00309518	Miscellaneous	3600	19.88	GARY CHICAGO INTERNATIONAL AIRPORT	GCA368	Miscellaneous
201910	93020000	AP00315752	Miscellaneous	3600	13.91	GARY CHICAGO INTERNATIONAL AIRPORT	GCA369	Miscellaneous
201911	93020000	AP00321904	Miscellaneous	3600	19.88	GARY CHICAGO INTERNATIONAL AIRPORT	GCA370	Miscellaneous
201912	93020000	AP00329898	Miscellaneous	3600	13.91	GARY CHICAGO INTERNATIONAL AIRPORT	GCA371	Miscellaneous
202001	93020000	AP00335674	Miscellaneous	3600	7.95	GARY CHICAGO INTERNATIONAL AIRPORT	GCA372	Miscellaneous
202002	93020000	AP00341953	Miscellaneous	3600	8.10	GARY CHICAGO INTERNATIONAL AIRPORT	GCA373	Miscellaneous
202004	93020000	AP00325553	Miscellaneous	3600	12.14	GARY CHICAGO INTERNATIONAL AIRPORT	GCA374	Miscellaneous
202005	93020000	AP00357846	Miscellaneous	3600	2.02	GARY CHICAGO INTERNATIONAL AIRPORT	GCA375	Miscellaneous
202006	93020000	AP00362537	Miscellaneous	3600	2.02	GARY CHICAGO INTERNATIONAL AIRPORT	GCA376A	Miscellaneous
202007	93020000	AP00365827	Miscellaneous	3600	2.02	GARY CHICAGO INTERNATIONAL AIRPORT	GCA377	Miscellaneous
201912	93020000	AP00328587	Miscellaneous	2004	0.43	TEXTRON AVIATION INC	IJ11342356	Miscellaneous
202006	93020000	AP00361162	Miscellaneous	2503	175.20	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV106203	Miscellaneous
202006	93020000	AP00361162	Miscellaneous	2503	12.26	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV106203	Miscellaneous
202001	93020000	AP00335428	Miscellaneous	2503	277.01	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV34678	Miscellaneous
202001	93020000	AP00335428	Miscellaneous	2503	19.39	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV34678	Miscellaneous
202002	93020000	AP00343964	Miscellaneous	2503	16.38	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV51831	Miscellaneous
202002	93020000	AP00343964	Miscellaneous	2503	234.01	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV51831	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2503	634.71	PITNEY BOWES BANK INC	INV64679	Miscellaneous
202003	93020000	AP00345659	Miscellaneous	2503	44.43	PITNEY BOWES BANK INC	INV64679	Miscellaneous
202003	93020000	AP00350359	Miscellaneous	2503	37.67	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV76870	Miscellaneous
202003	93020000	AP00350359	Miscellaneous	2503	2.64	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV76870	Miscellaneous
202005	93020000	AP00356926	Miscellaneous	2503	234.01	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV93514	Miscellaneous
202005	93020000	AP00356926	Miscellaneous	2503	16.38	PITNEY BOWES GLOBAL FINANCIAL SRVCS LLC	INV93514	Miscellaneous
201909	93020000	LABOR13930	Miscellaneous	1000	1.47	Manual/Various	Various	Manual/Various
201912	93020000	LABOR33843	Miscellaneous	1003	1,071.54	Manual/Various	Various	Miscellaneous
202003	93020000	LABOR50975	Miscellaneous	1003	782.33	Manual/Various	Various	Miscellaneous
202005	93020000	LABOR60180	Miscellaneous	1003	730.52	Manual/Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	1003	(84.17)	Manual/Various	Various	Miscellaneous
201911	93020000	LABOR26557	Miscellaneous	1003	617.51	Manual/Various	Various	Miscellaneous
202003	93020000	LBR03COR2	Miscellaneous	1003	(782.33)	Manual/Various	Various	Miscellaneous
201909	93020000	-	Miscellaneous	1003	(0.00)	Manual/Various	Various	Miscellaneous
201911	93020000	-	Miscellaneous	1003	0.00	Manual/Various	Various	Miscellaneous
202003	93020000	-	Miscellaneous	1003	0.00	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	1003	(730.52)	Manual/Various	Various	Miscellaneous
201909	93020000	LABOR13930	Miscellaneous	1003	688.91	Manual/Various	Various	Miscellaneous
202004	93020000	LABOR55819	Miscellaneous	1003	397.51	Manual/Various	Various	Miscellaneous
202005	93020000	-	Miscellaneous	1003	(0.00)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	1003	-	Manual/Various	Various	Miscellaneous
202006	93020000	LABOR64706	Miscellaneous	1003	501.42	Manual/Various	Various	Miscellaneous
202004	93020000	LBR04COR1	Miscellaneous	1003	(397.51)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	1003	(753.15)	Manual/Various	Various	Miscellaneous
202001	93020000	LABOR39140	Miscellaneous	1003	729.87	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	1003	(668.01)	Manual/Various	Various	Miscellaneous
201910	93020000	LABOR20566	Miscellaneous	1003	135.64	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	1003	(501.42)	Manual/Various	Various	Miscellaneous
202001	93020000	LBR01COR1	Miscellaneous	1003	(720.87)	Manual/Various	Various	Miscellaneous
202002	93020000	LABOR44962	Miscellaneous	1003	668.02	Manual/Various	Various	Miscellaneous
201909	93020000	VAC0044271	Miscellaneous	1006	(6.24)	Manual/Various	Various	Miscellaneous
202003	93020000	VAC0014061	Miscellaneous	1006	(50.95)	Manual/Various	Various	Miscellaneous
202005	93020000	VAC0004411	Miscellaneous	1006	30.25	Manual/Various	Various	Miscellaneous
201909	93020000	FERC09RCL3	Miscellaneous	1006	(5.60)	Manual/Various	Various	Miscellaneous
201911	93020000	VAC0073251	Miscellaneous	1006	8.95	Manual/Various	Various	Miscellaneous
202003	93020000	-	Miscellaneous	1006	(0.00)	Manual/Various	Various	Miscellaneous
202005	93020000	VAC0002171	Miscellaneous	1006	34.20	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	1006	50.95	Manual/Various	Various	Miscellaneous
202001	93020000	VAC0098351	Miscellaneous	1006	0.01	Manual/Various	Various	Miscellaneous
202002	93020000	VAC0054661	Miscellaneous	1006	45.76	Manual/Various	Various	Miscellaneous
201912	93020000	-	Miscellaneous	1006	(0.00)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL2	Miscellaneous	1006	(41.76)	Manual/Various	Various	Miscellaneous
202004	93020000	VAC0062701	Miscellaneous	1006	-	Manual/Various	Various	Miscellaneous
201910	93020000	VAC0010411	Miscellaneous	1006	7.31	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	1006	(64.45)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	1006	(45.76)	Manual/Various	Various	Miscellaneous
201909	93020000	-	Miscellaneous	1006	0.00	Manual/Various	Various	Miscellaneous
201909	93020000	VAC0044271	Miscellaneous	1006	46.53	Manual/Various	Various	Miscellaneous
202006	93020000	VAC0051731	Miscellaneous	1006	(79.63)	Manual/Various	Various	Miscellaneous
201912	93020000	VAC0038971	Miscellaneous	1006	30.27	Manual/Various	Various	Miscellaneous
201912	93020000	VAC0044691	Miscellaneous	1006	(17.71)	Manual/Various	Various	Miscellaneous
201911	93020000	VAC0065911	Miscellaneous	1006	25.50	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	1006	41.86	Manual/Various	Various	Miscellaneous
202006	93020000	VAC0047881	Miscellaneous	1006	37.78	Manual/Various	Various	Miscellaneous
202006	93020000	NON0047871	Miscellaneous	1007	39.26	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	1007	(0.49)	Manual/Various	Various	Miscellaneous
201910	93020000	NON0010431	Miscellaneous	1007	4.84	Manual/Various	Various	Miscellaneous
201909	93020000	NON0044321	Miscellaneous	1007	65.89	Manual/Various	Various	Miscellaneous
202003	93020000	NON0014091	Miscellaneous	1007	(45.16)	Manual/Various	Various	Miscellaneous
201911	93020000	NON0065901	Miscellaneous	1007	16.89	Manual/Various	Various	Miscellaneous
202006	93020000	NON0051751	Miscellaneous	1007	(38.78)	Manual/Various	Various	Miscellaneous

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Analysis of Miscellaneous General Expenses

<u>Date</u>	<u>Account</u>	<u>Journal ID</u>	<u>Category</u>	<u>Cost Element</u>	<u>Amount</u>	<u>Vendor / Description</u>	<u>Invoice</u>	<u>Description</u>
202006	93020000	FERC06RCL2	Miscellaneous	2004	(3.00)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.31)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(1.26)	Manual/Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(0.28)	Manual/Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(9.30)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(10.80)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(2.13)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.46)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(8.51)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.57)	Manual/Various	Various	Miscellaneous
202002	93020000	ACR01RB01	Miscellaneous	2004	9.30	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(13.63)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(72.42)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.01)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(108.56)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(1.38)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(0.01)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(25.66)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(29.58)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(14.74)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.75)	Manual/Various	Various	Miscellaneous
202001	93020000	ACR01RB01	Miscellaneous	2004	0.92	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.11)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(47.28)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(2.93)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(11.18)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.89)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.68)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(1.15)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.18)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.07)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(9.55)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(1.79)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(4.24)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(2.22)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(0.63)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(5.98)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(42.33)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(6.87)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(1.40)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(0.63)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(18.62)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(27.01)	Manual/Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(0.40)	Manual/Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(0.08)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(9.17)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.02)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.65)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL2	Miscellaneous	2004	(0.63)	Manual/Various	Various	Miscellaneous
202003	93020000	-	Miscellaneous	2004	0.00	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(2.42)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(0.32)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(4.19)	Manual/Various	Various	Miscellaneous
201912	93020000	FERC12RCL4	Miscellaneous	2004	(0.04)	Manual/Various	Various	Miscellaneous
202003	93020000	ACR01RB01	Miscellaneous	2004	(9.32)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(8.94)	Manual/Various	Various	Miscellaneous
202003	93020000	FERC03RCL1	Miscellaneous	2004	(0.74)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL1	Miscellaneous	2004	(136.85)	Manual/Various	Various	Miscellaneous
202006	93020000	FERC06RCL2	Miscellaneous	2004	(0.35)	Manual/Various	Various	Miscellaneous
202008	93020000	MISCRCCL	Miscellaneous		7001	540.68		
						57,938.82		

Schedule C3

Columbia Gas of Kentucky
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Analysis of Account No. 426 – Other Income Deductions
For the 12 Months Ended August 31, 2020

Line No.	Item (a)	Amount (b)
1.	Donations	73,128
2.	Civic Activities	-
3.	Political Activities	4,291
4.	Other	482,554
5.	Total	559,973

Columbia Gas of Kentucky
 Case No. 2021-00183

(Workpaper) Analysis of Account No. 426 – Other Income Deductions
 For the 12 Months Ended August 31, 2020

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42610000, Cost Element 3500 (Reference Numbers 1 through 37)									
1	201909	AP00308385	42610000	3500		AMERICAN RED CROSS	Hero Reception Sponsor	Donation	5,000.00
2	201909	AP00312730	42610000	3500		CHILDRENS ADVOCACY CENTER	Leadership Donation	Donation	5,000.00
3	201909	AP00311785	42610000	3500		LEXINGTON RESCUE MISSION	2019 Banquet and Silent Auctio	Donation	100.00
4	201909	AP00312075	42610000	3500		WINTER CARE ENERGY FUND	Wintercare August 2019	Donation	1,609.96
5	201910	AP00318958	42610000	3500		BLUE GRASS LODGE NO 4 INC	Shop With a Cop Program 2019	Donation	400.00
6	201910	AP00318797	42610000	3500		BLUEGRASS TOMORROW	Celebration of the Bluegrass	Donation	400.00
7	201910	AP00319629	42610000	3500		LEXINGTON PUBLIC LIBRARY FOUNDATION	Booktacluar October 26, 2019	Donation	175.00
8	201910	AP00319468	42610000	3500		MLK HOLIDAY PLANNING COMMITTEE	MLK Holiday 2020	Donation	500.00
9	201910	AP00319629	42610000	3500		URBAN LEAGUE OF	Urban League Dinner	Donation	1,000.00
10	201910	AP00315757	42610000	3500		WINTER CARE ENERGY FUND	Wintercare September 2019	Donation	1,470.00
11	201911	AP00322659	42610000	3500		ALPHA BETA LAMBDA CHAPTER	2020 Unity Breakfast Sponsorsh	Donation	950.00
12	201911	AP00322274	42610000	3500		AMERICAN HEART ASSOCIATION	2019 Central KY Go Red for Wom	Donation	1,250.00
13	201911	AP00322274	42610000	3500		JUNIOR ACHIEVEMENT OF THE BLUEGRASS	Table Sponsor 2020	Donation	600.00
14	201912	AP00332498	42610000	3500		COMMONWEALTH FUND FOR KET INC	Summer Celebration 2020	Donation	5,000.00
15	201912	AP00332498	42610000	3500		SHRINERS HOSPITALS FOR CHILDREN	Shriners Hospital of Children	Donation	2,500.00
16	201912	AP00330857	42610000	3500		STEP BY STEP INC	Step Into Beautiful (Sponsorsh	Donation	1,000.00
17	201912	AP00332498	42610000	3500		THE SALVATION ARMY	Red Kettle Sponsor	Donation	2,500.00
18	201912	AP00328328	42610000	3500		WINTER CARE ENERGY FUND	Payment from Columbia Gas of K	Donation	1,447.00
19	201912	AP00328328	42610000	3500		WINTER CARE ENERGY FUND	Enter a description for this i	Donation	1,520.00
20	201912	AP00328328	42610000	3500		WINTER CARE ENERGY FUND	Payment from Columbia Gas of K	Donation	27,943.04
21	201912	AP00332498	42610000	3500		WOMENS LEADING KENTUCKY	Speaker Sponsor - Women Leadin	Donation	1,200.00
22	201912	AP00332498	42610000	3500		WOMENS LEADING KENTUCKY	Women Leading Kentucky	Donation	1,500.00
23	202002	AP00342229	42610000	3500		WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Donation	1,413.00
24	202002	AP00342229	42610000	3500		WINTER CARE ENERGY FUND	Use Tax Expense	Donation	84.78
25	202003	AP00346154	42610000	3500		WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Donation	1,643.00
26	202003	AP00346154	42610000	3500		WINTER CARE ENERGY FUND	Use Tax Expense	Donation	98.58
27	202004	SLTSALEA32	42610000	3500		WINTER CARE ENERGY FUND	Use Tax Expense	Donation	(98.58)
28	202004	AP00353070	42610000	3500		WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Donation	1,487.00
29	202004	AP00353070	42610000	3500		WINTER CARE ENERGY FUND	Use Tax Expense	Donation	89.22
30	202005	AP00356930	42610000	3500		WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Donation	1,676.92
31	202006	AP00361887	42610000	3500		WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Donation	1,508.00
32	202006	SLTSALEA32	42610000	3500		WINTER CARE ENERGY FUND	Use Tax Expense	Donation	(89.22)
33	202007	AP00366848	42610000	3500		WINTER CARE ENERGY FUND	Pymt from CKY for Wintercare M	Donation	1,502.00
34	202007	AP00369123	42610000	3500		WINTER CARE ENERGY FUND	Pymt from CKY for Wintercare M	Donation	1,476.00
35	202008	AP00373986	42610000	3500		WINTER CARE ENERGY FUND	Pymt from CKY for Wintercare M	Donation	1,559.00

Columbia Gas of Kentucky
 Case No. 2021-00183
 (Workpaper) Analysis of Account No. 426 – Other Income Deductions
 For the 12 Months Ended August 31, 2020

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42610000, Cost Element 3500 (Reference Numbers 1 through 37)									
36	Various	Various	42610000	3500		N/A	Manual Journal Vouchers	Donation	(5,084.78)
37	Various	Various	42610000	3500		N/A	Manual Journal Vouchers - ERS	Donation	2,798.50
Total Account 42610000									73,128.42
General Account 42630000, Cost Element 3607 (Reference Numbers 38 through 107)									
38	202004	AP00351608	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
39	201909	AP00310556	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31415	Other	4,000.00
40	201910	AP00315041	42630000	3607		KENTUCKY STATE TREASURER	Penalty payment - Incident Num	Other	4,000.00
41	201910	AP00318797	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31514	Other	4,000.00
42	201910	AP00318289	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31865	Other	4,000.00
43	201910	AP00318289	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31521	Other	4,000.00
44	201910	AP00315041	42630000	3607		KENTUCKY STATE TREASURER	Penalty payment - Incident Num	Other	4,000.00
45	201910	AP00317915	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31810	Other	4,000.00
46	201910	AP00319140	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31522	Other	4,000.00
47	201910	AP00315041	42630000	3607		KENTUCKY STATE TREASURER	Penalty payment - Incident Num	Other	4,000.00
48	201910	AP00317915	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31491	Other	4,000.00
49	201911	AP00321262	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 32069	Other	4,000.00
50	201911	AP00321262	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 32070	Other	4,000.00
51	201912	AP00330178	42630000	3607		KENTUCKY STATE TREASURER	PSC Incident Number 31540	Other	4,000.00
52	201912	AP00331100	42630000	3607		KENTUCKY STATE TREASURER	Penalty payment for Incident N	Other	4,000.00
53	201912	AP00330857	42630000	3607		KENTUCKY STATE TREASURER	PSC Incident Number 31550	Other	4,000.00
54	201912	PSACCBOT2	42630000	3607		KENTUCKY STATE TREASURER	N/A	Other	4,000.00
55	201912	AP00331100	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
56	201912	AP00330530	42630000	3607		KENTUCKY STATE TREASURER	PSC Incident # 31543	Other	4,000.00
57	201912	AP00331100	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
58	202001	AP00334687	42630000	3607		KENTUCKY STATE TREASURER	Incident Number 31659	Other	4,000.00
59	202001	PSACCBOT2	42630000	3607		KENTUCKY STATE TREASURER	N/A	Other	(4,000.00)
60	202002	AP00344262	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
61	202002	AP00343315	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
62	202002	AP00344262	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
63	202002	AP00344262	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00

Columbia Gas of Kentucky
Case No. 2021-00183

(Workpaper) Analysis of Account No. 426 – Other Income Deductions
For the 12 Months Ended August 31, 2020

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42630000, Cost Element 3607 (Reference Numbers 38 through 107)									
64	202003	AP00347243	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
65	202003	AP00350367	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
66	202003	AP00347243	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
67	202004	AP00351608	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
68	202004	AP00354482	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
69	202004	PSACCBOT2	42630000	3607		KENTUCKY STATE TREASURER	N/A	Other	12,000.00
70	202004	AP00354482	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
71	202004	AP00351608	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident	Other	4,000.00
72	202005	PSACCBOT2	42630000	3607		KENTUCKY STATE TREASURER	N/A	Other	(12,000.00)
73	202005	AP00359150	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
74	202005	AP00358882	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
75	202005	AP00358882	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
76	202005	AP00356027	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment, Incident	Other	4,000.00
77	202005	AP00359361	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment, Incident	Other	4,000.00
78	202005	AP00358882	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
79	202005	AP00356027	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment, Incident	Other	4,000.00
80	202005	AP00358668	42630000	3607	25512	TX COMPTROLLER OF PUBLIC ACCTS	To issue check for unclaimed p	Other	21.92
81	202005	AP00358882	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
82	202005	AP00358504	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	(4,000.00)
83	202005	AP00356027	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment, Incident	Other	4,000.00
84	202006	AP00361675	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment: Incident	Other	4,000.00
85	202006	AP00363236	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
86	202006	AP00361675	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment: Incident	Other	4,000.00
87	202006	AP00361887	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment: Incident	Other	4,000.00
88	202006	AP00363537	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
89	202006	AP00363236	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
90	202006	AP00363236	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
91	202007	AP00368851	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
92	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
93	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00

Columbia Gas of Kentucky
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(Workpaper) Analysis of Account No. 426 – Other Income Deductions
 For the 12 Months Ended August 31, 2020

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General Account 42630000, Cost Element 3607 (Reference Numbers 38 through 107)									
94	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
95	202007	AP00368716	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
96	202007	AP00368716	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
97	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
98	202007	AP00368851	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
99	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
100	202007	AP00365365	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
101	202008	AP00371244	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
102	202008	AP00371244	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
103	202008	AP00372500	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
104	202008	AP00371244	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
105	202008	AP00373235	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
106	202008	AP00373235	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
107	202008	AP00373235	42630000	3607		KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
Total Account 42630000									252,021.92
General Account 42640000, Cost Element 3503 (Reference Numbers 108 through 112)									
109	202002	AP00342434	42640000	3503		KENTUCKY CHAMBER OF COMMERCE	Invoice No: 61220202 Lobbying	Political Activities	1,500.00
110	202003	AP00349148	42640000	3503		COMMERCE LEXINGTON	Invoice # 105351 - Columbia Ga	Political Activities	183.50
111	202004	AP00354038	42640000	3503		KOGA	KOGA annual dues - 2020 (75% L	Political Activities	765.00
112	Various	Various	42640000	3503		N/A	Manual Journal Vouchers - ERS	Political Activities	1,842.49
Total Account 42640000									4,290.99

Columbia Gas of Kentucky
Case No. 2021-00183

(Workpaper) Analysis of Account No. 426 – Other Income Deductions
For the 12 Months Ended August 31, 2020

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General Account 426, AUX 5000 (Reference Numbers 113 through 138)								
113	201911	AP00322659	42655000	3502		KEENELAND ASSOCIATION INC	Other	700.00
114	201912	EXPEN32746	42655000	3502	05501	BUSINESS EXPENSES	Other	10,154.88
115	201909	AP00312906	42655000	3503		MCBRAYER PLLC	Other	5,040.60
116	201909	AP00312906	42655000	3503		MCBRAYER PLLC	Other	5,490.60
117	201910	AP00317915	42655000	3503		MCBRAYER PLLC	Other	5,490.60
118	202002	AP00343127	42655000	3503		MCBRAYER PLLC	Other	5,040.60
119	202001	GASADJ	42655000	3638		MISCELLANEOUS	Other	(75.85)
120	202006	CASHMO	42655000	3638		MISCELLANEOUS	Other	(41.44)
121	202003	MISCRCL	42655000	3638		MISCELLANEOUS	Other	(1,571.30)
122	202002	REV5145574	42655000	3638		MISCELLANEOUS	Other	(2,598.80)
123	202005	COR-MO-01	42655000	3638		MISCELLANEOUS	Other	2,947.37
124	201912	GASSTRNGYE	42655000	3638		MISCELLANEOUS	Other	2.42
125	202003	MISCADJ	42655000	3638		MISCELLANEOUS	Other	(93.44)
126	202005	COR-MO-02	42655000	3638		MISCELLANEOUS	Other	41.44
127	201909	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
128	201910	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
129	201911	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
130	201912	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
131	202001	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
132	202002	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
133	202003	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
134	202004	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
135	202005	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
136	202006	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
137	202007	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
138	202008	EAPCA	42655000	3638		Shareholders Portion of EAP	Other	16,667.00
139	Total Account 426 - Others							230,531.68
Summary of Account 426 by Item								
140	Total: Donations							73,128.42
141	Total: Political Activities							4,290.99
142	Total: Other							482,553.60
143	Total All: Account 426							559,973.01

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

8. Provide an analysis of the utility's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:
- a. The basis of fees paid to research organizations and the utility's portion of the total revenue of each organization. Where the contribution is monthly, provide the current rate and the effective date.
 - b. Details of the research activities conducted by each organization.
 - c. Details of services and other benefits provided to the utility by each organization.
 - d. Annual expenditures of each organization with a basic description of the nature of the costs incurred by the organization.
 - e. Details of the expected benefits to the utility.

Response:

- a. Columbia annually provides funds of \$300,000 to Operations Technology Development Company ("OTD"). OTD is a research organization established in 2003 as

a local distribution company-directed non-profit organization administered by Gas Technology Institute (“GTI”) to pursue strategic research programs and replace the long-standing collaborative research of Gas Research Institute (“GRI”). For more than 25 years, GRI was funded by an interstate natural gas sales surcharge to fund gas industry directed research and was included in FERC-authorized pipeline rates. The GRI research charges were treated as a cost of gas to distribution companies and included in the gas cost rates paid by end use customers. The FERC phased out mandatory funding of natural gas research and development through interstate pipeline rates in December 2004.

Believing in the continued importance of gas industry research and development, and in response to the Commission’s expressed interest in continued research and willingness to consider alternative means of cost recovery, the Joint Stipulation in Case No. 2002-00145 proposed a tariff rider for Research and Development which was approved by the Commission effective March 1, 2003. Columbia’s annual fees, OTD’s total fees received, and percent of OTD budget provided by Columbia are shown in the following table:

Year	Fees Paid by Columbia	Total OTD Fees Received	Columbia % of OTD
2017	\$300,000	\$11,029,416	2.7%
2018	\$300,000	\$13,357,909	2.3%
2019	\$300,000	\$13,135,721	2.3%
2020	\$300,000	\$11,941,533	2.5%
2021	\$300,000	\$12,204,713	2.4%

b. OTD provides natural gas companies with the innovative tools, techniques, and processes to ensure continued safe, economic, and reliable delivery of natural gas to the nation's gas ratepayers. OTD is a not-for-profit corporation led by 26 members who serve over 50 million natural gas consumers in the United States and Canada and supply 60% of the households currently using natural gas. In a collaborative effort to develop advanced technologies for the natural gas industry, utilities combine interests, expertise, and resources into focused R&D projects. The mission of the organization is to identify, select, fund, and oversee research that results in innovative solutions and the improved safety, reliability, operational efficiency, and sustainability of natural gas systems.

Projects supported by OTD can help Columbia Gas to:

- Improve the efficiency of installation and reduce costs for rate payers, as well as improve safety for operators and the general public.
- Closely follow recent incidents in the industry and conduct project activities that address these safety concerns (pipeline locating improvements, advanced horizontal directional drilling, and industry best practices for installation, etc.).
- Better tracking and traceability of new pipeline installations
- Improve the utility's understanding of the risks to the distribution system with processes and programs to help prioritize pipeline replacements (Numerous OTD

projects are related to risk assessments that help prioritize pipeline replacement dollars to where they provide the greatest benefit to rate payers).

- Utilize new advanced technologies and methods of service abandonment/installation that mitigate excavation requirements and customer disruptions. These have been proven highly cost-effective in pilot efforts.
- Evaluate leak detection technology that improve customer safety.

The Company can also direct funding to focus on critical distribution system safety methods and pipeline integrity. These issues can be very specific to a particular community or city's distribution system, thus focusing the program on the needs of the utility's customers.

OTD has a long record of developing and facilitating the commercialization of technologies and providing information needed for the natural gas industry to address issues surrounding leak detection, safety, and operations. KY PSC Case No. 2021-00183, Staff 1-8, Attachment A highlights OTD results. These would not have occurred without OTD and prior research by the Gas Research Institute and GTI. Other results include using the 3-GIS Mobile platform to allow users to integrate global positioning (GPS) receivers to increase the accuracy of new asset mapping operations; a Magnetic Joint Locator for cast iron and steel pipe joints, a Portable Methane Detector (PMD) for hand-

held locating of methane leaks., integrity risk management tools, and keyhole pipeline inspection systems from ULC Robotics.

Specific projects funded, in part, by Columbia:

1.08.a.3	GPS EEN: Black Box Reference Device Enhancements, Phase 3
1.14.d.2	Field Measurement of Leak Flow Rate Ph2
1.14.g.2	Evaluation of Residential Methane Detectors-Phase 2
1.14.g.4	Residential Methane Detectors Program - Placement Study, Phase 4
1.14.g.5	Residential Methane Detectors Program, Phase 5: Improving LDC Customer Education
1.15.a	Cross Bores - Sewer System Cleanout Safeguard Device
1.15.a.2	Cross Bores – Sewer System Cleanout Safeguard Device – Phase 2
1.15.c.1a	Pipeline Defense with Combined Vibration, Earth Movement, and Current, Phase 1a
2.11.a	Development of a System for Repair of Above Ground Leaks
2.14.a.2	Composite Repair Wrap for Polyethylene (PE) Systems, Phase 2
2.14.c.2	Assessment of Squeeze-off Location for Small Diameter Polyethylene (PE) Pipe and Tubing, Phase 2
2.15.b	Long Term Performance Evaluation of Mechanical Fittings for Gas Distribution Systems
4.12.c.2	Demonstration of Above Ground Pipe and Coating Assessment Tool, Phase 2
4.13.c.2 PHMSA	EMAT Sensor for Small Diameter and Unpiggable Pipe Phase 2 Construct and test field ready prototype
4.13.c.2a PHMSA	EMAT Sensor for Small Diameter and Unpiggable Pipe Phase 3 - Prototype and Testing
4.13.c.3	EMAT Sensor - Measure Remaining Wall Thickness (Quest and PHMSA)

4.13.c.3a	EMAT Sensor - Measure Remaining Wall Thickness, Phase 2
4.14.c.2	Validating Non-Destructive Tools for Surface to Bulk Correlations of Yield Strength, Toughness, and Chemistry, Phase 2
4.15.a	Field Ready Butt Fusion Inspector Phase 2a (2b)
4.16.a	Ensure Consistency and Quality of Field Measurements Wall Loss and Dents
4.17.a	Develop a Long-Term Enhancement of Direct Assessment (DA)
4.17.d	MAOP and Materials Verification
4.18.a	Structured Light Scanning Tool for Distribution Pipeline Inspection
4.19.c	In-Field Compliance Validation
4.20.c	Self Healing Coatings
5.11.e.3	Intelligent Utility System - Phase 3: Automated Component Validation Software
5.11.m.2	Mobile GIS with Tracking and Traceability Pilot Projects
5.11.s.3	Breakaway Disconnect/Shut-off - Product Development and Evaluation, Phase 3
5.12.b.2	Development of a Portable Flash Fire Suppression System (PFFSS) Phase 2
5.12.g.2	Large Diameter - High Pressure (60 psig) Inflatable Stoppers – Evaluation of Kleiss MCS60-1016 System for the U.S. Natural Gas Industry, Ph 2
5.13.b.3	GPS-based GIS Conflation System, Phase 3 - Pilot Project
5.14.d.2b	Tracking and Traceability for Transmission-Phase 2b Data Collection Technology
5.14.d.3	Tracking and Traceability Welding Traceability Phase 3
5.14.d.4	Tracking and Traceability for Transmission: Steel Pipeline Material Traceability
5.14.d.4a	Steel Material Traceability - Pilots
5.14.d.4b	Pipeline Steel Material Traceability JIP-Additional Demos

5.14.d.4c	Steel Material Traceability JIP, Phase 2: Components
5.14.d.5	Transmission Tracking and Traceability - Bizagi Platform, Phase 5
5.14.t.2	Methods to Detect Inserted Plastic in Steel Mains, Phase 2
5.14.w.2	Itron-100T-GGRD Valve with Methane Sensor for Safety and Storm Hardening Evaluation Program, Phase 2
5.15.a.2	Cybersecurity Collaborative - Phase 2
5.15.f	No Stub Service Lateral Retirement
5.15.f.2	No Stub Service Lateral Retirement Phase 2
5.15.g.2	Remote Service Abandonment - No Excavation, Phase 2
5.15.h	Evaluation of Meter Set Placement and Clearances
5.15.h.2	Evaluation of Meter Set Placement and Clearances, Phase 2
5.16.a	Solvent cleaning and PE Joining Procedures
5.16.c	Piercing Tool Redevelopment Enhancement to Remove "Mole" from Small Excavations
5.16.d.2	Remote Emergency Main Shutoff, Phase 2: Stopping Off L.P. Mains with No Excavation (No Access Points)
5.16.k.2	ORFEUS Obstacle Detection Technology for Horizontal Directional Drilling, Phase 2
5.16.m	Interfacial Contact Verification System for Saddle Fittings
5.16.p	Evaluation of EFVs at Environmental Conditions that can Cause False Closures
5.16.r	Polyethylene (PE) Systems Research Program - A Total Quality Approach
5.16.r.2	JIP Plastic Program - Continuation
5.17.g	Material-Supplier Quality Assurance Program
5.17.h	Investigation of Drilling Mud Permeation in PE Pipe
5.17.k	Protect Tracer Wires from Corrosion - Best Practices and New Methods

5.17.m	Pipeline Purging Program Update
5.17.n	Survey of Plastic Pipe Locating Technology and Locating Practices
5.17.o	Tool to Limit and/or Display Torque When Operating Below Ground Valves
5.17.p	Field Test NeverWet and Other Nano-Tech Coatings to Reduce Aboveground Corrosion
5.18.a	Spray-On Leak Seal for Meter Set Joints
5.18.a.2	Leak Seal for Meter Set Joints Under Pressure, Commercialization Phase
5.18.b	Advanced Cross-Bore Detection Using Visual and Sensing Technologies
5.18.c	Insertable Excess Flow Valves (EFV) for Existing PE Service Lines
5.18.d	Minimum Recovery Time from PE Pipe Pullback
5.18.e	In-Service Welding Qualification Test Rig Guidelines
5.18.g	Advanced Metering Infrastructure (AMI) Communications Protocols
5.18.h	Low Cost Non-Corrosive Anodeless Risers
5.18.k	Improved Tools to Locate Buried Pipelines in a Congested Underground
5.18.m	Uniform Frequency Code
5.18.n	Performance, Durability, and Service Life of Residential Gas Regulators
5.18.o	Abandoned Line Detector
5.18.p	Noncamera-Based Technology to Detect Cross Bores
5.18.r	Clothing Performance Guidelines to Reduce Heat Stress for Natural Gas Workers
5.18.s	Thermally Activated Gas Shut-Off Devices
5.18.t	Virtual Reality (VR) Training: Emergency Response Situations
5.18.t.2	Virtual Reality (VR) Training Library Development
5.18.w	Pipe Thread Sealant Performance

5.19.f.2	Purging Gas Pipes into Service without Venting Gas to Atmosphere - PHASE 2 of OTD 5.19.f
5.19.h	Single Path Meter Testing (Sensus and Itron)
5.19.k	Evaluation and Demonstrations of the Utonomy Smart Regulator
5.19.n	Vintage Polyethylene Pipe squeeze-off -Best Practices
5.19.q	Over Pressure Protection Options for Low Pressure Gas Distribution Systems
5.20.a	Subsurface Multi-Utility Asset Location Detection
5.20.b	Procedures for Selecting Locating and Excavation Technologies
5.20.c	2020 Training Technologies Consortium
5.20.d	Pipe Thread Conformance to B1.20.1 Standard - Pipe Supplier Quality Assurance
5.20.e	Single-Path Ultrasonic Meter Long-Term Performance Testing and Monitoring
5.20.g	HDD Weak Links
5.20.k	Smart Shutoff Technology for Commercial and Residential Buildings
5.20.p	Validation of Non-Destructive Testing (NDT) Technology for PE Pipe
6.11.a	PRCI Membership
6.14.a	Quality Audit Program
6.16.a	Center for Methane Research
6.a	(GTI) SMP
7.15.b	Remote Gas Sensing and Monitoring
7.15.b.2	Remote Gas Sensing and Monitoring Phase 2
7.15.b.3	Remote Gas Sensing and Monitoring Phase 3
7.15.b.4	Remote Gas Sensing for First Responders, Phase 4: Commercialization
7.16.b	Evaluate Gas Imaging Technologies for LDC Applications

7.16.f	Methane Sensors State-of-the-Art Investigation
7.17.a.2	Leak Detection and Repair Modeling for Distribution Systems, Phase 2
7.17.d	Methodology to Estimate Flow Rate of Above Grounds Leaks Using a Soap Test
7.17.e	Evaluation of Methane Detection Devices for Utility Operations
7.18.a	Best Practice for Venting a Building
7.18.c	Robot for Remote Methane Detection, Phase 1
7.18.d	Drone Based Methane Detection – Phase 1 Preliminary Assessment
7.18.f	Evaluation of “Point and Shoot” Methane Detection Technologies
7.18.f.2	Evaluation of "Point and Shoot" Methane Detection Technologies - Ph2
7.18.g	Impact of RNG on End Use Applications
7.18.h	Trace Constituent Database
7.19.g	RMDs - Sensor Drift and False Negatives
7.20.a	Develop Remote Sensing and Leak Detection Platform with Multiple Sensors
7.20.b	Validation of Remote Sensing Leak Detection Technologies under Realistic Conditions
7.20.e	Gas Dispersion Modeling for Venting Natural Gas from Structures
7.20.h	Laboratory Evaluation of Personal Flammable Gas Monitors
8.16.b	Remote QA/QC: Fusion Inspection and Reporting
8.16.b.1.5	Remote QA/QC: Fusions, Phase 1.5: AI
8.16.b.2	Remote Qa/QC Fusions, Phase 2
8.17.b	Tracking and Traceability Marking Standard for Natural Gas Transmission Components
8.17.b.2	Transmission Tracking and Traceability Marking Standard, Phase 2
8.17.b.3	Transmission Tracking and Traceability Marking Standard Pilot Projects

8.17.c	GNSS Smart Automations for Field Data Collection
8.17.c.3	GNSS Smart Automations (GSA) Phase 3
8.17.e	Integrity Management Module and GIS Platform for Mobile Data Collection
8.17.g	Supporting Technology for ASTM F2897
8.18.a	Component Marking and Laser Etching Development
8.18.a.2	Component Marking & Laser Etching, Phase 2
8.18.c	Microsoft HoloLens Platform Enhancement
8.18.e	Technology for 24/7 Leak Detection
8.18.f	Structured Approach Incorporating Pipeline Safety Management Concepts into Existing Programs
8.18.f.2	A Process-Based Approach to PSMS, phase 2
8.18.h	Utilizing Feature Class Representations in ArcGIS
8.19.a	Smart Phone Tools
8.19.k	Augmented Reality (AR) O&M Procedures, Checklists and SME Contact
8.19.m	High-Accuracy Mapping of Leak Surveys
8.20.j	Above Ground Service Tee Identification and 3D Mapping
8.20.l	Enhanced Locating Technologies for Underground Pipelines with Better Accuracy
9.16.a	Determining Data Quality Implication
9.16.a.2	Determining Data Quality Implications, Phase 2
9.16.b	Establishing Risk Tolerance
9.16.c	Best Practices and Methodology for Implementing RCV and ASV Programs
9.18.a	Knowledge Management System, Phase 1
9.18.b	Modernize Tools to Assess Third-Party Damage Risk

9.20.a	Data Collection, Normalization and Integration Methods to Enhance Risk Assessment Tools for Decision Making
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c. As part of GTI's management of OTD, Columbia is provided R&D using the GTI not-for-profit R&D laboratory network of scientists, engineers and 28 lab facilities for investigation of natural gas industry and gas consumer critical needs and challenges. GTI performs applied research, technology development, product development, and technology deployment. As GTI is not a manufacturer, it works with manufacturers to ensure that the technologies successfully developed are delivered to the marketplace so that the gas industry and gas consumer can use the products, processes, and scientific information developed. GTI also arranges co-funding of gas company funds by U.S. Department of Energy, U.S. Department of Transportation (PHMSA), state R&D agencies such as California Energy Commission and New York State Energy Research and Development Authority; so that gas company funds are leveraged by other entities.

d. The total annual expenditures of OTD are shown below. OTD's annual expenditures include R&D program expenses, program management expenses, and administrative expenses.

2017	\$10.2 million
2018	\$11.6 million
2019	\$12.8 million
2020	\$10.6 million

e. In general, benefits to Columbia and its customers are: enhanced safety (e.g., lower leakage rates, less third party damage); enhanced system integrity (e.g., better inspection methods, more durable system, better risk assessment to identify high-risk sections of pipe); and O&M cost containment (e.g., costs for excavation, repair, inspection, and materials, productivity efficiencies).

Results in Use

Since 2003, the OTD program has provided utilities, pipeline companies, service providers, and others in the natural-gas-delivery business with innovative tools, enhanced processes, and advanced equipment for improving gas system operations.

These products represent the results of OTD efforts to build a stronger industry infrastructure, enhance system integrity, and improve the efficiency of a wide range of operations activities.

Selected OTD-Developed Products in the Marketplace



Virtual Reality Training Pixo VR

OTD partnered with PIXO VR to create a proof-of-concept Virtual Reality Training module designed to make emergency-response training more efficient and effective for a new generation of field technicians. The team created a new suite of highly relevant and fully immersive training simulations with valuable features such as interactive 3D environments for superior trainee immersion. This groundbreaking new training delivers more meaningful experiences, reinforcing critical, multi-step, inspection and safety protocols.

Contact: Sean Hurwitz
248-996-8298
sean.hurwitz@pixovr.com



UtilAlert Excavation Notification System Hydromax USA

A GPS monitoring system for excavation equipment was developed to periodically transmit active excavation-equipment-location information to a portal. The system monitors the behavior of excavators and other equipment entering a utility right of way to characterize its behavior as safe or threatening. The proper alerts are generated to notify the excavator operator and the utility to take the necessary actions.

Contact: Andy Scott
281-684-7673
www.utilialert.com



Jameson Directional Entry Tool and Live Tracer Jameson, a Spartaco Company

This directional tool enables vertical insertion of tracer rods and cameras into live gas mains, facilitating the difficult first bend of the entry. It operates on live mains with no blow by and is compatible with keyhole procedures (fits 24-inch minimum keyhole). The tool can be used on mains as small as two inches in diameter; rotates 360 to insert in either direction; and fits most camera heads.

Contact: Brad Kokoski
803-222-8454
www.jamesonllc.com



Large-Diameter, Medium-Pressure Inflatable Stoppers Mainline Control Systems

The Kleiss MCS Flow Stopping System is used to stop the flow of gas in polyethylene, steel, cast-iron, and PVC pipes at diameters up to 18 inches and pressures up to 60 psig. The system, which is manufactured in Europe, was investigated through OTD to validate its operation and potential savings in the U.S. gas industry.

Contact: Wade Farr
812-459-3936 wfarr@mainlinecs.com
www.mailinecontrolsystems.com



Portable Methane Detector (PMD) SENSIT Technologies

This handheld SENSIT® PM uses optical detection to provide sensitivity and cost advantages over conventional techniques employing flame ionization detectors. The PMD provides the efficiency of leak surveys, is less costly to maintain than other technologies, and can detect leaks from low ppm to 100% gas.

Contact: Scott Kleppe
219-465-2700
jScottK@gasleaksensors.com
info@gasleaksensors.com



IRED Infrared Portable Ethane Detector SENSIT Technologies

This easy-to-use handheld detector was developed for use in the field to discriminate natural gas leaks from other sources of methane (e.g., swamp gas, landfill gas, and engine exhaust) and detect trace levels of ethane. The detection of ethane can be used as a fingerprint for natural gas in situations where the origin of a methane leak signal is questioned.

Contact: Scott Kleppe
219-465-2700
jScottK@gasleaksensors.com
info@gasleaksensors.com



Acoustic Pipe Locator (APL) SENSIT Technologies

SENSIT's ULTRA-TRAC® APL acoustic-based pipe locator provides the ability to locate plastic pipes before excavations and construction. Now commercially available, in tests the system was shown to be capable of detecting multiple buried plastic pipes at depths up to five feet.

Contact: Scott Kleppe
219-465-2700
jScottK@gasleaksensors.com
info@gasleaksensors.com



LocusIQ for Intelligent Inspections LocusView

A software platform developed through OTD is now part of the LocusView mobile product suite to allow users to collect new installation data directly within a GIS environment. Applications to integrate real-time, sub-foot accurate GPS and barcode scanning are included.

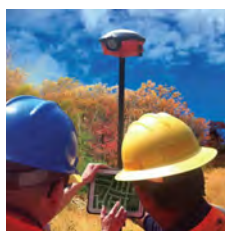
Contact: Alicia Farag
847-387-9412 ali-
cia@locusview.com
www.locusview.com



LocusMap Mobile GIS Solution LocusView

This system maps new installations with comprehensive tracking and traceability data, creating GIS features in a format that allows field-collected data to be directly integrated into the enterprise GIS. Barcode scanning and high-accuracy GPS automate the system and help create high-accuracy maps.

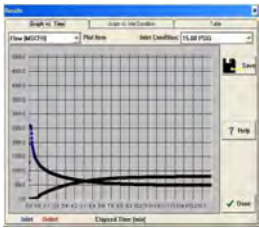
Contact: Alicia Farag
847-387-9412 ali-
cia@locusview.com
www.locusview.com



LocusSurvey for Tracking Leak-Survey Routes LocusView

LocusSurvey uses tablet computers and GPS to track leak-survey routes. The GPS breadcrumb trail is overlaid in a GIS to track pipe segments that are surveyed to provide real-time reporting and monitoring. LocusSurvey eliminates paper maps and records, automating the process of documenting surveys and leak locations.

Contact: Alicia Farag
847-387-9412 ali-
cia@locusview.com
www.locusview.com



Pipeline Purging Program Update Bradley Bean

The Pipeline Purging Program calculates the purge time, purge pressure, gas flow rate, and the required inert gas volume for the user's specific pipe geometry. The updated program uses a modern web-based platform will allow utilities to utilize the program for planning pipeline purging operations.

Contact: Bradley Bean
719-578-9391
sales@b3pe.com



Synergi Pipeline Simulator DNV GL

DNV GL's pipeline integrity software, Synergi Pipeline, is a scalable company-wide risk- and integrity-management system. It enables safe and efficient pipeline operations, documents risk, and provides users, including upper management, with a clear overview of the integrity of distribution networks and offshore and onshore pipelines.

Contact: Michael Moore
717-724-1900
michael.moore@gl-group.com
www.dnvgl.com



Lift Assists for Pavement Breakers and Rock Drills Integrated Tool Solutions, LLC

These devices assist workers in lifting pavement breaker and rock drills after the bits break through surface pavements and rocks and need to be repositioned for the next penetration. By eliminating the need to manually lift and re-position the heavy tools, the lift assists make breaking easier and less physically demanding.

Contact: Ryan Purczynski
951-929-4808
rpurczynski@integratedtoolsolutions.com
www.integratedtoolsolutions.com



Keyhole Pipeline Inspection Camera System ULC Robotics

The PRX250K keyhole camera is an internal inspection system designed for visual assessment of live mains through conventional pits or small keyholes. The system is easily maneuverable through tight bends, allowing utilities to examine pipe segments without the need to drill additional access holes.

Contact: Greg Penza
631-667-9200
gpenza@ulcrobotics.com
www.ulcrobotics.com



Metallic Joint Locator (MJL) SENSIT Technologies

The SENSIT Ultra-Trac® MJL accurately locates bell joints, repair clamps, and service connections on metallic piping systems, significantly reducing excavation areas and pavement restoration costs. In field tests, the MJL was also able to detect bell and spigot joints for an eight-inch-diameter water main buried at a depth of six feet.

Contact: Scott Kleppe
219-465-2700
jScottK@gasleaksensors.com
fo@gasleaksensors.com

Informational Products

Selected OTD-Developed Technical Reports

In addition to the development of new tools, processes, and products, OTD supports research that results in useful information on various aspects related to gas delivery and operations. Listed here are some of the key reports developed under OTD sponsorship.

PIPE & LEAK LOCATION



RFID Marker Technology Implementation Guidelines

A set of guidelines was developed for the implementation and application of integrated Global Positioning Systems (GPS), Geographic Information Systems (GIS), and “Smart Tag” technologies to streamline public-improvement project planning and prevent damage caused by excavations.



Cross Bores Best Practices Guide & Video

Significant research was conducted to investigate gas line/sewer line cross bores. The Guide and “how-to” videos (available through the OTD website) provide recommendations and procedures for preventing and detecting cross bores. (OTD-12/0003)



Residential Methane Gas Detector Program

This report provides results of a project initiated to determine whether commercially available combustible gas detectors are susceptible to giving false positive responses to an assortment of typical household chemicals, including ammonia, ethanol, acetone, toluene, isobutane, ethyl acetate, isopropanol, heptane, and hydrogen. (OTD-13/0003)

PIPE MATERIALS, REPAIR & REHABILITATION



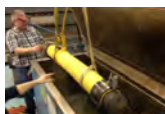
Repair Wrap for Polyethylene (PE) Systems

Researchers evaluated a new composite pipe wrap system for the repair of mechanically damaged polyethylene gas pipe. The repair system has the potential to lower repair costs, reduce repair times, and minimize disruptions. (OTD-17/0001)



Liners/Composites for the Rehabilitation of Distribution and Transmission Lines

A report titled *Transmission Infrastructure Roadmap* was prepared to address the implementation of composite piping materials in the rehabilitation of gas transmission systems. This report includes information on composite pipes, trenchless repairs, and cured-in-place structural liners.



Evaluation of Structural Liners for the Rehabilitation of Liquid and Natural Gas Piping Systems

This report details the results of testing conducted to evaluate the long-term performance of liners and composites used in trenchless operations for the rehabilitation of aging gas distribution and transmission lines.



Polyurea Coating Testing and Assessment for Gas-Industry Use

A Final Report is available on research into field-applied polyurea coatings for gas industry use. Through a new initiative, long-term field trials will be conducted to evaluate these additional coatings and determine a cost-effective coating-application method and process. (*Project Summary*, p. 15)

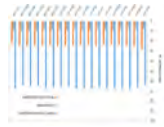


Electrofusion Coupling Evaluation and Best Practices

Researchers investigated techniques used to perform electrofusion joining of plastic gas pipe in an effort to develop guidelines for the use and operation of electrofusion coupling. With a detailed set of guidelines, the gas industry can enhance the performance and safety of its plastic piping systems.

EXCAVATION & SITE RESTORATION

Risk-Based Atmospheric Corrosion / Leak Survey Considerations
 To address new regulations, researchers reviewed historical and current data on indoor gas service piping. In addition, thousands of recent inspections on outdoor and indoor services were collected and statistically analyzed to determine the trends and drivers behind corrosion rates. A White Paper is available (OTD-15/0004).



Evaluation of Lightweight Jackhammers
 A research team evaluated the performance of currently available lightweight pneumatic and hydraulic jackhammers with respect to their effectiveness in breaking asphalt and concrete pavement, while considering other operational factors such as noise, vibrations, operator impact, and performance.



Cold-Patch Products Performance Results
 This report provides the results of a testing program that evaluated nine commercially available cold-patch products, including two products introduced in the market as "green" patches. Cold- and warm-weather tests were performed and repeated moving loads were applied with a wheel-loading machine that conducted 50,000 wheel passes.

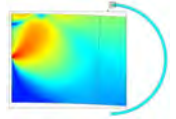


Evaluation of Flowable Fill Around Buried Pipes
 Flowable fill is required by some agencies for use as backfill material for pipe repairs, rehabilitations, and other operations. Presented in this report are the results of performance tests of flowable fill, including the effects of flowable fill on pipeline corrosion and on the detection of gas flow and leaks through the backfill. (OTD-07/0004)



PIPELINE INTEGRITY MANAGEMENT & AUTOMATION

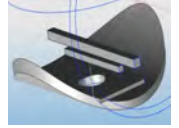
Correlating Pipeline Operations to Potential Crack Initiation, Growth, and Arrest
 To help to reduce risks associated with vintage transmission pipeline materials, researchers developed and validated a model for pipeline operations that correlates pressurization to pipe crack-growth rates, crack initiation, and crack arrest. A Final Report was issued in 2016 that includes a training manual on the use of a Critical Crack Propagation Pressure Calculator that provides a convenient and simple way to calculate the critical pressure at which an axial crack will propagate.



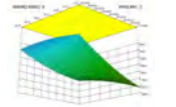
Hydro-Testing Alternative Program
 Researchers developed and deployed a Critical Flaw and Critical Wall Loss Calculator that allows pipeline operators to determine if an inspection technology could detect a crack-like flaw and/or wall loss that would fail a pressure/hydro-test at a particular pressure. A Phase 3 Final Report was issued in 2016.



Establishment of Yield Strength Using Sub-Size Samples Without Gas-Line Shutdown
 This report presents the results of a multi-phase project to develop, validate, and obtain regulatory acceptance for a method to establish pipeline yield strength that allows for a less expensive sampling procedure that does not require the line to be taken out of service. (OTD-13/0005).



Leak-Rupture Boundary Report and Calculator
 This report and associated software allows operators to determine the leak-rupture boundary for a pipe segment based on properties such as the diameter, toughness, and yield strength. Operators can use the calculator for risk modeling and consequence analysis. (OTD-13/0002 and OTD 13/0004)



Field-Applied Pipeline Coatings: Short- and Long-Term Performance
 This report presents the culmination of a 10-year research program to assess more than 80 different commercially available field-applied pipeline-coating products. The goal was to establish an unbiased, third-party basis for operators to select the most appropriate coating system for particular applications.





Evaluation of Guided Wave Technology as a Hydrotest Equivalent

This report details an evaluation conducted to demonstrate and validate the use of Guided Wave Ultrasonic Testing as an equivalent to a hydrotest. A standard was developed and incorporated by the National Association of Corrosion Engineers (NACE) into the NACE TG410 committee standard. (OTD-11/0001)



Black Powder Contamination in the Gas Industry: Survey and Best Practice Manual

Black powder – a substance composed mainly of iron sulfides and iron oxides – can cause corrosion and create wear on pipelines. This report provides information on issues, cleanup techniques, and management methods related to black powder contaminants. Results were compiled into a “best practices” industry manual. (OTD-07/0002)



Literature Review for Elemental Sulfur Deposits in Natural Gas Transmission Pipelines

Deposits of elemental sulfur – which can block natural gas pipes and equipment – are becoming an increasing concern in the natural gas industry. This report summarizes a literature review to develop a better understanding of the sources, causes, and mitigation possibilities for sulfur deposits found in gas pipelines. (OTD-09/0001)



Flaw Acceptance Criteria and Repair Options for Low-Stress Natural Gas Pipelines

Researchers partnered with pipeline companies and industry organizations to develop modified assessment criteria for low-stress pipelines. The goal was to develop criteria for discriminating flaws that truly affect pipeline integrity from flaws that have no significant impact.



In-Field Corrosion Rate Measurement/Determination for Integrity Reassessment Intervals and Risk Prioritization

Research was conducted to develop a systematic and simple method to calculate realistic corrosion growth rates for determining pipeline-reassessment intervals.

CONSTRUCTION/INFRASTRUCTURE TECHNIQUES



Evaluation of Meter Set Placement and Clearances

This report presents the results of a testing program to evaluate the distribution of natural gas concentrations around leaks in outdoor meters and regulators. The report summarizes the risk of gas accumulation, gas ignition, and/or gas migration into a building for the various situations tested. (OTD-17/0002)



Assessment of Frost Impact on Cast-Iron Pipes

This study of winter leak-breakage records correlated pipe breakage due to freeze conditions with local site conditions, such as soil properties, weather patterns, and pipe attributes (e.g., depth, diameter, and age). Statistical analysis established relationships between various parameters to enhance winter leak-surveillance procedures. (OTD-15/0001)



Evaluation of Static Suppressors on Existing Polyethylene Piping Systems

Researchers evaluated selected commercially available static suppressors for suitability for use on polyethylene piping systems to eliminate static charge and assess their effects on heat-fusion-joint performance and pipe materials.



Evaluation of Commercial/Light-Industrial-Sized Excess Flow Valves (EFVs)

This reports presents the results of an evaluation of the performance of high-volume EFVs for commercial, multi-residential, and light-industrial applications in response to regulations requiring an expanded use of EFVs.



Natural Gas & Indoor Air Quality Website

A website of vital information on indoor air quality and safety issues was developed for OTD members through the OTD website (otd-co.org). The site provides a center of expertise and a single-point access to scientific data, performance information, and natural-gas-related issues.



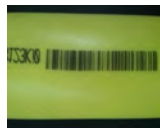
UV Degradation and Static Buildup Testing of Personal Protection Equipment Fabrics

Researchers tested various utility-vest materials to determine if degradation is caused by ultraviolet light and to evaluate the potential for static buildup to become hazardous. The results of safety vest testing are available in technical reports.



Ignition Testing of Electronic Devices

In this project, handheld electronic devices were tested to determine if ignition occurs in the presence of a flammable methane/air mixture. Laboratory tests demonstrated a large margin of safety under the scenarios investigated. (OTD-12/0001)



Intelligent Utility Installation Process

This report provides a methodology, field process, and a data model for capturing data during new utility installations. The process is used to capture information regarding the location, materials, installation process, environmental considerations, and other factors. (OTD-12/0002)



Tracer Wire for HDD Applications

Extensive research and testing culminated in the release of a report that provides valuable information on the properties and performance of various tracer-wire products for use in horizontal directional drilling (HDD) operations. (OTD-13/0001)



Enterprise Decision Support System

This report presents the results of efforts to create a technology roadmap for the development of an Enterprise Decision Support System to integrate gas-system data and knowledge from various sources into a single information source to support decision making.



Assessment of Vehicle-Barrier Design for Aboveground Facility Protection

Investigators compiled the latest information on the design, regulations, and installation practices of structural vehicle barriers used to protect aboveground utility facilities from vehicular damages. The Final Report also includes a review of various state and federal safety guidelines.



Study of Low-Impact Markings

A variety of paints, materials, and techniques were tested and characterized in an effort to identify products and methods that can be used for temporary utility marking. Information developed in this study allows users to identify the most appropriate marker type for a given environment to achieve the desired marking duration. (OTD-11/0002)



Solar-Powered Remote Monitoring

In this study, solar-powered devices were investigated as power sources for the remote monitoring of various gas utility facilities to more cost-effectively obtain rectifier data, pipe-to-soil measurement, pipe-to-casing readings, and other information.



Integrating GPS into Routine Operations

This report provides a set of recommendations and GPS implementation strategies developed through pilot programs, literature searches, and reviews of existing applications. Operations that were considered included meter reading, leak surveying, new installations, corrosion monitoring, and valve inspections.



DVDs for Training First Responders

DVD training products help gas companies better educate first-responding personnel about natural gas emergencies. Learning modules with realistic scenarios cover a variety of issues to enhance public and worker safety. The product also serves to improve emergency-response effectiveness and coordination.

METHANE EMISSIONS/DETECTION & GAS QUALITY



Siloxane Concentrations in Biomethane

Biomethane from various waste products could provide consumers with a significant source of “green” renewable energy. In efforts to help develop this green resource, a study was conducted into siloxane – one of the potential constituents in biomethane – to assess its influence on health, the environment, and gas-fired appliances.



Field Measurement Program to Improve Uncertainties for Key Greenhouse Gas Emission Factors for Distribution Sources

This report summarizes the results of field surveys conducted at six natural gas utilities. With the support of the American Gas Association, research updated emissions factors for metering stations, regulating stations, and customer meters. (OTD-10/0002)



Improving Methane Emission Estimates for Natural Gas Distribution Companies

This report details Phase 2 of a four-phase field-testing program to evaluate gas leak rates from belowground pipelines, provide a simplified procedure that can be used to monitor pipeline leaks from surface measurements, and update the methane emission estimates for the main lines in a distribution system.



Pipeline-Quality Methane: North American Guidance Document for Introduction of Dairy-Waste-Derived Biomethane into Existing Natural Gas Networks

The guidance document provides reference and recommendations for the consideration of biomethane from dairy-waste digestion for introduction into gas pipeline networks. The report details results of a biogas/biomethane Gas Technology Institute research program.

For more information:

Michael Adamo, P.E.

Vice President, Operations

Operations Technology Development, NFP

Phone: 847/544-3428

michael.adamo@otd-co.org

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

9. Provide the following information for the most recent calendar year concerning the utility and any affiliated service corporation or corporate service division unit:

- a. A schedule detailing the costs charged, either directly or allocated, by the utility to service corporation. Indicate the utility's accounts in which these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.
- b. A schedule detailing the costs charged, either directly or allocated, by the service corporation to the utility. Identify the utility's accounts in which these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

Response:

- a. Columbia charged the Service Corporation for rent expense related to the Lexington office building during the twelve months ended December 31, 2020. Rent is

charged based on headcount related to the respective facilities. These costs were originally recorded to the following Columbia accounts:

<u>Account</u>	<u>Description</u>	<u>Total</u>
493	Rent from Gas Property	33,492
930	Miscellaneous General Expenses	81,048
	Total Charges billed to NiSource Corporate Services	114,540

b. The Service Corporation billed Columbia \$17,519,012 for operations and maintenance (O&M) charges, and \$6,325,386 for capital charges during the twelve months ended 12/31/2020. The O&M costs were billed as follows:

Service Corporation Costs	Amount
Direct Billed	5,482,578
Allocated to Columbia	12,036,435
Total	\$17,519,012

For a description of the allocation factors utilized and the breakdown of allocated costs by basis, please refer to Vol. 8, Tab 67 of Columbia's Application, which is responsive to 807 KAR 5:001 Section 16-(7)(u). The capital charges were recorded primarily to 107 FERC account. The O&M charges were recorded to the following accounts:

Columbia Gas Of Kentucky Inc.		
Summary of Contract Bill O&M Expense from NiSource Corporate Services		
Twelve Months - January 2020 thru December 2020		
<u>Account</u>	<u>Description</u>	<u>Total</u>
807	Purchase Gas Expense - Management Services	356,871
870	Operation Supervision and Engineering	704,596
874	Mains and Services Expenses	154,477
875	Measuring and Regulating Station Expenses - General	20,606
876	Measuring and Regulating Station Expenses - Industrial	16,860
878	Meter and House Regulator Expenses	100,877

879	Customer Installations Expenses	96,416
880	Other Expenses	27,328
887	Maintenance of Main	42,044
889	Maintenance of Measuring and Regulating Station Equipment – General	20,597
890	Maintenance of Measuring and Regulating Station Equipment - Industrial	28,419
892	Maintenance of Services	31,564
893	Maintenance of Meters and House Regulators	26,744
894	Maintenance of Other Equipment	72,199
903	Customer Records and Collection Expenses	1,400,091
908	Customer Assistance Expenses	8,993
909	Informational and Instructional Advertising Expenses	2,301
910	Miscellaneous Customer Service and Informational Expenses	267,292
911	Sales Supervision Expenses	6,589
912	Demonstrating and Selling Expenses	5,543
913	Advertising Expenses	24,988
920	Admin and General Salaries	5,101,048
921	Office Supplies and Expenses	374,100
923	Outside Services Employed	5,635,286
924	Property Insurance	608
925	Injuries and Damages	73,474
926	Employee Pensions and Benefits	1,396,266
930.1	General Advertising Expenses	16,652
930.2	Miscellaneous General Expenses	25,156
931	Rents	696,257
932	Maintenance of General Plant	784,772
	Total Charges for Contract Bill from NiSource Corporate Services	\$17,519,012

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

10. Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 9:
- a. Provide the names of affiliates that provided some form of service to the utility and the type of service the utility received from each affiliate.
 - b. Provide the names of affiliates to whom the utility provided some form of service and the type of service the utility provided to each affiliate.
 - c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission, and identify the proceeding in which it was filed. Provide each service agreement that has not been previously file with the Commission.

Response:

- a. Please refer to KY PSC Case No. 2021-00183, Staff 1-10, Attachment A for 2020 data.
- b. Please refer to KY PSC Case No. 2021-00183, Staff 1-10, Attachment B for 2020 data.

Also note, the \$506,242 Outside Service charged to Columbia Gas of Virginia ("CVA") primarily reflects vendor payments that should have been paid on CVA's

bank account. Rather the payments were made against Columbia Gas of Kentucky (“Columbia”) bank accounts – charged to CVA and CVA reimbursed Columbia for the amount paid. Therefore, this is not related to services provided by Columbia to CVA.

- c. Columbia submitted its agreement with NiSource Corporate Services Company (“NCSC”) with Columbia’s 2015 Annual Report Relating to a Nonregulated Activity of an Affected Utility or its Affiliates, submitted on March 31 2015. Please also find attached as KY PSC Case No. 2021-00183, Staff 1-10, Attachment C and D, which are affiliate agreements between CVA and Columbia as well as Northern Indiana Public Service Company and Columbia, respectively. KY PSC Case No. 2021-00183, Staff 1-10, Attachments C and D have not previously been provided to the Commission.

Columbia Gas of Kentucky Inc.
 2020 Intercompany Payables
 Goods and/or Services Provided to Columbia

		<u>Labor</u>	<u>Outside Services</u>	<u>Materials Supplies</u>	<u>Rents</u>	<u>Employee Benefits</u>	<u>Interest</u>	<u>Insurance</u>	<u>Vehicle Tools</u>	<u>Other</u>	<u>Total</u>
00034	Columbia Gas of Ohio	102,694	225,837	172,200	3,463	27,296	-	809	1,618	20,187	554,104
00035	Columbia Gas of Maryland	108	2,188	989	-	-	-	-	678	436	4,398
00037	Columbia Gas of Pennsylvania	13,535	10,883	32,266	-	2,538	-	93	69	3,797	63,181
00038	Columbia Gas of Virginia	66,756	1,704	7,051	-	12,114	-	514	14,040	9,257	111,437
00058	NiSource Incorporated	-	-	-	-	-	7,586,865	-	-	-	7,586,865
00059	Northern Indiana Public Svc Co	-	11,340	-	-	-	-	-	-	-	11,340
00080	Columbia Gas of Massachusetts	215	5,123	689	-	18	-	1	-	118	6,164
	Total	183,309	257,075	213,195	3,463	41,967	7,586,865	1,417	16,404	33,794	8,337,489

Columbia Gas of Kentucky Inc.
 2020 Intercompany Receivables
 Goods and/or Services Provided by Columbia

		<u>Labor</u>	<u>Outside Services</u>	<u>Materials Supplies</u>	<u>Employee Benefits</u>	<u>Insurance</u>	<u>Vehicle Tools</u>	<u>Other</u>	<u>Total</u>
00034	Columbia Gas of Ohio	9,723	20,368	12,963	2,017	133	1,972	11,681	58,857
00035	Columbia Gas of Maryland	16,794	562	3,533	4,201	255	7,769	423	33,538
00037	Columbia Gas of Pennsylvania	8,872	353	3,630	673	35	244	9,344	23,151
00038	Columbia Gas of Virginia	291	506,242	5,541	199	11	13,960	4,398	530,641
00080	Columbia Gas of Massachusetts	32,494	-	-	116	7	-	9,372	41,991
	Total	68,174	527,524	25,667	7,207	441	23,945	35,219	688,178

SERVICE AGREEMENT

This SERVICE AGREEMENT (“Service Agreement” or “Agreement”) is made and entered into effective the 1st day of October, 2016 by and between Columbia Gas of Virginia, Inc. (“CGV”) and Columbia Gas of Kentucky, Inc. (“CKY”).

WITNESSETH:

WHEREAS, CGV and CKY (individually a “party” and collectively, the “parties”) are wholly owned subsidiaries of NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution”), which is a wholly owned subsidiary of NiSource Inc. (“NiSource”), a Delaware corporation, and both NiSource and NiSource Gas Distribution are “holding companies” as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, CGV and CKY are “affiliated interests” as defined in Virginia Code Section 56-76, and are “affiliates” as defined in KRS § 278.010(18);

WHEREAS, CGV and CKY agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party’s ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the “Services”) at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

(a) *Accounting and Financial Services.* Various aspects of accounting and finance, including financial accounting; asset accounting; regulatory accounting; financing; financial planning; budgeting; auditing; depreciation; economic research; forecasting; accounts payable; accounts receivable; reconciliations; accounting research; reporting; operation and maintenance expense analysis; payroll; business applications support; and accounting practices and policies.

(b) *Communications and Customer Education Services.* Preparation and use of educational and advertising materials; development of processes to facilitate residential, commercial and industrial customer growth, as well as maintenance of business in those areas; providing information to customers regarding products and services; furnishing information to customers, employees, other interested groups, and to the public generally, including the preparation of booklets, photographs, and other media; management and content of social media; and advertising programs.

(c) *Conservation and Energy Efficiency Services.* Conservation and energy efficiency program design and administration, including program management; portfolio design; cost/benefit analysis; program evaluation, measurement and verification; education and outreach; rebate processing; reporting; and related activities.

(d) *Customer Billing, Collection, and Contact Services.* Calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services associated with the preparation and issuance of customer bills, notices, inserts and similar mailings; cash processing, revenue recovery, account reconciliations and adjustments, and related services associated with the collection of revenue and management of accounts receivable; customer contact and related services, including alternative pricing services, customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

(e) *Employee Services.* Organizational, leadership and strategic development; employee relations matters, including recruitment, employee placement and retention, training, compensation, safety, labor relations and health, welfare and employee benefits; activities in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

(f) *Engineering and Construction Services.* Engineering phases of construction, operations and maintenance activities, including estimates of costs of construction; preparation of plans and designs; engineering and supervision of the fabrication of natural gas facilities; standardization of engineering and construction procedures; construction activities; and supervision and inspection of construction.

(g) *Facility Services.* Management and execution of facility operations and maintenance.

(h) *Land/Surveying Services.* Land asset management, land contract management, and surveying services in connection with the acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property.

(i) *Operations Support Services.* Operations support and planning, including logistics, scheduling and dispatching; assistance with emergency response and work stoppages;

workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control.

(j) *Purchasing, Storage and Disposition Services.* Supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same; negotiation of the purchase, sale, acquisition or disposition of assets and services; and the placing of purchase orders.

(k) *Rates and Regulatory Services.* Regulatory and rate matters, including the design and preparation of schedules and tariffs; analysis of rate filings; and preparation and presentation of testimony and exhibits to regulatory authorities.

(l) *Transportation Services.* Purchase, lease, operation and maintenance of motor vehicles.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

ARTICLE 2 COMPENSATION

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads, subject to the provisions of KRS § 278.2207(1).

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

ARTICLE 3
TERM

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the Virginia State Corporation Commission and shall continue in force until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF VIRGINIA, INC.

By: _____


Brent Archer

President

COLUMBIA GAS OF KENTUCKY, INC.

By: _____


Herbert A. Miller

President

SERVICE AGREEMENT

This SERVICE AGREEMENT ("Service Agreement" or "Agreement") is made and entered into the __ day of June, 2018 by and between Columbia Gas of Kentucky ("Columbia") and Northern Indiana Public Service Company LLC ("NIPSCO") (individually a "party" and collectively, the "parties").

WITNESSETH:

WHEREAS, Columbia is a wholly owned subsidiary of NiSource Gas Distribution Group, Inc. ("NiSource Gas Distribution") and both NiSource Distribution Group and Northern Indiana Public Service Company LLC ("NIPSCO") are wholly owned subsidiaries of NiSource Inc. ("NiSource"), a Delaware corporation, and both NiSource and NiSource Gas Distribution are "holding companies" as defined in the Public Utility Holding Company Act of 2005;

WHEREAS, Columbia and NIPSCO are "affiliated interests" or "affiliates" as defined in Kentucky Revised Statutes Section 278.010 and Indiana Code Section 8-1-2-49;

WHEREAS, Columbia and NIPSCO agree to enter into this Service Agreement whereby either party may provide certain services to the other party, subject to the providing party's ability to perform such services; and

WHEREAS, the rendition of such services set forth in Article 1 enables the parties to realize economic and other benefits through the sharing of knowledge and expertise of subject matter experts and the provision of operations and technical support and assistance in areas such as emergency response and preparedness, outage restoration, training, process improvement and identification/execution of best practices.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

ARTICLE 1 SERVICES

1.1 The providing party shall furnish to the requesting party, upon the terms and conditions hereinafter set forth, such of the services described in Section 1.2 (the "Services") at such times, for such periods and in such manner as from time to time requested and that the providing party concludes it is able to perform.

1.2 The scope of Services that may be provided under the Agreement are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive:

- (a) *Operations Support Services.* Operations support and planning, including the provision of operations, engineering, construction, maintenance and technical support and assistance, logistics, scheduling and dispatching; assistance with emergency response and work stoppages; workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement,

Affiliate Contract No. 10012018-A

storage and distribution; construction requirements; construction management; operating standards and practices; regulatory and environmental compliance; pipeline safety and compliance; employee and system safety programs; sustainability; training; management of gas transportation and sales activities; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; gas network modeling, facility mapping and GIS technologies; planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and other applications of electronics to the fields of communication and control; and

(b) *Training Services.* Sharing of knowledge and expertise of subject matter experts, training, process improvement and identification/execution of best practices across a spectrum of public utility activities, including corrosion and leakage program design; pipeline safety and compliance practices; operations; and engineering and construction.

1.3 Each party shall preserve the confidentiality and security of confidential and proprietary information of the other party to the extent that a party becomes aware of confidential or proprietary information of the other party in the furnishing or receipt of Services hereunder.

**ARTICLE 2
COMPENSATION**

2.1 As compensation for the Services to be rendered hereunder, the requesting party shall compensate and pay to the providing party the actual costs thereof, including labor, materials and pertinent overheads.

2.2 The parties shall make available monthly billing information to each other that reflects information necessary to identify the costs charged and Services rendered for that month. The requesting party shall undertake a review of the charges and identify any questions or concerns regarding the charges reflected within a reasonable period of time. The providing party shall remit to the requesting party payment for billed charges within a period of time not exceeding 30 days of receipt of the monthly billing information.

2.3 Each party shall permit the other party reasonable access to its accounts and records to verify the accuracy of any charges hereunder.

**ARTICLE 3
TERM**

3.1 This Service Agreement shall become effective on October 1, 2018. The Service Agreement shall continue in force and effect through September 30, 2023 or until terminated by the either party, upon not less than thirty (30) days prior written notice to the other party, whichever occurs first. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or both of the parties. Further, this Service Agreement shall be terminated immediately upon the parties ceasing to be affiliates.

Affiliate Contract No. 10012018-A

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

COLUMBIA GAS OF KENTUCKY

By: Herbert A. Miller, Jr.

Date: 7/23/2018

Herbert A. Miller, Jr.

President

NORTHERN INDIANA PUBLIC SERVICE
COMPANY LLC

By: Violet Sistovaris

Date: 7/19/2018

Violet Sistovaris

President

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

11. Describe the utility's lobbying activities and provide a schedule showing the name, salary, and job title for each individual whose job function involves lobbying on the local, state, or national level.

Response:

Linda L. Rumpke serves as Director of Government and Public Affairs for Columbia since November 2020. Ms. Rumpke remains registered as a lobbyist, however, she has not had any reportable compensation or expenses for 2020 or 2021 as defined by the Kentucky Legislative Ethics Commission or Kentucky Executive Branch Ethics Commission. Columbia engages a legislative agent, MML&K Government Solutions, to handle all of its actual lobbying activities which are focused upon issues and policies of importance to the Company and the industry. No sums expended on lobbying activities are included within Columbia's revenue requirement in this case.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

12. Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
 - i. Accounting;
 - ii. Engineering;
 - iii. Legal;
 - iv. Consultants; and
 - v. Other Expenses (Identify separately).
- b. For each category identified in Item 12(a), the schedule should include the date of each transaction, check number, or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 12(a), with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 12(a) and 12(b), and a cumulative total of cost incurred to date for each category. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of public hearing.

Response:

a-b. Please refer to KY PSC Case No. 2021-00183, Staff 1-12, Attachment A of the response for a schedule of expenses and KY PSC Case No. 2021-00183, Staff 1-12, Attachment B for individual invoices for additional supporting documentation. The majority of costs of this rate case are expected to be incurred in the base period. Columbia is deferring the costs for the preparation of this case and is requesting a three year amortization.

c. Please refer to KY PSC Case No. 2021-00183, Staff 1-12, Attachment C for an itemized estimate of the total cost to be incurred for this case. Please refer to KY PSC

Case No. 2021-00183, Staff 1-12, Attachment D for the agreements for professional rate case services.

d. Columbia will provide monthly updates for the actual costs incurred as they become available.

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Rate Case Expenses
 May 31, 2021

Line No.	Category	Invoice Date	FERC Account	Payment Method	Description	Vendor	Consultant	Hours	Rates per Hour \$	Support File	Amount \$
1	Accounting:										-
2	Engineering:										-
3	Legal: [1]										
4		3/9/2021	182	Check #5012063254	Outside Legal Counsel	Goss Samford	David Samford	0.7	325.00		227.50
5							Allyson Honaker	1.0	290.00		290.00
6							Total			Attachment B-1	517.50
7											
8		4/7/2021	182	Check #5012063959	Outside Legal Counsel	Goss Samford	David Samford				6,402.50
9							Allyson Honaker				4,524.00
10							Total			Attachment B-1	10,926.50
11											
12	Total Rate Case Expenses										<u>11,444.00</u>

[1] Please see Attachment B-X to Staff 1-12 for detail.

Vendor Details

Billing Address: 2365 Harrodsburg Road, Suite B-
324
Lexington
KY 40504

Tax-ID: 455403380

Header Information

INVOICE NUMBER 5426	BILLING START DATE 2/1/21
VENDOR Goss Samford PLLC	BILLING END DATE 2/28/21
INVOICE DATE 3/9/21	SUBMITTED TOTAL \$ 517.50
RECEIVED DATE 3/9/21	SUBMITTED CURRENCY USD
PROJECT 2021-008102-CKY - 2021 Rate Case	LINE ITEM WARNINGS None
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE US
TAX RATE 0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	\$517.50	\$0.00	\$0.00	\$0.00	\$ 517.50
Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$ 0.00
Invoice Total (USD)	\$517.50	\$0.00	\$0.00	\$0.00	\$ 517.50

Description

For Services Rendered Through 2/28/2021 re the CKY 2021 Rate Case (2021-008102) for Mr. Joseph Clark.

Comments to Requester

Line Items

View: All Line Items

Line Items 1 - 3 of 3

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	2/10/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.00	\$0.00	\$0.00	\$290.00
	Project: 2021-008102-CKY - 2021 Rate Case Descr ip on: Par cipate in video conference with rate case team.								
2	2/26/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descr ip on: Telephone conference with J. Clark re rate case strategy.								
3	2/27/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.40	\$0.00	\$0.00	\$130.00
	Project: 2021-008102-CKY - 2021 Rate Case Descr ip on: Review email and a achment from J. Clark re rate case issues and make notes re same.								

Access Informa on

CREATED BY

SECURED

CREATED ON

3/9/21 7:39 AM

MODIFIED BY

SECURED

MODIFIED ON

3/12/21 10:15 PM

Summary Breakdowns

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2021-008102-CKY - 2021 Rate Case						

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
Honaker, Allyson L	290.00	1.00	0.00	0.00	290.00	56.04%
Samford, David S	325.00	0.70	0.00	0.00	227.50	43.96%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For No

AP:

Acceptance Status: Accepted

Date Received by AP: 3/11/21

Reason for Rejection:

Payment Method: Check

Check # 5012063254

Paid Date: 3/15/21

Total Amount on 518

Check:

Paid Amount: 518

Paid By Insurance No

Group:

Security

Privacy

Public

User Rights

Op on	User	Read	Update	Delete	Perm
Allow	Clark, Joe	Yes	Yes	No	No

Group Rights

Op on	Group	Read	Update	Delete	Perm
No group rights available.					

Active Requests

Request Name	Requester	Request Date	Expiration Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Comple on Date	Comment	Outcome
1	Post Invoice for 517.50 USD	Goss Samford PLLC	3/9/21	3/10/21		Approved

Approval History

Stop	Performer	Ac tivity	Date/Time	Internal Comment
1	Clark, Joe	Approved	3/10/21 8:20 PM	

Versions

Invoice Version	Created On	Rejec on Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP

No

PAID AMOUNT

517.50

ACCEPTANCE STATUS

Accepted

PAYMENT METHOD

Check

CHECK DATE

MATTER TYPE

Ma er

TRANSACTION MATTER

PO NUMBER

READY TO SEND TO AP

Yes

MATTER CATEGORY

308 - State Regulatory

ALTERNATIVE FEE

No

INVOICE ON HOLD FOR AP

No

INSURANCE INVOICE?

No

CHECK #

5012063254

WITHHOLDING AMOUNT

REASON FOR REJECTION

DISPUTE MATTER

2021-008102-CKY - 2021 Rate Case

TOTAL AMOUNT ON CHECK

517.50

PAID DATE

3/15/21

DATE RECEIVED BY AP

3/11/21

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Vendor Details

Billing Address: 2365 Harrodsburg Road, Suite B-
 324
 Lexington
 KY 40504

Tax-ID: 455403380

Header Information

INVOICE NUMBER 5453	BILLING START DATE 1/1/00
VENDOR Goss Samford PLLC	BILLING END DATE 3/31/21
INVOICE DATE 4/7/21	SUBMITTED TOTAL \$ 10,926.50
RECEIVED DATE 4/9/21	SUBMITTED CURRENCY USD
PROJECT 2021-008102-CKY - 2021 Rate Case	LINE ITEM WARNINGS None
POSTING STATUS Posted	
WARNING: None	

Tax Information

TAX TYPE US
TAX RATE 0.00 %

Invoice Summary

Type	Rate x Unit	(-) Discount	(-) Adjustment	Tax	Amount
Fees	\$10,926.50	\$0.00	\$0.00	\$0.00	\$ 10,926.50
Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$ 0.00
Invoice Total (USD)	\$10,926.50	\$0.00	\$0.00	\$0.00	\$ 10,926.50

Description

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Comments to Requester

Line Items

View: All Line Items

Line Items 1 - 55 of 55

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
1	3/5/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with J. Clark re rate case witnesses.								
2	3/30/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Legal research re Commission precedent.								
3	3/19/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.50	\$0.00	\$0.00	\$162.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with K. Cole, et al. re revenue requirement issue.								
4	3/19/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.70	\$0.00	\$0.00	\$203.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Par cipate in video conference with K. Cole, et. al.								
5	3/10/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.40	\$0.00	\$0.00	\$130.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with S. Taylor re dra. tesimony.								
6	3/1/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	1.30	\$0.00	\$0.00	\$422.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team re issues and tesimony.								
7	3/30/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	1.00	\$0.00	\$0.00	\$325.00

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with rates team re rate case issues and strategy.									
8	3/15/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.10	\$0.00	\$0.00	\$29.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email forwarded with attached agenda for meeting 3/16/21.								
9	3/30/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.10	\$0.00	\$0.00	\$32.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Email exchange with J. Cooper, et al. re rate case research issue.								
10	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.10	\$0.00	\$0.00	\$29.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Exchange emails with J. Ryan re comments on testimony to review.								
11	3/31/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	2.50	\$0.00	\$0.00	\$725.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Participate in video conference with J. Harding, et. al. re tax issues for rate case; review emails from J. Harding and J. Cooper re same; begin reviewing spreadsheets and attachments provided; review and research re tax issues and form schedules for filing and 2016 rate case documents.								
12	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.60	\$0.00	\$0.00	\$195.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with J. Clark, et al. re rate case status.								
14	3/1/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.70	\$0.00	\$0.00	\$227.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review the Commission's Final Order from Case No. 2016-00162.								
15	3/30/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.90	\$0.00	\$0.00	\$292.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team on rate case issues and strategy.								
16	3/12/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.10	\$0.00	\$0.00	\$32.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and respond to email from C. Lai re filing requirements.								

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
17	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.20	\$0.00	\$0.00	\$58.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and attached notes from video conference.								
18	3/9/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and respond to emails from J. Clark, et al. re element of revenue requirement.								
19	3/1/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and attachment from J. Gore re rate case issues.								
20	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.10	\$0.00	\$0.00	\$29.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Exchange emails with J. Ryan re tax questions and research needed re same.								
21	3/9/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	1.00	\$0.00	\$0.00	\$325.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Videoconference with project team to discuss rate case status and strategy.								
22	3/17/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.20	\$0.00	\$0.00	\$348.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review agenda for meeting and participate in video conference with regulatory team.								
23	3/17/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.50	\$0.00	\$0.00	\$145.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Participate in video conference with J. Cooper, et. al. re executive compensation.								
24	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	3.00	\$0.00	\$0.00	\$870.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and provide suggested edits to testimony for J. Spanos, J. Harding, K. Cartella, J. Siegler; review the Tool for any updates to D. Roy or J. Cooper drafts.								
25	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.20	\$0.00	\$0.00	\$348.00

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review prior rate case orders and notes for issues on taxes to respond to J. Ryan re ques ons on J. Harding tes mony.								
26	3/4/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.10	\$0.00	\$0.00	\$32.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email from J. Cooper re tes mony.								
27	3/27/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and catch-up on emails re dra. tes mony.								
28	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.50	\$0.00	\$0.00	\$145.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review K. Cartella tes mony to respond to comments from J. Ryan re compensa on and other items.								
29	3/8/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.80	\$0.00	\$0.00	\$260.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team to discuss tes mony and case strategy.								
30	3/8/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.50	\$0.00	\$0.00	\$162.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with client re filing requirements.								
31	3/22/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.00	\$0.00	\$0.00	\$290.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email with witness list assignments; begin review of the tes mony assigned to me.								
32	3/15/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and respond to email from C. Lai re filing requirement and review draft of same.								
33	3/15/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.10	\$0.00	\$0.00	\$32.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and a ched agenda from J. Gore.								

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
34	3/26/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.70	\$0.00	\$0.00	\$203.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email from J. Cooper re testimony draft uploaded into the Tool; review J. Cooper testimony; comment and suggest edits on same; exchange emails with J. Cooper re same.								
35	3/16/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.10	\$0.00	\$0.00	\$29.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Exchange emails with C. Lai re meeting to discuss executive compensation and incentive compensation; calendar date for meeting.								
36	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with C. Lai, et al. re filing requirements.								
37	3/16/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.40	\$0.00	\$0.00	\$116.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and attachments from S. Durr re peer comparison of rates.								
38	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.90	\$0.00	\$0.00	\$292.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with project team on rate case issues and strategy.								
39	3/10/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and respond to emails from C. Lai re draft testimony and filing requirements and limited research re same.								
40	3/8/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review emails and attachment re witness assignments and draft testimony and respond to same.								
41	3/25/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.20	\$0.00	\$0.00	\$65.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Email exchanges and telephone conference with J. Clark re various rate case matters.								

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Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
43	3/15/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.10	\$0.00	\$0.00	\$29.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and attached agenda for meeting on 3/17/21 and calendar same.								
44	3/16/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.20	\$0.00	\$0.00	\$58.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review email and attached notes on meeting from J. Gore.								
45	3/15/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.90	\$0.00	\$0.00	\$292.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team re draft testimony.								
46	3/26/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review emails from J. Clark, J. Gore and J. Cooper re witness list and testimony.								
47	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	1.10	\$0.00	\$0.00	\$357.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team re rate case issues and strategies.								
49	3/16/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.20	\$0.00	\$0.00	\$348.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review agenda for video conference call; participate in video conference with rate case team.								
50	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	3.80	\$0.00	\$0.00	\$1,235.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review and comment on draft testimony of M. Boras, K. Cole, J. Gore, V. Rhea, S. Taylor, M. Rozsas and C. Lai.								
51	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.50	\$0.00	\$0.00	\$162.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with K. Cole, et al. re filing requirements issue.								
52	3/26/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50

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Item	Date	Type	Category	TK	Rate	Units	Disc	Adj	Amt
Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with J. Clark, et al. re filing requirements.									
53	3/30/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.30	\$0.00	\$0.00	\$97.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review Commission precedent to be able to respond to ques on from J. Gore.								
54	3/24/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.60	\$0.00	\$0.00	\$174.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with J. Clark, J. Ryan and D. Samford. re rate case status.								
55	3/2/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	1.00	\$0.00	\$0.00	\$325.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Video conference with project team re applica on and tes ony.								
57	3/16/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Samford, David S	\$325.00	0.10	\$0.00	\$0.00	\$32.50
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Telephone conference with J. Clark re filing requirements.								
58	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	0.20	\$0.00	\$0.00	\$58.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Review agenda for upcoming mee ng and emails re same.								
59	3/23/21	Fee	C312 Client Counsel - Stat/Reg/Judicial	Honaker, Allyson L	\$290.00	1.00	\$0.00	\$0.00	\$290.00
	Project: 2021-008102-CKY - 2021 Rate Case Descrip on: Par cipate in conference with rate case team.								

Access Informa on

CREATED BY

SECURED

CREATED ON

4/9/21 1:39 PM

MODIFIED BY

SECURED

MODIFIED ON

4/22/21 11:15 PM

Summary Breakdowns

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

By Timekeeper | By Fee/Expense Category

Timekeeper	Avg Net Rate	Net Units	Net Disc	Total Adj	Net Amt	% of Total Fees
2021-008102-CKY - 2021 Rate Case						
Honaker, Allyson L	290.00	15.60	0.00	0.00	4,524.00	41.40%
Samford, David S	325.00	19.70	0.00	0.00	6,402.50	58.60%

Remittance Details

Ready to send to AP: Yes

Invoice On Hold For AP: No

Acceptance Status: Accepted

Date Received by AP: 4/22/21

Reason for Rejection:

Payment Method: Check

Check # 5012063959

Paid Date: 4/23/21

Total Amount on Check: 10,926

Paid Amount: 10,926

Paid By Insurance Group: No

Security

Privacy
 Public

User Rights

Op on	User	Read	Update	Delete	Perm
Allow	Clark, Joe	Yes	Yes	No	No

Group Rights

Op on	Group	Read	Update	Delete	Perm
No group rights available.					

Active Requests

6/3/2021

Invoice - 5453 - TeamConnect 6.1.1

Request Name	Requester	Request Date	Expira on Date	Status
No records available.				

Completed Requests

Item	Request Name	Requester	Request Date	Comple on Date	Comment	Outcome
1	Post Invoice for 10,926.50 USD	Goss Samford PLLC	4/9/21	4/13/21		Approved

Approval History					
Stop	Performer	Ac tivity	Date/Time	Internal Comment	
1	Clark, Joe	Approved	4/13/21 9:57 PM		

Versions

Invoice Version	Created On	Rejec on Date	Invoice Reason/Comments
No versions available.			

Invoice Details

PAID BY INSURANCE GROUP No	ALTERNATIVE FEE No
PAID AMOUNT 10,926.50	INVOICE ON HOLD FOR AP No
ACCEPTANCE STATUS Accepted	INSURANCE INVOICE? No
PAYMENT METHOD Check	CHECK # 5012063959
CHECK DATE	WITHHOLDING AMOUNT
MATTER TYPE Ma er	REASON FOR REJECTION
TRANSACTION MATTER	DISPUTE MATTER 2021-008102-CKY - 2021 Rate Case
PO NUMBER	TOTAL AMOUNT ON CHECK 10,926.50
READY TO SEND TO AP Yes	PAID DATE 4/23/21
MATTER CATEGORY 308 - State Regulatory	DATE RECEIVED BY AP 4/22/21

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

13. Provide the following information with regard to uncollectible accounts for the four most recent calendar years separately for electric and gas operations:
- a. Reserve account balance at the beginning of the year;
 - b. Charges to the reserve account (accounts charged off);
 - c. Credits to reserve account;
 - d. Current year provision;
 - e. Reserve account balance at the end of the year; and
 - f. Percent of provision to total revenue.

Response:

Please refer to Attachment JTG-2 included as part of Columbia witness Gore testimony.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

14. Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986, and 2018, as of the end of the most recent calendar year. Show the amounts associated with each reduction separately.

Response:

For the year ended December 31, 2020, the federal excess accumulated deferred income taxes ("ADIT") resulting in the reduction in the Federal corporate tax rate in 1986 was zero and the excess ADIT resulting from the reduction in the Federal corporate tax rate due to the Tax Cuts and Jobs Act ("TCJA") of 2017 was \$34,391,771 including the gross-up for taxes.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

15. Provide the following tax data for the most recent calendar year:

a. Income taxes:

- (1) Federal operating income taxes deferred - accelerated tax depreciation.
- (2) Federal operating income taxes deferred - other (explain).
- (3) Federal income taxes – operating.
- (4) Income credits resulting from prior deferrals of federal income taxes.
- (5) Investment tax credit net.
 - (a) Investment credit realized
 - (b) Investment credit amortized - Revenue Act of 1971.
- (6) The information in Item 15.a.(1-4) for state income taxes.
- (7) A reconciliation of book to federal taxable income as shown in Schedule D1 and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.

(8) A reconciliation of book to state taxable income as shown in Schedule D2 and a calculation of the book state income tax expenses for the base period using book taxable income as the starting point.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule D3.

Response:

For the year ended December 31, 2020, please see KY PSC Case No. 2021-00183, Staff 1-15, Schedule A1 for Federal and state accumulated deferred tax balances (Accounts 190, 282 and 283), Federal investment tax credit balance (Account 255) and Federal and state payable balances (Accounts 236) presented as follows:

- Federal & State operating income taxes deferred - accelerated tax depreciation (Account 282)
- Federal & State operating income taxes deferred - other (explain) (Accounts 190, 282, 283)
- Federal & State income taxes – operating (Accounts 409/410/411)
- Income credits resulting from prior deferrals of federal income taxes (Account 190)
- Investment tax credit net (Account 255)

For the year ended December 31, 2020, please see KY PSC Case No. 2021-00183, Staff 1-15, Schedules B1 and C1 for the calculation of Federal and State taxable income,

respectively. The calculations represent the income taxes presented on Schedules D1 and D2 Lines 3 through 9.

For the year ended December 31, 2020, please see KY PSC Case No. 2021-00183, Staff 1-15, Schedule D1 for the book to tax reconciliation of Federal taxable income (before net operating loss) of \$3,470,413. The itemized additions and deductions for flow-through items and temporary differences between book and tax income and expenses are presented on Schedule D1a. Additionally, support for the book depreciation and Federal tax depreciation temporary timing difference is included on KY PSC Case No. 2021-00183, Staff 1-15, Attachment A, Page 2 of 6.

For the year ended December 31, 2020, please see KY PSC Case No. 2021-00183, Staff 1-15, Schedule D2 for the following information the book to tax reconciliation of state taxable income (before net operating loss) of (\$8,715,366). The itemized additions and deductions for flow-through items and temporary differences between book and tax income and expenses are presented on Schedule D2a. Additionally, support for the book depreciation and state tax depreciation temporary timing difference is included on KY PSC Case No. 2021-00183, Staff 1-15, Attachment A, Page 4 of 6.

For the year ended December 31, 2020 please see KY PSC Case No. 2021-00183, Staff 1-15, Schedule D3 for the Company's summary of taxes other than income.

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
Master Case - OP CO's
Tax Year: 2020

KY PSC Case No. 2021-00183
Staff 1-15
Attachment A
Page 1 of 6

Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
CKY (Inland) FED ADR	\$0.00	\$6,769.13	\$6,769.13	\$41,315.80	\$0.00	\$41,315.80	\$0.00	(\$41,315.80)	\$6,769.13	\$0.00	(\$19,261.12)	\$3,155.72	\$0.00	(\$16,105.40)
CKY FED Method to DDB Book	\$12.39	\$125,313.26	\$125,325.65	\$146,306.80	\$67.42	\$146,374.22	\$0.00	(\$146,294.41)	\$125,245.84	\$0.00	(\$65,025.23)	\$55,669.52	\$0.00	(\$9,355.71)
CKY FED ML Normalized	\$12,588,864.06	\$3,228,585.54	\$15,817,449.60	\$10,810,546.47	\$230,230.18	\$11,040,776.65	\$0.00	\$1,778,317.59	\$2,998,355.36	\$0.00	\$231,830.99	\$390,881.64	\$0.00	\$622,712.63
Depreciation Difference	\$12,588,876.45	\$3,360,667.93	\$15,949,544.38	\$10,998,169.07	\$230,297.60	\$11,228,466.67	\$0.00	\$1,590,707.38	\$3,130,370.33	\$0.00	\$147,544.64	\$449,706.88	\$0.00	\$597,251.52
CKY FED DDB to Book on Tax	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$87,032.52)	\$0.00	(\$87,032.52)	\$0.00	\$87,032.52	\$0.00	\$0.00	\$29,591.06	\$0.00	\$0.00	\$29,591.06
CKY FED 481a COR Capitalized	\$0.00	\$0.00	\$0.00	(\$52,119.85)	\$0.00	(\$52,119.85)	\$0.00	\$52,119.85	\$0.00	\$0.00	\$17,720.75	\$0.00	\$0.00	\$17,720.75
CKY FED 481a Repair	\$0.00	\$0.00	\$0.00	\$1,717,833.23	\$0.00	\$1,717,833.23	\$0.00	(\$1,717,833.23)	\$0.00	\$0.00	(\$584,841.40)	\$0.00	\$0.00	(\$584,841.40)
CKY FED Abandonment	\$0.00	\$0.00	\$0.00	(\$44,410.08)	\$0.00	(\$44,410.08)	\$47,808.66	\$44,410.08	\$0.00	(\$47,808.66)	\$13,950.63	\$0.00	(\$10,027.79)	\$3,922.84
CKY FED CIAC	\$0.00	\$0.00	\$0.00	(\$263,193.41)	\$0.00	(\$263,193.41)	\$288,826.00	\$263,193.41	\$0.00	(\$288,826.00)	\$88,003.32	\$0.00	(\$60,592.16)	\$27,411.16
CKY FED COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,045.57)	\$0.00	(\$9,045.57)	\$0.00	\$9,045.57	\$0.00	\$0.00	\$3,075.49	\$0.00	\$0.00	\$3,075.49
CKY FED CPI	\$0.00	\$0.00	\$0.00	\$16,769.39	\$0.00	\$16,769.39	\$29,861.00	(\$16,769.39)	\$0.00	(\$29,861.00)	(\$5,225.12)	\$0.00	(\$6,264.47)	(\$11,489.59)
CKY FED Customer Advances	\$0.00	\$0.00	\$0.00	(\$169,617.58)	\$0.00	(\$169,617.58)	\$0.00	\$169,617.58	\$0.00	\$0.00	\$57,670.01	\$0.00	\$0.00	\$57,670.01
CKY FED G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$222,759.66)	\$0.00	(\$222,759.66)	\$0.00	\$222,759.66	\$0.00	\$0.00	\$75,738.31	\$0.00	\$0.00	\$75,738.31
CKY FED G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$274,853.86	\$0.00	\$274,853.86	\$0.00	(\$274,853.86)	\$0.00	\$0.00	(\$93,450.34)	\$0.00	\$0.00	(\$93,450.34)
CKY FED OPEB	\$0.00	\$0.00	\$0.00	\$41,710.73	\$0.00	\$41,710.73	\$0.00	(\$41,710.73)	\$0.00	\$0.00	(\$14,181.69)	\$0.00	\$0.00	(\$14,181.69)
CKY FED OTHER	\$0.00	\$0.00	\$0.00	(\$19,424.81)	\$0.00	(\$19,424.81)	\$0.00	\$19,424.81	\$0.00	\$0.00	\$6,604.45	\$0.00	\$0.00	\$6,604.45
CKY FED Other Adj	\$0.00	\$0.00	\$0.00	(\$47,329.37)	\$0.00	(\$47,329.37)	\$0.00	\$47,329.37	\$0.00	\$0.00	\$14,909.14	\$0.00	\$0.00	\$14,909.14
CKY FED Pensions	\$0.00	\$0.00	\$0.00	(\$26,287.55)	\$0.00	(\$26,287.55)	\$145,427.38	\$26,287.55	\$0.00	(\$145,427.38)	\$8,246.97	\$0.00	(\$30,508.88)	(\$22,261.91)
CKY FED Repair	\$0.00	\$0.00	\$0.00	\$2,060,993.04	\$0.00	\$2,060,993.04	(\$11,885,239.90)	(\$2,060,993.04)	\$0.00	\$11,885,239.90	(\$585,061.19)	\$0.00	\$2,492,911.52	\$1,907,850.33
CKY FED Sec 263a Mixed Service	\$0.00	\$0.00	\$0.00	\$503,457.17	\$0.00	\$503,457.17	(\$1,979,493.30)	(\$503,457.17)	\$0.00	\$1,979,493.30	(\$156,778.09)	\$0.00	\$415,273.46	\$258,495.37
CKY FED Sec 263A MSC 481(a)	\$0.00	\$0.00	\$0.00	\$239,507.31	\$0.00	\$239,507.31	\$0.00	(\$239,507.31)	\$0.00	\$0.00	(\$81,432.50)	\$0.00	\$0.00	(\$81,432.50)
CKY FED Sec 263A MSC TY2009	\$0.00	\$0.00	\$0.00	\$12,920.20	\$0.00	\$12,920.20	\$0.00	(\$12,920.20)	\$0.00	\$0.00	(\$4,392.87)	\$0.00	\$0.00	(\$4,392.87)
CKY FED Sec 263A MSC TY2010	\$0.00	\$0.00	\$0.00	\$5,713.24	\$0.00	\$5,713.24	\$0.00	(\$5,713.24)	\$0.00	\$0.00	(\$1,942.50)	\$0.00	\$0.00	(\$1,942.50)
CKY FED TCO Adj	\$0.00	\$0.00	\$0.00	(\$79,451.75)	\$0.00	(\$79,451.75)	\$0.00	\$79,451.75	\$0.00	\$0.00	\$27,013.59	\$0.00	\$0.00	\$27,013.59
Book Overhead	\$0.00	\$0.00	\$0.00	\$3,853,086.02	\$0.00	\$3,853,086.02	\$13,352,810.16	(\$3,853,086.02)	\$0.00	\$13,352,810.16	(\$1,184,781.98)	\$0.00	\$2,800,791.68	\$1,616,009.70
CKY FED CPI Equity	\$0.00	\$0.00	\$0.00	\$48,817.89	\$0.00	\$48,817.89	(\$199,654.00)	(\$48,817.89)	\$0.00	\$199,654.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED Other Adj Pre ACRS FT	\$0.00	\$0.00	\$0.00	\$6,816.88	\$0.00	\$6,816.88	\$0.00	(\$6,816.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$55,634.77	\$0.00	\$55,634.77	(\$199,654.00)	(\$55,634.77)	\$0.00	\$199,654.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED Meals & Entertainment	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 Columbia Gas of Kentucky
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Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
CKY FED 481a Bonus Dis	\$434,545.52	\$0.00	\$434,545.52	\$0.00	\$0.00	\$0.00	\$0.00	\$434,545.52	\$0.00	\$0.00	\$91,254.56	\$0.00	\$0.00	\$91,254.56
Tax Only	\$434,545.52	\$0.00	\$434,545.52	\$0.00	\$0.00	\$0.00	\$0.00	\$434,545.52	\$0.00	\$0.00	\$91,254.56	\$0.00	\$0.00	\$91,254.56
Total Tax Classes	\$13,169,728.77	\$3,360,735.35	\$16,530,464.12	\$15,075,587.96	\$244,869.22	\$15,320,457.18	\$13,552,464.16	(\$1,905,859.19)	\$3,115,866.13	\$13,552,464.16	(\$945,982.78)	\$449,706.88	\$2,800,791.68	\$2,304,515.78
Company/JurSubtotal:	\$13,169,728.77	\$3,360,735.35	\$16,530,464.12	\$15,075,587.96	\$244,869.22	\$15,320,457.18	\$13,552,464.16	(\$1,905,859.19)	\$3,115,866.13	\$13,552,464.16	(\$945,982.78)	\$449,706.88	\$2,800,791.68	\$2,304,515.78
Less:														
Adjust for Partial Normalization	\$146,306.80	\$67.42	\$146,374.22	\$146,306.80	\$67.42	\$146,374.22								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$13,023,421.97	\$3,360,667.93	\$16,384,089.90	\$14,929,281.16	\$244,801.80	\$15,174,082.96								

\$14,762,471.10

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Grouped By: Total Tax Classes

Jurisdiction: KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
KY														
CKY (Inland) STATE ADR	\$0.00	\$6,769.13	\$6,769.13	\$41,315.80	\$0.00	\$41,315.80	\$0.00	(\$41,315.80)	\$6,769.13	\$0.00	(\$3,319.97)	\$543.94	\$0.00	(\$2,776.03)
CKY STATE Method to DDB Book	\$12.39	\$125,313.26	\$125,325.65	\$146,306.80	\$67.42	\$146,374.22	\$0.00	(\$146,294.41)	\$125,245.84	\$0.00	(\$12,626.59)	\$10,809.90	\$0.00	(\$1,816.69)
CKY STATE ML BONUS	\$10,349,108.24	\$1,786,178.45	\$12,135,286.69	\$5,938,627.05	\$148,589.88	\$6,087,216.93	\$0.00	\$4,410,481.19	\$1,637,588.57	\$0.00	\$215,579.32	\$80,043.47	\$0.00	\$295,622.79
CKY STATE ML Normalized	\$8,059,722.60	\$1,951,376.77	\$10,011,099.37	\$4,871,919.42	\$81,640.30	\$4,953,559.72	\$0.00	\$3,187,803.18	\$1,869,736.47	\$0.00	\$137,936.43	\$80,903.61	\$0.00	\$218,840.04
Depreciation Difference	\$18,408,843.23	\$3,869,637.61	\$22,278,480.84	\$10,998,169.07	\$230,297.60	\$11,228,466.67	\$0.00	\$7,410,674.16	\$3,639,340.01	\$0.00	\$337,569.19	\$172,300.92	\$0.00	\$509,870.11
CKY STATE DDB to Book on Tax	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY STATE 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$87,032.52)	\$0.00	(\$87,032.52)	\$0.00	\$87,032.52	\$0.00	\$0.00	\$5,221.95	\$0.00	\$0.00	\$5,221.95
CKY STATE 481a COR Capitalize	\$0.00	\$0.00	\$0.00	(\$52,119.85)	\$0.00	(\$52,119.85)	\$0.00	\$52,119.85	\$0.00	\$0.00	\$3,127.16	\$0.00	\$0.00	\$3,127.16
CKY STATE 481a Repair	\$0.00	\$0.00	\$0.00	\$1,717,833.23	\$0.00	\$1,717,833.23	\$0.00	(\$1,717,833.23)	\$0.00	\$0.00	(\$103,069.83)	\$0.00	\$0.00	(\$103,069.83)
CKY STATE Abandonment	\$0.00	\$0.00	\$0.00	\$3,398.58	\$0.00	\$3,398.58	\$0.00	(\$3,398.58)	\$0.00	\$0.00	\$186.71	\$0.00	\$0.00	\$186.71
CKY STATE CIAC	\$0.00	\$0.00	\$0.00	\$25,632.59	\$0.00	\$25,632.59	\$0.00	(\$25,632.59)	\$0.00	\$0.00	\$2,951.99	\$0.00	\$0.00	\$2,951.99
CKY STATE COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,045.57)	\$0.00	(\$9,045.57)	\$0.00	\$9,045.57	\$0.00	\$0.00	\$542.73	\$0.00	\$0.00	\$542.73
CKY STATE CPI	\$0.00	\$0.00	\$0.00	\$46,630.39	\$0.00	\$46,630.39	\$0.00	(\$46,630.39)	\$0.00	\$0.00	(\$2,553.95)	\$0.00	\$0.00	(\$2,553.95)
CKY STATE Customer Advances	\$0.00	\$0.00	\$0.00	(\$169,617.58)	\$0.00	(\$169,617.58)	\$0.00	\$169,617.58	\$0.00	\$0.00	\$10,688.44	\$0.00	\$0.00	\$10,688.44
CKY STATE G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$222,759.66)	\$0.00	(\$222,759.66)	\$0.00	\$222,759.66	\$0.00	\$0.00	\$18,377.67	\$0.00	\$0.00	\$18,377.67
CKY STATE G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$274,853.86	\$0.00	\$274,853.86	\$0.00	(\$274,853.86)	\$0.00	\$0.00	(\$22,446.76)	\$0.00	\$0.00	(\$22,446.76)
CKY STATE OPEB	\$0.00	\$0.00	\$0.00	\$41,710.73	\$0.00	\$41,710.73	\$0.00	(\$41,710.73)	\$0.00	\$0.00	(\$2,711.17)	\$0.00	\$0.00	(\$2,711.17)
CKY STATE OTHER	\$0.00	\$0.00	\$0.00	(\$19,424.81)	\$0.00	(\$19,424.81)	\$0.00	\$19,424.81	\$0.00	\$0.00	\$1,602.55	\$0.00	\$0.00	\$1,602.55
CKY STATE Other Adj	\$0.00	\$0.00	\$0.00	(\$47,329.37)	\$0.00	(\$47,329.37)	\$0.00	\$47,329.37	\$0.00	\$0.00	\$4,066.48	\$0.00	\$0.00	\$4,066.48
CKY STATE Pensions	\$0.00	\$0.00	\$0.00	\$119,139.83	\$0.00	\$119,139.83	\$0.00	(\$119,139.83)	\$0.00	\$0.00	(\$5,744.88)	\$0.00	\$0.00	(\$5,744.88)
CKY STATE Repair	\$0.00	\$0.00	\$0.00	(\$9,824,246.86)	\$0.00	(\$9,824,246.86)	\$0.00	\$9,824,246.86	\$0.00	\$0.00	\$479,270.65	\$0.00	\$0.00	\$479,270.65
CKY STATE Sec 263a Mixed Serv	\$0.00	\$0.00	\$0.00	(\$1,476,036.13)	\$0.00	(\$1,476,036.13)	\$0.00	\$1,476,036.13	\$0.00	\$0.00	\$69,842.41	\$0.00	\$0.00	\$69,842.41
CKY STATE Sec 263A MSC 481(e	\$0.00	\$0.00	\$0.00	\$239,507.31	\$0.00	\$239,507.31	\$0.00	(\$239,507.31)	\$0.00	\$0.00	(\$14,370.41)	\$0.00	\$0.00	(\$14,370.41)
CKY STATE Sec 263A MSC TY20	\$0.00	\$0.00	\$0.00	\$12,920.20	\$0.00	\$12,920.20	\$0.00	(\$12,920.20)	\$0.00	\$0.00	(\$775.22)	\$0.00	\$0.00	(\$775.22)
CKY STATE Sec 263A MSC TY20	\$0.00	\$0.00	\$0.00	\$5,713.24	\$0.00	\$5,713.24	\$0.00	(\$5,713.24)	\$0.00	\$0.00	(\$342.79)	\$0.00	\$0.00	(\$342.79)
CKY STATE TCO Adj	\$0.00	\$0.00	\$0.00	(\$79,451.75)	\$0.00	(\$79,451.75)	\$0.00	\$79,451.75	\$0.00	\$0.00	\$4,767.11	\$0.00	\$0.00	\$4,767.11
Book Overhead	\$0.00	\$0.00	\$0.00	(\$9,499,724.14)	\$0.00	(\$9,499,724.14)	\$0.00	\$9,499,724.14	\$0.00	\$0.00	\$448,630.84	\$0.00	\$0.00	\$448,630.84
CKY STATE CPI Equity	\$0.00	\$0.00	\$0.00	(\$150,836.11)	\$0.00	(\$150,836.11)	\$0.00	\$150,836.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY STATE Other Adj Pre ACRS	\$0.00	\$0.00	\$0.00	\$6,816.88	\$0.00	\$6,816.88	\$0.00	(\$6,816.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	(\$144,019.23)	\$0.00	(\$144,019.23)	\$0.00	\$144,019.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Grouped By: Total Tax Classes

Jurisdiction: KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
KY														
CKY STATE Meals & Entertainme	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$18,555,150.03	\$3,869,705.03	\$22,424,855.06	\$1,523,123.80	\$244,869.22	\$1,767,993.02	\$0.00	\$17,032,026.23	\$3,624,835.81	\$0.00	\$786,200.03	\$172,300.92	\$0.00	\$958,500.95
Company/JurSubtotal:	\$18,555,150.03	\$3,869,705.03	\$22,424,855.06	\$1,523,123.80	\$244,869.22	\$1,767,993.02	\$0.00	\$17,032,026.23	\$3,624,835.81	\$0.00	\$786,200.03	\$172,300.92	\$0.00	\$958,500.95
Less:														
Adjust for Partial Normalization	\$146,306.80	\$67.42	\$146,374.22	\$146,306.80	\$67.42	\$146,374.22								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$18,408,843.23	\$3,869,637.61	\$22,278,480.84	\$1,376,817.00	\$244,801.80	\$1,621,618.80								

\$20,656,862.04

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Grouped By: Total Tax Classes

Jurisdiction: Fed Offset-KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Fed Offset-KY														
CKY (Inland) FO ADR	\$0.00	\$6,769.13	\$6,769.13	\$41,315.80	\$0.00	\$41,315.80	\$0.00	(\$41,315.80)	\$6,769.13	\$0.00	\$1,124.58	(\$184.25)	\$0.00	\$940.33
CKY FO Method to DDB Book	\$12.39	\$125,313.26	\$125,325.65	\$146,306.80	\$67.42	\$146,374.22	\$0.00	(\$146,294.41)	\$125,245.84	\$0.00	\$4,037.24	(\$3,456.37)	\$0.00	\$580.87
CKY FO ML BONUS	\$10,349,108.24	\$1,786,178.45	\$12,135,286.69	\$5,938,627.05	\$148,589.88	\$6,087,216.93	\$0.00	\$4,410,481.19	\$1,637,588.57	\$0.00	(\$41,689.07)	(\$15,478.93)	\$0.00	(\$57,168.00)
CKY FO ML Normalized	\$8,059,722.60	\$1,951,376.77	\$10,011,099.37	\$4,871,919.42	\$81,640.30	\$4,953,559.72	\$0.00	\$3,187,803.18	\$1,869,736.47	\$0.00	(\$28,633.03)	(\$16,794.08)	\$0.00	(\$45,427.11)
Depreciation Difference	\$18,408,843.23	\$3,869,637.61	\$22,278,480.84	\$10,998,169.07	\$230,297.60	\$11,228,466.67	\$0.00	\$7,410,674.16	\$3,639,340.01	\$0.00	(\$65,160.28)	(\$35,913.63)	\$0.00	(\$101,073.91)
CKY FO DDB to Book on Tax	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$146,306.80	\$67.42	\$146,374.22	\$162,097.82	\$14,571.62	\$176,669.44	\$0.00	(\$15,791.02)	(\$14,504.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FO Meals & Entertainment	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,600.28	\$0.00	\$6,600.28	\$0.00	(\$6,600.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FO 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$87,032.52)	\$0.00	(\$87,032.52)	\$0.00	\$87,032.52	\$0.00	\$0.00	(\$1,775.46)	\$0.00	\$0.00	(\$1,775.46)
CKY FO 481a COR Capitalized	\$0.00	\$0.00	\$0.00	(\$52,119.85)	\$0.00	(\$52,119.85)	\$0.00	\$52,119.85	\$0.00	\$0.00	(\$1,419.90)	\$0.00	\$0.00	(\$1,419.90)
CKY FO 481a Repair	\$0.00	\$0.00	\$0.00	\$1,717,833.23	\$0.00	\$1,717,833.23	\$0.00	(\$1,717,833.23)	\$0.00	\$0.00	\$46,149.90	\$0.00	\$0.00	\$46,149.90
CKY FO Abandonment	\$0.00	\$0.00	\$0.00	\$3,398.58	\$0.00	\$3,398.58	\$0.00	(\$3,398.58)	\$0.00	\$0.00	(\$317.41)	\$0.00	\$0.00	(\$317.41)
CKY FO CIAC	\$0.00	\$0.00	\$0.00	\$25,632.59	\$0.00	\$25,632.59	\$0.00	(\$25,632.59)	\$0.00	\$0.00	(\$3,140.67)	\$0.00	\$0.00	(\$3,140.67)
CKY FO COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,045.57)	\$0.00	(\$9,045.57)	\$0.00	\$9,045.57	\$0.00	\$0.00	(\$184.53)	\$0.00	\$0.00	(\$184.53)
CKY FO CPI	\$0.00	\$0.00	\$0.00	\$46,630.39	\$0.00	\$46,630.39	\$0.00	(\$46,630.39)	\$0.00	\$0.00	\$671.98	\$0.00	\$0.00	\$671.98
CKY FO Customer Advances	\$0.00	\$0.00	\$0.00	(\$169,617.58)	\$0.00	(\$169,617.58)	\$0.00	\$169,617.58	\$0.00	\$0.00	(\$3,728.93)	\$0.00	\$0.00	(\$3,728.93)
CKY FO G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$222,759.66)	\$0.00	(\$222,759.66)	\$0.00	\$222,759.66	\$0.00	\$0.00	(\$6,248.41)	\$0.00	\$0.00	(\$6,248.41)
CKY FO G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$274,853.86	\$0.00	\$274,853.86	\$0.00	(\$274,853.86)	\$0.00	\$0.00	\$7,709.64	\$0.00	\$0.00	\$7,709.64
CKY FO OPEB	\$0.00	\$0.00	\$0.00	\$41,710.73	\$0.00	\$41,710.73	\$0.00	(\$41,710.73)	\$0.00	\$0.00	\$1,010.49	\$0.00	\$0.00	\$1,010.49
CKY FO OTHER	\$0.00	\$0.00	\$0.00	(\$19,424.81)	\$0.00	(\$19,424.81)	\$0.00	\$19,424.81	\$0.00	\$0.00	(\$544.85)	\$0.00	\$0.00	(\$544.85)
CKY FO Other Adj	\$0.00	\$0.00	\$0.00	(\$47,329.37)	\$0.00	(\$47,329.37)	\$0.00	\$47,329.37	\$0.00	\$0.00	(\$1,310.92)	\$0.00	\$0.00	(\$1,310.92)
CKY FO Pensions	\$0.00	\$0.00	\$0.00	\$119,139.83	\$0.00	\$119,139.83	\$0.00	(\$119,139.83)	\$0.00	\$0.00	\$1,041.00	\$0.00	\$0.00	\$1,041.00
CKY FO Repair	\$0.00	\$0.00	\$0.00	(\$9,824,246.86)	\$0.00	(\$9,824,246.86)	\$0.00	\$9,824,246.86	\$0.00	\$0.00	(\$91,332.40)	\$0.00	\$0.00	(\$91,332.40)
CKY FO Sec 263a Mixed Service	\$0.00	\$0.00	\$0.00	(\$1,476,036.13)	\$0.00	(\$1,476,036.13)	\$0.00	\$1,476,036.13	\$0.00	\$0.00	(\$11,578.56)	\$0.00	\$0.00	(\$11,578.56)
CKY FO Sec 263A MSC 481(a)	\$0.00	\$0.00	\$0.00	\$239,507.31	\$0.00	\$239,507.31	\$0.00	(\$239,507.31)	\$0.00	\$0.00	\$6,428.02	\$0.00	\$0.00	\$6,428.02
CKY FO Sec 263A MSC TY2009	\$0.00	\$0.00	\$0.00	\$12,920.20	\$0.00	\$12,920.20	\$0.00	(\$12,920.20)	\$0.00	\$0.00	\$263.58	\$0.00	\$0.00	\$263.58
CKY FO Sec 263A MSC TY2010	\$0.00	\$0.00	\$0.00	\$5,713.24	\$0.00	\$5,713.24	\$0.00	(\$5,713.24)	\$0.00	\$0.00	\$116.55	\$0.00	\$0.00	\$116.55
CKY FO TCO Adj	\$0.00	\$0.00	\$0.00	(\$79,451.75)	\$0.00	(\$79,451.75)	\$0.00	\$79,451.75	\$0.00	\$0.00	(\$1,620.82)	\$0.00	\$0.00	(\$1,620.82)
Book Overhead	\$0.00	\$0.00	\$0.00	(\$9,499,724.14)	\$0.00	(\$9,499,724.14)	\$0.00	\$9,499,724.14	\$0.00	\$0.00	(\$59,811.70)	\$0.00	\$0.00	(\$59,811.70)
CKY FO CPI Equity	\$0.00	\$0.00	\$0.00	(\$150,836.11)	\$0.00	(\$150,836.11)	\$0.00	\$150,836.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax Deferred Tax Recovery By Type Report
 Columbia Gas of Kentucky
 Master Case - OP CO's
 Tax Year: 2020

KY PSC Case No. 2021-00183
 Staff 1-15
 Attachment A
 Page 6 of 6

Grouped By: Total Tax Classes

Jurisdiction: Fed Offset-KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Fed Offset-KY														
CKY FO Other Adj Pre ACRS FT	\$0.00	\$0.00	\$0.00	\$6,816.88	\$0.00	\$6,816.88	\$0.00	(\$6,816.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	(\$144,019.23)	\$0.00	(\$144,019.23)	\$0.00	\$144,019.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$18,555,150.03	\$3,869,705.03	\$22,424,855.06	\$1,523,123.80	\$244,869.22	\$1,767,993.02	\$0.00	\$17,032,026.23	\$3,624,835.81	\$0.00	(\$124,971.98)	(\$35,913.63)	\$0.00	(\$160,885.61)
Company/JurSubtotal:	\$18,555,150.03	\$3,869,705.03	\$22,424,855.06	\$1,523,123.80	\$244,869.22	\$1,767,993.02	\$0.00	\$17,032,026.23	\$3,624,835.81	\$0.00	(\$124,971.98)	(\$35,913.63)	\$0.00	(\$160,885.61)
Less:														
Adjust for Partial Normalization	\$146,306.80	\$67.42	\$146,374.22	\$146,306.80	\$67.42	\$146,374.22								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$18,408,843.23	\$3,869,637.61	\$22,278,480.84	\$1,376,817.00	\$244,801.80	\$1,621,618.80								

\$20,656,862.04

Federal and State Accumulated Deferred Tax Balances and Income Tax Expense
 12 Months Ended December 31, 2020

Line No.	Account No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
					Kentucky Retail (d)	Other Jurisdictional (e)
1	282	Federal operating income taxes deferred - accelerated tax depreciation	(55,523,024)	-	(55,523,024)	
2		Federal operating income taxes deferred - other	-		-	
3	282	Federal operating income taxes deferred - other property	30,702	30,702	-	
4	190	Income credits resulting from prior deferrals of federal income taxes (WOTC / R&D)	109,273	109,273	-	
5	190	Federal operating income taxes deferred - Federal net operating loss	4,287,432		4,287,432	
6	190	Federal operating income taxes deferred - future deductible book tax differences	3,447,489	1,696,308	1,751,181	FN 1
7	190	Federal gross up on Regulatory Liability - ITC	25,806	25,806	-	
8	190	Federal gross up on Regulatory Liability	6,832,643	6,832,643	-	
9	283	Federal operating income taxes deferred - future taxable book tax differences	(361,663)	(361,663)	-	
10	255	Investment tax credit net	(52,830)	(52,830)	-	
11	409/410/411	Federal income taxes - operating	3,852,834	270,430	3,582,404	FN 2
12	282	State operating income taxes deferred - accelerated tax depreciation	(11,340,310)		(11,340,310)	
13		State operating income taxes deferred - other	-		-	
14	282	State operating income taxes deferred - other property	676,418	676,418	-	
15	190	State operating income taxes deferred - State net operating loss	435,768	435,768	-	
16	190	State operating income taxes deferred - future deductible book tax differences	858,273	419,381	438,892	FN 1
17	190	State gross up on Regulatory Liability - ITC	4,845	4,845	-	
18	190	State gross up on Regulatory Liability	2,258,460	2,258,460	-	
19	283	State operating income taxes deferred - future taxable book tax differences	(67,707)	(67,707)	-	
20	409/410/411	State income taxes - operating	414,038	82,301	331,738	FN 2

FN 1 - The amount in Column d, Lines 6 and 16 represent the ADIT balance for temporary differences for capitalized inventory and customer advances
 FN 1 - The amount in Column d, Lines 11 and 20 represent the Federal and State income taxes computed on Schedules B1 and C1, respectively

Calculation of Federal Income Tax
12 Months Ended December 31, 2020

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Pre-Tax Book Income (Loss)	15,844,894	1,376,994	14,467,900	-
2.	Flow-through Items	336,671	269,017	67,654	-
3.	Temporary Differences Between Book and Tax Income / Expense (Other)	2,117,185	-	2,117,185	-
4.	Temporary Differences Between Book and Tax Income / Expense (Property)	(14,745,897)	-	(14,745,897)	-
5.	Deduction of Current SIT Payable	(82,440)	(82,301)	(139)	-
6.	Total Statutory Adjustments	(12,374,481)	186,716	(12,561,197)	-
7.	Federal Taxable Income (before net operating loss)	3,470,413	1,563,710	1,906,703	-
8.	Federal Net Operating Loss (Utilized)/Generated	(22,142)	-	(22,142)	-
9.	Federal Taxable Income	3,448,271	1,563,710	1,884,561	-
10.	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%
11.	Current Federal Income Tax (FIT) Payable	724,137	328,379	395,758	-
12.	Other Adjustments to Current FIT Payable				
13.	Return to Provision True-up	58,531	4,380	54,151	-
14.	FIT Payable True-up	-	-	-	-
15.	Total Current FIT Payable	782,668	332,759	449,909	-
16.					
17.	Provision for Federal Deferred Taxes (Other)	(439,959)	-	(439,959)	-
18.	Provision for Federal Deferred Taxes (Property)	3,096,638	-	3,096,638	-
19.	Other Adjustments to Deferred FIT				
20.	Return to Provision True-up	(54,801)	-	(54,801)	-
21.	FIT Deferred True-up	1,359,965	(62,329)	1,422,294	-
22.	Excess ADIT Amortization	(765,621)	-	(765,621)	-
23.	ITC Amortization	(24,444)	-	(24,444)	-
24.	Federal Benefit of Deferred SIT	(101,612)	-	(101,612)	-
25.	Total Deferred FIT	3,070,166	(62,329)	3,132,495	-
26.					
27.	Total Current and Deferred FIT	3,852,834	270,430	3,582,404	-

Calculation of State Income Tax
 12 Months Ended December 31, 2020

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Pre-Tax Book Income (Loss)	15,844,894	1,376,994	14,467,900	-
2.	Flow-through Items	336,671	269,017	67,654	-
3.	Temporary Differences Between Book and Tax Income / Expense (Other)	2,117,185	-	2,117,185	-
4.	Temporary Differences Between Book and Tax Income / Expense (Property)	(27,014,116)	-	(27,014,116)	-
5.	Total Statutory Adjustments	(24,560,260)	269,017	(24,829,277)	-
6.	State Taxable Income (before net operating loss)	(8,715,366)	1,646,011	(10,361,377)	-
7.	State Net Operating Loss (Utilized)/Generated	8,715,366	-	8,715,366	-
8.	State Taxable Income	-	1,646,011	(1,646,011)	-
9.	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%
10.	Current State Income Tax (SIT) Payable	-	82,301	(82,301)	-
11.	Other Adjustments to Current SIT Payable				
12.	Return to Provision True-up	82,440	-	82,440	-
13.	SIT Payable True-up	8,407	-	8,407	-
14.	Total Current SIT Payable	90,847	82,301	8,546	-
15.					
16.	Provision for State Deferred Taxes	809,078	-	809,078	-
17.	Other Adjustments to Deferred SIT				
18.	Return to Provision True-up	(31,462)	-	(31,462)	-
19.	SIT Deferred True-up	(293,750)	-	(293,750)	-
20.	Excess ADIT Amortization	(160,675)	-	(160,675)	-
21.	Total Deferred SIT	323,191	-	323,191	-
22.					
23.	Total Current and Deferred SIT	414,038	82,301	331,738	-

Reconciliation of Book Net Income and Federal Taxable Income
 12 Months Ended December 31, 2020

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books	11,578,021	1,024,263	10,553,758	
2.	Add income taxes:				
3.	Federal income tax – current	782,668	332,759	449,909	
4.	Federal income tax – deferred depreciation	3,096,638		3,096,638	
5.	Federal income tax – deferred other	(2,028)	(62,329)	60,301	
6.	Investment tax credit adjustment	(24,444)		(24,444)	
7.	Federal income taxes charged to other income and deductions			-	
8.	State income taxes	90,847	82,301	8,546	
9.	State income taxes charged to other income and deductions	323,191		323,191	
10.	Total	15,844,894	1,376,994	14,467,900	
11.	Flow through items:				
12.	Add (itemized on Schedule D-1a)	578,557	468,671	109,886	
13.	Deduct (itemized on Schedule D-1a)	(241,886)	(199,654)	(42,232)	
14.	Book taxable income	16,181,565	1,646,011	14,535,554	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemized on Schedule D-1a)	26,659,492	-	26,659,492	
17.	Deduct (itemized on Schedule D-1a)	(39,370,644)	(82,301)	(39,288,343)	
18.	Taxable income per return (before net operating loss)	3,470,413	1,563,710	1,906,703	

Note: (1) A calculation of the amount shown on Lines 3 through 9 above is presented on Schedules B1 and C1.
 (2) Workpapers supporting the depreciation for straight-line tax and accelerated tax depreciation is provided on Attachment A
 (3) Schedule D1a sets forth the basis of allocation of each item of revenue or cost above

Reconciliation of Book Net Income and Federal Taxable Income
 12 Months Ended December 31, 2020

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Flow through items:				
2.	Add (itemize)				
3.	Business Meals & Entertainment	78,801		78,801	
4.	Employee Stock Purchase Plan	12,310		12,310	
5.	Fines & Penalties	243,522	243,522	-	
6.	Lobbying Expenses	225,149	225,149	-	
7.	Parking	18,775		18,775	
8.	Deduct (itemize)				
9.	Affil Equity in Earngs of Subs	(42,232)		(42,232)	
10.	AFUDC Equity	(199,654)	(199,654)	-	
11.	Total Flow through items	336,671	269,017	67,654	
12.	Differences between book taxable income and taxable income per tax return:				
13.	Add (itemize)				
14.	NC Payroll Taxes Cares Act	789,357		789,357	
15.	Accum Provisions FAS 112	19,017		19,017	
16.	LIFO Storage Adjustment	215,936		215,936	
17.	Accd Liab-Vacation Pay CY	53,209		53,209	
18.	Accd Liab-Vacation Pay PY	94,656		94,656	
19.	Accum Prov-Banked Vacation	46,280		46,280	
20.	Stock Comp LTIP - Tax	102,686		102,686	
21.	Accrd Property Tax	2,178,432		2,178,432	
22.	Accd Liab-Severance	4,848		4,848	
23.	Right of Use Assets	122,945		122,945	
24.	NC Reg Asset FAS 158 OPEB	692,175		692,175	
25.	NC Reg Asset FAS158 Pension	2,249,048		2,249,048	
26.	NC Reg Asset Pen NQuifd FAS158	5,665		5,665	
27.	Reg Asset EAP	219,381		219,381	
28.	Reg Asset-Prf Base Rt Adj PBRA	1,650,065		1,650,065	
29.	Reg Liab Curr-DSM Uncollect	326,485		326,485	
30.	Reg Liab Curr-Other	2,273		2,273	
31.	Bad Debts	2,184,454		2,184,454	
32.	Deduct (itemize)				
33.	Accd Liab-ST FAS112	(14,660)		(14,660)	
34.	Accum Provisions OPEB	(1,235,659)		(1,235,659)	
35.	Inventory Capitalization	(3,881,101)		(3,881,101)	
36.	Accd Liab-Incentive Compnstion	(222,192)		(222,192)	
37.	Accd Liab-Profit Sharing	(93,971)		(93,971)	
38.	Misc Assets-Property Tax	(324,944)		(324,944)	
39.	Custmr Advn for Constr NonCur	(203,255)		(203,255)	
40.	Accd Liability - Pension ST-NQ	(9,100)		(9,100)	
41.	Accum Prov LT PenCost Non-Qual	(55,286)		(55,286)	
42.	Accum Provisions Pen Cost Qual	(1,045)		(1,045)	
43.	Funds Held in Trust	(1,759,294)		(1,759,294)	
44.	FAS 109 Basis Adjustment - TR	(179,308)		(179,308)	
45.	FAS 109 Property				
46.	Book Depreciation	14,929,281		14,929,281	FN 1
47.	Tax Repairs Deduction	(11,885,240)		(11,885,240)	
48.	Mixed Service Costs	(1,979,493)		(1,979,493)	
49.	MACRS	(13,023,422)		(13,023,422)	FN 1
50.	Book Gain/Loss	244,802		244,802	
51.	Tax Gain/Loss	(3,360,668)		(3,360,668)	FN 1
52.	Abandonment	47,809		47,809	
53.	CIAC	288,826		288,826	
54.	Pensions	145,427		145,427	
55.	CPI	29,861		29,861	
56.	CPI Equity	(199,654)		(199,654)	
57.	Basis Adjustment - Other	16,574		16,574	
58.	Builder Incentives	(10)		(10)	
59.	Oblig Operating Lease	(136,148)		(136,148)	
60.	NC Reg Asset COVID Costs	(14,621)		(14,621)	
61.	NC Reg Asset Def Depr Cap Lse	(2,769)		(2,769)	
62.	NC Reg Asset Rate Case Non-Cur	(1,370)		(1,370)	
63.	Reg Asset GTI Funding	(44,836)		(44,836)	
64.	Reg Lia Curr-AMRP	(53,766)		(53,766)	
65.	Reg Liab NC-BA Lost Credits	(447,830)		(447,830)	
66.	Reg Liab NC-State Tax Reform	(7,013)		(7,013)	
67.	Reg Liab Rate Reserve - Curren	(151,549)		(151,549)	
68.	State Tax Deduction	(82,440)	(82,301)	(139)	
69.	Total Differences between book taxable income and taxable income per tax return	(12,711,152)	(82,301)	(12,628,851)	-

FN 1 - Please see 2021-00180 PSC Staff DR Set 1 No 15 Attachment A, Page 2 of 6 for Federal book depreciation and tax depreciation above

Reconciliation of Book Net Income and State Taxable Income
 12 Months Ended December 31, 2020

Line No.	Item (a)	Total Company (b)	Total Company Non- Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Flow through items:				
2.	Add (itemize)				
3.	Business Meals & Entertainment	78,801		78,801	
4.	Employee Stock Purchase Plan	12,310		12,310	
5.	Fines & Penalties	243,522	243,522	-	
6.	Lobbying Expenses	225,149	225,149	-	
7.	Parking	18,775		18,775	
8.	Deduct (itemize)				
9.	Affil Equity in Earngs of Subs	(42,232)		(42,232)	
10.	AFUDC Equity	(199,654)	(199,654)	-	
11.	Total Flow through items	336,671	269,017	67,654	
12.	Differences between book taxable income and taxable income per tax return:				
13.	Add (itemize)				
14.	NC Payroll Taxes Cares Act	789,357		789,357	
15.	Accum Provisions FAS 112	19,017		19,017	
16.	LIFO Storage Adjustment	215,936		215,936	
17.	Accd Liab-Vacation Pay CY	53,209		53,209	
18.	Accd Liab-Vacation Pay PY	94,656		94,656	
19.	Accum Prov-Banked Vacation	46,280		46,280	
20.	Stock Comp LTIP - Tax	102,686		102,686	
21.	Accrd Property Tax	2,178,432		2,178,432	
22.	Accd Liab-Severance	4,848		4,848	
23.	Right of Use Assets	122,945		122,945	
24.	NC Reg Asset FAS 158 OPEB	692,175		692,175	
25.	NC Reg Asset FAS158 Pension	2,249,048		2,249,048	
26.	NC Reg Asset Pen NQuifd FAS158	5,665		5,665	
27.	Reg Asset EAP	219,381		219,381	
28.	Reg Asset-Prf Base Rt Adj PBRA	1,650,065		1,650,065	
29.	Reg Liab Curr-DSM Uncollect	326,485		326,485	
30.	Reg Liab Curr-Other	2,273		2,273	
31.	Bad Debts	2,184,454		2,184,454	
32.	Deduct (itemize)				
33.	Accd Liab-ST FAS112	(14,660)		(14,660)	
34.	Accum Provisions OPEB	(1,235,659)		(1,235,659)	
35.	Inventory Capitalization	(3,881,101)		(3,881,101)	
36.	Accd Liab-Incentive Compnstion	(222,192)		(222,192)	
37.	Accd Liab-Profit Sharing	(93,971)		(93,971)	
38.	Misc Assets-Property Tax	(324,944)		(324,944)	
39.	Custmr Advn for Constr NonCur	(203,255)		(203,255)	
40.	Accd Liability - Pension ST-NQ	(9,100)		(9,100)	
41.	Accum Prov LT PenCost Non-Qual	(55,286)		(55,286)	
42.	Accum Provisions Pen Cost Qual	(1,045)		(1,045)	
43.	Funds Held in Trust	(1,759,294)		(1,759,294)	
44.	FAS 109 Basis Adjustment - TR	(179,308)		(179,308)	
45.	FAS 109 Property			-	
46.	Book Depreciation	14,929,281		14,929,281	
47.	Tax Repairs Deduction	(11,885,240)		(11,885,240)	
48.	Mixed Service Costs	(1,979,493)		(1,979,493)	
49.	MACRS	(18,408,843)		(18,408,843)	
50.	Book Gain/Loss	244,802		244,802	FN 1
51.	Tax Gain/Loss	(3,869,638)		(3,869,638)	FN 1
52.	Abandonment	47,809		47,809	
53.	CIAC	288,826		288,826	
54.	Pensions	145,427		145,427	
55.	CPI	29,861		29,861	
56.	CPI Equity	(199,654)		(199,654)	
57.	PY True UP	39,749		39,749	
58.	Bonus Modification - 481a Adj	(6,397,003)		(6,397,003)	
59.	Builder Incentives	(10)		(10)	
60.	Oblig Operating Lease	(136,148)		(136,148)	
61.	NC Reg Asset COVID Costs	(14,621)		(14,621)	
62.	NC Reg Asset Def Depr Cap Lse	(2,769)		(2,769)	
63.	NC Reg Asset Rate Case Non-Cur	(1,370)		(1,370)	
64.	Reg Asset GTI Funding	(44,836)		(44,836)	
65.	Reg Lia Curr-AMRP	(53,766)		(53,766)	
66.	Reg Liab NC-BA Lost Credits	(447,830)		(447,830)	
67.	Reg Liab NC-State Tax Reform	(7,013)		(7,013)	
68.	Reg Liab Rate Reserve - Curren	(151,549)		(151,549)	
69.	State Tax Deduction	-		-	
70.	Total Differences between book taxable income and taxable income per tax return	(24,896,931)	-	(24,896,931)	-

FN 1 - Please see 2021-00180 PSC Staff DR Set 1 No 15 Attachment A, Page 4 of 6 for State tax depreciation above

Analysis of Other Operating Taxes
 12 Months Ended December 31, 2020

Line No.	Item (a)	Charged Expense (b)	Charged to Construction	Charged to Other Accounts ^(FN 1)	Amounts Accrued (e)	Amount Paid (f)
			(c)	(d)		
1.	Kentucky Retail					
	(a) State income	8,546			(8,546)	
	(b) Franchise fees	2,505			-	2,505
	(c) Ad valorem	5,876,995	-	444,201	(6,321,196)	4,142,766
	(d) Payroll (employers portion)	870,094	613,276	-	(1,483,369)	1,506,824
	(e) Other taxes				(130,123)	144,061
2.	Total Retail [L1(a) through L1(e)]	6,758,140	613,276	444,201	(7,943,234)	5,796,156
3.	Other jurisdictions				(208,368)	207,867
	Total per books (L2 and L3)	6,758,140	613,276	444,201	(8,151,602)	6,004,023

FN 1 Line 1c represents the property tax liability as of the lien date, net of amortization of the prior year amount recorded to 17403200 Misc Assets-Property Tax

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

16. Provide a copy of federal and state income tax returns for the most recent tax year, including supporting schedules.

Response:

A copy of the 2019 Federal Pro Forma US Corporation Income Tax Return and 2019 Kentucky Unitary Combined Corporation Income Tax (See page 1 of 46, line 30 for the Company's 2019 Federal Taxable Income of \$5,835,716) and LLET Return (See page 40 of 120, column 1, line 34 for the Company's Separate Company 2019 State Taxable Income of \$2,033,797) is included as KY PSC Case No. 2021-00180, Staff 1-16, Attachment A and Attachment B, respectively.

FEDERAL PRO FORMA

1120

Form Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2019 or tax year beginning _____, _____, ending _____, 20_____

2019

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if:

- 1a Consolidated return (attach Form 851)
- b Life/nonlife consolidated return
- 2 Personal holding co. (attach Sch. PH)
- 3 Personal service corp. (see instructions)
- 4 Schedule M-3 attached

TYPE OR PRINT

Name, Number, street, and room or suite no. If a P.O. box, see instructions.
 City or town, state or province, country, and ZIP or foreign postal code

Columbia Gas of Kentucky, Inc.
 290 W. Nationwide Blvd.
 Columbus OH 43215 Franklin

B Employer identification number

55-0139565

C Date incorporated
 10 11 1905

D Total assets (see instructions)
 \$ 531,171,001

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a	137,882,810	
	b Returns and allowances	1b	0	
	c Balance. Subtract line 1b from line 1a	1c	137,882,810	
	2 Cost of goods sold (attach Form 1125-A)	2	48,301,834	
	3 Gross profit. Subtract line 2 from line 1c	3	89,580,976	
	4 Dividends and inclusions (Schedule C, line 23)	4	0	
	5 Interest	5	45,579	
	6 Gross rents	6	45,178	
	7 Gross royalties	7	0	
	8 Capital gain net income (attach Schedule D (Form 1120))	8	0	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	-1,947,300	
10 Other income (see instructions-- attach statement)	10	4,061,155	STATEMENT 1	
11 Total income. Add lines 3 through 10	11	91,785,588		
Deductions	12 Compensation of officers (see instructions-- attach Form 1125-E)	12	0	
	13 Salaries and wages (less employment credits)	13	19,835,082	
	14 Repairs and maintenance	14	20,656,757	
	15 Bad debts	15	1,016,389	
	16 Rents	16	1,706,604	
	17 Taxes and licenses	17	5,721,292	STATEMENT 2
	18 Interest (see instructions)	18	6,884,203	
	19 Charitable contributions	19	118,299	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	10,404,649	
	21 Depletion	21	0	
	22 Advertising	22	174,066	
	23 Pension, profit-sharing, etc., plans	23	4,214,088	
	24 Employee benefit programs	24	-184,209	
	25 Reserved for future use	25		
	26 Other deductions (attach statement)	26	15,402,652	STATEMENT 3
	27 Total deductions. Add lines 12 through 26	27	85,949,872	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	5,835,716	
Net operating loss deduction	29a Net operating loss deduction (see instructions)	29a	0	
	b Special deductions (Schedule C, line 24)	29b	0	
	c Add lines 29a and 29b	29c	0	
30 Taxable income. Subtract line 29c from line 28. See instructions	30	5,835,716		
Payments	31 Total tax (Schedule J, Part I, line 11)	31	0	
	32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)	32	0	
	33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33	834	
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34	0	
	35 Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35	0	
	36 Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36	0	
	37 Enter amount from line 36 you want: Credited to 2020 estimated tax 0 Refunded	37	0	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer Sandra Brummitt Date _____ Chief Tax Officer _____ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name _____ Firm's EIN _____

Firm's address _____ Phone no. _____

For Paperwork Reduction Act Notice, see separate instructions.

F9.00.01 US1120P1 Form 1120 (2019)

ERF

Form 1120 (2019) Columbia Gas of Kentucky, Inc.

55-0139565 Page 2

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	50	0
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	65	0
3	Dividends on certain debt-financed stock of domestic and foreign corporations	0	see instructions	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	0	23.3	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	26.7	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	50	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	65	0
8	Dividends from wholly owned foreign subsidiaries	0	100	0
9	Subtotal. Add lines 1 through 8. See instructions for limitations	0	see instructions	0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	0
11	Dividends from affiliated group members	0	100	0
12	Dividends from certain FSCs	0	100	0
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	0	100	0
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	0		
15	Section 965(a) inclusion	0	see instructions	0
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	0	100	0
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	0		
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	0		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	0		
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	0		
20	Other dividends	0		
21	Deduction for dividends paid on certain preferred stock of public utilities			0
22	Section 250 deduction (attach Form 8993)			0
23	Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4	0		
24	Total special deductions. Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			0

Form 1120 (2019)

Columbia Gas of Kentucky, Inc.

55-0139565

Form 1120 (2019)

Page 3

Schedule J Tax Computation and Payment (see instructions)

Attachment A
 Page 3 of 46

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See inst.	<input type="checkbox"/>	
2	Income tax. See instructions		0
3	Base erosion minimum tax (attach Form 8991)		0
4	Add lines 2 and 3		0
5a	Foreign tax credit (attach Form 1118)	5a	0
b	Credit from Form 8834 (see instructions)	5b	0
c	General business credit (attach Form 3800)	5c	10,400
d	Credit for prior year minimum tax (attach Form 8827)	5d	0
e	Bond credits from Form 8912	5e	0
6	Total credits. Add lines 5a through 5e	6	10,400
7	Subtract line 6 from line 4	7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	0
9a	Recapture of investment credit (attach Form 4255)	9a	0
b	Recapture of low-income housing credit (attach Form 8611)	9b	0
c	Interest due under the look-back method-- completed long-term contracts (attach Form 8697)	9c	0
d	Interest due under the look-back method-- income forecast method (attach Form 8866)	9d	0
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	0
f	Other (see instructions-- attach statement)	9f	0
10	Total. Add lines 9a through 9f	10	0
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0

Part II- Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965- B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	0
----	--	----	---

Part III- Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019	13	0
14	2019 estimated tax payments	14	0
15	2019 refund applied for on Form 4466	15	(0)
16	Combine lines 13, 14, and 15	16	0
17	Tax deposited with Form 7004	17	0
18	Withholding (see instructions)	18	0
19	Total payments. Add lines 16, 17, and 18	19	0
20	Refundable credits from:		
a	Form 2439	20a	0
b	Form 4136	20b	834
c	Form 8827, line 5c	20c	0
d	Other (attach statement-- see instructions)	20d	0
21	Total credits. Add lines 20a through 20d	21	834
22	2019 net 965 tax liability from Form 965- B, Part I, column (d), line 3. See instructions	22	0
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	834

Form 1120 (2019)

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ 221210		
b	Business activity ▶ DIST OF NATURAL GAS		
c	Product or service ▶ NATURAL GAS		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ 35-2108964 NiSource Inc.	X	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

	X
--	---

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			0.000
			0.000
			0.000

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned ▶ .000 and (b) Owner's country ▶ (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 0		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ▶ <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ 21,139,235		

Columbia Gas of Kentucky, Inc.

55-0139565

Form 1120 (2019)

Attachment A
 Page 5 of 46

Page 5

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M- 1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶\$ 0		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file all required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non- taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions ▶\$ 0		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions	X	
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		
If "Yes," enter amount from Form 8996, line 14 ▶\$ 0		

Form 1120 (2019)

Columbia Gas of Kentucky, Inc.

55-0139565

Form 1120 (2019)

Respondent: Jennifer Harding
 Attachment A

Page 6

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		1,438,177		689,852
2a	Trade notes and accounts receivable	23,951,374		25,561,088	
b	Less allowance for bad debts	(800,986)	23,150,388	(650,967)	24,910,121
3	Inventories		44,610,152		44,556,187
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach statement)	STATEMENT 4	12,821,985	STATEMENT 9	13,322,774
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach statement)	STATEMENT 5	643,669	STATEMENT 10	697,765
10a	Buildings and other depreciable assets	480,516,447		529,916,970	
b	Less accumulated depreciation	(125,773,633)	354,742,814	(129,871,058)	400,045,912
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		4,555,996		4,618,702
13a	Intangible assets (amortizable only)	6,415,683		7,553,892	
b	Less accumulated amortization	(3,579,498)	2,836,185	(4,129,707)	3,424,185
14	Other assets (attach statement)	STATEMENT 6	41,519,059	STATEMENT 11	38,905,503
15	Total assets		486,318,425		531,171,001
Liabilities and Shareholders' Equity					
16	Accounts payable		17,592,765		11,733,907
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach statement)	STATEMENT 7	47,611,398	STATEMENT 12	66,172,113
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		127,375,000		142,375,000
21	Other liabilities (attach statement)	STATEMENT 8	140,406,331	STATEMENT 13	142,205,049
22	Capital stock: a Preferred stock	0		0	
	b Common stock	23,806,200	23,806,200	23,806,200	23,806,200
23	Additional paid-in capital		9,018,524		9,018,524
24	Retained earnings - Appropriated (attach statement)		0		0
25	Retained earnings - Unappropriated		120,508,207		135,860,208
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		(0)		(0)
28	Total liabilities and shareholders' equity		486,318,425		531,171,001

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	0
a	Depreciation \$	0	b	Charitable contributions \$	0
b	Charitable contributions \$	0			0
c	Travel & entertainment \$	0	9	Add lines 7 and 8	0
		0	10	Income (page 1, line 28) - line 6 less line 9	0
6	Add lines 1 through 5	0			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	120,508,207	5	Distributions: a Cash	0
2	Net income (loss) per books	15,352,001		b Stock	0
3	Other increases (itemize):			c Property	0
		0	6	Other decreases (itemize):	0
		0	7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	135,860,208	8	Balance at end of year (line 4 less line 7)	135,860,208

Form 1120 (2019)

Form **1125-A**
 (Rev. November 2018)
 Department of the Treasury
 Internal Revenue Service

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
 ▶ **Go to www.irs.gov/Form1125A for the latest information.**

OMB No. 1545-0123

Name Columbia Gas of Kentucky, Inc.		Employer identification number 55-0139565
1 Inventory at beginning of year	1	44,610,152
2 Purchases	2	46,532,157
3 Cost of labor	3	0
4 Additional section 263A costs (attach schedule) STATEMENT 14	4	1,711,496
5 Other costs (attach schedule) STATEMENT 15	5	4,216
6 Total. Add lines 1 through 5	6	92,858,021
7 Inventory at end of year	7	44,556,187
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	48,301,834

9a Check all methods used for valuing closing inventory:

(i) Cost

(ii) Lower of cost or market

(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** |

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-A** (Rev. 11-2018)

ERF

Form **4136**
 Department of the Treasury
 Internal Revenue Service (99)

Credit for Federal Tax Paid on Fuels

► Go to www.irs.gov/Form4136 for instructions and the latest information.

OMB No. 1545-0162

2019

Attachment
 Sequence No. **23**

Name (as shown on your income tax return)
 Columbia Gas of Kentucky, Inc.

Taxpayer identification number
 55-0139565

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	0	\$ 0	362
b	Use on a farm for farming purposes	.183	0		
c	Other nontaxable use (see Caution above line 1)	.183	0		
d	Exported	.184	0	0	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15	0	\$ 0	354
b	Other nontaxable use (see Caution above line 1)	.193	0	0	324
c	Exported	.194	0	0	412
d	LUST tax on aviation fuels used in foreign trade	.001	0	0	433

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ►

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	3,432	\$ 834	360
b	Use on a farm for farming purposes	.243	0		
c	Use in trains	.243	0		
d	Use in certain intercity and local buses (see Caution above line 1)	.17	0	0	350
e	Exported	.244	0	0	413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ►

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	0	\$ 0	346
b	Use on a farm for farming purposes	.243	0		
c	Use in certain intercity and local buses (see Caution above line 1)	.17	0		
d	Exported	.244	0	0	414
e	Nontaxable use taxed at \$.044	.043	0	0	377
f	Nontaxable use taxed at \$.219	.218	0	0	369

For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2019)

ERF

F9.00.01 US4136P1

**SCHEDULE G
 (Form 1120)**
 (Rev. December 2011)
 Department of the Treasury
 Internal Revenue Service

**Information on Certain Persons Owning the
 Corporation's Voting Stock**

OMB No. 1545-0123

▶ **Attach to Form 1120.**
 ▶ **See instructions.**

Name Columbia Gas of Kentucky, Inc.	Employer identification number (EIN) 55-0139565
--	---

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a).
 Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
NiSource Gas Distribution Group, I	46-3083381	C Corp	US	

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

For Paperwork Reduction Act Notice,
 see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)
 F9.00.01 USSCHGP1

SCHEDULE M-3
(Form 1120)

(Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
 With Total Assets of \$10 Million or More**

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

OMB No. 1545-0123

Name of corporation (common parent, if consolidated return) **Employer identification number**
 Columbia Gas of Kentucky, Inc. 55-0139565

- Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
 (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock _____
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock _____

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	0
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(0)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	0
6a Net income from nonincludible U.S. entities (attach statement)	6a	(0)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	0
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	0
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	0
c Net income (loss) of other includible entities (attach statement)	7c	0
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	0
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	0
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	0
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	0
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	0
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 30, column (a), and Schedule M-1, line 1 (see instructions).	11	0

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	0	0
b Removed on Part I, line 5	0	0
c Removed on Part I, line 6	0	0
d Included on Part I, line 7	0	0

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule M-3 (Form 1120) (Rev. 12-2019)

ERF

F9.00.01

US20M3P1

Schedule M-3 (Form 1120) (Rev. 12-2019)

Page 2

Name of corporation (common parent, if consolidated return) Columbia Gas of Kentucky, Inc. **Employer identification number** 11 of 46 55-0139565

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group

Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return) **Employer identification number**

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	0
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions	0	0	0	0
4 Gross-up for foreign taxes deemed paid	0	0	0	0
5 Gross foreign distributions previously taxed	0	0	0	0
6 Income (loss) from equity method U.S. corporations	54,096	0	-54,096	0
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	0
9 Income (loss) from U.S. partnerships	0	0	0	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	224,887	0	-179,308	45,579
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(46,586,122)	-1,715,712	0	(48,301,834)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments	0	0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	-1,177	52,939	0	0
b Gross capital gains from Schedule D, excluding amounts from pass-through entities	0	0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	0	0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses	0	-1,947,300	0	-1,947,300
e Abandonment losses	0	0	0	0
f Worthless stock losses (attach statement)	0	0	0	0
g Other gain/loss on disposition of assets other than inventory	0	0	0	0
24 Capital loss limitation and carryforward used	0	0	0	0
25 Other income (loss) items with differences (attach statement)	4,096,435	-87,042	0	4,009,393 STMT 16
26 Total income (loss) items. Combine lines 1 through 25	-42,211,881	-3,697,115	-233,404	-46,194,162
27 Total expense/deduction items (from Part III, line 39)	-61,845,347	-10,229,132	4,643,366	-67,431,113
28 Other items with no differences STATEMENT 17	119,409,229	0	0	119,409,229
29a Mixed groups, see instructions. All others, combine lines 26 through 28	15,352,001	-13,926,247	4,409,962	5,835,716
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	15,352,001	-13,926,247	4,409,962	5,835,716

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Respondent: Jennifer Harding Page 3

Name of corporation (common parent, if consolidated return) Columbia Gas of Kentucky, Inc. Employer identification number 55-0139565

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group

Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return) Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return-Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	2,351,249	0	-2,351,249	
2 U.S. deferred income tax expense	937,216	0	-937,216	
3 State and local current income tax expense	179,635	0	0	179,635
4 State and local deferred income tax expense	696,568	0	-696,568	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	6,795,966	88,237	0	6,884,203
9 Stock option expense	0	0	0	0
10 Other equity-based compensation	613,699	-32,149	0	581,550
11 Meals and entertainment	94,624	-6,784	-175,427	-87,587
12 Fines and penalties	180,000	0	-180,000	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	5,403,090	-1,189,002	0	4,214,088
17 Other post-retirement benefits	-440,935	440,935	0	0
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	118,299	0	0	118,299
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		0	0	0
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	0	0	0	0
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	13,893,567	-3,488,918	0	10,404,649
32 Bad debt expense	866,370	150,019	0	1,016,389
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	0	0	0	0
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 18	30,155,999	14,266,794	-302,906	44,119,887
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	61,845,347	10,229,132	-4,643,366	67,431,113

Form **1125-E**

Compensation of Officers

(Rev. October 2016)

Department of the Treasury
 Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
 ▶ **Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.**

OMB No. 1545-0123

Name Columbia Gas of Kentucky, Inc.	Employer identification number 55-0139565
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Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Herbert A Miller, JR		%	%	%	0
Donald Brown		%	%	%	0
Peter T. Disser		%	%	%	0
Shawn Anderson		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
2 Total compensation of officers					0
3 Compensation of officers claimed on Form 1125-A or elsewhere on return					0
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					0

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-E** (Rev. 10-2016)

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2019

Attachment
 Sequence No. 179

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

Name(s) shown on return Columbia Gas of Kentucky, Inc.	Business or activity to which this form relates DIST OF NATURAL GAS	Identifying number 55-0139565
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,020,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
		0	0
		0	0
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	1,020,000
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	0
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	726,431

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	8,242,271
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0	3.0	HY	S/L	0
b 5-year property		0	5.0	HY	200 DB	0
c 7-year property		144,741	7.0	HY	200 DB	20,678
d 10-year property		0	10.0	HY		0
e 15-year property		36,960,713	15.0	HY	150 DB	1,386,027
f 20-year property		756,028	20.0		150 DB	28,351
g 25-year property		0	25 yrs.		S/L	0
h Residential rental property		0	27.5 yrs.	MM	S/L	0
		0	27.5 yrs.	MM	S/L	0
i Nonresidential real property		152,322	39 yrs.	MM	S/L	891
		0	0.0	MM	S/L	0

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life		0	0.0		S/L	0
b 12-year		0	12 yrs.		S/L	0
c 30-year		0	30 yrs.	MM	S/L	0
d 40-year		0	40 yrs.	MM	S/L	0

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	10,404,649
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Form **4797**

Department of the Treasury
 Internal Revenue Service

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

OMB No. 1545-0184

2019

Attachment Sequence No. **27**

Name(s) shown on return

Columbia Gas of Kentucky, Inc.

Identifying number

55-0139565

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions **1** 0

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft- Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
				0	0	0	0
				0	0	0	0
				0	0	0	0
				0	0	0	0

3 Gain, if any, from Form 4684, line 39 **3** 0
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4** 0
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5** 0
6 Gain, if any, from line 32, from other than casualty or theft **6** 0
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: **7** 0

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions **8** 0
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions **9** 0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

	VARIOUS	VARIOUS	-82,663	3,393,269	5,257,905	-1,947,299
			0	0	0	0
			0	0	0	0
			0	0	0	0

11 Loss, if any, from line 7 **11** (0)
12 Gain, if any, from line 7 or amount from line 8, if applicable **12** 0
13 Gain, if any, from line 31 **13** 0
14 Net gain or (loss) from Form 4684, lines 31 and 38a **14** 0
15 Ordinary gain from installment sales from Form 6252, line 25 or 36 **15** 0
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **16** 0
17 Combine lines 10 through 16 **17** -1,947,300

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions **18a**
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4 **18b**

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2019)

Form **8916-A**

(Rev. November 2019)
 Department of the Treasury
 Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name of common parent Columbia Gas of Kentucky, Inc.	Employer identification number 55-0139565
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold				
Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	0	-4,216	0	-4,216
2 Amounts attributable to:				
a Stock option expense	0	0	0	0
b Other equity-based compensation	0	0	0	0
c Meals and entertainment	0	0	0	0
d Parachute payments	0	0	0	0
e Compensation with section 162(m) limitation	0	0	0	0
f Pension and profit sharing	0	0	0	0
g Other post-retirement benefits	0	0	0	0
h Deferred compensation	0	0	0	0
i Reserved				
j Amortization	0	0	0	0
k Depletion	0	0	0	0
l Depreciation	0	0	0	0
m Corporate-owned life insurance premiums	0	0	0	0
n Other section 263A costs	0	-1,711,496	0	-1,711,496
3 Inventory shrinkage accruals	0	0	0	0
4 Excess inventory and obsolescence reserves	0	0	0	0
5 Lower of cost or market write-downs	0	0	0	0
6 Other items with differences (attach statement)	0	0	0	0
7 Other items with no differences	-46,586,122			-46,586,122
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	-46,586,122	-1,715,712	0	-48,301,834

For Paperwork Reduction Act Notice, see instructions.
 ERF

Form **8916-A** (Rev. 11-2019)
F9.00.01 US8916A1

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax- exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	45,579	0	0	45,579
5	Other interest income	179,308	0	-179,308	0
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	224,887	0	-179,308	45,579

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	6,942,160	0	0	6,942,160
4	Other interest expense	-146,194	88,237	0	-57,957
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	6,795,966	88,237	0	6,884,203

Form **8991**
 (December 2018)
 Department of the Treasury
 Internal Revenue Service

**Tax on Base Erosion Payments of Taxpayers With
 Substantial Gross Receipts**

For tax year beginning 01 01, 20 19 and ending 12 31, 20 19
 ▶ Go to www.irs.gov/Form8991 for instructions and the latest information.
 ▶ See instructions.

OMB No. 1545-0123

Name
 Columbia Gas of Kentucky, Inc. Employer identification number
 55-0139565

Part I Applicable Taxpayer

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under section 59A(e)(3).
 If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under section 59A(e)(3).

	(a) First Preceding Tax Year	(b) Second Preceding Tax Year	(c) Third Preceding Tax Year
1a Gross receipts of the applicable taxpayer. See instructions	0	0	0
b Gross receipts from partnerships	0	0	0
c Gross receipts of all other persons treated as 1 person as the "applicable taxpayer" pursuant to section 59A(e)(3)	0	0	0
d Gross receipts. Combine lines 1a through 1c	0	0	0
e Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d			1e 0
f 3-year average annual gross receipts (Divide line 1e by 3.0)			1f 0
g Is line 1f \$500 million or more? <input type="checkbox"/> Yes. Continue to line 2. <input type="checkbox"/> No. STOP here and attach this form to your tax return.			
2a Aggregate base erosion tax benefit (from Schedule A, line 14)			2a 0
b Aggregate amount of deductions allowable under Chapter 1 of the Internal Revenue Code			2b 0
c Other allowable deductions not included in line 2b above	2c	0	
d Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column a-2	2d	0	
e Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column a-2	2e	0	
f Add lines 2c through 2e			2f 0
g Total deductions for amounts paid or accrued for services to which the exception under section 59A(d)(5) applies (from Schedule A, line 5b),	2g	0	
h Qualified derivative payments excepted by section 59A(h)	2h	0	
i Total deductions allowed under sections 172, 245A, and 250 for the tax year	2i	0	
j Combine lines 2g through 2i			2j 0
k Total Deductions. Subtract line 2j from the sum of line 2b and line 2f			2k 0
l Base Erosion Percentage for purposes of section 59A(c)(4)(A). Divide line 2a by line 2k			2l 0.0000 %
m Is the taxpayer's base erosion percentage on line 2l 3% or higher (2% or higher for a bank or securities dealer)? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A and attach this form to your tax return.			

For Paperwork Reduction Act Notice, see separate instructions.

Form 8991 (12-2018)

28-Sep-2020 13:50:50

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

FORM 1120, PAGE 1 SUPPORTING SCHEDULES

**STATEMENT 1 - FORM 1120, PG 1, LN 10
 OTHER INCOME**

LINE 10: OTHER INCOME	
BOOK G/L- ASSET DISPSL EXCL FLOWTHRU	51,762
CONTRIBUTION IN AID OF CONSTRUCTION	56,647
MISCELLANEOUS OTHER INCOME	3,952,746
TOTAL	<u>4,061,155</u>

**STATEMENT 2 - FORM 1120, PG 1, LN 17
 TAXES**

LINE 17: TAXES	
REAL PROPERTY TAXES	3,471,244
STATE TAXES BASED ON INC - CURRENT	179,635
SALES AND USE TAXES	73,177
BUSINESS LICENSES, PERMITS	1,500
PAYROLL TAXES	913,536
PERSONAL PROPERTY TAXES	1,082,200
TOTAL	<u>5,721,292</u>

**STATEMENT 3 - FORM 1120, PG 1, LN 26
 OTHER DEDUCTIONS**

LINE 26: OTHER DEDUCTIONS	
MISC OFFICE EXPENSES	923,504
MEALS & ENTERTAINMENT	(45,886)
MEALS & ENTERTAINMENT - NCS ALLCTN	(41,701)
INSURANCE - OTHER	41,139
MISCELLANEOUS DEDUCTIONS	(9,436,470)
MISC DEDUCTIONS - NCS ALLOCTN	(9,358)
SELLING EXPENSES	3,855,474
DISTRIBUTION EXPENSES	16,391,837
LOBBYING	(34,585)
LOBBYING - NCS ALLOCTN	(50,039)
PROFESSIONAL FEES	3,808,737
TOTAL	<u>15,402,652</u>

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

FORM 1120, PAGE 6, SCH L - BEGINNING SUPPORTING SCH

**STATEMENT 4 - FORM 1120, PG 6, SCH L, LN 6, BEG
 OTHER CURRENT ASSETS - BEGINNING**

LINE 6: OTHER CURRENT ASSETS

MARKETABLE SECURITIES	332,185
OTHER PREPAID EXPENSES	1,178,887
MISCELLANEOUS	2,504,724
Reg Asset Cr Bal Transf	307,328
Reg Asset Rate Case Current	73,447
Reg Asset DSM Expenses-GAS	1
Reg Asset GTI Funding	87,678
Reg Asset EAP	(307,328)
Reg Asset-Prf Base Rt Adj PBRA	4,016,363
Misc Assets-Property Tax	4,628,700
Unrecov Purchs Gas Costs-Com	2,021,358
End User Exchange	1,400,257
Unrecov Purch Gas Cst-Unbill	(4,241,843)
Unrecov Purch-Cr Bal Transfer	820,228
TOTAL	12,821,985

**STATEMENT 5 - FORM 1120, PG 6, SCH L, LN 9, BEG
 OTHER INVESTMENTS - BEGINNING**

LINE 9: OTHER INVESTMENTS

INVESTMENTS IN SUBSIDIARIES	643,669
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**STATEMENT 6 - FORM 1120, PG 6, SCH L, LN 14, BEG
 OTHER ASSETS - BEGINNING**

LINE 14: OTHER ASSETS

FEDERAL DEFERRED TAXES - NONCURRENT	16,641,515
STATE DEFERRED TAXES - NONCURRENT	3,516,971
CONSTRUCTION IN PROGRESS	7,439,493
MISCELLANEOUS	3,427,345
NC Reg Asset FAS 158 OPEB	2,229,010
NC Reg Asset FAS158 Pension	8,245,202
NC Reg Asset Rate Case Non-Cur	(3)
NC Reg Asset Pen NQulfd FAS158	7,923
NC Reg Asset Def Depr Cap Lse	11,603

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

TOTAL 41,519,059

**STATEMENT 7 - FORM 1120, PG 6, SCH L, LN 18, BEG
 OTHER CURRENT LIABILITIES - BEGINNING**

LINE 18: OTHER CURRENT LIABILITIES	
FEDERAL INCOME TAX PAYABLE	3,133,547
STATE TAXES PAYABLE	424,192
TAXES - OTHER	86,574
ACCRUED INTEREST	22,746
OTHER PAYABLES	11,884,535
OTHER ACCRUALS	11,132,851
MISCELLANEOUS	7,098,027
Accrd Unempl Insur-State	(979)
Accd Liab-Vacation Pay PY	318,976
Accd Liab-Vacation Pay CY	957,466
Accd Liab-Profit Sharing	159,619
Accd Liab-Incentive Compnstion	747,473
Accd Liability - Pension ST-NQ	7,700
Accd Liab-Health Benefits	134,917
Accd Liab-Rx Drug	30,074
Accd Liab-Dental	18,747
Accd Liab-ST FAS112	112,743
Accd Liab-Rate Refunds	(818)
Reg Liab Curr-Other	1,134
Reg Liab Curr-DSM Uncollect	136,902
Reg Liab Curr-Asset Reclass	307,328
Accrd Property Tax	8,772,919
Reg Liab Rate Reserve - Curren	1,009,138
Reg Lia Curr-AMRP	617,273
Reg Liab Cur-Amrt of Tax Exces	498,314
TOTAL	47,611,398

**STATEMENT 8 - FORM 1120, PG 6, SCH L, LN 21, BEG
 OTHER LIABILITIES - BEGINNING**

LINE 21: OTHER LIABILITIES	
FED DEFERRED INC TAXES - NONCURRENT	61,082,260
FED DEFERRED INC TAXES - REGULATORY	40,171,545
CONTINGENCY RESERVE	309,957
MISCELLANEOUS	30,160,021
Accum Prov Prop Injur Damg	28,599

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.

55-0139565

Year: 2019

Accum Prov-Banked Vacation	430,793
Accum Provisions FAS 112	379,855
Accum Provisions OPEB	3,334,655
Accum Provisions Pen Cost Qual	956,217
Accum Prov LT PenCost Non-Qual	45,988
Custmr Advn for Constr NonCur	2,940,546
Reg Liab NC-CSRR Overcollect	422,608
Reg Liab NC-State Tax Reform	143,287
TOTAL	<u>140,406,331</u>

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

FORM 1120, PAGE 6, SCH L - ENDING SUPPORTING SCH

STATEMENT 9 - FORM 1120, PG 6, SCH L, LN 6, END
 OTHER CURRENT ASSETS - ENDING

LINE 6: OTHER CURRENT ASSETS - ENDING

MARKETABLE SECURITIES	429,272
OTHER PREPAID EXPENSES	1,779,184
MISCELLANEOUS	995,752
Reg Asset Cr Bal Transf	373,194
Reg Asset GTI Funding	87,768
Reg Asset EAP	(309,470)
Reg Asset-Prf Base Rt Adj PBRA	4,256,174
Misc Assets-Property Tax	5,710,900
Unrecov Purchs Gas Costs-Com	(955,348)
End User Exchange	277,356
Unrecov Purch Gas Cst-Unbill	(3,523,685)
Unrecov Purch-Cr Bal Transfer	4,201,677
TOTAL	13,322,774

STATEMENT 10 - FORM 1120, PG 6, SCH L, LN 9, END
 OTHER INVESTMENTS - ENDING

LINE 9: OTHER INVESTMENTS

INVESTMENTS IN SUBSIDIARIES	697,765
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STATEMENT 11 - FORM 1120, PG 6, SCH L, LN 14, END
 OTHER ASSETS - ENDING

LINE 14: OTHER ASSETS

FEDERAL DEFERRED TAXES - NONCURRENT	16,411,746
STATE DEFERRED TAXES - NONCURRENT	3,497,973
CONSTRUCTION IN PROGRESS	6,796,654
MISCELLANEOUS	3,800,350
NC Reg Asset FAS 158 OPEB	2,205,704
NC Reg Asset FAS158 Pension	5,909,188
NC Reg Asset Pen NQulfd FAS158	13,951
NC Reg Asset Def Depr Cap Lse	15,743
Right of Use Asset-Additions	1,047,059
Right of Use Asset-Amort	(353,386)
Right of Use Asset-Retirements	(40,049)

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

Oblig Operating Lease Curr-Add	(700,694)
Oblig Operating Lease Curr-Pay	354,580
Oblig Operating Lease Curr-Trn	(53,982)
Oblig Operating Leas-NC Issuan	(341,602)
Oblig Operating Leas NC Transf	53,982
Funds Held in Trust	288,286
TOTAL	38,905,503

STATEMENT 12 - FORM 1120, PG 6, SCH L, LN 18, END
OTHER CURRENT LIABILITIES - ENDING

LINE 18: OTHER CURRENT LIABILITIES

FEDERAL INCOME TAX PAYABLE	1,183,831
STATE TAXES PAYABLE	360,774
TAXES - OTHER	131,310
ACCRUED INTEREST	43,265
OTHER PAYABLES	27,855,778
OTHER ACCRUALS	10,990,618
MISCELLANEOUS	11,144,113
Accrd Unempl Insur-State	32
Accd Liab-Vacation Pay PY	402,335
Accd Liab-Vacation Pay CY	1,172,039
Accd Liab-Severance	56,235
Accd Liab-Profit Sharing	93,971
Accd Liab-Incentive Compnstion	987,587
Accd Liability - Pension ST-NQ	9,100
Accd Liab-Health Benefits	164,800
Accd Liab-Rx Drug	36,644
Accd Liab-Dental	21,091
Accd Liab-ST FAS112	88,088
Accd Liab-Rate Refunds	(150,353)
Reg Liab Curr-Other	39,975
Reg Liab Curr-DSM Uncollect	(63,723)
Reg Liab Curr-Asset Reclass	373,194
Accrd Property Tax	10,061,050
Reg Liab Rate Reserve - Curren	151,549
Reg Lia Curr-AMRP	1,018,810
TOTAL	66,172,113

STATEMENT 13 - FORM 1120, PG 6, SCH L, LN 21, END
OTHER LIABILITIES - ENDING

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

LINE 21: OTHER LIABILITIES

FED DEFERRED INC TAXES - NONCURRENT	63,432,353
FED DEFERRED INC TAXES - REGULATORY	39,230,865
CONTINGENCY RESERVE	273,057
MISCELLANEOUS	32,159,685
Accum Prov Prop Injur Damg	(18,240)
Accum Prov-Banked Vacation	437,245
Accum Provisions FAS 112	271,479
Accum Provisions OPEB	2,870,414
Accum Provisions Pen Cost Qual	1,045
Accum Prov LT PenCost Non-Qual	55,635
Custmr Advn for Constr NonCur	3,036,668
Reg Liab NC-BA Lost Credits	447,830
Reg Liab NC-State Tax Reform	7,013
TOTAL	142,205,049

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

FORM 1125-A SUPPORTING SCHEDULES

STATEMENT 14 - FORM 1125-A, LINE 4
ADDITIONAL SEC 263A COSTS

LINE 4: ADDITIONAL SECTION 263A COSTS

COGS: ADDITIONAL SECTION 263A COSTS 1,711,496

STATEMENT 15 - FORM 1125-A, LINE 5
OTHER COSTS

LINE 5: OTHER COSTS

COGS: LIFO RESERVE 4,216

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

COLUMN A AMOUNTS PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D AMOUNTS PER TAX RETURN
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SCHEDULE M-3 SUPPORTING SCHEDULES

STMT 16 - SCH M-3, PART II, LINE 25

LINE 25: OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES			
CONTRIBUTION IN AID OF CONSTRUCTION		56,647	56,647
MISCELLANEOUS OTHER INCOME	4,096,435	(143,689)	3,952,746
TOTAL	4,096,435	(87,042)	0

STATEMENT 17 - SCH M-3, PART II, LINE 28

LINE 28: OTHER ITEMS WITH NO DIFFERENCES		
GROSS SALES	137,882,810	137,882,810
REAL ESTATE RENTAL INCOME	45,178	45,178
SALES AND USE TAXES	(73,177)	(73,177)
BUSINESS LICENSES, PERMITS	(1,500)	(1,500)
PAYROLL TAXES	(913,536)	(913,536)
ADVERTISING	(174,066)	(174,066)
MISC OFFICE EXPENSES	(923,504)	(923,504)
INSURANCE - OTHER	(41,139)	(41,139)
DISTRIBUTION EXPENSES	(16,391,837)	(16,391,837)
TOTAL	119,409,229	119,409,229

STATEMENT 18 - SCH M-3, PART III, LINE 38

LINE 38: OTHER EXPENSE/DED ITEMS WITH DIFFERENCES			
SALARIES & WAGES	19,560,281	(296,349)	(10,400)
MISCELLANEOUS REPAIRS	5,768,693	14,888,064	20,656,757
RENTS	1,736,556	(29,952)	1,706,604
REAL PROPERTY TAXES	4,759,375	(1,288,131)	3,471,244
PERSONAL PROPERTY TAXES		1,082,200	1,082,200
EMPLOYEE BENEFIT PROGRAMS		(172,753)	(11,456)
MISCELLANEOUS DEDUCTIONS	(9,581,299)	330,921	(9,436,470)
MISC DEDUCTIONS - NCS ALLOCTN			(9,358)
SELLING EXPENSES	3,855,475	(1)	3,855,474
LOBBYING	976		(35,561)
LOBBYING - NCS ALLOCTN			(50,039)

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

	COLUMN A AMOUNTS PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D AMOUNTS PER TAX RETURN
PROFESSIONAL FEES	4,055,942	(247,205)		3,808,737
TOTAL	30,155,999	14,266,794	(302,906)	44,119,887

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 1 - FORM 1120, PG 1, LN 10
OTHER INCOME

LINE 10: OTHER INCOME

BOOK G/L- ASSET DISPSL EXCL FLOWTHRU	51,762
CONTRIBUTION IN AID OF CONSTRUCTION	56,647
MISCELLANEOUS OTHER INCOME	3,952,746
TOTAL	<u>4,061,155</u>

28-Sep-2020 13:50:58

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 2 - FORM 1120, PG 1, LN 17
TAXES

LINE 17: TAXES

REAL PROPERTY TAXES	3,471,244
STATE TAXES BASED ON INC - CURRENT	179,635
SALES AND USE TAXES	73,177
BUSINESS LICENSES, PERMITS	1,500
PAYROLL TAXES	913,536
PERSONAL PROPERTY TAXES	1,082,200
TOTAL	5,721,292

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 3 - FORM 1120, PG 1, LN 26
OTHER DEDUCTIONS

LINE 26: OTHER DEDUCTIONS

MISC OFFICE EXPENSES	923,504
MEALS & ENTERTAINMENT	(45,886)
MEALS & ENTERTAINMENT - NCS ALLCTN	(41,701)
INSURANCE - OTHER	41,139
MISCELLANEOUS DEDUCTIONS	(9,436,470)
MISC DEDUCTIONS - NCS ALLOCTN	(9,358)
SELLING EXPENSES	3,855,474
DISTRIBUTION EXPENSES	16,391,837
LOBBYING	(34,585)
LOBBYING - NCS ALLOCTN	(50,039)
PROFESSIONAL FEES	3,808,737
TOTAL	15,402,652

28-Sep-2020 13:51:01

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 4 - FORM 1120, PG 6, SCH L, LN 6, BEG
OTHER CURRENT ASSETS - BEGINNING

LINE 6: OTHER CURRENT ASSETS	
MARKETABLE SECURITIES	332,185
OTHER PREPAID EXPENSES	1,178,887
MISCELLANEOUS	2,504,724
Reg Asset Cr Bal Transf	307,328
Reg Asset Rate Case Current	73,447
Reg Asset DSM Expenses-GAS	1
Reg Asset GTI Funding	87,678
Reg Asset EAP	(307,328)
Reg Asset-Prf Base Rt Adj PBRA	4,016,363
Misc Assets-Property Tax	4,628,700
Unrecov Purchs Gas Costs-Com	2,021,358
End User Exchange	1,400,257
Unrecov Purch Gas Cst-Unbill	(4,241,843)
Unrecov Purch-Cr Bal Transfer	820,228
TOTAL	12,821,985

28-Sep-2020 13:51:04

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 5 - FORM 1120, PG 6, SCH L, LN 9, BEG
OTHER INVESTMENTS - BEGINNING

LINE 9: OTHER INVESTMENTS

INVESTMENTS IN SUBSIDIARIES

643,669

28-Sep-2020 13:51:07

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 6 - FORM 1120, PG 6, SCH L, LN 14, BEG
OTHER ASSETS - BEGINNING

LINE 14: OTHER ASSETS	
FEDERAL DEFERRED TAXES - NONCURRENT	16,641,515
STATE DEFERRED TAXES - NONCURRENT	3,516,971
CONSTRUCTION IN PROGRESS	7,439,493
MISCELLANEOUS	3,427,345
NC Reg Asset FAS 158 OPEB	2,229,010
NC Reg Asset FAS158 Pension	8,245,202
NC Reg Asset Rate Case Non-Cur	(3)
NC Reg Asset Pen NQulfd FAS158	7,923
NC Reg Asset Def Depr Cap Lse	11,603
TOTAL	41,519,059

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

STATEMENT 7 - FORM 1120, PG 6, SCH L, LN 18, BEG
 OTHER CURRENT LIABILITIES - BEGINNING

LINE 18: OTHER CURRENT LIABILITIES	
FEDERAL INCOME TAX PAYABLE	3,133,547
STATE TAXES PAYABLE	424,192
TAXES - OTHER	86,574
ACCRUED INTEREST	22,746
OTHER PAYABLES	11,884,535
OTHER ACCRUALS	11,132,851
MISCELLANEOUS	7,098,027
Accrd Unempl Insur-State	(979)
Accd Liab-Vacation Pay PY	318,976
Accd Liab-Vacation Pay CY	957,466
Accd Liab-Profit Sharing	159,619
Accd Liab-Incentive Compnstion	747,473
Accd Liability - Pension ST-NQ	7,700
Accd Liab-Health Benefits	134,917
Accd Liab-Rx Drug	30,074
Accd Liab-Dental	18,747
Accd Liab-ST FAS112	112,743
Accd Liab-Rate Refunds	(818)
Reg Liab Curr-Other	1,134
Reg Liab Curr-DSM Uncollect	136,902
Reg Liab Curr-Asset Reclass	307,328
Accrd Property Tax	8,772,919
Reg Liab Rate Reserve - Curren	1,009,138
Reg Lia Curr-AMRP	617,273
Reg Liab Cur-Amrt of Tax Exces	498,314
TOTAL	47,611,398

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 8 - FORM 1120, PG 6, SCH L, LN 21, BEG
OTHER LIABILITIES - BEGINNING

LINE 21: OTHER LIABILITIES	
FED DEFERRED INC TAXES - NONCURRENT	61,082,260
FED DEFERRED INC TAXES - REGULATORY	40,171,545
CONTINGENCY RESERVE	309,957
MISCELLANEOUS	30,160,021
Accum Prov Prop Injur Damg	28,599
Accum Prov-Banked Vacation	430,793
Accum Provisions FAS 112	379,855
Accum Provisions OPEB	3,334,655
Accum Provisions Pen Cost Qual	956,217
Accum Prov LT PenCost Non-Qual	45,988
Custmr Advn for Constr NonCur	2,940,546
Reg Liab NC-CSRR Overcollect	422,608
Reg Liab NC-State Tax Reform	143,287
TOTAL	140,406,331

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 9 - FORM 1120, PG 6, SCH L, LN 6, END
OTHER CURRENT ASSETS - ENDING

LINE 6: OTHER CURRENT ASSETS - ENDING	
MARKETABLE SECURITIES	429,272
OTHER PREPAID EXPENSES	1,779,184
MISCELLANEOUS	995,752
Reg Asset Cr Bal Transf	373,194
Reg Asset GTI Funding	87,768
Reg Asset EAP	(309,470)
Reg Asset-Prf Base Rt Adj PBRA	4,256,174
Misc Assets-Property Tax	5,710,900
Unrecov Purchs Gas Costs-Com	(955,348)
End User Exchange	277,356
Unrecov Purch Gas Cst-Unbill	(3,523,685)
Unrecov Purch-Cr Bal Transfer	4,201,677
TOTAL	<u>13,322,774</u>

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2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 10 - FORM 1120, PG 6, SCH L, LN 9, END
OTHER INVESTMENTS - ENDING

LINE 9: OTHER INVESTMENTS

INVESTMENTS IN SUBSIDIARIES

697,765

28-Sep-2020 13:51:17

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

STATEMENT 11 - FORM 1120, PG 6, SCH L, LN 14, END
 OTHER ASSETS - ENDING

LINE 14: OTHER ASSETS	
FEDERAL DEFERRED TAXES - NONCURRENT	16,411,746
STATE DEFERRED TAXES - NONCURRENT	3,497,973
CONSTRUCTION IN PROGRESS	6,796,654
MISCELLANEOUS	3,800,350
NC Reg Asset FAS 158 OPEB	2,205,704
NC Reg Asset FAS158 Pension	5,909,188
NC Reg Asset Pen NQulfd FAS158	13,951
NC Reg Asset Def Depr Cap Lse	15,743
Right of Use Asset-Additions	1,047,059
Right of Use Asset-Amort	(353,386)
Right of Use Asset-Retirements	(40,049)
Oblig Operating Lease Curr-Add	(700,694)
Oblig Operating Lease Curr-Pay	354,580
Oblig Operating Lease Curr-Trn	(53,982)
Oblig Operating Leas-NC Issuan	(341,602)
Oblig Operating Leas NC Transf	53,982
Funds Held in Trust	288,286
TOTAL	38,905,503

28-Sep-2020 13:51:18

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

STATEMENT 12 - FORM 1120, PG 6, SCH L, LN 18, END
 OTHER CURRENT LIABILITIES - ENDING

LINE 18: OTHER CURRENT LIABILITIES	
FEDERAL INCOME TAX PAYABLE	1,183,831
STATE TAXES PAYABLE	360,774
TAXES - OTHER	131,310
ACCRUED INTEREST	43,265
OTHER PAYABLES	27,855,778
OTHER ACCRUALS	10,990,618
MISCELLANEOUS	11,144,113
Accrd Unempl Insur-State	32
Accd Liab-Vacation Pay PY	402,335
Accd Liab-Vacation Pay CY	1,172,039
Accd Liab-Severance	56,235
Accd Liab-Profit Sharing	93,971
Accd Liab-Incentive Compnstion	987,587
Accd Liability - Pension ST-NQ	9,100
Accd Liab-Health Benefits	164,800
Accd Liab-Rx Drug	36,644
Accd Liab-Dental	21,091
Accd Liab-ST FAS112	88,088
Accd Liab-Rate Refunds	(150,353)
Reg Liab Curr-Other	39,975
Reg Liab Curr-DSM Uncollect	(63,723)
Reg Liab Curr-Asset Reclass	373,194
Accrd Property Tax	10,061,050
Reg Liab Rate Reserve - Curren	151,549
Reg Lia Curr-AMRP	1,018,810
TOTAL	66,172,113

28-Sep-2020 13:51:19

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 13 - FORM 1120, PG 6, SCH L, LN 21, END
OTHER LIABILITIES - ENDING

LINE 21: OTHER LIABILITIES	
FED DEFERRED INC TAXES - NONCURRENT	63,432,353
FED DEFERRED INC TAXES - REGULATORY	39,230,865
CONTINGENCY RESERVE	273,057
MISCELLANEOUS	32,159,685
Accum Prov Prop Injur Damg	(18,240)
Accum Prov-Banked Vacation	437,245
Accum Provisions FAS 112	271,479
Accum Provisions OPEB	2,870,414
Accum Provisions Pen Cost Qual	1,045
Accum Prov LT PenCost Non-Qual	55,635
Custmr Advn for Constr NonCur	3,036,668
Reg Liab NC-BA Lost Credits	447,830
Reg Liab NC-State Tax Reform	7,013
TOTAL	142,205,049

28-Sep-2020 13:51:21

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 14 - FORM 1125-A, LINE 4
ADDITIONAL SEC 263A COSTS

LINE 4: ADDITIONAL SECTION 263A COSTS	
COGS: ADDITIONAL SECTION 263A COSTS	1,711,496

28-Sep-2020 13:51:23

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 15 - FORM 1125-A, LINE 5
OTHER COSTS

LINE 5: OTHER COSTS	
COGS: LIFO RESERVE	4,216

28-Sep-2020 13:51:24

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

	COLUMN A INCOME (LOSS) PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D INCOME (LOSS) PER TAX RETURN
STMT 16 - SCH M-3, PART II, LINE 25				
LINE 25: OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES				
CONTRIBUTION IN AID OF CONSTRUCTION		56,647		56,647
MISCELLANEOUS OTHER INCOME	4,096,435	(143,689)		3,952,746
TOTAL	4,096,435	(87,042)	0	4,009,393

28-Sep-2020 13:51:25

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2019

STATEMENT 17 - SCH M-3, PART II, LINE 28

LINE 28: OTHER INC (LOSS) EXP ITEMS WITH NO DIFF

GROSS SALES	137,882,810
REAL ESTATE RENTAL INCOME	45,178
SALES AND USE TAXES	(73,177)
BUSINESS LICENSES, PERMITS	(1,500)
PAYROLL TAXES	(913,536)
ADVERTISING	(174,066)
MISC OFFICE EXPENSES	(923,504)
INSURANCE - OTHER	(41,139)
DISTRIBUTION EXPENSES	(16,391,837)
TOTAL	119,409,229

28-Sep-2020 13:51:27

2019 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2019

	COLUMN A EXPENSE PER INCOME STATEMENT	COLUMN B TEMPORARY DIFFERENCE	COLUMN C PERMANENT DIFFERENCE	COLUMN D DEDUCTION PER TAX RETURN
STATEMENT 18 - SCH M-3, PART III, LINE 38				
LINE 38: OTHER EXPENSE/DED ITEMS WITH DIFFERENCES				
SALARIES & WAGES	19,560,281	(296,349)	(10,400)	19,253,532
MISCELLANEOUS REPAIRS	5,768,693	14,888,064		20,656,757
RENTS	1,736,556	(29,952)		1,706,604
REAL PROPERTY TAXES	4,759,375	(1,288,131)		3,471,244
PERSONAL PROPERTY TAXES		1,082,200		1,082,200
EMPLOYEE BENEFIT PROGRAMS		(172,753)	(11,456)	(184,209)
MISCELLANEOUS DEDUCTIONS	(9,581,299)	330,921	(186,092)	(9,436,470)
MISC DEDUCTIONS - NCS ALLOCTN			(9,358)	(9,358)
SELLING EXPENSES	3,855,475	(1)		3,855,474
LOBBYING	976		(35,561)	(34,585)
LOBBYING - NCS ALLOCTN			(50,039)	(50,039)
PROFESSIONAL FEES	4,055,942	(247,205)		3,808,737
TOTAL	30,155,999	14,266,794	(302,906)	44,119,887

FORM 720-U
 Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 CORPORATION INCOME TAX AND LLET RETURN**

2019

Taxable period beginning 01 01, 2019, and ending 12 31, 2019.

▶ See instructions.

A Number of Corporations in Water's Edge Group <u>21</u>	D Federal Identification Number <u>550139565</u>	E Kentucky Corporation/LLET Account Number (Required) <u>004668</u>
B Number of Corporations with Kentucky Nexus <u>1</u>	Name of Designated Filer Corporation <u>Columbia Gas of Kentucky, Inc.</u> <input type="checkbox"/> Change of Name	
	Number and Street <u>290 W. Nationwide Blvd.</u>	
C Check if applicable: <input type="checkbox"/> Amended return <input type="checkbox"/> Amended return - RAR Attach explanation of changes statement.	City <u>Columbus</u>	State <u>OH</u>
	ZIP Code <u>43215</u>	Telephone Number _____
Foreign Country (if not United States) _____		Taxable Year Ending <u>12 / 19</u> MM YY State and Date of Incorporation <u>KY 10/11/1905</u>
F Check if applicable: <input type="checkbox"/> Initial return <input type="checkbox"/> Short-period return (Complete Box G) <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Final return (Complete Box G)		Principal Business Activity in KY <u>DIST OF NATURAL GAS</u> Primary NAICS Code Number in KY (See www.census.gov) <u>221210</u>

G EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN

Check if applicable:

- | | |
|---|--|
| <input type="checkbox"/> Ceased operations in Kentucky | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership | <input type="checkbox"/> Merger |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other _____ |

PART I - COMBINED GROUP LLET SUMMARY

1 Total LLET liability. Enter the combined totals column amount from Schedule U9, Section A, line 6	1	17,051	00
2 Total LLET due. Enter the combined totals column amount from Schedule U9, Section A, line 16	2	0	00
3 Total LLET amount to be refunded. Enter the combined totals column amount from Schedule U9, Section A, line 22	3	0	00

PART II - COMBINED GROUP INCOME TAX SUMMARY

1 Total income tax liability. Enter the combined totals column amount from Schedule U9, Section B, line 8	1	34,787	00
2 Total income tax due. Enter the combined totals column amount from Schedule U9, Section B, line 15	2	0	00
3 Total LLET amount to be refunded. Enter the combined totals column amount from Schedule U9, Section B, line 21	3	0	00

Enclose	Include federal form 1120 with all supporting schedules and statements.	Refund or No Payment	Kentucky Department of Revenue P.O. Box 856905 Louisville, KY 40285-6905
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov	With Payment	Kentucky Department of Revenue P.O. Box 856910 Louisville, KY 40285-6910

TAX PAYMENT SUMMARY				OFFICIAL USE ONLY	
LLET		INCOME		P	
1. LLET due (Part I, Line 2)	\$ <u>0</u>	1. Income Tax Due (Part II, Line 2)	\$ <u>0</u>	W	
2. Interest	\$ <u>0</u>	2. Interest	\$ <u>0</u>	2	
3. Penalty	\$ <u>0</u>	3. Penalty	\$ <u>0</u>	0	
4. Subtotal	\$ <u>0</u>	4. Subtotal	\$ <u>0</u>	4	
TOTAL PAYMENT (Add Subtotals)				V	
▶ \$ <u>0</u>				A	
				L	
				#	



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	--

IMPORTANT: Questions 3- 14 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name	FEIN	FEIN
	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr
	550139565	352108964	201712388
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:		
2(a)	Previous business name		
2(b)	Previous business address		
2(c)	Previous business FEIN		
3	If a foreign corporation, enter the date qualified to do business in Kentucky		
4	List the following Kentucky account numbers. Enter N/A for any number not applicable.		
4(a)	Kentucky Secretary of State Organization		
4(b)	Employer Withholding		
4(c)	Sales and Use Tax Permit		
4(d)	Consumer Use Tax		
4(e)	Unemployment Insurance		
4(f)	Coal Severance and/or Processing Tax		
5	Joseph Mulpas	Joseph Mulpas	Joseph Mulpas
	290 W Nationwide Bl	290 W. Nationwide B	290 W. Nationwide B
	Columbus	Columbus	Columbus
	OH 43215	OH 43215	OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.		
6(a)	Name 1		
6(b)	FEIN 1		
6(c)	Name 2		
6(d)	FEIN 2		
6(e)	Name 3		
6(f)	FEIN 3		
7	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name and federal I.D. number of the pass-through entity(ies). Attach a supporting statement if more than three entities.		
7(a)	Name 1		
7(b)	FEIN 1		
7(c)	Name 2		
7(d)	FEIN 2		
7(e)	Name 3		
7(f)	FEIN 3		

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Commonwealth of Kentucky
 Department of Revenue



KENTUCKY
 CORPORATION/LLET QUESTIONNAIRE

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	--

IMPORTANT: Questions 3- 14 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	NiSource Corporate 131596081	NiSource Corporate 463050669	NiSource Gas Distri 463083381
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	List the following Kentucky account numbers. Enter N/A for any number not applicable.			
4(a)	Kentucky Secretary of State Organization			
4(b)	Employer Withholding			
4(c)	Sales and Use Tax Permit			
4(d)	Consumer Use Tax			
4(e)	Unemployment Insurance			
4(f)	Coal Severance and/or Processing Tax			
5	The corporation's books are in care of: (Name and address)	Joseph Mulpas 290 W Nationwide Bl Columbus OH 43215-2561	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.			
6(a)	Name 1			
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6(d)	FEIN 2			
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6(f)	FEIN 3			
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7(a)	Name 1			
7(b)	FEIN 1			
7(c)	Name 2			
7(d)	FEIN 2			
7(e)	Name 3			
7(f)	FEIN 3			

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- ▶ See instructions.
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Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	--

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	Name		
	FEIN		
	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
	832813882	352116555	310673990
1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:		
2(a)	Previous business name		
2(b)	Previous business address		
2(c)	Previous business FEIN		
3	If a foreign corporation, enter the date qualified to do business in Kentucky		
4	List the following Kentucky account numbers. Enter N/A for any number not applicable.		
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4(b)	Employer Withholding		
4(c)	Sales and Use Tax Permit		
4(d)	Consumer Use Tax		
4(e)	Unemployment Insurance		
4(f)	Coal Severance and/or Processing Tax		
5	Joseph Mulpas	Joseph Mulpas	Joseph Mulpas
	290 W. Nationwide B	290 W. Nationwide B	290 W. Nationwide B
	Columbus	Columbus	Columbus
	OH 43215	OH 43215	OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.		
6(a)	Name 1		
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7(b)	FEIN 1		
7(c)	Name 2		
7(d)	FEIN 2		
7(e)	Name 3		
7(f)	FEIN 3		

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Commonwealth of Kentucky
 Department of Revenue



KENTUCKY
 CORPORATION/LLET QUESTIONNAIRE

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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IMPORTANT: Questions 3- 14 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
		251093185	251100252	540344210
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
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4(b)	Employer Withholding			
4(c)	Sales and Use Tax Permit			
4(d)	Consumer Use Tax			
4(e)	Unemployment Insurance			
4(f)	Coal Severance and/or Processing Tax			
5	The corporation's books are in care of: (Name and address)	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.			
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7(c)	Name 2			
7(d)	FEIN 2			
7(e)	Name 3			
7(f)	FEIN 3			

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Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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	Name		
	FEIN		
	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
	350552990	351740489	061713246
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:		
2(a)	Previous business name		
2(b)	Previous business address		
2(c)	Previous business FEIN		
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /
4	List the following Kentucky account numbers. Enter N/A for any number not applicable.		
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4(b)	Employer Withholding		
4(c)	Sales and Use Tax Permit		
4(d)	Consumer Use Tax		
4(e)	Unemployment Insurance		
4(f)	Coal Severance and/or Processing Tax		
5	The corporation's books are in care of: (Name and address)	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.		
6(a)	Name 1		
6(b)	FEIN 1		
6(c)	Name 2		
6(d)	FEIN 2		
6(e)	Name 3		
6(f)	FEIN 3		
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7(b)	FEIN 1		
7(c)	Name 2		
7(d)	FEIN 2		
7(e)	Name 3		
7(f)	FEIN 3		

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Commonwealth of Kentucky
 Department of Revenue



KENTUCKY
 CORPORATION/LLET QUESTIONNAIRE

2019

- ▶ See instructions.
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Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	--

IMPORTANT: Questions 3- 14 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	NiSource Energy Tec 352123828	Bay State Gas Compa 043442797	Col. Gas of OH Rece 271009221
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	List the following Kentucky account numbers. Enter N/A for any number not applicable.			
4(a)	Kentucky Secretary of State Organization			
4(b)	Employer Withholding			
4(c)	Sales and Use Tax Permit			
4(d)	Consumer Use Tax			
4(e)	Unemployment Insurance			
4(f)	Coal Severance and/or Processing Tax			
5	The corporation's books are in care of: (Name and address)	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215
6	List any disregarded entities and their FEINs that are owned by the member included in each column. Attach a supporting statement if more than 3 are owned by any member.			
6(a)	Name 1			
6(b)	FEIN 1			
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6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
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7(a)	Name 1			
7(b)	FEIN 1			
7(c)	Name 2			
7(d)	FEIN 2			
7(e)	Name 3			
7(f)	FEIN 3			

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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	--

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	Col. Gas of PA Rece 272016379	Lake Erie Land Comp 351798438	NIPSCO Accounts Rec 271118770
1 Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If the corporation is a successor to a previously existing business, enter the following:			
2(a) Previous business name			
2(b) Previous business address			
2(c) Previous business FEIN			
3 If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4 List the following Kentucky account numbers. Enter N/A for any number not applicable.			
4(a) Kentucky Secretary of State Organization			
4(b) Employer Withholding			
4(c) Sales and Use Tax Permit			
4(d) Consumer Use Tax			
4(e) Unemployment Insurance			
4(f) Coal Severance and/or Processing Tax			
5 The corporation's books are in care of: (Name and address)	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215	Joseph Mulpas 290 W. Nationwide B Columbus OH 43215
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6(a) Name 1			
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6(c) Name 2			
6(d) FEIN 2			
6(e) Name 3			
6(f) FEIN 3			
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7(a) Name 1			
7(b) FEIN 1			
7(c) Name 2			
7(d) FEIN 2			
7(e) Name 3			
7(f) FEIN 3			

Continued on next page

ELECTIONS

U1



2019

Commonwealth of Kentucky
 Department of Revenue

	Name FEIN	Columbia Gas of Ken 550139565	NiSource Inc. 352108964	Central Kentucky Tr 201712388
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	2019
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation

Has the attached officer information changed from the last return filed? Yes No

President's Name Herbert A Miller, JR President's Home Address 290 W Nationwide Blvd
Columbus OH 43215

President's Social Security Number _____

Date Became President 09/01/2006

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer <i>Sandra Brummitt</i>	Date <u>11/13/2020</u>
	Name of Officer Sandra Brummitt	Title Chief Tax Officer
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No



	Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri
		131596081	463050669	463083381
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.....			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?.....	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation.
 Has the attached officer information changed from the last return filed? Yes No
 President's Name _____ President's Home Address _____
 President's Social Security Number _____
 Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

INFORMATIONS

U1



2019

Commonwealth of Kentucky
 Department of Revenue

	Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
		832813882	352116555	310673990
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	2019
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation
 Has the attached officer information changed from the last return filed? Yes No
 President's Name _____ President's Home Address _____
 President's Social Security Number _____
 Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

RECEIVED

U1

Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
		251093185	251100252	540344210
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.....			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?.....	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	2019
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation

Has the attached officer information changed from the last return filed? Yes No
 President's Name _____ President's Home Address _____
 President's Social Security Number _____
 Date Became President _____

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Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

U1

U1

Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Northern Indiana Pu 350552990	NiSource Developmen 351740489	NiSource Retail Ser 061713246
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	2019
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation

Has the attached officer information changed from the last return filed? Yes No

President's Name _____ President's Home Address _____

President's Social Security Number _____

Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No



	Name FEIN	NiSource Energy Tec 352123828	Bay State Gas Compa 043442797	Col. Gas of OH Rece 271009221
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State.			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	2019
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation
 Has the attached officer information changed from the last return filed? Yes No
 President's Name _____ President's Home Address _____
 President's Social Security Number _____
 Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No

U1

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
		272016379	351798438	271118770
8	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9	Are related party costs as defined in KRS 141.205(1)(l) included for this member? If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Form 720U, Schedule U4, line 6	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10	If the entity filing this Kentucky tax return or any entity included in the tax return is organized as a limited cooperative association per KRS Chapter 272A, enter each limited cooperative association's name, address, and federal I.D. number included in the return.			
11(a)	Is the entity filing this Kentucky tax return or any entity included in this tax return organized as a statutory trust or a series statutory trust per KRS Chapter 386A?	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(a) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11(b)	If yes, is the entity filing this Kentucky tax return or any entity included in this tax return a series within a statutory trust?	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) <input type="checkbox"/> Yes <input type="checkbox"/> No
11(c)	If yes, for each series within a statutory trust, enter the name, address, and federal I.D. number of the statutory trust registered with the Kentucky Secretary of State			
12	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____
13	Did the corporation file a Kentucky tangible personal property tax return for January 1, 2020?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
14(a)	Is the corporation currently under audit by the Internal Revenue Service?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14(b)	If yes, enter years under audit	2019	2019	
14(c)	If the Internal Revenue Service has made final and unappealable adjustments to the corporations taxable income which have not been reported to the department check the box and file an amended return. See instructions. Attach a copy of the final determination to each amended return	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>	Check here <input type="checkbox"/>

OFFICER INFORMATION

Attach a sch. listing the name, home addr., and Social Security number of the vice president, secretary, and treasurer of designated filer corporation

Has the attached officer information changed from the last return filed? Yes No

President's Name _____ President's Home Address _____

President's Social Security Number _____

Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer	Date
	Name of Officer	Title
Paid Preparer Use	Signature of Preparer	Date
	Name of Preparer or Firm	ID Number
	Email and/or Telephone No.	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No



KENTUCKY UNITARY GROUP AFFILIATIONS SCHEDULE

Complete Sections A through D. See instructions. Attach to Form 720U.

Form with fields for Name of Designated Filer, Kentucky Corporation/LLET Account Number, Federal Identification Number, Name of the designated filer for last year, Name of the controlling corporation, and a checkbox for unitary group member.

Section A - List All Members (see specific instructions)

Table with 9 columns: Corp. No., Name, FEIN, Year Ending (Mo/Yr), Protected by P.L. 86-272, LLET Exemption Code, New Member, Percent of Voting Power, Owned by Corp. No (or Excluded Corp.).

Section B - List any Mergers with Members Listed in Section A (see specific instructions)

Form for listing mergers with columns for Entity that was merged with member (Name, FEIN) and Member listed in Section A (Name, FEIN), plus Date of Merger.



KENTUCKY UNITARY
GROUP AFFILIATIONS SCHEDULE

2019

▶ Complete Sections A through D. See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Kentucky Corporation/LLET Account Number 004668	Federal Identification Number 550139565
Name of the designated filer for last year, if different from above		FEIN, if different from above
Name of the controlling corporation (see general instructions) <input type="checkbox"/> If the controlling corporation is a member of the unitary group, check the box.		FEIN, if different from above

Section A - List All Members (see specific instructions)

Corp. No.	A Name	B FEIN	C Year Ending (Mo/Yr)	D Protected by P.L. 86-272	E LLET Exemption Code	F New Member	G Percent of Voting Power	H Owned by Corp. No (or Excluded Corp.)
1	NiSource Energy Tec	352123828	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
2	Bay State Gas Compa	043442797	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
3	Col. Gas of OH Rece	271009221	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
4	Col. Gas of PA Receivables Corp.	272016379	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
5	Lake Erie Land Company	351798438	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
6	NIPSCO Accounts Receivable Corpo	271118770	12 19	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
7				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
8				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
9				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
10				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
11				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
12				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
13				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
14				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
15				<input type="checkbox"/>		<input type="checkbox"/>	0.0000	

Section B - List any Mergers with Members Listed in Section A (see specific instructions)

	A Entity that was merged with member		B Member listed in Section A		
	Name	FEIN	Name	FEIN	Date of Merger
1					/ /
2					/ /
3					/ /



Section C - List All Members Who Left the Group During the Tax Year (see specific instructions)

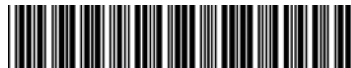
	A Entity that was sold		B Entity to which member in Column A was sold		
1	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Date of Sale
2	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Date of Sale
3	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Name	<input type="text"/> FEIN	<input type="text"/> Date of Sale

Section D - Provide Information About Your Excluded Members

(see specific instructions and complete Section D if one or more members are excluded.)

1 Enter the total number of members excluded

Excluded Corp.	A Name	B FEIN	C Reason for Exclusion					
			KRS 141.202			KRS 141.040	Voting Stock	Not Unitary
			(8)(a)	(8)(b)	(8)(c)			
A	NiSource Insurance Company	541846993	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Elimination Adjustments	Combined Totals
	550139565	352108964	201712388		
1 (a) Gross receipts or sales	137,882,810	0	168,695	-493,943,323	5,165,728,880
1 (b) Less returns and allowances	0	0	0	0	0
1 (c) Balance	137,882,810	0	168,695	-493,943,323	5,165,728,880
2 Cost of goods sold	48,301,834	0	0	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)	89,580,976	0	168,695	-493,988,847	3,391,919,178
4 Dividends and inclusions	0	0	0	0	0
5 Interest	45,579	292,349,004	9,303	-293,937,577	3,358,338
6 Gross rents	45,178	0	0	0	25,379,163
7 Gross royalties	0	0	0	0	0
8 Capital gain net income	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-1,947,300	0	0	0	-116,209,433
10 Other Income	4,009,393	-456,207	0	1	-2,795,460
11 Total Income (add lines 3 through 10)	91,733,826	291,892,797	177,998	-787,926,423	3,301,651,786
12 Compensation of officers	0	0	0	0	0
13 Salaries and wages	19,835,082	0	0	0	854,709,578
14 Repairs and maintenance	20,656,757	12,006	0	0	404,987,563
15 Bad debts	1,016,389	0	0	0	77,369,385
16 Rents	1,706,604	0	0	-18,741,066	28,500,239
17 Taxes and licenses	5,721,292	-9,184,672	9,675	0	287,313,326
18 Interest	6,884,203	367,299,270	57	-293,937,577	381,862,206
19 Charitable contributions	118,299	61,600	0	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	10,404,649	29,295	12,831	0	473,486,047
21 Depletion	0	0	0	0	0
22 Advertising	174,066	0	0	0	6,475,300
23 Pension, profit-sharing, etc., plans	4,214,088	1,004,044	0	-589,873	149,710,607
24 Employee benefit programs	-184,209	9,708,834	0	0	19,076,460
25 Other deductions	15,350,890	18,194,404	74,689	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)	85,898,110	387,124,781	97,252	-787,926,424	2,956,642,934

Continued on next page



**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Elimination Adjustments	Combined Totals
	131596081	463050669	463083381		
1 (a) Gross receipts or sales	468,004,887	0	0	-493,943,323	5,165,728,880
1 (b) Less returns and allowances	0	0	0	0	0
1 (c) Balance	468,004,887	0	0	-493,943,323	5,165,728,880
2 Cost of goods sold	5,981,278	0	0	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)	462,023,609	0	0	-493,988,847	3,391,919,178
4 Dividends and inclusions	0	0	0	0	0
5 Interest	92,181	0	0	-293,937,577	3,358,338
6 Gross rents	0	0	0	0	25,379,163
7 Gross royalties	0	0	0	0	0
8 Capital gain net income	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-333,608	0	0	0	-116,209,433
10 Other Income	1,792	0	0	1	-2,795,460
11 Total Income (add lines 3 through 10)	461,783,974	0	0	-787,926,423	3,301,651,786
12 Compensation of officers	0	0	0	0	0
13 Salaries and wages	212,503,755	0	0	0	854,709,578
14 Repairs and maintenance	30,221,256	0	0	0	404,987,563
15 Bad debts	0	0	0	0	77,369,385
16 Rents	19,630,072	0	0	-18,741,066	28,500,239
17 Taxes and licenses	13,478,331	0	0	0	287,313,326
18 Interest	4,377,692	0	0	-293,937,577	381,862,206
19 Charitable contributions	743,019	0	0	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	23,975,502	0	0	0	473,486,047
21 Depletion	0	0	0	0	0
22 Advertising	1,737,478	0	0	0	6,475,300
23 Pension, profit-sharing, etc., plans	34,642,971	0	0	-589,873	149,710,607
24 Employee benefit programs	923,641	0	0	0	19,076,460
25 Other deductions	103,841,689	0	0	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)	446,075,406	0	0	-787,926,424	2,956,642,934

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**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

► See instructions. ► Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	NI	Source Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Elimination Adjustments	Combined Totals
		832813882	352116555	310673990		
1 (a) Gross receipts or sales		628,962	0	982,929,472	-493,943,323	5,165,728,880
1 (b) Less returns and allowances		0	0	0	0	0
1 (c) Balance		628,962	0	982,929,472	-493,943,323	5,165,728,880
2 Cost of goods sold		0	0	155,070,729	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)		628,962	0	827,858,743	-493,988,847	3,391,919,178
4 Dividends and inclusions		0	0	0	0	0
5 Interest		0	0	413,523	-293,937,577	3,358,338
6 Gross rents		0	0	12,698,879	0	25,379,163
7 Gross royalties		0	0	0	0	0
8 Capital gain net income		0	0	0	0	0
9 Net gain or (loss) from Form 4797		0	0	-8,067,737	0	-116,209,433
10 Other Income	STATEMENT 1	0	0	4,370,530	1	-2,795,460
11 Total Income (add lines 3 through 10)		628,962	0	837,273,938	-787,926,423	3,301,651,786
12 Compensation of officers		0	0	0	0	0
13 Salaries and wages		474,001	0	104,483,559	0	854,709,578
14 Repairs and maintenance		0	0	92,514,732	0	404,987,563
15 Bad debts		0	0	29,355,268	0	77,369,385
16 Rents		32,671	0	9,025,444	-18,741,066	28,500,239
17 Taxes and licenses		49,366	0	139,541,229	0	287,313,326
18 Interest		0	0	66,968,779	-293,937,577	381,862,206
19 Charitable contributions		0	0	1,035,678	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return		0	0	105,662,550	0	473,486,047
21 Depletion		0	0	0	0	0
22 Advertising		0	0	767,196	0	6,475,300
23 Pension, profit-sharing, etc., plans		70,450	0	18,521,315	-589,873	149,710,607
24 Employee benefit programs		-34,387	0	1,291,302	0	19,076,460
25 Other deductions	STATEMENT 2	2,336	0	175,901,456	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)		594,437	0	745,068,508	-787,926,424	2,956,642,934

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PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Elimination Adjustments	Combined Totals
	251093185	251100252	540344210		
1 (a) Gross receipts or sales	53,271,716	602,396,311	342,646,311	-493,943,323	5,165,728,880
1 (b) Less returns and allowances	0	0	0	0	0
1 (c) Balance	53,271,716	602,396,311	342,646,311	-493,943,323	5,165,728,880
2 Cost of goods sold	16,301,788	171,171,092	145,876,163	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)	36,969,928	431,225,219	196,770,148	-493,988,847	3,391,919,178
4 Dividends and inclusions	0	0	0	0	0
5 Interest	6,529	125,005	-19,887	-293,937,577	3,358,338
6 Gross rents	0	1,103	317,187	0	25,379,163
7 Gross royalties	0	0	0	0	0
8 Capital gain net income	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-778,993	-11,736,655	-4,202,434	0	-116,209,433
10 Other Income	1,945,352	985,739	5,548,774	1	-2,795,460
11 Total Income (add lines 3 through 10)	38,142,816	420,600,411	198,413,788	-787,926,423	3,301,651,786
12 Compensation of officers	0	0	0	0	0
13 Salaries and wages	5,730,429	67,400,517	33,695,945	0	854,709,578
14 Repairs and maintenance	8,223,249	92,749,148	39,902,705	0	404,987,563
15 Bad debts	340,053	28,668,211	978,481	0	77,369,385
16 Rents	166,146	3,821,777	2,180,016	-18,741,066	28,500,239
17 Taxes and licenses	3,972,176	6,382,057	10,688,404	0	287,313,326
18 Interest	2,844,315	39,962,514	23,068,080	-293,937,577	381,862,206
19 Charitable contributions	100	425,818	241,986	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	4,871,214	53,322,102	31,830,442	0	473,486,047
21 Depletion	0	0	0	0	0
22 Advertising	96,417	532,967	696,968	0	6,475,300
23 Pension, profit-sharing, etc., plans	1,101,173	13,282,295	11,397,148	-589,873	149,710,607
24 Employee benefit programs	-49,890	-1,030,625	-2,058,283	0	19,076,460
25 Other deductions	4,164,732	64,700,879	31,247,178	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)	31,460,114	370,217,660	183,869,070	-787,926,424	2,956,642,934

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**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Elimination Adjustments	Combined Totals
	350552990	351740489	061713246		
1 (a) Gross receipts or sales	2,498,769,770	0	0	-493,943,323	5,165,728,880
1 (b) Less returns and allowances	0	0	0	0	0
1 (c) Balance	2,498,769,770	0	0	-493,943,323	5,165,728,880
2 Cost of goods sold	1,002,818,264	0	0	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)	1,495,951,506	0	0	-493,988,847	3,391,919,178
4 Dividends and inclusions	0	0	0	0	0
5 Interest	900,714	69,050	0	-293,937,577	3,358,338
6 Gross rents	3,598,938	8,577,482	0	0	25,379,163
7 Gross royalties	0	0	0	0	0
8 Capital gain net income	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-76,163,812	-149,689	0	0	-116,209,433
10 Other Income	-31,613,839	302,057	0	1	-2,795,460
11 Total Income (add lines 3 through 10)	1,392,673,507	8,798,900	0	-787,926,423	3,301,651,786
12 Compensation of officers	0	0	0	0	0
13 Salaries and wages	327,326,896	0	0	0	854,709,578
14 Repairs and maintenance	413,829,512	19,489	0	0	404,987,563
15 Bad debts	7,686,194	0	0	0	77,369,385
16 Rents	8,338,038	0	0	-18,741,066	28,500,239
17 Taxes and licenses	86,299,038	608,036	0	0	287,313,326
18 Interest	107,650,766	3,423	0	-293,937,577	381,862,206
19 Charitable contributions	1,968,609	0	0	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	201,351,926	1,641,799	0	0	473,486,047
21 Depletion	0	0	0	0	0
22 Advertising	2,296,923	0	0	0	6,475,300
23 Pension, profit-sharing, etc., plans	53,929,023	8,607	0	-589,873	149,710,607
24 Employee benefit programs	-702,206	-236	0	0	19,076,460
25 Other deductions	145,389,503	1,490,577	0	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)	1,355,364,222	3,771,695	0	-787,926,424	2,956,642,934

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**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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	Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Elimination Adjustments	Combined Totals
		352123828	043442797	271009221		
1 (a) Gross receipts or sales		0	572,973,269	0	-493,943,323	5,165,728,880
1 (b) Less returns and allowances		0	0	0	0	0
1 (c) Balance		0	572,973,269	0	-493,943,323	5,165,728,880
2 Cost of goods sold		0	228,243,030	0	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)		0	344,730,239	0	-493,988,847	3,391,919,178
4 Dividends and inclusions		0	0	0	0	0
5 Interest		0	2,482,434	155,785	-293,937,577	3,358,338
6 Gross rents		0	140,396	0	0	25,379,163
7 Gross royalties		0	0	0	0	0
8 Capital gain net income		0	0	0	0	0
9 Net gain or (loss) from Form 4797		0	-13,061,024	0	0	-116,209,433
10 Other Income	STATEMENT 1	0	-277,418	4,395,551	1	-2,795,460
11 Total Income (add lines 3 through 10)		0	334,014,627	4,551,336	-787,926,423	3,301,651,786
12 Compensation of officers		0	0	0	0	0
13 Salaries and wages		0	83,223,008	10,263	0	854,709,578
14 Repairs and maintenance		0	-295,350,461	132	0	404,987,563
15 Bad debts		0	9,324,789	0	0	77,369,385
16 Rents		0	2,339,206	1,331	-18,741,066	28,500,239
17 Taxes and licenses		23,761	29,830,986	0	0	287,313,326
18 Interest		12,836	42,793,845	5,075,356	-293,937,577	381,862,206
19 Charitable contributions		0	194,281	0	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return		0	40,361,471	0	0	473,486,047
21 Depletion		0	0	0	0	0
22 Advertising		0	173,280	3	0	6,475,300
23 Pension, profit-sharing, etc., plans		848	12,116,485	2,406	-589,873	149,710,607
24 Employee benefit programs		0	11,195,070	0	0	19,076,460
25 Other deductions	STATEMENT 2	508	181,055,747	48,628	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)		37,953	117,257,707	5,138,119	-787,926,424	2,956,642,934

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**PRO FORMA FEDERAL RETURN SCHEDULE
FOR THE KENTUCKY UNITARY GROUP**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Elimination Adjustments	Combined Totals
	272016379	351798438	271118770		
1 (a) Gross receipts or sales	0	0	0	-493,943,323	5,165,728,880
1 (b) Less returns and allowances	0	0	0	0	0
1 (c) Balance	0	0	0	-493,943,323	5,165,728,880
2 Cost of goods sold	0	0	0	45,524	1,773,809,702
3 Gross profits (line 1(c) less line 2)	0	0	0	-493,988,847	3,391,919,178
4 Dividends and inclusions	0	0	0	0	0
5 Interest	119,653	0	547,042	-293,937,577	3,358,338
6 Gross rents	0	0	0	0	25,379,163
7 Gross royalties	0	0	0	0	0
8 Capital gain net income	0	0	0	0	0
9 Net gain or (loss) from Form 4797	0	231,819	0	0	-116,209,433
10 Other Income	2,308,552	50,580	5,633,683	1	-2,795,460
11 Total Income (add lines 3 through 10)	2,428,205	282,399	6,180,725	-787,926,423	3,301,651,786
12 Compensation of officers	0	0	0	0	0
13 Salaries and wages	0	26,123	0	0	854,709,578
14 Repairs and maintenance	117	2,208,921	0	0	404,987,563
15 Bad debts	0	0	0	0	77,369,385
16 Rents	0	0	0	-18,741,066	28,500,239
17 Taxes and licenses	0	-40,397	-65,956	0	287,313,326
18 Interest	1,922,627	229,335	6,706,685	-293,937,577	381,862,206
19 Charitable contributions	0	0	0	0	4,789,390
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	0	22,266	0	0	473,486,047
21 Depletion	0	0	0	0	0
22 Advertising	2	0	0	0	6,475,300
23 Pension, profit-sharing, etc., plans	1,940	7,687	0	-589,873	149,710,607
24 Employee benefit programs	0	17,449	0	0	19,076,460
25 Other deductions	104,646	806,281	646,598	-474,657,908	268,362,833
26 Total deductions (add lines 12 through 25)	2,029,332	3,277,665	7,287,327	-787,926,424	2,956,642,934

Continued on next page



	Name			Elimination	Combined	
	FEIN	Columbia Gas of Ken	NiSource Inc.	Adjustments	Totals	
		550139565	352108964			
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	5,835,716	-95,231,984	80,746	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	5,835,716	-95,231,984	80,746	1	345,008,852



	Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Elimination Adjustments	Combined Totals
		131596081	463050669	463083381		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	15,708,568	0	0	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	15,708,568	0	0	1	345,008,852



	Name					
	FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Elimination Adjustments	Combined Totals
		832813882	352116555	310673990		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	34,525	0	92,205,430	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	34,525	0	92,205,430	1	345,008,852



	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Elimination Adjustments	Combined Totals
		251093185	251100252	540344210		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	6,682,702	50,382,751	14,544,718	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	6,682,702	50,382,751	14,544,718	1	345,008,852



	Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Elimination Adjustments	Combined Totals
		350552990	351740489	061713246		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	37,309,285	5,027,205	0	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	37,309,285	5,027,205	0	1	345,008,852



	Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Elimination Adjustments	Combined Totals
		352123828	043442797	271009221		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	-37,953	216,756,920	-586,783	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	-37,953	216,756,920	-586,783	1	345,008,852



	Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Elimination Adjustments	Combined Totals
		272016379	351798438	271118770		
27	Taxable income before NOL deduction and special deductions (subtract line 26 from line 11)	398,873	-2,995,266	-1,106,602	1	345,008,852
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified taxable income (add lines 27 through 29)	398,873	-2,995,266	-1,106,602	1	345,008,852



KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Elimination Adjustments	Combined Totals
	550139565	352108964	201712388		
1 Modified federal taxable income from Schedule U3, line 30	5,835,716	-95,231,984	80,746	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	179,635	-9,435,995	3,244	0	-4,338,518
4 Depreciation adjustment	10,404,649	29,295	12,831	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	1,947,300	0	0	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	18,367,300	-104,638,684	96,821	1	930,343,548

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KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Elimination Adjustments	Combined Totals
	131596081	463050669	463083381		
1 Modified federal taxable income from Schedule U3, line 30	15,708,568	0	0	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	1,352,495	0	0	0	-4,338,518
4 Depreciation adjustment	23,975,502	0	0	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	333,608	0	0	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	41,370,173	0	0	1	930,343,548

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KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Elimination Adjustments	Combined Totals
	832813882	352116555	310673990		
1 Modified federal taxable income from Schedule U3, line 30	34,525	0	92,205,430	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	0	0	86,918	0	-4,338,518
4 Depreciation adjustment	0	0	105,662,550	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	0	0	8,067,737	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	34,525	0	206,022,635	1	930,343,548

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KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE

2019

► See instructions. ► Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Elimination Adjustments	Combined Totals
	251093185	251100252	540344210		
1 Modified federal taxable income from Schedule U3, line 30	6,682,702	50,382,751	14,544,718	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	58,576	2,877,683	498,110	0	-4,338,518
4 Depreciation adjustment	4,871,214	53,322,102	31,830,442	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	778,993	11,736,655	4,202,434	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	12,391,485	118,319,191	51,075,704	1	930,343,548

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KENTUCKY UNITARY COMBINED INCOME MODIFICATION SCHEDULE

2019

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Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Elimination Adjustments	Combined Totals
	350552990	351740489	061713246		
1 Modified federal taxable income from Schedule U3, line 30	37,309,285	5,027,205	0	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	-11,210	248,898	0	0	-4,338,518
4 Depreciation adjustment	201,351,926	1,641,799	0	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	76,163,812	149,689	0	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	314,813,813	7,067,591	0	1	930,343,548

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KENTUCKY UNITARY COMBINED INCOME MODIFICATION SCHEDULE

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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	Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Elimination Adjustments	Combined Totals
		352123828	043442797	271009221		
1	Modified federal taxable income from Schedule U3, line 30	-37,953	216,756,920	-586,783	1	345,008,852
Additions						
2	Interest income (state and local obligations)	0	0	0	0	0
3	State taxes based on net/gross income	23,761	456	0	0	-4,338,518
4	Depreciation adjustment	0	40,361,471	0	0	473,463,781
5	Deductions attributable to nontaxable income	0	0	0	0	0
6	Related party expenses	0	0	0	0	0
7	Dividend paid deduction (REIT)	0	0	0	0	0
8	Loss from Form 4797 found on Schedule U3, line 9.	0	13,061,024	0	0	116,209,433
9	Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10	Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11	Terminal Railroad Corporation adjustments	0	0	0	0	0
12	Federal allowable passive activity loss	0	0	0	0	0
13	Federal taxable loss of all exempt corporations	0	0	0	0	0
14	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
15	Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17	Other additions (attach explanation)	0	0	0	0	0
18	Revenue Agent Report (RAR)	0	0	0	0	0
19	Total (add lines 1 through 18)	-14,192	270,179,871	-586,783	1	930,343,548

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**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

2019

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Elimination Adjustments	Combined Totals
	272016379	351798438	271118770		
1 Modified federal taxable income from Schedule U3, line 30	398,873	-2,995,266	-1,106,602	1	345,008,852
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	0	-155,133	-65,956	0	-4,338,518
4 Depreciation adjustment	0	0	0	0	473,463,781
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.	0	0	0	0	116,209,433
9 Federal allowable depletion from Schedule U3, line 21	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Adjustments for qualified construction allowance(s) for short- term lease(s)	0	0	0	0	0
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	398,873	-3,150,399	-1,172,558	1	930,343,548

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	Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Elimination Adjustments	Combined Totals
		550139565	352108964	201712388		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	10,400	0	0	0	67,084
23	Depreciation adjustment	16,323,103	29,295	29,267	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	2,033,797	-104,667,979	67,554	1	167,153,201



	Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Elimination Adjustments	Combined Totals
		131596081	463050669	463083381		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	34,856	0	0	0	67,084
23	Depreciation adjustment	30,234,837	0	0	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	11,100,480	0	0	1	167,153,201



	Name FEIN	niSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Elimination Adjustments	Combined Totals
		832813882	352116555	310673990		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	0	0	1,500	0	67,084
23	Depreciation adjustment	0	0	176,438,206	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	34,525	0	29,582,929	1	167,153,201



	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Elimination Adjustments	Combined Totals
		251093185	251100252	540344210		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	0	0	0	0	67,084
23	Depreciation adjustment	7,337,802	86,271,453	48,596,213	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	5,053,683	32,047,738	2,479,491	1	167,153,201



Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Elimination Adjustments	Combined Totals
	350552990	351740489	061713246		
Subtractions					
20 Interest income (U.S. obligations)	0	0	0	0	0
21 Dividend income	0	0	0	0	0
22 Federal work opportunity credit	0	0	0	0	67,084
23 Depreciation adjustment	337,255,084	1,641,799	0	0	763,123,263
24 Capital gain from Schedule U3, line 8	0	0	0	0	0
25 Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26 50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27 Terminal Railroad Corporation adjustments	0	0	0	0	0
28 Kentucky allowable passive activity loss	0	0	0	0	0
29 Kentucky allowable depletion	0	0	0	0	0
30 Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32 Other subtractions (attach explanation)	0	0	0	0	0
33 Revenue Agent Report (RAR)	0	0	0	0	0
34 Net Income (line 19 less lines 20 through 33)	-22,441,271	5,425,792	0	1	167,153,201



	Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Elimination Adjustments	Combined Totals
		352123828	043442797	271009221		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	0	20,328	0	0	67,084
23	Depreciation adjustment	0	58,966,204	0	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	-14,192	211,193,339	-586,783	1	167,153,201



	Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Elimination Adjustments	Combined Totals
		272016379	351798438	271118770		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividend income	0	0	0	0	0
22	Federal work opportunity credit	0	0	0	0	67,084
23	Depreciation adjustment	0	0	0	0	763,123,263
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	231,819	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Adjustments for qualified construction allowance(s) for short-term lease(s)	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation)	0	0	0	0	0
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Net Income (line 19 less lines 20 through 33)	398,873	-3,382,218	-1,172,558	1	167,153,201

U5

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr
		550139565	352108964
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

	Combined Totals		
1 Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group			167,153,201
2 Enter any income, less any expense or loss, other than the apportionable income of the combined group			0
3 Combined group's apportionable income or loss from unitary business (line 1 less line 2)			167,153,201
4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	133,067,852	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	133,067,852	0	0
6(a) Total receipts of corporation	135,187,234	291,893,082	-642,334
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	135,187,234	291,893,082	-642,334
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0256	0.0000	0.0000

5,194,117,581



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri
		131596081	463050669
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	-3,473,431	0	0
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	-3,473,431	0	0
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

U5

U5

Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
		832813882	352116555
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	628,962	0	914,414,892
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	628,962	0	914,414,892
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**

▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
		251093185	251100252
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- 2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
- 3 Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	52,370,498	565,500,872	326,614,921
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	52,370,498	565,500,872	326,614,921
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

MULTICOMICS

U5

Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
		350552990	351740489
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	2,367,881,054	-3,321,509	0
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	2,367,881,054	-3,321,509	0
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece
		352123828	043442797
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	-12,836	535,269,909	3,652,304
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	-12,836	535,269,909	3,652,304
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

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U5

Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 APPORTIONMENT & ALLOCATION
 SCHEDULE**

2019

▶ **Complete Sections A through D for each member. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
	272016379	351798438	271118770
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34. This is the total income of the combined group
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
167,153,201
0
167,153,201

4 Apportionment Method Code			
5(a) Kentucky receipts of Corporation	0	0	0
5(b) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(c) Kentucky receipts (add lines 5(a) and 5(b))	0	0	0
6(a) Total receipts of corporation	1,781,072	192,166	6,180,725
6(b) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(c) Total receipts (add lines 6(a) and 6(b))	1,781,072	192,166	6,180,725
7 Apportionment Factor. Divide line 5(c) of each column by line 6(c) of the Combined Totals Column (round to the fourth decimal place). Each 3-factor apportionment member should complete a separate Schedule A and attach it to the 720U	0.0000	0.0000	0.0000

5,194,117,581

MULTICOMICS

U5

Commonwealth of Kentucky
 Department of Revenue



2019

Name	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
FEIN	550139565	352108964	201712388	

SECTION B

1 Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2 Less: Charitable contribution deduction (see instructions)				0
3 Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4 Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	4,279,122	0	0	

SECTION C

**Nonapportionable Income and Allocation
 (if applicable)**

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

MULTI-COMMERCIAL

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Commonwealth of Kentucky
 Department of Revenue



2019

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
	131596081	463050669	463083381	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

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Commonwealth of Kentucky
 Department of Revenue



2019

Name	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
FEIN	832813882	352116555	310673990	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

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Commonwealth of Kentucky
 Department of Revenue



2019

Name	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
FEIN	251093185	251100252	540344210	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

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Commonwealth of Kentucky
 Department of Revenue



2019

Name	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
FEIN	350552990	351740489	061713246	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

MULTI-METRICS

U5

Commonwealth of Kentucky
 Department of Revenue



2019

Name	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Combined Totals
FEIN	352123828	043442797	271009221	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

MULTI-MEDIA

U5

Commonwealth of Kentucky
 Department of Revenue



2019

Name	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
FEIN	272016379	351798438	271118770	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, Line 3)				167,153,201
2	Less: Charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				167,153,201
4	Member's Kentucky taxable share of combined group's apportionable income (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1 Nonapportionable income or loss			
1(a)Interest	0	0	0
1(b)Rents	0	0	0
1(c)Royalties	0	0	0
1(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)Total (add lines 1(a) through 1(d))	0	0	0
1(f) Less related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Amount should match amount on Section A, line 2)	0	0	0
3 Kentucky nonapportionable income or loss			
3(a)Interest	0	0	0
3(b)Rents	0	0	0
3(c)Royalties	0	0	0
3(d)Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)Total (add lines 3(a) through 3(d))	0	0	0
3(f) Less related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0

MULTIMEDIA

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 Department of Revenue



2019

	Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
		550139565	352108964	201712388	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	-3,583,385	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	4,279,122	0	0	
3	Net Income (add lines 1 and 2)	695,737	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	695,737	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	695,737	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	34,787	0	0	34,787

U5

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
		131596081	463050669	463083381	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787

MULTIMEDIA

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
		832813882	352116555	310673990	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787

U5

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
		251093185	251100252	540344210	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787

MULTIMEDIA

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
		350552990	351740489	061713246	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787



	Name FEIN	NiSource Energy Tec 352123828	Bay State Gas Compa 043442797	Col. Gas of OH Rece 271009221	Combined Totals
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787

MULTIMEDIA

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Commonwealth of Kentucky
 Department of Revenue



2019

	Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
		272016379	351798438	271118770	
SECTION D					
1	Member's net nonapportionable and separately apportioned income (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income (enter amount from Section B, line 4)	0	0	0	
3	Net Income (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction	0	0	0	
7	Taxable Net Income after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	34,787



Kentucky Unitary with Pass-through Entity Apportionment Schedule

2019

▶ See instructions.

▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
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A	B	C	D	E	F	G	H	I	J	K
Pass-through Entity's name	Pass-through Entity's FEIN	Corporate Partner/Member/ Shareholder's Name	Corporate Partner/Member/ Shareholder's FEIN	Corporation's Distributive Share of PTE's Unitary Income included in the combined group	PTE's Total Unitary Income	Proportion Ratio (E / F)	PTE's Receipts Related to Unitary Business	PTE Receipts to be included in Corporation's Receipts Factor Denominator (G x H)	PTE's Apportionment from KY K-1	PTE's Receipts to be included in Corporation's Receipts Factor Numerator (I x J)
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
	550139565	352108964	201712388	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c).....	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
	131596081	463050669	463083381	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7) ,....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c)	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
		832813882	352116555	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c).....	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
		251093185	251100252	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c).....	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
		350552990	351740489	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7) ,....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c)	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

▶ See instructions.

▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Combined Totals
	352123828	043442797	271009221	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7) ,....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c)	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
	272016379	351798438	271118770	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	-139,975,983
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (Line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (Line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add Lines 6(a) through 6(c).....	0	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
	550139565	352108964	201712388	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),	-3,583,385	0	0
7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),	0	0	0
7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)	0	0	0
7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)	-3,583,385	0	0
8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)	0	0	0
8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)	0	0	0
8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)	0	0	0
8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)	0	0	0
9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1	-3,583,385	0	0

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
	131596081	463050669	463083381	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0 0 0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0 0 0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0 0 0

7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)

0 0 0

8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0 0 0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0 0 0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0 0 0

8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)

0 0 0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

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UNITED STATES

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
	832813882	352116555	310673990	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0

0

0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0

0

0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0

0

0

7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)

0

0

0

8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0

0

0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0

0

0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0

0

0

8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)

0

0

0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

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UNITED COMMERCIAL

U7

Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
	251093185	251100252	540344210	
SECTION A - Apportionment of Gains and Losses - Continued				
7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),	0	0	0	
7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),	0	0	0	
7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)	0	0	0	
7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)	0	0	0	
8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)	0	0	0	
8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)	0	0	0	
8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)	0	0	0	
8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)	0	0	0	
9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1	0	0	0	

UNITED COMMERCIAL

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
	350552990	351740489	061713246	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0 0 0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0 0 0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0 0 0

7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)

0 0 0

8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0 0 0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0 0 0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0 0 0

8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)

0 0 0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Combined Totals
	352123828	043442797	271009221	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),	0	0	0	
7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),	0	0	0	
7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)	0	0	0	
7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)	0	0	0	
8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)	0	0	0	
8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)	0	0	0	
8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)	0	0	0	
8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)	0	0	0	
9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1	0	0	0	

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 NET GAINS AND LOSSES**

2019

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
	272016379	351798438	271118770	
SECTION A - Apportionment of Gains and Losses - Continued				
7(a) Apportioned net IRC Section 1231 gains or (losses) (Line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),	0	0	0	
7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),	0	0	0	
7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)	0	0	0	
7(d) Total net IRC Section 1231 gains or (losses). Add Lines 7(a) through 7(c)	0	0	0	
8(a) Apportioned net involuntary conversion gains or (losses)(Line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)	0	0	0	
8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)	0	0	0	
8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)	0	0	0	
8(d) Total net involuntary conversion gains or (losses). Add Lines 8(a) through 8(c)	0	0	0	
9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), Loss (add lines 5 through 10). Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1	0	0	0	

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr
	550139565	352108964	201712388

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Corporate	NiSource Corporate	NiSource Gas Distri
	131596081	463050669	463083381

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	17,948,157	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	17,948,157	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	17,948,157	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	17,948,157	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	468,034,251	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	468,034,251	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	468,034,251	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	468,034,251	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
	832813882	352116555	310673990

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
	251093185	251100252	540344210

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer Columbia Gas of Kentucky, Inc.	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
--	--	---

Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
	350552990	351740489	061713246

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass- through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass- through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass- through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass- through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece
	352123828	043442797	271009221

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY LIMITED
 LIABILITY ENTITY TAX SCHEDULE**

2019

- ▶ **Complete Sections A through E for each member. See instructions.**
- ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
	272016379	351798438	271118770

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2, for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (add lines 1 and 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (add lines 1 and 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1.



Name	NiSource Corporate	NiSource Corporate	NiSource Gas Distri
FEIN			
	131596081	463050669	463083381

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, Line 3 x 0.00095.....	17,051	0	0
3	Enter the amount from line 1 or line 2.....	17,051	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	134,611	0	0
3	Enter the amount from line 1 or line 2	134,611	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	17,051	0	0
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MULTICOMICS

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Commonwealth of Kentucky
 Department of Revenue



**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
	550139565	352108964	201712388	
	004668			

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture.....	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7	Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8	Estimated tax payments	0.00	0.00	0.00	
9	Certified rehabilitation tax credit	0.00	0.00	0.00	
10	Film industry tax credit	0.00	0.00	0.00	
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit.....	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14	LLET paid on original return	0.00	0.00	0.00	
15	LLET overpayment on original return.....	0.00	0.00	0.00	
16	LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE
17	LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	0.00
18	Credited to 2019 income tax.....	0.00	0.00	0.00	
19	Credited to 2019 interest	0	0	0	0
20	Credited to 2019 penalty	0	0	0	0
21	Credited to 2020 LLET	0.00	0.00	0.00	REFUND AMOUNT
22	Net Amount Overpaid	0	0	0	0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN Kentucky Corp/LLET No.	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
		131596081	463050669	
	139245			

SECTION A - LLET

1 Enter amount from Schedule U8, Section E, line 1	17,051.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Total (add lines 1 and 2)	17,051.00	0.00	0.00	
4 Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6 LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	17,051.00	0.00	0.00	17,051.00
7 Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8 Estimated tax payments	1,234.00	0.00	0.00	
9 Certified rehabilitation tax credit	0.00	0.00	0.00	
10 Film industry tax credit	0.00	0.00	0.00	
11 Extension payment	0.00	0.00	0.00	
12 Prior year's tax credit.....	0.00	0.00	0.00	
13 Income tax overpayment from Section B, line 17	15,817.00	0.00	0.00	
14 LLET paid on original return	0.00	0.00	0.00	
15 LLET overpayment on original return.....	0.00	0.00	0.00	
16 LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE 0.00
17 LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	
18 Credited to 2019 income tax.....	0.00	0.00	0.00	
19 Credited to 2019 interest	0	0	0	0
20 Credited to 2019 penalty	0	0	0	0
21 Credited to 2020 LLET	0.00	0.00	0.00	
22 Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.		550139565		004668
Name FEIN Kentucky Corp/LLET No.	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
	832813882	352116555	310673990	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture.....	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7	Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8	Estimated tax payments	0.00	0.00	0.00	
9	Certified rehabilitation tax credit	0.00	0.00	0.00	
10	Film industry tax credit	0.00	0.00	0.00	
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit.....	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14	LLET paid on original return	0.00	0.00	0.00	
15	LLET overpayment on original return.....	0.00	0.00	0.00	
16	LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE
17	LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	0.00
18	Credited to 2019 income tax.....	0.00	0.00	0.00	
19	Credited to 2019 interest	0	0	0	0
20	Credited to 2019 penalty	0	0	0	0
21	Credited to 2020 LLET	0.00	0.00	0.00	REFUND AMOUNT
22	Net Amount Overpaid	0	0	0	0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
	251093185	251100252	540344210	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture.....	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7	Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8	Estimated tax payments	0.00	0.00	0.00	
9	Certified rehabilitation tax credit	0.00	0.00	0.00	
10	Film industry tax credit	0.00	0.00	0.00	
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit.....	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14	LLET paid on original return	0.00	0.00	0.00	
15	LLET overpayment on original return.....	0.00	0.00	0.00	
16	LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE 0.00
17	LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	
18	Credited to 2019 income tax.....	0.00	0.00	0.00	
19	Credited to 2019 interest	0	0	0	0
20	Credited to 2019 penalty	0	0	0	0
21	Credited to 2020 LLET	0.00	0.00	0.00	
22	Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN Kentucky Corp/LLET No.	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
		350552990	351740489	

SECTION A - LLET

1 Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Total (add lines 1 and 2)	0.00	0.00	0.00	
4 Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6 LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7 Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8 Estimated tax payments	0.00	0.00	0.00	
9 Certified rehabilitation tax credit	0.00	0.00	0.00	
10 Film industry tax credit	0.00	0.00	0.00	
11 Extension payment	0.00	0.00	0.00	
12 Prior year's tax credit.....	0.00	0.00	0.00	
13 Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14 LLET paid on original return	0.00	0.00	0.00	
15 LLET overpayment on original return.....	0.00	0.00	0.00	
16 LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE 0.00
17 LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	
18 Credited to 2019 income tax.....	0.00	0.00	0.00	
19 Credited to 2019 interest	0	0	0	0
20 Credited to 2019 penalty	0	0	0	0
21 Credited to 2020 LLET	0.00	0.00	0.00	REFUND AMOUNT
22 Net Amount Overpaid	0	0	0	0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN Kentucky Corp/LLET No.	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Combined Totals
		352123828	043442797	

SECTION A - LLET

1 Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Total (add lines 1 and 2)	0.00	0.00	0.00	
4 Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6 LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7 Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8 Estimated tax payments	0.00	0.00	0.00	
9 Certified rehabilitation tax credit	0.00	0.00	0.00	
10 Film industry tax credit	0.00	0.00	0.00	
11 Extension payment	0.00	0.00	0.00	
12 Prior year's tax credit.....	0.00	0.00	0.00	
13 Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14 LLET paid on original return	0.00	0.00	0.00	
15 LLET overpayment on original return.....	0.00	0.00	0.00	
16 LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE 0.00
17 LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	
18 Credited to 2019 income tax.....	0.00	0.00	0.00	
19 Credited to 2019 interest	0	0	0	0
20 Credited to 2019 penalty	0	0	0	0
21 Credited to 2020 LLET	0.00	0.00	0.00	
22 Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

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**KENTUCKY UNITARY COMBINED
 TAXES AND PAYMENTS**

2019

▶ **Complete Sections A and B for all members. See instructions.** ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc.	550139565	004668

Name FEIN Kentucky Corp/LLET No.	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
		272016379	351798438	

SECTION A - LLET

1 Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Total (add lines 1 and 2)	0.00	0.00	0.00	
4 Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6 LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	17,051.00
7 Withholding tax (Form PTE- WH)	0.00	0.00	0.00	
8 Estimated tax payments	0.00	0.00	0.00	
9 Certified rehabilitation tax credit	0.00	0.00	0.00	
10 Film industry tax credit	0.00	0.00	0.00	
11 Extension payment	0.00	0.00	0.00	
12 Prior year's tax credit.....	0.00	0.00	0.00	
13 Income tax overpayment from Section B, line 17	0.00	0.00	0.00	
14 LLET paid on original return	0.00	0.00	0.00	
15 LLET overpayment on original return.....	0.00	0.00	0.00	
16 LLET Due (lines 6 and 15 less lines 7 through 14)	0.00	0.00	0.00	TOTAL LLET DUE 0.00
17 LLET Overpayment (lines 7 through 14 less lines 6 and 15).....	0.00	0.00	0.00	
18 Credited to 2019 income tax.....	0.00	0.00	0.00	
19 Credited to 2019 interest	0	0	0	0
20 Credited to 2019 penalty	0	0	0	0
21 Credited to 2020 LLET	0.00	0.00	0.00	
22 Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

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2019

Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr	Combined Totals
	550139565	352108964	201712388	
	004668			

SECTION B - Income Tax

1	Income Tax. Enter amount from Schedule U5, Section D, line 8	34,787.00	0.00	0.00	
2	Tax credit recapture.....	0.00	0.00	0.00	
3	Tax installments on LIFO recapture	0.00	0.00	0.00	
4	Total (add lines 1 through 3).....	34,787.00	0.00	0.00	34,787.00
5	Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6	Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8	Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	34,787.00	0.00	0.00	34,787.00
9	Estimated tax payments	240,000.00	0.00	0.00	
10	Extension payments.....	0.00	0.00	0.00	
11	Prior year's tax credit	0.00	0.00	0.00	
12	LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13	Corporation income tax paid on original return	0.00	0.00	0.00	
14	Corporation income tax overpayment on original return	0.00	0.00	0.00	
15	Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE
16	Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	205,213.00	0.00	0.00	0.00
17	Credited to 2019 LLET	0.00	0.00	0.00	
18	Credited to 2019 interest	0	0	0	0
19	Credited to 2019 penalty	0	0	0	0
20	Credited to 2020 corporation income tax	205,213.00	0.00	0.00	REFUND AMOUNT
21	Net Amount Overpaid	0	0	0	0.00

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2019

Name FEIN Kentucky Corp/LLET No.	NiSource Corporate	NiSource Corporate	NiSource Gas Distri	Combined Totals
	131596081	463050669	463083381	
	139245			
SECTION B - Income Tax				
1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Tax installments on LIFO recapture	0.00	0.00	0.00	
4 Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175).....	16,876.00	0.00	0.00	
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9 Estimated tax payments	33,466.00	0.00	0.00	
10 Extension payments.....	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13 Corporation income tax paid on original return	0.00	0.00	0.00	
14 Corporation income tax overpayment on original return	0.00	0.00	0.00	
15 Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16 Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	33,466.00	0.00	0.00	
17 Credited to 2019 LLET	15,817.00	0.00	0.00	
18 Credited to 2019 interest	0	0	0	0
19 Credited to 2019 penalty	0	0	0	0
20 Credited to 2020 corporation income tax	17,649.00	0.00	0.00	REFUND AMOUNT
21 Net Amount Overpaid	0	0	0	0.00

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Commonwealth of Kentucky
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2019

Name FEIN Kentucky Corp/LLET No.	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi	Combined Totals
	832813882	352116555	310673990	
SECTION B - Income Tax				
1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Tax installments on LIFO recapture	0.00	0.00	0.00	
4 Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments.....	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13 Corporation income tax paid on original return	0.00	0.00	0.00	
14 Corporation income tax overpayment on original return	0.00	0.00	0.00	
15 Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16 Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	0.00	0.00	0.00	
17 Credited to 2019 LLET	0.00	0.00	0.00	
18 Credited to 2019 interest	0	0	0	0
19 Credited to 2019 penalty	0	0	0	0
20 Credited to 2020 corporation income tax	0.00	0.00	0.00	
21 Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

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Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir	Combined Totals
	251093185	251100252	540344210	
SECTION B - Income Tax				
1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Tax installments on LIFO recapture	0.00	0.00	0.00	
4 Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments.....	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13 Corporation income tax paid on original return	0.00	0.00	0.00	
14 Corporation income tax overpayment on original return	0.00	0.00	0.00	
15 Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16 Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	0.00	0.00	0.00	
17 Credited to 2019 LLET	0.00	0.00	0.00	
18 Credited to 2019 interest	0	0	0	0
19 Credited to 2019 penalty	0	0	0	0
20 Credited to 2020 corporation income tax	0.00	0.00	0.00	REFUND AMOUNT
21 Net Amount Overpaid	0	0	0	0.00

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Name FEIN Kentucky Corp/LLET No.	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser	Combined Totals
	350552990	351740489	061713246	
SECTION B - Income Tax				
1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Tax installments on LIFO recapture	0.00	0.00	0.00	
4 Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments.....	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13 Corporation income tax paid on original return	0.00	0.00	0.00	
14 Corporation income tax overpayment on original return	0.00	0.00	0.00	
15 Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16 Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	0.00	0.00	0.00	
17 Credited to 2019 LLET	0.00	0.00	0.00	
18 Credited to 2019 interest	0	0	0	0
19 Credited to 2019 penalty	0	0	0	0
20 Credited to 2020 corporation income tax	0.00	0.00	0.00	REFUND AMOUNT
21 Net Amount Overpaid	0	0	0	0.00

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Name FEIN Kentucky Corp/LLET No.	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece	Combined Totals
	352123828	043442797	271009221	

SECTION B - Income Tax

1	Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2	Tax credit recapture.....	0.00	0.00	0.00	
3	Tax installments on LIFO recapture	0.00	0.00	0.00	
4	Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5	Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6	Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8	Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9	Estimated tax payments	0.00	0.00	0.00	
10	Extension payments.....	0.00	0.00	0.00	
11	Prior year's tax credit	0.00	0.00	0.00	
12	LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13	Corporation income tax paid on original return	0.00	0.00	0.00	
14	Corporation income tax overpayment on original return	0.00	0.00	0.00	
15	Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16	Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	0.00	0.00	0.00	
17	Credited to 2019 LLET	0.00	0.00	0.00	
18	Credited to 2019 interest	0	0	0	0
19	Credited to 2019 penalty	0	0	0	0
20	Credited to 2020 corporation income tax	0.00	0.00	0.00	REFUND AMOUNT
21	Net Amount Overpaid	0	0	0	0.00

U9

U9

Commonwealth of Kentucky
 Department of Revenue



2019

Name FEIN Kentucky Corp/LLET No.	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec	Combined Totals
	272016379	351798438	271118770	
SECTION B - Income Tax				
1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture.....	0.00	0.00	0.00	
3 Tax installments on LIFO recapture	0.00	0.00	0.00	
4 Total (add lines 1 through 3).....	0.00	0.00	0.00	34,787.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions).....	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175).....	0.00	0.00	0.00	
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	34,787.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments.....	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 18	0.00	0.00	0.00	
13 Corporation income tax paid on original return	0.00	0.00	0.00	
14 Corporation income tax overpayment on original return	0.00	0.00	0.00	
15 Income Tax Due (lines 8 and 14 less lines 9 through 13)	0.00	0.00	0.00	TOTAL INCOME TAX DUE 0.00
16 Income Tax Overpayment (lines 9 through 13 less lines 8 and 14).....	0.00	0.00	0.00	
17 Credited to 2019 LLET	0.00	0.00	0.00	
18 Credited to 2019 interest	0	0	0	0
19 Credited to 2019 penalty	0	0	0	0
20 Credited to 2020 corporation income tax	0.00	0.00	0.00	
21 Net Amount Overpaid	0	0	0	REFUND AMOUNT 0.00

1120

Form Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2019 or tax year beginning _____, _____, ending _____, 20_____

Go to www.irs.gov/Form1120 for instructions and the latest information.

KY PSC Case No. 2021-00183 Response to Staff's Data Request Set One No. 16 Respondent: JOMB Industries Attachment B Page 105 of 120

2019

A Check if:

- 1a Consolidated return (attach Form 951) [X]
b Life/nonlife consolidated return []
2 Personal holding co. (attach Sch. PH) []
3 Personal service corp. (see instructions) []
4 Schedule M-3 attached [X]

Name, Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code
NiSource Inc.
801 E. 86th Avenue
Merrillville IN 46410

B Employer identification number 35-2108964
C Date incorporated 03 29 2000
D Total assets (see instructions) \$ 22,659,752,018

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Table with 11 columns: Line number, Description, Sub-column (1a, 1b, 1c, etc.), Amount. Includes sections for Income (lines 1-11), Deductions (lines 12-29), and Credits (lines 30-37).

Sign Here: Signature of officer Sandra Brummitt, Date 10-14-2020, Title VP TAX SERVICES. Includes a box for 'May the IRS discuss this return with the preparer shown below' with Yes/No options.

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check self-employed if PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	50	0
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	65	0
3	Dividends on certain debt-financed stock of domestic and foreign corporations	0	see instructions	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	0	23.3	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	26.7	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	50	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	65	0
8	Dividends from wholly owned foreign subsidiaries	0	100	0
9	Subtotal. Add lines 1 through 8. See instructions for limitations	0	see instructions	0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	0
11	Dividends from affiliated group members	0	100	0
12	Dividends from certain FSCs	0	100	0
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	0	100	0
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	0		
15	Section 965(a) inclusion	0	see instructions	0
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	0	100	0
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	0		
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	0		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	0		
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on lines 1, 2, or 3	0		
20	Other dividends	0		
21	Deduction for dividends paid on certain preferred stock of public utilities			0
22	Section 250 deduction (attach Form 8993)			0
23	Total dividends and inclusions. Add lines 9 through 20. Enter here and on page 1, line 4	0		
24	Total special deductions. Add lines 9 through 22, column (c). Enter here and on page 1, line 29b			0

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See inst.	<input type="checkbox"/>		
2	Income tax. See instructions		2	0
3	Base erosion minimum tax (attach Form 8991)		3	0
4	Add lines 2 and 3		4	0
5a	Foreign tax credit (attach Form 1118)	5a	0	
b	Credit from Form 8834 (see instructions)	5b	0	
c	General business credit (attach Form 3800)	5c	0	
d	Credit for prior year minimum tax (attach Form 8827)	5d	0	
e	Bond credits from Form 8912	5e	0	
6	Total credits. Add lines 5a through 5e		6	0
7	Subtract line 6 from line 4		7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	0
9a	Recapture of investment credit (attach Form 4255)	9a	0	
b	Recapture of low-income housing credit (attach Form 8611)	9b	0	
c	Interest due under the look-back method-- completed long-term contracts (attach Form 8697)	9c	0	
d	Interest due under the look-back method-- income forecast method (attach Form 8866)	9d	0	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	0	
f	Other (see instructions-- attach statement)	9f	0	
10	Total. Add lines 9a through 9f		10	0
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	0

Part II - Section 965 Payments (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32		12	0
----	---	--	----	---

Part III - Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2018 overpayment credited to 2019		13	0
14	2019 estimated tax payments	0	14	0
15	2019 refund applied for on Form 4466		15	(0)
16	Combine lines 13, 14, and 15		16	0
17	Tax deposited with Form 7004		17	0
18	Withholding (see instructions)		18	0
19	Total payments. Add lines 16, 17, and 18		19	0
20	Refundable credits from:			
a	Form 2439	20a	0	
b	Form 4136	20b	21,742	
c	Form 8827, line 5c	20c	881,273	
d	Other (attach statement-- see instructions)	20d	0	
21	Total credits. Add lines 20a through 20d		21	903,015
22	2019 net 965 tax liability from Form 965-B, Part I, column (d), line 3. See instructions		22	0
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33		23	903,015

NiSource Inc.

Form 1120 (2019)

Page 5

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M- 1, and M- 2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶\$ 0		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2019 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file all required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non- taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042- S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions ▶\$ 0		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))	X	
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions	X	
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," to any, complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 14 ▶\$ 0		

Form 1120 (2019)

Form 1120 (2019)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		121,074,203		148,357,335
2a	Trade notes and accounts receivable	1,079,576,790		876,080,579	
b	Less allowance for bad debts	(21,053,236)	1,058,523,554	(19,195,090)	856,885,489
3	Inventories		474,186,466		428,670,012
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach statement)	STATEMENT 4	418,657,852	STATEMENT 10	419,999,874
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach statement)	STATEMENT 5	189,142,077	STATEMENT 11	230,232,393
10a	Buildings and other depreciable assets	22,662,937,595		24,403,734,742	
b	Less accumulated depreciation	(7,277,666,757)	15,385,270,838	(7,635,735,171)	16,767,999,571
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		157,936,163		164,633,230
13a	Intangible assets (amortizable only)	2,018,079,591		1,567,512,205	
b	Less accumulated amortization	(107,401,378)	1,910,678,213	(102,090,910)	1,465,421,295
14	Other assets (attach statement)	STATEMENT 6	2,088,541,421	STATEMENT 12	2,177,552,819
15	Total assets		21,804,010,787		22,659,752,018
Liabilities and Shareholders' Equity					
16	Accounts payable		988,840,349		666,033,802
17	Mortgages, notes, bonds payable in less than 1 year		2,027,231,097		1,786,524,077
18	Other current liabilities (attach statement)	STATEMENT 7	1,125,767,684	STATEMENT 13	1,293,146,294
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		7,105,397,591		7,856,254,608
21	Other liabilities (attach statement)	STATEMENT 8	4,910,897,209	STATEMENT 14	5,071,145,251
22	Capital stock: a Preferred stock	879,960,793		879,749,109	
	b Common stock	3,763,322	883,724,115	3,861,042	883,610,151
23	Additional paid-in capital		6,403,548,103		6,666,466,402
24	Retained earnings - Appropriated (attach statement)		0		0
25	Retained earnings - Unappropriated		-1,504,246,119		-1,370,842,949
26	Adjustments to shareholders' equity (attach statement)	STATEMENT 9	-37,211,702	STATEMENT 15	-92,648,078
27	Less cost of treasury stock		(99,937,540)		(99,937,540)
28	Total liabilities and shareholders' equity		21,804,010,787		22,659,752,018

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$	0		a Depreciation \$	0
b	Charitable contributions \$	0		b Charitable contributions \$	0
c	Travel & entertainment \$	0			0
6	Add lines 1 through 5	0	9	Add lines 7 and 8	0
			10	Income (page 1, line 28) - line 6 less line 9	0

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-1,504,246,119	5	Distributions: a Cash	354,770,752
2	Net income (loss) per books	383,142,211		b Stock	0
3	Other increases (itemize):			c Property	0
	STATEMENT 16	105,031,711	6	Other decreases (itemize):	0
4	Add lines 1, 2, and 3	-1,016,072,197	7	Add lines 5 and 6	354,770,752
			8	Balance at end of year (line 4 less line 7)	-1,370,842,949

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

2019
 Attachment
 Sequence No. **179**

Department of the Treasury
 Internal Revenue Service (99)

Name(s) shown on return NiSource Inc.	Business or activity to which this form relates COMBINATION GAS AND ELECTRIC	Identifying number 35-2108964
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,020,000
2 Total cost of section 179 property placed in service (see instructions)	2	0
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,550,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,020,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	0	0
	0	0
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	1,020,000
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 ▶	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	0
15 Property subject to section 168(f)(1) election	15	0
16 Other depreciation (including ACRS)	16	18,020,235

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2019	17	400,098,724
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		7,662,681	0.0	HY	200 DB	1,264,174
b 5-year property		26,244,617	0.0	HY	200 DB	4,990,863
c 7-year property		9,776,040	0.0	HY	200 DB	1,396,606
d 10-year property		0	0.0			0
e 15-year property		224,543,039	0.0	HY	200 DB	10,318,571
f 20-year property		991,689,705	0.0	HY	150 DB	37,188,225
g 25-year property		0	25 yrs.		S/L	0
h Residential rental property		0	27.5 yrs.	MM	S/L	0
		0	27.5 yrs.	MM	S/L	0
i Nonresidential real property		23,441,893	39 yrs.	MM	S/L	208,476
		0	0.0	MM	S/L	0

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a Class life		12,132	0.0		S/L	173
b 12-year		0	12 yrs.		S/L	0
c 30-year		0	30 yrs.	MM	S/L	0
d 40-year		0	40 yrs.	MM	S/L	0

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	473,486,047
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written?				<input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	0			
26 Property used more than 50% in a qualified business use:											
		0.00%	0	0	0.0		0	0			
		0.00%	0	0	0.0		0	0			
		0.00%	0	0	0.0		0	0			
27 Property used 50% or less in a qualified business use:											
		0.00%	0	0	0.0	S/L-	0				
		0.00%	0	0	0.0	S/L-	0				
		0.00%	0	0	0.0	S/L-	0				
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	0			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1,								29	0		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)	0		0		0		0		0		0	
31 Total commuting miles driven during the year	0		0		0		0		0		0	
32 Total other personal (noncommuting) miles driven	0		0		0		0		0		0	
33 Total miles driven during the year. Add lines 30 through 32	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2019 tax year (see instructions):					
		0			0
		0			0
43 Amortization of costs that began before your 2019 tax year				43	50,262,134
44 Total. Add amounts in column (f). See the instructions for where to report				44	50,262,134

Form **4797**
 Department of the Treasury
 Internal Revenue Service

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

OMB No. 1545-0184
2019
 Attachment
 Sequence No. 27

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return NiSource Inc.	Identifying number 35-2108964
--	----------------------------------

1 Enter the gross proceeds from sales or exchanges reported to you for 2019 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1	0
---	---	---

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
			0	0	0	0
			0	0	0	0
			0	0	0	0
			0	0	0	0

3 Gain, if any, from Form 4684, line 39	3	0
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	0
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	0
6 Gain, if any, from line 32, from other than casualty or theft	6	0
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	0

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	0
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):							
Trader--see attached	STMT 19	VARIOUS	VARIOUS	2,415,624	91,409,079	210,034,135	-116,209,433
				0	0	0	0
				0	0	0	0
				0	0	0	0

11 Loss, if any, from line 7	11	(0)
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	0
13 Gain, if any, from line 31	13	0
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	0
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	0
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	0
17 Combine lines 10 through 16	17	-116,209,433

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040 or Form 1040-SR), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	18a	
b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040 or Form 1040-SR), Part I, line 4	18b	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4797** (2019)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D. ▶		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.) . . .	0	0	0	0
21	Cost or other basis plus expense of sale	0	0	0	0
22	Depreciation (or depletion) allowed or allowable	0	0	0	0
23	Adjusted basis. Subtract line 22 from line 21	0	0	0	0
24	Total gain. Subtract line 23 from line 20	0	0	0	0
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	0	0	0	0
b	Enter the smaller of line 24 or 25a	0	0	0	0
26 If section 1250 property: If straight line depreciation was used, enter - 0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	0	0	0	0
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	0	0	0	0
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	0	0	0	0
d	Additional depreciation after 1969 and before 1976	0	0	0	0
e	Enter the smaller of line 26c or 26d	0	0	0	0
f	Section 291 amount (corporations only)	0	0	0	0
g	Add lines 26b, 26e, and 26f	0	0	0	0
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	0	0	0	0
b	Line 27a multiplied by applicable percentage. See instructions	0	0	0	0
c	Enter the smaller of line 24 or 27b	0	0	0	0
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	0	0	0	0
b	Enter the smaller of line 24 or 28a	0	0	0	0
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126. See instructions	0	0	0	0
b	Enter the smaller of line 24 or 29a. See instructions.	0	0	0	0

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	0
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6.	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	0	0
34	Recomputed depreciation. See instructions	0	0
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	0	0

Form **5884**
 (Rev. December 2016)
 Department of the Treasury
 Internal Revenue Service

Work Opportunity Credit

OMB No. 1545-0219

▶ **Attach to your tax return.**

▶ **Information about Form 5884 and its separate instructions is at www.irs.gov/form5884.**

Attachment
 Sequence No. **77**

Name(s) shown on return

Identifying number

NiSource Inc.

35-2108964

1	Enter on the applicable line below the total qualified first- or second- year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.		
a	Qualified first- year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ 23,854 X 25% (0.25)	1a	5,964
b	Qualified first- year wages of employees who worked for you at least 400 hours \$ 144,517 X 40% (0.40)	1b	57,807
c	Qualified second- year wages of employees certified as long- term family assistance recipients \$ 0 X 50% (0.50)	1c	0
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2	63,771
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3	0
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4	63,771
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5	
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6	

For Paperwork Reduction Act Notice, see separate instructions.

Form **5884** (Rev. 12-2016)

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ **File a separate application for each return.**

▶ **Go to www.irs.gov/Form7004 for instructions and the latest information.**

OMB No. 1545-0233
 Case No. 2019-08183
 Response to Staff's Data Request Set One No. 16
 Attachment B
 Respondent: Jennifer Harding
 Page 116 of 120

**Print
or
Type**

Name NiSource Inc.	Identifying number 35-2108964
Number, street, and room or suite no. (If P.O. box, see instructions.) 801 E. 86th Avenue	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).) Merrillville IN 46410	

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706- GS(D)	01	Form 1120- ND (section 4951 taxes)	20
Form 706- GS(T)	02	Form 1120- PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120- POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120- REIT	23
Form 1041 (trust)	05	Form 1120- RIC	24
Form 1041- N	06	Form 1120S	25
Form 1041- QFT	07	Form 1120- SF	26
Form 1042	08	Form 3520- A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120- C	34	Form 8804	31
Form 1120- F	15	Form 8831	32
Form 1120- FSC	16	Form 8876	33
Form 1120- H	17	Form 8924	35
Form 1120- L	18	Form 8928	36
Form 1120- ND	19		

Part II All Filers Must Complete This Part

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ▶
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ▶
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081- 5, check here ▶
- 5a** This application is for calendar year 20¹⁹ , or tax year beginning _____, 20 _____, and ending _____, 20 _____
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (see instructions-attach explanation)

6 Tentative total tax	6	0	
7 Total payments and credits. See instructions 0	7	0	
8 Balance due. Subtract line 7 from line 6. See instructions	8	0	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Consolidated Group Member Statement

Form 7004 Attachment

1/11

Name	Address Line 1	Address Line 2	City	ST/CNTRY	ZIP/PstlCode	EIN
NiSource Inc.	801 E. 86th Avenue		Merrillville	IN	46410	35-2108964
NiSource Corporate Group, LLC	290 W. Nationwide Blvd.		Columbus	OH	43215	46-3050669
NiSource Gas Distribution Group, Inc.	290 W. Nationwide Blvd.		Columbus	OH	43215	46-3083381
NiSource Corporate Services Company	290 W. Nationwide Blvd.		Columbus	OH	43215	131596081
EnergyUSA-TPC Corp.	290 W. Nationwide Blvd.		Columbus	OH	43215	35-2116555
Columbia Gas of Kentucky, Inc.	290 W. Nationwide Blvd.		Columbus	OH	43215	55-0139565

Consolidated Group Member Statement

Form 7004 Attachment

1/11

Name			
Address Line 1			
Address Line 2			
City	ST/CNTRY	ZIP/PstlCode	EIN
Province or State (Foreign Only)			
Columbia Gas of Ohio, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	31-0673990
Columbia Gas of Maryland, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	25-1093185
Columbia Gas of Pennsylvania, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	25-1100252
Columbia Gas of Virginia, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	54-0344210
Northern Indiana Public Service Company LLC 801 E. 86th Avenue			
Merrillville	IN	46410	35-0552990
NiSource Development Company, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-1740489

Consolidated Group Member Statement

Form 7004 Attachment

1/11

Name	City	ST/CNTRY	ZIP/PstlCode	EIN
NiSource Energy Technologies, Inc. 290 W. Nationwide Blvd.	Columbus	OH	43215	35-2123828
Bay State Gas Company 290 W. Nationwide Blvd.	Columbus	OH	43215	04-3442797
Central Kentucky Transmission Company 290 W. Nationwide Blvd.	Columbus	OH	43215	20-1712388
Col. Gas of OH Receivables 290 W. Nationwide Blvd.	Columbus	OH	43215	27-1009221
Col. Gas of PA Receivables Corp. 290 W. Nationwide Blvd.	Columbus	OH	43215	27-2016379
NIPSCO Accounts Receivable Corporation 801 E. 86th Ave	Merrillville	IN	46410	27-1118770

Consolidated Group Member Statement

Form 7004 Attachment

1/11

Name	ST/CNTRY	ZIP/PstlCode	EIN
Lake Erie Land Company 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-1798438
NiSource Retail Services, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	06-1713246
NiSource Insurance Corporation, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	54-1846993
NiSource Strategic Sourcing Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	83-2813882

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

17. Provide a schedule of franchise fees paid to cities, towns or municipalities, including the basis of these fees:

Response:

For the calendar year ended December 31, 2020, the schedule of franchise fees paid to cities, towns or municipalities is presented on KY PSC Case No. 2021-00183, Staff 1-17, Attachment A. The basis and rates for the franchise fees are established by the respective cities, towns or municipalities.

Schedule of Franchise Fees Paid
12 Months Ended December 31, 2020

Line No.	Description	Payment Date	Amount Paid
1.	Franchise Fees	1/30/2020	534,504
2.	Franchise Fees	2/29/2020	599,451
3.	Franchise Fees (Right of Way)	3/15/2020	48,938
4.	Franchise Fees	3/30/2020	593,563
5.	Franchise Fees	4/30/2020	447,185
6.	Franchise Fees	5/30/2020	277,637
7.	Franchise Fees (Right of Way)	6/15/2020	33,938
8.	Franchise Fees	6/30/2020	242,226
9.	Franchise Fees	7/30/2020	170,835
10.	Franchise Fees	8/30/2020	145,384
11.	Franchise Fees (Right of Way)	9/15/2020	33,938
12.	Franchise Fees	9/30/2020	143,274
13.	Franchise Fees	10/30/2020	148,367
14.	Franchise Fees	11/30/2020	167,543
15.	Franchise Fees (Right of Way)	12/15/2020	33,938
16.	Franchise Fees	12/30/2020	229,785
17.	Total		3,850,503

FN 1 - The schedule of franchise fees above represent payments the various jurisdictions below

- City of ASHLAND
- City of GREENUP
- City of HINDMAN
- City of IRVINE
- LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT (LFUCG)
- City of MT. STERLING
- City of PARIS
- City of RAVENNA
- City of VERSAILLES
- City of WINCHESTER

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

18. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

Response:

The following are the journal entries associated with the purchase of Inland Gas Company in 1992:

DR Account 102-Gas Plant purchased at original cost	5,702,902
CR Account 102-Gas Plant purchased (Accum. Depr.)	(3,371,049)
CR Account 234-Accounts Payable	(2,331,853)
DR Account 107-Construction Work in Progress	267,306
DR Account 101-Gas Plant in Service	3,103,743
CR Account 108-Accum. Depreciation	(3,371,049)
DR Account 101-Gas Plant in Service	2,331,853
DR Account 102-Gas Plant purchased (Accum. Depr.)	3,371,049

CR Account 102-Gas Plant purchased at original cost (5,702,902)

There were no plant acquisition adjustments related to this transaction.

As part of the separation between NiSource and Columbia Pipeline Group, Inc. ("CPG") there were certain assets that resided on CPG's subsidiaries books which needed to be transferred to the Columbia Distribution Companies ("CDCs") as these assets are used by the CDCs. Specifically, Point of Delivery assets were transferred to Columbia Gas of Kentucky ("CKY") in 2015.

The assets were acquired for \$1,508,010, or Fair Market Value ("FMV"). This valuation is less than the \$2,305,102 Net Book Value ("NBV") recorded on the books of the transferring company. The CKY journal entries were as follows:

DR Plant Assets	\$2,305,102
CR Cash	(\$1,508,010)
CR Equity	(\$777,092)
DR Impairment/Loss	\$777,092
CR Plant Assets (Account 114)	(\$777,092)

The net result is CKY recorded an increase in Plant assets for \$1,508,010 or the FMV amount paid, which was lower than the book value transferred from CPG.

The balances at the beginning of the base period (August 2019) were:

Account 114 (Gas Plant Account 378.21) –	(\$777,092)
Account 115 (Gas Plant Account 378.21) -	\$122,861
Net Book Value	(\$654,231)

The monthly amortization of this item is \$2,159. The monthly amortization will continue for approximately 303 months (25+ years) past August 2019.

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set One No. 19
Respondent: Jeffery Gore, Vincent Rea

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

19. Provide the utility's rate base, capital structure, and statement of income for the most recent 12 months preceding the base period and for the base period. Provide a reconciliation with detailed explanations.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-19, Attachment A.

Columbia Gas of Kentucky
 Rate Base - 13 month Average
 \$ 000

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE PERIOD		Difference	Explanations
		August 2021	August 2020		
		\$	\$	\$	
1	PLANT IN SERVICE	595,503	540,990	54,513	Capital investments less retirments
2	ACCUMULATED DEPRECIATION AND AMORTIZATION	(169,185)	(164,752)	(4,433)	Depreciation less retirements
3	NET PLANT IN SERVICE	<u>426,318</u>	<u>376,238</u>	<u>50,080</u>	
4	CASH WORKING CAPITAL ALLOWANCE	0	0	0	
5	MATERIALS AND SUPPLIES	299	241	58	
6	STORAGE	<u>37,437</u>	<u>41,568</u>	<u>(4,131)</u>	Lower storage volumes in Base Period
7	OTHER WORKING CAPITAL ALLOWANCES	<u>37,736</u>	<u>41,809</u>	<u>(4,073)</u>	
8	DEFERRED TAXES & TAX REGULATORY LIABILITIES	(89,028)	(85,193)	(3,835)	Primarily reflects impact of capital investments
9	RATE BASE	<u><u>375,026</u></u>	<u><u>332,854</u></u>	<u><u>42,172</u></u>	

Columbia Gas of Kentucky
Capital structure - 13 Month Average

Line No.	Class of Capital	Base Period August 2021 Amount	Base Period August 2021 Ratio	August 2020 Amount	August 2020 Ratio	Variance	Explanations
1	Short-Term Debt	\$ 21,963,370	5.87%	\$ 16,898,085	5.10%	5,065,285	General fluctuations in net working capital requirements.
2	Long-Term Debt	159,451,923	42.65%	140,528,846	42.39%	18,923,077	Additional long-term debt issuances during the base period.
3	Common Equity	192,447,674	51.48%	174,053,435	52.51%	18,394,239	Additional paid in capital contributions of \$6.0 million in September 2020 and a planned contribution of \$11.0 million during June 2021. Also, growth in retained earnings during the base period,
4	Total	<u>\$ 373,862,967</u>	<u>100.00%</u>	<u>\$ 331,480,366</u>	<u>100.00%</u>	<u>42,382,601</u>	

Columbia Gas of Kentucky
Statement of Net Operating Income

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE REVENUE & EXPENSES	TME 8/2020 REVENUE & EXPENSES	Difference	Explanations
		\$	\$	\$	
1	OPERATING REVENUE	148,319,652	132,934,296	15,385,356	Increased Gas Cost Recovery offset in Gas Supply Expense, Increased tracker revenue offset in Customer Serv & Inform exp & higher SMRP revenues
2	OPERATING EXPENSES				
3	GAS SUPPLY EXPENSES	50,483,226	38,991,629	11,491,597	Increased Gas Cost Recovery offset in Revenue
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	0	0	0	
5	DISTR. O&M EXPENSE	21,742,241	20,443,149	1,299,092	Increased Mains & Services operating costs
6	CUSTOMER ACCTING. & COLL. EXP.	5,312,422	4,777,061	535,361	Uncollectible Expense - implications of COVID
7	CUSTOMER SERV. & INFORM. EXP.	1,072,432	367,577	704,855	Increased tracker recoveries offset in Revenue
8	SALES EXPENSE	49,754	110,989	(61,235)	
9	ADMIN. & GENERAL EXPENSE	27,792,888	22,619,048	5,173,840	Increased Incentive & Stock Compensation, Voluntary Separation Costs, inflationary increases in NCSC management fee
10	DEPRECIATION EXPENSE	16,051,491	14,714,137	1,337,354	PP&E investments creating higher depreciable plant
11	TAXES				
12	PROPERTY	6,313,694	5,600,998	712,696	PP&E investments creating higher tax base
13	PAYROLL	1,082,331	881,894	200,437	
14	OTHER	3,000	2,505	495	
15	FEDERAL INCOME	2,722,757	2,800,786	(78,029)	
16	STATE INCOME	205,082	746,656	(541,574)	
17	TOTAL OPERATING EXPENSES	132,831,318	112,056,429	20,774,889	
18	NET OPERATING INCOME	15,488,334	20,877,867	(5,389,533)	

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set One No. 20
Respondent: Vincent Rea

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

20. Provide the capital structure at the end of the five most recent calendar years and each of the other periods shown in Schedule E1 and Schedule E2.

Response:

Please refer to KY PSC Case No. 2021-00138, Staff 1-20, Schedule E1 and Schedule E2 for the capital structure calculations.

Columbia Gas of Kentucky

Case No. 2021-00183

Calculation of Average Capital Structure

12 Months Ended 2020

"000 Omitted"

Line No.	Type of Capital	5 th Year 12/31/16		4 th Year 12/31/17		3 rd Year 12/31/18		2 nd Year 12/31/19		1 st Year 12/31/20		Latest Available Quarter 3/31/21	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt	118,585	48.22%	114,375	41.56%	127,375	44.21%	142,375	42.77%	154,375	41.18%	154,375	41.51%
2.	Short-Term Debt	7,014	2.85%	27,826	10.11%	7,375	2.56%	21,860	6.57%	34,268	9.14%	18,979	5.10%
3.	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4.	Common Equity	120,305	48.92%	132,986	48.33%	153,333	53.23%	168,685	50.67%	186,263	49.68%	198,573	53.39%
5.	Other (Itemize by type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
6.	Total Capitalization	245,904	100.00%	275,187	100.00%	288,083	100.00%	332,919	100.00%	374,906	100.00%	371,927	100.00%

Instructions: If applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Columbia Gas of Kentucky
Case No. 2021-00183

Calculation of Average Capital Structure

12 Months Ended December 31, 2020

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance at beginning of most recent calendar year	332,919	142,375	21,860	-	32,825	135,860	168,685
2.	1 st Month	334,458	142,375	17,974	-	32,825	141,284	174,108
3.	2 nd Month	333,512	142,375	12,475	-	32,825	145,837	178,662
4.	3 rd Month	334,419	142,375	11,045	-	32,825	148,174	180,999
5.	4 th Month	335,293	142,375	11,439	-	32,825	148,655	181,479
6.	5 th Month	338,905	142,375	14,813	-	32,825	148,892	181,717
7.	6 th Month	343,842	154,375	8,346	-	32,825	148,296	181,121
8.	7 th Month	347,758	154,375	13,178	-	32,825	147,381	180,206
9.	8 th Month	352,658	154,375	18,859	-	32,825	146,599	179,424
10.	9 th Month	357,319	154,375	19,510	-	38,825	144,609	183,433
11.	10 th Month	363,304	154,375	25,296	-	38,825	144,808	183,632
12.	11 th Month	369,057	154,375	29,571	-	38,825	146,286	185,111
13.	12 th Month	374,906	154,375	34,268	-	38,825	147,438	186,263
14.	Total (L1 through L13)	4,518,350	1,934,875	238,635	-	450,721	1,894,119	2,344,840
15.	Average Balance (L14 / 13)	347,565	148,837	18,357	-	34,671	145,701	180,372
16.	Average Capitalization Ratios	100.00%	42.82%	5.28%	0.00%	9.98%	41.92%	51.90%
17.	End-of-period Capitalization Ratios	100.00%	41.18%	9.14%	0.00%	10.36%	39.33%	49.68%

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company structure.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

21. Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule F1;
- b. An analysis of short-term debt as shown in Schedule F2 as of the end of the latest calendar year.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-21, Schedule F1 and F2 for the requested information.

Columbia Gas of Kentucky
Case No. 2021-00183

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2020

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Installment Promissory Notes	11/1/06	11/1/21	16,000,000	6.0150%	6.0150%	6.0150%	N/A	Unsecured	962,400
2	Installment Promissory Notes	1/5/06	1/5/26	12,375,000	5.9200%	5.9200%	5.9200%	N/A	Unsecured	732,600
3	Installment Promissory Notes	12/16/10	12/16/30	10,000,000	6.0200%	6.0200%	6.0200%	N/A	Unsecured	602,000
4	Installment Promissory Notes	1/7/13	1/7/43	20,000,000	5.7700%	5.7700%	5.7700%	N/A	Unsecured	1,154,000
5	Installment Promissory Notes	12/23/13	12/23/43	20,000,000	6.2000%	6.2000%	6.2000%	N/A	Unsecured	1,240,000
6	Installment Promissory Notes	12/18/14	12/16/44	5,000,000	4.4300%	4.4300%	4.4300%	N/A	Unsecured	221,500
7	Installment Promissory Notes	9/30/16	9/30/46	31,000,000	3.8425%	3.8425%	3.8425%	N/A	Unsecured	1,191,175
8	Installment Promissory Notes	12/31/18	12/31/48	13,000,000	4.6436%	4.6436%	4.6436%	N/A	Unsecured	603,668
9	Installment Promissory Notes	12/31/19	12/31/49	15,000,000	3.7485%	3.7485%	3.7485%	N/A	Unsecured	562,275
10	Installment Promissory Notes	6/30/20	6/30/50	12,000,000	3.1742%	3.1742%	3.1742%	N/A	Unsecured	380,904
Total Long-Term Debt and				154,375,000						7,650,522
[Total Col. (j) / Total Col. (d)]										4.96%

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Standard and Poor's, Moody, etc.

Columbia Gas of Kentucky Case No. 2021-00183 Schedule of Short-Term Debt For the 12 Months Ended December 31, 2020							
Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
Total Short-Term Debt	Money Pool Borrowings	N/A	N/A	34,267,771	0.23%	0.23%	78,816
Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						0.23%	
Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule]							102,729
Average Short-Term Debt – Schedule E2 Line 15 Col. (d) [Report on Col. (g) of this Schedule]							18,356,526
Test-Year Interest Rate [Actual Interest /Average Short-Term Debt] [Report in Col. (f) of this Schedule]						0.56%	

Note: In all instances in which the Effective Interest Rate is different from the Nominal Interest Rate, provide a calculation of the Effective Interest Rate in sufficient detail to show the items of costs which cause the difference.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

22. Provide a reconciliation and detailed explanation of each difference, if any, in the utility's capitalization and net investment rate base for the base period and forecasted period.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-22, Attachment A for the reconciliation for the base period.

Please refer to Vol. 1, Tab 16 of Columbia Gas of Kentucky's Application filed on May 28, 2021, which contains the response to 807 KAR 5:001 Section 16-(6)(f), for the reconciliation for the forecasted period.

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Reconciliation of Forecasted Test Period Rate Base to Capital
Base Period Ending August 31, 2021

Line No.	Description	Rate Base 13 mo avg 8/31/2021 (\$000)	Adjustment from 13 mo avg (\$000)	Rate Base 8/31/2021 (\$000)	Rate Making Adjustments (\$000)	Balance Sheet 8/31/2021 (\$000)
1	Gross Plant	595,503	25,360	620,863	288	621,151
2	Accumulated Depr. & Amort.	(169,185)	(1,790)	(170,975)	(944)	(171,919)
3	Cash Working Capital	-	-	-	-	-
4	Materials & Supplies	299	-	299	-	299
5	Storage Gas	37,437	-	37,437	5,069	42,506
6	Deferred Taxes & Regulatory Liability - TCJA	(89,028)	(1,455)	(90,483)	11,949	(78,534)
7	Rate Base	375,026	22,115	397,141	16,362	413,503
8	Assets not in Rate Base					
9	Construction Work in Progress					24,053
10	Investment in Subsidiaries					738
11	Cash & temporary investments					782
12	Accounts receivable					9,885
13	Deferred gas cost					(7,385)
14	Other current assets					5,000
15	Deferred assets					-
16	Regulatory assets					8,529
17	Other non-current assets					5,161
18	Liabilities not in Rate Base					
19	Current Liabilities					(46,747)
20	Non-current Liabilities					(14,413)
21	Total Capitalization (Includes Short-term Debt)					399,106

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

23. Provide the information shown in Schedule G for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-23, Schedule G.

Columbia Gas of Kentucky
 KY PSC Case No. 2021-00183

Construction Projects
 As of April 30, 2021

Line No. (A)	Project No. (B)	Description of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G = D + E + F)	Esitimated Physical Percent Complete
1	0555.32200269520	INSTALL 100' - 2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
2	0555.32200269722	INSTALL 3300' OF 2"/4" PMMP	\$12,816.93	\$36.35	\$456.16	\$13,309.44	15%
3	0555.32210261029	INSTALL 2400' OF 4"PMMP MAIN	\$13,422.98	\$24.58	\$1,530.22	\$14,977.78	19%
4	0555.32210261034	INSTALL 2,700' - 2"/4" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
5	0555.32210261054	INSTALL 6325' OF 6"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
6	0555.32210261070	INSTALL 250' - 2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
7	0555.32210261088	INSTALL 1000' OF 2"PMMP MAIN	\$1,110.88	\$0.00	\$0.00	\$1,110.88	3%
8	0555.32210261101	INSTALL 900' OF 2"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
9	0555.32210261127	INSTALL 350' OF 2"PMIP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
10	0555.32210261129	INSTALL 150' - 2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
11	0555.32210261139	INSTALL 1300'-2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
12	0555.32210261168	INSTALL 100' - 4" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
13	0555.32210261169	INSTALL 100'-2" PMLP - MLE	\$0.00	\$0.00	\$0.00	\$0.00	0%
14	0555.32210261179	INSTALL 575' OF 2"PMIP MAIN	\$1,431.40	\$0.00	\$0.00	\$1,431.40	8%
15	0555.32210261186	INSTALL 600' OF 2"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
16	0555.32210261215	INSTALL 160'-2" PMIP	\$0.00	\$0.00	\$0.00	\$0.00	0%
17	0555.32210261216	INSTALL 100'-2" PMIP	\$0.00	\$0.00	\$0.00	\$0.00	0%
18	0555.32210261219	INSTALL 100'-2" PMIP	\$0.00	\$0.00	\$0.00	\$0.00	0%
19	0555.32210261222	INSTALL 925' OF 2"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
20	0555.32210261223	INSTALL 100'-2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
21	0555.32210261239	INSTALL 1900'-2" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
22	0555.32210269982	INSTALL 3360'-2"/4" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
23	0557.32180268433	INSTALL 2875' OF 4/6/8"PMLP	\$18,053.54	\$275.94	\$1,959.17	\$20,288.65	2%
24	0557.32200269223	INSTALL 3'-4" PMIP - D033617	\$229.71	\$4.10	\$27.62	\$261.43	8%
25	0557.32200269356	INSTALL 2'- 3" PMIP	\$431.17	\$0.73	\$51.84	\$483.74	11%
26	0557.32200269499	INSTALL 1100' - 2" PMMP	\$15,047.31	\$26.25	\$1,715.39	\$16,788.95	8%
27	0557.32200269537	INSTALL 6260'-2"/4" PMMP	\$191,833.71	\$613.88	\$21,297.21	\$213,744.80	22%
28	0557.32200269687	INSTALL 5' - 2" PMIP	\$0.00	\$0.00	\$0.00	\$0.00	0%
29	0557.32200269701	INSTALL 11400'-2"/4" PM/CSIP	\$169,037.43	\$368.84	\$16,863.92	\$186,270.19	16%
30	0557.32200269711	INSTALL 3300' OF 2"/4"PMMP MN	\$11,972.78	\$68.50	\$1,364.90	\$13,406.18	2%
31	0557.32200269728	INSTALL 20' - 6"/3" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
32	0557.32200269730	INSTALL 10,000--2" PMMP	\$248.46	\$0.43	\$28.32	\$277.21	0%
33	0557.32200269737	INSTALL 6150'-4" PMLP	\$95,504.59	\$446.65	\$8,918.16	\$104,869.40	5%
34	0557.32200269752	INSTALL 3000' OF 2"/4"PMMP	\$462,802.34	\$2,245.58	\$52,234.30	\$517,282.22	95%
35	0557.32200269763	INSTALL 6000' OF 2"/4"PMMP	\$253,086.10	\$916.78	\$27,200.75	\$281,203.63	20%

36	0557.32200269771	INSTALL 11,500' OF 2"/4"PMMP	\$416,782.47	\$2,560.47	\$46,975.81	\$466,318.75	50%
37	0557.32200269773	INSTALL 12,100 OF 2"PMMP MAIN	\$380,315.21	\$1,179.50	\$42,566.18	\$424,060.89	25%
38	0557.32200269775	INSTALL 4315'-4" PMLP	\$0.00	\$0.00	\$0.00	\$0.00	0%
39	0557.32200269806	INSTALL 16,200'-2"/4" PMMP	\$364,061.45	\$1,575.47	\$40,440.26	\$406,077.18	18%
40	0557.32200269812	INSTALL 1550' OF 2"PMMP MAIN	\$12,355.03	\$161.09	\$1,362.92	\$13,879.04	3%
41	0557.32200269816	INSTALL 9,950' OF 2"/4"/6"PMMP	\$57,711.87	\$142.62	\$6,579.16	\$64,433.65	3%
42	0557.32200269869	REPLACE MAIN - LEAKAGE	\$0.00	\$0.00	\$0.00	\$0.00	0%
43	0557.32210261006	INSTALL 3" STOPPLE FITTING	\$100.56	\$0.52	\$11.46	\$112.54	1%
44	0557.32210261075	EMER- INSTALL120'-2" PL	\$1,688.12	\$5.72	\$124.73	\$1,818.57	14%
45	0557.32210261081	INSTALL 20' OF 3" PMMP	\$28,077.34	\$48.99	\$2,915.04	\$31,041.37	100%
46	0557.32210261187	EMER-INSTALL 2' OF 2"PMMP MAIN	\$1,582.58	\$2.57	\$167.98	\$1,753.13	40%
47	0557.32210261211	INSTALL 5' - 4" PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
48	0557.32210261225	EMER-INSTALL 5' OF 4"PMLP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
49	0557.32210261227	EMEG-INSTALL 5' OF 4"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
50	0557.32210261236	REPLACE MAIN - LEAKAGE	\$0.00	\$0.00	\$0.00	\$0.00	0%
51	0557.32210269934	INSTALL 10750'-2"/4"PMMP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
52	0557.32210269936	EMER INST 40'-4" PMLP	\$655.16	\$1.14	\$72.72	\$729.02	100%
53	0557.32210269938	INSTALL 7200' OF 2"/6"PMMP	\$111.67	\$0.59	\$12.73	\$124.99	0%
54	0559.32190268628	INSTALL 400'-12" CSHP	\$46,663.58	\$1,082.03	\$5,616.46	\$53,362.07	29%
55	0559.32190268678	INSTALL 732'-4" PMP	\$9,561.68	\$259.70	\$1,151.18	\$10,972.56	8%
56	0559.32200269650	INSTALL 6" CRITICAL VALVE	\$0.00	\$0.00	\$0.00	\$0.00	0%
57	0559.32200269715	INSTALL 50'-4" CSHP HTR IN/OUT	\$0.00	\$0.00	\$0.00	\$0.00	0%
58	0559.32200269822	INSTALL 5'-4"PMMP & 4'-4"CS	\$0.00	\$0.00	\$0.00	\$0.00	0%
59	0559.32210261044	INSTALL 2"/6"SS FITTINGS	\$2,195.52	\$11.53	\$250.29	\$2,457.34	7%
60	0559.32210261062	INSTALL 6" PCF	\$11,746.76	\$25.98	\$1,339.13	\$13,111.87	100%
61	0559.32210261180	INSTALL 4" SS	\$0.00	\$0.00	\$0.00	\$0.00	0%
62	0559.32210261217	INSTALL 10' OF 6"PHHP MAIN	\$0.00	\$0.00	\$0.00	\$0.00	0%
63	0559.32210261244	EMER-INSTALL 2' OF 2"PMMP	\$0.00	\$0.00	\$0.00	\$0.00	0%
64	0561.32190268568	INSTALL 3659'-2",4"&6" PMMP	\$811,214.46	\$6,810.29	\$90,538.79	\$908,563.54	46%
65	0561.32190268773	INSTALL 20'-3" PMLP	\$4,074.10	\$0.00	\$553.86	\$4,627.96	100%
66	0561.32190268840	RELOCATE 5'-2" HWY 899	\$526.04	\$10.70	\$63.25	\$599.99	0%
67	0561.32190268890	INSTALL 28'-8" PMLP	\$23,507.78	\$230.46	\$2,632.40	\$26,370.64	100%
68	0561.32200269473	INSTALL 3,950' - 2" PMMP	\$622,651.73	\$3,596.97	\$68,794.85	\$695,043.55	75%
69	0561.32200269555	INSTALL 2850'-8" CSHP	\$404,548.15	\$1,236.53	\$44,779.69	\$450,564.37	45%
70	0561.32200269557	INSTALL 3,945'-4"/2" PMMP	\$236,204.68	\$503.16	\$26,670.33	\$263,378.17	68%
71	0561.32200269559	INSTALL 215'-4" PMMP	\$365.79	\$0.00	\$0.00	\$365.79	1%
72	0561.32200269561	INSTALL 2383'-8"/6"/4" PMLP	\$73,444.32	\$121.79	\$7,958.48	\$81,524.59	12%
73	0561.32200269754	INSTALL 2250'-2" PMMP	\$49,596.65	\$106.03	\$5,535.91	\$55,238.59	9%
74	0561.32200269852	INSTALL 6" PCF	\$1,956.20	\$4.52	\$223.01	\$2,183.73	13%
75	0561.32210261104	INSTALL 100'-12" CSMP	\$113.57	\$0.60	\$12.95	\$127.12	0%
76	0561.32210261137	INSTALL 4030' - 4"/2" PMMP	\$86,146.48	\$150.23	\$9,817.78	\$96,114.49	17%
77	0561.32210261238	INSTALL 160'-4" CSLP/PMLP	\$0.00	\$0.00	\$0.00	\$0.00	0%
78	0561.32210261249	INSTALL 5'-4" PMLP	\$0.00	\$0.00	\$0.00	\$0.00	0%
79	0561.32210261252	INSTALL 3" SS	\$0.00	\$0.00	\$0.00	\$0.00	0%

80	0561.32210269971	INSTALL 125'-4" CS/PMMP	\$6,940.72	\$37.41	\$586.55	\$7,564.68	11%
81	0563.32210261123	INSTALL 180' OF 4"PMMP S/L	\$0.00	\$0.00	\$0.00	\$0.00	0%
82	0563.32210261174	INSTALL 190' - 4" PMMP SL	\$0.00	\$0.00	\$0.00	\$0.00	0%
83	0565.32200269792	INSTALL SERVICE TO GMB	\$174,387.19	\$696.66	\$19,846.81	\$194,930.66	100%
84	0573.32180267447	INSTALL 627'S REG #1444	\$4,078.55	\$100.48	\$667.93	\$4,846.96	91%
85	0573.32190268504	INSTALL ODORIZATION	\$4,436.51	\$161.98	\$643.29	\$5,241.78	77%
86	0573.32190268606	ADD NEW HEATER	\$2,021.15	\$49.45	\$284.78	\$2,355.38	77%
87	0573.32190268611	INSTALL HEATER	\$2,035.55	\$49.76	\$286.80	\$2,372.11	78%
88	0573.32190268613	INSTALL HEATER	\$2,035.55	\$49.76	\$286.80	\$2,372.11	78%
89	0573.32200269549	INSTALL SKID REG STATION #1574	\$32,360.27	\$31.83	\$1,968.67	\$34,360.77	38%
90	0573.32200269714	INSTALL CWT MODEL 140 HEATER	\$11,342.84	\$103.42	\$1,306.65	\$12,752.91	8%
91	0575.32180268479	ACQUIRE LAND FOR USS	\$7,536.95	\$187.04	\$0.00	\$7,723.99	100%
92	0575.32190268784	ACQUIRE NEW LAND RIGHTS	\$5,091.28	\$214.57	\$0.00	\$5,305.85	48%
93	0575.32190268850	ACQUIRE LAND RIGHTS	\$11,177.78	\$420.75	\$0.00	\$11,598.53	100%
94	0575.32190268885	ACQUIRE LAND RIGHTS	\$9,617.27	\$390.44	\$0.00	\$10,007.71	100%
95	0575.32200269325	INSTALL NEW BUILDING AT MAP	\$2,145.00	\$10.08	\$0.00	\$2,155.08	0%
96	0575.32200269670	AQUIRE EASEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
97	0575.32210261008	ACQ GPL ESMT IN/OUT TO R-1035	\$3,979.43	\$14.38	\$0.00	\$3,993.81	100%
98	0575.32210261097	ACQUIRE NEW EASEMENT	\$9,500.00	\$14.87	\$0.00	\$9,514.87	71%
99	0575.32210261167	OBTAIN HP EASEMENT	\$7,800.00	\$12.21	\$0.00	\$7,812.21	89%
100	0575.32210261182	ACQUIRE EASEMENT	\$4,679.27	\$7.33	\$0.00	\$4,686.60	100%
101	0575.32210261230	INVESTIGATE/AQUIRE EASEMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
102	0577.32180267671	25X25 FENCE FOR SCADA BUILDING	\$7,614.90	\$194.88	\$1,126.23	\$8,936.01	77%
103	0577.32210261030	INSTALL CHAIN LINK FENCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
104	0577.32210261116	INSTALL FENCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
105	0583.32180267445	INSTALL TOP WORKS R-1442	\$14,429.74	\$159.35	\$2,003.68	\$16,592.77	100%
106	0583.32180267527	INSTALL VRG PILOT	\$3,695.07	\$96.80	\$589.43	\$4,381.30	81%
107	0583.32180267533	INSTALL 2 VRG PILOTS	\$9,118.32	\$512.15	\$1,473.66	\$11,104.13	100%
108	0583.32180267535	INSTALL 4 VRG PILOTS	\$13,666.70	\$608.95	\$2,308.77	\$16,584.42	80%
109	0583.32180267739	INSTALL NEW PRESSURE GAUGE	\$80.56	\$1.72	\$13.19	\$95.47	3%
110	0583.32180268084	INST. FN 223 EXTRA LP OPP	\$14,036.61	\$702.19	\$3,074.88	\$17,813.68	100%
111	0583.32180268088	INST. FN 259 EXTRA LP OPP	\$138,237.02	\$2,046.97	\$15,525.42	\$155,809.41	0%
112	0583.32180268094	INST. FN 265 EXTRA LP OPP	\$155,373.75	\$2,280.29	\$17,577.55	\$175,231.59	100%
113	0583.32180268177	INST. FN 202 EXTRA LP OPP	\$81,385.93	\$1,417.92	\$10,327.27	\$93,131.12	100%
114	0583.32180268232	INST. FN 164 EXTRA LP OPP	\$57,626.68	\$1,673.44	\$6,794.54	\$66,094.66	100%
115	0583.32180268258	INST. FN 13878 EXTRA LP OPP	\$44,715.76	\$1,518.93	\$5,160.34	\$51,395.03	100%
116	0583.32180268274	INST. FN 690 EXTRA LP OPP	\$46,953.84	\$2,046.13	\$5,860.33	\$54,860.30	100%
117	0583.32180268311	INST. FN 20 EXTRA LP OPP	\$64,157.55	\$941.62	\$7,736.16	\$72,835.33	100%
118	0583.32180268333	INST. FN 32 EXTRA LP OPP	\$36,620.36	\$640.81	\$4,036.46	\$41,297.63	100%
119	0583.32180268341	INST. FN 154 EXTRA LP OPP	\$24,012.60	\$418.75	\$2,952.45	\$27,383.80	100%
120	0583.32180268376	INST. FN 176 EXTRA LP OPP	\$42,691.63	\$1,276.87	\$5,132.83	\$49,101.33	100%
121	0583.32180268382	INST. FN 228 EXTRA LP OPP	\$54,168.40	\$1,941.85	\$6,550.39	\$62,660.64	100%
122	0583.32180268384	INST. FN 257 EXTRA LP OPP	\$52,890.68	\$1,176.52	\$7,667.01	\$61,734.21	100%
123	0583.32180268392	INST. FN 758 EXTRA LP OPP	\$59,296.38	\$2,410.20	\$7,557.26	\$69,263.84	100%

124	0583.32180268395	INST. FN 14992 EXTRA LP OPP	\$17,152.84	\$597.30	\$1,936.65	\$19,686.79	100%
125	0583.32180268397	INST. FN 15001 EXTRA LP OPP	\$20,424.88	\$14.70	\$2,410.17	\$22,849.75	100%
126	0583.32180268401	INST. FN 14977 EXTRA LP OPP	\$39,391.59	\$1,482.28	\$4,751.51	\$45,625.38	100%
127	0583.32180268403	INST. FN 13340 EXTRA LP OPP	\$40,670.59	\$1,562.54	\$4,980.40	\$47,213.53	100%
128	0583.32180268470	INSTALL CATALYTIC HEATER	\$2,668.73	\$65.27	\$376.02	\$3,110.02	79%
129	0583.32180268472	INSTALL CATALYTIC HEATER	\$2,668.73	\$65.27	\$376.02	\$3,110.02	79%
130	0583.32190268667	INSTALL VRG CONTROLLER	\$21,061.02	\$375.13	\$2,532.52	\$23,968.67	90%
131	0583.32190268671	INSTALL VRG CONTROLLER	\$10,685.25	\$262.90	\$1,580.34	\$12,528.49	81%
132	0583.32190268765	INSTALL 1" FH-627M MON REG	\$507.31	\$12.50	\$75.03	\$594.84	41%
133	0583.32190268897	INSTALL METER AND SETTING	\$29,191.45	\$1,108.90	\$3,550.98	\$33,851.33	44%
134	0583.32200269479	INSTALL BYPASS VALVES	\$391.34	\$7.63	\$51.36	\$450.33	0%
135	0583.32200269657	INST. FN 24837 EXTRA LP OPP	\$5,166.71	\$2.71	\$632.71	\$5,802.13	100%
136	0583.32210261189	INSTALL REGULATORS	\$0.00	\$0.00	\$0.00	\$0.00	0%
137	0585.32180267628	INSTALL NEW CHAIN LINK FENCE	\$451.25	\$9.54	\$73.89	\$534.68	3%
138	0585.32190269052	INSTALL ROOF	\$1,761.95	\$27.54	\$190.73	\$1,980.22	16%
139	0585.32200269529	REPLACE ROOF	\$0.00	\$0.00	\$0.00	\$0.00	0%
140	0585.32210261107	REPLACE FENCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
141	0585.32210261109	INSTALL REPLACEMENT FENCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
142	0585.32210261111	INSTALL FENCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
143	0585.32210261165	INSTALL FENCE AND BOLLARDS	\$248.46	\$0.43	\$28.32	\$277.21	0%
144	0587.32180267621	INSTALL NEW GMB	\$383,844.73	\$41,061.34	\$72,607.70	\$497,513.77	91%
145	0587.32180267817	INSTALL MONITOR/CONTROL REGS	\$77,834.93	\$4,205.30	\$11,565.41	\$93,605.64	94%
146	0587.32190268753	INSTALL ODORIZER	\$6,647.29	\$416.02	\$2,133.68	\$9,196.99	100%
147	0587.32190268754	INSTALL ODORIZER	\$1,122.28	\$27.62	\$165.99	\$1,315.89	100%
148	0587.32190268857	INSTALL SKID MOUNTED GMB	\$20,684.64	\$1,349.69	\$10,216.42	\$32,250.75	100%
149	0587.32200269260	INSTALL NETWORK UPGRADE	\$703.81	\$13.74	\$92.37	\$809.92	26%
150	0587.32200269262	INSTALL NETWORK UPGRADE	\$741.63	\$14.50	\$97.34	\$853.47	27%
151	0587.32200269264	INSTALL NETWORK UPGRADE	\$4,951.33	\$96.70	\$649.85	\$5,697.88	100%
152	0587.32200269266	INSTALL NETWORK UPGRADE	\$5,439.60	\$106.28	\$713.93	\$6,259.81	100%
153	0587.32200269279	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
154	0587.32200269280	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
155	0587.32200269281	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
156	0587.32200269282	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
157	0587.32200269283	UPGRADE FROM 3G NETWORK	\$5,408.18	\$104.64	\$661.13	\$6,173.95	100%
158	0587.32200269284	UPGRADE FROM 3G NETWORK	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
159	0587.32200269285	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
160	0587.32200269286	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
161	0587.32200269287	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
162	0587.32200269288	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
163	0587.32200269289	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
164	0587.32200269294	UPGRADE ELECTRONICS	\$0.00	\$0.00	\$0.00	\$0.00	0%
165	0587.32200269295	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
166	0587.32200269297	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
167	0587.32200269300	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%

168	0587.32200269303	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
169	0587.32200269307	UPGRADE ELECTRONICS	\$0.00	\$0.00	\$0.00	\$0.00	0%
170	0587.32200269308	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
171	0587.32200269309	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
172	0587.32200269311	UPGRADE ELECTRONICS	\$0.00	\$0.00	\$0.00	\$0.00	0%
173	0587.32200269359	UPGRADE ELECTRONICS	\$2,704.09	\$52.34	\$330.56	\$3,086.99	0%
174	0587.32210261017	INSTALL NEW GMB SETTING	(\$3,063.68)	\$0.00	\$0.00	(\$3,063.68)	0%
175	0587.32210261124	INSTALL NEW GMB SETTING	\$0.00	\$0.00	\$0.00	\$0.00	0%
176	0587.32210261175	INSTALL GMB SETTING	\$0.00	\$0.00	\$0.00	\$0.00	0%
177	0595.32180268450	INSTALL TWO SSD UNITS	\$6,761.46	\$222.90	\$1,022.02	\$8,006.38	53%
178	0595.32190269112	INSTALL NEW RECTIFIER	\$9,876.40	\$319.32	\$1,216.52	\$11,412.24	0%
179	1007.32190269159	PM INSTALL INLET PIPING PMF	\$28,286.22	\$677.78	\$3,608.74	\$32,572.74	78%
180	1007.32190269163	PM ACQUIRE LAND PMF	\$1,141,492.69	\$36,358.63	\$0.00	\$1,177,851.32	100%
181	1013.32210261192	PM- LAKE CARNICO REPLACEMENT	\$35,728.40	\$60.92	\$3,981.59	\$39,770.91	1%
182	1013.32210261194	PM- INST FIL/SEP TOYOTA STA	\$33,345.53	\$56.86	\$3,716.09	\$37,118.48	2%
183	1013.32210261196	PM- TURNER STATION REPLACEMENT	\$33,346.07	\$56.86	\$3,716.09	\$37,119.02	4%
184	1013.32210261200	PM-PARIS CYNTHIANA REPLACEMENT	\$33,346.07	\$56.86	\$3,716.09	\$37,119.02	3%
185	1013.32210261202	PM-INS PIG REC/FILTER JIM BEAM	\$33,346.07	\$56.86	\$3,716.09	\$37,119.02	1%
186	1013.32210261204	PM- TOYOTA ILI REPLACEMENTS	\$35,725.33	\$60.92	\$3,981.24	\$39,767.49	1%
187	1013.32210261213	PM- SEWELL REPLACEMENT	\$33,346.07	\$56.86	\$3,716.09	\$37,119.02	3%
188	7513.32180267794	ACQ 25X25 SITE FOR NEW R-1133	\$13,710.65	\$306.93	\$0.00	\$14,017.58	75%

* The other indirect costs represent Supervision, Engineering, General, and Administrative Costs

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

24. Provide, in the format provided in Schedule H, an analysis of the utility's Construction Work in Progress (CWIP) as defined in the Uniform System of Accounts for each project identified in Schedule G.

Response:

Please see KY PSC Case No. 2021-00183, Staff 1-24, Schedule H.

Columbia Gas of Kentucky
KY PSC Case No. 2021-00183

Construction Work in Progress - Percent Complete
As of April 30, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I)=(G/H)
1	055532200269520	Not Started	12/31/2021	0%	\$5,603.99	\$5,603.99	\$0.00	0%
2	055532200269722	Not Started	2021-09-01	24%	\$64,865.00	\$89,953.30	\$13,309.44	15%
3	055532210261029	2021-05-17	2021-07-23	52%	\$80,646.57	\$80,646.57	\$14,977.78	19%
4	055532210261034	Not Started	2021-07-04	0%	\$115,766.19	\$115,766.19	\$0.00	0%
5	055532210261054	Not Started	2021-11-30	0%	\$307,750.22	\$307,750.22	\$0.00	0%
6	055532210261070	Not Started	2021-07-24	79%	\$25,983.77	\$25,983.77	\$0.00	0%
7	055532210261088	Not Started	2021-08-10	100%	\$32,741.10	\$32,741.10	\$1,110.88	3%
8	055532210261101	Not Started	2021-08-06	55%	\$26,415.99	\$26,415.99	\$0.00	0%
9	055532210261127	2021-05-24	2021-09-24	0%	\$19,281.66	\$19,281.66	\$0.00	0%
10	055532210261129	Not Started	2021-08-04	100%	\$15,969.77	\$15,969.77	\$0.00	0%
11	055532210261139	Not Started	2021-07-30	60%	\$60,818.60	\$60,818.60	\$0.00	0%
12	055532210261168	Not Started	2021-08-06	97%	\$26,957.80	\$26,957.80	\$0.00	0%
13	055532210261169	Not Started	2021-07-12	0%	\$17,600.38	\$17,600.38	\$0.00	0%
14	055532210261179	2021-05-13	2021-06-25	47%	\$17,428.33	\$17,428.33	\$1,431.40	8%
15	055532210261186	Not Started	2021-07-06	0%	\$37,159.65	\$37,159.65	\$0.00	0%
16	055532210261215	Not Started	2021-08-24	100%	\$17,311.41	\$17,311.41	\$0.00	0%
17	055532210261216	Not Started	2021-08-01	100%	\$13,861.38	\$13,861.38	\$0.00	0%
18	055532210261219	Not Started	2021-05-31	100%	\$26,223.54	\$26,223.54	\$0.00	0%
19	055532210261222	2021-05-19	2021-07-30	80%	\$32,784.49	\$32,784.49	\$0.00	0%
20	055532210261223	Not Started	2021-07-28	100%	\$25,260.70	\$25,260.70		0%
21	055532210261239	Not Started	2021-10-01	0%	\$220,447.84	\$220,447.84		0%
22	055532210269982	Not Started	2021-08-30	45%	\$144,922.97	\$144,922.97	\$0.00	0%
23	055732180268433	2021-01-19	2021-12-31	0%	\$936,226.89	\$936,226.89	\$20,288.65	2%
24	055732200269223	2020-02-13	2021-06-04	0%	\$3,187.16	\$3,187.16	\$261.43	8%
25	055732200269356	3/11/2020	3/5/2020	0%	\$4,278.93	\$4,278.93	\$483.74	11%
26	055732200269499	2021-05-25	2021-07-18	50%	\$207,915.82	\$207,915.82	\$16,788.95	8%
27	055732200269537	2021-03-12	2021-12-31	0%	\$991,416.22	\$991,416.22	\$213,744.80	22%
28	055732200269687	Not Started	2021-10-30	25%	\$4,287.15	\$4,287.15	\$0.00	0%
29	055732200269701	2021-03-31	2021-12-31	0%	\$1,176,644.88	\$1,176,644.88	\$186,270.19	16%
30	055732200269711	2021-05-12		0%	\$877,421.23	\$877,421.23	\$13,406.18	2%
31	055732200269728	Not Started	12/31/2022	0%	\$70,459.76	\$70,459.76	\$0.00	0%

Columbia Gas of Kentucky
 KY PSC Case No. 2021-00183

Construction Work in Progress - Percent Complete
 As of April 30, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I)=(G/H)
32	055732200269730	Not Started	12/31/2021	2%	\$1,609,028.92	\$1,609,028.92	\$277.21	0%
33	055732200269737	2021-04-27	2021-12-31	0%	\$2,202,632.89	\$2,202,632.89	\$104,869.40	5%
34	055732200269752	2021-04-09	2021-12-31	0%	\$368,547.00	\$552,556.83	\$517,282.22	94%
35	055732200269763	2021-03-12	2021-12-31	0%	\$1,374,505.89	\$1,374,505.89	\$281,203.63	20%
36	055732200269771	2021-04-27	2021-12-31	0%	\$795,284.00	\$926,814.10	\$466,318.75	50%
37	055732200269773	2021-03-11	2021-12-31	5%	\$1,962,900.00	\$1,697,987.43	\$424,060.89	25%
38	055732200269775	Not Started	12/31/2021	0%	\$737,296.98	\$737,296.98	\$0.00	0%
39	055732200269806	2021-02-22	2021-12-31	0%	\$2,238,266.18	\$2,238,266.18	\$406,077.18	18%
40	055732200269812	2021-01-20	2021-12-31	0%	\$414,073.77	\$414,073.77	\$13,879.04	3%
41	055732200269816	2021-05-03	2021-12-31	1%	\$2,118,323.03	\$2,118,323.03	\$64,433.65	3%
42	055732200269869	Not Started	7/13/2021	0%	\$7,816.06	\$7,816.06	\$0.00	0%
43	055732210261006	Not Started		100%	\$8,773.50	\$8,773.50	\$112.54	1%
44	055732210261075	2021-03-02	2021-03-09	100%	\$13,083.00	\$13,083.00	\$1,818.57	14%
45	055732210261081	2021-04-12	2021-04-12	5%	\$21,676.45	\$21,676.45	\$31,041.37	143%
46	055732210261187	2021-04-27	2021-04-27	0%	\$4,434.62	\$4,434.62	\$1,753.13	40%
47	055732210261211	Not Started	12/31/2021	3%	\$2,822.80	\$2,822.80	\$0.00	0%
48	055732210261225	5/10/2021	2021-05-10	14%	\$6,150.53	\$6,150.53	\$0.00	0%
49	055732210261227	5/10/2021	5/10/2021	9%	\$5,607.53	\$5,607.53	\$0.00	0%
50	055732210261236	5/13/2021	5/13/2021	17%	\$5,432.05	\$5,432.05		0%
51	055732210269934	Not Started	12/31/2021	1%	\$1,452,503.26	\$1,452,503.26	\$0.00	0%
52	055732210269936	2021-01-07	2020-01-07	0%	\$13,260.74	\$13,260.74	\$729.02	5%
53	055732210269938	Not Started	12/31/2022	0%	\$2,230,021.86	\$2,230,021.86	\$124.99	0%
54	055932190268628	Not Started	12/31/2022	0%	\$183,213.39	\$183,213.39	\$53,362.07	29%
55	055932190268678	Not Started	2021-08-30	33%	\$133,027.49	\$133,027.49	\$10,972.56	8%
56	055932200269650	Not Started	12/31/2022	0%	\$25,782.92	\$25,782.92	\$0.00	0%
57	055932200269715	Not Started	2021-09-30	0%	\$122,031.96	\$122,031.96	\$0.00	0%
58	055932200269822	2021-05-24	2021-06-12	0%	\$42,642.79	\$42,642.79	\$0.00	0%
59	055932210261044	2021-05-10	2021-05-10	100%	\$37,406.95	\$37,406.95	\$2,457.34	7%
60	055932210261062	2021-04-07	2021-04-12	0%	\$16,594.91	\$16,594.91	\$13,111.87	79%
61	055932210261180	2021-05-13	2021-05-13	100%	\$29,193.61	\$29,193.61	\$0.00	0%
62	055932210261217	Not Started	2021-09-01	100%	\$16,348.93	\$16,348.93	\$0.00	0%

Columbia Gas of Kentucky
 KY PSC Case No. 2021-00183

Construction Work in Progress - Percent Complete
 As of April 30, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I)=(G/H)
63	055932210261244	Not Started	2021-10-01	0%	\$2,935.53	\$2,935.53		0%
64	056132190268568	2020-11-04	2021-06-28	0%	\$1,978,069.51	\$1,978,069.51	\$908,563.54	46%
65	056132190268773	2019-07-11		0%	\$7,207.26	\$7,207.26	\$4,627.96	64%
66	056132190268840	Not Started	12/31/2022	0%	\$48,531.81	\$48,531.81	\$599.99	1%
67	056132190268890	2021-02-03	2021-04-19	0%	\$13,457.00	\$17,790.29	\$26,370.64	148%
68	056132200269473	2021-01-18	2021-08-31	19%	\$566,945.37	\$566,945.37	\$695,043.55	123%
69	056132200269555	2021-04-09	2021-12-31	87%	\$1,023,212.66	\$1,023,212.66	\$450,564.37	44%
70	056132200269557	2021-04-01	2021-12-31	0%	\$386,140.37	\$386,140.37	\$263,378.17	68%
71	056132200269559	Not Started	12/31/2021	100%	\$27,518.28	\$27,518.28	\$365.79	1%
72	056132200269561	2021-05-12	2021-12-31	16%	\$691,535.01	\$691,535.01	\$81,524.59	12%
73	056132200269754	2021-04-22	2021-12-31	0%	\$623,618.18	\$623,618.18	\$55,238.59	9%
74	056132200269852	Not Started	2021-06-30	0%	\$16,280.81	\$16,280.81	\$2,183.73	13%
75	056132210261104	Not Started	2021-06-30	12%	\$142,453.06	\$142,453.06	\$127.12	0%
76	056132210261137	Not Started	2021-12-31	0%	\$556,838.28	\$556,838.28	\$96,114.49	17%
77	056132210261238	Not Started	2021-07-01	0%	\$161,313.41	\$161,313.41		0%
78	056132210261249	Not Started	2021-12-31	100%	\$10,266.83	\$10,266.83		0%
79	056132210261252	Not Started	2021-06-30	0%	\$18,758.40	\$18,758.40		0%
80	056132210269971	Not Started	2021-12-31	100%	\$67,629.18	\$67,629.18	\$7,564.68	11%
81	056332210261123	Not Started	2021-12-01	0%	\$28,556.59	\$28,556.59	\$0.00	0%
82	056332210261174	Not Started	2021-06-25	0%	\$22,441.93	\$22,441.93	\$0.00	0%
83	056532200269792	2021-04-27	2021-04-15	4%	\$54,947.00	\$135,908.78	\$194,930.66	143%
84	057332180267447	Not Started	2021-12-31	100%	\$5,344.61	\$5,344.61	\$4,846.96	91%
85	057332190268504	Not Started	2019-12-31	0%	\$6,839.16	\$6,839.16	\$5,241.78	77%
86	057332190268606	Not Started	2021-12-31	100%	\$3,045.03	\$3,045.03	\$2,355.38	77%
87	057332190268611	Not Started	2021-12-31	100%	\$3,045.03	\$3,045.03	\$2,372.11	78%
88	057332190268613	Not Started	2021-12-31	0%	\$3,045.03	\$3,045.03	\$2,372.11	78%
89	057332200269549	2021-05-03	2021-05-06	0%	\$91,083.09	\$91,083.09	\$12,002.71	13%
90	057332200269714	Not Started	2021-09-30	0%	\$157,525.92	\$157,525.92	\$12,752.91	8%
91	057532180268479	Not Started	2020-12-31	0%	\$5,291.00	\$5,291.00	\$7,723.99	146%
92	057532190268784	Not Started	2021-12-31	100%	\$10,994.00	\$10,994.00	\$5,305.85	48%
93	057532190268850	Not Started	2021-12-31	100%	\$5,624.00	\$5,624.00	\$11,598.53	206%

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Construction Work in Progress - Percent Complete
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94	057532190268885	Not Started	2021-12-31	100%	\$5,332.00	\$5,332.00	\$10,007.71	188%
95	057532200269325	Not Started	2021-12-31	0%	\$114,087.20	\$114,087.20	\$2,155.08	2%
96	057532200269670	Not Started	2021-12-31	100%	\$2,271.00	\$2,271.00	\$0.00	0%
97	057532210261008	Not Started	4/26/2021	100%	\$6,845.00	\$6,845.00	\$3,993.81	58%
98	057532210261097	Not Started	2021-12-31	100%	\$13,389.00	\$13,389.00	\$9,514.87	71%
99	057532210261167	Not Started	2021-09-01	100%	\$8,790.81	\$8,790.81	\$7,812.21	89%
100	057532210261182	Not Started	2021-12-31	100%	\$4,170.00	\$4,170.00	\$4,686.60	112%
101	057532210261230	Not Started	2021-12-21	0%	\$17,354.00	\$17,354.00		0%
102	057732180267671	2019-05-29	2021-12-31	0%	\$11,651.90	\$11,651.90	\$8,936.01	77%
103	057732210261030	Not Started	2021-12-01	0%	\$16,434.25	\$16,434.25	\$0.00	0%
104	057732210261116	Not Started	2021-12-31	100%	\$2,231.00	\$2,231.00	\$0.00	0%
105	058332180267445	2020-09-14	2020-09-19	5%	\$11,143.96	\$11,143.96	\$16,592.77	149%
106	058332180267527	Not Started	2021-12-31	100%	\$5,404.33	\$5,404.33	\$4,381.30	81%
107	058332180267533	Not Started	2021-12-31	0%	\$10,099.33	\$10,099.33	\$11,104.13	110%
108	058332180267535	Not Started	2021-12-31	0%	\$20,627.33	\$20,627.33	\$16,584.42	80%
109	058332180267739	Not Started	2018-12-31	0%	\$3,499.37	\$3,499.37	\$95.47	3%
110	058332180268084	2020-08-17	2019-12-31	0%	\$23,795.16	\$23,795.16	\$17,813.68	75%
111	058332180268088	2020-08-21	2019-12-31	0%	\$23,795.16	\$23,795.16	\$143,866.50	605%
112	058332180268094	2020-08-22	2019-12-31	0%	\$23,795.16	\$23,795.16	\$163,288.68	686%
113	058332180268177	2020-04-02	2020-06-02	0%	\$37,874.16	\$37,874.16	\$76,914.95	203%
114	058332180268232	2020-07-14	2019-12-31	0%	\$24,062.16	\$24,062.16	\$53,213.25	221%
115	058332180268258	2020-07-21	2019-12-31	0%	\$37,874.16	\$37,874.16	\$31,132.22	82%
116	058332180268274	2019-09-19	2019-12-31	0%	\$42,364.16	\$42,364.16	\$46,059.47	109%
117	058332180268311	2020-06-15	2020-09-18	0%	\$40,098.16	\$40,098.16	\$54,456.62	136%
118	058332180268333	2019-08-16	2020-09-30	0%	\$43,700.16	\$43,700.16	\$35,971.53	82%
119	058332180268341	2020-02-19	2020-09-17	0%	\$46,766.16	\$46,766.16	\$19,891.00	43%
120	058332180268376	2020-04-27	2019-12-31	0%	\$35,378.16	\$35,378.16	\$35,797.20	101%
121	058332180268382	2020-08-13	2019-12-31	0%	\$40,147.58	\$40,147.58	\$50,231.92	125%
122	058332180268384	2020-05-21	2020-08-12	0%	\$37,874.16	\$37,874.16	\$51,181.09	135%
123	058332180268392	2020-06-11	2019-12-31	0%	\$40,101.16	\$40,101.16	\$54,930.21	137%
124	058332180268395	2020-05-28	2020-06-01	0%	\$22,520.58	\$22,520.58	\$19,686.79	87%

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125	058332180268397	2020-10-08	2019-06-10	0%	\$21,579.16	\$21,579.16	\$18,192.81	84%
126	058332180268401	2020-03-24	2020-06-05	0%	\$42,364.16	\$42,364.16	\$45,625.38	108%
127	058332180268403	2020-05-29	2020-06-05	0%	\$23,446.58	\$23,446.58	\$39,335.59	168%
128	058332180268470	Not Started	2021-02-28	0%	\$3,926.29	\$3,926.29	\$3,110.02	79%
129	058332180268472	Not Started	2021-02-28	0%	\$3,926.29	\$3,926.29	\$3,110.02	79%
130	058332190268667	Not Started	2021-12-31	15%	\$26,743.50	\$26,743.50	\$23,968.67	90%
131	058332190268671	Not Started	2021-12-31	0%	\$15,490.75	\$15,490.75	\$12,528.49	81%
132	058332190268765	Not Started	2021-12-31	0%	\$1,435.26	\$1,435.26	\$594.84	41%
133	058332190268897	Not Started	2021-05-31	0%	\$55,012.19	\$55,012.19	\$24,442.75	44%
134	058332200269479	Not Started	12/31/2022	0%	\$8,323.50	\$8,323.50	\$450.33	5%
135	058332200269657	2020-09-28	2020-09-29	0%	\$21,960.54	\$21,960.54	\$5,802.13	26%
136	058332210261189	Not Started	2021-12-01	0%	\$6,803.66	\$6,803.66	\$0.00	0%
137	058532180267628	Not Started	2021-12-01	0%	\$17,042.13	\$17,042.13	\$534.68	3%
138	058532190269052	2020-12-16	2020-12-31	0%	\$12,347.02	\$12,347.02	\$1,980.22	16%
139	058532200269529	Not Started	2021-12-31	100%	\$4,729.00	\$4,729.00	\$0.00	0%
140	058532210261107	Not Started	2021-12-31	0%	\$14,980.18	\$14,980.18	\$0.00	0%
141	058532210261109	Not Started	2021-12-31	100%	\$44,982.99	\$44,982.99	\$0.00	0%
142	058532210261111	Not Started	2021-12-31	100%	\$14,773.00	\$40,000.99	\$0.00	0%
143	058532210261165	Not Started	2021-04-30	0%	\$12,145.18	\$12,145.18	\$277.21	2%
144	058732180267621	2021-04-27	2021-04-20	0%	\$271,689.00	\$544,123.44	\$497,513.77	91%
145	058732180267817	2019-06-25	2021-07-01	0%	\$81,036.00	\$99,301.76	\$93,605.64	94%
146	058732190268753	Not Started	2019-12-31	0%	\$1,300.16	\$1,300.16	\$9,196.99	707%
147	058732190268754	Not Started	2019-12-31	0%	\$1,300.16	\$1,300.16	\$1,315.89	101%
148	058732190268857	9/21/2019	2019-09-01	0%	\$47,909.61	\$47,909.61	\$32,250.75	67%
149	058732200269260	2020-05-12	2021-12-31	100%	\$3,150.00	\$3,150.00	\$809.92	26%
150	058732200269262	2020-05-11	2021-12-31	100%	\$3,150.00	\$3,150.00	\$853.47	27%
151	058732200269264	2020-05-14	2021-12-31	0%	\$3,150.00	\$3,150.00	\$5,697.88	181%
152	058732200269266	2020-05-13	2021-12-31	0%	\$3,150.00	\$3,150.00	\$6,259.81	199%
153	058732200269279	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
154	058732200269280	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
155	058732200269281	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%

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156	058732200269282	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
157	058732200269283	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$6,173.95	203%
158	058732200269284	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
159	058732200269285	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
160	058732200269286	Not Started	2021-12-31	0%	\$5,626.00	\$5,626.00	\$3,086.99	55%
161	058732200269287	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
162	058732200269288	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$3,086.99	102%
163	058732200269289	Not Started	2021-12-31	0%	\$5,626.00	\$5,626.00	\$3,086.99	55%
164	058732200269294	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$0.00	0%
165	058732200269295	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
166	058732200269297	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
167	058732200269300	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
168	058732200269303	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
169	058732200269307	Not Started	2021-12-31	0%	\$3,150.00	\$3,150.00	\$0.00	0%
170	058732200269308	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
171	058732200269309	Not Started	2021-12-31	0%	\$3,038.00	\$3,038.00	\$3,086.99	102%
172	058732200269311	Not Started	2021-12-31	100%	\$3,038.00	\$3,038.00	\$0.00	0%
173	058732200269359	Not Started	2021-12-31	0%	\$3,205.00	\$3,205.00	\$3,086.99	96%
174	058732210261017	Not Started	2021-06-01	100%	\$57,815.89	\$57,815.89	(\$3,063.68)	-5%
175	058732210261124	Not Started	2021-12-01	0%	\$57,016.31	\$57,016.31	\$0.00	0%
176	058732210261175	Not Started	2021-10-16	0%	\$58,469.76	\$58,469.76	\$0.00	0%
177	059532180268450	Not Started	2021-12-31	0%	\$15,089.57	\$15,089.57	\$8,006.38	53%
178	059532190269112	Not Started	2021-12-30	0%	\$10,181.07	\$10,181.07	\$11,412.24	112%
179	100732190269159	Not Started	2020-10-01	0%	\$41,625.00	\$41,625.00	\$32,572.74	78%
180	100732190269163	Not Started	2020-03-01	0%	\$75,000.00	\$75,000.00	\$1,041,947.56	1389%
181	101332210261192	Not Started	2021-12-31	0%	\$3,161,436.00	\$3,161,436.00	\$39,770.91	1%
182	101332210261194	Not Started	2021-12-31	0%	\$1,687,500.00	\$1,687,500.00	\$37,118.48	2%
183	101332210261196	Not Started	2021-12-31	0%	\$1,012,500.00	\$1,012,500.00	\$37,119.02	4%
184	101332210261200	Not Started	2021-12-31	100%	\$1,087,500.00	\$1,087,500.00	\$37,119.02	3%
185	101332210261202	Not Started	2021-12-31	0%	\$2,579,017.00	\$2,579,017.00	\$37,119.02	1%
186	101332210261204	Not Started	2021-12-31	0%	\$2,679,120.00	\$2,679,120.00	\$39,767.49	1%

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187	101332210261213	Not Started	2021-12-31	0%	\$1,087,500.00	\$1,087,500.00	\$37,119.02	3%
188	751332180267794	2020-12-17	2021-12-31	0%	\$5,832.00	\$5,832.00	\$14,017.58	240%

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

25. Concerning the utility's construction projects:
- a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule I1. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.
 - b. Using the data included in Schedule I1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule I2.
 - c. In determining the capital additions reflected in the base period and forecasted test period, explain whether the utility recognized a Slippage Factor.

Response:

Concerning Columbia's construction projects, please see KY PSC Case No. 2021-00183, Staff 1-25, Schedule I1 for Columbia's projects from 2016-2020.

As to whether Columbia recognized a slippage factor in determining the capital additions reflected in the base period and forecasted test period, Columbia did not. Columbia reflected only the budgeted values. This approach was chosen because Columbia's slippage factor is so small (less than 1% over five years). See KY PSC Case No. 2021-00183, Staff 1-25, Schedule I2 for the annual slippage factor.

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percent	Percent of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance in Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Job Order Comments
15026616700	INSTALL CATALYTIC HEATER	-	-	-	-	0.01%	\$4,027.47	\$5,466.45	(\$1,438.98)	2016-01-01	2016-12-31	2016-01-04	2016-01-04	VARIANCE EXPLANATION NOT REQUIRED
15026572300	INSTALL 38'-3" PMLP MAIN	-	-	-	-	0.03%	\$7,036.26	\$14,065.63	(\$7,029.37)	2016-01-01	2016-12-31	2016-01-04	2016-01-11	7/1/16 NO EXPLANATION REQUIRED IN ACCORDANCE WITH NEW CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026618900	INSTALL 4" PIF	-	-	-	-	0.07%	\$18,274.93	\$24,735.09	(\$6,460.16)	2016-01-01	2016-12-31	2016-01-04	2016-01-08	7/1/16 VARIANCE EXPLANATION - NONE REQUIRED PER CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026621300	INSTALL 128" OF 2" PMMP	-	-	-	-	0.03%	\$8,171.22	\$10,601.58	(\$2,430.36)	2016-01-01	2016-12-31	2016-01-04	2016-01-06	VARIANCE EXPLANATION NOT REQUIRED
15026574300	INSTALL 163' OF 2" PMMP	-	-	-	-	0.13%	\$35,232.52	\$41,595.16	(\$6,362.64)	2016-01-01	2016-12-31	2015-12-17	2016-01-12	7/1/16 VARIANCE AMOUNT DOES NOT REQUIRE AN EXPLANATION.
15026624700	INSTALL MI MINI-AT EFC W/MODEM	-	-	-	-	0.05%	\$14,137.37	\$3,473.30	\$10,664.07	2016-01-01	2016-12-31	3/22/2016	2016-01-12	7/1/16 VARIANCE EXPLANATION - NONE REQUIRED PER CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
16026626500	INSTALL 217' OF 2"PMMP	-	-	-	-	0.01%	\$3,597.43	\$5,562.76	(\$1,965.33)	2016-01-01	2016-12-31	2016-01-05	2016-01-12	VARIANCE EXPLANATION NOT REQUIRED
15026569101	INSTALL 120' OF 12"CSHP MAIN	-	-	-	-	0.46%	\$127,468.59	\$110,485.71	\$16,982.88	2016-01-01	2016-12-31	9/25/2015	2016-01-08	VARIANCE EXPLANATION NOT REQUIRED
15026619100	INSTALL 125' OF 2" PMMP	-	-	-	-	0.03%	\$8,349.79	\$21,872.30	(\$13,522.51)	2016-01-01	2016-12-31	2016-01-12	2016-01-18	7/1/16 VARIANCE EXPLANATION - NONE REQUIRED PER CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026622800	INSTALL 15' OF 2"PMMP W/2"SST	-	-	-	-	0.05%	\$13,181.46	\$23,166.88	(\$9,985.42)	2016-01-01	2016-12-31	2016-01-11	2016-01-13	7/1/16 VARIANCE INSUFFICIENT TO REQUIRE AN EXPLANATION IN ACCORDANCE WITH NEW CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
16026627100	INSTALL 2"SS FITTING	-	-	-	-	0.01%	\$1,598.71	\$3,072.36	(\$1,473.65)	2016-01-01	2016-12-31	2016-01-04	2016-01-13	VARIANCE EXPLANATION NOT REQUIRED
15026601700	INSTALL GROUND BED	-	-	-	-	0.07%	\$19,462.79	\$9,757.06	\$9,705.73	2016-01-01	2016-12-31	2015-11-03	2016-04-11	INSTALLED 2ND GROUND BED DESIGNED TO PROTECT 8" BARE STEEL ROAD CROSSING 3 MM ANODES SPECED 40' APART AND 7' OFF OF MAIN ANODE WIRE RUN INTO JUNCTION BOX FOR DEEP WELL NEW GROUND BED FACILITY 673036 INSTALLED RMU BULLHORN UNIT 673037 04-11-16 1341 JMM INSTALLED 2ND GROUND BED FACILITY 673036 ALL PAPERWORK SUBMITTED TO CAPITOL CLOSE-OUT 04-11-2016 1348 JMM 7/1/16 VARIANCE EXPLANATION - NONE REQUIRED - CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026604800	INSTALL 192' - 2" PM	-	-	-	-	0.10%	\$28,076.81	\$28,596.29	(\$519.48)	2016-01-01	2016-12-31	2016-01-07	2016-03-02	VARIANCE EXPLANATION NOT REQUIRED
15026604700	INSTALL 182' - 2" PM	-	-	-	-	0.12%	\$32,635.37	\$28,604.29	\$4,031.08	2016-01-01	2016-12-31	2016-02-02	2016-03-02	VARIANCE EXPLANATION NOT REQUIRED
15026586300	INSTALL 160'-4" PMLP	-	-	-	-	0.12%	\$33,208.11	\$16,767.63	\$16,440.48	2016-01-01	2016-12-31	2016-01-05	2016-01-27	7/1/16 NO EXPLANATION REQUIRED IN ACCORDANCE WITH NEW CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026593901	INSTALL 436'-6" PMLP	-	-	-	-	0.26%	\$72,444.17	\$69,382.55	\$3,061.62	2016-01-01	2016-12-31	2016-02-15	2016-02-26	VARIANCE EXPLANATION NOT REQUIRED
15026608201	INSTALL 392' OF 6" PMLP	-	-	-	-	0.99%	\$276,073.70	\$249,063.31	\$27,010.39	2016-01-01	2016-12-31	2015-11-19	2016-02-23	VARIANCE EXPLANATION NOT REQUIRED SEE PROJECT ID 14-23264. THE ENTIRE PROJECT RETIRED PRIORITY PIPE. MULTIPLE JOB ORDER FOR DIFFERENT STREETS AND MAINS.
15026562600	INSTALL 1200' OF 4" PMLP	-	-	-	-	0.87%	\$242,885.14	\$211,167.70	\$31,717.44	2016-01-01	2016-12-31	2016-01-05	2016-03-18	THIS PROJECT IS UNDERRUNNING DUE TO THE PAVING COSTS NOT YET BEING APPLIED TO THE JOB ORDER. PENDING PAVING ORDER 16-3961852-00. CSPARKS 7/20/16 OVERRUN EXPLANATION: THIS PROJECT OVERRAN BECAUSE 3600 SF OF 682 WAS REQUIRED TO COMPLETE THE JOB, BUT IT WAS NOT ESTIMATED INITIALLY.
15026568101	INSTALL 200' OF 2"PMMP MAIN	-	-	-	-	0.14%	\$38,143.85	\$37,627.46	\$516.39	2016-01-01	2016-12-31	2016-01-06	2016-02-19	3/7/16 NO EXPLANATION REQUIRED ON THIS JOB ORDER IN PRACTICE COMMENTS
14026550200	INSTALL 400' OF 4" PMMP	-	-	-	-	0.32%	\$90,333.59	\$122,276.01	(\$31,942.42)	2016-01-01	2016-12-31	2015-12-09	2016-02-10	INSTALLED NEW COMMUNICATIONS BUILDING JOB RAN OVER INT
15026571400	INSTALL NEW REG STRUCTURE	-	-	-	-	0.19%	\$54,273.72	\$64,363.13	(\$10,089.41)	2016-01-01	2016-12-31	2/5/2016	2016-02-05	VARIANCE EXPLANATION NOT REQUIRED
15026591100	INSTALL 5025' OF 2"PMMP MAIN	-	-	-	-	0.36%	\$99,488.63	\$93,216.79	\$6,271.84	2016-01-01	2016-12-31	2015-12-03	2016-02-26	MATERIAL NOTE:6"STEEL PIPE WAS SPECIAL ORDERED ON ORIGINAL JOB 13-0264505-02. THIS COULD NOT BE TRANSFERRED TO JOB SO IT IS SHOWN AS LOCAL PURCHASE 7/5/16 - \$448,987.00 OF COST HAS NOT BEEN TRANSFERRED FROM VOIDED JO 13-0264 505-02. D.LEMONS
16026631100	INSTALL 770'-6" CSHP	-	-	-	-	2.14%	\$599,181.36	\$603,927.83	(\$4,746.47)	2016-01-01	2016-12-31	2016-02-18	2016-02-26	
16026628900	INSTALL 30' OF 4"PMMP MAIN	-	-	-	-	0.06%	\$15,511.61	\$13,287.61	\$2,224.00	2016-01-01	2016-12-31	2016-02-03	2016-02-11	VARIANCE EXPLANATION NOT REQUIRED
15026600500	INSTALL 250' OF 2"PMMP	-	-	-	-	0.05%	\$13,377.00	\$9,443.13	\$3,933.87	2016-01-01	2016-12-31	2016-02-11	2016-02-26	VARIANCE EXPLANATION NOT REQUIRED
16026631500	INSTALL 150'-4"PMMP	-	-	-	-	0.07%	\$19,537.95	\$9,921.91	\$9,616.04	2016-01-01	2016-12-31	2016-02-15	2016-02-19	PER BRIAN JACKSON IN/OUT SERVICE DATE 05/19/2016 IS CORRECT FOR PRESSURE TEST AND GAS FLOW DATE - USED THIS DATE TO MAP PIPE LINE IN GIS, DGRIFFI 05/18/2016. 7/1/16 VARIANCE EXPLANATION - NONE REQUIRED PER CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026616901	INSTALL 292' - 2" PM	-	-	-	-	0.19%	\$52,784.08	\$50,631.27	\$2,152.81	2016-01-01	2016-12-31	2016-02-09	2016-03-03	WEATHER CAUSED JOB TO GO OVER COMMIT DATE
15026618800	INSTALL RECTIFIER & DEEP WELL	-	-	-	-	0.25%	\$69,678.26	\$67,884.57	\$1,793.69	2016-01-01	2016-12-31	2015-12-14	2016-04-11	INSTALLED UNIVERSAL RECTIFIER WITH FAC 660128 INSTALLED 300' DEEP WELL WITH 10 ANODES & 100 BAGS OF COKE FAC 672005 CREATED RT 923598 TO MONITOR BI-MONTHLY READINGS AT RECTIFIER. INSTALLED RMU BULLHORN WITH FAC 672007 RECTIFIER WILL MONITOR 11 TEST STATIONS TOTAL IN DOWNTOWN MT. STERLING WILL BE RECTIFIED TEST STATION BOOK 24R 04-11-2016 1118 JMM SUBMITTED ALL NECESSARY PAPERWORK TO CAPITOL CLOSE-OUT TEAM 04-11-2016 1141 JMM
16026626700	INSTALL 92' OF 2"PMIP	-	-	-	-	0.05%	\$14,267.11	\$13,243.61	\$1,023.50	2016-01-01	2016-12-31	2016-02-25	2016-02-29	VARIANCE EXPLANATION NOT REQUIRED
15026576701	INSTALL 391'-4" PMLP	-	-	-	-	0.53%	\$147,294.63	\$93,576.21	\$53,718.42	2016-01-01	2016-12-31	2016-02-26	2016-03-14	7/1/16 NEW CAPITAL GOVERNANCE POLICY DOES NOT REQUIRE AN EXPLANATION WITH A VARIANCE OF THIS MAGNITUDE. GES
14026535200	INSTALL 240'-2" PMMP	-	-	-	-	0.07%	\$19,317.63	\$39,849.72	(\$20,532.09)	2016-01-01	2016-12-31	2016-02-29	2016-03-04	7/1/16 VARIANCE EXPLANATION - NONE REQUIRED PER CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
15026570100	INSTALL 1600' OF 2"PMMP MAIN	-	-	-	-	0.23%	\$64,583.96	\$41,816.93	\$22,767.03	2016-01-01	2016-12-31	2016-01-27	2016-03-01	7/1/16 NO EXPLANATION REQUIRED ON THIS JOB ORDER IN ACCORDANCE WITH NEW CAPITAL GOVERNANCE POLICY DATED 3/1/16. GES
14026558201	REPLACE GMB SETTING	-	-	-	-	0.15%	\$41,593.71	\$28,475.39	\$13,118.32	2016-01-01	2016-12-31	2016-02-16	2016-03-04	VARIANCE EXPLANATION NOT REQUIRED REPLACED VALVES
15026614400	INSTALL 50' OF 6" PMMP BYPASS	-	-	-	-	0.11%	\$31,307.81	\$14,830.84	\$16,476.97	2016-01-01	2016-12-31	2015-12-29	2016-03-04	INSTALLED 40'-2"HD PLASTIC, 20' OF MP, 2 - 2" SHORTSTOP TEE, 1-6" SHORTSTOP FITTING & 1-8" SHORTSTOP FITTING

15026602201	INSTALL 100'-6" PMMP	-	-	-	-	0.17%	\$46,987.46	\$37,776.26	\$9,211.20	2016-01-01	2016-12-31	2016-02-22	2016-03-22	VARIANCE EXPLANATION NOT REQUIRED
16026631700	INSTALL MI WIRELESS	-	-	-	-	0.03%	\$9,430.54	\$21,366.20	(\$11,935.66)	2016-01-01	2016-12-31	2016-03-09	2016-03-09	VARIANCE EXPLANATION NOT REQUIRED
16026630800	INSTALL MI-WIRELESS	-	-	-	-	0.00%	\$119.05	\$21,366.20	(\$21,247.15)	2016-01-01	2016-12-31		2016-03-16	VARIANCE EXPLANATION NOT REQUIRED
16026627400	INSTALL 100' OF 2" PMMP	-	-	-	-	0.02%	\$6,619.25	\$29,645.33	(\$23,026.08)	2016-01-01	2016-12-31	2016-03-14	2016-03-14	UNDERRUN EXPLANATION - AS OF 7/15/16 THE PIPE HAS NOT BEEN PAID FOR, THUS, NOT SHOWING UP IN WMS OR POWERPLANT RESULTING IN THE OVERRUN (BKS)
15026564901	INSTALL 1523' - 12" CSHP	-	-	-	-	1.05%	\$293,835.58	\$314,077.85	(\$20,242.27)	2016-01-01	2016-12-31	2016-03-10	2016-03-17	
15026599800	INSTALL 1125' OF 2" PMMP MAIN	-	-	-	-	0.08%	\$21,224.25	\$21,575.97	(\$351.72)	2016-01-01	2016-12-31	2016-03-14	2016-03-17	VARIANCE EXPLANATION NOT REQUIRED
15026624901	INSTALL 225' OF 4" PMLP	-	-	-	-	0.26%	\$71,434.21	\$55,397.12	\$16,037.09	2016-01-01	2016-12-31	2016-02-26	2016-03-17	TWALKER/KY 07-25-16: PROJECT SHOWING COST UNDER RUN AT THIS TIME BUT 1100' OF FINAL PAVING COST HAVE NOT HIT JOB ORDER YET.
15026588901	INSTALL 1150' OF 4" PMMP	-	-	-	-	0.69%	\$194,159.91	\$187,499.39	\$6,660.52	2016-01-01	2016-12-31	2016-01-07	2016-03-22	VARIANCE EXPLANATION NOT REQUIRED
15026618600	INSTALL 660'-4" PMLP	-	-	-	-	0.14%	\$39,446.15	\$127,906.86	(\$88,460.71)	2016-01-01	2016-12-31	2016-02-29	2016-03-24	PROJECT UNDERRUN DUE TO OVER ESTIMATION OF CONTRACT AND SEGA RATES AS DESCRIBED BELOW: ONCE CONSTRUCTION CREW BEGAN PROJECT THEY WERE ABLE TO LAY THE NEW MAIN OFF THE EDGE OF PAVEMENT, WHICH DID NOT REQUIRE PAVEMENT RESTORATION: ESTIMATED 3300 UNITS OF PAVEMENT RESTORATION AND ONLY 300 WERE CHARGED(VARIANCE OF \$42,840).DUE TO A REDUCTION IN PAVEMENT RESTORATION THE AMOUNT OF STONE AND DUST USED DECREASED(VARIANCE OF \$25,264). SINCE THE PAVEMENT RESTORATION WAS REDUCED THE SEGA RATES DECREASED.
16026628700	INSTALL 24'-4" PM&CS	-	-	-	-	0.29%	\$80,900.64	\$61,397.22	\$19,503.42	2016-01-01	2016-12-31	2016-03-07	2016-03-21	VARIANCE EXPLANATION NOT REQUIRED
15026607800	INSTALL 250' - 2" PM	-	-	-	-	0.08%	\$22,543.12	\$21,457.54	\$1,085.58	2016-01-01	2016-12-31	2016-03-04	2016-03-23	VARIANCE EXPLANATION NOT REQUIRED
15026629900	INSTALL 140'-4"86" PMMP	-	-	-	-	0.31%	\$86,477.79	\$85,795.96	\$681.83	2016-01-01	2016-12-31	2016-02-15	2016-03-31	VARIANCE EXPLANATION NOT REQUIRED
15026599200	INSTALL 400' OF 4" PMMP	-	-	-	-	0.14%	\$38,817.38	\$48,946.01	(\$10,128.63)	2016-01-01	2016-12-31	2016-02-15	2016-02-25	VARIANCE EXPLANATION NOT REQUIRED
15026569300	INSTALL WIRELESS EFC	-	-	-	-	0.03%	\$7,397.62	\$10,858.09	(\$3,460.47)	2016-01-01	2016-12-31	3/30/2016	2016-03-30	
15026587801	INSTALL 2600' OF 2"/4" PMMP	-	-	-	-	0.80%	\$222,598.59	\$149,112.25	\$73,486.34	2016-01-01	2016-12-31	2016-03-17	2016-03-30	THIS JOB WENT PAST THE COMMIT DATE DUE TO SEWER LATERALS NOT BEING LOCATABLE. THIS REQUIRED MY CREW TO OPEN CUT IN THE SIDEWALK INSTEAD OF BORING THE MAIN AS ORIGINALLY PLANNED. TWALKER/KY-09-13-16: JOB OVER RUN DUE TO FACT MAIN WAS INSTALLED OPEN CUT IN THE STREET AND SIDEWALK. STREET CUT TEMP AND PERM REPAIRS ADDED \$10000. SIDEWALK AND DRIVEWAY REPAIRS ADDED \$15000. ERROSTION SEEDING WAS \$1000. FINALLY SEGA WAS \$19000 HIGHER, MATERIAL \$1000 AND COMPANY LABOR \$1200 HIGHER THAN ESTIMATE. TWALKER/KY 07-27-17: ADDED LEVEL 2 VARIANCE REPORT TO PROJECT.
15026609000	INSTALL 100' OF 2" PMIP	-	-	-	-	0.15%	\$43,240.24	\$21,145.05	\$22,095.19	2016-01-01	2016-12-31	2016-03-22	2016-03-30	PROJECT OVERRUN DUE TO UNDER ESTIMATION OF THE DURATION OF THE PROJECT. CONTRACT UNITS ARE WHAT CAUSED THE OVERRUN, AND ARE DUE TO THE FOLLOWING: PROJECT WAS PLANNED FOR 32 HOURS, BUT TOOK 62.5 WITH A 3 MAN CREW TO COMPLETE (\$7686 VARIANCE). THERE WAS NO TIME ESTIMATED FOR A WELD & RIG, BUT 30.5 HOURS WERE CHARGED FOR ONE TIE-IN (\$4042 VARIANCE). NO PAVEMENT RESTORATION WAS ESTIMATED BECAUSE THE PROJECT WAS DESIGNED TO BE INSTALLED IN THE GRASS, BUT 25 UNITS OF 6" & 2" WERE CHARGED (\$1073 VARIANCE). NO PER DIEM WAS ESTIMATED BUT 10 UNITS WERE CHARGE (\$1000 VARIANCE).
16026631300	INSTALL 3300'-2",4",6" PMMP	-	-	-	-	2.03%	\$567,836.15	\$481,639.36	\$86,196.79	2016-01-01	2016-12-31	2016-02-18	2016-04-04	UNFORESEEN ISSUES AROSE FROM WORKING WITH OTHER, THAT LEAD TO ADDITIONAL MATERIALS OF \$7000 AND CONTRACT OF \$52000 FOR SPECIAL SHORING EQUIPMENT AND LABOR THAT WERE NOT ESTIMATED. THIS ALSO IMPACTED COMPANY LABOR COST BY \$200 00. D.LEMONS 7/19/16
15026578600	INSTALL 1500' OF 2" PMMP	-	-	-	-	0.19%	\$52,353.59	\$61,244.23	(\$8,890.64)	2016-01-01	2016-12-31	2016-03-17	2016-04-04	
16026628500	INSTALL 50' OF 4" PMLP	-	-	-	-	0.19%	\$54,063.23	\$28,864.59	\$25,198.64	2016-01-01	2016-12-31	2016-03-21	2016-04-05	HAD TO EXTEND PIPE FOOTAGE BECAUSE OF BAD PIPE
16026638900	INSERT 100' OF 2" PMLP	-	-	-	-	0.08%	\$22,355.27	\$20,136.33	\$2,218.94	2016-01-01	2016-12-31	2016-04-05	2016-04-15	
16026639100	INSTALL 300' OF 2" PMMP	-	-	-	-	0.12%	\$34,720.01	\$19,642.33	\$15,077.68	2016-01-01	2016-12-31	2016-04-04	2016-04-06	
15026613100	INSTALL 30' - 4" PMMP	-	-	-	-	0.03%	\$9,007.91	\$15,032.87	(\$6,024.96)	2016-01-01	2016-12-31	2016-12-31	2016-04-08	2016-04-11
16026641400	INSTALL NEW REG SETTING VALVES	-	-	-	-	0.09%	\$23,779.98	\$16,686.93	\$7,093.05	2016-01-01	2016-12-31	2016-04-06	2016-04-12	REPLACED INLET / OUTLET AND BYPASS BLOCK VALVES ON IP SET
16026654000	INSTALL 4" SST AT R-1403	-	-	-	-	0.00%	\$1,373.29	\$4,639.29	(\$3,266.00)	2016-01-01	2016-12-31	2017-01-04	2017-01-04	INSTALLED 4" SST IN CONJUNCTION WITH JO# 16026641400
16026627000	INSTALL 1100'-2" PMMP	-	-	-	-	0.09%	\$25,734.20	\$51,250.67	(\$25,516.47)	2016-01-01	2016-12-31	2016-04-08	2016-04-14	JOB SHORTENED BECAUSE FINAL GRADE HAS NOT BEEN MET
16026641200	INSTALL 40' OF 2" PMMP	-	-	-	-	0.02%	\$5,189.65	\$11,363.77	(\$6,174.12)	2016-01-01	2016-12-31	2016-04-14	2016-04-28	
15026560901	INSTALL 200' OF 2" PMIP	-	-	-	-	0.19%	\$52,003.37	\$60,650.62	(\$8,647.25)	2016-01-01	2016-12-31	2016-04-04	2016-04-19	
16026637900	INSTALL 485' OF 2" PMMP	-	-	-	-	0.05%	\$13,723.11	\$23,557.33	(\$9,834.22)	2016-01-01	2016-12-31	2016-04-14	2016-04-19	
14026551900	INSTALL 230'-6" WTHP & 10'-12"	-	-	-	-	0.62%	\$172,077.98	\$162,626.42	\$9,451.56	2016-01-01	2016-12-31	2016-03-14	2016-04-20	
16026635900	INSTALL 50' OF 4" PMLP MAIN	-	-	-	-	0.06%	\$16,298.08	\$24,740.93	(\$8,442.85)	2016-01-01	2016-12-31	2016-04-22	2016-04-22	
16026638700	INSTALL MI WIRELESS/EFC	-	-	-	-	0.06%	\$17,314.97	\$11,497.17	\$5,817.80	2016-01-01	2016-12-31	2016-03-28	2016-04-21	
14026548701	INSTALL 11500' OF 4"/6" PMMP	-	-	-	-	6.18%	\$1,727,674.97	\$987,245.95	\$740,429.02	2016-01-01	2016-12-31	2016-03-10	2016-04-22	11/25/15 188653 LARRY BROWN TRAVIS SPENCER 11/30/15 11/25/15 188676 LARRY BROWN WILL TERRELL 11/30/15 12/03/15 188677 LARRY BROWN WILL TERRELL 12/04/15 12/14/15 188678 LARRY BROWN WILL TERRELL 12/16/15 12/19/15 188658 LARRY BROWN WILL TERRELL 12/21/15 01/25/16 188678 EMT/TO CORRECT WILL TERRELL 01/29/16 OVERRUN EXPLANATION: LEVEL 2 BUDGET VARIANCE SUBMITTED AND APPROVED.
15026614100	INSTALL 60' - 12" CS-HP	-	-	-	-	1.06%	\$295,710.54	\$191,112.40	\$104,598.14	2016-01-01	2016-12-31	2016-04-11	2016-04-26	THIS WAS ESTIMATED AS A UNITIZED JOB WHEN IT WAS AN HOURLY JOB THAT TOOK SIGNIFICANTLY LONGER THAN ANTICIPATED RESULTING IN THE OVERRUN. GES
15026623201	INSTALL 550'-4" PMMP	-	-	-	-	0.24%	\$67,088.49	\$59,234.84	\$7,853.65	2016-01-01	2016-12-31	2016-02-29	2016-04-26	
15026597600	INSTALL EFC	-	-	-	-	0.05%	\$14,746.17	\$3,979.37	\$10,766.80	2016-01-01	2016-12-31	2015-10-02	2016-05-05	
15026613900	INSTALL 100' - 2" PMMP	-	-	-	-	0.21%	\$57,623.10	\$40,270.01	\$17,353.09	2016-01-01	2016-12-31	2016-04-19	2016-05-09	
16026645500	INSTALL 56'-4" PMLP	-	-	-	-	0.16%	\$45,634.07	\$35,856.19	\$9,777.88	2016-01-01	2016-12-31	2016-05-02	2016-05-16	REPLACED MAIN, TESTED NEW MAIN,90LB FOR 1HR,SOAP TESTED CONN POINTS AT 09 TIME 0300AM 5-6-16

15026623900	INSTALL 6800' OF 12" CSH	-	-	-	-	3.66%	\$1,021,902.31	\$1,922,533.70	(\$900,631.39)	2016-01-01	2016-12-31	2016-03-02	2016-06-02	ODOR LEVEL REPORT/JUNE/JULY 6/15/2016 - 4630 BOSWORTH LN LEXINGTON KY - JAMIE LYNN - 02 7/5/2016 - 1580 PSIGAH PK FG31 VERSAILLES KY - JAMIE LYNN - 35 7/5/2016 - 4630 BOSWORTH LN LEXINGTON KY - JAMIE LYNN - .2 THIS PROJECT UNDERRAN DUE TO LESS ROCK BEING ENCOUNTERED THAN EXPECTED. 240 0' ESTIMATED HEAVY ROCK BORE AND ONLY 2327' FT/FT ROCK. NO PADDING REQUIRED AS ESTIMATED. NO EXTRA EQUIPMENT REQUIRED ON SITE AS ESTIMATED. PROJECT DURATION SHORTER THAN EXPECTED. CSPARKS 10/28/16
15026605000	INSTALL NEW GMB SETTING	-	-	-	-	0.35%	\$99,143.39	\$56,153.69	\$42,989.70	2016-01-01	2016-12-31	2016-01-15	2016-05-18	THIS PROJECT OVERRAN DUE TO THE PROJECT DURATION BEING LONGER THAN ESTIMATE D AND THE EQUIPMENT BEING MORE EXPENSIVE THAN ANTICIPATED. CSPARKS 10/28/16
16026640600	INSTALL 522 OF 4"PMMP	-	-	-	-	0.17%	\$46,723.30	\$44,238.76	\$2,484.54	2016-01-01	2016-12-31	2016-04-27	2016-05-16	COMPLETION DATE EXTENDED DUE TO RAIN NUMEROUS DAY AND HAVING TO DIG IN EXTR EMLY UNSTABLE FILL SOIL.
16026635400	INSTALL 250' OF 2" PMMP	-	-	-	-	0.10%	\$28,692.44	\$21,570.36	\$7,122.08	2016-01-01	2016-12-31	2016-05-09	2016-05-30	
16026637400	INSTALL 300' OF 2"PMMP	-	-	-	-	0.18%	\$49,505.44	\$41,438.42	\$8,067.02	2016-01-01	2016-12-31	2016-05-12	2016-05-23	
16026630600	INSTALL 770' OF 2"PMMP	-	-	-	-	0.37%	\$102,297.43	\$56,907.18	\$45,390.25	2016-01-01	2016-12-31	2016-05-17	2016-05-31	TWALKER/KY 10-26-16: JOB OVER RUN DUE TO PROJECT PLANNED FOR STANLEY PIPELINE BUT ALL WORK COMPLETED BY TEAM FISHEL. PROJECT HAD ADDITIONAL 750' OF HARD SERVICE REPAIRS WHICH ADDED \$40000 WITH TEAM FISHEL PRICES. ALSO SEGA WAS \$10000 HIGHER THAN EST AND LAND SERVICES COST \$3700 HIGHER DUE TO EASEMENT PROBLEMS WITH LAND OWNER-MACYS. I COULD NOT REVISE PROJECT IN WMS DUE TO UNPAID INVOICES IN WMS.
16026634700	INSTALL 105' OF 2" PMMP	-	-	-	-	0.13%	\$37,097.69	\$14,375.82	\$22,721.87	2016-01-01	2016-12-31	2016-05-10	2016-05-25	
16026648200	INSTALL 35' OF 4"PMMP	-	-	-	-	0.08%	\$21,881.31	\$27,698.27	(\$5,816.96)	2016-01-01	2016-12-31	2016-05-23	2016-06-22	
15026588700	INSERT 120' - 3" PMLP	-	-	-	-	0.02%	\$4,249.86	\$16,615.70	(\$14,369.84)	2016-01-01	2016-12-31	2016-05-17	2016-06-03	INSTALLED 8FEET OF 4" P AND 43' OF 3" P TESTED ALL 3-4" @90°FOR 1HR SOAPED TIE-INS
15026591201	INSTALL 5200' OF 4"PMMP	-	-	-	-	7.38%	\$2,062,006.59	\$1,731,007.51	\$330,999.08	2016-01-01	2016-12-31	2016-02-15	2016-08-17	TWALKER/KY 10-26-16: JOB OVER RUN DUE TO KDOT REQUIRE HILL/OVERLAY OF TAYLOR AVE AND SECOND AVE, THIS ADDED \$200,000 IN HARD SURFACE REPAIRS ALSO SPEND \$40,000 FOR OFF DUTY POLICE FOR SECURITY AND TRAFFIC CONTROL FINALLY SEGA WAS \$90000 HIGHER THAN PLANNED
15026583201	INSTALL 1163'-2" PMMP	-	-	-	-	0.52%	\$145,327.25	\$184,406.12	(\$39,078.87)	2016-01-01	2016-12-31	2016-04-29	2016-07-08	TWALKER/KY 10-26-16: JOB UNDER RUN DUE TO LESS HARD SERVICE REPAIRS THAN ESTIMATED WHICH LOWER CONTRACT COST \$9000. FINALLY SEGA WAS \$8000 LESS THAN ESTIMATE.
15026578400	INSTALL 100' OF 12" CSH	-	-	-	-	0.64%	\$178,205.19	\$135,287.49	\$42,917.70	2016-01-01	2016-12-31	2016-05-11	2016-06-15	PROJECT OVERRAN DUE TO THE JOB ORDER ESTIMATE BEING ON 2015 CONTRACTS AND P ROJECT WORKED ON 2016 CONTRACTS. PROJECT ESTIMATED FOR 120 HR - 3 MAN CREW A ND WAS WORKED AS 164 HR - 5 MAN CREW. CSPARKS 10/28/16
13026465402	INSTALL 3685' OF 2"/6" PMMP	-	-	-	-	1.39%	\$389,513.48	\$430,807.46	(\$41,293.98)	2016-01-01	2016-12-31	2016-03-22	2016-09-14	
15026644600	INSTALL 10' - 3" WTMP & 4" VLV	-	-	-	-	0.14%	\$38,314.23	\$46,961.17	(\$8,646.94)	2016-01-01	2016-12-31	2016-05-27	2016-06-08	CONTRACT CREWS WERE PULLED OFF OF PROJECT MANY TIMES DUE TO CITY AND SEWER CONTRACTOR BEING IN THE WAY , OR OUR PIPELINE BEING IN THEIR WAY . UNDERRUN EXPLANATION: THIS PROJECT UNDERRAN BECAUSE APPROXIMATELY 500 UNITS OF 4" SIDEWALK AND 760 UNITS OF 4" ASPHALT WAS PERFORMED BY OTHERS. THOUGH THE ESTIMATE OF LABOR HOURS WAS CLOSE, THE RATE USED WAS HIGHER THAN THE RA TE OF THE EMPLOYEES PERFORMING THE WORK RESULTING IN ABOUT 13K OF THE UNDER RUN. THE OH EFFECT OF THESE TWO UNDERRUNS RESULTED IN ANOTHER \$13K UNDER.
15026617202	INSTALL 1628'-2"84" PMMP	-	-	-	-	0.89%	\$249,387.13	\$281,307.04	(\$31,919.91)	2016-01-01	2016-12-31	2016-10-26	2016-12-05	
13026474700	INSTALL 10644'-2"84" PMIP	-	-	-	-	5.15%	\$1,440,036.79	\$969,382.19	\$470,654.60	2016-01-01	2016-12-31	2015-08-11	2016-06-17	LEVEL TWO BUDGET VARIANCE POSTED IN WMSDOCS. DNL
15026606100	INSTALL RECORDING GAUGE	-	-	-	-	0.01%	\$2,602.40	\$5,959.40	(\$3,357.00)	2016-01-01	2016-12-31	2016-06-23	2016-06-23	
16026632100	INSTALL 2" BYPASS VALVE	-	-	-	-	0.01%	\$4,117.07	\$2,141.39	\$1,975.68	2016-01-01	2016-12-31	2016-06-23	2016-06-23	
16026632901	INSTALL 425' OF 2" PMMP	-	-	-	-	0.22%	\$62,316.09	\$52,546.55	\$9,769.54	2016-01-01	2016-12-31	2016-06-07	2016-06-27	
15026617400	INSTALL 600' - 4" PM	-	-	-	-	0.26%	\$72,143.43	\$45,262.74	\$26,880.69	2016-01-01	2016-12-31	2016-04-18	2016-07-14	
16026645800	INSTALL 175' OF 4"PMMP	-	-	-	-	0.04%	\$11,500.26	\$12,625.83	(\$1,125.57)	2016-01-01	2016-12-31	2016-06-29	2016-07-12	
16026649400	INSTALL 150' OF 2"PMMP	-	-	-	-	0.05%	\$15,370.48	\$13,288.60	\$2,081.88	2016-01-01	2016-12-31	2016-06-27	2016-07-08	
16026648100	INSTALL 500' OF 2"PMMP	-	-	-	-	0.07%	\$20,536.10	\$19,210.36	\$1,325.74	2016-01-01	2016-12-31	2016-06-27	2016-07-29	
16026655700	INSTALL NEW EPCS	-	-	-	-	0.03%	\$7,013.86	\$7,767.01	(\$753.15)	2016-01-01	2016-12-31	2016-07-05	2016-07-22	REPLACED EPCS AND INSTALLED NEW GROUNDING SYSTEM
16026650800	INSTALL 100' OF 2" PMMP	-	-	-	-	0.02%	\$6,777.53	\$11,873.54	(\$5,096.01)	2016-01-01	2016-12-31	2016-07-05	2016-07-07	
17026684100	INSTALL METAL BUILDING	-	-	-	-	0.08%	\$22,594.89	\$23,649.11	(\$1,054.22)	2016-01-01	2016-12-31		2016-07-08	THERE WAS AN EXISTING METAL BUILDING AT THIS PREMISE THAT DID NOT HAVE A FACILITY CREATED FOR IT. REPAIRS WERE MADE TO THE BUILDING THIS JOB WAS CREATED TO CORRECTLY ADD THE BUILDING FACILITY AND THE ORIGINAL JOB ORDERS THAT WERE INCORRECTLY CREATED WERE VOIDED ORIGINAL VOIDED JOB ORDERS WERE 16-0266449-00 AND 16-0266448-00 ALL EXPENSES AND TIME ON THE VOIDED ORDERS WERE ASSOCIATED TO THIS NEW CAPITAL JOB ORDER
15026618201	INSTALL 3640' OF 6" PMMP	-	-	-	-	1.94%	\$542,727.17	\$532,804.34	\$9,922.83	2016-01-01	2016-12-31	2016-06-29	2016-07-28	
16026648400	INSTALL 700' OF 2"PMMP	-	-	-	-	0.06%	\$18,091.00	\$21,811.04	(\$3,720.04)	2016-01-01	2016-12-31	2016-07-11	2016-07-14	
16026659500	INSTALL 20'-4"86" PMMP	-	-	-	-	0.00%	\$254.68	\$4,701.04	(\$4,446.36)	2016-01-01	2016-12-31	2016-07-28	2016-08-16	INSTALLED NEW INT TEE TO REPLACE LEAK ON C/V INSTALLED NEW INLINE TEE WITH PUPS -TESTED ON SITE FOR 1 HR W AIR SOAP TESTED TIE INS AT OP CGI BANKS OK SDADAMS 07-28-16 1534 TESTED AT #90 FOR 1 HR. TESTED FROM 12:35 TP 13:35 OK
16026629100	INSTALL 1450' OF 4" PMLP	-	-	-	-	0.00%	\$0.00	\$76.81	(\$76.81)	2016-01-01	2016-12-31	5/27/2016	2016-07-18	
16026646000	INSTALL VALVES & FITTINGS	-	-	-	-	0.01%	\$2,841.32	\$3,131.07	(\$289.75)	2016-01-01	2016-12-31	2016-07-18	2016-07-29	
16026646101	INSTALL FITTINGS	-	-	-	-	0.16%	\$44,213.60	\$44,992.04	(\$778.44)	2016-01-01	2016-12-31	2016-06-14	2016-07-21	
16026638200	INSTALL 75' - 4" PMLP	-	-	-	-	0.07%	\$20,202.20	\$36,369.75	(\$16,167.55)	2016-01-01	2016-12-31	2016-07-25	2016-12-13	
16026641900	INSTALL 100' - 2" PM	-	-	-	-	0.05%	\$13,727.71	\$14,860.51	(\$1,132.80)	2016-01-01	2016-12-31	2016-07-27	2016-08-01	
16026651400	INSTALL 460' OF 6"CSHP	-	-	-	-	0.55%	\$153,567.67	\$120,193.35	\$33,374.32	2016-01-01	2016-12-31	2016-07-18	2016-08-03	TWALKER/KY 12-07-16: JOB OVER RUN DUE HIGHER CONTRACT COST RELATED TO EXTRA DEPTH REQUIRED FOR KDOT AND TO AVOID EXISTING WATER LINES, EXTRA COST \$23,000 (ITEM 36-030) STOONE DUST/BACKFILL MATERIAL, \$5100 (ITEM 39-030) EXTRA DEPTH \$5100, ROCK EXCAVATE (ITEM 37-005) \$3300 AND ADDITIONAL FLAGGER/TRAFFIC CONTROL FOR WORKING AT NIGHT (ITEM 98-140) \$4900 HIGHER THAN ESTIMATE.

16026660800	INSTALL 2 - 6" SS	-	-	-	-	0.01%	\$3,031.15	\$42,622.82	(\$39,591.67)	2016-01-01	2016-12-31	2016-08-03	2016-08-03	THIS PROJECT UNDERRAN BECAUSE NO HARD SURFACE RESTORATION WAS REQUIRED AND THE WORK WAS PERFORMED BY A COMPANY CREW INSTEAD OF A CONTRACT CREW. THE PROJECT DURATION WAS ALSO MUCH SHORTER THAN ANTICIPATED. CSPARKS 1/18/17
16026630301	INSTALL 325' OF 2" PMMP	-	-	-	-	0.17%	\$47,821.99	\$52,823.24	(\$5,001.25)	2016-01-01	2016-12-31	2016-08-09	2016-08-22	
16026647600	INSTALL 300' - 4" PMMP	-	-	-	-	0.16%	\$44,562.91	\$50,682.34	(\$6,119.43)	2016-01-01	2016-12-31	2016-08-01	2016-12-13	INSTALLED 293' OF 4" MP TESTED AND 2 SHORT STOP TEES TESTED 100 PSIG 1 HOUR RETIRED 266' OF 2" BS SOAP TESTED RETIRE POINT OPERATING PRESSURE
16026662000	INSTALL REGULATOR	-	-	-	-	0.00%	\$287.49	\$920.90	(\$633.41)	2016-01-01	2016-12-31	8/15/2016	2016-08-15	
16026646200	REPLACE VALVE C-10; INOPERABLE	-	-	-	-	0.16%	\$43,833.00	\$27,510.10	\$16,322.90	2016-01-01	2016-12-31	2016-06-28	2016-08-15	
15026584401	INSTALL 2050'-4" PMMP	-	-	-	-	0.18%	\$48,969.27	\$62,170.24	(\$13,200.97)	2016-01-01	2016-12-31	2016-08-10	2016-08-11	
15026618002	INSTALL 1200' OF 4"/8" PMMP	-	-	-	-	1.95%	\$544,628.16	\$570,029.69	(\$25,401.53)	2016-01-01	2016-12-31	2016-06-29	2016-09-26	JOB ORDER CREATED FOR TWO SYSTEMS (32010131-MP & 32010143-LP) SOME MATERIALS CHARGED TO THIS JO USED ON PROJECT ID# 15-34183. SEE JO ORDERS 15-0266180 -02, 15-0266181-00, 15-0266257-00 & 15-026258-00. SEE ENGINEERING FOR DETAILS ABOUT INCORRECTLY CHARGED MATERIALS. 1/10/2017 DGRIFFI
16026662500	INSTALL 200'-2" PMMP	-	-	-	-	0.07%	\$18,581.48	\$70,832.73	(\$52,251.25)	2016-01-01	2016-12-31	8/16/2016	2016-08-16	INSTALLED 218' OF 2" P W/ WIRE. TESTED 90# FOR 1HR. TEST END 1532 08/15/16. SOAP TESTED TIE IN AT OP FOR 5MINS. CGI BANKS, OK. GAS ON 1645 08/15/16. INSTALLED LM W/ WIRE & 8 MARKER BALLS UNDERRUN EXPLANATION: INITIALLY THIS WAS ESTIMATED WITH APPROXIMATELY \$34K IN COMPANY LABOR WITH A CONTRACT CREW PERFORMING THE RESTORATION. ONLY \$7,000 IN COMPLIANT LABOR WAS REQUIRED TO COMPLETE THE WORK.
16026662800	INSTALL 10' OF 4" PMMP	-	-	-	-	0.01%	\$2,448.52	\$2,494.45	(\$45.93)	2016-01-01	2016-12-31	2016-08-18	2016-08-24	CUTOFF 13' OF 4" P. INSTALLED OFFSET TO GO UNDER STORM DRAIN. TESTED PIPE 90LBS FOR 1HR. SOAP TESTED TIE-INS AT OP FOR 5MINS. CGI'D BANKS, NO READING LSTANFIELD 8/18/16
16026642000	INSTALL 200' - 2" PM	-	-	-	-	0.03%	\$8,392.96	\$3,525.82	\$4,867.14	2016-01-01	2016-12-31	2016-08-22	2016-12-13	
15026607600	INSTALL 360'-6" PMLP	-	-	-	-	0.36%	\$101,563.62	\$122,602.19	(\$21,038.57)	2016-01-01	2016-12-31	2016-07-11	2016-09-01	
16026659700	INSTALL EFC	-	-	-	-	0.00%	\$0.00	\$364.25	(\$364.25)	2016-01-01	2016-12-31		2016-08-23	REPLACED MECHANICAL GAUGE WITH ON HAND EFC REMOVED FROM ANOTHER ACCOUNT AFT ER UPGRADE
14026550000	INSTALL 2140' OF 2" & 4" MP	-	-	-	-	1.08%	\$302,905.55	\$375,887.37	(\$72,981.82)	2016-01-01	2016-12-31	2016-04-14	2016-08-25	TIME OVER RUN DUE TO ROCK AND WEATHER UNDERRUN EXPLANATION: THIS PROJECT IS UNDERRUNNING BECAUSE VERY LITTLE OF THE FINAL RESTORATION HAS BEEN COMPLETED. CONTINUE TO MONITOR UNTIL THE FINAL RESTORATION IS COMPLETE.
13026474404	INSTALL 1200' OF 2"/6" PMMP	-	-	-	-	0.80%	\$223,233.64	\$169,719.39	\$53,514.25	2016-01-01	2016-12-31	5/27/2016	2016-08-25	GETS THE AUTHORIZED SPEND ON THIS PROJECT WAS \$269,000 AS INDICATED ON THE PROJECT BUDGET REQUEST IN WMSDOCS; THEREFORE, A LEVEL TWO VARIANCE IS NOT REQUIRED SINCE WE UNDER-RAN THE PBR REQUEST. OVER-RUN EXPLANATION: THIS PROJECT OVERRAN BECAUSE 2086 UNITS OF 682 WERE REQUIRED TO COMPLETE THE WORK WHILE ONLY 500 UNITS WERE ESTIMATED. ALSO 1075 FEET OF 6" CONCRETE WERE REQUIRED WHILE NO UNITS WERE ESTIMATED FOR THIS ITEM. TTOY 07/31/17 COMPLETED LEVEL 2 VARIANCE REPORT AND ADDED REPORT TO WMSDOCS
16026633900	INSTALL SPITFIRE RELITER	-	-	-	-	0.05%	\$14,608.64	\$9,543.23	\$5,065.41	2016-01-01	2016-12-31	2016-07-18	2016-08-25	ONLY LINES INSTALLED IS SWADGELOK TUBING AND MAX PRESSURE TUBING IS EXPOSED TO IS 25 PSIG. PER RYAN WILLIAMS
16026634000	INSTALL SPITFIRE RELITER	-	-	-	-	0.05%	\$14,387.02	\$9,578.33	\$4,808.69	2016-01-01	2016-12-31	2016-07-19	2016-08-25	
16026661900	INSTALL 300' OF 2" PMMP	-	-	-	-	0.05%	\$14,764.94	\$15,832.53	(\$1,067.59)	2016-01-01	2016-12-31	2016-08-22	2016-08-25	GAS ON MAIN: 08/25/2016, 18:23
16026664500	INSTALL 15' OF 2" PMLP	-	-	-	-	0.01%	\$2,397.64	\$2,657.26	(\$259.62)	2016-01-01	2016-12-31	8/25/2016	2016-08-25	
13026478400	INSTALL 2 NEW FISHER 627 REGS	-	-	-	-	0.02%	\$6,084.20	\$13,101.93	(\$7,017.73)	2016-01-01	2016-12-31	2016-07-21	2016-08-29	REPLACED MONITOR AND CONTROL REGULATOR
16026647100	INSTALL 285' - 2" PMMP	-	-	-	-	0.08%	\$21,140.90	\$23,214.03	(\$2,073.13)	2016-01-01	2016-12-31	2016-08-15	2016-08-29	
16026637800	INSTALL ERX FOR R-1274	-	-	-	-	0.03%	\$13,094.71	\$24,466.55	(\$11,371.84)	2016-01-01	2016-12-31	2016-08-09	2016-08-31	INSTALLED NEW ERX WITH SOLAR SYSTEM
16026660300	INSTALL 300' OF 2" PMMP	-	-	-	-	0.07%	\$19,455.48	\$24,635.91	(\$5,180.43)	2016-01-01	2016-12-31	2016-08-29	2016-08-31	
15026608700	INSTALL 450' OF 2" PMMP	-	-	-	-	1.71%	\$479,169.53	\$622,665.00	(\$143,495.47)	2016-01-01	2016-12-31	2016-03-22	2016-10-27	UNDERRUN EXPLANATION: 20000 UNITS OF 682 WERE ESTIMATED, BUT NONE WERE REQUIRED.
16026649101	INSTALL 600' OF 2" PMMP	-	-	-	-	0.09%	\$23,877.85	\$24,598.77	(\$720.92)	2016-01-01	2016-12-31	2016-08-29	2016-09-01	
15026582700	INSTALL 2795' - 4" & 2" PMMP	-	-	-	-	0.63%	\$177,304.18	\$233,068.41	(\$55,764.23)	2016-01-01	2016-12-31	2016-07-18	2016-09-08	DIDNOT SHOW COMPLETE DO TO CONTRACT CREW THOUGHT THEY WERE GOING BACK TO KILL TEMPORARY TWO INCH PIPE LAID AT TIME OF COSTRUCTION AND LAY FOUR INCH BACK. 01/11/17: UNDERRUN EXPLANATION = ROAD CORRIDOR WAS CLOSED TO TRAFFIC AT TIME OF PIPELINE CONSTRUCTION SO NO DB REQ'D, 500 LF LESS SILT FENCE REQ'D, AND NO ECB OR SAFETY FENCE REQ'D. LESS DUST & STONE BACKFILL AND NO HARD SURFACE RESTORATION OR FLAGGER REQ'D SINCE ROAD CONTRACTOR HAD SHUT ROAD.
16026639500	INSTALL NEW RECTIFIER & GB	-	-	-	-	0.21%	\$59,150.42	\$67,085.49	(\$7,935.07)	2016-01-01	2016-12-31	2016-05-16	2016-09-14	
16026657200	INSTALL 500' OF 4" PMMP	-	-	-	-	0.34%	\$94,199.85	\$129,286.34	(\$35,086.49)	2016-01-01	2016-12-31	2016-08-24	2016-09-19	UNDERRUN EXPLANATION: THIS PROJECT WAS PLANNED FOR OPEN CUT WITH A SIGNIFICANT AMOUNT OF COLD PATCH AND 682; HOWEVER, WE WERE ABLE TO DIRECTIONALLY BORE THE PIPE IN AND AVOID THE HARD SURFACE REPAIRS. ADDITIONALLY, 100 FF OF ROCK WAS ESTIMATED ALONG WITH A COMMENSURATE AMOUNT OF SPECIAL BACKFILL. HOWEVER, NONE OF THAT WAS REQUIRED.
15026613700	INSTALL 750' OF 2" PMMP	-	-	-	-	0.06%	\$17,266.07	\$20,886.67	(\$3,620.60)	2016-01-01	2016-12-31	2016-09-13	2016-09-19	
15026616401	INSTALL MI MINI-AT EFC W/MODEM	-	-	-	-	0.03%	\$781.73	\$10,774.73	(\$2,962.00)	2016-01-01	2016-12-31	2016-09-15	2016-09-15	INSTALLED NEW EFC AND MI-WIRELESS UNIT
15026625700	INSTALL 880' OF 6" PMLP	-	-	-	-	0.00%	\$64.30	\$76.81	(\$12.51)	2016-01-01	2016-12-31	3/21/2016	2016-09-15	JOB ORDER CREATED FOR TWO SYSTEMS (32010131-MP & 32010143-LP) SOME MATERIALS CHARGED TO THIS JO USED ON PROJECT ID# 15-34183. SEE ENGINEERING FOR DETAILS ABOUT INCORRECTLY CHARGED MATERIALS. 01/10/2017 DGRIFFI
16026629501	INSTALL 1850' OF 2" PMMP	-	-	-	-	0.19%	\$54,402.79	\$63,641.92	(\$9,239.13)	2016-01-01	2016-12-31	2016-09-13	2016-09-15	
16026653401	INSTALL MI MINI-AT EFC	-	-	-	-	0.02%	\$5,531.83	\$10,150.73	(\$4,618.90)	2016-01-01	2016-12-31	6/20/2016	2016-09-16	INSTALLED NEW EFC/MI-WIRELESS UNIT
16026627001	INSTALL 350' OF 4" PMMP	-	-	-	-	0.28%	\$79,136.19	\$64,218.31	\$14,917.88	2016-01-01	2016-12-31	2016-08-29	2016-09-21	
16026666900	INSTALL 120' OF 2" PMMP	-	-	-	-	0.05%	\$12,830.21	\$14,869.54	(\$2,039.33)	2016-01-01	2016-12-31	2016-09-21	2016-09-27	
16026648000	INSTALL 650' OF 2" PMMP	-	-	-	-	0.06%	\$15,462.69	\$30,744.71	(\$15,282.02)	2016-01-01	2016-12-31	2016-09-21	2016-09-27	
16026648501	INSTALL 133'-2" PMMP	-	-	-	-	0.06%	\$16,485.07	\$35,305.19	(\$18,820.12)	2016-01-01	2016-12-31	2016-09-26	2016-10-27	
16026652100	INSTALL 10' - 4" PMMP	-	-	-	-	0.03%	\$9,754.42	\$10,199.77	(\$445.35)	2016-01-01	2016-12-31	2016-09-28	2016-10-03	
15026609800	INSTALL 1310' - 2" PMMP	-	-	-	-	0.68%	\$188,862.93	\$181,171.83	\$7,691.10	2016-01-01	2016-12-31	2016-08-09	2016-12-08	HAD OTHER JOBS PUSHED DATE PAST DUE
16026649000	INSTALL 350' OF 2" PMMP	-	-	-	-	0.06%	\$17,876.05	\$21,842.47	(\$3,966.42)	2016-01-01	2016-12-31	2016-10-03	2016-10-10	
15026600301	INSTALL 425' OF 2" PMMP	-	-	-	-	0.08%	\$23,446.90	\$41,832.29	(\$18,385.39)	2016-01-01	2016-12-31	2016-10-03	2016-10-12	
15026623500	INSTALL 3000' OF 4" PMMP	-	-	-	-	0.51%	\$141,271.03	\$115,368.50	\$25,902.53	2016-01-01	2016-12-31	2016-08-30	2016-10-05	

16026665200	INSTALL 4" SETTING VALVES	-	-	-	-	0.04%	\$9,806.78	\$13,548.90	(\$3,742.12)	2016-01-01	2016-12-31	2016-10-04	2016-10-05	INSTALLED 3 - 4" VALVES
16026665400	MAVITY - INSTALL 8" SS FITTING	-	-	-	-	0.04%	\$10,470.71	\$14,539.73	(\$4,069.02)	2016-01-01	2016-12-31	2016-10-03	2016-10-05	INSTALLED 8" SS FITTING
15026660200	INSTALL NEW FENCE FOR R-1439	-	-	-	-	0.02%	\$5,625.76	\$5,664.86	(\$39.10)	2016-01-01	2016-12-31	2016-06-06	2016-10-06	INSTALLED 10' X 10' X 10' FENCE WITH TWO MANUAL GATES
16026653700	INSTALL 10" 6" PMMP & VALVE	-	-	-	-	0.04%	\$11,981.80	\$11,082.05	\$899.75	2016-01-01	2016-12-31	2016-10-04	2016-10-10	
15026582900	INSTALL 5700'-4" & 2" PMMP	-	-	-	-	2.19%	\$613,027.42	\$724,237.09	(\$111,209.67)	2016-01-01	2016-12-31	2016-04-01	2016-10-11	1/18/17: UNDERRUN EXPLANATION (BKSLONE) = CONSIDERABLY LESS HARD SURFACE WAS REQUIRED TO BE RESTORED THAN ORIGINALLY ESTIMATED BECAUSE THE ROAD CONTRACTOR WAS FALLING RIGHT IN BEHIND OUR PIPELINE CONTRACTOR. ITEMS CONSISTING OF 6"82" CONC/ASPH, 4" & 6" CONC, SW, CONC CURB, CURB & GUTTER COLD PATCH, SAW CUT, AND CUT & REMOVE AMOUNTED TO \$80,000 LESS. ALSO FLAGGING WAS MUCH LESS THAN ESTIMATED (764 VS 800) AMOUNTING TO \$31,500 SAVINGS. THIS PROJECT WAS PHASED DUE TO KDOT REQUIREMENTS. SOME JOB ORDERS IN THE SE T RETIRED PRIORITY PIPE WHILE OTHERS DID NOT. THERE WAS ONE INSTALL AND THREE RETIREMENTS:5830,6371,6372.
15026615700	INSTALL 7200' - 2" & 4" PMMP	-	-	-	-	2.35%	\$655,434.24	\$696,093.92	(\$40,659.68)	2016-01-01	2016-12-31	2016-05-31	2016-12-14	
16026669500	INSTALL 350' OF 2"PMMP	-	-	-	-	0.06%	\$18,138.01	\$19,892.37	(\$1,754.36)	2016-01-01	2016-12-31	2016-10-05	2016-10-11	
16026659900	INSTALL 200'8" PMMP	-	-	-	-	0.19%	\$54,381.95	\$78,644.19	(\$24,262.24)	2016-01-01	2016-12-31	2016-09-20	2016-10-13	
15026598200	INSTALL FENCE FOR R-1217	-	-	-	-	0.02%	\$5,876.33	\$4,459.86	\$1,416.47	2016-01-01	2016-12-31	2016-09-01	2016-10-16	
16026660100	INSTALL 40' OF 6" PMLP	-	-	-	-	0.08%	\$20,988.21	\$47,183.82	(\$26,195.61)	2016-01-01	2016-12-31	2016-10-12	2016-10-18	COMPLETION DATE EXCEEDED THE COMMIT DATE DUE TO THE PREVIOUS PROJECT TAKING LONGER THAN EXPECTED.
16026670400	INSTALL MI WIRELESS EFC	-	-	-	-	0.03%	\$7,787.51	\$11,853.27	(\$4,065.76)	2016-01-01	2016-12-31	2016-10-24	2016-10-24	INSTALLED NEW EFC AND MI-WIRELESS
16026642400	INSTALL MI WIRELESS	-	-	-	-	0.04%	\$10,978.62	\$14,387.75	(\$3,409.13)	2016-01-01	2016-12-31	2016-10-17	2016-10-26	INSTALLED EFC & MI-WIRELESS
16026671400	INSTALL 350' OF 2"PMMP	-	-	-	-	0.05%	\$14,134.99	\$17,461.76	(\$3,326.77)	2016-01-01	2016-12-31	2016-10-24	2016-10-26	
16026629400	INSTALL 900' OF 2" PMMP	-	-	-	-	0.09%	\$26,251.09	\$82,776.04	(\$56,524.95)	2016-01-01	2016-12-31	2016-10-17	2016-10-27	UNDERRUN EXPLANATION: THIS PROJECT UNDERRAN BECAUSE ESTIMATED ROCK AND A CO MMENSURATE AMOUNT OF BACKFILL WAS NOT ENCOUNTERED. THE ESTIMATE CONTAINED 1 800 FF OF ROCK WHILE ONLY 100 FF WERE REQUIRED. ALSO, THE NECESSARY BACKFILL WAS NOT REQUIRED. ALSO, THE PROJECT HAD ESTIMATED HARD SURFACE REPAIRS TH AT WERE NOT NECESSARY.
16026667000	INSTALL 15' OF 6" PMMP	-	-	-	-	0.13%	\$36,321.57	\$23,530.08	\$12,791.49	2016-01-01	2016-12-31	2016-10-19	2016-11-03	
16026668200	INSTALL 300' OF 2"PMMP	-	-	-	-	0.15%	\$40,721.79	\$14,300.37	\$26,421.42	2016-01-01	2016-12-31	2016-10-20	2016-11-01	
15026594600	INSTALL DUAL RUN REGULATOR	-	-	-	-	-0.03%	(\$8,365.28)	\$110,700.93	(\$119,066.21)	2016-01-01	2016-12-31	2016-10-18	2016-11-02	JOB NOT RELEASED UNTIL MID 2016 -HOLD UP WITH CITY OF LEXINGTON UNDERUN EXPLANATION: MATERIALS OVERESTIMATED BY \$20,000. SOME MATERIAL COST WERE COVERED UNDER CONTRACT ITEMS. LABOR ALSO UNDERRAN BY 40 HOURS. THIS CAUSED SEGA AND OTHER TO UNDERUN BY \$20,000. POWERPLANT SHOWS BOOKED COST OF \$71,000 TO ORIGINAL ESTIMATE OF \$111,000. D.LEMONS 5/23/17
16026639801	INSTALL 5615' OF 6"/4"/2"PMMP	-	-	-	-	1.00%	\$279,431.16	\$241,632.23	\$37,798.93	2016-01-01	2016-12-31	2016-08-08	2016-11-07	TWALKER/KY 02-10-17: JOB OVER RUN DUE TO EXTRA 400' OF MAIN INSTALLED VS ESTIMATE WHICH ALSO REQUIRE 800' OF ASPHALT CUTTING THIS ADDED \$10000 IN CONTRACT COST, PLUS SEGA WAS \$10000 HIGHER THAN ESTIMATE.
16026658700	INSTALL 250' OF 2" PMLP	-	-	-	-	0.22%	\$60,913.61	\$57,757.40	\$3,156.21	2016-01-01	2016-12-31	2016-11-03	2016-11-14	
16026635500	INSTALL 160'-4" PMMP	-	-	-	-	0.07%	\$20,551.96	\$16,468.03	\$4,083.93	2016-01-01	2016-12-31	2016-11-08	2016-12-13	INSTALLED 154' OF 4" MP AND RETIRED 2" BYPASS SOAP TESTED RETIRE AND FINAL CONN. OPERATING PRESSURE
14026550501	INSTALL 102' OF 4" PMLP	-	-	-	-	0.28%	\$78,840.11	\$64,910.16	\$13,929.95	2016-01-01	2016-12-31	2016-10-13	2016-11-10	
15026625100	INSTALL 7156'-2"84"PMMP	-	-	-	-	3.02%	\$844,869.60	\$948,640.70	(\$103,771.10)	2016-01-01	2016-12-31	2016-04-13	2016-12-19	UNDERRUN DUE TO ONLY INSTALLING 6,000 OF THE ESTIMATED 10,500 FEET OF PIPE. STATE PERMIT WAS NOT GRANTED FOR A PORTION OF THE PROJECT. RESULT IN UNDER RUN OF \$265,000 IN CONTRACT COSTS, \$11,000 IN COMPANY LABOR, AND \$68,000 IN S SEGA COSTS. MATERIALS OVERRAN BY \$8,000 DUE TO ADDITIONAL TIE-IN MATERIAL S BEING NEEDED. D.LEMONS 4/27/17
16026635700	INSTALL 1275' - 2" PMIP	-	-	-	-	0.44%	\$122,075.19	\$57,323.41	\$64,751.78	2016-01-01	2016-12-31	2016-09-15	2016-11-09	OVERRUN EXPLANATION: THE CONSTRUCTION COORDINATOR INSTALLED 1,036 MORE FEET THAT THE JOB WAS APPROVED FOR. A SCOPE CHANGE WAS NOT REQUESTED. A LEVEL 2 BUDGET REQUEST WAS SUBMITTED TO CLOSE OUT ON 4/24/17.
16026673400	INSTALL PRIVACY FENCE	-	-	-	-	0.02%	\$4,660.94	\$6,158.50	(\$1,497.56)	2016-01-01	2016-12-31	2016-11-11	2016-11-11	
15026593901	INSTALL 2040'-2" PMMP	-	-	-	-	1.03%	\$288,206.56	\$361,731.19	(\$73,524.63)	2016-01-01	2016-12-31	2016-10-19	2016-11-28	THIS PROJECT IS UNDERRUNNING DUE TO PAVING COSTS NOT YET HITTING. OVER 4,000 SQUARE FEET OF 6" CONCRETE AND 2" ASPHALT HASNT HIT THE JOB ORDER YET. C SPARKS 01/18/17 THIS PROJECT UNDERRAN DUE TO PAVING COSTS BEING LESS THAN ANTICIPATED. 4,000 SQUARE FEET OF 6&2 NEVER HIT THE JOB ORDER. CSPARKS 04/26/17
16026677300	INSTALL 11' - 6" CS HP	-	-	-	-	0.03%	\$8,347.08	\$19,923.33	(\$11,576.25)	2016-01-01	2016-12-31	11/16/2016	2016-11-16	VERIFIED IN FAAR THAT THIS WAS 1928 BARE PIPE.
16026675200	INSTALL EFC & MI WIRELESS	-	-	-	-	0.01%	\$3,272.81	\$17,908.56	(\$14,635.75)	2016-01-01	2016-12-31	2016-11-17	2016-11-17	INSTALLED NEW EFC SER # 0709827 AND NEW MI-WIRELESS UNIT
15026603801	INSTALL 3035' OF 2"/4"/6"PMMP	-	-	-	-	2.26%	\$631,921.53	\$718,211.00	(\$86,289.47)	2016-01-01	2016-12-31	2016-09-02	2016-12-05	
16026678100	INSTALL BUS ASSEMBLY BLDG	-	-	-	-	0.03%	\$9,177.53	\$10,342.56	(\$1,165.03)	2016-01-01	2016-12-31		2016-11-21	
16026663000	INSTALL 90'-2" PMMP PUT R/W	-	-	-	-	0.04%	\$11,862.34	\$12,853.88	(\$991.54)	2016-01-01	2016-12-31	2016-11-21	2016-11-23	
16026678500	INSTALL NEW ODORIZER	-	-	-	-	0.00%	\$198.57	\$1,698.78	(\$1,498.21)	2016-01-01	2016-12-31	2016-11-28	2016-11-28	RETIRED ODORANT TANK INSTALLED NEW FARM PAT ODOR BOTTLE
16026675400	INSTALL 240' - 4" PMMP	-	-	-	-	0.04%	\$10,802.08	\$15,110.22	(\$4,308.14)	2016-01-01	2016-12-31	2016-11-28	2016-11-29	
16026639701	INSTALL NEW SKID REG STATION	-	-	-	-	0.45%	\$126,266.52	\$119,269.33	\$6,997.19	2016-01-01	2016-12-31	2016-10-10	2016-12-02	
16026666600	INSTALL GMB SETTING	-	-	-	-	0.04%	\$10,628.99	\$11,625.66	(\$996.67)	2016-01-01	2016-12-31	2016-12-01	2016-12-02	JOB DELAYED - CUSTOMER WAS NOT READY - INSTALLED NEW GMB SETTING W/EFC AND MIWIRELESS UNIT
15026622500	INSTALL CATALYTIC HEATER	-	-	-	-	0.01%	\$2,952.37	\$4,604.72	(\$1,652.35)	2016-01-01	2016-12-31	2016-12-05	2016-12-05	
16026661800	INSTALL 800' OF 2"PMMP	-	-	-	-	0.06%	\$17,112.66	\$28,272.41	(\$11,159.75)	2016-01-01	2016-12-31	2016-12-01	2016-12-07	
16026675500	INSTALL 20'-2" PMMP	-	-	-	-	0.02%	\$4,726.11	\$29,163.89	(\$24,437.78)	2016-01-01	2016-12-31	2016-12-06	2016-12-07	
15026611400	INSTALL R-1860	-	-	-	-	0.32%	\$88,302.06	\$78,119.96	\$10,182.10	2016-01-01	2016-12-31	2016-10-20	2016-12-08	JOB NOT RELEASED FOR CONSTRUCTION UNTIL LATE 2016 INSTALLED & PUT IN SERVICE NEW DUAL RUN STATION
16026657901	INSTALL 220' OF 4" CSHP	-	-	-	-	0.17%	\$47,514.56	\$60,998.31	(\$13,483.75)	2016-01-01	2016-12-31	2016-11-07	2016-12-12	
16026668000	725' OF 6" PMMP R-1860 OUTLET	-	-	-	-	0.21%	\$58,545.27	\$64,902.85	(\$6,357.58)	2016-01-01	2016-12-31	2016-11-17	2016-12-12	
16026661800	INSTALL 13' OF 6"PMPLP MAIN	-	-	-	-	0.10%	\$28,943.78	\$32,167.35	(\$3,223.57)	2016-01-01	2016-12-31	12/10/2016	2017-01-03	
16026679900	INSTALL 164' OF 4"PMPLP MAIN	-	-	-	-	0.28%	\$79,326.07	\$48,653.27	\$30,672.80	2016-01-01	2016-12-31	2016-12-21	2016-12-22	OVERRUN EXPLANATION: 1205 UNITS OF 10" CONCRETE WERE REQUIRED INSTEAD OF THE 600 UNITS OF 6&2. THIS CONTRIBUTED TO AN OVERRUN IN THE CONSTRUCTION COST S.
16026676600	INSTALL 336' - 2" PMIP	-	-	-	-	0.05%	\$14,368.54	\$14,702.67	(\$334.13)	2016-01-01	2016-12-31	2016-12-13	2016-12-15	
16026674500	INSTALL 300' OF 6"PMMP	-	-	-	-	0.29%	\$79,991.76	\$95,959.78	(\$15,968.02)	2016-01-01	2016-12-31	2016-11-28	2016-12-20	

16026667300	ACQUIRE ESM7 - EARLYMEADE FARM	-	-	-	-	0.05%	\$17,710.18	\$16,071.00	\$1,639.18	2017-01-01	2017-12-31	2016-09-13	2017-06-28	11-20-17: EASEMENT ACQUISITION ONLY - NO MAIN INSTALLED (BKSLONE) 12/26/17: THIS ACQUISITION WAS NECESSARY BECAUSE THE ORIGINAL EASEMENT ACQUISITION WAS NOT RECORDED AT THE COURTHOUSE NOR WAS THE LAND OWNER PAID. THIS IS A LEGITIMATE CAPITAL CHARGE AND SINCE IT INCLUDES A PROPERTY UNIT, WE WERE NOT AWARE OF ANOTHER WAY TO PAY FOR IT OR CHARGE IT AND HAVE IT HIT THE APPROPRIATE ACCOUNTS. MIKE SUCHARSKI ALSO ADVISED THAT HE HAD CHANGED IN THIS MANNER WHEN EASEMENTS WERE ACQUIRED FOR THE NORTHERN COLUMBUS LOOP. ADDITIONALLY, SINCE WMS REQUIRES A PRESSURE TEST, I RECOMMEND USING THE ORIGINAL PRESSURE TEST FROM WHEN THE PIPE WAS INSTALLED. HOWEVER, ANY SUBSEQUENT MAOP INQUIRY NEEDS TO REFER TO THE ORIGINAL JOB ORDER FOR THE DOCUMENTATION
17026699200	INSTALL CRITICAL VALVE	-	-	-	-	0.04%	\$14,937.72	\$14,881.46	\$56.26	2017-01-01	2017-12-31	2017-04-06	2018-01-17	
17026697500	INSTALL 5000' OF 2" 4" PMMP	-	-	-	-	0.17%	\$58,309.92	\$123,953.92	(\$65,644.00)	2017-01-01	2017-12-31	2017-05-08	2017-05-18	UNDERRUN EXPLANATION: THE JOB WAS PLANNED FOR INSTALLATION OF 5000 FEET OF PIPE, BUT ONLY 2390 FEET COULD BE INSTALLED THROUGH NO FAULT OF COLUMBIA'S. A SECOND PHASE TO PICK UP THE ADDITIONAL FOOTAGE WILL BE CREATED WHEN THE STREETS AND ROADS ARE READY.
15026614900	INSTALL 1360' 2" 4" PMMP	-	-	-	-	0.55%	\$190,946.66	\$167,573.54	\$23,373.12	2017-01-01	2017-12-31	2017-04-12	2017-06-12	
16026676100	INSTALL NEW GMB SETTING	-	-	-	-	0.11%	\$38,420.01	\$48,263.45	(\$9,843.44)	2017-01-01	2017-12-31	2017-04-25	2017-05-18	PROJECT HAD BEEN ON HOLD JUST RELEASED TO CONSTRUCTION
17026708901	INSTALL 220' 2" PMMP	-	-	-	-	0.01%	\$4,163.36	\$15,643.56	(\$11,480.20)	2017-01-01	2017-12-31	2017-05-17	2017-05-19	
17026711000	INSTALL 84' 4" PMLP	-	-	-	-	0.07%	\$24,432.62	\$32,414.31	(\$7,981.69)	2017-01-01	2017-12-31	2017-05-24	2017-06-05	INSTALL 81' OF 4" PMMP TEST 90LBS 1HR NO LEAKS S/T TIE IN NGF BAR HOLE BANKS NGF INT/EXT CORR OK TIE OVER 2 S/L TEST AS NEW 90LBS 5MIN NO LEAKS S/T TIE IN NGF INSTALL 4 MARKER BALLS INSTALL ANODE WRAP MAIN G.HALE 5-26-17
15026619600	INSTALL 50' 6" PM	-	-	-	-	0.05%	\$15,843.12	\$21,748.83	(\$5,905.71)	2017-01-01	2017-12-31	2017-03-08	2017-06-15	
15026620700	INSTALL 1585' 2" PMMP	-	-	-	-	0.61%	\$210,931.38	\$213,123.40	(\$2,192.02)	2017-01-01	2017-12-31	2017-05-15	2017-07-10	
16026647500	INSTALL 1200' 2" PMMP	-	-	-	-	0.08%	\$28,788.79	\$29,478.27	(\$689.48)	2017-01-01	2017-12-31	2017-05-23	2017-06-06	
17026684900	INSTALL 9X8X7 CHAIN LINK FENCE	-	-	-	-	0.03%	\$11,804.00	\$14,032.24	(\$2,228.24)	2017-01-01	2017-12-31	2017-06-06	2017-06-06	FENCE AND GUARD RAIL INSTALLED
16026677700	INSTALL 165' OF 2" PMMP	-	-	-	-	0.03%	\$11,699.98	\$12,723.68	(\$1,023.70)	2017-01-01	2017-12-31	2017-06-06	2017-06-07	
17026693000	INSTALL 800' 2" PMMP	-	-	-	-	0.11%	\$39,281.68	\$45,114.48	(\$5,832.80)	2017-01-01	2017-12-31	2017-06-08	2017-06-19	
16026661401	INSTALL 3610' OF 2" 4" PMMP	-	-	-	-	1.92%	\$665,544.30	\$725,389.30	(\$59,845.00)	2017-01-01	2017-12-31	2/15/2017	2017-06-26	
15026623601	INSTALL 2,200' OF 6" & 2" PMMP	-	-	-	-	1.70%	\$587,467.03	\$382,171.61	\$205,295.42	2017-01-01	2017-12-31	2017-05-19	2017-07-28	2 SERVICES(569 AND 571 E MAIN) AS WELL AS 558(600 E MAIN) TO BE COMPLETED ON A LATER DATE. STEVE CANOY OVERRUN EXPLANATION: THE JOB ORDER WAS REVISED UNDER THE ASSUMPTION THAT THE COSTS FOR THE SIDEWALK RESTORATION HAD ALREADY HIT THE JOB. ONCE THESE COSTS SUBSEQUENTLY HIT, THE JOB OVERRAN. LEVEL TWO UPLOADED IN DOCS.
17026686400	INSTALL 2500' OF 2" PMMP MAIN	-	-	-	-	0.20%	\$67,584.03	\$94,056.74	(\$26,472.71)	2017-01-01	2017-12-31	2017-06-12	2017-06-23	
17026697600	INSTALL 400' 2" PMMP	-	-	-	-	0.06%	\$19,258.63	\$41,766.99	(\$22,508.36)	2017-01-01	2017-12-31	2017-06-19	2017-06-22	
16026678202	INSTALL 4,045' OF 2" 4" PMMP	-	-	-	-	2.52%	\$873,085.51	\$1,074,028.54	(\$200,943.03)	2017-01-01	2017-12-31	2017-12-12	2017-12-12	UNDERRUN EXPLANATION: WAITING FOR THE REMAINDER OF THE PAVING TO BE APPLIED TO THE JOB ORDER. 2/27/18 STILL WAITING. 3/28/18 STILL WAITING. 4/20/18 GES. THIS PROJECT UNDERRAN DUE TO AN INVOICING ERROR. A REFUND WAS ISSUED TO THE CONTRACTOR. CSPARKS 6/25/18
17026703600	INSTALL 100' OF 2" PMIP	-	-	-	-	0.07%	\$22,604.66	\$17,117.54	\$5,487.12	2017-01-01	2017-12-31	2017-06-22	2017-07-03	
17026716000	INSTALL 24' 3" PMLP	-	-	-	-	0.04%	\$14,703.06	\$8,808.87	\$5,894.19	2017-01-01	2017-12-31	3/28/2018	2018-03-28	INSTALLED 23' 3" PLASTIC, OPEN TRENCH, PRESSURE TESTED MAINLINE ON SITE 90' FOR 1 HR PER FOL APPROVAL, SOAP TEST LAST FITTING NO LEAKS, INSTALLED WIRE
16026656002	INSTALL 2655' OF 2" 6" PMMP	-	-	-	-	1.41%	\$488,968.73	\$492,362.79	(\$3,394.06)	2017-01-01	2017-12-31	2017-08-16	2017-08-23	
17026706800	INSTALL 170' 4" 6" PMLP	-	-	-	-	0.17%	\$60,202.98	\$45,554.30	\$14,648.68	2017-01-01	2017-12-31	2017-06-23	2017-07-14	
17026701300	REPLACE FI 630W/ FI 627	-	-	-	-	0.00%	\$1,443.22	\$618.87	\$824.35	2017-01-01	2017-12-31	2017-07-12	2017-07-12	MAOP IS 190 PSIG FOR CFARIS
17026711400	INSTALL 200' 2" PMIP	-	-	-	-	0.13%	\$46,680.08	\$31,262.90	\$15,417.18	2017-01-01	2017-12-31	2017-06-28	2017-07-14	
17026717600	INSTALL PRESSURE RELIEF VALVE	-	-	-	-	0.00%	\$65.91	\$1,195.98	(\$1,130.07)	2017-01-01	2017-12-31	2017-07-15	2017-07-15	INSTALLED NEW PRESSURE RELIEF REGULATOR
17026710801	INSTALL 15' 10" CSMF	-	-	-	-	0.27%	\$93,404.33	\$146,302.22	(\$52,897.89)	2017-01-01	2017-12-31	2017-06-29	2017-07-17	UNDERRUN EXPLANATION: THE HARD SURFACE REPAIRS HAVE NOT BEEN MADE YET. THIS IS A PUBLIC IMPROVEMENT PROJECT SO IT'S POSSIBLE THOSE REPAIRS WILL NOT BE NECESSARY.
16026649702	INSTALL 930' 2" 8" 4" PMMP	-	-	-	-	0.59%	\$204,470.07	\$192,331.96	\$12,138.11	2017-01-01	2017-12-31	2017-06-30	2017-08-01	LABORER HRS WAS FOR WHEELBARROWING DIRT AND GRAVEL IN AND OUT OF JOB SITE OVERRUN EXPLANATION: THE RIGHT OF WAY PAYMENT WAS \$1200 HIGHER THAN ESTIMATED AND THE SURVEY COSTS WERE ABOUT \$12,000 HIGHER THAN ESTIMATED. ALSO THE TEMPORARY AND PERMANENT PAVING WAS \$24,000 HIGHER THAN ESTIMATED.
17026714800	INSTALL 212' 4" PMIP	-	-	-	-	0.04%	\$14,794.60	\$27,227.59	(\$12,432.99)	2017-01-01	2017-12-31	2017-07-17	2017-07-19	
17026719700	INSTALL 150' 2" PMIP	-	-	-	-	0.00%	\$965.13	\$14,399.38	(\$13,434.25)	2017-01-01	2017-12-31	8/24/2017	2017-08-24	INSTALLED 151' OF 2" PLASTIC AND 2' OF 3" PLASTIC TESTED 100 PSIG 1 HR. AND SOAP TESTED TIE INS ON BOTH ENDS AT OPERATING PRESSURE 15 MIN
16026680300	INSTALL NEW GMB W/EFC	-	-	-	-	0.26%	\$90,714.69	\$83,331.79	\$7,382.90	2017-01-01	2017-12-31	2017-03-08	2017-07-24	JOB LATE DUE TO CUSTOMER NOT READY AND WAITING ON METER AND REGULATOR SETTING FROM BANGS
16026663201	INSTALL 2100' OF 2" PMMP	-	-	-	-	0.36%	\$123,707.93	\$125,703.49	(\$1,995.56)	2017-01-01	2017-12-31	2017-07-06	2017-08-01	
16026666700	RELOCATE 12" HP MAIN	-	-	-	-	0.47%	\$162,610.40	\$120,312.04	\$42,298.36	2017-01-01	2017-12-31	2017-07-06	2017-07-27	LEVEL 2 BUDGET VARIANCE COMPLETED 12/6/17 AND LOADED INTO
17026686100	INSTALL 315' OF 4" PMMP	-	-	-	-	0.18%	\$63,652.06	\$71,845.65	(\$8,193.59)	2017-01-01	2017-12-31	2017-06-08	2017-07-31	
16026653101	INSTALL 425' OF 2" PMMP MAIN	-	-	-	-	0.09%	\$32,317.59	\$38,135.18	(\$5,817.59)	2017-01-01	2017-12-31	2017-07-25	2017-08-01	
13026482501	INSERT 1100' 8" PMMP	-	-	-	-	0.41%	\$142,816.33	\$99,599.51	\$43,216.82	2017-01-01	2017-12-31	2017-07-10	2017-09-12	TWALKER/KY 02-13-18: PROJECT OVER RUN DUE TO \$40,000 HIGH OVERRUN EXPLANATION: MORE MILL AND OVERLAY ASPHALT RESTORATION WAS COMPLETED THAN ANTICIPATED. 70 HOURS OF ADDITIONALLY FLAGGING TIME WAS ALSO REQUIRED DURING THE RESTORATION. CIS
16026655802	INSTALL 720' OF 2" PMMP	-	-	-	-	1.19%	\$411,435.23	\$260,189.24	\$151,245.99	2017-01-01	2017-12-31	2017-07-18	2017-08-03	
17026711900	INSTALL 215' OF 2" PMMP MAIN	-	-	-	-	0.03%	\$10,496.29	\$13,768.29	(\$3,272.00)	2017-01-01	2017-12-31	2017-08-07	2017-08-15	
16026651800	INSTALL 778' 6" PMLP	-	-	-	-	0.38%	\$132,071.60	\$206,269.28	(\$74,197.68)	2017-01-01	2017-12-31	2017-07-05	2017-09-01	UNDERRUN EXPLANATION: THIS PROJECT IS UNDERRUNNING BECAUSE THE HARD SURFACE REPAIRS HAVE NOT BOOKED YET.
16026655000	PM RELOCATE 5600'-12" CSHF (TC)	-	-	-	-	0.85%	\$295,488.34	\$4,499,999.61	(\$4,204,511.27)	2017-01-01	2017-12-31	2017-04-13	2017-09-07	
17026687100	INSTALL 2700' OF 2" 4" PMMP	-	-	-	-	0.18%	\$60,939.83	\$68,305.75	(\$7,365.92)	2017-01-01	2017-12-31	2017-08-03	2017-08-15	
17026718200	INSTALL 175' 2" PMMP	-	-	-	-	0.01%	\$2,853.16	\$16,047.94	(\$13,194.78)	2017-01-01	2017-12-31	2017-08-10	2017-08-15	
17026706000	INSTALL 250' OF 4" PMMP MAIN	-	-	-	-	0.04%	\$15,193.48	\$19,721.31	(\$4,527.83)	2017-01-01	2017-12-31	2017-08-14	2017-08-17	
17026710701	INSTALL 300' OF 2" PMMP	-	-	-	-	0.06%	\$20,410.26	\$24,493.77	(\$4,083.51)	2017-01-01	2017-12-31	2017-08-16	2017-08-28	
16026664101	INSTALL 1450' OF 2" 4" PMMP	-	-	-	-	0.34%	\$119,218.81	\$129,586.30	(\$10,367.49)	2017-01-01	2017-12-31	2017-08-10	2017-08-24	
17026693800	INSTALL CHAIN LINK FENCE	-	-	-	-	0.02%	\$6,356.97	\$24,081.12	(\$17,724.15)	2017-01-01	2017-12-31	2017-08-01	2017-08-29	
17026714200	INSTALL 300' 2" PMMP	-	-	-	-	0.05%	\$18,883.56	\$18,413.91	\$469.65	2017-01-01	2017-12-31	2017-08-15	2017-08-29	
17026716800	INSTALL 180' 2" PMIP	-	-	-	-	0.04%	\$12,467.15	\$14,116.63	(\$1,649.48)	2017-01-01	2017-12-31	2017-08-28	2017-08-29	

16026670800	INSTALL 2350' OF 12" CSHP	-	-	-	-	0.93%	\$321,937.01	\$403,531.81	(\$81,594.80)	2017-01-01	2017-12-31	2017-08-10	2017-09-29	I TEST STATION INSTALLED BY CONSTRUCTION COORDINATOR PER CORROSION TECH REC OMMENDATION DURING CONSTRUCTION. SEE JOB ORDER SKETCH. DGRIFIT 01/02/2018 TWALKER/KY 02-13-18: JOB COST UNDER RUN DUE TO SEGA WAS \$53,800 LESS THAN ESTIMATED. ALSO CONSTRUCTION COORD TIME WAS LESS AND SAVE \$5000
16026674401	PM INSTALL 26,000'-6"/8" HDPE	-	-	-	-	6.49%	\$2,245,431.65	\$2,985,687.07	(\$740,255.42)	2017-01-01	2017-12-31	2017-05-09	2017-08-31	
17026698000	PM MIDWAY INTALL REG STATION	-	-	-	-	0.84%	\$290,986.40	\$367,126.16	(\$76,139.76)	2017-01-01	2017-12-31	2017-08-09	2017-08-30	
17026701500	REPLACE FI 630 W/ FI 627	-	-	-	-	0.00%	\$918.87	\$1,206.87	(\$288.00)	2017-01-01	2017-12-31		2017-08-30	MAOP IS 939 PSIG PER CFARIS.
17026729800	PM HP INLET PIPE - MIDWAY PROJ	-	-	-	-	0.01%	\$3,069.07	\$0.00	\$3,069.07	2017-01-01	2017-12-31	4/18/2017	2017-08-31	
17026693300	INSTALL NEW CHAIN LINK FENCE	-	-	-	-	0.03%	\$9,378.26	\$19,185.12	(\$9,806.86)	2017-01-01	2017-12-31	2017-08-01	2017-08-31	
17026724400	INSTALL EFC	-	-	-	-	0.00%	\$43.68	\$313.64	(\$269.96)	2017-01-01	2017-12-31	10/3/2017	2017-09-06	OWNED BY TRANSCANADA AND IS NOT MAPPED
17026705001	INSTALL 340' - 4" PMLP	-	-	-	-	0.16%	\$54,316.39	\$26,493.13	\$27,823.26	2017-01-01	2017-12-31	2017-09-07	2017-09-14	GATHERED UP PARTS FOR MAIN LINE JOE START MONDAY COMPLETED JO AFTER RETURNING FROM VACATION UNABLE TO COMPLETE BEFORE 09/1 9/17 OTHER POUCH AND COMPUTER PROBLEMS UN ABLE TO COMPLETE WORK ON COMPUTER
17026702200	REPLACE FI 630 W/ FI 627	-	-	-	-	0.00%	\$1,700.09	\$1,793.87	(\$93.78)	2017-01-01	2017-12-31	2017-09-08	2017-09-08	REMOVED FH 630 BIG JOE REGULATORS. INSTALLED FH627 REGS
16026665700	INSTALL 200' - 2" PMMP	-	-	-	-	0.35%	\$122,294.32	\$45,883.61	\$76,410.71	2017-01-01	2017-12-31	2017-07-20	2017-09-27	OVERRUN EXPLANATION: IT WAS RECOGNIZED THAT THIS ONE WAS GOING TO OVERRUN A ND A REVISION WAS PREPARED, BUT THE JOB ORDER WAS COED BEFORE THE REVISION COULD BE PROCESSED. THE REASON THE CHANGE REQUEST WAS INITIATED WAS BECAUSE IT WAS NECESSARY TO USE FLOWABLE FILL AND MILL AND PAVE THAT WAS NOT ORIGIN ALLY ESTIMATED. ALSO FOUND 60 TONS OF SAND AND 70 TONS OF STONE AND 280 HOURS OF FLAGGER AND 46 CREW HOURS WERE NOT ESTIMATED.
17026716600	INSTALL 90' OF 2"PMMP MAIN	-	-	-	-	0.01%	\$5,175.81	\$10,790.48	(\$5,614.67)	2017-01-01	2017-12-31	2017-09-11	2017-09-12	
15026610900	INSTALL REGS & HEATER	-	-	-	-	0.03%	\$8,933.19	\$5,013.84	\$3,919.35	2017-01-01	2017-12-31	2017-10-18	2017-09-14	
17026727100	INSTALL 50'-4" PMLP	-	-	-	-	0.05%	\$16,086.02	\$24,324.28	(\$8,238.26)	2017-01-01	2017-12-31		2017-10-18	
17026719300	INSTALL 250' OF 2"PMMP	-	-	-	-	0.04%	\$14,399.94	\$17,006.88	(\$2,606.94)	2017-01-01	2017-12-31	2017-09-13	2017-09-21	
17026718100	INSTALL 100' - 4" PMMP	-	-	-	-	0.07%	\$25,016.23	\$23,282.91	\$1,733.32	2017-01-01	2017-12-31	2017-09-18	2017-09-23	
16026671001	INSTALL 8125' OF 2"PMMP	-	-	-	-	1.38%	\$477,092.94	\$524,789.77	(\$47,696.83)	2017-01-01	2017-12-31	2017-02-20	2017-10-03	
17026712600	INSTALL 875' - 2" PMMP	-	-	-	-	0.22%	\$77,483.07	\$114,959.17	(\$37,476.10)	2017-01-01	2017-12-31	2017-08-31	2017-09-25	TTOY 02-13-18: JOB UNDER RUN DUE TO LESS PAVING/HARD SURFACES REPAIRS REQUIRED SAVING \$20,000 IN CONTRACT COST ALSO SEGA WAS \$12,000 LESS THAN ESTIMATE.
17026694101	INSTALL 3400' - 4" PMIP	-	-	-	-	0.50%	\$171,444.23	\$219,406.65	(\$47,962.42)	2017-01-01	2017-12-31	2017-08-01	2017-12-13	DUE TO LANDOWNERS AND COUNTY ROAD DEPARTMENT, PROJECT WAS SHORTENED BY 900 FEET (24%). THIS LED TO SAVINGS OF 25% ON MATERIAL (\$2500), 21% ON CONTRACT (\$27000), 30% ON LABOR (\$6000). OTHER COST WERE OVER ESTIMATED BY \$20000 AS A 10% CONTINGENCY WAS NOT REMOVED DURING REVISION. THESE COST AND OTHER FACTORS CAUSED SEGA TO BE OVERESTIMATED BY \$23500. FOR APPROXIMATE TOTAL OF \$79000 IN COST UNDERRUN FROM ESTIMATED.
17026729500	INSERT 110'-3" PMIP IN 4" CI	-	-	-	-	0.00%	\$300.37	\$17,473.53	(\$17,173.16)	2017-01-01	2017-12-31	9/29/2017	2017-09-29	INSTALLED NEW MAIN TO REPL CI TESTED NEW PL ML @ 90 # FOR 1 HR SOAP TESTED C CONNECTION POINTS @ OP
17026727700	INSTALL 30' OF 2"PMMP MAIN	-	-	-	-	0.02%	\$6,617.58	\$4,311.47	\$2,306.11	2017-01-01	2017-12-31	2017-09-27	2017-10-10	
16026643001	INSTALL 490'- 8"R. 2" PPHP	-	-	-	-	0.44%	\$151,948.30	\$158,886.30	(\$6,937.00)	2017-01-01	2017-12-31	2017-09-11	2017-10-04	
16026682101	INSTALL 1025' OF 2"PMMP	-	-	-	-	0.06%	\$19,573.27	\$44,106.47	(\$24,533.20)	2017-01-01	2017-12-31	2017-09-22	2017-09-29	
17026701700	REPLACE FI 630 W/ FI 627	-	-	-	-	0.00%	\$1,625.10	\$1,793.87	(\$168.77)	2017-01-01	2017-12-31	2017-10-04	2017-10-04	
16026670602	INSTALL 750' OF 2"PMMP	-	-	-	-	5.26%	\$1,820,890.47	\$1,815,026.26	\$5,864.21	2017-01-01	2017-12-31	2017-10-24	2017-11-29	
17026730300	INSTALL 80' - 3" PMLP	-	-	-	-	0.00%	\$1,295.04	\$29,266.37	(\$27,971.33)	2017-01-01	2017-12-31		2017-12-04	
16026646402	INSTALL NEW WATER BATH HEATER	-	-	-	-	0.20%	\$70,477.80	\$82,741.95	(\$12,264.15)	2017-01-01	2017-12-31	2017-12-06	2017-10-10	2/11/18: UNDERRUN EXPLANATION - MANY INSTALL CHARGES WERE INCORRECTLY LOGGED AGAINST THE THE RETIRE JOB ORDER (16-0266465-00), HOWEVER, I HAD PLANT ACCOUNTING (DYLAN KRANER) TRANSFER MUCH OF IT BACK TO THE INSTALL JOB ORDER (16-0266464-02) ON 12/28/17 AND THAT'S WHAT POWER PLANT CURRENTLY REFLECTS (\$68,370 ACTUAL TOTAL COST) RESULTING IN A (\$17,372) COST VARIANCE OR -17% PERCENT VARIANCE (BKSLONE).
17026705900	INSTALL 160' OF 2"PMMP	-	-	-	-	0.04%	\$12,336.08	\$17,619.88	(\$5,283.80)	2017-01-01	2017-12-31	2017-09-28	2017-10-10	
17026714400	INSTALL 1100' - 2" PMMP	-	-	-	-	0.11%	\$38,759.39	\$62,676.17	(\$23,916.78)	2017-01-01	2017-12-31	2017-10-02	2017-10-12	
15026598602	INSTALL 740' - 2"/4" PMIP	-	-	-	-	0.18%	\$63,907.98	\$59,728.13	\$4,179.85	2017-01-01	2017-12-31	2017-09-13	2017-10-17	
17026731900	INSTALL 2 FISHER 6275	-	-	-	-	0.00%	\$0.00	\$2,596.18	(\$2,596.18)	2017-01-01	2017-12-31		2017-10-12	
16026656900	INSTALL 5150' OF 2" PMMP	-	-	-	-	3.43%	\$1,189,015.29	\$1,133,000.91	\$56,014.38	2017-01-01	2017-12-31	2017-06-20	2017-10-09	
17026713600	INSTALL 625' OF 2"PMMP	-	-	-	-	0.08%	\$26,419.97	\$24,176.89	\$2,243.08	2017-01-01	2017-12-31	2017-10-03	2017-10-18	
17026698200	PM WOODFORD RESERVE MIDWAY	-	-	-	-	0.14%	\$49,779.12	\$101,156.71	(\$51,377.59)	2017-01-01	2017-12-31	2017-08-24	2017-10-19	6" VALVE AND BOX ARE SHOWN ON THE 563 JO
17026720300	INSTALL 275'-2" PMMP	-	-	-	-	0.03%	\$11,399.35	\$18,240.46	(\$6,841.11)	2017-01-01	2017-12-31	2017-09-22	2017-10-19	
15026595002	INSTALL 260'-4"-CS/PMMP	-	-	-	-	0.20%	\$69,058.58	\$94,831.23	(\$25,772.65)	2017-01-01	2017-12-31	2017-10-11	2017-10-20	2/11/18: UNDERRUN EXPLANATION - ROCK WAS ANTICIPATED REQUIRING A MEDIUM DUTY TRACK HOE BUT ALL ROCK ENCOUNTERED WAS REMOVED VIA A BACKHOE, THEREFORE, NO PAYMENT FOR BREAKING ROCK OR TRACKHOE. THIS ALSO RESULTED IN LESS STONE BACKFILL REQUIRED. IN ADDITION, 8" STEEL CASING WAS PLANNED BUT ENDED UP NOT INSTALLING WHICH REMOVED ALL UNITS ASSOCIATED WITH THE 8" STEEL INCLUDING THE PLANNED 16 HOURS OF MAINS & SERVICES 4 MAN CREW. LASTLY, DUE TO ABOVE, LESS COMPANY LABOR INVOLVED THEREBY REDUCING COSTS INCLUDING OHS. (BKSLONE). PROJECT HAS NOT BEEN FINAL BILLED YET BECAUSE THE ROAD CONTRACTOR REQUESTED A DESIGN CHANGE THAT MAY AFFECT OUR PIPE. WE PLAN TO FINAL BILL BEFORE 10/2 0/2018.
16026641700	INSTALL 4176' - 6" PM	-	-	-	-	1.40%	\$484,210.88	\$828,583.71	(\$344,372.83)	2017-01-01	2017-12-31	2017-09-05	2017-12-18	UNDERRUN EXPLANATION: WAITING TO SEE IF THERE IS ANYMORE PAVING TO HIT IN 2 018. 2/27/18 UNDERRUN EXPLANATION: SIGNIFICANTLY LESS PAVING HIT THAN WAS ESTIMATED.
17026692300	INSTALL 246'-8"/4" PMMP	-	-	-	-	0.31%	\$107,953.84	\$88,750.60	\$19,203.24	2017-01-01	2017-12-31	2017-09-23	2017-10-28	
15026568600	INSTALL 350' - 4" PMLP	-	-	-	-	0.23%	\$81,116.67	\$86,877.83	(\$5,761.16)	2017-01-01	2017-12-31	2017-10-13	2017-11-09	
16026654800	INSTALL 1200' OF 2"PMMP	-	-	-	-	0.40%	\$139,604.77	\$150,278.83	(\$10,674.06)	2017-01-01	2017-12-31	2017-08-31	2017-11-16	
17026698700	INSTALL NEW REGULATOR & ORIFIC	-	-	-	-	0.02%	\$6,877.85	\$3,227.99	\$3,649.86	2017-01-01	2017-12-31	2017-06-28	2017-10-27	
17026684200	INSTALL 500' - 2" PMMP	-	-	-	-	0.07%	\$25,665.56	\$52,559.77	(\$26,894.21)	2017-01-01	2017-12-31	2017-09-22	2017-10-31	
12026410402	INSTALL 3400' OF 12"CSHP	-	-	-	-	2.78%	\$960,931.92	\$954,076.35	\$6,855.57	2017-01-01	2017-12-31	2017-11-07	2017-11-13	
17026712800	INSTALL NEW SKID GMB SETTING	-	-	-	-	0.12%	\$40,726.40	\$75,608.25	(\$34,881.85)	2017-01-01	2017-12-31	2017-07-05	2017-11-01	DELAY WAS DUE TO CUSTOMER NOT READY TWALKER/KY 03-28-18: JOB UNDER RUN DUE TO GMB SETTING COST WAS LESS THAN BANGS ESTIMATE BY \$25,000, CURRENTLY THIS JOB COST SHOW \$55,000 IN POWERPLANT. FINALLY SEGA WAS \$5000 LESS THAN ESTIMATE.

17026703001	INSTALL 200' - 4" CSHP	-	-	-	-	0.28%	\$97,075.00	\$60,636.62	\$36,438.38	2017-01-01	2017-12-31	2017-08-11	2017-11-02	THE ENVIRONMENTAL COSTS FOR THE ENTIRE PROJECT WERE CHARGED TO THIS JOB ORDER WHICH IS THE INLET PIPING TO THE REGULATOR STATION. THIS CAUSED \$20,000 OF THE OVERRUN. THE REST IS THAT THE PROJECT TOOK LONGER THAN ESTIMATED. CS PARKS 6/25/18
17026707500	INSTALL CWT HEATER & INSTR.	-	-	-	-	1.04%	\$358,866.68	\$292,410.55	\$66,456.13	2017-01-01	2017-12-31	2017-08-10	2017-11-02	PIPING INSTALLED IS ALL ABOVE GROUND PLEASE SEE BUDGET VARIANCE EXPLANATION IN WMSDOCS. D.LEMONS 4/12/18 OVERRUN EXPLANATION: OVERHEADS WERE THE MAJOR CONTRIBUTOR TO THE COST OVERRUN. THERE WAS AN OVERHEAD ADJUSTMENT IN NOVEMBER 2017 THAT WAS NOT EXPECTED OR PLANNED. THIS ADJUSTMENT CAUSED A \$62K OVERRUN. IT APPEARS THAT ACCOUNTING HAD UNDERCOLLECTED ON OVERHEADS AND THEY USED THE REMAINING OPEN JOB ORDER TO CORRECT THAT UNDERCOLLECTION.
16026649200	INSERT 275' - 2" PMLP	-	-	-	-	0.14%	\$48,885.00	\$24,953.76	\$23,931.24	2017-01-01	2017-12-31	2017-10-31	2017-11-14	
17026703201	INSTALL 3925' - 27/6" PMMP	-	-	-	-	3.53%	\$1,222,203.66	\$1,034,520.21	\$187,683.45	2017-01-01	2017-12-31	2017-09-15	2017-12-28	
17026708200	INSTALL NEW REGULATOR STATION	-	-	-	-	0.34%	\$116,264.78	\$98,438.00	\$17,826.78	2017-01-01	2017-12-31	2017-07-31	2017-11-06	
17026711200	INSTALL 3500' OF 2" 4" PMMP	-	-	-	-	0.24%	\$83,862.34	\$72,064.25	\$11,798.09	2017-01-01	2017-12-31	2017-08-15	2017-11-07	
17026712900	INSTALL 1575' 4" 6" PMMP	-	-	-	-	0.58%	\$200,713.26	\$181,779.76	\$18,933.50	2017-01-01	2017-12-31	2017-08-21	2017-11-08	
16026668801	INSTALL TWO 2" SS - FITTINGS	-	-	-	-	0.21%	\$72,142.72	\$53,972.09	\$18,170.63	2017-01-01	2017-12-31	2017-11-03	2017-11-28	
17026703400	INSTALL 900' - 2" PMMP	-	-	-	-	0.41%	\$142,580.93	\$188,603.72	(\$46,022.79)	2017-01-01	2017-12-31	2017-10-23	2017-11-27	TTOY 02/13/18: JOB UNDER RUN DUE TO LESS PAVING/HARD SURFACE REPAIRS SAVING \$45,000 IN CONTRACT COST.
17026708001	REPLACE SETTING VALVES	-	-	-	-	0.06%	\$21,007.83	\$12,811.74	\$8,196.09	2017-01-01	2017-12-31	2017-11-06	2017-11-09	REPLACED INLET, OUTLET AND BYPASS VALVES
17026735300	INSTALL 625' OF 2" PMMP MAIN	-	-	-	-	0.04%	\$13,540.77	\$15,553.71	(\$2,012.94)	2017-01-01	2017-12-31	2017-11-14	2017-11-15	
17026691502	INSTALL 1600' OF 2" PMMP	-	-	-	-	0.99%	\$341,758.92	\$305,382.35	\$36,376.57	2017-01-01	2017-12-31	2017-11-14	2017-11-16	
17026694300	INSTALL 80' 6" PMLP MAIN	-	-	-	-	0.14%	\$48,115.93	\$24,679.36	\$23,436.57	2017-01-01	2017-12-31	2017-11-13	2017-11-17	INSTALLED 20' SECTION OF 6" PE MAIN. TESTED @ 90 PSIG FOR 1 HOUR. SOAP TEST ED TIE-INS.
17026725400	INSTALL FISHER 627 REGULATORS	-	-	-	-	0.01%	\$1,920.05	\$3,074.28	(\$1,154.23)	2017-01-01	2017-12-31	2017-11-18	2017-11-18	
16026651900	INSTALL CHAIN LINK FENCE	-	-	-	-	0.03%	\$8,698.00	\$15,948.30	(\$7,250.30)	2017-01-01	2017-12-31	2017-11-14	2017-11-15	
17026739900	INSTALL NEW RELIEF VALVE	-	-	-	-	0.01%	\$4,390.46	\$8,756.65	(\$4,366.19)	2017-01-01	2017-12-31	2017-11-22	2017-11-22	DELAY DUE TO ROAD CONSTRUCTION PROJECT INSTALLED RELIEF REGULATOR
13026477201	INSTALL 3435' - 2" 4" PMMP	-	-	-	-	2.26%	\$781,236.18	\$719,646.27	\$61,589.91	2017-01-01	2017-12-31	2017-11-07	2017-11-29	
17026718400	INSTALL 175' OF 2" PMMP	-	-	-	-	0.07%	\$22,840.50	\$11,350.21	\$11,490.29	2017-01-01	2017-12-31	2017-10-03	2017-11-27	
17026740000	INSTALL 210' - 2" PMMP	-	-	-	-	0.12%	\$40,794.67	\$22,421.85	\$18,372.82	2017-01-01	2017-12-31		2017-11-27	CONTRACTOR COST ASSOCIATED TO THE O&M JOB ORDER TO MAINTAIN COST ON DAMAGE REPORT/JO. PER OPERATIONS REQUEST FOR REPAIR COST TO BE ACCESSIBLE FOR BILLING TO DAMAGING CONTRACTOR. D.GRIFFI/GSULLIVAN 12/27/2017
16026681900	INSTALL 1400' - 2" 8" PMIP	-	-	-	-	0.73%	\$254,210.82	\$259,689.91	(\$5,479.09)	2017-01-01	2017-12-31	2017-07-17	2017-12-01	
17026686900	INSTALL 662' - 4" 6" PMLP	-	-	-	-	0.76%	\$262,581.40	\$113,502.89	\$149,078.51	2017-01-01	2017-12-31	2017-10-24	2017-12-15	SBRADY 6/14/18 LEVEL TWO VARIANCE REPORT ADDED TO WMS DOCS. JOB OVER RUN DUE TO PAVING AND HARD SURFACE RESTORATION ADDED \$80,000 SEGA INCREASED BY \$5 6,000
17026693500	INSTALL REG STATION FENCE	-	-	-	-	0.03%	\$9,816.17	\$11,814.94	(\$1,998.77)	2017-01-01	2017-12-31	2017-05-08	2017-11-29	
17026698300	PM MIDWAY GMB FENCING	-	-	-	-	0.00%	\$1,544.33	\$26,767.00	(\$25,222.67)	2017-01-01	2017-12-31	2017-10-25	2017-11-29	WAITING ON FENCING COMPANY
17026729700	INSTALL 475' OF 2" PMIP MAIN	-	-	-	-	0.08%	\$26,258.47	\$23,295.01	\$2,963.46	2017-01-01	2017-12-31	2017-11-27	2017-11-30	
17026738800	PM INSTALL FENCING AT POD	-	-	-	-	0.00%	\$0.00	\$0.00	\$0.00	2017-01-01	2017-12-31		2017-11-29	
16026673100	INSTALL 510' - 2" PMLP	-	-	-	-	0.50%	\$172,550.71	\$104,572.69	\$67,978.02	2017-01-01	2017-12-31	2017-10-31	2017-12-18	TTOY 3/28/18: JOB OVER RUN DUE TO EXTRA PAVEMENT REQUIREMENTS BY CITY TO MILL AND OVERLAY FOR \$30,000, AND SEGA WAS ADDITIONAL \$35,000 MORE THAN PLANNED.
17026733700	INSTALL 300' - 2" PMMP	-	-	-	-	0.06%	\$21,400.70	\$22,363.12	(\$962.42)	2017-01-01	2017-12-31	2017-11-13	2017-12-01	
17026711801	INSTALL 2200' OF 2" 4" PMMP	-	-	-	-	0.15%	\$50,529.35	\$53,791.66	(\$3,262.31)	2017-01-01	2017-12-31	2017-08-25	2017-12-05	
17026736900	INSTALL NEW MI EFC	-	-	-	-	0.04%	\$13,040.95	\$10,065.22	\$2,975.73	2017-01-01	2017-12-31	2017-12-05	2017-12-05	
17026721401	INSTALL 275' OF 2" PMMP	-	-	-	-	0.04%	\$15,278.84	\$13,134.63	\$2,144.21	2017-01-01	2017-12-31	2017-12-06	2017-12-07	
18026772100	INSTALL 5' OF 2" PMMP MAIN	-	-	-	-	0.04%	\$12,533.17	\$8,723.74	\$3,809.43	2017-01-01	2017-12-31	12/7/2017	2018-05-30	
17026692501	INSTALL 100' - 12" CSHP	-	-	-	-	0.65%	\$223,830.78	\$169,516.84	\$54,313.94	2017-01-01	2017-12-31	2017-12-06	2017-12-12	TTOY 6/19/18 - JOB OVER RUN DUE TO LENGTH OF JOB BECAUSE OF SITE CONDITIONS SEGA 30,000 MORE THAN PLANNED, LESS MATERIAL REQUIRED THAN PREVIOUSLY PLANNED
17026717800	INSTALL GMB SETTING	-	-	-	-	0.45%	\$154,867.73	\$99,765.00	\$55,102.73	2017-01-01	2017-12-31	2017-10-18	2019-01-17	TEMPORARY SETTING INSTALLED AND PLACED IN SERVICE 12/11/17 WAITING ON NEW METER SKID FROM BANGS ONCE SETTING ARRIVED HAD TO WAIT TO GET ON THE SCHEDULE FOR CONSTRUCTION SERVICES OVERRUN EXPLANATION: FURTHER INQUIRY IS REQUIRED.
17026722601	INSTALL 125' - 4" PMLP	-	-	-	-	0.15%	\$51,971.62	\$23,824.88	\$28,146.74	2017-01-01	2017-12-31	2017-11-29	2017-12-11	
16026633401	INSTALL 750' OF 4" PMIP	-	-	-	-	0.44%	\$152,993.85	\$175,821.35	(\$22,827.50)	2017-01-01	2017-12-31	2017-11-10	2017-12-14	UNDERRUN EXPLANATION: CONTRACTOR WAS ABLE TO DIRECTIONALLY BORE MUCH MORE THAN ORIGINALLY ANTICIPATED TO AVOID ALMOST ALL OF THE PAVING.
17026737700	INSTALL 275' OF 2" PMMP MAIN	-	-	-	-	0.06%	\$21,146.51	\$15,276.75	\$5,869.76	2017-01-01	2017-12-31	2017-12-12	2017-12-18	
17026741700	INSTALL 3-4" VALVES METER RUN	-	-	-	-	0.12%	\$42,360.31	\$8,182.55	\$34,177.76	2017-01-01	2017-12-31	2017-12-13	2017-12-18	TWALKER/KY 04-20-18: JOB OVER RUN DUE TO PROJECT COULD NOT BE WORK AS PLANNED DUE TO VALVE ON SETTING WOULD NOT CLOSE WHICH FORCED THE NEED FOR TEMP REG STATION TO USED IN ORDER TO MAINTAIN FEED TO HOSPITAL WHICH INCREASED COMPANY LABOR BY \$9700, CONTRACTOR WAS USED COST \$9400 SEGA INCREASED BY \$11500 I TRIED TO REVISE JOB ORDER BUT WMS WOULD NOT ALLOW ME AT THE TIME.
17026711501	INSTALL 1200' - 2" PMMP	-	-	-	-	0.27%	\$93,954.90	\$88,897.33	\$5,057.57	2017-01-01	2017-12-31	2017-12-05	2017-12-19	
15026594800	NEW BUILDING FOR REG SITE	-	-	-	-	-0.01%	(\$4,034.45)	\$66,807.01	(\$70,841.46)	2017-01-01	2017-12-31	2017-02-01	2017-12-29	PROJECT HELD UP WAITING ON CITY
17026713700	INSTALL CONTROLS	-	-	-	-	0.63%	\$218,196.20	\$273,377.04	(\$55,180.84)	2017-01-01	2017-12-31	2017-11-08	2017-12-29	UNDERRUN OF \$55,000.00. MATERIALS WERE \$27,000.00 LESS THAN QUOTED. CONTRACT COST WERE MORE THAN ESTIMATED, BUT WERE OFFSET BY REDUCED LABOR COSTS. AP PROXIMATELY \$28,000.00 OF OTHER COST WERE ESTIMATED, BUT NOT USED. THESE COST WERE ASSOCIATED WITH SITE PREP AND RESTORATION. D.LEMONS 4/20/18
		-	-	-	-			2017 Construction Project Budget	\$34,617,000					
17026736800	INSTALL 800' - 2" PMMP	-	-	-	-	0.10%	\$41,818.28	\$37,639.65	\$4,178.63	2018-01-01	2018-12-31	2017-12-18	2018-01-04	
16026631500	INSTALL NEW METER AND SETTING	-	-	-	-	0.10%	\$42,500.47	\$69,280.62	(\$26,780.15)	2018-01-01	2018-12-31	2017-11-14	2018-01-19	JOB WAS ON HOLD WAITING ON LUK
17026725200	INSTALL 20' OF 2" PMIP MAIN	-	-	-	-	0.02%	\$9,250.64	\$5,010.35	\$4,240.29	2018-01-01	2018-12-31	2018-01-02	2018-01-09	
18026746600	INSTALL 1320' - 2" PMMP	-	-	-	-	0.32%	\$140,295.81	\$110,516.49	\$29,779.32	2018-01-01	2018-12-31	2018-10-25	2019-02-22	
17026738200	INSTALL 425' OF 2" PMMP MAIN	-	-	-	-	0.05%	\$21,220.29	\$18,453.40	\$2,766.89	2018-01-01	2018-12-31	2018-01-12	2018-01-24	
17026729000	INSTALL 500' OF 2" 4" PMMP	-	-	-	-	0.12%	\$51,110.52	\$37,050.02	\$14,060.50	2018-01-01	2018-12-31	2017-10-03	2018-01-25	COMMIT DATE WAS MISSED DUE TO SEVERAL DAYS THAT CONTRACTORS COULD NOT WORK DUE TO BAD WEATHER.
17026731201	INSTALL 550' - 2" PMMP	-	-	-	-	0.13%	\$55,174.46	\$52,379.72	\$2,794.74	2018-01-01	2018-12-31	2018-01-09	2018-02-05	USED 7' - 4" PLASTIC PER TESTED # 17-5691704-00 DATED TESTED 12-28-17 ON LEXINGTON AV.

Item ID	Description	Unit	Rate	Quantity	Amount	Start Date	End Date	Actual Date	Notes				
17026738000	INSTALL 180'-2" PMIP	-	-	-	0.04%	\$16,694.36	\$21,131.65	(\$4,437.29)	2018-01-01	2018-12-31	2018-01-22	2018-01-25	
17026710101	INSTALL 6.605' - 2" PPHP	-	-	-	0.45%	\$194,790.85	\$158,619.41	\$36,171.44	2018-01-01	2018-12-31	2018-02-02	2018-02-01	THE OVERRUN ON THIS PROJECT WAS CAUSED BY EXTRA EROSION CONTROL BLANKET THA N ESTIMATED. CSPARKS 6/25/18
17026737200	INSTALL 605' - 2" PMMP	-	-	-	0.14%	\$62,039.11	\$55,506.09	\$6,533.02	2018-01-01	2018-12-31	2018-01-31	2018-02-16	LOST A FEW DAYS DUE TO WEATHER AND HAD TO MAKE SURE THIS JOB DIDN'T NEED RE VISING.
17026715800	INSTALL 1200' OF 2"PMMP MAIN	-	-	-	0.25%	\$106,052.58	\$218,986.57	(\$112,933.99)	2018-01-01	2018-12-31	2018-01-18	2018-02-27	TWALKER/KY 06-22-18: LEVEL 2 VARIANCE REPORT ADDED TO WMS.DOCS FOR COST UNDER RUN, CONTRACT COST LOWER BY \$75,000 DUE TO NO HARD SURFACE REPAIRS REQUIRED AND SEGA \$18,000 LOWER THAN ESTIMATE.
18026746100	INSTALL 2100' - 2" PMMP MAIN	-	-	-	0.10%	\$43,220.98	\$49,200.58	(\$5,979.60)	2018-01-01	2018-12-31	2018-01-26	2018-02-06	
18026746200	INSERT 15' - 3" PMMP	-	-	-	0.00%	\$0.00	\$2,923.06	(\$2,923.06)	2018-01-01	2018-12-31	2/7/2018	2018-02-16	CAPITAL JOB ORDER CREATED DURING WORK ON DPI # FOR 899 WYNDHAM HILL 5 DR. REPLACED 23' 4" MAIN W/3"PMMP MAIN. PART OF 3" INSERTED INTO 4"MAIN, RECLAIMED AS CASING. 2/14/2018 DGRIFFI SEE WORK ORDER #18-5756522-00.
18026750800	INSTALL 20'-2" PMMP	-	-	-	0.02%	\$7,107.59	\$8,838.58	(\$1,730.99)	2018-01-01	2018-12-31	2/15/2018	2018-02-21	
17026715600	INSTALL 4' SS	-	-	-	0.01%	\$5,059.47	\$7,959.22	(\$2,899.75)	2018-01-01	2018-12-31	2018-02-23	2018-03-15	
18026745200	INSTALL 120' OF 4"PMMP MAIN	-	-	-	0.10%	\$44,941.26	\$10,947.20	\$34,094.06	2018-01-01	2018-12-31	2018-02-08	2018-02-26	TWALKER/KY 06-22-18: JOB OVER RUN DUE TO PROJECT COULD BE BORED AS ESTIMATE, PROJECT HAD TO BE OPEN OUT IN SIDEWALK/DRIVEWAY APRONS ALSO PROJECT PLANNED FOR 20 HOURS BUT TOOK 61 HOURS THESE FACTORS ADDED \$25,000 TO CONTRACT COST, SEGA WAS ALSO \$4300 HIGHER THAN PLANNED. I TRIED TO REVISE JOB ORDER BUT COULD NOT DUE TO WMS UNPAID INVOICES.
17026684601	INSTALL 5700' OF 2"/4"PMMP	-	-	-	0.51%	\$218,652.77	\$213,351.28	\$5,301.49	2018-01-01	2018-12-31	2018-02-02	2018-03-02	
17026723800	INSTALL 523'-4" PMMP	-	-	-	0.06%	\$24,148.21	\$28,994.43	(\$4,846.22)	2018-01-01	2018-12-31	2018-02-14	2018-03-01	
17026741200	INSTALL 160' OF 2"PMMP MAIN	-	-	-	0.05%	\$19,600.57	\$12,264.20	\$7,336.37	2018-01-01	2018-12-31	2018-02-27	2018-03-02	
18026750500	INSTALL EFC & MI WIRELESS	-	-	-	0.03%	\$11,364.34	\$19,542.30	(\$8,177.96)	2018-01-01	2018-12-31	2018-03-05	2018-08-01	
18026756500	INSTALL 127'-2" PMLP	-	-	-	0.08%	\$32,876.88	\$80,593.26	(\$47,716.38)	2018-01-01	2018-12-31	2018-03-07	2018-03-22	UNDERRUN EXPLANATION: IT LOOKS AS IF SOME OF THE CHARGES ON A RELATED PROIE CT MAY HAVE BEEN CHARGED INCORRECTLY. THAT JOB ORDER OVERRAN; WHEREAS, THIS ONE UNDERRAN. WE WILL INVESTIGATE FURTHER.
18026753800	INSTALL 525' OF 2"PMIP	-	-	-	0.05%	\$19,826.38	\$23,575.53	(\$3,749.15)	2018-01-01	2018-12-31	2018-03-06	2018-03-13	
18026747800	INSTALL GROUND BED	-	-	-	0.01%	\$4,292.49	\$6,720.61	(\$2,428.12)	2018-01-01	2018-12-31	2018-03-07	2018-03-14	INSTALLED 38' OF #4 CP WIRE FROM NEW GROUND BED TO RECTIFIER WILL USE RECENTLY RETIRED 6" BARE STEEL MAIN ABANDONED WITH JOB 17-0266926-00 / 10, 850' OF 6" BARE STEEL MAIN (SCRAP STEEL) NEW GROUND BED RUNS FROM BUCK CUT AT RXR CROSSING IN S-CURVE IN VERSAILLES TO DUCKERS GOLF COURSE IN FRANKFORT. THIS SCRAP STEEL GROUND BED WILL PARALLEL THE 10" CSHP WE ARE PROTECTING. 2 #4 WIRES ARE RUN IN DITCH, ONE IN RECTIFIER CABINET, ONE LEFT IN JUNCTION BOX BELOW THE RECTIFIER ON POLE.
18026751301	INSTALL 8" FITTING	-	-	-	0.00%	\$0.00	\$28,684.82	(\$28,684.82)	2018-01-01	2018-12-31		2018-03-14	
16026676401	INSTALL 1950' - 8" PPHP	-	-	-	0.76%	\$327,980.60	\$352,418.48	(\$24,437.88)	2018-01-01	2018-12-31	2018-03-15	2018-03-28	
16026682600	INSTALL 1141'-4"/2" PMMP	-	-	-	0.47%	\$202,589.60	\$130,979.85	\$71,609.75	2018-01-01	2018-12-31	2017-11-14	2018-03-15	7/10/18: (BKSLONE) OVERRUN EXPLANATION = USE OF CNG WAS NOT ORIGINALLY PLANNED. HOWEVER, UTI ENDED UP PROVIDING CNG TO THREE CUSTOMERS FOR A COUPLE OF MONTHS DURING LATE WINTER/EARLY SPRING AT A COST OF \$41,050. JOB SLOW DRUG OUT THROUGH THE WINTER INCREASING COMPANY LABOR. THESE PLUS OHS CONTRIBUTED TO THE BULK OF THE OVERRUN.
17026734001	INSTALL 3425' OF 2"PMMP MAIN	-	-	-	0.17%	\$72,004.97	\$75,105.14	(\$3,100.17)	2018-01-01	2018-12-31	2018-02-19	2018-03-16	
17026740400	INSTALL 250'-2" PPHP	-	-	-	0.06%	\$26,964.73	\$33,763.00	(\$6,798.27)	2018-01-01	2018-12-31	2018-03-02	2018-03-21	
18026762400	LAND FOR RECTIFIER SITE	-	-	-	0.02%	\$9,228.40	\$13,255.59	(\$4,027.19)	2018-01-01	2018-12-31	3/16/2018	2018-03-16	
18026764200	INSERT 50'-3" PMLP	-	-	-	0.04%	\$16,872.78	\$16,026.88	\$845.90	2018-01-01	2018-12-31	2018-12-31	2018-03-16	
18026757100	INSTALL NEW MI EFC	-	-	-	0.02%	\$10,540.82	\$9,933.51	\$607.31	2018-01-01	2018-12-31	2018-03-22	2018-03-22	REPLACED EFC AND INSTALLED MI-WIRELESS
17026715200	INSERT 115' - 3" PMLP	-	-	-	0.10%	\$42,668.87	\$13,602.94	\$29,065.93	2018-01-01	2018-12-31	2018-03-19	2018-03-28	INSTALLED 142' LF OF Ø30 PL LP TESTED 90 # FOR 1 HR W/ AIR. RE-RAN 2 SL AND RECONNECTED 2 TESTED ALL SL @ 90 # FOR 5 MINS. MOVED 2 MTRS OUT. INSTALLED MB @ OFFSET AND CONNECTION POINTS.
18026757400	INSTALL INLET/OUTLET VALVES	-	-	-	0.00%	\$2,112.32	\$1,490.75	\$621.57	2018-01-01	2018-12-31	2018-03-27	2018-03-27	REMOVED OLD VALVES AND INSTALLED NEW INLET AND OUTLET VALVES NEW VALVES BALONS 285# 2" 150 SERIES FULL PORT
18026758700	INSTALL MI WIRELESS W/SOLAR	-	-	-	0.02%	\$8,966.01	\$11,647.59	(\$2,681.58)	2018-01-01	2018-12-31	2018-03-28	2018-03-28	INSTALLED EFC/MI-WIRELESS
18026763800	INSTALL 334' 4/2" PMMP (EMERG)	-	-	-	0.07%	\$31,893.99	\$34,743.70	(\$2,849.71)	2018-01-01	2018-12-31	2018-03-31	2018-06-19	INSTALLED 406' OF 2" PMMP AND 5' OF 4" PMMP FOR NEW MAIN LINE, TESTED MAIN AT 0100PSIG/1HR, SOAP TESTED FC AT OP, INT/EXT CORR INSPECTED MOST OF THE CHARGES WERE CHARGED TO O&M INSTEAD OF THIS JOB ORDER. THERE IS A CORRECTION IN THE WORKS THAT WILL BE TAKEN CARE OF SOON.
15026584901	INSTALL 15'-6" PMMP	-	-	-	0.08%	\$34,333.28	\$31,539.16	\$2,794.12	2018-01-01	2018-12-31	2017-09-22	2018-04-03	
17026728600	INSTALL 834'- 6" PMLP	-	-	-	0.38%	\$162,200.31	\$128,212.70	\$33,987.61	2018-01-01	2018-12-31	2018-02-09	2018-05-01	OVERRUN EXPLANATION: THIS PROJECT OVER RAN BECAUSE THE LABOR ESTIMATING TOO I PREDICTED ABOUT HALF AS MANY HOURS AS WAS REQUIRED. WE HAD TO WORK AROUND OTHER UNTLITES SINCE THIS WAS A RELOCATION, AND THAT SIGNIFICANTLY SLOWED DOWN OUR PROGRESS.
17026727900	INSTALL 175' - 3" PMLP	-	-	-	0.09%	\$36,907.80	\$31,751.27	\$5,156.53	2018-01-01	2018-12-31	2018-03-26	2018-04-06	
18026766100	NEW LAND AND EASEMENT	-	-	-	0.02%	\$7,690.17	\$7,515.19	\$174.98	2018-01-01	2018-12-31	4/9/2018	2018-04-09	
17026732603	INSTALL 2024' - 2" PMMP	-	-	-	0.89%	\$384,179.60	\$356,154.57	\$28,025.03	2018-01-01	2018-12-31	2018-03-07	2018-05-01	
18026788100	INSTALL 6' SST	-	-	-	0.00%	\$771.45	\$3,588.58	(\$2,817.13)	2018-01-01	2018-12-31		2018-05-01	
16026634401	INSTALL 475'-4" & 6" PMMP	-	-	-	0.29%	\$127,224.47	\$121,107.41	\$6,117.06	2018-01-01	2018-12-31	2018-03-15	2018-04-15	
17026713900	INSTALL 90X97 CHAIN LINK FENCE	-	-	-	0.02%	\$9,520.90	\$11,969.54	(\$2,448.64)	2018-01-01	2018-12-31	2018-04-12	2018-04-13	WAITING ON LAND SERVICES AND CONTRACTOR
17026720201	INSTALL 1100' OF 2"/6"PMMP MN	-	-	-	0.10%	\$41,125.53	\$45,252.12	(\$4,126.59)	2018-01-01	2018-12-31	2018-04-13	2018-04-14	
18026767400	ACQUIRE SITE FOR NEW REG STA	-	-	-	0.07%	\$31,109.00	\$35,632.00	(\$4,523.00)	2018-01-01	2018-12-31	4/12/2018	2018-04-13	
17026738900	INSTALL 6.312'-2"/4" PMMP	-	-	-	2.39%	\$1,029,932.98	\$764,372.87	\$265,560.11	2018-01-01	2018-12-31	2018-01-22	2018-05-11	OVERRUN EXPLANATION: SIGNIFICANTLY MORE PAVING WAS REQ
18026768100	SET UP EASEMENT FACILITY	-	-	-	0.03%	\$12,111.41	\$10,206.19	\$1,905.22	2018-01-01	2018-12-31	4/16/2018	2018-04-16	
18026768300	INSTALL 33' OF 6"PMMP MAIN	-	-	-	0.01%	\$6,098.88	\$10,546.51	(\$4,447.63)	2018-01-01	2018-12-31	2018-04-18	2018-04-18	
18026757600	ACQUIRE RECTIFIER SITE	-	-	-	0.02%	\$10,095.08	\$6,477.04	\$3,618.04	2018-01-01	2018-12-31	3/7/2018	2018-04-23	
17026696600	INSTALL 1000' OF 4"PMMP MAIN	-	-	-	0.62%	\$265,907.98	\$282,069.86	(\$16,161.88)	2018-01-01	2018-12-31	2018-01-25	2018-06-14	1-28-18 98-300 3HR FOR FOR SITE PREP 1-28-18 CORRECTION 98-300 4HR FOR SITE PREP UNDERRUN EXPLANATION: THE PAVE AND CONC JOB ORDERS HAVE NOT BEEN EXECUTED Y ET. MORE CHARGES SHOULD FOLLOW.
17026717901	INSTALL 1300' OF 4"/8"CSPH MN	-	-	-	1.26%	\$543,162.32	\$453,832.13	\$89,330.19	2018-01-01	2018-12-31	2018-03-14	2018-04-27	OVERRUN EXPLANATION: APPROXIMATELY THREE TIMES AS MUCH PAVING WAS NECESSA RY THAN WAS ESTIMATED AND \$37K MORE IN PAVING WAS REQUIRED. ALSO THE OVERRU AD EFFECT OF THESE INCREASED THE DISPARITY BETWEEN THE ESTIMATE AND ACTUAL.

18026763400	INSTALL 700'-2" PMMP	-	-	-	-	0.07%	\$30,161.86	\$31,042.55	(\$880.69)	2018-01-01	2018-12-31	2018-04-20	2018-05-03	MAIN INSTALLED BY STANLEY PIPELINE BEN YOUNG FOREMAN
17026719001	INSTALL 2600' - 2" PMMP	-	-	-	-	0.09%	\$38,213.16	\$40,148.63	(\$1,935.47)	2018-01-01	2018-12-31	2018-04-10	2018-05-04	
18026767900	INSTALL NEW REGULATOR/HEATER	-	-	-	-	0.01%	\$4,197.68	\$10,394.68	(\$6,197.00)	2018-01-01	2018-12-31	2018-05-07	2018-05-21	
18026771700	INSTALL 57' OF 4" PMLP MAIN	-	-	-	-	0.03%	\$14,864.40	\$17,249.84	(\$2,385.44)	2018-01-01	2018-12-31		2018-05-08	
18026766501	INSTALL SS FITTINGS	-	-	-	-	0.06%	\$27,349.20	\$33,470.37	(\$6,121.07)	2018-01-01	2018-12-31	5/10/2018	2018-05-11	
18026749800	INSTALL 100'-6" PMLP	-	-	-	-	0.05%	\$20,940.87	\$20,270.23	\$670.64	2018-01-01	2018-12-31	2018-05-08	2018-05-12	
16026674000	INSTALL 1350' - 4" PM	-	-	-	-	0.24%	\$104,555.89	\$98,141.79	\$6,414.10	2018-01-01	2018-12-31	2018-04-09	2018-05-14	
18026758400	INSTALL 120'-2" PMMP	-	-	-	-	0.03%	\$12,599.15	\$18,116.06	(\$5,516.91)	2018-01-01	2018-12-31	2018-05-14	2018-05-15	
17026721700	INSTALL 8760' OF 2"/4" PMMP	-	-	-	-	0.44%	\$189,076.96	\$220,888.33	(\$31,811.37)	2018-01-01	2018-12-31	2018-04-16	2018-05-17	UNDERRUN EXPLANATION: LESS ROCK BORE, ROCK EXCAVATION, AND BACKFILL MATERIAL WAS REQUIRED OVER THE AMOUNT THAT WAS ESTIMATED. SINCE THERE WAS LESS ROCK, THERE WAS LESS TIME AND THEREFORE COMPANY LABOR REQUIRED TO COMPLETE THE JOB.
17026737400	INSTALL 100' - 2" PMMP	-	-	-	-	0.02%	\$6,763.22	\$11,562.78	(\$4,799.56)	2018-01-01	2018-12-31	5/16/2018	2018-05-16	
18026763700	INSTALL 130'-2" PMLP MAIN	-	-	-	-	0.06%	\$25,033.89	\$17,234.76	\$7,799.13	2018-01-01	2018-12-31	2018-05-17	2018-05-19	FCA 9067 SUBMITTED TO REMOVE PU 665516 FOR 2"SS CREATED IN ERROR - FACILITY WAS RETIRED BUT WMS WILL NOT ALLOW QTY TO BE UPDATED. - JC/JL 8/30/2018
18026772400	INSTALL 2" BALON B-P VALVES	-	-	-	-	0.02%	\$8,932.53	\$10,291.00	(\$1,358.47)	2018-01-01	2018-12-31	2018-05-16	2018-05-21	
17026684300	INSTALL 250'-2" PMMP	-	-	-	-	0.08%	\$33,485.21	\$31,690.13	\$1,795.08	2018-01-01	2018-12-31	2018-05-17	2018-05-23	
17026696200	INSTALL 670' OF 2" PMMP MAIN	-	-	-	-	0.34%	\$148,687.99	\$155,468.11	(\$6,780.12)	2018-01-01	2018-12-31	2018-04-28	2018-07-23	
18026770300	INSTALL EFC	-	-	-	-	0.03%	\$11,034.78	\$11,518.69	(\$483.91)	2018-01-01	2018-12-31	2018-05-30	2018-05-30	
18026770500	INSTALL EFC	-	-	-	-	0.03%	\$10,953.27	\$11,518.69	(\$565.42)	2018-01-01	2018-12-31	2018-05-31	2018-05-31	
18026754400	ACQUIRE ESMT FOR R-1380 EXPN	-	-	-	-	0.03%	\$13,041.93	\$14,342.00	(\$1,300.07)	2018-01-01	2018-12-31	2/28/2018	2018-08-03	1/7/20: COMPLETED BY BRYAN SLONE FOR TAYLOR CLARK OF TEAM
18026765600	INSTALL 175' - 4" PMLP	-	-	-	-	0.22%	\$95,029.63	\$30,187.60	\$64,842.03	2018-01-01	2018-12-31	2018-05-04	2018-06-05	UNDERRUN EXPLANATION: THE SCOPE OF THE PROJECT DOUBLED. ADDITIONALLY SIGNIFICANTLY MORE ROCK EXCAVATION WAS REQUIRED THAN WAS ESTIMATED ALONG WITH THE SPECIAL BACKFILL THAT WAS REQUIRED TO PAD THE PIPE. THE ORIGINAL JOB WAS TO BE DONE ON HOURLY.
17026725100	INSTALL 530' - 2" PMMP	-	-	-	-	0.03%	\$13,409.15	\$13,849.02	(\$439.87)	2018-01-01	2018-12-31	2018-06-06	2018-06-07	MAIN INSTALLED BY STANLEY PIPELINE 1 HR KULMAN TEST GOOD.1500 PM TO 1600 P M 06/06/18
18026773700	INSTALL 20' OF 3" PMMP MAIN	-	-	-	-	0.02%	\$8,754.72	\$22,530.02	(\$13,775.30)	2018-01-01	2018-12-31		2018-06-08	
18026751000	INSTALL 750' - 2" PMMP	-	-	-	-	0.07%	\$30,839.44	\$36,154.04	(\$5,314.60)	2018-01-01	2018-12-31	2018-06-01	2018-06-14	INSTALL 585' 2" P MP. LINE TEST GOOD 90 LB FOR 1 HR
18026771400	INSTALL 2300' OF 2" PMMP MAIN	-	-	-	-	0.17%	\$72,168.48	\$63,530.25	\$8,638.23	2018-01-01	2018-12-31	2018-05-21	2018-06-08	
18026769000	INSTALL 50' - 3" PMLP	-	-	-	-	0.02%	\$9,241.09	\$13,730.21	(\$4,489.12)	2018-01-01	2018-12-31	2018-06-11	2018-06-18	
17026720700	INSTALL 1845'-4" PMLP	-	-	-	-	0.43%	\$187,499.33	\$307,695.22	(\$120,195.89)	2018-01-01	2018-12-31	2018-05-16	2018-07-20	UNDERRUN EXPLANATION: CONTRACTOR CHANGED AND AVOIDED 96 DAYS OF PER DIEM. THE ESTIMATED FLAGGING PROVED UNNECESSARY AS WELL. DID NOT HAVE TO PAY AS MUCH HARD SURFACE RESTORATION.
18026750000	INSTALL 125' OF 2" PMMP MAIN	-	-	-	-	0.06%	\$26,185.48	\$12,809.21	\$13,376.27	2018-01-01	2018-12-31	2018-06-11	2018-06-18	
15026626101	INSTALL 1658'-4" PMMP	-	-	-	-	0.48%	\$208,505.24	\$197,065.83	\$11,439.41	2018-01-01	2018-12-31	2018-07-03	2018-07-11	
18026775100	INSTALL 35' - 2" PMMP	-	-	-	-	0.00%	\$67,775	\$4,816.01	(\$4,338.26)	2018-01-01	2018-12-31		2018-06-19	
18026748701	INSTALL 975' OF 2" PMMP MAIN	-	-	-	-	0.10%	\$44,989.88	\$43,685.28	\$1,304.60	2018-01-01	2018-12-31	2018-06-20	2018-07-05	INSTALL 585' 2" PLASTIC
17026707301	INSTALL 1950' OF 2" PMMP	-	-	-	-	0.67%	\$291,281.94	\$221,016.63	\$70,265.31	2018-01-01	2018-12-31	2018-04-25	2018-07-20	UNDERRUN EXPLANATION: THE CONCRETE AND ASPHALT CHANGES WERE ABOUT \$40K HIGHER THAN WAS ESTIMATED.
18026773500	INSTALL 205'-2" PMMP	-	-	-	-	0.07%	\$28,281.06	\$13,911.46	\$14,369.60	2018-01-01	2018-12-31	2018-07-09	2018-07-12	
18026747700	INSTALL 1300' - 4" PMLP	-	-	-	-	0.19%	\$82,128.71	\$45,983.74	\$36,144.97	2018-01-01	2018-12-31	2018-06-07	2018-07-13	HIT ROCK HAD TO DO A ROCK BORE RAIN DAYS AND THUNDER STORMS DELAY, AND EQUIPMENT BREAKDOWNS DELAYED JOB. BROKE ROCK LEDGE ALSO
18026764600	INSTALL 175' - 4" PMMP	-	-	-	-	0.05%	\$21,098.00	\$14,145.76	\$6,952.24	2018-01-01	2018-12-31	2018-06-26	2018-07-13	UNDERRUN EXPLANATION: ROCK EXCAVATION AND RELATED BACKFILL INCREASED BY 70 FEET/FEET AND DOUBLED RESPECTIVELY. ADDITIONALLY, 10,800 FEET ADDITIONALLY ER
18026768200	INSTALL 475' OF 2" PMMP MAIN	-	-	-	-	0.05%	\$22,819.91	\$22,495.60	\$324.31	2018-01-01	2018-12-31	2018-07-10	2018-07-13	OSTION CONTROL BLANKET AND FLAGGING WERE REQUIRED
18026780200	INSTALL 12'-8" PMLP	-	-	-	-	0.07%	\$30,072.49	\$11,998.46	\$18,074.03	2018-01-01	2018-12-31	2018-07-10	2018-07-13	ADDING ABOUT 100 HOURS TO THE CONTRACT COSTS AND LABOR COSTS.
17026736301	INSTALL 3344' OF 2"/4"/6" PMMP	-	-	-	-	1.97%	\$849,426.85	\$605,787.35	\$243,639.50	2018-01-01	2018-12-31	2018-08-06	2018-09-05	PAPER WORK DELAY DUE TO MASS INCIDENT
18026775500	INSTALL 1500'-2" PPHP	-	-	-	-	0.11%	\$48,281.24	\$48,705.91	(\$424.67)	2018-01-01	2018-12-31	2018-07-09	2018-07-19	UNDERRUN EXPLANATION: MORE INQUIRY IS NEEDED BY 200 MORE HOURS OF FLAGGER WE
18026785000	INSTALL NEW CONTROL REGULATOR	-	-	-	-	0.00%	\$360.19	\$2,388.83	(\$2,028.64)	2018-01-01	2018-12-31		2018-07-18	RE USED THAN ESTIMATED. THERE WAS \$25K EXTRA IN LABOR AND THE OVERHEAD EFFECT OF THE OVERRUNS WAS \$60,000. HOWEVER, THERE ARE CHANGES THAT CAME FROM OTHER JOB ORDERS THAT CAN'T BE FOUND. NEED TO INVESTIGATE FUTURE.
18026765100	INSTALL 2825' - 2" PMMP	-	-	-	-	0.16%	\$68,942.65	\$62,925.07	\$6,017.58	2018-01-01	2018-12-31	2018-06-25	2018-07-20	
18026782800	INSTALL NEW EFC W/MI WIRELESS	-	-	-	-	0.02%	\$7,955.15	\$12,899.92	(\$4,944.77)	2018-01-01	2018-12-31	2018-07-23	2018-07-23	
18026782900	INSTALL NEW EFC W/MI WIRELESS	-	-	-	-	0.02%	\$8,145.78	\$12,899.92	(\$4,754.14)	2018-01-01	2018-12-31	2018-07-23	2018-07-23	
15026603702	INSTALL 15' OF 2" PMMP	-	-	-	-	0.03%	\$13,032.50	\$14,665.26	(\$1,632.76)	2018-01-01	2018-12-31	2018-07-23	2018-07-27	
18026771601	INSTALL 800' OF 2" PMMP MAIN	-	-	-	-	0.07%	\$31,706.21	\$36,097.95	(\$4,391.74)	2018-01-01	2018-12-31	2018-07-16	2018-07-26	
17026723300	INSTALL 1000' OF 2" PMMP MAIN	-	-	-	-	0.09%	\$37,887.93	\$39,965.62	(\$2,077.69)	2018-01-01	2018-12-31	2018-07-18	2018-08-01	
18026769700	INSTALL 700' OF 2" PMMP MAIN	-	-	-	-	0.08%	\$36,070.50	\$30,298.42	\$5,772.08	2018-01-01	2018-12-31	2018-07-23	2018-07-31	
18026782500	INSTALL 200' - 2" PMMP	-	-	-	-	0.01%	\$5,262.38	\$12,261.96	(\$6,999.58)	2018-01-01	2018-12-31	2018-07-26	2018-07-27	
17026736601	INSTALL 40' - 4" PMLP	-	-	-	-	0.14%	\$60,680.33	\$66,625.51	(\$4,145.18)	2018-01-01	2018-12-31	2018-08-01	2018-08-06	
18026775900	INSTALL EFC - MI WIRELESS UNIT	-	-	-	-	0.02%	\$8,948.16	\$10,110.28	(\$1,262.12)	2018-01-01	2018-12-31	2018-08-02	2018-08-02	
18026775000	INSTALL 300' OF 2" PMMP MAIN	-	-	-	-	0.08%	\$36,549.31	\$22,749.86	\$13,799.45	2018-01-01	2018-12-31	2018-07-27	2018-08-07	
17026722800	INSERT 120' - 3" PMLP	-	-	-	-	0.05%	\$22,175.87	\$21,522.27	\$653.60	2018-01-01	2018-12-31	2018-08-02	2018-08-09	
18026781400	INSTALL 500' - 2" PMMP	-	-	-	-	0.05%	\$21,400.13	\$23,908.26	(\$2,508.13)	2018-01-01	2018-12-31	2018-08-08	2018-08-10	
17026726301	INSTALL 1400' - 4" PMLP	-	-	-	-	0.42%	\$181,243.14	\$142,935.14	\$38,308.00	2018-01-01	2018-12-31	2018-06-04	2018-08-15	UNDERRUN EXPLANATION: PROJECT OVERRAN BECAUSE WE WERE UNABLE TO FIND GOOD PIPE TO TIE-IN TO AND EVENTUALLY HAD TO LAY AN EXTRA 1000 FEET BECAUSE OF A S TREAM.
17026742100	INSTALL 1,428'-2"/6" PMMP	-	-	-	-	0.83%	\$356,543.76	\$213,643.47	\$142,900.29	2018-01-01	2018-12-31	2018-04-09	2018-08-13	UNDERRUN EXPLANATION: PROJECT OVERRAN BECAUSE WE HAD TO LAY AN EXTRA 1000 FEET OF PIPE BECAUSE WE COULD NOT BORE WILKINSON AS WE HAD PLANNED BECAUSE OF LAND PROBLEMS. CONSEQUENTLY, WE CHANGED THE SCOPE OF THE PROJECT AND EXTENDED OFF THE LP CAUSING THE EXTRA FOOTAGE.
18026787200	INSTALL 40' OF 4" PMMP MAIN	-	-	-	-	0.02%	\$10,500.34	\$28,073.43	(\$17,573.09)	2018-01-01	2018-12-31	2018-08-13	2018-08-16	INSTALLED 24' OF 4" PL MAIN. TESTED MAIN AND ALL SHORT STOPS AND BY PASS FOR 1 HR @ 90 # SOAP TESTED ALL CONN POINTS @ OP ONCE NEW MAIN WAS GASED UP. INSTALLED 4 ANODES AND MB
18026788600	EMERGENCY 80'-4"BSLP REPL	-	-	-	-	0.12%	\$52,206.38	\$16,939.76	\$35,266.62	2018-01-01	2018-12-31		2018-08-21	UNDERRUN EXPLANATION: THIS WAS AN EMERGENCY JOB. ABOUT \$12K IN ADDITIONAL PAVENING AND \$12K IN ADDITIONAL FLAGGING WAS REQUIRED OVER WHAT WAS ESTIMATED.
18026790100	INSTALL 900' OF 4" PMLP MAIN	-	-	-	-	0.01%	\$3,775.31	\$3,810.58	(\$35.27)	2018-01-01	2018-12-31	8/21/2018	2018-08-14	

18026787600	INSTALL NEW RECTIFIER	-	-	-	-	0.02%	\$6,483.30	\$6,423.48	\$59.82	2018-01-01	2018-12-31	2018-08-13	2018-08-15	INSTALLED NEW MESA RECTIFIER AND UPDATED FACILITY. OLD GROUNDED STILL IN OPERATION/SPLICED BROKEN CABLE AND EXISTING GROUND BED IS STILL OPERATIONAL.. TIM SWARTS 8/15/2018
17026690500	INSTALL 370'- 4" PMLP	-	-	-	-	0.13%	\$56,333.01	\$44,947.97	\$11,385.04	2018-01-01	2018-12-31	2018-04-18	2018-08-30	
18026769900	INSTALL 3100' OF 2"PMMP MAIN	-	-	-	-	0.33%	\$142,919.51	\$113,279.91	\$29,639.60	2018-01-01	2018-12-31	2018-07-16	2018-08-17	
17026690100	INSTALL 1050'- 8" & 4" PMMP	-	-	-	-	0.72%	\$309,910.75	\$303,456.53	\$6,454.22	2018-01-01	2018-12-31	2018-03-20	2018-08-30	
17026690300	INSTALL 671'- 4" PM/CSIP	-	-	-	-	0.20%	\$87,299.33	\$91,546.67	(\$4,247.34)	2018-01-01	2018-12-31	2018-04-13	2018-08-30	
18026785300	INSTALL 24'-4" PMIP	-	-	-	-	0.12%	\$50,122.97	\$28,413.21	\$21,709.76	2018-01-01	2018-12-31	2018-08-10	2018-08-21	
18026753300	INSTALL 275' OF 2"PMMP MAIN	-	-	-	-	0.05%	\$21,433.19	\$16,234.46	\$5,198.73	2018-01-01	2018-12-31	2018-08-15	2018-08-23	
18026784900	INSTALL 400'-2" PMMP	-	-	-	-	0.05%	\$22,783.29	\$22,702.09	\$81.20	2018-01-01	2018-12-31	2018-08-16	2018-08-24	
18026766000	INSTALL 185' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$15,492.11	\$17,973.68	(\$2,481.57)	2018-01-01	2018-12-31	2018-08-15	2018-08-24	
18026774300	INSTALL 1500'-2" PMMP	-	-	-	-	0.52%	\$225,938.85	\$295,064.92	(\$69,126.07)	2018-01-01	2018-12-31	2018-07-30	2018-10-31	CONTRACT COSTS UNDERRAN BY ABOUT \$65,000. THIS WAS DUE TO LOWER SPECIAL BACKFILL COSTS BY NOT HAVING ANY ROCK EXCAVATION. ALSO, ONLY ABOUT HALF OF THE COLD PATCH THAT WAS ESTIMATED WAS NEEDED.
17026719900	INSTALL 100'-4" PMLP	-	-	-	-	0.08%	\$34,033.59	\$26,581.46	\$7,452.13	2018-01-01	2018-12-31	2018-08-20	2018-08-28	TESTED MAIN AND ENTIRE SERVICE LINE TOGETHER 95 PSIG FOR 1 HOUR SERVICE LINE JO#17-0267200-00 MARCUS BLANKENSHIP/CH MATTHEW TURNER TEST STATION WAS USED FOR TRACER WIRE STATION.
17026726000	INSTALL 3,812' - 6"/2" PMMP	-	-	-	-	1.73%	\$748,182.83	\$582,687.02	\$165,495.81	2018-01-01	2018-12-31	2018-04-06	2018-08-30	INSTALLED 2168' OF 6" PLASTIC MAIN AND 2120' OF 2" PLASTIC MAIN. PERFORMED 3 PRESSURE TEST CHARTS, TEST ALL OK. ABANDONED 5704' OF MAINLINE. PRE AND POST SEWER CAMERA COMPLETED. ALL TEST CHARTS UPLOADED INTO WMSDOCS. OVERRUN EXPLANATION: MORE FOOTAGE WAS INSTALLED THAN ESTIMATED. FURTHER INQUIRY REQUIRED.
18026769300	INSTALL GROUND BED RECTIFIER	-	-	-	-	0.05%	\$19,566.07	\$39,677.78	(\$20,111.71)	2018-01-01	2018-12-31	2018-08-06	2018-08-27	
18026771000	INSTALL CHAIN LINK FENCE	-	-	-	-	0.01%	\$4,950.19	\$8,178.74	(\$3,228.55)	2018-01-01	2018-12-31	2018-05-31	2018-08-27	
17026723900	CONVERT CAB TO GMB	-	-	-	-	0.03%	\$13,285.55	\$18,863.56	(\$5,578.01)	2018-01-01	2018-12-31	2018-08-27	2018-10-22	JOB ON HOLD WAITING ON CUSTOMER
17026741401	INSTALL 2915'-2" PMMP	-	-	-	-	0.80%	\$346,362.30	\$712,485.42	(\$366,123.12)	2018-01-01	2018-12-31	2018-07-12	2018-12-08	UNDERRUN EXPLANATION: PROJECT UNDERAN BECAUSE THE CITY OF MAYSVILLE DID THE PAVING FOR US AT A MUCH CHEAPER COST THAN OUR CONTRACTORS COULD DO IT FOR.
18026744400	INSTALL 2800' OF 6"PMMP MAIN	-	-	-	-	0.30%	\$130,941.62	\$150,928.00	(\$19,986.38)	2018-01-01	2018-12-31	2018-08-03	2018-08-29	
18026782000	INSTALL 100'-2" PMIP	-	-	-	-	0.02%	\$8,942.09	\$15,360.65	(\$6,418.56)	2018-01-01	2018-12-31	2018-08-28	2018-08-29	
18026782401	INSTALL 150'- 4" PMLP	-	-	-	-	0.04%	\$18,743.17	\$16,688.72	\$2,054.45	2018-01-01	2018-12-31	2018-08-27	2018-09-05	
17026690700	INSTALL 2"-IP & LUP DIJAL RUN RS	-	-	-	-	0.18%	\$78,437.00	\$89,150.40	(\$10,713.40)	2018-01-01	2018-12-31	2018-03-13	2018-10-08	WAITING ON MATERIAL
18026762200	INSTALL 400'-2" PMIP	-	-	-	-	0.08%	\$33,043.11	\$25,803.73	\$7,239.38	2018-01-01	2018-12-31	2018-08-30	2018-09-11	
17026723400	INSTALL 1800'- 2/4" PMMP	-	-	-	-	0.20%	\$87,757.72	\$72,180.82	\$15,576.90	2018-01-01	2018-12-31	2018-08-22	2018-09-11	MISSED COMMIT DUE TO ROCK, EQUIPMENT FAILURE
18026792700	INSTALL 4" BP VALVE	-	-	-	-	0.01%	\$3,700.33	\$5,690.69	(\$1,990.36)	2018-01-01	2018-12-31	2018-09-10	2018-09-11	
17026721000	INSTALL 2800'- 12" CSHP	-	-	-	-	1.97%	\$849,320.98	\$864,219.50	(\$14,898.52)	2018-01-01	2018-12-31	2018-07-16	2018-09-14	
18026784800	INSTALL 1650' OF 2"PMMP MAIN	-	-	-	-	0.07%	\$28,983.91	\$31,155.33	(\$2,171.42)	2018-01-01	2018-12-31	2018-08-27	2018-09-13	
18026788000	INSTALL 70'- 2" PMMP	-	-	-	-	0.01%	\$4,272.27	\$10,233.72	(\$5,961.45)	2018-01-01	2018-12-31	2018-09-10	2018-09-12	
18026785300	REPLACE MONITOR/CONTROL REGS	-	-	-	-	0.00%	\$68.61	\$1,655.62	(\$1,587.01)	2018-01-01	2018-12-31	2018-09-19	2018-09-13	RETIRED AND REPLACED MONITOR AND CONTROL REGULATORS W
18026751701	INSTALL 750'- 6" PMMP	-	-	-	-	0.31%	\$135,342.51	\$160,937.40	(\$25,594.89)	2018-01-01	2018-12-31	2018-09-07	2018-09-22	
18026792200	INSTALL BYPASS & OUTLET VALVES	-	-	-	-	0.02%	\$10,059.72	\$6,123.97	\$3,935.75	2018-01-01	2018-12-31	2018-09-05	2018-09-14	RETIRED BYPASS GATE VALVE INSTALLED NEW NORDSTROM 300 SERIES BYPASS PLUG VALVE 500# MOP 8 BOLT
18026786900	INSTALL 120'-2" PMMP	-	-	-	-	0.02%	\$6,640.11	\$14,588.31	(\$7,948.20)	2018-01-01	2018-12-31	2018-09-07	2018-09-18	
15026569503	PM INSTALL POD HUNTINGTON ALLO	-	-	-	-	3.60%	\$1,554,911.10	\$935,721.00	\$619,190.10	2018-01-01	2018-12-31	2018-03-22	2018-10-10	THIS WAS A MAJOR PROJECTS PROJECT. INQUIRE WITH THAT TEAM AS TO THE NATURE OF THIS OVERRUN.
15026569602	PM INSTALL GMB HUNINGTON ALLOY	-	-	-	-	0.37%	\$161,063.11	\$304,013.00	(\$142,949.89)	2018-01-01	2018-12-31	2018-04-23	2018-10-10	THIS WAS A MAJOR PROJECTS PROJECT. INQUIRE WITH THAT TEAM AS TO THE NATURE OF THIS OVERRUN.
16026680200	PM INSTALL 3600'- 6"HDPE	-	-	-	-	1.23%	\$530,875.15	\$415,898.00	\$114,977.15	2018-01-01	2018-12-31	2018-04-23	2018-10-10	
18026752100	PM - GMB STATION FENCE	-	-	-	-	0.00%	\$0.00	\$83.59	(\$83.59)	2018-01-01	2018-12-31	9/26/2018	2018-10-10	
18026781600	INSTALL 900' OF 2"PMMP MAIN	-	-	-	-	0.13%	\$56,582.39	\$37,549.31	\$19,033.08	2018-01-01	2018-12-31	2018-09-12	2018-09-27	
18026791000	INSTALL 140' OF 2"PMMP MAIN	-	-	-	-	0.03%	\$13,377.16	\$11,571.86	\$1,805.30	2018-01-01	2018-12-31	2018-09-21	2018-09-27	
18026766200	INSTALL 660'-2" PMMP	-	-	-	-	0.40%	\$173,075.26	\$196,978.28	(\$23,903.02)	2018-01-01	2018-12-31	2018-09-06	2018-10-05	
18026753900	INSTALL 50'- 2" PMMP	-	-	-	-	0.03%	\$11,836.69	\$12,804.75	(\$968.06)	2018-01-01	2018-12-31	2018-09-28	2018-10-03	
18026777400	INSTALL 400' OF 2"PMMP MAIN	-	-	-	-	0.24%	\$101,741.40	\$133,000.39	(\$31,258.99)	2018-01-01	2018-12-31	2018-06-29	2018-10-05	UNDERRUN EXPLANATION: THE SCOPE OF THE PROJECT CHANGED TO WHERE WE OPEN CUT THE PROJECT INSTEAD OF DIRECTIONALLY BORING WHICH CAUSED THE UNDERRUN OF \$ 34,000.
18026791300	INSTALL 535' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$27,320.59	\$22,934.10	\$4,386.49	2018-01-01	2018-12-31	2018-09-27	2018-10-04	
17026717000	INSTALL 8,725'- 2"/4" PMMP	-	-	-	-	1.14%	\$492,598.58	\$541,056.58	(\$48,458.00)	2018-01-01	2018-12-31	2018-01-29	2018-10-15	
18026789400	INSTALL 600'-2" PMIP	-	-	-	-	0.04%	\$17,559.53	\$26,849.41	(\$9,289.88)	2018-01-01	2018-12-31	2018-09-27	2018-10-08	
17026691100	INSTALL STRUCTURE; R-1317 RELO	-	-	-	-	0.19%	\$81,981.79	\$91,119.13	(\$9,137.34)	2018-01-01	2018-12-31	2018-07-27	2018-10-08	JOB WAS ON HOLD WAITING FOR MATERIAL
18026752200	PM - INSTALL POD FENCING	-	-	-	-	0.00%	\$0.00	\$83.59	(\$83.59)	2018-01-01	2018-12-31	9/26/2018	2018-10-09	
18026788900	INSTALL 400'- 2" PMMP	-	-	-	-	0.06%	\$24,726.47	\$23,846.51	\$879.96	2018-01-01	2018-12-31	2018-10-08	2018-10-11	
17026739201	INSTALL 400' OF 2"PMMP MAIN	-	-	-	-	0.09%	\$40,694.63	\$43,805.10	(\$3,110.47)	2018-01-01	2018-12-31	2018-10-05	2018-10-11	
18026784800	INSTALL 270'-2" PMMP	-	-	-	-	0.03%	\$12,435.94	\$20,348.75	(\$7,912.81)	2018-01-01	2018-12-31	2018-10-11	2018-10-26	
18026789800	INSTALL 525' OF 2"PMMP MAIN	-	-	-	-	0.05%	\$21,796.82	\$25,393.48	(\$3,596.66)	2018-01-01	2018-12-31	2018-10-10	2018-10-12	
18026750100	INSTALL 1200' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$24,662.60	\$29,326.46	(\$4,663.86)	2018-01-01	2018-12-31	2018-10-04	2018-11-09	IN SERVICE 10-16. DELAY IN PAPERWORK BECAUSE OF MASS
18026752900	INSTALL 3 VRG PILOTS	-	-	-	-	0.08%	\$36,328.01	\$27,587.33	\$8,740.68	2018-01-01	2018-12-31	2018-06-26	2018-03-12	JOB ON HOLD PER FLL JIM COLYER
18026771900	INSTALL NEW MON/CON REGULATORS	-	-	-	-	0.61%	\$264,261.42	\$139,764.08	\$124,497.34	2018-01-01	2018-12-31	2018-06-13	2019-03-12	JOB WAS ON HOLD PER FLL JIM COLYER OVERRUN EXPLANATIONS: EMERGENCY REPAIRS FOR THE FAILURE IN THE MONITOR REGULATOR ON THE 4" RUN. THE OVERRUN WAS DUE TO THE VACUUM EXCAVATION TAKING MUCH LONGER THAN ESTIMATED AND THE COSTS FOR THE CRANE BEING UNDERESTIMATED. ADDITIONALLY, THE SHORING EQUIPMENT WAS NEEDED FOR MUCH LONGER THAN ESTIMATED DRIVING UP THE COST OF SHORING EQUIPMENT RENTAL. LABOR INCREASED BY AROUND 900 HOURS DUE TO MORE EMPLOYEES BEING REQUIRED THAN ESTIMATED. LEVEL 2 VARIANCE EXPLANATION PROVIDED TO CLOSE OUT TO UPLOAD.
18026792600	INSTALL 100' OF 2"PMIP MAIN	-	-	-	-	0.02%	\$8,517.20	\$11,234.55	(\$2,717.35)	2018-01-01	2018-12-31	2018-10-16	2018-10-22	
18026751100	INSTALL 7'-3" WTHP	-	-	-	-	0.05%	\$20,711.17	\$26,572.19	(\$5,861.02)	2018-01-01	2018-12-31	2018-10-16	2018-10-18	
18026788500	INSTALL 1500'-2"PMMP	-	-	-	-	0.07%	\$31,257.41	\$65,744.84	(\$34,487.43)	2018-01-01	2018-12-31	2018-10-05	2018-10-17	UNDERRUN EXPLANATION: SOIL CONDITIONS WERE BETTER THAN ESTIMATED AND WE DID NOT NEED THE 500 TONS OF SPECIAL BACKFILL THAT WAS ESTIMATED.
17026695602	INSTALL 4225' OF 2"/4"/8"PMPLP	-	-	-	-	2.72%	\$1,173,531.41	\$998,106.96	\$175,424.45	2018-01-01	2018-12-31	2018-02-26	2019-03-18	OVERRUN EXPLANATION: THIS PROJECT OVERRAN DUE TO ADDITIONAL PAVING REQUIREMENTS IMPOSED BY THE CITY OF LEXINGTON. BETWEEN KYX AND THE WATER COMPANY, WE HAD TO PAVE THE ENTIRE ROAD WHICH LEAD TO A \$390K OVERRUN DUE TO PAVING AND THE OH EFFECT OF THIS ACCOUNTED FOR ANOTHER \$32K.
17026699001	INSTALL 1825'- 2" PMMP	-	-	-	-	0.62%	\$266,140.26	\$221,605.41	\$44,534.85	2018-01-01	2018-12-31	2018-08-22	2018-12-03	OVERRUN EXPLANATION: THE SCOPE OF THE WORK CHANGED BECAUSE OF A CITY PROJECT IN THE VICINITY AND AS A RESULT THE CONTRACT COSTS EXCEEDED THE ESTIMATED BY ABOUT \$40,000.
18026775600	INSTALL 370'-4" PMIP	-	-	-	-	0.03%	\$14,708.40	\$41,665.28	(\$26,956.88)	2018-01-01	2018-12-31	2018-10-11	2018-10-19	
19028678600	DOCUMENT MR MAIN INSTALL	-	-	-	-	0.01%	\$2,180.35	\$75.15	\$2,105.20	2018-01-01	2018-12-31	1/29/2018	2019-06-06	
17026735900	INSTALL BYPASS VALVE	-	-	-	-	0.01%	\$4,676.94	\$3,946.70	\$730.24	2018-01-01	2018-12-31	2018-10-18	2018-10-19	

18026748100	INSTALL 105'-2" PMMP	-	-	-	-	0.03%	\$14,299.07	\$21,179.75	(\$6,880.68)	2018-01-01	2018-12-31	2018-10-17	2018-10-26	
18026790700	INSTALL SS FITTING	-	-	-	-	0.03%	\$13,489.35	\$20,483.54	(\$6,994.19)	2018-01-01	2018-12-31	2018-08-30	2018-10-22	
16026677500	INSTALL 2905' OF 12"CSHP MAIN	-	-	-	-	1.95%	\$842,850.97	\$803,059.23	\$39,791.74	2018-01-01	2018-12-31	2018-04-30	2018-11-13	
18026790800	INSTALL 250' - 2" PMMP	-	-	-	-	0.03%	\$14,239.34	\$14,776.48	(\$537.14)	2018-01-01	2018-12-31	10/22/2018	2018-10-22	
18026761900	INSTALL 20'-2" PMP	-	-	-	-	0.25%	\$109,473.95	\$27,540.21	\$81,933.74	2018-01-01	2018-12-31	2018-10-10	2018-11-06	OVERRUN EXPLANATION: THE CONTRACTOR CHANGED AFTER PROJECT WAS ESTIMATED. ADDITIONALLY, EIGHT TIMES AS MUCH BACKFILL WAS REQUIRED AS ESTIMATED. TWELVE MORE HOURS OF WELDING WAS REQUIRED AND TOW AND A HALF MORE HOURS OF 4 MAN CREW WERE NEEDED. FINALLY, 242 HOURS OF FLAGGING WERE NEEDED TO COMPLETE THE WORK. ALL THIS RESULTED IN A \$69,000 OVERRUN. A LEVEL 2 VARIANCE EXPLANATION WAS PROVIDED.
18026797000	INSTALL 175' OF 2"PMMP MAIN	-	-	-	-	0.03%	\$10,802.52	\$17,539.34	(\$6,736.82)	2018-01-01	2018-12-31	10/23/2018	2018-10-24	
18026761500	INSTALL 1100' OF 2"PMMP MAIN	-	-	-	-	0.05%	\$23,219.37	\$22,277.67	\$941.70	2018-01-01	2018-12-31	2018-10-24	2018-10-30	
18026800600	INSTALL 60' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$15,804.17	\$28,611.25	(\$12,807.08)	2018-01-01	2018-12-31		2018-10-26	
18026792900	INSTALL 500' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$25,193.54	\$24,897.10	\$296.44	2018-01-01	2018-12-31	2018-10-23	2018-11-01	
17026731301	INSTALL 16,843' - 2"/4" PMMP	-	-	-	-	5.01%	\$2,161,385.67	\$2,372,597.53	(\$211,211.86)	2018-01-01	2018-12-31	2018-08-20	2018-12-24	
18026791400	INSTALL 375' - 2" PMMP	-	-	-	-	0.04%	\$19,083.76	\$50,710.68	(\$31,626.92)	2018-01-01	2018-12-31	2018-10-29	2018-11-02	WORK RAINED OUT ON 2 SEPERATE DAYS STEVE CANOY11-02-2018 UNDERRUN EXPLANATION: NONE OF THE ANTICIPATED ROCK EXCAVATION AND RELATED P COSTS WERE ENCOUNTERED. LIKEWISE, WE WERE ABLE TO AVOID THE PAVING RESTORATION AND FLAGGING COSTS. THIS REDUCED THE CONTRACT COSTS BY ABOUT A THIRD. AS A RESULT, SEGA WAS REDUCED A COMMENSURATE AMOUNT.
18026772600	INSTALL 930'-8" PMMP	-	-	-	-	0.48%	\$207,961.38	\$357,192.69	(\$149,231.31)	2018-01-01	2018-12-31	2018-09-18	2018-11-07	UNDERRUN EXPLANATION: NO ROCK EXCAVATION OR FLAGGING WAS REQUIRED. ADDITIONALLY, NO BORING WAS PERFORMED THEREFORE NO VIDEO CAMERING WAS PERFORMED. MU CH LESS CONCRETE WAS USED COMPARED TO WHAT WAS ESTIMATED. ALL THAT REDUCED THE LABOR AND THE ASSOCIATED SEGA COSTS. LEVEL 2 VARIANCE EXPLANATION NOT REQUIRED FOR UNDERRUNS.
18026785700	INSTALL 30' OF 8"PLP MAIN	-	-	-	-	0.08%	\$35,149.20	\$31,520.01	\$3,629.19	2018-01-01	2018-12-31	2018-10-29	2018-11-06	
18026791800	INSTALL 175' - 2" PMMP	-	-	-	-	0.03%	\$11,789.41	\$12,672.55	(\$883.14)	2018-01-01	2018-12-31	2018-11-05	2018-11-06	ALL MATERIALS HAD NOT BEEN ADDED TO JOB AS OF DATE OF COMPLETION PER TOM WALKER ENGINEER
15026578201	INSTALL 600'-4" PMMP	-	-	-	-	0.14%	\$59,941.57	\$62,361.09	(\$2,419.52)	2018-01-01	2018-12-31	2018-10-22	2018-11-08	
16026644200	INSTALL 750' OF 2"PMMP MAIN	-	-	-	-	0.31%	\$132,689.61	\$144,783.21	(\$12,093.60)	2018-01-01	2018-12-31	2018-09-04	2018-11-07	
17026727300	NEW REG STATION 1216	-	-	-	-	0.14%	\$58,641.72	\$78,951.81	(\$20,310.09)	2018-01-01	2018-12-31	2018-04-23	2018-12-26	
17026725601	INSTALL 2,442' - 2"/4" PMMP	-	-	-	-	1.67%	\$720,801.28	\$450,266.50	\$270,534.78	2018-01-01	2018-12-31	2018-06-01	2018-12-03	ARRIVAL TIME 1:57 AM, FOR ASSISTANCE FOR SAFETY PER S.BARKER 12-19-18 OM ARRIVAL TIME 1:57 AM, FOR ASSISTANCE FOR SAFETY PER S.BARKER 12-19-18 OM SERVICE WORK COMPLETE 12-19-2018 0358 AM BA INSTALLED 1389' OF 2" PLASTIC MAIN AND 1096' OF 4" PLASTIC MAIN. TEST CHARTS UPLOADED TO WMSDOCS. UPRATE WAS COMPLETED ON 12-20-2018. OVERRUN EXPLANATION: THIS WAS THE ELKHORN DRIVE PROJECT. THIS PROJECT INVOLVED A COMPLEX UPRATE. 1200 MORE HOURS OF FLAGGING WERE REQUIRED THAN ESTIMATED AND 217 MORE HOURS ON OVERTIME WERE REQUIRED THAN ESTIMATED. 102 HOURS OF VIDEO CAMERING WERE REQUIRED OVER THE ESTIMATED PLUS A COMMENSURATE AMOUNT OF ADDITIONAL SEGA. THESE ADDED EXPENSES LED TO THE OVERRUN.
17026719501	INSTALL 8" SS	-	-	-	-	0.17%	\$75,520.84	\$64,412.82	\$11,108.02	2018-01-01	2018-12-31	2018-09-17	2018-11-26	
18026845200	INSTALL 10'-4" PMMP	-	-	-	-	0.01%	\$4,427.97	\$4,025.44	\$402.53	2018-01-01	2018-12-31	11/13/2018	2018-11-13	
13026486800	INSTALL 250'-12" CSHP	-	-	-	-	1.19%	\$512,308.25	\$486,540.74	\$25,767.51	2018-01-01	2018-12-31	2018-08-24	2018-12-11	
18026846600	INSTALL 100' OF 2"PMMP MAIN	-	-	-	-	0.03%	\$11,243.75	\$7,443.86	\$3,799.89	2018-01-01	2018-12-31	2018-11-17	2018-11-19	
18026795101	INSTALL 210'-2" PMMP	-	-	-	-	0.10%	\$43,940.89	\$48,760.31	(\$4,819.42)	2018-01-01	2018-12-31	2018-11-14	2018-11-30	
18026841600	INSTALL 185'-4" PMLP	-	-	-	-	0.15%	\$65,858.15	\$12,772.86	\$53,085.29	2018-01-01	2018-12-31	2018-11-07	2018-11-30	OVERRUN EXPLANATION: CONTRACTOR COSTS INCREASED BY \$22,500 AND SEGA INCREASED BY \$5,000. COMPANY LABOR INCREASED AS WELL.
18026842300	INSTALL 50'-4" PMLP	-	-	-	-	0.04%	\$18,411.25	\$13,072.86	\$5,338.39	2018-01-01	2018-12-31	2018-11-21	2018-11-30	
18026752500	INSTALL VRG PILOT FOR MONITOR	-	-	-	-	0.01%	\$5,932.05	\$5,590.65	\$341.40	2018-01-01	2018-12-31	2018-10-08	2018-12-29	
17026708400	INSTALL FENCE FOR R1862	-	-	-	-	0.07%	\$28,589.69	\$8,215.00	\$20,374.69	2018-01-01	2018-12-31	11/21/2018	2019-08-10	WAITING ON FENCE CONTRACTOR
18026845400	INSTALL EFC UNIT	-	-	-	-	0.01%	\$5,850.16	\$5,528.91	\$321.25	2018-01-01	2018-12-31	2018-12-01	2018-12-01	REPLACED EFC
18026753100	INSTALL 2 VRG PILOTS	-	-	-	-	0.04%	\$16,948.81	\$10,099.33	\$6,849.48	2018-01-01	2018-12-31	2018-11-26	2019-01-02	JOB WAS ON HOLD DUE TO SCHEDULING
18026846600	INSTALL 225' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$15,862.26	\$13,144.89	\$2,717.37	2018-01-01	2018-12-31	2018-12-05	2018-12-07	
18026776300	INSTALL 3 SSTS	-	-	-	-	0.16%	\$67,963.93	\$26,633.43	\$41,330.50	2018-01-01	2018-12-31	2018-11-26	2018-12-14	OVERRUN EXPLANATION: CONTRACT LABOR INCREASED SIGNIFICANTLY. 16 MORE HOURS OF 5 MAN CREW WERE REQUIRED AND 6.5 HOURS OF ADDITIONAL CONTRACT CREW HOURS WERE REQUIRED. 13 MORE HOURS OF 3 MAN CREW HOURS WERE REQUIRED.
17026730002	INSTALL 14248' - 2"/4" PMMP	-	-	-	-	3.37%	\$1,452,897.69	\$1,798,995.59	(\$346,097.90)	2018-01-01	2018-12-31	2018-08-20	2018-12-19	REPLACED SERVICE. INT/EXT INSPECTION COMPLETED BY BLACKSON @ 1000 ON 5-18-18. TESTED SERVICE @ 90 PSIG FOR 5 MINS. SOAP TESTED CAP. UMAC 700 EPV INSTALLED. 5/18/18-JOB ORDER CODED COMPLETE IN ERROR, STILL IN PROGRESS. INSTALLED 8681' OF 2" PE MAIN AND 3291' OF 4" PE MAIN. UNDERRUN EXPLANATION: BECAUSE WE WERE GETTING LATE IN THE YEAR, WE DECIDED TO TAKE OFF A STREET FROM THIS PROJECT AND COMPLETE IT IN 2019. THIS RESULTED IN LESS PIPELINE WORK AND LESS PAVING RESTORATION.
17026728401	INSTALL 3209' - 4"/2" PMLP	-	-	-	-	1.20%	\$516,625.22	\$687,146.02	(\$170,520.80)	2018-01-01	2018-12-31	9/20/2018	2019-04-05	UNDERRUN EXPLANATION: THE PAVING COSTS HAVE NOT BEEN ENCOUNTERED YET. THAT SHOULD OCCUR IN THE NEAR FUTURE. EVERYTHING ELSE APPEARS TO BE ON TRACK TO HIT THIS ESTIMATE ONCE THE PAVING LANDS. UNDERRUN EXPLANATION: THE PAVING WAS NOT AS EXPENSIVE AS ESTIMATED.
18026785500	INSTALL EFC	-	-	-	-	0.03%	\$12,107.47	\$14,797.46	(\$2,689.99)	2018-01-01	2018-12-31	2018-12-19	2018-12-29	INSTALLED EFC AND MI-WIRELESS UNIT
18026848400	INSTALL 80'-2" PMMP	-	-	-	-	0.01%	\$3,124.34	\$23,093.19	(\$19,968.85)	2018-01-01	2018-12-31	2018-12-19	2019-01-18	INSTALLED 75' OF 2" P MP OC LINE. TIED ONTO 50' OF EXISTING 2" P MP. TESTED AT 100PSIG FOR 1 HR. /SOAP TESTED FINAL AT OP. PRESSURE./SOAP TEST CAP AT OP. PRESSURE. AJM
18026848200	INSTALL 200' OF 4"PMMP MAIN	-	-	-	-	0.04%	\$19,023.71	\$7,492.96	\$11,530.75	2018-01-01	2018-12-31	2018-12-21	2018-12-28	
		-	-	-	-			2018 Construction Project Budget	\$43,174,000					
18026843000	INSTALL 110'-2" PMLP	-	-	-	-	0.15%	\$78,922.81	\$34,180.44	\$44,742.37	2019-01-01	2019-12-31	2018-12-11	2019-01-04	OVERRUN EXPLANATION: COMPANY LABOR EXCEEDED THE ESTIMATE BECAUSE THE LEAKAGE HAD TO BE MONITORED UNTIL WE COULD GET A BORING MACHINE UP THERE AND GET THE PIPE REPLACED.

18026849000	INSTALL MI WIRELESS UNIT	-	-	-	-	0.01%	\$7,324.71	\$6,384.57	\$940.14	2019-01-01	2019-12-31	2019-01-07	2019-01-07	
18026848800	INSTALL MI WIRELESS UNIT	-	-	-	-	0.02%	\$10,698.17	\$10,197.57	\$500.60	2019-01-01	2019-12-31	2019-01-08	2019-01-08	
18026850000	REPLACE VALVE	-	-	-	-	0.02%	\$12,239.28	\$7,869.45	\$4,369.83	2019-01-01	2019-12-31	2019-01-10	2019-01-10	REPLACED 4" PLASTIC BALL VALVE. TESTED AT 90PSIG FOR 1 HOUR
18026781600	INSTALL 4" PIP	-	-	-	-	0.06%	\$30,474.32	\$21,889.89	\$8,584.43	2019-01-01	2019-12-31	2019-01-08	2019-01-23	
18026798100	INSTALL 2" SS FITTING	-	-	-	-	0.02%	\$8,906.34	\$7,049.90	\$1,856.44	2019-01-01	2019-12-31	1/4/2019	2019-01-14	ABANDONED 78" OF 2" CSMP MAIN. TESTED 2" SST @ 90 PSIG FOR 15MINS. SOAP TE STED CAPS.
18026778601	INSTALL 3100" - 2"/4" PMMP	-	-	-	-	0.21%	\$112,278.35	\$99,496.04	\$12,782.31	2019-01-01	2019-12-31	2018-10-15	2019-01-16	
19026855100	INSTALL 50" - 2" PMMP	-	-	-	-	0.01%	\$7,816.21	\$7,788.26	\$27.95	2019-01-01	2019-12-31	2019-01-16	2019-01-16	INSTALLED 40" OF 2"
18026798900	INSTALL 625" OF 2"PMMP MAIN	-	-	-	-	0.06%	\$33,732.14	\$24,146.89	\$9,585.25	2019-01-01	2019-12-31	2019-01-02	2019-01-18	
19026856500	INSTALL 445'-4" PMLP	-	-	-	-	0.33%	\$172,303.77	\$29,115.92	\$143,187.85	2019-01-01	2019-12-31	2019-01-18	2019-01-23	REPLACED 4" BSLP MAIN WITH 4" PE. OVERRUN EXPLANATION: THIS WAS A MULTIPLE DAY WATER OFF ISSUE WITH MANY EMPL OYES WORKING LONG HOURS FOR MORE THAN ONE OUTAGE. THE CHARGES FOR THE EMPLOYEES THAT WERE SUPPORTING THE EFFORT WHERE NOT CO NSIDERED IN THE ORIGINAL ESTIMATE. ADDITIONALLY, THE 4 MAIN CONTRACT CREW WORKED 52 HOURS OF OVERTIME AND THREE E TIMES THE AMOUNT OF ESTIMATED REGULAR TIME.
19026855900	INSTALL NON-PRIMARY RELIEF	-	-	-	-	0.01%	\$5,907.62	\$1,903.75	\$4,003.87	2019-01-01	2019-12-31	2019-01-24	2019-03-13	
17026725301	INSTALL 3300' OF 4"PMMP MAIN	-	-	-	-	0.41%	\$213,139.50	\$202,202.01	\$10,916.49	2019-01-01	2019-12-31	2019-01-22	2019-02-05	
18026746400	INSTALL 115'-6" PHMP/CSHP	-	-	-	-	0.07%	\$34,226.61	\$29,746.88	\$4,479.73	2019-01-01	2019-12-31	2019-02-01	2019-02-22	
18026800500	INSTALL 150'-2" PMLP	-	-	-	-	0.12%	\$64,011.45	\$30,813.85	\$33,197.60	2019-01-01	2019-12-31	2018-11-26	2019-02-06	HAD TO WAIT ON M&R TECH FOR TIE IN DUE TO LP TIE INS OVERRUN EXPLANATION: THE JOB TOOK 8X LONGER THAN THE LABOR ESTIMATING TOOL. PREDICTED RESULTING IN \$12K IN TRUCK AND LABOR EXPENSES MORE THAN ESTIMATED . THERE WAS ABOUT \$5K IN ADDITIONAL OVERHEADS DUE TO THE ADDITIONAL WORK. T HERE WAS ALSO \$8K IN ADDITIONAL PAVING OVER WHAT WAS ESTIMATED.
19026860100	INSTALL EFC	-	-	-	-	0.01%	\$5,560.70	\$7,262.67	(\$1,701.97)	2019-01-01	2019-12-31	2/13/2019	2019-02-13	REPLACED EFC COMMIT DATE ENTERED AS 12/31/18 BY MISTAKE COMMIT DATE ACTUALLY SHOULD HAVE BEEN 12/31/19
15026601101	INSTALL 3854'- 12 & 4" CSHP	-	-	-	-	4.09%	\$2,139,888.06	\$2,142,667.25	(\$2,779.19)	2019-01-01	2019-12-31	11/13/2018	2019-02-22	
17026734200	INSTALL 800' - 2" PMMP MAIN	-	-	-	-	0.30%	\$158,951.66	\$147,884.78	\$11,066.88	2019-01-01	2019-12-31	2019-01-22	2019-05-22	
6026683601	INSTALL 800' OF 2"/4"PMMP MAIN	-	-	-	-	0.13%	\$65,648.19	\$46,066.60	\$19,581.59	2019-01-01	2019-12-31	2019-01-23	2019-02-15	
1802679000	R-1133 INSTALL NEW REG SETTING	-	-	-	-	0.13%	\$65,530.53	\$90,267.25	(\$24,736.72)	2019-01-01	2019-12-31	2018-10-23	2019-03-01	JOB WAS ON HOLD - WAITING ON STATE HIGHWAY DEPARTMENT
19026857400	INSTALL 80' OF 2"PMMP MAIN	-	-	-	-	0.01%	\$5,253.13	\$7,770.18	(\$2,517.05)	2019-01-01	2019-12-31	2019-02-14	2019-02-14	
19026858000	INSTALL 400' OF 4"PMMP MAIN	-	-	-	-	0.08%	\$42,516.78	\$23,897.51	\$18,619.27	2019-01-01	2019-12-31	2019-02-04	2019-02-15	
1802675701	INSTALL 1.490' - 2"/6" PMMP	-	-	-	-	0.33%	\$174,227.61	\$156,681.16	\$17,546.45	2019-01-01	2019-12-31	2019-02-12	2019-02-27	
19026858200	INSTALL 300' OF 2" PMMP MAIN	-	-	-	-	0.04%	\$20,136.36	\$16,963.21	\$3,173.15	2019-01-01	2019-12-31	2019-02-11	2019-02-18	
19026863100	INSTALL NEW CHAIN LINK FENCE	-	-	-	-	0.01%	\$6,867.37	\$12,912.80	(\$6,045.43)	2019-01-01	2019-12-31	2019-02-15	2019-02-18	
18026845900	INSTALL 110'-4"CSHP INLET MN	-	-	-	-	0.11%	\$58,871.29	\$42,605.05	\$16,266.24	2019-01-01	2019-12-31	2019-01-22	2019-02-27	
19026857100	INSTALL 40'-4" PMIP	-	-	-	-	0.04%	\$19,263.47	\$25,566.33	(\$6,302.86)	2019-01-01	2019-12-31	2019-02-18	2019-02-22	
18026756300	INSTALL 550' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$22,117.37	\$23,888.40	(\$1,771.03)	2019-01-01	2019-12-31	2019-02-19	2019-02-22	
19026857500	INSTALL 400' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$21,900.72	\$23,797.38	(\$1,896.66)	2019-01-01	2019-12-31	2019-02-20	2019-02-28	
18026767601	INSTALL 420'-4"86" PMMP	-	-	-	-	0.27%	\$139,472.01	\$103,809.98	\$35,662.03	2019-01-01	2019-12-31	2019-04-10	2019-03-29	OVERRUN EXPLANATION: THE JOB TOOK 39% MORE LABOR THAT ESTIMATED RESULTING I N \$4500 OVER IN LABOR AND TRUCK EXPENSE. ADDITIONALLY, WE OVERRAN APROXIMAT ELY \$12K IN PAVING.
19026864700	INSTALL 10' OF 4"PMMP MAIN	-	-	-	-	0.02%	\$7,990.59	\$12,412.08	(\$4,421.49)	2019-01-01	2019-12-31	3/7/2019	2019-05-02	TWALKER/KY 05-02-19: PER GS 1500.010 7.2.4, THIS PROJECT WAS AN EMERGENCY LEAK REPAIR ON LP MAIN/SERVICE LINE (MAOP 14"WC) THE 4" PLASTIC PIPE WAS PRE-TESTED ON JOB 18-6316798-00 TESTED LESS THAN 1 HOUR. I REVIEWED TEST AND PROJECT WILL GARY SULLIVAN, I HEREBY APPROVE TEST AND TIME.
17026740201	INSTALL 1900' 2"PMIP	-	-	-	-	0.24%	\$127,641.85	\$99,934.49	\$27,707.36	2019-01-01	2019-12-31	2018-09-12	2019-03-19	
18026746900	INSTALL 1700' 12" CSHP	-	-	-	-	1.85%	\$969,011.19	\$1,088,739.32	(\$119,728.13)	2019-01-01	2019-12-31	2019-01-10	2019-03-18	
19026861200	INSTALL 80'-2" PMMP	-	-	-	-	0.01%	\$4,460.30	\$7,543.66	(\$3,083.36)	2019-01-01	2019-12-31	2019-03-15	2019-03-22	INSTALLED 23' OF 2" PLASTIC MAIN LINE TESTED 100 PSIG 1 HOUR SOAP TESTED FINAL CONN. OP
19026859000	INSTALL 60'-4" PMLP	-	-	-	-	0.03%	\$16,141.38	\$10,460.17	\$5,681.21	2019-01-01	2019-12-31	5/3/2019	2019-05-03	
18026786300	NEW EASEMENT FOR REG STATION	-	-	-	-	0.03%	\$17,070.00	\$8,647.12	\$8,422.88	2019-01-01	2019-12-31	2019-02-27	2019-03-19	
1802675802	INSTALL 20'-6" PMLP	-	-	-	-	0.29%	\$150,272.74	\$147,474.35	\$2,798.39	2019-01-01	2019-12-31	2019-03-20	2019-03-22	
18026794800	INSTALL 2200' OF 4"PMMP MAIN	-	-	-	-	0.13%	\$68,775.48	\$69,179.25	(\$403.77)	2019-01-01	2019-12-31	2019-03-05	2019-03-21	
19026860200	INSTALL 1025' OF 2"PMMP MAIN	-	-	-	-	0.07%	\$35,644.66	\$44,639.74	(\$8,995.08)	2019-01-01	2019-12-31	2019-03-12	2019-03-25	
19026865400	INSTALL 4'-3" PMMP	-	-	-	-	0.01%	\$5,670.75	\$10,175.68	(\$4,504.93)	2019-01-01	2019-12-31	2019-03-20	2019-03-21	INSTALLED 48.5" OF 3" PMP MAIN WITH CRITICAL VALVE. PRE TESTED PIPE FOR 1HR AT 90LBS TEST OK. INSTALLED WITH 2 EFC SOAP TEST FINAL TIE INS NGF. BARHOLE BANKS NGF. DPI IS CLEARED ON JO-19026865500 -- REFERENCE JO-19026865500 FOR THIS JOB AND JOB NUMBER FOR MATERIALS, PRESSURE TEST DATA, AND FACILITY FAILURE. KKINDER 03/21/19 1600
19026867300	INSTALL 40' OF 3"PMMP MAIN	-	-	-	-	0.05%	\$27,361.96	\$24,214.69	\$3,147.27	2019-01-01	2019-12-31	4/12/2019	2019-04-12	INSTALLED 33' OF NEW 030 PL MAIN TESTED ON SITE FOR 61 MINS REFUR TO DPI D094589
18026786201	INSTALL 3 250' - 2" PMMP	-	-	-	-	0.32%	\$168,826.19	\$142,507.14	\$26,319.05	2019-01-01	2019-12-31	2018-11-05	2019-03-26	
18026781901	INSTALL 1000' OF 6"PMMP MAIN	-	-	-	-	0.40%	\$211,247.45	\$215,170.03	(\$3,922.58)	2019-01-01	2019-12-31	2019-02-27	2019-03-26	
17026793300	INSTALL 274'- 8" PM/CSMP	-	-	-	-	0.18%	\$93,319.94	\$76,197.54	\$17,122.40	2019-01-01	2019-12-31	2019-03-11	2019-03-29	
17026740501	INSTALL 4,450' - 6/4/2" PMMP	-	-	-	-	0.92%	\$479,246.27	\$450,558.92	\$28,687.35	2019-01-01	2019-12-31	2018-11-12	2019-04-03	PROJECT OVERRAN COMMIT DATE DUE TO HEAVY ROCK OVER 1000' WITH A MAJOR ROCK BORE
19026861600	INSTALL 97'-3" PMMP	-	-	-	-	0.11%	\$59,513.17	\$45,857.16	\$13,656.01	2019-01-01	2019-12-31	3/13/2019	2019-03-29	
19026850600	INSTALL 375' OF 4"PMMP MAIN	-	-	-	-	0.05%	\$23,683.26	\$23,051.38	\$631.88	2019-01-01	2019-12-31	2019-03-27	2019-04-01	INSTALLED 400' OF 4" PLASTIC MAIN. TESTED AT 90PSIG FOR 1 HOURS. INSTALLED BY OC.
19026859200	INSTALL 3250' OF 2"PMMP MAIN	-	-	-	-	0.31%	\$162,596.23	\$151,407.47	\$11,188.76	2019-01-01	2019-12-31	3/4/2019	2019-04-04	
19026869300	INSTALL 10'-3" PMLP	-	-	-	-	0.00%	\$0.00	\$7,452.84	(\$7,452.84)	2019-01-01	2019-12-31	4/4/2019	2019-04-04	
19026878900	INSTALL REGULATION	-	-	-	-	0.00%	\$0.00	\$1,744.26	(\$1,744.26)	2019-01-01	2019-12-31	4/5/2019	2019-04-05	WORK DONE ON 2612 JOB ORDER 19-6826920-00 TO CORRECT AUDIT FINDING CAPITAL JOB OBTAINED AFTER WORK COMPLETED
18026756801	INSTALL 500' - 2" CSHP	-	-	-	-	0.14%	\$72,110.42	\$56,417.90	\$15,692.52	2019-01-01	2019-12-31	4/1/2019	2019-04-19	
18026783401	INSTALL 5,400' - 2"/4" PMMP	-	-	-	-	0.48%	\$250,762.09	\$230,334.92	\$20,427.17	2019-01-01	2019-12-31	1/19/2019	2019-04-10	
19026850701	INSTALL 675' OF 2"PMMP MAIN	-	-	-	-	0.16%	\$83,893.15	\$105,956.05	(\$22,062.90)	2019-01-01	2019-12-31	2019-04-04	2019-04-08	INSTALLED 669' OF 2" MAIN LINE PLASTIC PIPE. TESTED AT 90PSIG FOR 1 HOURS. INSTALLED BY DIRECTIONAL BORING. ALL PRE AND POST SEWER VIDEO WORK DONE.
19026858300	INSTALL 3100' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$58,970.19	\$69,931.54	(\$10,961.35)	2019-01-01	2019-12-31	2019-03-21	2019-04-10	
18026784001	INSTALL 1385'-6" PMMP	-	-	-	-	0.82%	\$427,330.33	\$471,729.66	(\$44,399.33)	2019-01-01	2019-12-31	1/22/2019	2019-04-10	UNDERRUN EXPLANATION: IT APPEARS THAT SOME OF THE HARD SURFACE RESTORATION WAS CHARGED TO THE ASSOCIATED LP PROJECT THAT WAS WORKED SIMULTANEOUSLY WITH THIS ONE.

18026783800	INSTALL 320'-8" PMLP	-	-	-	-	0.44%	\$231,561.52	\$186,541.45	\$45,020.07	2019-01-01	2019-12-31	2/14/2019	2019-04-11	OVERRUN EXPLANATION: THIS PROJECT HAD TO BE WORKED AT NIGHT AND THE HOURLY CREW RATES TOOK EFFECT AND LED TO SUBSTANTIALLY MORE CONTRACT LABOR THAN ESTIMATED. ADDITIONALLY, THE CITY REQUIRED THAT WE USE THEIR SPECIFIED PAVEMENT DUE TO THEIR INCREASED CAPABILITIES WHICH LED TO INCREASED COSTS AS WELL.
17026714900	INSTALL 4225' OF 2" PMMP MAIN	-	-	-	-	1.77%	\$923,117.22	\$813,635.13	\$109,482.09	2019-01-01	2019-12-31	2018-03-19	2019-05-30	
1802672800	INSTALL 250' OF 2" PMMP	-	-	-	-	0.03%	\$15,452.23	\$17,789.21	(\$2,336.98)	2019-01-01	2019-12-31	2018-06-14	2019-04-15	
18026849900	INSTALL REG #1863 DUAL RUN	-	-	-	-	0.17%	\$89,581.34	\$93,915.87	(\$4,334.53)	2019-01-01	2019-12-31	1/28/2019	2019-05-04	JOB WAS ON HOLD FOR LAND/ACCESS ISSUES AND CREW AVAILABILITY
19026870300	INSTALL 35' OF 2" PMMP MAIN	-	-	-	-	0.01%	\$4,138.06	\$4,141.42	(\$3.36)	2019-01-01	2019-12-31	2019-04-16	2019-04-18	
19026864100	INSTALL 485' OF 2" PMMP MAIN	-	-	-	-	0.05%	\$26,868.66	\$22,646.87	\$4,221.79	2019-01-01	2019-12-31	2019-04-08	2019-04-19	
19026870000	INSTALL 60' OF 3" BSLP MAIN	-	-	-	-	0.01%	\$2,756.75	\$24,476.16	(\$21,719.41)	2019-01-01	2019-12-31	5/9/2019	2019-05-09	INSTALLED 45' OF 030 AND 4' OF 040 PL ML TO REPL LEAKING 030 BS ML NEW ML TESTED @ 90 # FOR 1 HR THEN PIGGED INSTALLED 2 ANODES AND TRACER WIRE MB @ ALL POINTS NEEDED
18026801800	INST. FN 59 EXTRA LP OPP	-	-	-	-	1.80%	\$942,304.58	\$21,708.87	\$920,595.71	2019-01-01	2019-12-31	4/15/2019	2021-04-28	REGULATOR INSTALLED BY JAMES PASLEY ON 4/24/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 7/21/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
17026705600	INSTALL 2"GV-10' 2"CSHP MAIN	-	-	-	-	0.11%	\$56,876.12	\$47,831.14	\$9,044.98	2019-01-01	2019-12-31	4/17/2019	2019-05-01	
18026821500	INST. FN 42 EXTRA LP OPP	-	-	-	-	0.13%	\$65,668.91	\$21,708.87	\$43,960.04	2019-01-01	2019-12-31	4/15/2019	2021-04-14	REGULATOR INSTALLED BY RYAN WILLIAMS ON 4/29/2019 ER350 INSTALLED ON 7/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026863200	INSTALL 1600' OF 2" PMIP MAIN	-	-	-	-	0.20%	\$104,820.38	\$63,001.67	\$41,818.71	2019-01-01	2019-12-31	2019-03-28	2019-05-02	COMMIT DATE WAS NOT MET DUE TO THE CREW ENCOUNTERING ROCK DURING THE BORING PROCESS. SCHEDULING AND ENGINEERING ADV OVERRUN EXPLANATION: PROJECT WAS PLANNED FOR REGULATOR DIRECTIONAL BORE, HOWEVER, THERE WERE 533 UNITS OF DIRECTIONAL ROCK BORE THAT WERE REQUIRED. THE HE ADDED COST OF ROCK BORE PLUS THE OVERHEAD EFFECT OF THOSE ADDITIONAL COST WERE THE PRIMARY DRIVERS OF OVERRUN.
19026864000	INSTALL 200' OF 2" PMMP MAIN	-	-	-	-	0.04%	\$19,517.08	\$13,477.92	\$6,039.16	2019-01-01	2019-12-31	4/16/2019	2019-04-30	
18026821700	INST. FN 43 EXTRA LP OPP	-	-	-	-	0.05%	\$26,633.47	\$21,708.87	\$4,924.60	2019-01-01	2019-12-31	4/30/2019	2021-04-14	CCC CALLED BY JPASLEY CLEARANCE TICKET# 13241 REGULATOR INSTALLED BY RYAN WILLIAMS ON 4/30/2019 ER350 INSTALLED ON 7/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026868200	INSTALL MI WIRELESS EFC	-	-	-	-	0.01%	\$4,481.07	\$11,104.55	(\$6,623.48)	2019-01-01	2019-12-31	4/30/2019	2019-04-30	
18026802400	INST. FN 13485 EXTRA LP OPP	-	-	-	-	0.07%	\$37,892.29	\$21,708.87	\$16,183.42	2019-01-01	2019-12-31	4/30/2019	2021-02-19	REGULATOR REPLACED BY JAMES PASLEY ON 5/1/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 7/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/19/2021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026810800	INST. FN 14064 EXTRA LP OPP	-	-	-	-	0.09%	\$48,256.49	\$21,708.87	\$26,547.62	2019-01-01	2019-12-31	4/25/2019	2021-05-19	CCCC TICKET NOT REQUIRED NOT AT ANY STATION OFF SITE WORKING ON PAPERWORK CFARIS 1/29/21 REGULATOR INSTALLED BY JAMES PASLEY ON 5/1/2019 ER350 INSTALLED ON 12/7/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/19/2021 GCCC TICKET NOT REQUIRED ON 5/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026821900	INST. FN 44 EXTRA LP OPP	-	-	-	-	0.04%	\$18,761.34	\$21,708.87	(\$2,947.53)	2019-01-01	2019-12-31	5/1/2019	2021-04-14	CONTROL SHEET 007558 VOIDED INFO ENTERED ON CONTROR SHEET 007556 CCC# 14639 REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/1/2019 ER350 INSTALLED ON 7/31/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026824000	INST. FN 220 EXTRA LP OPP	-	-	-	-	0.04%	\$19,919.69	\$21,708.87	(\$1,789.18)	2019-01-01	2019-12-31	5/1/2019	2021-04-14	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/1/2019 ER350 INSTALLED ON 7/29/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026803600	INST. FN 78 EXTRA LP OPP	-	-	-	-	0.07%	\$36,386.58	\$21,708.87	\$14,677.71	2019-01-01	2019-12-31	5/2/2019	2021-04-28	CMCHOLAN 2-23-2021 CCC# 12914 GCCCF 12914 REGULATOR INSTALLED BY JAMES PASLEY ON 5/2/2019 ER350 INSTALLED ON 2/23/2021 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026828600	INST. FN 21193 EXTRA LP OPP	-	-	-	-	0.04%	\$20,684.05	\$21,708.87	(\$1,024.82)	2019-01-01	2019-12-31	5/2/2019	2021-04-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/2/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/5/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/26/2021 GCCC TICKET NOT REQUIRED ON 4/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS GASKET STRAINER NOT REQUIRED SETTING HAS T-STRAINER INSTALLED
18026828800	INST. FN 21194 EXTRA LP OPP	-	-	-	-	0.03%	\$14,999.81	\$21,708.87	(\$6,709.06)	2019-01-01	2019-12-31	5/2/2019	2021-04-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/2/2019 GASKET STRAINER NOT REQUIRED T-STRAINER INSTALLED IN SETTING CRV-IN ER350 INSTALLED ON RUN 1 GCCC TICKET NOT REQUIRED ON 4/26/2021 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026803800	INST. FN 14160 EXTRA LP OPP	-	-	-	-	0.05%	\$27,911.19	\$21,708.87	\$6,202.32	2019-01-01	2019-12-31	5/3/2019	2021-02-18	REGULATOR REPLACED BY JAMES PASLEY ON 5/3/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 7/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/18/2021 GCCC TICKET NOT REQUIRED ON 2/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026823800	INST. FN 183 EXTRA LP OPP	-	-	-	-	0.03%	\$16,942.25	\$21,708.87	(\$4,766.62)	2019-01-01	2019-12-31	5/3/2019	2021-04-27	REGULATOR REPLACED BY RYAN WILLIAMS ON 5/3/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026767000	ACQUIRE LAND FOR SCADA BUILD.	-	-	-	-	0.03%	\$15,516.89	\$10,852.00	\$4,664.89	2019-01-01	2019-12-31	4/12/2018	2019-05-04	1/7/20: COMPLETED BY BRYAN SLONE FOR CHRIS DAVIS W/TEAM

18026827900	INST. FN 694 EXTRA LP OPP	-	-	-	-	0.04%	\$19,425.28	\$21,708.87	(\$2,283.59)	2019-01-01	2019-12-31	5/4/2019	2021-04-29	PAID STRIGHT TIME INSTEAD OF TIME AND 1/2 PAID MAKEUP 4 HRS 98-150 AND 4 HRS 98-130 .MAKE UP UNDER PAY FOR SATURDAY 05/04/19 ADVISED GREGORY PECK REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/4/2019 ER350 NOT INSTALLED STATION HAS EXISTING ERX PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/29/2021 GCCC TICKET NOT REQUIRED ON 4/29/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026768600	INSTALL 1402'-2"X4" PMIP	-	-	-	-	0.36%	\$190,345.26	\$105,475.57	\$84,869.69	2019-01-01	2019-12-31	4/1/2019	2019-07-02	OVERRUN EXPLANATION: 580 HOURS OF FLAGGING WERE REQUIRED OVER WHAT WAS ESTI MATED AND 52 DAYS OF PER DIEM. IN ADDITION, 1166 UNITS OF EXTRA DEPTH AND 591 UNITS OF COLD PATCH WERE NOT ESTIMATED ALL OF WHICH CONTRIBUTED TO THE OVERRUN. LEVEL 2 VARIANCE ENTERED IN WMSDOCS.
18026801200	INST. FN 50 EXTRA LP OPP	-	-	-	-	0.05%	\$24,479.58	\$21,708.87	\$2,770.71	2019-01-01	2019-12-31	5/6/2019	2021-02-16	REGULATOR REPLACED BY CYNTHIA FARIS ON 5/6/2019 ER350 INSTALLED BY WADE SHIMFESS ON 7/21/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/16/2021 GCCC TICKET NOT REQUIRED ON 2/16/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK 2/16/21 CFARIS
18026827700	INST. FN 693 EXTRA LP OPP	-	-	-	-	0.04%	\$21,647.58	\$21,708.87	(\$61.29)	2019-01-01	2019-12-31	5/6/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/6/2019 ER350 INSTALLED BY WADE SHIMFESSE ON 6/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/2021 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026806000	INST. FN 13441 EXTRA LP OPP	-	-	-	-	0.10%	\$54,555.63	\$21,708.87	\$32,846.76	2019-01-01	2019-12-31	5/7/2019	2021-02-19	GCCC TICKET NOT REQUIRED ON 2/17/21 NOT AT STATION OFF SITE WORKING ON LP PAPERWORK CFARIS REGULATOR REPLACED BY CYNTHIA FARIS ON 5/7/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/19/2021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026822200	INST. FN 47 EXTRA LP OPP	-	-	-	-	0.04%	\$23,426.71	\$21,708.87	\$1,717.84	2019-01-01	2019-12-31	4/18/2019	2021-04-27	REGULATOR REPLACED BY RYAN WILLIAMS ON 6/7/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026822400	INST. FN 48 EXTRA LP OPP	-	-	-	-	0.04%	\$21,624.51	\$21,708.87	(\$84.36)	2019-01-01	2019-12-31	5/7/2019	2021-04-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/7/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/26/2021 GCCC TICKET NOT REQUIRED ON 4/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS LP SYSTEM IN IRVINE HAS BEEN SEPERATED THIS IS NOW A SINGLE FEED STATION WITH NEW SYSTEM NUMBER 32049011 I&C HAS BEEN ADVISED THAT THEY WILL NEED TO CONVERT THIS TO A FULL TIME MONITORED ER350
18026801400	INST. FN 16538 EXTRA LP OPP	-	-	-	-	0.05%	\$28,480.37	\$21,708.87	\$6,771.50	2019-01-01	2019-12-31	5/6/2019	2021-05-13	REGULATOR INSTALLED BY JAMES KEESEE ON 5/8/2019 ER350 INSTALLED BY WADE SHIMFESSE ON 7/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/13/2021 GCCC TICKET NOT REQUIRED ON 5/13/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026801600	INST. FN 14063 EXTRA LP OPP	-	-	-	-	0.04%	\$19,260.99	\$21,708.87	(\$2,447.88)	2019-01-01	2019-12-31	5/8/2019	2021-04-28	GCCC# 11422 GCCC# 12986 CMCHOLAN 2-24-2021 CCC# 12986 REGULATOR INSTALLED BY JAMES KEESEE ON 5/8/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026824200	INST. FN 221 EXTRA LP OPP	-	-	-	-	0.03%	\$16,691.68	\$21,708.87	(\$5,017.19)	2019-01-01	2019-12-31	5/8/2019	2021-04-27	12 HRS FLAGGING PAID AS LABORERS STRIGHT TIME PER GREGORY PECK REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/8/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026815100	INST. FN 130 EXTRA LP OPP	-	-	-	-	0.05%	\$28,495.96	\$21,708.87	\$6,787.09	2019-01-01	2019-12-31	5/6/2019	2021-02-05	REGULATOR INSTALLED BY CYNTHIA FARIS ON 5/9/19 ER350 INSTALLED BY WADE SHIMFESSE ON 8/3/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/5/21 GCCC TICKET NOT REQUIRED ON 2/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026824400	INST. FN 13986 EXTRA LP OPP	-	-	-	-	0.04%	\$18,399.76	\$21,708.87	(\$3,309.11)	2019-01-01	2019-12-31	5/9/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/9/2019 ER350 INSTALLED BY WADE SHIMFESSE ON 6/29/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026875500	INSTALL 14' OF 4"PMMP MAIN	-	-	-	-	0.03%	\$16,610.89	\$6,535.46	\$10,075.43	2019-01-01	2019-12-31	5/9/2019	2019-05-13	
19026864600	INSTALL 435' OF 2"PMMP MAIN	-	-	-	-	0.07%	\$37,399.62	\$30,756.36	\$16,643.26	2019-01-01	2019-12-31	5/2/2019	2019-05-15	
19026863500	INSTALL 850' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$31,192.57	\$33,977.87	(\$2,785.30)	2019-01-01	2019-12-31	2019-05-03	2019-05-16	
18026844201	INSTALL 1619'-47/2" PMLP	-	-	-	-	0.47%	\$246,337.53	\$271,601.82	(\$25,264.29)	2019-01-01	2019-12-31	2019-04-02	2019-07-03	
19026871100	INSTALL 40' OF 4"PMMP MAIN	-	-	-	-	0.01%	\$5,126.15	\$6,260.68	(\$1,134.53)	2019-01-01	2019-12-31	5/16/2019	2019-05-17	SEE PAPER COPIES IN PACKET PIPE TEST WAS PERFORMED ON SITE AND WAS ACCEPTABLE/ 90# FOR ONE HOUR AND THE TIE IN JOINTS WERE SOAP TESTED FOR 5 MINUTES AT OPERATING PRESSURE SEE PAPER PACKET
19026870400	INSTALL 60' OF 2"PMMP MAIN	-	-	-	-	0.01%	\$7,392.67	\$7,261.68	\$130.99	2019-01-01	2019-12-31	5/17/2019	2019-05-17	
18026817100	INST. FN 193 EXTRA LP OPP	-	-	-	-	0.05%	\$26,494.08	\$21,708.87	\$4,785.21	2019-01-01	2019-12-31	5/10/2019	2021-01-25	INLET AND OUTLET VALVE ON AND LOCKED - BYPASS VALVE OFF AND LOCKED JPASLEY 5-20-19 REGULATOR REPLACED BY JIM PASLEY ON 5/20/19 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 1/25/21
18026822800	INST. FN 162 EXTRA LP OPP	-	-	-	-	0.05%	\$27,711.91	\$21,708.87	\$6,003.04	2019-01-01	2019-12-31	5/10/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/20/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026873400	INSTALL 2'-2" PMMP	-	-	-	-	0.00%	\$183.62	\$4,522.90	(\$4,339.28)	2019-01-01	2019-12-31	6/18/2019	2019-06-18	INSTALLED 4 FT PEICE OF 2 IN MAIN TEST 90 LB FOR 20 MIN TEST BYPASS FOR 1 HR SOAP TEST FINAL TIE IN AT OP FOR 5 MIN BAR HOLE BANKS NO READINGS FOUND

18026816900	INST. FN 190 EXTRA LP OPP	-	-	-	-	0.06%	\$33,524.23	\$21,708.87	\$11,815.36	2019-01-01	2019-12-31	5/10/2019	2021-01-25	INLET AND OUTLET VLV'S FULLY OPEN AND BYPASS VLV OFF AND LOCKED JPASLEY 5-21-19 1050 PF REGULATOR INSTALLED BY JPASLEY 5/21/19 PAPERWORK COMPLETED BY CYNTHIA FARIS 1/25/21
18026817300	INST. FN 194 EXTRA LP OPP	-	-	-	-	0.07%	\$34,943.03	\$21,708.87	\$13,234.16	2019-01-01	2019-12-31	5/15/2019	2020-12-28	INLET AND OUTLET VLV ON AND LOCKED - BYPASS VLV OFF AND LOCKED LOWERED PRESSURES BACK TO 10" WC REGULATOR INSTALLED BY JAMES PASLEY ER350 INSTALLED BY CYNTHIA FARIS WITH ACP PAPERWORK COMPLETED BY CYNTHIA FARIS APPROVAL JUST OBTAINED TO CO JOB AND SEND TO CLOSE OUT
18026826400	INST. FN 317 EXTRA LP OPP	-	-	-	-	0.04%	\$22,843.73	\$21,708.87	\$1,134.86	2019-01-01	2019-12-31	5/13/2019	2021-04-28	KJEESEE 5-21-19 1524 INLET AND OUTLET VALVES ON / BYPASS OFF SENSING LINES ON REGULATOR INSTALLED BY JAMES KEESEE ON 5/21/2019 ER350 INSTALLED BY WADE SHIMPEL ON 7/1/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026872900	INSTALL 378' 4" & 10' 3" PMMP	-	-	-	-	0.15%	\$76,245.32	\$98,659.18	(\$22,413.86)	2019-01-01	2019-12-31	5/9/2019	2019-06-25	
18026817500	INST. FN 199 EXTRA LP OPP	-	-	-	-	0.06%	\$31,321.51	\$21,708.87	\$9,612.64	2019-01-01	2019-12-31	5/22/2019	2021-01-25	INLET AND OUTLET VALVES FULL OPEN - BYPASS VALVE FULLY CLOSED JPASLEY 5-22-19 MONITOR REGULATOR INSTALLED BY JAMES PASLEY 5/22/19 PAPERWORK COMPLETED BY CYNTHIA FARIS 1/25/21 GCCC TICKET NOT REQUIRED FOR PAPERWORK COMPLETION 1/25/21 NOT AT STATION OFF SITE AT REMOTE LOCATION
18026827500	INST. FN 691 EXTRA LP OPP	-	-	-	-	0.05%	\$26,489.75	\$21,708.87	\$4,780.88	2019-01-01	2019-12-31	5/22/2019	2021-04-27	KJEESEE 5-22-19 1330 INLET AND OUTLET VALVES ON / BYPASS OFF SENSE LINES ON REGULATOR INSTALLED BY JAMES KEESEE ON 5/22/2019 ER350 INSTALLED BY WADE SHIMPEL ON 7/1/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026772900	INSTALL 575' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$23,438.09	\$27,269.89	(\$3,831.80)	2019-01-01	2019-12-31	2019-05-17	2018-05-24	
18026813400	INST. FN 22195 EXTRA LP OPP	-	-	-	-	0.04%	\$22,683.93	\$21,708.87	\$975.06	2019-01-01	2019-12-31	5/23/2019	2021-02-19	INLET AND OUTLET VLV FULL OPEN - NO BYPASS VALVE REGULATOR REPLACED BY JAMES PASLEY ON 6/29/2019 ER350 INSTALLED BY CHRIS COX ON 7/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/19/2021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026813600	INST. FN 22196 EXTRA LP OPP	-	-	-	-	0.04%	\$22,036.53	\$21,708.87	\$327.66	2019-01-01	2019-12-31	5/24/2019	2021-02-19	REGULATOR REPLACED BY JAMES PASLEY ON 5/24/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/19/2021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026869900	INSTALL 225' OF 2"PMMP MAIN	-	-	-	-	0.02%	\$12,861.74	\$14,833.85	(\$1,972.11)	2019-01-01	2019-12-31		2019-05-24	
19026870900	INSTALL 15'-2" PMMP	-	-	-	-	0.04%	\$20,986.01	\$25,434.54	(\$4,448.53)	2019-01-01	2019-12-31	4/17/2019	2020-02-20	
19026867700	INSTALL 2100' OF 2"PMMP MAIN	-	-	-	-	0.30%	\$159,409.72	\$146,669.74	\$12,739.98	2019-01-01	2019-12-31	5/2/2019	2019-06-10	
18026835800	INST. FN 216 EXTRA LP OPP	-	-	-	-	0.04%	\$19,139.06	\$21,708.87	(\$2,569.81)	2019-01-01	2019-12-31	5/30/2019	2021-03-24	REGULATOR REPLACED BY RYAN WILLIAMS ON 5/30/2019 ER350 INSTALLED BY DANNY ASH ON 6/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026836500	INST. FN 12831 EXTRA LP OPP	-	-	-	-	0.05%	\$25,544.43	\$21,708.87	\$3,835.56	2019-01-01	2019-12-31	5/28/2019	2021-04-08	REGULATOR REPLACED BY RYAN WILLIAMS ON 5/30/2019 ER350 INSTALLED BY JOSH MULLINS ON 10/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/8/2021 GCCC TICKET NOT REQUIRED ON 4/8/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026781000	R-1222 ACQUIRE 25X25 REG SITE	-	-	-	-	0.04%	\$18,817.11	\$28,537.00	(\$9,719.89)	2019-01-01	2019-12-31		2019-05-31	REG SITE & EASEMENT ACQUIRED BY AUTUMN DMYTREWYCZ MAY
18026829800	INST. FN 12 EXTRA LP OPP	-	-	-	-	0.05%	\$24,308.45	\$22,950.87	\$1,357.58	2019-01-01	2019-12-31	5/13/2019	2021-03-25	REGULATOR INSTALLED BY RYAN WILLIAMS ON 5/31/2019 ER350 INSTALLED BY DANNY ASH ON 6/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/25/2021 GCCC TICKET NOT REQUIRED ON 3/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026865100	ACQUIRE ESMT OVER CARMAN PROPY	-	-	-	-	0.25%	\$130,139.09	\$170,919.00	(\$40,779.91)	2019-01-01	2019-12-31	3/7/2019	2019-05-31	EASEMENT ACQUIRED BY AUTUMN DMYTREWYCZ MAY, 2019 (BKSLONE) UNDERRUM EXPLANATION: WE WERE ABLE TO GET THE EASEMENT FOR LESS THAN WE ORIGINALLY ESTIMATED. IN ADDITION, OVERHEADS WERE NOT APPLIED TO THIS EXPENSE.
18026836200	INST. FN 12819 EXTRA LP OPP	-	-	-	-	0.05%	\$26,817.82	\$21,708.87	\$5,108.95	2019-01-01	2019-12-31	6/1/2019	2021-03-23	REGULATOR INSTALLED BY RYAN WILLIAMS ON 06/01/2019 ER350 INSTALLED BY JOSH MULLINS ON 08/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 03/23/2021 GCCC TICKET NOT REQUIRED ON 3/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026830200	INST. FN 14 EXTRA LP OPP	-	-	-	-	0.03%	\$16,714.92	\$22,950.87	(\$6,235.95)	2019-01-01	2019-12-31	6/3/2019	2021-03-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/3/2019 ER350 INSTALLED BY DANNY ASH ON 6/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026830400	INST. FN 16 EXTRA LP OPP	-	-	-	-	0.03%	\$17,690.80	\$22,950.87	(\$5,260.07)	2019-01-01	2019-12-31	6/3/2019	2021-03-22	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/3/2019 ER350 INSTALLED BY DANNY ASH ON 6/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/22/2021 GCCC TICKET NOT REQUIRED ON 3/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK
19026869500	INSTALL 265' OF 2"PMMP MAIN	-	-	-	-	0.03%	\$17,429.70	\$16,744.87	\$684.83	2019-01-01	2019-12-31	2019-05-28	2019-06-06	
18026806600	INST. FN 14143 EXTRA LP OPP	-	-	-	-	0.06%	\$33,534.32	\$21,708.87	\$11,825.45	2019-01-01	2019-12-31	5/28/2019	2021-05-12	INLET VALVE AND OUTLET VALVE FULL ON. BYPASS VALVE OFF AND LOCKED. JPASLEY 05/31/2019. REGULATOR INSTALLED BY JAMES PASLEY ON 6/4/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026831900	INST. FN 24 EXTRA LP OPP	-	-	-	-	0.03%	\$17,468.35	\$22,950.87	(\$5,482.52)	2019-01-01	2019-12-31	6/4/2019	2021-03-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/4/2019 ER350 INSTALLED BY DANNY ASH ON 6/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026836000	INST. FN 13023 EXTRA LP OPP	-	-	-	-	0.04%	\$21,341.08	\$21,708.87	(\$367.79)	2019-01-01	2019-12-31	6/4/2019	2021-03-24	REGULATOR INSTALLED BY RYAN WILLIAMS ON 06/04/2019 ER350 INSTALLED BY DANNY ASH ON 06/29/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 03/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026834900	INST. FN 158 EXTRA LP OPP	-	-	-	-	0.07%	\$35,558.27	\$22,950.87	\$12,607.40	2019-01-01	2019-12-31	6/5/2019	2021-03-22	REGULATOR INSTALLED BY RYAN WILLIAMS ON 06/06/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/22/2021 GCCC TICKET NOT REQUIRED ON 3/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026879700	INSTALL 5'-3" PMIP EMERGENCY	-	-	-	-	0.00%	\$53.98	\$114.75	(\$60.77)	2019-01-01	2019-12-31	6/18/2019	2019-06-18	INSTALLED 5' OF 3" PLASTIC TO REPAIR DIG IN SEE JO# 197119233
18026820700	INST. FN 37 EXTRA LP OPP	-	-	-	-	0.03%	\$16,248.49	\$21,708.87	(\$5,460.38)	2019-01-01	2019-12-31	6/8/2019	2021-04-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/8/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/26/2021 GCCC TICKET NOT REQUIRED ON 4/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026818100	INST. FN 14201 EXTRA LP OPP	-	-	-	-	0.07%	\$37,098.15	\$21,708.87	\$15,389.28	2019-01-01	2019-12-31	5/28/2019	2021-02-26	REGULATOR INSTALLED BY JAMES PASLEY ON 6/10/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026835400	INST. FN 167 EXTRA LP OPP	-	-	-	-	0.04%	\$22,849.98	\$21,708.87	\$1,141.11	2019-01-01	2019-12-31	6/5/2019	2021-03-31	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/10/2019 ER350 INSTALLED BY DANNY ASH ON 6/10/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/31/2021 GCCC TICKET NOT REQUIRED ON 3/31/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026818500	INST. FN 208 EXTRA LP OPP	-	-	-	-	0.06%	\$30,275.86	\$21,708.87	\$8,566.99	2019-01-01	2019-12-31	6/4/2019	2021-02-26	INSTALLED SLAM SHUT SET POINTS 4" AND 20" W.C. MONITOR SET AT 14"W.C. INLET & OUTLET VLV'S ON, BYPASS OFF AND ALL VLV LOCKED. SOAP TEST OK. MMCKUNE 6-11-19. REGULATOR INSTALLED BY MIKE MCKUNE ON 6/11/2019 ER350 INSTALLED BY CYNTHIA FARIS ON 9/6/2019 ER350 REPLACED BY CHRIS COX ON 10/21/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026834700	INST. FN 157 EXTRA LP OPP	-	-	-	-	0.04%	\$20,878.98	\$22,950.87	(\$2,071.89)	2019-01-01	2019-12-31	6/11/2019	2021-03-23	REGULATOR INSTALLED BY RYAN WILLIAMS ON 06/11/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/23/2021 GCCC TICKET NOT REQUIRED ON 3/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026836400	INST. FN 12813 EXTRA LP OPP	-	-	-	-	0.04%	\$21,946.94	\$21,708.87	\$238.07	2019-01-01	2019-12-31	6/11/2019	2021-03-24	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/11/2019 ER350 INSTALLED BY DANNY ASH ON 6/29/20 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026818300	INST. FN 207 EXTRA LP OPP	-	-	-	-	0.09%	\$45,598.27	\$21,708.87	\$23,889.40	2019-01-01	2019-12-31	5/30/2019	2021-02-26	INLET AND OUTLET VLV FULL ON - BYPASS OFF AND LOCKED REGULATOR INSTALLED BY JAMES PASLEY ON 6/13/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026827200	INST. FN 661 EXTRA LP OPP	-	-	-	-	0.03%	\$15,841.11	\$21,708.87	(\$5,867.76)	2019-01-01	2019-12-31	6/13/2019	2021-04-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/13/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/26/2021 GCCC TICKET NOT REQUIRED ON 4/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026879900	INSTALL 40' OF 4"PMIP MAIN	-	-	-	-	0.03%	\$14,489.69	\$19,353.52	(\$4,863.83)	2019-01-01	2019-12-31	6/20/2019	2019-06-20	
18026781300	INSTALL 750' OF 4"PMIP MAIN	-	-	-	-	0.05%	\$24,308.98	\$21,512.70	\$2,796.28	2019-01-01	2019-12-31	2019-06-10	2019-06-14	REVIEWED TIE-IN PLAN WITH ENGINEERING ON 6-14-19 MISSED COMMIT DUE TO WEATHER/PERSONNEL/EQUIPMENT
18026815300	INST. FN 132 EXTRA LP OPP	-	-	-	-	0.05%	\$26,365.04	\$21,708.87	\$4,656.17	2019-01-01	2019-12-31	6/14/2019	2021-04-28	INLET AND OUTLET VLV'S FULL OPEN - BYPASS VLV OFF AND LOCKED GCCC# 13164 CMCHOLAN 2-25-2021 CCC# 13164 GCCC#13706 CMCHOLAN 3-2-2021 CCC#13706 REGULATOR INSTALLED BY JAMES PASLEY ON 6/14/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026818900	INST. FN 210 EXTRA LP OPP	-	-	-	-	0.06%	\$32,824.45	\$21,708.87	\$11,115.58	2019-01-01	2019-12-31	6/4/2019	2021-02-26	INLET AND OUTLET VLV'S FULL OPEN - BYPASS VLV OFF AND LOCKED REGULATOR INSTALLED BY JAMES PASLEY ON 6/14/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/16/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026880100	INSTALL 11'-3" PMIP	-	-	-	-	0.03%	\$14,762.46	\$7,810.53	\$6,951.93	2019-01-01	2019-12-31	7/11/2019	2019-06-14	
19026880400	LAND FACILITY FOR REG STATION	-	-	-	-	0.00%	\$1,200.00	\$72.09	\$1,127.91	2019-01-01	2019-12-31		2019-06-14	
18026819300	INST. FN 218 EXTRA LP OPP	-	-	-	-	0.05%	\$26,426.63	\$21,708.87	\$4,717.76	2019-01-01	2019-12-31	6/15/2019	2021-02-25	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/15/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/25/2021 GCCC TICKET NOT REQUIRED ON 2/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026806400	INST. FN 14199 EXTRA LP OPP	-	-	-	-	0.04%	\$21,811.55	\$21,708.87	\$102.68	2019-01-01	2019-12-31	6/17/2019	2021-04-28	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/17/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026807800	INST. FN 119 EXTRA LP OPP	-	-	-	-	0.04%	\$18,787.09	\$21,708.87	(\$2,921.78)	2019-01-01	2019-12-31	6/17/2019	2021-02-02	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/17/19 ER350 INSTALLED BY CYNTHIA FARIS ON 9/10/19 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/2/21 GCCC TICKET NOT REQUIRED ON 2/2/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026815500	INST. FN 134 EXTRA LP OPP	-	-	-	-	0.03%	\$16,605.74	\$21,708.87	(\$5,103.13)	2019-01-01	2019-12-31	6/17/2019	2021-02-25	INLET AND OUTLET VLV'S FULL ON - OUTLET VLV'S OFF AND LOCKED JASLEY REGULATOR INSTALLED BY JAMES PASLEY ON 6/17/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/25/2021 GCCC TICKET NOT REQUIRED ON 2/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026813700	INST. FN 21499 EXTRA LP OPP	-	-	-	-	0.03%	\$13,674.88	\$21,708.87	(\$8,033.99)	2019-01-01	2019-12-31	6/18/2019	2021-04-28	REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/18/2019 GASKET STRAINER NOT REQUIRED SETTING HAS EXISTING T-STRAINER PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026813900	INST. FN 21500 EXTRA LP OPP	-	-	-	-	0.02%	\$12,637.21	\$21,708.87	(\$9,071.66)	2019-01-01	2019-12-31	6/18/2019	2021-04-28	CHECK TO SEE IF ASV WAS CLOSED, IT WAS OPEN, POSSIBLE CABLE CHANGE SMCHOLAN 10-20-2020 REGULATOR INSTALLED BY RYAN WILLIAMS ON 6/18/2019 GASKET STRAINER NOT REQUIRED SETTING HAS EXISTING T-STRAINER THIS IS PARALLEL RUN ER350 INSTALLED WITH RUN 1 JOB ORDER PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026815900	INST. FN 136 EXTRA LP OPP	-	-	-	-	0.03%	\$16,973.25	\$21,708.87	(\$4,735.62)	2019-01-01	2019-12-31	6/18/2019	2021-02-05	INLET AND OUTLET VLV FULL OPEN - BYPASS VLV OFF AND LOCKED JPASLEY 6-18-19 REGULATOR INSTALLED BY JAMES PASLEY ON 6/18/19 ER350 INSTALLED BY WADE SHIMFESSEL ON 6/22/20 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/5/21 GCCC TICKET NOT REQUIRED ON 2/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026813200	INST. FN 19921 EXTRA LP OPP	-	-	-	-	0.06%	\$28,996.62	\$21,708.87	\$7,287.75	2019-01-01	2019-12-31	6/19/2019	2021-05-04	INLET AND OUTLET VLVs ON - BYPASS VLV OFF AND LOCKED REGULATOR REPLACED BY JAMES PASLEY ON 06/19/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/4/2021 GCCC TICKET NOT REQUIRED ON 5/4/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
17026723100	INSTALL TEMP REG STATION	-	-	-	-	0.03%	\$16,506.37	\$3,792.98	\$12,713.39	2019-01-01	2019-12-31	6/20/2019	2019-08-02	INSTALLED TEMP MOONEY SKID
18026805200	INST. FN 88 EXTRA LP OPP	-	-	-	-	0.05%	\$26,972.31	\$21,708.87	\$5,263.44	2019-01-01	2019-12-31	6/20/2019	2021-01-29	INLET AND OUTLET VLV FULL OPEN - BYPASS VLV OFF AND LOCKED REGULATOR INSTALLED BY JAMES PASLEY ON 6/20/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/18/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 1/29/2021 GCCC TICKET NOT REQUIRED ON 1/29/21 PAPERWORK COMPLETED OFF SITE NOT AT REGULATOR STATION
18026806200	INST. FN 13573 EXTRA LP OPP	-	-	-	-	0.06%	\$31,338.57	\$21,708.87	\$9,629.70	2019-01-01	2019-12-31	6/20/2019	2021-05-11	REGULATOR INSTALLED BY CYNTHIA FARIS ON 06/20/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/11/2021 GCCC TICKET NOT REQUIRED ON 5/11/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026873100	INSTALL 60' OF 2"CSHP MAIN	-	-	-	-	0.10%	\$51,028.00	\$21,475.24	\$29,552.76	2019-01-01	2019-12-31	5/28/2019	2019-06-25	
19026875000	INSTALL 50' OF 2"PMMP MAIN	-	-	-	-	0.02%	\$10,196.00	\$17,465.46	(\$7,269.46)	2019-01-01	2019-12-31	2019-06-18	2019-06-24	
18026773101	INSTALL 175' - 12" CSHP	-	-	-	-	1.20%	\$626,549.16	\$599,149.54	\$27,399.62	2019-01-01	2019-12-31	3/4/2019	2019-08-07	
18026792402	INSTALL 19,575' OF 2"/4" PMMP	-	-	-	-	2.09%	\$1,094,564.81	\$993,828.31	\$100,736.50	2019-01-01	2019-12-31	8/19/2019	2019-12-10	
18026807600	INST. FN 14207 EXTRA LP OPP	-	-	-	-	0.04%	\$19,843.61	\$21,708.87	(\$1,865.26)	2019-01-01	2019-12-31	6/21/2019	2021-05-13	REGULATOR INSTALLED BY JAMES PASLEY ON 6/21/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/28/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/13/2021 GCCC TICKET NOT REQUIRED ON 5/13/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026812800	INST. FN 13476 EXTRA LP OPP	-	-	-	-	0.04%	\$22,943.07	\$21,708.87	\$1,234.20	2019-01-01	2019-12-31	6/21/2019	2021-05-12	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/21/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 5/12/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026868301	INSTALL 450' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$55,625.10	\$72,806.60	(\$17,181.50)	2019-01-01	2019-12-31	5/31/2019	2019-06-27	
19026895800	INSTALL 12" CSHP	-	-	-	-	0.00%	\$0.00	\$72.87	(\$72.87)	2019-01-01	2019-12-31	3/4/2019	2019-09-25	THIS JO WAS CREATED TO ACCOUNT FOR FACILITIES/PROPERTY UNITS INSTALLED AND ABANDONED ON SYSTEM 32010138. ALL FACILITIES FOR THIS JO ARE ON INSTALL JO 18-0267731-01 AND ABN JO 18-0267732-00
18026816100	INST. FN 14429 EXTRA LP OPP	-	-	-	-	0.05%	\$26,276.03	\$21,708.87	\$4,567.16	2019-01-01	2019-12-31	6/22/2019	2021-04-27	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/22/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026812400	INST. FN 14068 EXTRA LP OPP	-	-	-	-	0.05%	\$28,260.36	\$21,708.87	\$6,551.49	2019-01-01	2019-12-31	6/24/2019	2021-02-19	INLET AND OUTLET VLV FULL ON - BYPASS OFF AND LOCKED JPASLEY GCCC# 11659 CMCHOLAN 2-10-2021 CCC# 11659 REGULATOR REPLACED BY JAMES PASLEY ON 6/24/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/18/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/19/2021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026835000	INST. FN 12957 EXTRA LP OPP	-	-	-	-	0.06%	\$33,671.59	\$21,579.16	\$12,092.43	2019-01-01	2019-12-31	6/24/2019	2021-03-23	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/24/2019 ER350 INSTALLED BY SHANE GIORDIANO ON 6/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/23/2021 GCCC TICKET NOT REQUIRED ON 3/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026808200	INST. FN 13665 EXTRA LP OPP	-	-	-	-	0.06%	\$29,358.36	\$21,708.87	\$7,649.49	2019-01-01	2019-12-31	6/25/2019	2021-05-04	REGULATOR INSTALLED BY JAMES PASLEY ON 6/25/2019 ER350 INSTALLED BY CHRIS COX ON 8/13/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/4/2021 GCCC TICKET NOT REQUIRED ON 5/4/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026830600	INST. FN 17 EXTRA LP OPP	-	-	-	-	0.04%	\$23,360.67	\$22,950.87	\$409.80	2019-01-01	2019-12-31	6/25/2019	2021-04-12	REGULATOR INSTALLED BY CYNTHIA FARIS ON 06/25/2019 ER350 INSTALLED BY DANNY ASH ON 06/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/12/2021 GCCC TICKET NOT REQUIRED ON 4/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026847801	INSTALL 925' OF 2"/4"PMMP MAIN	-	-	-	-	0.20%	\$103,960.01	\$93,860.03	\$10,099.98	2019-01-01	2019-12-31	5/28/2019	2019-06-27	
18026805600	INST. FN 13351 EXTRA LP OPP	-	-	-	-	0.05%	\$25,284.87	\$21,708.87	\$3,576.00	2019-01-01	2019-12-31	6/26/2019	2021-01-29	REGULATOR INSTALLED BY JAMES PASLEY ON 06-26-2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 8-28-2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 1-29-2021 GCCC TICKET NOT REQUIRED ON 1-29-21 PAPERWORK COMPLETED OFF SITE NOT AT REGULATOR STATION
18026831300	INST. FN 21 EXTRA LP OPP	-	-	-	-	0.04%	\$19,019.14	\$22,950.87	(\$3,931.73)	2019-01-01	2019-12-31	6/26/2019	2021-03-26	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/26/2019 ER350 INSTALLED BY DANNY ASH ON 6/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026794900	INSTALL 10' - 3" PMLP					0.06%	\$30,034.59	\$9,712.47	\$20,322.12	2019-01-01	2019-12-31	5/30/2019	2019-09-12	INSTALLED 27' OF 3" P-MAIN, TEST MAIN ONSITE 90PSI 1HR OK, ST 2 BOLTED COUP AT TIE INS AND 6 SADDLES AT OP OK, BHB CGI NGF, CO OFFSITE, BAGGED OFF MAIN ALLOWED WAIT TIME FOR GAUGES BEFORE AND AFTER, INSTALLED 2-9LB ANODES ON BOTH SIDES OP PLASTIC, MAIN READ BEFORE SEPERATION -0.592, MAIN READ ON CLAYTON AVE SIDE AFTER SEPERATION - 0.601, MAIN READ ON E JACKSON SIDE AFTER SEPERATION -0.586, CDESPLAIN, DWALIGH RLA INSTALLED 27' OF 3" P-MAIN, TEST MAIN ONSITE 90PSI 1HR OK, ST 2 BOLTED COUP AT TIE INS AND 6 SADDLES AT OP OK, BHB CGI NGF, CO OFFSITE, BAGGED OFF MAIN ALLOWED WAIT TIME FOR GAUGES BEFORE AND AFTER, CDESPLAIN RLA DWALUGH
18026831700	INST. FN 23 EXTRA LP OPP					0.05%	\$26,452.43	\$22,950.87	\$3,501.56	2019-01-01	2019-12-31	6/27/2019	2021-03-24	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/27/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026873600	INSTALL 24'-4" PMIP					0.04%	\$22,926.06	\$15,596.72	\$7,329.34	2019-01-01	2019-12-31	6/26/2019	2019-06-28	
18026809200	INST. FN 264 EXTRA LP OPP					0.04%	\$23,180.92	\$21,708.87	\$1,472.05	2019-01-01	2019-12-31	6/28/2019	2021-02-02	REGULATOR REPLACED BY JAMES PASLEY ON 6/28/19 ER350 INSTALLED BY WADE SHIMFESSEL ON 8/28/20 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/2/21 GCCC TICKET NOT REQUIRED ON 2/2/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026829400	INST. FN 10 EXTRA LP OPP					0.04%	\$20,649.88	\$40,101.16	(\$19,451.28)	2019-01-01	2019-12-31	6/28/2019	2021-03-26	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/28/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/16/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026829200	INST. FN 7 EXTRA LP OPP					0.05%	\$27,071.64	\$40,101.16	(\$13,029.52)	2019-01-01	2019-12-31	6/18/2019	2021-03-25	REGULATOR INSTALLED BY CYNTHIA FARIS ON 6/29/2019 ER250 INSTALLED BY DANNY ASH ON 6/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/25/2021 GCCC TICKET NOT REQUIRED ON 3/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026819500	INST. FN 219 EXTRA LP OPP					0.05%	\$24,557.84	\$21,708.87	\$2,848.97	2019-01-01	2019-12-31	7/1/2019	2021-02-22	REGULATOR INSTALLED BY JAMES PASLEY ON 7/1/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/22/2021 GCCC TICKET NOT REQUIRED ON 2/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026790300	INSTALL 350' OF 2" PMMP MAIN					0.03%	\$18,094.74	\$14,329.86	\$3,764.88	2019-01-01	2019-12-31	6/28/2019	2019-07-03	
19026879500	INSTALL 900' OF 2" PMMP MAIN					0.04%	\$20,625.19	\$20,687.16	(\$61.97)	2019-01-01	2019-12-31	2019-06-25	2019-07-03	
18026816700	INST. FN 147 EXTRA LP OPP					0.03%	\$14,439.85	\$21,708.87	(\$7,269.02)	2019-01-01	2019-12-31	7/3/2019	2021-02-23	REGULATOR INSTALLED BY JAMES PASLEY ON 7/3/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/23/2021 GCCC TICKET NOT REQUIRED ON 2/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS PER CYNTHIA FARIS - STATION HAD EXISTING ERX, BATTERY, SOLAR & RV50 NO NEW FACILITIES CREATED FOR THESE.
18026823600	INST. FN 182 EXTRA LP OPP					0.03%	\$17,445.99	\$43,700.16	(\$26,254.17)	2019-01-01	2019-12-31	7/1/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/3/2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 7/8/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026856200	INSTALL 630'-2" PMMP					0.14%	\$71,454.45	\$44,437.99	\$27,016.46	2019-01-01	2019-12-31	4/15/2019	2019-07-10	INSTALLED 630' OF 2" PLASTIC MAIN BY OC. TESTED AT 90PSIG FOR
18026830800	INST. FN 18 EXTRA LP OPP					0.04%	\$18,921.27	\$40,101.16	(\$21,179.89)	2019-01-01	2019-12-31	7/1/2019	2021-04-26	REGULATOR REPLACED BY RYAN WILLIAMS ON 7/8/2019 ER350 INSTALLED BY DANNY ASH ON 6/12/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/26/2021 GCCC TICKET NOT REQUIRED ON 4/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026803200	INST. FN 13481 EXTRA LP OPP					0.07%	\$34,032.31	\$21,708.87	\$12,323.44	2019-01-01	2019-12-31	6/20/2019	2021-05-12	REGULATOR INSTALLED BY JAMES PASLEY ON 7/9/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026832500	INST. FN 27 EXTRA LP OPP					0.05%	\$27,485.25	\$40,101.16	(\$12,615.91)	2019-01-01	2019-12-31	7/9/2019	2021-03-24	CCC #14002 CCC# 14002. REPLACED ER-350. 3/4/21 DSASH 14002CCC REGULATOR REPLACED BY RYAN WILLIAMS ON 7/9/2019 ER350 INSTALLED BY DANNY ASH ON 6/16/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026868400	INSTALL 70'-2" CSHP TO R-1222					0.08%	\$43,675.52	\$21,448.11	\$22,227.41	2019-01-01	2019-12-31	6/26/2019	2019-07-10	
17026742700	INSTALL 14'-8"CS&PMLP					0.10%	\$49,872.05	\$43,711.54	\$6,160.51	2019-01-01	2019-12-31	6/25/2019	2019-07-31	
18026804300	INST. FN 83 EXTRA LP OPP					0.08%	\$39,809.77	\$21,708.87	\$18,100.90	2019-01-01	2019-12-31	6/20/2019	2021-01-29	REGULATOR INSTALLED BY JAMES PASLEY ON 07-10-2019 ER350 INSTALLED BY WADE SHIMFESSEL ON 08-17-2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 01/29/2021 GCCC TICKET NOT REQUIRED ON 1-29-21 NOT AT STATION OFF SITE COMPLETING PAPERWORK
18026830900	INST. FN 19 EXTRA LP OPP					0.03%	\$16,204.83	\$40,101.16	(\$23,896.33)	2019-01-01	2019-12-31	7/10/2019	2021-03-22	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/10/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/12/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/22/2021 GCCC TICKET NOT REQUIRED ON 3/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK
19026861900	INSTALL 250' OF 2"/4"PMMP					0.04%	\$18,936.14	\$17,824.62	\$1,111.52	2019-01-01	2019-12-31	6/28/2019	2019-07-10	UNABLE TO MAKE COMMIT DATE DUE TO TIMING OF START DATE AND EXTRA BORE ADDED TO JOB .
18026819100	INST. FN 14426 EXTRA LP OPP					0.06%	\$30,788.10	\$21,708.87	\$9,079.23	2019-01-01	2019-12-31	7/11/2019	2021-02-04	REGULATOR INSTALLED BY JAMES PASLEY ON 7/11/19 ER350 INSTALLED 10/30/20 PAPERWORK COMPLETED BY CYNTHIA FARIS 2/4/21 GCCC TICKET NOT REQUIRED ON 2/4/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026836900	INST. FN 804 EXTRA LP OPP					0.04%	\$21,955.72	\$40,101.16	(\$18,145.44)	2019-01-01	2019-12-31	8/3/2019	2021-03-26	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/11/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/16/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026820100	INST. FN 352 EXTRA LP OPP					0.04%	\$22,164.28	\$21,708.87	\$455.41	2019-01-01	2019-12-31	7/12/2019	2021-02-05	GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE WORKING ON PAPERWORK 2/4/21 CFARIS REGULATOR INSTALLED BY JAMES PASLEY 7/12/19 PAPERWORK COMPLETED BY CYNTHIA FARIS 2/5/21 GCCC TICKET NOT REQUIRED ON 2/5/21 NOT AT STATION OFF SITE WORKING ON PAPERWORK CFARIS
18026832100	INST. FN 25 EXTRA LP OPP					0.04%	\$19,387.73	\$40,101.16	(\$20,713.43)	2019-01-01	2019-12-31	7/12/2019	2021-03-24	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/10/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/24/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026839300	INST. FN 19900 EXTRA LP OPP					0.04%	\$21,200.07	\$21,708.87	(\$508.80)	2019-01-01	2019-12-31	7/15/2019	2021-05-05	REGULATOR INSTALLED BY JAMES PASLEY ON 7/15/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/5/2021 GCCC TICKET NOT REQUIRED ON 5/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026824800	INST. FN 233 EXTRA LP OPP					0.04%	\$20,170.78	\$21,708.87	(\$1,538.09)	2019-01-01	2019-12-31	7/17/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/16/2019 ER350 INSTALLED BY CHRIS COX ON 7/6/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026837200	INST. FN 174 EXTRA LP OPP					0.03%	\$17,202.74	\$21,708.87	(\$4,506.13)	2019-01-01	2019-12-31	7/17/2019	2021-05-17	INSTALLED NEW MONITOR REG, SET POINTS ON SLAM SHUT 4.5" AND 20" W.C. MONITOR SET POINT 14"W.C. INLET OUTLET, CONTROL LINES VLVs ON BYPASS OFF. 7-17-19 MMCKLINE REGULATOR INSTALLED BY MIKE MCKLINE ON 7/17/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026777900	INSTALL 20'-6" CSHP-LEAKAGE					0.23%	\$117,680.81	\$60,097.63	\$57,583.18	2019-01-01	2019-12-31	2019-07-09	2019-07-19	OVERRUN EXPLANATION: THE CONTRACT LABOR WAS WAY UNDERESTIMATED. LEVEL 2 SUBMITTED TO CLOSE OUT
18026837800	INST. FN 19809 EXTRA LP OPP					0.05%	\$27,242.75	\$21,708.87	\$5,533.88	2019-01-01	2019-12-31	7/15/2019	2021-05-05	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/18/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/5/2021 GCCC TICKET NOT REQUIRED ON 5/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026873800	INSTALL 223'-4" CS/PMIP					0.14%	\$73,995.15	\$76,834.88	(\$2,839.73)	2019-01-01	2019-12-31	7/1/2019	2019-07-19	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/19/2019 ER350 NOT INSTALLED STATION HAD EXISTING ERX PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026826200	INST. FN 316 EXTRA LP OPP					0.06%	\$33,840.66	\$46,766.16	(\$12,925.50)	2019-01-01	2019-12-31	7/13/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/19/2019 ER350 NOT INSTALLED STATION HAD EXISTING ERX PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026838000	INST. FN 179 EXTRA LP OPP					0.06%	\$31,699.29	\$21,708.87	\$9,990.42	2019-01-01	2019-12-31	7/16/2019	2021-05-05	REGULATOR INSTALLED BY JAMES PASLEY ON 7/19/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/5/2021 GCCC TICKET NOT REQUIRED ON 5/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026803000	INST. FN 72 EXTRA LP OPP					0.07%	\$38,998.63	\$21,708.87	\$17,289.76	2019-01-01	2019-12-31	7/22/2019	2021-02-18	REGULATOR REPLACED BY WADE SHIMPFESSEL ON 7/22/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/18/2021 GCCC TICKET NOT REQUIRED ON 2/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026802600	INST. FN 13502 EXTRA LP OPP					0.05%	\$26,227.89	\$22,950.87	\$3,277.02	2019-01-01	2019-12-31	7/23/2019	2021-02-18	REGULATOR INSTALLED BY WADE SHIMPFESSEL ON 07/23/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/18/2021 GCCC TICKET NOT REQUIRED ON 2/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026814100	INST. FN 22270 EXTRA LP OPP					0.05%	\$24,352.72	\$22,950.87	\$1,401.85	2019-01-01	2019-12-31	7/24/2019	2021-02-11	REGULATOR REPLACED BY WADE SHIMPFESSEL ON 7/24/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/11/2021 GCCC TICKET NOT REQUIRED ON 2/11/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026814300	INST. FN 22271 EXTRA LP OPP					0.03%	\$16,301.08	\$22,950.87	(\$6,649.79)	2019-01-01	2019-12-31	7/24/2019	2021-02-12	CHECKED SLAM SHUT ON RUN 2 TO SEE IF IT HAD CLOSED, IT WAS NOT CLOSED SO POSSIBLE BAD ASV CABLE SMCHOLAN 10-20-2020 REGULATOR REPLACED BY WADE SHIMPFESSEL 7/24/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS 2/12/2021 GCCC TICKET NOT REQUIRED ON 2/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS THIS IS PARELLEL SETTING SO THERE IS ONLY 1 ER350 THAT WATCHES BOTH RUNS. IT WAS CREATED ON THE RUN 1 JOB . ALSO THERE IS NO GASKET STRAINERS BECAUSE OF EXISTING T-STRAINERS SO THE GASKETS WERE NOT REQUIRED.PER CYNTHIA FARIS
18026824600	INST. FN 232 EXTRA LP OPP					0.03%	\$15,847.81	\$21,708.87	(\$5,861.06)	2019-01-01	2019-12-31	7/24/2019	2021-04-27	REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/24/2019 ER350 INSTALLED BY CHRIS COX ON 7/6/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026868001	INSTALL 1050' OF 2"PMMP MAIN					0.19%	\$101,407.90	\$94,155.59	\$7,252.31	2019-01-01	2019-12-31	7/12/2019	2019-07-29	MISSED COMMIT DUE TO OUR START DATE AND CHANGED FROM GRASS STRIP TO STREET BORE .
18026804000	INST. FN 14154 EXTRA LP OPP					0.04%	\$22,027.96	\$22,950.87	(\$922.91)	2019-01-01	2019-12-31	7/25/2019	2021-05-11	REGULATOR INSTALLED BY WADE SHIMPFESSEL ON 7/25/2019 ER350 INSTALLED BY WADE SHIMPFESSEL ON 7/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/11/2021 GCCC TICKET NOT REQUIRED ON 5/11/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026842000	INSTALL 725' OF 2"PMMP MAIN					0.18%	\$92,959.40	\$154,391.00	(\$61,431.60)	2019-01-01	2019-12-31	7/22/2019	2019-08-07	UNDERRUN EXPLANATION: THIS WAS ESTIMATED WITH UNITS BUT PERFORMED HOURLY WH ICH IN THIS CASE LOWERED THE COSTS. ALSO, PAVING OF THE STANDARD REQUIRED O F A HIGHWAY WAS ESTIMATED, BUT REPLACED IN A MANNER INDICATIVE OF A PARKING LOT. A LEVEL 2 BUDGET VARIANCE EXPLANION IS NOT REQUIRED FOR AN UNDERRUN.
18026805800	INST. FN 13487 EXTRA LP OPP					0.05%	\$25,980.27	\$22,950.87	\$3,029.40	2019-01-01	2019-12-31	7/26/2019	2021-04-28	REGULATOR INSTALLED BY WADE SHIMPFESSEL ON 7/26/2019 ER350 INSTALLED BY WADE SHIMPFESSEL ON 8/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026823400	INST. FN 165 EXTRA LP OPP	-	-	-	-	0.05%	\$24,935.50	\$46,766.16	(\$21,830.66)	2019-01-01	2019-12-31	7/26/2019	2021-04-27	CCC# 15036 REGULATOR INSTALLED BY RYAN WILLIAMS ON 7/26/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026843700	INSTALL 8200' OF 2" PMMP MAIN	-	-	-	-	1.28%	\$667,631.39	\$645,599.70	\$22,031.69	2019-01-01	2019-12-31	4/8/2019	2019-09-17	
19026887500	INSTALL 20'-4" PMLP	-	-	-	-	0.02%	\$8,274.61	\$14,674.47	(\$6,399.86)	2019-01-01	2019-12-31	7/26/2019	2019-07-26	
17026728201	INSTL 3778'-6" & 8" PMLP D096801	-	-	-	-	2.20%	\$1,152,970.88	\$999,130.13	\$153,840.75	2019-01-01	2019-12-31	7/19/2019	2019-11-01	PROJECT OVERRUN OF \$153,000 DUE TO UNDERESTIMATING RESTORATION. ADDITIONAL \$300,000 IN CONTRACT COSTS PAID, BUT RESTORATION WAS ESTIMATED UNDER MISC MATERIALS WHICH UNDERRAN \$190,000. THERE WAS ALSO A INCREASE IN LABOR AND OVERHEADS \$59,000. D.LEMONS 6/30/2020
19026887700	INSTALL 1' - 2" PMMP AS-BUILT	-	-	-	-	0.01%	\$3,086.49	\$3,265.95	(\$179.46)	2019-01-01	2019-12-31	8/1/2019	2019-07-27	CUT OUT AND REPLACED DMAGE TESTED NEW MAIN 100 PSIG 0005 MIN SOAP TESTED FINAL CONN. OP 31 PSIG MAP CORRECTION WAS MADE AFTER THE CONSTRUCTION COORDINATOR PROVIDED THE EXACT COORDINATES OF THIS 1" REPLACEMENT.
18026802200	INST. FN 14459 EXTRA LP OPP	-	-	-	-	0.07%	\$37,240.32	\$21,708.87	\$15,531.45	2019-01-01	2019-12-31	7/29/2019	2021-04-28	REGULATORS INSTALLED BY JAMES PASLEY ON 7/29/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026829000	INST. FN 5 EXTRA LP OPP	-	-	-	-	0.04%	\$23,457.10	\$40,101.16	(\$16,644.06)	2019-01-01	2019-12-31	7/29/2019	2021-03-24	REGULATOR INSTALLED BY CYNTHIA FARIS ON 7/29/2019 ER350 INSTALLED BY DANNY ASH ON 6/19/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026885100	INSTALL 16' OF NEW 020 PL MAIN TO REPL LEAKING COMP PLG	-	-	-	-	0.03%	\$16,190.44	\$23,899.08	(\$7,708.64)	2019-01-01	2019-12-31	7/29/2019	2019-07-30	INSTALLED 16' OF NEW 020 PL MAIN TO REPL LEAKING COMP PLG
18026811800	INST. FN 373 EXTRA LP OPP	-	-	-	-	0.04%	\$19,746.85	\$21,708.87	(\$1,962.02)	2019-01-01	2019-12-31	7/30/2019	2021-04-28	CMCHOLAN 2-25-2021 CCC# 13164 REGULATOR INSTALLED BY JAMES PASLEY ON 7/30/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026832300	INST. FN 26 EXTRA LP OPP	-	-	-	-	0.04%	\$22,181.12	\$43,801.16	(\$21,620.04)	2019-01-01	2019-12-31	7/30/2019	2021-03-24	REGULATOR INSTALLED BY CYNTHIA FARIS ON 7/30/2019 ER350 INSTALLED BY JOSH MULLINS ON 6/24/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026754500	INSTALL 1260'-4" & 6" PMLP	-	-	-	-	0.40%	\$210,289.46	\$300,465.32	(\$90,175.86)	2019-01-01	2019-12-31	5/31/2019	2019-07-31	UNDERRUN EXPLANATION: THE COMPANY DECIDED TO BORE MOST OF THE PROJECT INSTEAD OF OPEN CUT AND THOUGH THE BORE COST WAS MORE AVOIDED A SIGNIFICANT AMOUNT OF EXPENSIVE HARD SURFACE REPAIRS. A LEVEL 2 VARIANCE EXPLANATION IS NOT REQUIRED FOR AN UNDERRUN.
18026812000	INST. FN 13501 EXTRA LP OPP	-	-	-	-	0.03%	\$17,270.98	\$22,950.87	(\$5,679.89)	2019-01-01	2019-12-31	7/31/2019	2021-05-12	GCCC# 13340 CMCHOLAN 2-26-2021 CCC#13340 REGULATOR INSTALLED BY JAMES PASLEY ON 7/31/2019 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026832700	INST. FN 28 EXTRA LP OPP	-	-	-	-	0.05%	\$27,775.64	\$43,801.16	(\$16,025.52)	2019-01-01	2019-12-31	7/31/2019	2021-03-22	REGULATOR INSTALLED BY CYNTHIA FARIS ON 7/31/2019 ER350 INSTALLED BY DANNY ASH ON 6/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/22/2021 GCCC TICKET NOT REQUIRED ON 3/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK 3/22/21 CFARIS
19026881000	INSTALL 28' OF 12" CSHP MAIN	-	-	-	-	0.18%	\$94,423.90	\$54,774.41	\$39,649.49	2019-01-01	2019-12-31	7/18/2019	2019-08-07	TWALKER/KY 08-01-19: TRIED TO REVISE PROJECT DUE TO ADDITIONAL 70' OF MAIN REQUIRED TO REPAIR LEAK BUT WMS WOULD NOT ALLOW ME TO REVISE DUE TO UNPAID INVOICE. REVIEWED PROJECT WILL JSMITH COORDINATOR. JOB COST OVER RUN EXPECTED DUE TO ADDITIONAL FOOTAGE. TWALKER/KY 9-21-2020: COST OVER RUN DUE TO ADDITIONAL 60' OF MAIN LINE REQUIRED, EXISTING MAIN LINE HP MAIN IS COUPLED, PROJECT REQUIRED 4 MAIN CREW AND WELDER, INCREASED CONTRACT COST BY \$32,000 AND SEGA INCREASED BY \$6000.
19026885300	INSTALL 340' OF 2" PMLP	-	-	-	-	0.03%	\$15,057.16	\$10,016.81	\$5,040.35	2019-01-01	2019-12-31	7/29/2019	2019-08-12	
18026831500	INST. FN 22 EXTRA LP OPP	-	-	-	-	0.05%	\$25,160.98	\$48,480.16	(\$23,319.18)	2019-01-01	2019-12-31	8/1/2019	2021-03-26	NO ITEMS ENTERED FILLED OUT BY MISTAKE DISREGARD REGULATOR INSTALLED BY CYNTHIA FARIS ON 8/2/2019 ER350 INSTALLED BY DANNY ASH ON 6/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026836700	INST. FN 254 EXTRA LP OPP	-	-	-	-	0.03%	\$16,555.99	\$35,132.16	(\$18,576.17)	2019-01-01	2019-12-31	8/3/2019	2021-03-31	REGULATOR INSTALLED BY CYNTHIA FARIS ON 8/3/2019 ER350 INSTALLED BY DANNY ASH ON 6/8/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/31/2021 GCCC TICKET NOT REQUIRED ON 3/31/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026886800	INSTALL 30' 2" PMMP	-	-	-	-	0.02%	\$9,422.71	\$11,471.30	(\$2,048.59)	2019-01-01	2019-12-31	2019-08-02	2019-08-03	
17026722401	INSTALL 250' - 4" CSHP	-	-	-	-	0.32%	\$169,858.55	\$137,260.08	\$32,598.47	2019-01-01	2019-12-31	7/9/2019	2019-08-08	OVERRUN EXPLANATION: THE ORIGINAL ESTIMATE DID NOT INCLUDE ENVIRONMENTAL DOLLARS WHICH WAS ABOUT \$4,000. IT ALSO DID NOT INCLUDE NON-DESTRUCTIVE TESTING WHICH WAS ABOUT \$5000. THE CONTRACT COSTS ALSO EXCEEDED THE ESTIMATE PRIMARILY DUE TO ADDITIONAL OPERATOR HOURS REQUIRED.
17026736101	INSTALL 12500' OF 2" PMMP MAIN	-	-	-	-	2.16%	\$1,131,815.22	\$934,081.84	\$197,733.38	2019-01-01	2019-12-31	4/8/2019	2019-12-03	TWALKER/KY 12-23-19: JOB VARIANCE DUE TO ADDITIONAL STREET/ROAD REPAIRS REQUIRED BY LFUCG AT THE END OF PROJECT - ADDED OVER \$100,000 IN PAVING CONTRACT COST.
18026830000	INST. FN 12954 EXTRA LP OPP	-	-	-	-	0.03%	\$17,856.59	\$43,677.16	(\$25,820.57)	2019-01-01	2019-12-31	8/5/2019	2021-02-05	REGULATOR REPLACED BY RYAN WILLIAMS ON 8/5/19 ER350 INSTALLED BY DANNY ASH ON 6/17/20 PAPERWORK COMPLETED BY CYNTHIA FARIS 2/5/21 GCCC TICKET NOT REQUIRED ON 2/5/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026874700	INSTALL 700' OF 2" PMMP MAIN	-	-	-	-	0.06%	\$31,948.16	\$30,503.16	\$1,445.00	2019-01-01	2019-12-31	7/29/2019	2019-08-07	

18026848501	INSTALL 7400' OF 2"/4" PMMP	-	-	-	-	1.10%	\$573,876.27	\$499,644.97	\$74,231.30	2019-01-01	2019-12-31	4/11/2019	2019-08-15	PAST COMMIT DATE DUE TO WEATHER, ROCK ON JOB, BEING PULLED OFF TO COMPLETE OTHER JOBS
19026883200	INSTALL 100'-4" PMIP	-	-	-	-	0.02%	\$10,971.63	\$15,476.14	(\$4,504.51)	2019-01-01	2019-12-31	8/2/2019	2019-08-06	
19026878600	INSTALL 320' OF 4" PMLP MAIN	-	-	-	-	0.07%	\$36,710.05	\$41,650.16	(\$4,940.11)	2019-01-01	2019-12-31	2019-07-31	2019-08-14	
18026795700	INSTALL 1720'-2" 84" PMMP	-	-	-	-	0.20%	\$102,973.29	\$134,950.54	(\$31,977.25)	2019-01-01	2019-12-31	2019-07-08	2019-09-30	UNDERRUN EXPLANATION: WE CHANGED CONTRACTORS THAT DECREASED COSTS AND WE DID NOT UTILIZE MANY OF THE PAVING ITEMS BECAUSE THIS WAS A RELOCATION.
19026890200	INSTALL 5' - 2" PMMP	-	-	-	-	0.00%	\$2,315.86	\$3,857.65	(\$1,541.79)	2019-01-01	2019-12-31		2019-08-09	
19026866200	INSTALL TWO 2" SS	-	-	-	-	0.08%	\$41,712.88	\$27,449.49	\$14,263.39	2019-01-01	2019-12-31	8/8/2019	2019-08-13	
19026878200	INSTALL 55' OF 3" PMLP MAIN	-	-	-	-	0.01%	\$4,487.67	\$22,186.57	(\$17,698.90)	2019-01-01	2019-12-31	8/12/2019	2019-08-12	ABN 56' OF 040 SL MAIN. INSTALLED NEW 030 PL MAIN ON 8-7-19
19026873300	INSTALL 4000' OF 2" PMMP MAIN	-	-	-	-	0.36%	\$186,876.14	\$133,806.59	\$53,069.55	2019-01-01	2019-12-31	7/8/2019	2019-08-20	TWALKER/KY 12-23-19: JOB OVER RUN DUE TO ADDITIONAL ROCK AND DIRECTIONAL BORE REQUIRED (ALSO INCREASED SEWER VIDEO) WHICH ADDED \$40,000 TO CONTRACT COST. ALSO INCREASE COMPANY LABOR BY \$4000 DUE TO LONGER JOB DURATION THAN PLANNED. FINALLY SEGAs WAS \$9000 HIGHER THAN ESTIMATED. TWALKER/KY 9-21-2020: LEVEL 2 VARIANCE FORM ADDED TO WMS.DOCS
18026754700	INSTALL 640'-4" PMLP	-	-	-	-	0.07%	\$34,674.16	\$64,602.71	(\$29,928.55)	2019-01-01	2019-12-31	7/15/2019	2019-08-30	UNDERRUN EXPLANATION: THE UNDERRUN WAS CAUSED BY NOT HAVING TO PAY AS MUCH PAVING AS WAS ESTIMATED.
18026796401	INSTALL 11,750' OF 2"/4" PMMP	-	-	-	-	1.63%	\$853,373.69	\$814,656.48	\$38,717.21	2019-01-01	2019-12-31	6/25/2019	2019-12-13	
19026891800	INSTALL 1' - 3" PMMP	-	-	-	-	0.05%	\$24,141.14	\$24,821.33	(\$680.19)	2019-01-01	2019-12-31	9/12/2019	2019-09-12	INSTALLED 30' OF 3" PLASTIC, TEST ONSITE 90PSI 1HR OK, TEST 5-3X1 TEES 90PSI 1HR OK, ST 2- EF COUPLINGS AND ALL DE CAPS AND TEE CAPS AT OP OK, BHB CGI NGF, LEAK CLEARED, CDESRAIN BSEXTON RLA INSTALLED 30' OF 3" PLASTIC, TEST ONSITE 90PSI 1HR OK, TEST 4-3X1 TEES 90PSI 1HR OK, ST 2- EF COUPLINGS AND ALL DE CAPS AND TEE CAPS AT OP OK, BHB CGI NGF, LEAK CLEARED, CDESRAIN BSEXTON RLA INSTALLED 30' OF 3" PLASTIC, TEST ONSITE 90PSI 1HR OK, TEST 5-3X1 TEES 90PSI 1HR OK, ST 2- EF COUPLINGS AND ALL DE CAPS AND TEE CAPS AT OP OK, BHB CGI NGF, LEAK CLEARED, DOUBLE SQUEEZE OFF MAIN, 2 WAY FEED, INSTALLED GAUGES ALLOWED 30MIN WAIT TIME AFTER SQUEEZE OFF AND AFTER SQUEEZE OFFS REMOVED, CDESRAIN BSEXTON RLA
19026877700	INSTALL 154'-2" PM/CSMP	-	-	-	-	0.08%	\$39,253.55	\$49,694.98	(\$10,441.43)	2019-01-01	2019-12-31	8/14/2019	2019-08-26	
19026892000	INSTALL 1' - 2" PMMP	-	-	-	-	0.01%	\$5,470.40	\$5,823.04	(\$352.64)	2019-01-01	2019-12-31	9/4/2019	2019-08-21	
19026893400	INSTALL 1' - 2" PMMP	-	-	-	-	0.01%	\$2,877.95	\$12,063.69	(\$9,185.74)	2019-01-01	2019-12-31	8/22/2019	2019-08-22	
19026891100	OFFSET 20'-2" R-1P MAIN	-	-	-	-	0.00%	\$555.23	\$2,980.81	(\$2,425.58)	2019-01-01	2019-12-31	8/26/2019	2019-08-26	INSTALLED 020 P MP OFFSET. TESTED AT 90# FOR 1 HOUR. SOAP TEST CAPS ON HWTT , NO LEAKS. NO CHANGE IN OPER PRESSURE. MARKER BALLS PLACED ON 90S AND TAPPING TEES. MAP REVISION COMP. J HOWARD 8-26-19
19026891500	INSTALL 1' - 2" PMMP	-	-	-	-	0.01%	\$6,549.04	\$6,675.38	(\$126.34)	2019-01-01	2019-12-31	8/23/2019	2019-08-26	
19026892800	INSTALL 1' - 2" PMLP	-	-	-	-	0.00%	\$1,739.79	\$4,989.57	(\$3,249.78)	2019-01-01	2019-12-31	8/23/2019	2019-08-23	
18026774100	INSTALL 25'-4" PMIP	-	-	-	-	0.10%	\$50,642.22	\$48,783.42	\$1,858.80	2019-01-01	2019-12-31	8/19/2019	2019-08-28	
19026890900	INSTALL 4" POLY VALVE	-	-	-	-	0.00%	\$634.89	\$4,599.60	(\$3,964.71)	2019-01-01	2019-12-31	8/27/2019	2019-08-27	
18026763500	R-1238 INSTALL CWT HEATER	-	-	-	-	2.42%	\$1,266,069.09	\$974,892.35	\$291,176.74	2019-01-01	2019-12-31	4/23/2019	2019-08-28	12/24/19: VARIANCE EXPLANATION = 1) CONTRACT LABOR WAS NOT ADEQUATELY ACCOUNTED FOR IN THE ORIGINAL ESTIMATE RESULTING IN \$130K +/- OVERAGE; 2) RTU EQUIPMENT WAS ORIGINALLY UNDER ESTIMATED RESULTING IN \$70K +/- OVERAGE; 3) COMPANY LABOR WAS OVER FIVE TIMES THE ORIGINAL ESTIMATE RESULTING IN \$30K OVERAGE; + 4) OVERHEADS ASSOCIATED WITH THESE RESULTED IN AND ADDITIONAL \$50K +/- OVERAGE = CAPTURES THE MAJORITY OF THE OVERRUN. ATTEMPTS TO REVISE THE JOB ORDER DURING CONSTRUCTION WERE UNSUCCESSFUL DUE TO OUTSTANDING CONTRACT AND/OR MATERIAL INVOICES (BKS.LONE).
19026860701	INSTALL INLET/OUTLET PIPING	-	-	-	-	0.32%	\$165,360.20	\$153,225.02	\$12,135.18	2019-01-01	2019-12-31	8/9/2019	2019-08-28	
19026878500	INSTALL 1500' OF 4" PPHP MAIN	-	-	-	-	0.20%	\$103,609.21	\$99,430.73	\$4,178.48	2019-01-01	2019-12-31		2019-08-29	
19026860900	RELOCATE REG STATION #1684	-	-	-	-	0.05%	\$24,264.55	\$24,955.72	(\$691.17)	2019-01-01	2019-12-31	8/12/2019	2019-09-03	
19026877200	INSTALL 4.500' - 6" PMMP	-	-	-	-	0.56%	\$291,652.33	\$317,849.85	(\$26,197.52)	2019-01-01	2019-12-31	8/1/2019	2019-09-18	
19026894500	INSTALL 3' - 3" PMMP	-	-	-	-	0.02%	\$12,316.08	\$8,920.86	\$3,395.22	2019-01-01	2019-12-31	9/3/2019	2019-09-04	ALL WORK AND TIME CHARGED TO JOB 19-6806841-00 WHICH WAS CHARGED TO CAPITOL JOB 19-0268945-00
19026869100	INSTALL 150' - 4" PMMP	-	-	-	-	0.11%	\$58,200.14	\$30,279.26	\$27,920.88	2019-01-01	2019-12-31		2019-09-06	ATTEMPTED TO REVISE JO, UNABLE DUE TO UNPAID INVOICES, EXTRA SIDEWALK AND ASPHALT RESTORATION REQUIRED, NON-STANDARD SERVICE LINE FOUND TTOY 9/6/19 MISSED COMMIT DATE DUE HOLIDAY WEEKEND AND RAIN DAY . ALSO HAD TO WORK EXTR A SERVICE LINE REPLACEMENT AT 706 CYPRESS ST
19026889300	INSTALL 6" SS	-	-	-	-	0.03%	\$13,497.30	\$15,110.23	(\$1,612.93)	2019-01-01	2019-12-31	9/3/2019	2019-09-06	
18026775800	INSTALL 215'-2" PMIP	-	-	-	-	0.05%	\$27,502.38	\$38,240.22	(\$10,737.84)	2019-01-01	2019-12-31	8/13/2019	2019-09-12	
19026882701	INSTALL 90' OF 2" PMMP MAIN	-	-	-	-	0.04%	\$19,457.63	\$22,347.52	(\$2,889.89)	2019-01-01	2019-12-31	9/5/2019	2019-09-10	
19026895900	REPLACE MAIN - LEAKAGE	-	-	-	-	0.01%	\$2,657.76	\$3,261.70	(\$603.94)	2019-01-01	2019-12-31		2019-09-11	
19026896300	INSTALL 5'-6" PMLP	-	-	-	-	0.00%	\$0.00	\$1,441.32	(\$1,441.32)	2019-01-01	2019-12-31	9/13/2019	2019-09-13	
19026870200	INSTALL 100' OF 2" PMMP MAIN	-	-	-	-	0.03%	\$16,886.43	\$10,252.96	\$6,633.47	2019-01-01	2019-12-31	9/12/2019	2019-09-17	
15026619300	INSTALL NEW 2" BYPASS REGS	-	-	-	-	0.00%	\$642.30	\$1,699.75	(\$1,057.45)	2019-01-01	2019-12-31	9/17/2019	2019-09-17	
19026893800	INSTALL 40' OF 3" PMMP MAIN	-	-	-	-	0.11%	\$57,922.77	\$57,421.38	\$501.39	2019-01-01	2019-12-31	9/11/2019	2019-10-02	INSTALLED 53' OF 030 PL WITH 3 SS TESTED FOR 15 MINS AND 3 SS TEES, 53' OF PL, 3 90 AND 3 TRANS FITTING ALL TESTED FOR 1 HR, INSTALLED NEW CV AND NEW TEST STATION SEALED ENDS OF ABN ML INT/EXT CORR INSPNT COMPLETED 9-13-19 JEN
19026897600	REPLACE MAIN - DIG IN	-	-	-	-	0.01%	\$5,369.59	\$3,086.81	\$2,282.78	2019-01-01	2019-12-31	9/25/2019	2019-10-15	INSTALLED 2' OF 4" PLASTIC TESTED 100 PSIG 1 HOUR SOAP TESTED FINAL CONN OP 11 IWC
19026896800	REPLACE MAIN - DIG IN	-	-	-	-	0.00%	\$2,407.06	\$1,669.06	\$738.00	2019-01-01	2019-12-31	10/15/2019	2019-10-15	
19026866500	INSTALL VRG CONTROLLER	-	-	-	-	0.05%	\$26,945.70	\$15,490.75	\$11,454.95	2019-01-01	2019-12-31	6/19/2019	2019-09-20	REPLACED CONTROLLERS AND RELOCATED SUPPLY LINES AND TAP
18026792000	R-1133 INSTALL NEW 19X24 FENCE	-	-	-	-	0.02%	\$9,592.70	\$16,030.75	(\$6,438.05)	2019-01-01	2019-12-31	9/6/2019	2019-09-23	FENCE INSTALLED BY INTERSTATE FENCE COMPANY
18026799501	INSTALL 4" PV	-	-	-	-	0.03%	\$15,223.31	\$14,476.08	\$747.23	2019-01-01	2019-12-31		2019-09-24	
18026799700	INSTALL 6" PV	-	-	-	-	0.02%	\$12,249.10	\$10,736.13	\$1,512.97	2019-01-01	2019-12-31		2019-09-24	
17026739600	INSTALL 295 -4" 78" PPHP+VALVES	-	-	-	-	0.27%	\$140,058.60	\$117,387.47	\$22,671.13	2019-01-01	2019-12-31	8/28/2019	2019-10-02	INSTALLED NEW DROP POLE & RECTIFIER 50V/25A (UNIVERSAL) SERIAL #183368 REUSED EXISTING GROUND BED FAC 287748/ REUSED EXISTING STRUCTURE WIRE ALL RELATED TEST STATIONS AND FACILITIES FROM RETIRED REC 287747 WILL BE RELATED TO NEW RECTIFIER MAIN AND GROUND BED NOT EXPOSED / 09-25-2019 JMM NEW RM4014 INSTALLED WITH FAC #751414
18026754200	INSTALL RECTIFIER	-	-	-	-	0.04%	\$21,767.18	\$14,431.61	\$7,335.57	2019-01-01	2019-12-31	9/24/2019	2019-09-25	

19026882501	INSTALL 2500' OF 2" PMMP MAIN	-	-	-	-	0.29%	\$152,956.98	\$161,456.08	(\$8,499.10)	2019-01-01	2019-12-31	9/24/2019	2019-09-25	
19026885800	INSTALL 550' OF 2" PMMP MAIN	-	-	-	-	0.05%	\$25,765.69	\$29,896.76	(\$4,131.07)	2019-01-01	2019-12-31	2019-09-16	2019-09-26	
19026888000	INSTALL 40'-2" PMMP	-	-	-	-	0.09%	\$44,534.95	\$31,034.66	\$13,500.29	2019-01-01	2019-12-31	8/3/2019	2019-10-01	
19026899200	INSTALL 20'-2" PMMP	-	-	-	-	0.00%	\$387.15	\$8,977.36	(\$8,590.21)	2019-01-01	2019-12-31	9/25/2019	2019-09-25	19-7450990-00 REPLACED SL TEST NEW MAIN TO MTR VLV 90PSI 5MIN OK, ST TEE CAP AT OP OK, 2" ORANGE PLASTIC MAIN, BHB CGI NGF, WORKED WITH MAIN REPLACEMENT JOB, LEAK CLEARED, CDESPAIN 9-25-19
19026863900	INSTALL 1450'-2" PMMP	-	-	-	-	0.10%	\$53,339.99	\$52,175.91	\$1,164.08	2019-01-01	2019-12-31	9/12/2019	2019-09-28	
19026892500	INSTALL NEW CHAIN LINK FENCE	-	-	-	-	0.02%	\$9,123.55	\$6,787.72	\$2,335.83	2019-01-01	2019-12-31	9/26/2019	2020-04-14	M&R TECH THAT WAS ON SITE WITH FENCE CREW DID NOT TURN IN INFORMATION AND IS NO LONGER IN THE DEPARTMENT
19026891200	INSTALL 20' OF 8" PMLP MAIN	-	-	-	-	0.22%	\$114,420.23	\$48,701.10	\$65,719.13	2019-01-01	2019-12-31	9/3/2019	2019-10-01	TWALKER/KY 03-04-20: LEVEL 2 VARIANCE REPORT IN WMS.DOCS FOR COST OVER RUN I COULD NOT REVISE JOB DUE TO UNPAID INVOICE FOR MATERIAL THIS PROJECT TOOK AN EXTRA WEEK TO COMPLETED WHICH INCREASED COMPANY LABOR BY \$4,000. ALSO, THIS PROJECT REQUIRED ADDITIONAL FLAGGERS DUE TO TRAFFIC/LANE CLOSURE PERMITS REQUIREMENTS AND STREET/HARD SURFACE REPAIR WHICH INCREASE CONTRACT COST BY \$48,000. FINALLY, CHANGE IN TIE IN PROCESS ADDED \$5,000 MATERIAL COST AND SEGA INCREASED BY \$6,000
19026900400	INSTALL 5' - 2" PMMP D096803	-	-	-	-	0.02%	\$12,194.13	\$8,024.18	\$4,169.95	2019-01-01	2019-12-31		2019-10-01	
19026896700	INSTALL 100' OF 2" PMMP MAIN	-	-	-	-	0.02%	\$9,132.58	\$7,866.91	\$1,265.67	2019-01-01	2019-12-31	9/30/2019	2019-10-02	LEVEL 2 VARIANCE EXPLANATION IN DOCS
17026708901	INSTALL 4400' OF 2" 4" PMMP	-	-	-	-	2.23%	\$1,164,501.13	\$820,561.08	\$343,940.05	2019-01-01	2019-12-31	9/17/2019	2019-12-23	
17026733101	INSTALL 6075' OF 2" 4" PMMP	-	-	-	-	0.70%	\$364,568.47	\$394,597.42	(\$30,028.95)	2019-01-01	2019-12-31	7/1/2019	2019-12-18	
19026868650	INSTALL 1736'-2" PMMP	-	-	-	-	0.22%	\$115,502.44	\$80,811.32	\$34,691.12	2019-01-01	2019-12-31	9/16/2019	2019-11-08	OVERRUN EXPLANATION: JOB REQUIRED 65 TONS MORE OF SAND AND STONE THAN ESTIMATED. ALSO, \$4100 OF ADDITIONAL PAVING WAS REQUIRED, AND IT TOOK 200 MORE HOURS THAN THE LABOR ESTIMATING TOOL PREDICTED. THESE ITEMS PLUS THE OVERHEAD EFFECT OF THESE COSTS RESULTING IN THE TOTAL OVERRUN.
19026897200	INSTALL 2" SS FITTING	-	-	-	-	0.01%	\$4,876.06	\$6,488.17	(\$1,612.11)	2019-01-01	2019-12-31	10/3/2019	2019-10-03	
19026898700	INSERT 221' OF 4" PMLP MAIN	-	-	-	-	0.10%	\$53,400.95	\$45,101.80	\$8,299.15	2019-01-01	2019-12-31	9/30/2019	2019-10-08	
18026890402	INSTALL 9000' OF 2" PMMP MAIN	-	-	-	-	1.15%	\$601,602.00	\$597,234.66	\$4,367.34	2019-01-01	2019-12-31	2019-03-05	2019-10-08	
19026890501	INSTALL 590' OF 4" PMLP MAIN	-	-	-	-	0.14%	\$75,795.04	\$89,456.24	(\$13,661.20)	2019-01-01	2019-12-31	9/3/2019	2020-06-09	JOB COMPLETED TO COMPANY STANDARDS.
18026749200	INSTALL 1120'-4" PMMP	-	-	-	-	0.35%	\$185,275.59	\$206,432.48	(\$21,156.89)	2019-01-01	2019-12-31	9/18/2019	2019-11-07	
18026849700	INSTALL 825' OF 2" PMMP MAIN	-	-	-	-	0.08%	\$43,887.53	\$24,468.70	\$19,418.83	2019-01-01	2019-12-31	2019-06-27	2019-10-14	
19026862600	INSTALL 2400'-2" PMMP	-	-	-	-	0.79%	\$411,838.03	\$436,945.80	(\$25,107.77)	2019-01-01	2019-12-31	7/11/2019	2019-12-20	UNDERRUN EXPLANATION: PROJECT UNDERRAN BECAUSE THE 10000 UNITS OF PAVING AND 500 UNITS OF ROCK EXCAVATION WERE NOT REQUIRED.
19026877000	INSTALL 623' OF 4" CSHP MAIN	-	-	-	-	0.22%	\$114,659.91	\$125,819.92	(\$11,160.01)	2019-01-01	2019-12-31	9/18/2019	2019-11-02	
19026903800	INSTALL 5'-2" P-IP	-	-	-	-	0.00%	\$2,004.22	\$1,653.06	\$351.16	2019-01-01	2019-12-31	10/16/2019	2019-10-17	
18026848300	INSTALL 100' OF 2" PMMP MAIN	-	-	-	-	0.03%	\$13,128.10	\$15,477.13	(\$2,349.03)	2019-01-01	2019-12-31	10/10/2019	2019-10-16	
18026797401	INSTALL 13225' OF 2" PMMP MAIN	-	-	-	-	2.87%	\$1,499,060.49	\$1,622,403.44	(\$123,342.95)	2019-01-01	2019-12-31	1/21/2020	2020-07-15	
17026732801	INSTALL 6450' OF 4" 6" 8" PMLP	-	-	-	-	3.22%	\$1,682,192.54	\$1,270,165.85	\$412,026.69	2019-01-01	2019-12-31	8/27/2019	2019-12-18	THE HOURLY ON INVOICE # 122237 WAS FOR TIE INS ON CLAYS MILL WORKED RELIGHTS FROM OUTAGE ON STRATFORD DR. PER GHATTON, 10/29/19 ZMARTIN LEVEL 2 EXPLANATION IN DOCS.
18026780700	INSTALL NEW REG STA R-1222	-	-	-	-	0.06%	\$33,940.47	\$56,249.17	(\$22,308.70)	2019-01-01	2019-12-31	7/8/2019	2019-10-18	
19026904500	INSTALL 8' OF 3" PMMP MAIN	-	-	-	-	0.00%	\$152.13	\$9,724.61	(\$9,572.48)	2019-01-01	2019-12-31	10/28/2019	2019-10-28	INSTALLED 5 FT OF 3 IN MAIN TEST 90 LB FOR 20 MIN TEST OK TESTED ALL TEES 90 LB FOR 5 MIN SOAP TESTED ALL TIE INS AND END CAPS ON TEES AT OP FOR 5 MIN BAR HOLE BANKS NO GAS FOUND
18026842500	INSTALL 1615'-12"/8" CSHP	-	-	-	-	1.63%	\$850,897.48	\$778,679.76	\$72,217.72	2019-01-01	2019-12-31	3/29/2019	2019-10-29	
18026846900	INSTALL 200'-2" PMIP	-	-	-	-	0.09%	\$47,178.86	\$14,331.16	\$32,847.70	2019-01-01	2019-12-31	7/3/2019	2019-10-21	OVERRUN EXPLANATION: JOB WAS ESTIMATED FOR 40 HRS, BUT TOOK 110 HRS. APPROXIMATELY 75 FEET OF ADDITIONAL MAIN WAS INSTALLED. COST OVERRUN MAINLY CONTRIBUTED TO ADDITIONAL 30 HRS OF 3 MAN CREW, 198 UNITS OF EXTRA DEPTH AND ERRORION CONTROL DEVICES NOT ORIGINALLY ESTIMATED (APPROXIMATELY \$22,000). THE ADDITIONAL LABOR HOURS, OTHER COST AND SEGA ACCOUNT FOR APPROXIMATELY \$8,000 MORE IN OVERALL COST. D. LEMONS 3/4/2020
19026894900	INSTALL 100' 2" PMMP	-	-	-	-	0.03%	\$15,155.82	\$13,228.36	\$1,927.46	2019-01-01	2019-12-31	2019-10-14	2019-10-22	
19026904700	DIG IN - INSTALL 5'-4" PMLP	-	-	-	-	0.00%	\$0.00	\$5,076.49	(\$5,076.49)	2019-01-01	2019-12-31	10/22/2019	2019-10-22	
17026728801	INSTALL 1200' - 4" PMMP	-	-	-	-	1.92%	\$1,004,690.34	\$856,768.84	\$147,921.50	2019-01-01	2019-12-31	8/13/2019	2019-11-08	TTOY - 3/5/20 JOB OVERRUN DUE TO ~\$30,000 IN ADDITIONAL SEGA COSTS, MATERIAL ORDERED MULTIPLE TIMES AT AN ADDITIONAL COST OF \$11,475, EXTRA AFUDC COSTS OF \$9,307, ADDITIONAL CONTRACT COSTS OF MISC DOLLARS FOR ~\$40,000, AND ADDITIONAL LABOR ADDING UP TO \$7,616.
19026871300	INSTALL 100'-2" PMMP	-	-	-	-	0.04%	\$20,735.10	\$10,670.63	\$10,064.47	2019-01-01	2019-12-31	10/22/2019	2019-10-25	
18026793101	INSTALL 2990' OF 2" 4" PMMP	-	-	-	-	2.04%	\$1,067,558.09	\$1,176,455.31	(\$108,897.22)	2019-01-01	2019-12-31	10/12/2019	2020-06-11	3-12-20 98-140 (16) CUT WINDOWS FOR SL'S TO 286/256 CLAY AV 3-13-20 98-140 (12) 98-300 (5.5) FINISH CUTTING WINDOWS ON CLAY AV JOB COMPLETE. TWALKER/KY 06-30-20: JOB CURRENTLY UNDER RUN DUE TO PAVING COST HAVE NOT BEEN APPLIED TO 557 JOB#
18026764401	INSTALL 2000'-10" PMMP	-	-	-	-	1.99%	\$1,040,888.94	\$1,012,979.83	\$27,909.11	2019-01-01	2019-12-31	8/19/2019	2019-12-04	
19026872200	INSTALL 225' 2" PMMP	-	-	-	-	0.13%	\$66,538.37	\$65,634.42	\$903.95	2019-01-01	2019-12-31	10/1/2019	2019-10-29	
19026886000	INSTALL 440' OF 4" PMMP MAIN	-	-	-	-	0.08%	\$40,198.78	\$47,785.95	(\$7,587.17)	2019-01-01	2019-12-31	10/22/2019	2019-11-05	INSTALL 427' OF MAIN EXTENSION
19026906100	INSTALL 10' OF 3" PMIP MAIN	-	-	-	-	0.02%	\$10,991.02	\$15,368.93	(\$4,377.91)	2019-01-01	2019-12-31	10/31/2019	2019-10-31	CUT OUT OLD MAIN PLACED WITH NEW PEICE OF MAIN TESTED 90 LB FOR FOR 20 MIN SOAP TEST FINAL TIE IN AT OP FOR 5 MIN BAR HOLE BANKS NO GAS FOUND
19026886100	INSTALL 10' 4" PMLP	-	-	-	-	0.05%	\$25,555.38	\$38,744.96	(\$13,189.58)	2019-01-01	2019-12-31	10/28/2019	2019-10-30	
19026906400	INSTALL 6' - 4" PMIP	-	-	-	-	0.01%	\$5,138.67	\$8,611.57	(\$3,472.90)	2019-01-01	2019-12-31	11/14/2019	2019-11-14	TEST PIPE 90 LB FOR 20 MIN OK TEST ALL TEES 90 LB FOR 5 MIN OK SOAP TEST EFC 5 MIN AT OP SOAP TEST ALL END CAPS ON TEES AT OP FOR 5 MIN BAR HOLE BANKS NO GAS FOUND
19026874401	INSTALL 2520' OF 2" PMMP MAIN	-	-	-	-	0.92%	\$480,392.26	\$460,145.78	\$20,246.48	2019-01-01	2019-12-31	9/19/2019	2019-12-16	
19026880700	INSTALL DUAL RUN REG STATION	-	-	-	-	0.06%	\$29,017.59	\$48,448.58	(\$19,430.99)	2019-01-01	2019-12-31	9/9/2019	2020-11-04	WAITING ON MATERIAL FOR ERX AND PRV IN ORDER TO COMPLETE ALL COMPONENT INSTALLS. ALSO WAITING ON CONSTRUCTION TO COMPLETE MAIN LINE JOBS AND SERVICE TIE-OVERS DELAYED DUE TO COVID 19
19026904400	INSTALL 40'-2" PMMP	-	-	-	-	0.00%	\$2,299.29	\$8,368.91	(\$6,069.62)	2019-01-01	2019-12-31	11/6/2019	2019-11-07	INSTALLED 40' OF 2" PMMP MAIN. TESTED MAIN 0090 PSIG FOR 1HR WITH AIR USING KUHLMAN GAUGE. TIME OF TEST 2:50PM-3:50PM 11-06-2019 CWHELE 11-07-2019

18026776901	INSTALL 15,400 OF 2"/4"/6"PMMP	-	-	-	-	5.87%	\$3,070,837.26	\$2,640,238.42	\$430,598.84	2019-01-01	2019-12-31	7/30/2019	2019-11-20	TWALKER/KY 06-05-2020: JOB OVER RUN DUE TO CITY OF FRANKFORT PAVING REQUIREMENTS WHICH ADDED \$300,000 COST.
18026789202	INSTALL 350' OF 2"PMMP MAIN	-	-	-	-	0.05%	\$24,248.55	\$22,611.67	\$1,636.88	2019-01-01	2019-12-31	10/30/2019	2019-11-11	
19026902300	INSTALL 200'-4" PMMP	-	-	-	-	0.21%	\$111,439.24	\$75,295.23	\$36,144.01	2019-01-01	2019-12-31	10/22/2019	2019-11-14	KEVIN KOLINS COMPLETED PAPERWORK CONTRACT LABOR WAS \$31,000 MORE THAN ESTIMATED, WHICH ALSO INCREASED SEGA B Y \$9,000. THERE WAS A REDUCTION IN OTHER COSTS OF \$6,000. D.LEMONS 6/16/2020
19026907600	INSTALL 10'-3" PMLP EMERGENCY	-	-	-	-	0.04%	\$21,952.97	\$8,524.87	\$13,428.10	2019-01-01	2019-12-31	11/14/2019	2019-11-14	
18026796000	INSTALL 2450' OF 4"PMMP MAIN	-	-	-	-	1.49%	\$779,231.58	\$651,866.78	\$127,364.80	2019-01-01	2019-12-31	7/9/2019	2019-11-22	TWALKER/KY 06-30-2020: JOB OVER RUN DUE TO CITY OF LEXINGTON REQUIRED ADDIT IONAL MILL/PAVE FOR STREET CUTS WHICH INCREASED COST BY \$100,000 AND SEGA INCREASED BY \$19,000 VS ESTIMATED.
19026908900	INSTALL 3'-4" PMLP	-	-	-	-	0.01%	\$5,847.26	\$6,559.54	(\$712.28)	2019-01-01	2019-12-31	11/13/2019	2019-11-13	
19026875100	INSTALL 550' OF 2"PMMP MAIN	-	-	-	-	0.22%	\$117,001.48	\$91,886.51	\$25,114.97	2019-01-01	2019-12-31	11/8/2019	2019-12-02	INSTALLED 540' OF 2" PE MAIN ALONG RICHMOND RD BETWEEN DESHA RD AND IRVINE RD. TESTED MAIN @ 95 PSIG FOR 1 HOUR.SOAP TESTED TIE INS AND DEAD END CAPS AT OPERATING PRESSURE FOR 5 MINS.
19026909500	INSTALL 5'-4" PMMP	-	-	-	-	0.00%	\$788.33	\$5,292.40	(\$4,504.07)	2019-01-01	2019-12-31	11/18/2019	2019-11-18	INSTALLED 3' OF 4" PL TESTED 90 PSIG 1 HR SOAP TESTED FINAL CONN OP 7.5 PSIG 0015 MIN
19026858401	INSTALL 1020'-2" PMMP	-	-	-	-	0.23%	\$121,199.77	\$120,785.73	\$414.04	2019-01-01	2019-12-31	10/9/2019	2019-11-22	
19026881200	INSTALL 5'-4" PMLP	-	-	-	-	0.06%	\$30,902.50	\$21,041.81	\$9,860.69	2019-01-01	2019-12-31	11/19/2019	2019-11-21	
19026876700	INSTALL 3117'-2"PMMP	-	-	-	-	1.30%	\$678,268.01	\$359,131.16	\$319,136.85	2019-01-01	2019-12-31	8/28/2019	2019-12-17	OVERRUN EXPLANATION: IT APPEARS THAT \$279,268 IN SERVICE LINE MATERIALS WAS CHARGED TO THIS JOB ORDER INSTEAD OF THE BLANKET SERVICE LINE BUDGET. WE NE ED TO VERIFY.
19026905700	INSTALL ERX	-	-	-	-	0.00%	\$905.65	\$4,096.59	(\$3,190.94)	2019-01-01	2019-12-31	11/21/2019	2019-11-21	REPLACED EFC
18026747300	INSTALL 33'-4" CSHP	-	-	-	-	0.05%	\$26,193.30	\$35,486.97	(\$9,293.67)	2019-01-01	2019-12-31	11/22/2019	2019-12-04	
19026866100	INSTALL 450' OF 2"PMMP	-	-	-	-	0.11%	\$57,080.50	\$35,637.95	\$21,442.55	2019-01-01	2019-12-31	11/4/2019	2019-11-22	
19026868801	INSTALL 393'-4" CS/PMMP	-	-	-	-	0.19%	\$98,423.03	\$88,186.62	\$10,236.41	2019-01-01	2019-12-31	11/4/2019	2019-12-05	
19026899500	INSTALL 385' OF 2"PMMP MAIN	-	-	-	-	0.05%	\$28,529.40	\$27,253.82	\$1,275.58	2019-01-01	2019-12-31	11/27/2019	2019-12-04	
19026899400	INSTALL 350' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$56,465.73	\$21,423.16	\$35,042.57	2019-01-01	2019-12-31	11/19/2019	2019-12-06	COMPLETED PAST COMMIT DATE DUE TO WEATHER,EXTRA VACUUM EXCAVATING DUE TO MISS MARKED UTILITY LOCATES, AND WAITING ON DEMO MACHINE TO MAKE ROCK BORE. TWALKER/KY 6-5-2020: PROJECT PLANNED FOR DIRECT BORE BUT CREWS HIT ROCK AND SPOTTING OTHER UTILITIES ADDED \$28,000 IN CONTRACT COST, CO LABOR INCREASED BY \$3000 AND SEGA WAS \$5000 HIGHER THAN ESTIMATE.
18026747501	INSTALL 1140'-4" PMLP	-	-	-	-	0.37%	\$192,579.30	\$212,341.95	(\$19,762.65)	2019-01-01	2019-12-31	11/8/2019	2019-12-07	
19026861800	INSTALL HEATER	-	-	-	-	0.01%	\$4,650.58	\$4,140.03	\$510.55	2019-01-01	2019-12-31	12/6/2019	2019-12-06	CAT HEATER INSTALL
19026887200	REPLACE DAMAGED BUILDING	-	-	-	-	0.12%	\$63,381.40	\$65,318.72	(\$1,937.32)	2019-01-01	2019-12-31	11/25/2019	2019-12-10	
19026901300	INSTALL 5'-6" PMMP	-	-	-	-	0.04%	\$21,620.33	\$16,908.46	\$4,711.87	2019-01-01	2019-12-31	10/8/2019	2019-12-10	
18026841700	INSTALL 950' OF 2"PMMP MAIN	-	-	-	-	0.33%	\$174,447.70	\$190,505.48	(\$16,057.78)	2019-01-01	2019-12-31	2019-10-15	2020-06-03	PORTABLE TOILET 4/28 THRU 5/17 - \$78.35 TOP SOIL - 3 CY - \$90.00 - #120169 - 6/3/20 TWALKER/KY 06-30-2020: JOB UNDER RUN DUE TO CXY PAID PROPERTY OWNER TO REPA IR PARKING LOT (THEY WERE IN THE PROCESS OF REPAVING THE FRONT SECTION OF THE SHOPPING CENTER). THIS LOWERED OUR PAVING COST/CONTRACTOR COST BY \$30,000.
18026791701	INSTALL 5400' OF 2"/4"PMMP	-	-	-	-	0.34%	\$179,187.44	\$204,633.99	(\$25,446.55)	2019-01-01	2019-12-31	10/18/2019	2019-12-20	TWALKER/KY 06-05-2020: JOB COST UNDER RUN DUE TO LESS HARD SURFACE REPAIRS REQUIRED WHICH LOWERED CONTRACT COST BY \$30000
20026917300	INSTALL 5' - 2" PMMP	-	-	-	-	0.00%	\$117.13	\$1,409.11	(\$1,291.98)	2019-01-01	2019-12-31	12/19/2019	2019-12-19	
18026763000	INSTALL 1600' OF 8"CSHP MAIN	-	-	-	-	1.33%	\$693,909.46	\$605,139.93	\$88,769.53	2019-01-01	2019-12-31	3/25/2019	2020-01-07	IN SERVICE ON 12/23/2019 BUT ABANDONMENT TOO PLACE ON 01/06/2020. FLS AND ENGINEERING ADVISED
18026780900	R-1222 INSTALL NEW 20X20 FENCE	-	-	-	-	0.04%	\$18,519.29	\$16,537.96	\$1,981.33	2019-01-01	2019-12-31	11/19/2019	2019-12-23	SIGNS UP REG STATION LOCKED AND SECURED APARKS 12-20-19
19026907400	REPLACE EFC WITH EC350	-	-	-	-	0.01%	\$4,712.62	\$3,366.29	\$1,346.33	2019-01-01	2019-12-31	12/23/2019	2019-12-23	
19026912700	INSTALL FENCE & BOLLARDS	-	-	-	-	0.02%	\$8,608.62	\$8,318.14	\$290.48	2019-01-01	2019-12-31	12/27/2019	2019-12-27	SIGNS UP APARKS 01-09-20
19026903500	INSTALL ELECTRONIC EQUIP	-	-	-	-	0.01%	\$5,663.17	\$6,741.69	(\$1,078.52)	2019-01-01	2019-12-31	2020-04-14	2020-04-14	EQUIPMENT REPLACED BY NOLL DAVIS AND ACP
19026915100	BLV PERMANENT NS RR RIGHTS	-	-	-	-	0.05%	\$25,911.05	\$25,861.00	\$50.05	2019-01-01	2019-12-31	12/20/2019	2019-12-31	
20026916400	INSTALL 5' OF 4"PMMP MAIN	-	-	-	-	0.01%	\$4,965.37	\$9,665.11	(\$4,699.74)	2019-01-01	2019-12-31	12/31/2019	2019-12-31	TWALKER/KY 1-30-20: THIS NOTE TO DOCUMENT APPROVAL FROM FOL BYRAN MORAN AND MYSELF ON THE 20 MINUTE TEST TIME FOR THIS SECTION OF REPLACEMENT MAIN FOR THIS EMERGENCY LEAK REPAIR PROJECT.
20026948200	LAND AGREEMENT LR114666	-	-	-	-	0.00%	\$0.00	\$0.00	\$0.00	2019-01-01	2019-12-31		2019-12-31	
20026948400	LAND AGREEMENT LR115003	-	-	-	-	0.00%	\$19.65	\$0.00	\$19.65	2019-01-01	2019-12-31		2019-12-31	
20026948500	LAND AGREEMENT LR114662	-	-	-	-	0.00%	\$0.00	\$0.00	\$0.00	2019-01-01	2019-12-31		2019-12-31	
								2019 Construction Project Budget	\$52,293,000					
20026917700	INSTALL 5'-2" PMMP	-	-	-	-	0.00%	\$3,055.88	\$3,370.54	(\$314.66)	2020-01-01	2020-12-31	1/8/2020	2020-01-08	INSTALLED 5 FT PEICE OF MAIN TEST 90 LB FOR 1 HR TEST OK SOAP TEST FINALL COUPLINGS AT OP FOR 5 MIN BAR HOLE BANKS NO GAS FOUND
20026918500	INSTALL 6'-2"PMMP	-	-	-	-	0.01%	\$4,843.50	\$5,610.78	(\$767.28)	2020-01-01	2020-12-31	1/14/2020	2020-01-14	REPLACED 6 FT OF MAIN TEST 90 LB FFOR 1 HR TEST ALL TEEES 90 LB FOR 5 MIN SOAP TEST FINAL EFC AT OP FOR 5 MIN 13 LB BAR HOLE BANKS NO GAS FOUND
19026865000	INSTALL 253'-4" PMMP	-	-	-	-	0.08%	\$53,177.80	\$35,049.11	\$18,128.69	2020-01-01	2020-12-31	2/6/2020	2020-01-10	
19026906700	INSTALL RECTIFIER, POLE	-	-	-	-	0.00%	\$2,849.17	\$9,754.84	(\$6,905.67)	2020-01-01	2020-12-31	2/6/2020	2020-01-08	
19026893200	INSTALL 40' - 4" PMMP	-	-	-	-	0.01%	\$7,165.25	\$32,848.76	(\$25,683.51)	2020-01-01	2020-12-31	2/18/2020	2020-02-18	INSTALLED 15' OF 4" AND 16' OF 2" TO FIX LEAK ON MAIN. ALL MAIN WAS GSPED DUE TO NO WIRE TO TIE ON TO. SWING TIES TAKEN TO ALL FITTINGS FROM 2001 FORT HARROD AND THE LIGHT POLE
19026896200	INSTALL 570' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$66,254.84	\$26,113.72	\$40,141.12	2020-01-01	2020-12-31	2/6/2019	2020-01-10	OVERRUN EXPLANATION: THIS JOB NEEDED 334 EXTRA UNITS OF HEAVY ROCK BORE INS TEAD OF THE DIRECTIONAL BORE ESTIMATED.
20026919200	INSTALL 5'-4"PMPL	-	-	-	-	0.00%	\$254.03	\$5,187.78	(\$4,933.75)	2020-01-01	2020-12-31		2020-01-26	INSTALLED 51" OF NEW 040 PL ML TO REPL LEAKING SF CPLG OFF SRV TEE TESTED @ 90 FOR 1 HR ON SITE. PURGE TEE TESTED @ 90 FOR 5 MINS ON SITE. CONN PTS TESTED @ 9.5" WC MB INSTALLED OVER TEE 1-13-20 JENS
19026901500	INSTALL CHAIN LINK FENCE	-	-	-	-	0.02%	\$11,671.37	\$9,450.39	\$2,220.98	2020-01-01	2020-12-31	12/26/2019	2020-01-14	SIGNS UP APARKS
19026904900	INSTALL NEW CHAIN LINK FENCE	-	-	-	-	0.02%	\$9,545.78	\$7,539.78	\$2,006.00	2020-01-01	2020-12-31	11/18/2019	2020-01-14	SIGNS UP /// REG STATION SECURED APARKS 12-20-19
19026912600	INSTALL 150' OF 2"PMMP	-	-	-	-	0.02%	\$14,418.82	\$12,601.09	\$1,817.73	2020-01-01	2020-12-31	1/10/2020	2020-01-16	
16026676800	INSTALL 350'-4" PMMP	-	-	-	-	0.02%	\$9,902.28	\$21,485.84	(\$11,583.56)	2020-01-01	2020-12-31	1/20/2020	2020-01-23	INSTALLED 271' OF 4" PL-PRESS TEST 90LBS 1HR TEST OK-SOAP TEST FINAL TIE IN @OP TEST OK-50PSI VERIFIED-PERFORMED SQUEEZING GAUGEINS/PURGING TO GAS STA NARDS SOAP TESTED 4 TEE CAPS AND DE CAPS @ OP TEST OK-ANICHOLS 1-22-20

18026744800	INSTALL 35'-6" CSHP	-	-	-	-	0.24%	\$149,186.46	\$61,047.23	\$88,139.23	2020-01-01	2020-12-31	12/9/2019	2020-01-27	LEVEL 2 VARIANCE EXPLANATION FILLED OUT AND SENT FOR APPROVAL. D.LEMONS 6/16/2020
18026763200	INSTALL 6500' - 2"/4" PMMP	-	-	-	-	0.71%	\$447,309.97	\$367,443.89	\$79,866.08	2020-01-01	2020-12-31	10/1/2019	2020-01-27	TTOY 6/8/2020 OVERRUN EXPLANATION: CONTRACT CHANGE MID PROJECT, INCREASED UNIT PRICES, ADDITIONAL LABOR ACCOUNTED FOR ~\$25,000, AFUDC ACCOUNTED FOR EXTRA \$2,500, SEGA INCREASED BY \$8,000, ADDITIONAL ROCK EXCAVATION AND HEAVY ROCK BORE REQUIRED
18026783500	INSTALL 1500' - 4" PMMP	-	-	-	-	0.15%	\$92,809.31	\$54,214.28	\$38,595.03	2020-01-01	2020-12-31	2020-01-06	2020-02-04	TTOY 6/8/2020 OVERRUN EXPLANATION: CONTRACT UPDATE CAUSING INCREASED UNIT COSTS, UNANTICIPATED ROCK EXCAVATION, ADDITIONAL ROCK CAUSING LONGER DURATION AND INCREASED HOURS, SEGA INCREASED \$3,000, ADDITIONAL LABOR ADDING UP TO \$10,000
19026876100	INSTALL 2760' OF 2"/4"PMMP	-	-	-	-	0.11%	\$68,619.90	\$70,211.56	(\$1,591.66)	2020-01-01	2020-12-31	1/17/2020	2020-02-20	TWALKER/KY 2-13-20: SEE JOB ORDER CHANGE REQUEST IN WMS.DOCS, ONE OF THE PLANNED STREETS FOR THIS DEVELOPMENT NOT INSTALLED AND PROJECT FOOTAGE IS 800' LESS THAN PLANNED. WMS WOULD NOT ALLOW REVISION DUE TO UNPAID INVOICES FOR MATERIAL
18026849200	INSTALL MI WIRELESS EFC	-	-	-	-	0.02%	\$13,047.12	\$10,338.96	\$2,708.16	2020-01-01	2020-12-31	1/10/2019	2020-02-14	WAITING ON EQUIPMENT EFC BACKORDERED
14026531302	INSTALL 20'-6" CSHP	-	-	-	-	0.12%	\$74,916.27	\$40,462.18	\$34,454.09	2020-01-01	2020-12-31	1/30/2020	2020-02-18	PROJECT OVERRUN OF \$34,000 DUE TO SEVERAL MOVE-IN/MOVE-OUTS AND REVISIONS TO THE PROJECT. PROJECT WAS PAID HOURLY AND HOURLY CONTRACT UNITS WERE UNDER ESTIMATED BY \$23,000, LABOR WAS UNDERESTIMATED BY 100 HOURS WHICH INCREASED COST BY \$5,000. THERE WAS ALSO INCREASE IN SEGA AND OVERHEADS OF \$4,000. D.LEMONS 6/30/2020
19026874100	INSTALL 2800' OF 2"/4"PMMP	-	-	-	-	0.17%	\$106,780.18	\$93,000.13	\$13,780.05	2020-01-01	2020-12-31	1/13/2020	2020-02-17	
19026885901	INSTALL 400' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$36,432.55	\$43,080.80	(\$6,648.25)	2020-01-01	2020-12-31	2/4/2020	2020-02-18	
20026924800	REPLACE 40'-2"PMMP	-	-	-	-	0.00%	\$2,535.57	\$1,911.12	\$624.45	2020-01-01	2020-12-31	2/17/2020	2020-02-17	INSTALLED 37' OF 2" PLASTIC PIPE IN OPEN TRENCH
19026897500	INSTALL 3400' OF 2"/4"PMMP	-	-	-	-	0.12%	\$76,209.90	\$75,934.46	\$275.44	2020-01-01	2020-12-31	1/20/2020	2020-02-19	
18026798301	INSTALL 2500'-12" CSHP	-	-	-	-	1.80%	\$1,126,864.73	\$1,186,541.25	(\$59,676.52)	2020-01-01	2020-12-31	10/31/2019	2020-02-27	
19026887301	INSTALL 925' OF 2"PMMP MAIN	-	-	-	-	0.10%	\$62,516.06	\$59,176.44	\$3,339.62	2020-01-01	2020-12-31	2/4/2020	2020-02-21	
20026946900	INSTALL 300' OF 2"PMMP MAIN	-	-	-	-	0.02%	\$10,451.88	\$16,395.52	(\$5,943.64)	2020-01-01	2020-12-31	5/19/2020	2020-05-21	
18026780001	R-1221 ACQUIRE NEW REG SITE	-	-	-	-	0.10%	\$64,226.88	\$50,787.00	\$13,439.88	2020-01-01	2020-12-31		2020-02-24	24FEB20: COMPLETED BY AUTUMN DMYTREWYCZ OF TEMA FISHEL
20026930600	INSTALL 10'-2" PMMP	-	-	-	-	0.00%	\$1,901.31	\$5,414.55	(\$3,513.24)	2020-01-01	2020-12-31	2/25/2020	2020-02-26	
18026785901	INSTALL 1400'-6" PMLP-LEAKAGE	-	-	-	-	0.68%	\$428,087.51	\$310,400.47	\$117,687.04	2020-01-01	2020-12-31	10/14/2019	2020-03-03	OVERRUN EXPLANATION: THIS PROJECT TOOK A LITTLE OVER TWICE THE LABOR HOURS TO COMPLETE OVER WHAT WAS ESTIMATED RESULTING IN \$33K IN EXTRA LABOR. ADDITIONALLY, WE HAD TO GET OUR IN THE STREET MORE THAN ESTIMATED RESULTING IN AN OTHER \$60K IN EXTRA PAVING CHARGES.
19026883300	INSTALL 100' OF 2"PMMP MAIN	-	-	-	-	0.04%	\$25,567.26	\$25,386.03	\$181.23	2020-01-01	2020-12-31	2/24/2020	2020-02-28	
20026916700	INSTALL 65' OF 4"PMMP	-	-	-	-	0.07%	\$44,512.84	\$32,595.00	\$11,917.84	2020-01-01	2020-12-31	2/18/2020	2020-03-02	COMMIT DATE WAS ON SUNDAY 3-1-2020
19026862300	INSTALL 130' OF 3"PMMP MAIN	-	-	-	-	0.07%	\$41,762.72	\$45,765.56	(\$4,002.84)	2020-01-01	2020-12-31	3/4/2020	2020-04-16	INSTALLED 128' OF NEW 030 PL ML TESTED @ 90 # FOR 1 HR ON SITE. INSTALLED 4 ANODES ON BS ML. INSTALLED 5 MB AND TW STATION TO LOCATE NEW PMLM INT/EXT CORR INSTPT COMPLETED 2-28-20 JENS/RLA
19026899900	INSTALL 3720' OF 2"/4"PMMP	-	-	-	-	0.15%	\$94,770.28	\$83,267.46	\$11,502.82	2020-01-01	2020-12-31	1/17/2020	2020-03-03	MISSED COMMIT DATE DUE TO BAD WEATHER CONDITIONS.
20026921400	INSTALL 30' OF 2"PMMP MAIN	-	-	-	-	0.08%	\$47,531.53	\$25,344.20	\$22,187.33	2020-01-01	2020-12-31	2/17/2020	2020-03-06	TWALKER/KY 03-09-20: I TRIED TO REVISE JOB ORDER AFTER SCOPE CHANGE AND ADDITIONAL WORK REQUIRED BY CONSTRUCTION BUT WMS WOULD NOT ALLOW REVISION DUE TO UNPAID INVOICES MESSAGE.
19026890600	INSTALL 1440'-6" PMMP	-	-	-	-	0.50%	\$312,393.01	\$257,137.64	\$55,255.37	2020-01-01	2020-12-31	1/7/2020	2020-03-04	D.LEMONS/KY 8/15/2020: JOB OVERRUN DUE TO ADDITIONAL CONTRACT COST AND LABOR HOURS. CONTRACT COST OVER BY \$34,000 DUE TO ADDITIONAL VACUUM EXCAVATION AND CONTRACT ENGINEERING AND LS TIME FOR FIELD ADJUSTMENTS. LABOR OVERRUN 150 HOURS FOR ADDITIONAL \$15,000 IN COSTS.
19026878700	ACQUIRE ESMT ON HOLT, ET AL	-	-	-	-	0.07%	\$41,783.72	\$56,500.00	(\$14,716.28)	2020-01-01	2020-12-31	5/23/2019	2020-03-06	COMPLETED BY CHRIS DAVIS W/TEAM FISHEL WHO ACQUIRED PERMANENT ESMTS OVER COLBY FARM, HOLT, ET AL, AND COYLE PROPERTIES (BKSLONE)
19026884501	INSTALL 70'-2" PMMP	-	-	-	-	0.21%	\$130,100.01	\$62,432.70	\$67,667.31	2020-01-01	2020-12-31	1/27/2020	2020-03-06	ON EXTRA SECTION OF MAIN WAS FOUND THAT NEEDED TO BE RE-ROUTED WHICH ADDED TIME TO THE JOB. SCOPE CHANGE COMPLETED TO REFLECT SUBMITTED LEVEL 2 EXPLANATION AND LOADED INTO WMSDOCS. D.LEMONS 9/21/2020
18026848100	ACQUIRE LAND FOR USS	-	-	-	-	0.02%	\$11,183.58	\$5,291.00	\$5,892.58	2020-01-01	2020-12-31	12/10/2018	2020-03-10	
19026888600	ACQUIRE LAND RIGHTS	-	-	-	-	0.00%	\$1,603.85	\$5,332.00	(\$3,728.15)	2020-01-01	2020-12-31	7/30/2019	2020-03-10	
20026938300	INSTALL 5' OF 6"PMMP MAIN	-	-	-	-	0.00%	\$183.13	\$8,731.86	(\$8,548.73)	2020-01-01	2020-12-31	3/12/2020	2020-03-13	
20026919900	INSTALL 100'-8" PMLP	-	-	-	-	0.15%	\$90,885.82	\$72,449.27	\$18,436.55	2020-01-01	2020-12-31	2/25/2020	2020-03-17	
19026905000	INSTALL 35' OF 2"/4"PMMP MAIN	-	-	-	-	0.10%	\$62,018.23	\$24,704.11	\$37,314.12	2020-01-01	2020-12-31	10/25/2019	2020-03-19	OVERRUN EXPLANATION: PROJECT WAS ESTIMATED FOR A 3 MAN CREW FOR 40 HOURS WHILE A 4 MAN CREW FOR 69 HOURS WAS REQUIRED. COMPANY LABOR ALSO OVERRAN BOTH LEADING TO THE OVERRUN. TWALKER/KY 09-21-2020: COST OVER DUE TO PROJECT PLANNED FOR 3 MAIN CREW BUT PAIDFOR 4 MAIN CREW PLUS ADDITION WORK REQUIRED INCREASED CONTRACT COST BY \$20,000 SEGA WAS INCREASED BY \$3000
20026921900	INSTALL 5'-1"CSHP W/GATE VLV	-	-	-	-	0.05%	\$33,092.16	\$29,034.47	\$4,057.69	2020-01-01	2020-12-31	3/10/2020	2020-03-17	
18026790901	INSTALL 800' OF 4"PMMP MAIN	-	-	-	-	0.20%	\$127,535.23	\$130,601.35	(\$3,066.12)	2020-01-01	2020-12-31	2/20/2020	2020-03-30	
20026938800	INSTALL 10' OF 2"PMMP MAIN	-	-	-	-	0.01%	\$3,747.38	\$11,025.98	(\$7,278.60)	2020-01-01	2020-12-31	3/25/2020	2020-03-26	INSTALLED 13' OF 020 MAIN. TESTED FROM HV TEE TO HV TEE FOR 1HR AT 90LBS. TEST OK.SQUEEZED OFF 040 TO CUT OUT TEE.INSTALLED END CAPS ON 040.SOAP TEST FITTINGS AT OP NGF.
19026904100	INSTALL 1300' OF 2"PMMP MAIN	-	-	-	-	0.27%	\$169,376.29	\$155,044.59	\$14,331.70	2020-01-01	2020-12-31	3/19/2020	2020-08-12	
20026940300	INSTALL 10' PMIP	-	-	-	-	0.01%	\$4,445.00	\$4,738.91	(\$293.91)	2020-01-01	2020-12-31	3/27/2020	2020-03-30	ELECTROFUSE COUPLINGS WITH DEAD END CAPS FOR 5MINS @ OP. SOAP TESTED ALL END CAPS AT VERIFICATION TEES AND PURGE TEES FOR 5MINS @ OP. 3-30-2020 OM ELECTROFUSE COUPLINGS WITH DEAD END CAPS FOR 5MINS @ OP. SOAP TESTED ALL END CAPS AT VERIFICATION TEES AND PURGE TEES FOR 5MINS @ OP. 3-30-2020 OM INSTALLED 7' 10" OF 2" PLASTIC PIPE INCLUDING 2 90'S & 2 HV TEES, TESTED 2" PLASTIC PIPE INCLUDING 2 90'S & 2 HV TEES @ 90 PSI FOR 1HR, TESTED ALL VERIFICATION TEES & PURGE TEES @ 90 PSI FOR 1HR, SOAP TESTED BOTH
20026940500	INSTALL 10' OF 4"PMMP MAIN	-	-	-	-	0.00%	\$1,760.54	\$7,726.70	(\$5,966.16)	2020-01-01	2020-12-31	4/15/2020	2020-03-30	

18026794100	INSTALL 80' - 4" PMLP	-	-	-	-	0.05%	\$30,729.55	\$69,878.19	(\$39,148.64)	2020-01-01	2020-12-31	3/26/2020	2020-04-02	UNDERRUN EXPLANATION: PROJECT WAS INITIALLY ESTIMATED FOR MUCH MORE CONCRETE AND ASPHALT. INFACCT 250 AND 240 USNITS RESPECTIVELY. NO HARD SURFACE REPAIRS WERE USED WHICH THE UNDERRUN INDICATES.
19026914900	INSTALL 1430'- 2" PMMP	-	-	-	-	0.28%	\$173,110.85	\$168,273.19	\$4,837.66	2020-01-01	2020-12-31	2/11/2020	2020-09-18	10/13/20 - COST TO DATE APPEARS UNDER DUE TO PAVING. PAVING HAS NOT BEEN PROCESSED AT THIS TIME. -VAH POWERPLANT IS SHOWING \$171,982 IN CHARGES WHICH IS IN TOLERANCE. SINCE POWERPLANT IS THE SYSTEM OF RECORD, POWERPLANT IS PRESUMED CORRECT.
19026911800	INSTALL 3,000' - 2"/4" PMMP	-	-	-	-	0.10%	\$61,292.18	\$99,658.80	(\$38,366.62)	2020-01-01	2020-12-31	3/30/2020	2020-04-09	GAS ON MAIN: 11:03 AM - 04/08/2020 PAID MISC DOLLARS & CENTS FOR PORTAPOTTY 05/27/2020 CONTROL# 118352 \$107.39 UNDERRUN EXPLANATION: ORIGINAL ESTIMATE FOR 3,000' OF 2" PMMP. ACTUAL INSTALL FOOTAGE 1,600' - 2" PMMP. DEVELOPMENT WAS NOT READY FOR ALL OF PLANNED FOOTAGE, PROJECT COST UNDERRUN BY 40% WHICH IS EQUIVALENT TO INSTALLED MAIN UNDERRUN TTYOY 9/21/2020
19026908401	INSTALL 560'-2" PMMP	-	-	-	-	0.14%	\$87,168.26	\$124,681.76	(\$37,513.50)	2020-01-01	2020-12-31	3/19/2020	2020-04-14	UNDERRUN EXPLANATION: THE ESTIMATED COLD PATCH AND OTHER HARD SURFACE REPAIRS WAS NOT NEEDED AS WAS ORIGINALLY INTENDED LEADING TO THE UNDERRUN.
18026747100	INSTALL 75'3"-4" CSHP	-	-	-	-	0.30%	\$186,509.10	\$160,774.00	\$25,735.10	2020-01-01	2020-12-31	3/9/2020	2020-04-16	
18026747200	INSTALL 216'-8" CSHP	-	-	-	-	0.13%	\$78,657.87	\$83,038.42	(\$4,380.55)	2020-01-01	2020-12-31	3/25/2020	2020-04-16	
19026897801	INSTALL 12,500' - 2"/4" PMMP	-	-	-	-	3.56%	\$2,230,105.60	\$2,200,144.62	\$29,960.98	2020-01-01	2020-12-31	6/3/2020	2020-12-09	
19026907800	RELOCATE 10'-3" PMMP	-	-	-	-	0.02%	\$10,974.69	\$16,966.87	(\$5,992.18)	2020-01-01	2020-12-31	4/13/2020	2020-04-14	
20026945800	INSTALL 5'-2" PMMP (AS BUILT)	-	-	-	-	0.00%	\$2,718.62	\$4,095.95	(\$1,377.33)	2020-01-01	2020-12-31		2020-04-14	
18026774600	INSTALL 900' OF 8"CSHP	-	-	-	-	0.65%	\$409,037.76	\$362,869.57	\$46,168.19	2020-01-01	2020-12-31	2/19/2020	2020-04-21	TWALKER/KY 07-02-2020: PROCESSED THIS PAID RELOCATION FOR FINAL BILLING AND ADDITIONAL AMOUNT DUE BY CUSTOMER
19026889500	INSTALL 410' OF 4"PMPL MAIN	-	-	-	-	0.31%	\$191,568.67	\$184,461.62	\$7,107.05	2020-01-01	2020-12-31	2/27/2020	2020-06-17	MISC DOLLARS AND CENTS PAID FOR PARKING METERS ON JOB PARTIAL LINE GASSED UP, FROM N MILL TO W SHORT ST INCLUDING CHURCHST
19026884200	INSTALL 5'- 4" PMLP	-	-	-	-	0.05%	\$29,990.35	\$38,126.78	(\$8,136.43)	2020-01-01	2020-12-31	4/6/2020	2020-04-21	
20026922100	INSTALL 400' OF 6"PMMP MAIN	-	-	-	-	0.13%	\$80,494.44	\$78,194.46	\$2,299.98	2020-01-01	2020-12-31	3/27/2020	2020-04-21	
20026943900	INSTALL NEW 4"ROKY VALVE	-	-	-	-	0.00%	\$2,938.81	\$5,878.46	(\$2,939.65)	2020-01-01	2020-12-31	4/15/2020	2020-04-21	
19026870700	INSTALL 1500' OF 6"PMMP MAIN	-	-	-	-	0.38%	\$234,941.10	\$242,580.65	(\$7,639.55)	2020-01-01	2020-12-31	2020-02-26	2020-04-27	
20026947100	INSTALL 20'-4" PMLP	-	-	-	-	0.02%	\$10,696.02	\$9,973.74	\$722.28	2020-01-01	2020-12-31	4/22/2020	2020-04-23	MATERIALS FAILED TO BE ORDERED WITH ORIGINAL JOB ORDER (20-0269471-00) THEREFORE WERE ORDER 5/5/20 TO REPLINISH STOCK VIA MATL J.O. 20-8074409-00
18026849400	INSTALL MI WIRELESS EFC	-	-	-	-	0.01%	\$8,318.67	\$10,338.96	(\$2,020.29)	2020-01-01	2020-12-31	1/10/2019	2020-04-24	SOME MATERIAL BACK ORDERED FOR ALMOST 1 YEAR THEN PAPERWORK DID NOT GET TURNED IN FOR COMPLETION
18026844501	INSTALL 2478'-4" PMLP	-	-	-	-	1.04%	\$651,316.90	\$400,557.41	\$250,759.49	2020-01-01	2020-12-31	1/16/2020	2020-06-08	OVERRUN EXPLANATION: TOTAL LABOR WAS ABOUT TWICE WHAT WAS ESTIMATED. ADDITIONALLY CONTRACT COST WAS ABOUT TWICE AS MUCH AS WELL. THE PROJECT WAS ESTIMATED UNDER A 2018 CONTRACT, BUT WORKED UNDER A 2020 CONTRACT. THERE WERE 570 MORE FLAGGER HOURS THAN ESTIMATED AND SIGNIFICANTLY MORE COLD PATCH AND OTHER HARD SURFACE REPAIRS THAT ESTIMATED. FINALLY, THE OVERHEAD EFFECT FROM ALL THESE OVERRUNS CONTRIBUTED AS WELL.
20026929200	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,657.08	\$3,038.00	\$619.08	2020-01-01	2020-12-31	4/27/2020	2020-04-27	UPGRADED CELL MODEM TO RV50 4G/5G EQUIPMENT INSTALLED BY ACP
20026935800	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,570.85	\$3,205.00	\$365.85	2020-01-01	2020-12-31	4/27/2020	2020-04-27	UPGRADED CELL MODEM TO RV50 4G/5G EQUIPMENT INSTALLED BY ACP
20026927700	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,653.56	\$3,038.00	\$615.56	2020-01-01	2020-12-31	4/28/2020	2020-04-28	UPGRADED 2G/3G MODEM TO RV50 4G/5G MODEM EQUIPMENT INSTALLED BY ACP
20026929000	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$7,127.42	\$3,038.00	\$4,089.42	2020-01-01	2020-12-31	4/28/2020	2020-04-28	REPLACE 2G/3G MODEM WITH RV50 4G/5G MODEM EQUIPMENT INSTALLED BY ACP
20026938500	INSTALL 2" STOPPLE FITTING	-	-	-	-	0.01%	\$6,336.08	\$16,117.97	(\$9,781.89)	2020-01-01	2020-12-31	4/28/2020	2020-04-28	UPGRADED CELL MODEM FROM 2G/3G TO RV50 4G/5G MODEM EQUIPMENT INSTALLED BY ACP
20026925700	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,626.23	\$3,038.00	\$588.23	2020-01-01	2020-12-31	4/29/2020	2020-04-29	UPGRADED CELL MODEM INSTALLED BY ACP
20026927000	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$8,671.75	\$3,038.00	\$5,633.75	2020-01-01	2020-12-31	4/29/2020	2020-04-29	UPGRADED 2G/3G MODEM TO RV50 4G/5G MODEM EQUIPMENT INSTALLED BY ACP
20026920200	INSTALL 205'-2" PMMP	-	-	-	-	0.07%	\$41,692.15	\$24,080.93	\$17,611.22	2020-01-01	2020-12-31	4/8/2020	2020-06-02	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026927400	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,775.71	\$3,038.00	\$737.71	2020-01-01	2020-12-31	4/30/2020	2020-04-30	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026927600	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,603.22	\$3,038.00	\$565.22	2020-01-01	2020-12-31	4/30/2020	2020-04-30	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026925600	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,635.83	\$3,038.00	\$597.83	2020-01-01	2020-12-31	5/1/2020	2020-05-01	UPGRADED CELL MODEM FROM 2G/3G TO RV50 4G/5G EQUIPMENT INSTALLED BY ACP
20026927300	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,704.23	\$3,038.00	\$666.23	2020-01-01	2020-12-31	5/1/2020	2020-05-01	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026945700	INSTALL 100' OF 2" PMMP MAIN	-	-	-	-	0.02%	\$9,491.38	\$11,849.22	(\$2,357.84)	2020-01-01	2020-12-31	4/29/2020	2020-05-01	
20026948800	INSTALL 6'-4"/2" PMMP	-	-	-	-	0.01%	\$4,762.09	\$8,336.50	(\$3,574.41)	2020-01-01	2020-12-31	5/1/2020	2020-05-01	
20026925100	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,615.83	\$3,205.00	\$410.83	2020-01-01	2020-12-31	5/4/2020	2020-05-04	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026927200	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,714.82	\$3,038.00	\$676.82	2020-01-01	2020-12-31	5/4/2020	2020-05-04	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026927500	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$8,101.24	\$3,038.00	\$5,063.24	2020-01-01	2020-12-31	5/4/2020	2020-05-04	UPGRADED CELL MODEM FROM 2G/3G TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026929800	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$3,860.13	\$3,038.00	\$822.13	2020-01-01	2020-12-31	5/5/2020	2020-05-11	UPGRADED 2G/3G CELL MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
20026929900	UPGRADE ELECTRONICS	-	-	-	-	0.02%	\$12,290.02	\$3,038.00	\$9,252.02	2020-01-01	2020-12-31	5/5/2020	2020-05-05	UPGRADED 2G/3G CELL MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
19026871400	INSTALL 1000'-2" PMMP	-	-	-	-	0.13%	\$80,013.85	\$75,531.57	\$4,482.28	2020-01-01	2020-12-31	4/8/2020	2020-05-06	
19026881600	INSTALL 2240'-4" PMLP	-	-	-	-	0.63%	\$93,029.99	\$32,950.59	\$60,079.40	2020-01-01	2020-12-31	2020-02-06	2020-07-23	
20026931000	UPGRADE ELECTRONICS	-	-	-	-	0.00%	\$468.63	\$3,150.00	(\$2,681.37)	2020-01-01	2020-12-31	5/6/2020	2020-05-06	UPGRADED 2G/3G MODEM TO RV50 4G/5G CELL MODEM EQUIPMENT INSTALLED BY ACP
19026886901	INSTALL 985'-2" PMMP	-	-	-	-	0.38%	\$238,352.12	\$189,725.29	\$48,626.83	2020-01-01	2020-12-31	4/20/2020	2020-06-05	UNDERRUN EXPLANATION: THE 3000 FEET OF 6 & 2 HAS NOT HIT YET. THAT AMOUNT AND THE CUMULATIVE EFFECT OF THAT AMOUNT HAS LED TO THE UNDERRUN. THOSE CHARGES ARE EXPECTED TO HIT. OVERUN EXPLANATION: THE PAVING COSTS FINALLY HIT. THOSE EXCEEDED ESTIMATED BY \$37,800. THAT AMOUNT PLUS THE OVERHEAD EFFECT FROM THOSE CHANGES CONTRIBUTED TO THE OVERRUN.
20026949400	INSTALL 5' OF 2"PMMP MAIN	-	-	-	-	0.00%	\$1,894.30	\$8,641.70	(\$6,747.40)	2020-01-01	2020-12-31	5/11/2020	2020-05-11	
18026776501	INSTALL 12,000' - 2"/4" PMMP	-	-	-	-	2.96%	\$1,853,804.20	\$1,751,148.40	\$102,655.80	2020-01-01	2020-12-31	6/23/2020	2020-11-05	UNDERRUN EXPLANATION: THE WMS OUT OF TOLERANCE REPORT IS INCORRECT. POWERPLANT INDICATES \$1.77M HAS HIT TO DATE 11/24/2020. THAT IS WITHIN TOLERANCE AND NO EXPLANATION IS NEEDED AT THIS TIME.
19026893001	INSTALL 75' - 4" CSHP	-	-	-	-	0.20%	\$122,604.58	\$102,933.74	\$19,670.84	2020-01-01	2020-12-31	4/28/2020	2020-05-19	

19026915201	INSTALL 5075' OF 4" 6" PMLP MN	-	-	-	-	2.59%	\$1,618,733.89	\$1,601,511.95	\$17,221.94	2020-01-01	2020-12-31	5/8/2020	2020-10-26	UNDERRUN EXPLANATION: APPARENTLY POWERPLANT DID NOT UPDATE WMS THIS MONTH. WHILE THE OUT OF TOLERANCE REPORT SHOWS A SIGNIFICANT UNDERRUN, POWER PLANT SHOWS A SPEND OF \$1,537,407 AS OF 11/24/2020. SINCE POWERPLANT IS THE SYSTEM OF RECORD, POWERPLANT IS PRESUMED CORRECT. THERE FOR NO EXPLANATION IS NEEDED.
18026779600	R-1221 INSTALL NEW REG SETTING	-	-	-	-	0.08%	\$51,837.32	\$85,333.00	(\$33,495.68)	2020-01-01	2020-12-31	3/30/2020	2020-05-15	DELAY IN PROJECT WITH STATE HIGHWAY DEPARTMENT AND ALSO WITH ACQUIRING LAND FOR THE STATION 22SEP20 UNDERRUN EXPLANATION: ACTUAL UNDERRUN WAS ONLY \$13240 (15.5%) AND WAS DUE MOSTLY TO FISHEL CONTRACT LABOR \$5000 LESS THAN ESTIMATED AND THE ESTIMATED MISC DOLLARS AND CONTINGENCY AMOUNTING TO \$8500 THAT NOT NEEDED MAKING UP THE AMOUNT OF UNDERRUN (BKS.LONE).
20026949700	INSTALL 20' OF 8" PMLP MAIN	-	-	-	-	0.01%	\$5,176.53	\$8,890.72	(\$3,714.19)	2020-01-01	2020-12-31	5/20/2020	2020-05-21	CUT OUT STEEL TO STEEL COUPLING-AND REPLACED WITH 15' OF 8" PLASTIC-PRESS TESTED @ 90LBS FOR 1 HR TEST OK-SOAP TEST FINAL TIE INS AND PAC CLAMPS @ OP TEST OK-BHBNGF-11WIC VERIFIED-COMPLETED TO TIE IN PLAN - ANICHOLS 5-20-2020
18026796201	INSTALL 7600' - 2" PMMP	-	-	-	-	2.10%	\$1,313,128.04	\$1,236,118.67	\$77,009.37	2020-01-01	2020-12-31	5/26/2020	2020-12-07	UNDERRUN EXPLANATION: PAVING HAS NOT HIT YET FOR THIS JOB SO IT IS TOO EARLY FOR AN EXPLANATION.
20026944700	INSTALL 791' - 2" PMLP	-	-	-	-	0.23%	\$142,734.85	\$146,581.93	(\$3,847.08)	2020-01-01	2020-12-31	5/8/2020	2020-06-05	UPDATE EXPLANATION 11/24/2020. STILL NOT PAVING HAS HIT. 2400 UNITS OF 6 & 2 IS EXPECTED.
20026925400	INSTALL 775' OF 2" PMMP MAIN	-	-	-	-	0.34%	\$210,896.27	\$314,223.88	(\$103,327.61)	2020-01-01	2020-12-31	4/21/2020	2020-08-06	TWALKER/KY 09-21-2020: JOB UNDER RUNNING IN WMS DUE TO PAVING/RESTORATION COST HAVE NOT POSTED AT THIS TIME. EXPLANATION UPDATE: SOME OF THE PAVING HAS HIT, BUT NOT ALL. ALSO POWERPLANT MAY NOT HAVE UPDATED WMS THIS MONTH. POWERPLANT SHOWS ABOUT \$100,000 MORE COSTS THAN WMS. POWER PLANT PRESUMEND CORRECT.
20026920100	INSTALL 350'-2" PMMP	-	-	-	-	0.02%	\$14,350.38	\$26,075.93	(\$11,725.55)	2020-01-01	2020-12-31	4/2/2020	2020-06-17	
20026923800	INSTALL 815'-4" PMLP/DIXON ST	-	-	-	-	0.18%	\$113,908.72	\$99,856.44	\$14,052.28	2020-01-01	2020-12-31	3/3/2020	2020-05-18	
20026952300	INSTALL 5'-6" PMMP	-	-	-	-	0.01%	\$4,641.70	\$2,468.89	\$2,172.81	2020-01-01	2020-12-31	5/26/2020	2020-05-26	
20026952100	INSTALL 20' OF 2" PMMP MAIN	-	-	-	-	0.00%	\$557.41	\$8,084.54	(\$7,527.13)	2020-01-01	2020-12-31	5/27/2020	2020-05-27	CUT OUT AND REPLACED 14' SECTION OF MAIN-PRESS. TEST NEW MAIN @ 90LBS FOR 1HR TEST OK-SOAP TESTED FINAL TIE IN @OP TEST OK- SOAP TEST TEE CAPS @OP TEST OK- 14 PSI VERIFIED-BHBNGF-ANICHOLS 5-27-2020
20026945500	INSTALL 535'-4" PMLP	-	-	-	-	0.12%	\$74,906.33	\$99,653.39	(\$24,747.06)	2020-01-01	2020-12-31	5/4/2020	2020-06-18	
18026820300	INST. FN 354 EXTRA LP OPP	-	-	-	-	0.06%	\$36,688.19	\$42,364.16	(\$5,675.97)	2020-01-01	2020-12-31	5/29/2020	2021-05-13	2/17/21 GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE WORKING ON LP PAPERWORK CFARIS 2/19/21 GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE COMPLETING LP PAPERWORK CFARIS REGULATOR AND ER350 INSTALLED BY JAMES PASLEY ON 6/4/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/13/2021 GCCC TICKET NOT REQUIRED ON 5/13/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026883600	INSTALL GMB STATION	-	-	-	-	0.13%	\$82,488.69	\$104,215.94	(\$21,727.25)	2020-01-01	2020-12-31	5/12/2020	2020-06-30	COMPLETION DELAYED WAITING ON RUPP ARENA
20026953300	INSTALL 20' OF 4" PMMP MAIN	-	-	-	-	0.01%	\$3,890.43	\$6,050.38	(\$2,159.95)	2020-01-01	2020-12-31	6/4/2020	2020-06-05	FOR 5MINS TEST OK. SOAP TESTED EFC AT OP. TEST OK. TESTED S/L FOR 418 FROM MAIN TO MTR FOR 5MINS AT 90LBS TEST OK. REMOVED BYPASS AND GAUGES. INSTALLED END CAPS ON TEES. SOAP TESTED CAPS AT OP. NGF. BHB NGF INSTALLED 8' SECTION OF 040 WHILE ON MAIN ON BYPASS. TESTED MAIN FOR 20MINS AT 90LBS TEST OK. TEST BYPASS AND TEES FOR 1HR AT 90LBS TEST OK. TESTED VERIFICATION TEES FOR 5MINS AT 90LBS TEST OK. TESTED PURGE TEE/ SCV TEE AT 90LB
20026953500	INSTALL 20' OF 2" PMMP MAIN	-	-	-	-	0.00%	\$2,688.06	\$4,692.54	(\$2,004.48)	2020-01-01	2020-12-31	6/4/2020	2020-06-05	
17026730900	INSTALL 3700'-12" CSHP	-	-	-	-	1.24%	\$777,938.36	\$812,061.69	(\$34,123.33)	2020-01-01	2020-12-31	3/24/2020	2020-06-22	
15026620100	INSTALL 1735'-4"/2" PMMP	-	-	-	-	0.36%	\$222,838.78	\$250,393.73	(\$27,554.95)	2020-01-01	2020-12-31	4/29/2020	2020-06-17	22MAR21: UNDERRUN EXPLANATION: THE GREATEST CONTRIBUTORS TO THE UNDERRUN CAME FROM: 1) C/DHUGHES' ACTUAL CONTRACT BEING ABOUT \$53K LESS THAN ESTIMATED BECAUSE OF LESS ROCK ENCOUNTERED, LESS SAND & STONE BACKFILL REQUIRED, LESS HARD SURFACE RESTORATION NEEDED, AND NO DOZER & LESS TRACKHOE REQUIRED AND 2) \$25K IN CONTINGENCY FUNDS THAT WE NOT NEEDED. FORELL'S \$20K CLEARING CHARGES, ORIGINALLY ESTIMATED UNDER "OTHER", WAS CAPTURED UNDER CONTRACT LABOR.
20026948600	INSTALL 10' - 2" PMMP	-	-	-	-	0.01%	\$4,813.41	\$3,859.90	\$953.51	2020-01-01	2020-12-31	6/9/2020	2020-07-17	SEE PAPER PACKET SEE DPI COMMENTS
18026835600	INST. FN 168 EXTRA LP OPP	-	-	-	-	0.08%	\$51,366.67	\$40,101.16	\$11,265.51	2020-01-01	2020-12-31	2/20/2020	2021-04-08	CCC TICKET NOT REQUIRED NOT AT STATION 4/7/21 CFARIS CCC TICKET NOT REQUIRED ON 4/8/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS REGULATORS AND ER350 INSTALLED BY DANNY ASH ON 6/10/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/8/2021
19026909901	INSTALL 1696'-4", 6" 8" PMMP	-	-	-	-	0.59%	\$369,056.91	\$558,448.36	(\$189,391.45)	2020-01-01	2020-12-31	4/13/2020	2020-07-22	PAID MISC DOLLARS AND CENTS FOR CONCRETE BLOCK. PAID MISC DOLLARS AND CENTS FOR PORTABLE TOILET INSTALLED: 1197' - 8" PMMP 357' - 4" PMMP 84' - 6" PMMP ABANDONED: 1455' - 8" BSMP 321' - 4" PMMP UNDERRUN EXPLANATION: PAVING COSTS WERE ESTIMATED THAT THE CITY ENDED UP PERFORMING AND PAYING FOR.
18026831000	INST. FN 31 EXTRA LP OPP	-	-	-	-	0.04%	\$23,067.90	\$23,795.16	(\$727.26)	2020-01-01	2020-12-31	6/11/2020	2021-04-08	REGULATOR AND ER350 INSTALLED BY DANNY ASH ON 6/11/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/8/2021 GCCC TICKET NOT REQUIRED ON 4/8/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

17026730701	INSTALL 780' 2" PMMP	-	-	-	-	0.08%	\$48,188.80	\$83,787.71	(\$35,598.91)	2020-01-01	2020-12-31	6/10/2020	2020-07-01	UNDERRUN EXPLANATION: THIS PROJECT WAS ESTIMATED FOR ONE CONTRACTOR WHOSE UNIT COSTS WERE HIGHER THAN THE CONTRACTOR WHO PERFORMED THE WORK LEADING TO THE UNDERRUN OF \$36K.
19026855600	INSTALL 4,275' OF 27/4" PMMP	-	-	-	-	1.05%	\$654,541.34	\$444,260.56	\$210,280.78	2020-01-01	2020-12-31	4/9/2020	2020-09-01	OVERRUN EXPLANATION: PROJECT TOOK 544 MORE HOURS THAN LABOR ESTIMATING TOOL SUGGESTED RESULTING AN A \$31K INCREASE IN LABOR. ALSO THE PAVING ESTIMATE WAS \$183,510 BUT THE ACTUAL HARD SURFACE REPAIRS WAS \$293,070. THESE INCREASES CAUSED A COMMENSURATE INCREASE IN THE OVERHEADS.
20026956500	INSTALL 5'-4" PMMP	-	-	-	-	0.02%	\$15,511.90	\$4,635.76	\$10,876.14	2020-01-01	2020-12-31	6/18/2020	2020-06-16	ABN 4 FEET OF 4" PL GM AFTER FACDAM - INSTALLED 4 FEET OF 4" PL TESTED PIPE ON SITE 90 PSI FOR 20 MINS - TESTED OK - SOAP TESTED 2 E/F CPLGS @ CP CCI BANKS FOR SECONDARY DAMAGE OK - SDADMS 06-17-20 0030 CO OFF SITE
18026798000	R-1221 INSTALL NEW REG BLDG	-	-	-	-	0.15%	\$96,473.83	\$89,078.24	\$7,395.59	2020-01-01	2020-12-31	6/9/2020	2020-06-30	ESPARKS 06-18-20
20026931600	INSTALL 920' OF 6" PMLP MAIN	-	-	-	-	0.21%	\$129,734.27	\$135,039.55	(\$5,305.28)	2020-01-01	2020-12-31	5/11/2020	2020-07-14	
20026956700	INSTALL 5'-4" PMLP AS-BUILT	-	-	-	-	0.00%	\$209.55	\$3,901.65	(\$3,692.10)	2020-01-01	2020-12-31	6/19/2020	2020-06-19	INSTALLED 2' OF 4" PL TO REPAIR DAMAGE TO SERVICE TEE TESTED MAIN 90 PSIG 1 HR SOAP TESTED FINAL CONN OP 11" WC
20026957100	INSTALL 5'-2" PMMP	-	-	-	-	0.01%	\$3,311.40	\$3,193.01	\$118.39	2020-01-01	2020-12-31	6/23/2020	2020-06-23	INSTALLED NEW PEICE OF MAIN TEST 90 LB FOR 20 MIN FOL ON SITE PURGED OUT SOAP TEST FINAL TIE IN AT OP BAR HOLE BANKS NO GAS FOUND
20026957400	INSTALL 5'-2" PMMP	-	-	-	-	0.00%	\$1,195.21	\$3,933.35	(\$2,738.14)	2020-01-01	2020-12-31		2020-06-22	TEST 90LBS 20 MINS WITH AIR PER EMERGENCY LEAK/ENGINEERIN
18026796700	INSTALL 2150' - 2" PMMP	-	-	-	-	0.64%	\$398,357.79	\$526,359.41	(\$128,001.62)	2020-01-01	2020-12-31	4/8/2020	2020-09-09	UNDERRUN EXPLANATION: IT DOES NOT APPEAR ALL OF THE PAVING HAS HIT YET. REC OMMEND WAITING UNTIL THAT OCCURS AND MAKE ANOTHER ASSESSMENT. 11/24/2020 UPDATE TO UNDERRUN EXPLANATION: SOME OF THE PAVING DID HIT AND PERHAPS ALL OF IT. POWERPLANT SHOWS THE COSTS DIFFERENTLY THAN WMS. SINCE POWERPLANT IS THE FINANCIAL SYSTEM OF RECORD, POWER PLANT IS PRESUMED CORRECT. THE COSTS AS OF 11/24/2020 ARE \$358620. THE UNDERRUN IS DUE TO PAVING. THIS WAS WORKED IN CONJUNCTION WITH A MUNICIPAL PROJECT AND PERHAPS THE CITY BILLED US LESS THAN WE ANTICIPATED.
19026901901	INSTALL 3480' OF 27/4" PMMP	-	-	-	-	0.27%	\$168,603.10	\$154,827.60	\$13,775.50	2020-01-01	2020-12-31	5/18/2020	2020-06-25	INSTALLED 2' OF 4" PL TESTED 90 PSIG 1 HR SOAP TESTED FINAL
20026958000	INSTALL 5'-4" PMMP LEAK REPAIR	-	-	-	-	0.00%	\$1,917.85	\$6,231.41	(\$4,313.56)	2020-01-01	2020-12-31	6/26/2020	2020-06-26	
20026958600	INSTALL 5'2" PMMP	-	-	-	-	0.04%	\$23,861.05	\$3,022.06	\$20,838.99	2020-01-01	2020-12-31	6/30/2020	2020-08-18	
18026835200	INST. FN 160 EXTRA LP OPP	-	-	-	-	0.05%	\$28,453.14	\$40,101.16	(\$11,648.02)	2020-01-01	2020-12-31	2/19/2020	2021-03-24	CLEARANCE 4817 REGULATOR AND ER350 INSTALLED BY JOSH MULLINS ON 7/1/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/24/2021 GCCC TICKET NOT REQUIRED ON 3/24/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026959400	INSTALL 5'-4" PMMP	-	-	-	-	0.02%	\$10,119.92	\$5,950.52	\$4,169.40	2020-01-01	2020-12-31	7/8/2020	2020-07-03	
18026833500	INST. FN 33 EXTRA LP OPP	-	-	-	-	0.04%	\$23,799.46	\$40,101.16	(\$16,301.70)	2020-01-01	2020-12-31	8/30/2019	2021-04-09	REGULATOR AND ER350 INSTALLED BY DANNY ASH ON 7/6/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/9/2021 GCCC TICKET NOT REQUIRED ON 4/9/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026960000	INSTALL 5'-2" PMMP	-	-	-	-	0.00%	\$154.14	\$5,425.13	(\$5,270.99)	2020-01-01	2020-12-31	7/24/2020	2020-07-24	INSTALLED 5 FT OF 2 IN MAIN TEST 90 LB FOR 20 MIN SOAP TEST FINAL TIE IN AT OP FOR 5 MIN BAR HOLE BANKS NO GAS FOUND GAUGED OFF OF METER SET
18026832900	INST. FN 29 EXTRA LP OPP	-	-	-	-	0.03%	\$19,315.51	\$42,364.16	(\$23,048.65)	2020-01-01	2020-12-31	7/7/2020	2021-03-26	REGULATOR AND ER350 INSTALLED BY DANNY ASH ON 7/7/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/26/2021 GCCC TICKET NOT REQUIRED ON 3/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026932600	INSTALL 900' OF 2" PMMP MAIN	-	-	-	-	0.13%	\$83,635.99	\$109,561.49	(\$25,925.50)	2020-01-01	2020-12-31	6/24/2020	2020-07-14	
20026959800	INSTALL 3' - 4" PMLP	-	-	-	-	0.00%	\$179.33	\$4,448.19	(\$4,268.86)	2020-01-01	2020-12-31		2020-07-27	
18026803400	INST. FN 14049 EXTRA LP OPP	-	-	-	-	0.04%	\$23,794.44	\$21,579.16	\$2,215.28	2020-01-01	2020-12-31	3/4/2020	2021-02-19	GCCC# 11422 REGULATOR REPLACED AND ER350 INSTALLED BY CHRIS COX ON 7/8/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 02192021 GCCC TICKET NOT REQUIRED ON 2/19/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026818700	INST. FN 209 EXTRA LP OPP	-	-	-	-	0.06%	\$39,166.53	\$21,767.16	\$17,399.37	2020-01-01	2020-12-31	6/19/2020	2021-02-26	GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE WORKING ON LP PAPERWORK 2/25/2021 CFARIS REGULATOR AND ER350 INSTALLED BY CHRIS COX ON 7/8/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026837000	INST. FN 35 EXTRA LP OPP	-	-	-	-	0.06%	\$38,079.03	\$40,101.16	(\$2,022.13)	2020-01-01	2020-12-31	6/26/2020	2021-03-31	CCC# 15636. 3/18/21 DSASH CCC 15636 REGULATOR AND ER350 INSTALLED BY JOSH MULLINS ON 7/8/2020 REGULATOR REPLACED BY DANNY ASH ON 3/19/2021 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 3/31/2021 GCCC TICKET NOT REQUIRED ON 3/31/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026843800	NSP INSTALL 800'-2" PMMP	-	-	-	-	0.09%	\$57,609.11	\$53,353.59	\$4,255.52	2020-01-01	2020-12-31	2020-06-29	2020-07-20	
20026957700	INSTALL 150' - 6" PMMP	-	-	-	-	0.11%	\$66,063.67	\$67,436.42	(\$1,372.75)	2020-01-01	2020-12-31	6/30/2020	2020-07-13	
20026939700	ACQ ESMT OFF OF 325 WEBSTER AV	-	-	-	-	0.05%	\$29,880.88	\$34,881.00	(\$5,000.12)	2020-01-01	2020-12-31	3/19/2020	2020-07-13	16JUL20: ALL EASEMENTS ACQUIRED BY TAYLOR CLARK W/FISHEL & LRT'S CLEARED BY TIFFANY FRITCHELEY
20026960200	INSTALL 5' OF 4" PMMP MAIN	-	-	-	-	0.00%	\$286.98	\$7,137.12	(\$6,850.14)	2020-01-01	2020-12-31	7/20/2020	2020-07-13	
17026712401	INSTALL 4000'-2" & 6" PMMP	-	-	-	-	1.51%	\$943,947.17	\$767,672.50	\$176,274.67	2020-01-01	2020-12-31	4/6/2020	2020-10-12	OVERRUN EXPLANATION: THE FINA PAVING WAS ANTICIPATED TO BE DONE BY THE CITY; EVER, THAT FELL THROUGH. THE PAVING EXCEEDED THE ESTIMATE BY \$280,000.
18026807400	INST. FN 117 EXTRA LP OPP	-	-	-	-	0.05%	\$31,387.14	\$22,920.16	\$8,466.98	2020-01-01	2020-12-31	11/13/2020	2021-04-28	GCCC# 12986 CMCHOLAN 2-24-2021 CCC#12986 REGULATOR INSTALLED BY WADE SHIMFESSEL ON 7/20/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/28/2021 GCCC TICKET NOT REQUIRED ON 4/28/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026960900	INSTALL 40' OF 2" PMMP MAIN	-	-	-	-	0.01%	\$6,140.89	\$17,478.17	(\$11,337.28)	2020-01-01	2020-12-31	7/27/2020	2020-07-21	

2002693101	INSTALL 430' 4" PMLP	-	-	-	-	0.21%	\$134,274.52	\$181,605.09	(\$47,330.57)	2020-01-01	2020-12-31	6/17/2020	2020-09-16	UNDERRUN EXPLANATION: THIS PROJECT IS UNDERRUNNING BECAUSE 1600' OF 6 & 2 D ID NOT GET USED AS WELL AS TEMPORARY PAVING. THIS IS A COMMUNITY THAT PAVES OUR WORK AND WE HAVE NOT BEEN BILLED YET.
18026821300	INST. FN 41 EXTRA LP OPP	-	-	-	-	0.05%	\$29,840.14	\$24,062.16	\$5,777.98	2020-01-01	2020-12-31	3/26/2020	2021-04-23	REGULATOR INSTALLED BY JAMES PASLEY ON 7/27/2020 ER350 INSTALLED BY JAMES PASLEY ON 7/28/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/23/2021 GCCC TICKET NOT REQUIRED ON 4/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026947500	INSTALL 300' - 2" PMMP	-	-	-	-	0.06%	\$35,150.12	\$24,580.96	\$10,569.16	2020-01-01	2020-12-31	2020-07-21	2020-07-28	
20026961900	REPLACE REGULATORS	-	-	-	-	0.03%	\$20,141.23	\$2,574.98	\$17,566.25	2020-01-01	2020-12-31		2020-07-27	
18026812200	INST. FN 14184 EXTRA LP OPP	-	-	-	-	0.05%	\$31,976.99	\$23,795.16	\$8,181.83	2020-01-01	2020-12-31	7/23/2020	2021-04-29	REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 7/29/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/29/2021 GCCC TICKET NOT REQUIRED ON 4/29/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026817900	INST. FN 14557 EXTRA LP OPP	-	-	-	-	0.07%	\$45,908.85	\$39,207.16	\$6,701.69	2020-01-01	2020-12-31	8/6/2019	2021-02-26	REGULATORS AND ER350 INSTALLED BY WADE SHIMFESSEL ON 7/30/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/26/2021 GCCC TICKET NOT REQUIRED ON 2/26/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026956400	INSTALL 3000' OF 2"PMMP MAIN	-	-	-	-	0.14%	\$87,524.30	\$83,398.48	\$4,125.82	2020-01-01	2020-12-31	7/14/2020	2020-07-31	
20026955300	INSTALL 3700' OF 2"/4"PMMP	-	-	-	-	0.18%	\$113,734.73	\$100,593.96	\$13,140.77	2020-01-01	2020-12-31	7/14/2020	2020-08-03	PAID MISC DOLLARS AND CENTS FOR PORTABLE TOILET \$117.49 CONTROL# 166019 10/02/2020
20026963900	INSTALL 10' - 2" PMMP	-	-	-	-	0.00%	\$3,015.21	\$2,010.06	\$1,005.15	2020-01-01	2020-12-31	8/3/2020	2020-08-03	
20026964400	INSTALL 5' OF 4"PMMP MAIN	-	-	-	-	0.02%	\$9,852.15	\$4,046.08	\$5,806.07	2020-01-01	2020-12-31	8/18/2020	2020-08-18	REPLACED 6' - 4" P-MP MAIN, 4 BOLT COUP PL TO PL LEAKING, TEST NEW MAIN ONSITE 90PSI 1 HR OK, ST 2- 4" EF COUP AT OP OK, ST ALL TEES AND TEE CAPS AT OP OK, BHB CGI NGF, LEAK CLEARED, CDESPAIN 8-4-20
20026964600	INSTALL 2" SS	-	-	-	-	0.00%	\$487.11	\$3,010.10	(\$2,522.99)	2020-01-01	2020-12-31		2020-08-04	
20026964800	INSTALL 5' OF 2"PMMP MAIN	-	-	-	-	0.00%	\$2,052.61	\$3,448.16	(\$1,395.55)	2020-01-01	2020-12-31		2020-08-19	
18026797902	INSTALL 925' - 4" PMMP MAIN	-	-	-	-	0.41%	\$257,013.83	\$200,349.05	\$56,664.78	2020-01-01	2020-12-31	4/10/2020	2020-09-16	OVERRUN EXPLANATION: PAVING EXCEEDED THE ESTIMATE DUE TO HAVING TO MAKE ADDITIONAL TIE-INS IN STATE RIGHT OF WAY THAT WERE NOT ANTICIPATED.
20026959600	INSTALL 800' OF 2"PMIP MAIN	-	-	-	-	0.02%	\$14,955.41	\$33,356.39	(\$18,400.98)	2020-01-01	2020-12-31	8/4/2020	2020-08-10	
1802682100	INST. FN 45 EXTRA LP OPP	-	-	-	-	0.04%	\$24,405.96	\$23,886.16	\$519.80	2020-01-01	2020-12-31	7/31/2020	2021-04-14	REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 8/10/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026923300	INSTALL 790' - 2" PMMP	-	-	-	-	0.14%	\$87,441.25	\$76,231.10	\$11,210.15	2020-01-01	2020-12-31	5/8/2020	2020-08-25	
18026822600	INST. FN 161 EXTRA LP OPP	-	-	-	-	0.07%	\$44,631.35	\$24,062.16	\$20,569.19	2020-01-01	2020-12-31	3/27/2020	2021-04-27	REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 8/11/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026807200	INST. FN 116 EXTRA LP OPP	-	-	-	-	0.03%	\$21,387.49	\$24,062.16	(\$2,674.67)	2020-01-01	2020-12-31	7/31/2020	2021-02-26	GCCC# 11279 CMCOX 2/5/21 REGULATOR INSTALLED BY WADE SHIMFESSEL ON 8/12/2020 ER350 INSTALLED BY CHRIS COX ON 2/5/21 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/8/21 GCCC TICKET NOT REQUIRED ON 2/8/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026898200	INSTALL 300'-8" CSHP	-	-	-	-	0.34%	\$212,694.57	\$160,063.06	\$52,631.51	2020-01-01	2020-12-31	7/15/2020	2020-08-18	OVERRUN EXPLANATION: PROJECT OVERRAN BECAUSE NON DESTRUCTIVE TESTING WAS NOT ESTIMATED. ADDITIONALLY, 40 HOURS OF SEWER LOCATE SERVICES WERE REQUIRED BUT NOT ESTIMATED.
19026908201	INSTALL 54'-4" PMMP	-	-	-	-	0.11%	\$67,959.55	\$73,887.29	(\$5,927.74)	2020-01-01	2020-12-31	7/30/2020	2020-08-14	
20026966500	REPLACE MAIN - LEAKAGE	-	-	-	-	0.01%	\$8,918.57	\$7,662.82	\$1,255.75	2020-01-01	2020-12-31	8/12/2020	2020-08-18	REPLACED 3' - 4" P-MP MAIN, TEST MAIN ONSITE 90PSI 1 HOUR OK, ST 2- 4" EF COUP AT OP OK, ST ALL TEE CAPS AND END CAPS AT OP OK, BHB CGI NGF LEAK CLEARED, CDESPAIN 8-12-20
20026966900	OBTAIN EASEMENT FOR 3"CSMP MN	-	-	-	-	0.02%	\$15,068.43	\$18,170.00	(\$3,101.57)	2020-01-01	2020-12-31	8/13/2020	2020-08-13	
15026619900	INSTALL 575'-8" PHHP	-	-	-	-	0.49%	\$303,711.63	\$428,889.73	(\$125,178.10)	2020-01-01	2020-12-31	6/19/2020	2020-08-19	UNDERRUN EXPLANATION: THIS PROJECT AFFECTED THE INLET SUPPLY TO A STEEL FACTORY. WHEN THE PROJECT WAS DESIGNED AND RELEASED, WE HAD INTENDED TO USE SOME HIGH DOLLAR BUY-AMERICA COMPLIANT FITTINGS TO KEEP THE STEEL FACTORY IN GAS. TDW HAD DESIGNED ANSI 600 CLASS FITTINGS INSTEAD OF ANSI 150. IT WAS SUMMER BY THE TIME THE WORK WAS PERFORMED AND THE STEEL FACTORY WENT TO MINI MUM DEMAND ON WEEKENDS AND WE SCHEDULED THE WORK TO COINCIDE. WE ALLOWED PRODUCTION GAS TO BACKFEED AND SUPPLY THE GAS TO KEEP THE BLAST FURNACE HOT, BUT WERE ABLE TO SHUT VALVES AND TIE-IN STRAIGHT AND AVOID HAVING TO INSTALL THE HIGH DOLLAR FITTINGS RESULTING IN AN UNDERRUN.
19026900200	INSTALL 2775' 2"PMMP	-	-	-	-	0.69%	\$432,608.56	\$550,649.66	(\$118,041.10)	2020-01-01	2020-12-31	6/11/2020	2020-11-24	UNDERRUN EXPLANATIONS: THE UNDERRUN IS DUE TO PAVING THAT HAS NOT BEEN PERFORMED YET. THERE ARE TWO FAR JOBS STILL IN PENDING THAT WILL CLOSE THE GAP.
20026966100	INSTALL 12" FITTING	-	-	-	-	0.18%	\$112,217.25	\$20,319.94	\$91,897.31	2020-01-01	2020-12-31	8/5/2020	2020-08-17	LEVEL 2 BUDGET VARIANCE EXPLANATION LOADED INTO WMSDOCS. 3/22/2021 D. LEMON
20026941200	INSTALL 145' OF 4"PMMP	-	-	-	-	0.04%	\$27,268.21	\$27,431.39	(\$163.18)	2020-01-01	2020-12-31	8/10/2020	2020-08-19	
20026967700	REPLACE MAIN - LEAKAGE	-	-	-	-	0.00%	\$721.17	\$7,808.24	(\$7,087.07)	2020-01-01	2020-12-31	8/18/2020	2020-08-18	
17026743700	INSTALL 450'-2" PMMP	-	-	-	-	0.04%	\$24,717.31	\$39,245.94	(\$14,528.63)	2020-01-01	2020-12-31	2020-08-17	2020-09-10	PROJECT ID FOR THIS AND 19-0268690-00 ARE THE SAME. STEVE C
20026968900	INSTALL 15' OF 4"PMMP MAIN	-	-	-	-	0.01%	\$4,682.00	\$7,221.70	(\$2,539.70)	2020-01-01	2020-12-31		2020-08-20	
20026970600	INSTALL 5' OF 4"PMMP MAIN	-	-	-	-	0.00%	\$2,233.47	\$5,549.90	(\$3,316.43)	2020-01-01	2020-12-31		2020-09-11	
19026900001	INSTALL 10150'-2"/6"/8"PMMP	-	-	-	-	4.06%	\$2,539,048.57	\$1,924,983.18	\$614,065.39	2020-01-01	2020-12-31	11/5/2020	2020-12-18	
18026821100	INST. FN 40 EXTRA LP OPP	-	-	-	-	0.05%	\$28,858.08	\$39,233.16	(\$10,375.08)	2020-01-01	2020-12-31	7/28/2020	2021-05-18	REGULATOR AND ER350 INSTALLED BY JAMES PASLEY ON 8/26/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/18/2021 GCCC TICKET NOT REQUIRED ON 5/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026914300	INSTALL 555'-4" PMLP MAIN	-	-	-	-	0.13%	\$81,264.75	\$98,513.05	(\$17,248.30)	2020-01-01	2020-12-31	8/24/2020	2020-09-02	

20026921200	INSTALL 150' - 4" PMMP	-	-	-	-	0.08%	\$47,105.95	\$12,877.47	\$34,228.48	2020-01-01	2020-12-31	8/19/2020	2020-08-27	OVERRUN EXPLANATION: PROJECT WAS INITIALLY ESTIMATED UNDER A DATED CONTRACT. IT WAS ESTIMATED HOURLY. HOWEVER, BY THE TIME THE PROJECT CAME TO CONSTRUCTION THE SCOPE HAD CREEPED TO OVER THE AMOUNT ALLOWED FOR HOURLY RATES. AS A RESULT, THE CONTRACT INSTALLATION WAS MUCH HIGHER DUE TO SIGNIFICANTLY MORE ROCK EXCAVATION BACKFILL AND MORE FOOTAGE.
18026820900	INST. FN 38 EXTRA LP OPP	-	-	-	-	0.05%	\$30,870.72	\$39,188.16	(\$8,317.44)	2020-01-01	2020-12-31	8/26/2020	2021-05-17	REGULATOR AND ER350 INSTALLED BY JAMES PASLEY ON 8/28/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026946500	INSTALL 1012/2" PMIP MAIN	-	-	-	-	0.11%	\$70,309.80	\$173,270.41	(\$102,960.61)	2020-01-01	2020-12-31	7/30/2020	2020-09-14	UNDERRUN EXPLANATION: IT DOES NOT APPEAR THAT THE PAVING COSTS HAVE HIT YET THERE ARE 3500 SQUARE FEET OF HARD SURFACE REPAIRS THAT HAVE NOT HIT.
18026808600	INST. FN 224 EXTRA LP OPP	-	-	-	-	0.24%	\$153,064.14	\$24,062.16	\$129,001.98	2020-01-01	2020-12-31	8/20/2020	2021-05-17	ESPARKS 11-20-20 REGULATOR AND ER350 INSTALLED BY CHRIS COX ON 9/2/20 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026810200	INST. FN 275 EXTRA LP OPP	-	-	-	-	0.07%	\$41,578.43	\$23,795.16	\$17,783.27	2020-01-01	2020-12-31	8/21/2020	2021-04-30	2/4/21 GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE WORKING ON LP PAPERWORK CFARIS GCCC TICKET NOT REQUIRED NOT AT STATION OFF SITE COMPLETING PAPERWORK 2/22/21 CFARIS CCC TICKET NOT REQUIRED 4/8/21 NOT AT STATION CFARIS REGULATOR INSTALLED BY CHRIS COX ON 9/3/2020 ER350 INSTALLED BY CHRIS COX ON 10/28/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/30/2021 GCCC TICKET NOT REQUIRED ON 4/30/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026869000	INSTALL 575'-2" PMMP	-	-	-	-	0.06%	\$39,642.81	\$51,230.94	(\$11,588.13)	2020-01-01	2020-12-31	2020-08-28	2020-09-10	PROJECT ID INCLUDES THIS AND 17-0267437-00, STEVE CANOY 09-11/18/21. GCCC TICKET NOT REQUIRED NOT ON SITE AT ANY STATION OFF SITE WORKING ON PAPERWORK GCCC TICKET NOT REQUIRED 2/18/21 NOT AT STATION OFF SITE WORKING ON LP PAPERWORK CFARIS CCC TICKET NOT REQUIRED NOT AT STATION OFF SITE COMPLETING PAPERWORK 4/12/21 CFARIS CCC TICKET NOT REQUIRED 4/15/21 REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 9/8/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/29/2021 GCCC TICKET NOT REQUIRED ON 4/29/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026813000	INST. FN 842 EXTRA LP OPP	-	-	-	-	0.05%	\$29,067.19	\$23,795.16	\$5,272.03	2020-01-01	2020-12-31	8/22/2020	2021-04-29	REGULATOR INSTALLED BY WADE SHIMFESSEL ON 9/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/25/2021 GCCC TICKET NOT REQUIRED ON 2/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026912301	INSTALL 1800' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$68,420.98	\$62,341.37	\$6,079.61	2020-01-01	2020-12-31	8/19/2020	2020-09-09	
20026932800	INSTALL FENCE	-	-	-	-	0.00%	(\$1,114.60)	\$4,126.59	(\$5,241.19)	2020-01-01	2020-12-31	9/12/2020	2020-09-12	
20026956901	INSTALL 20'-6" PMMP	-	-	-	-	0.05%	\$32,666.72	\$42,614.31	(\$9,947.59)	2020-01-01	2020-12-31	8/31/2020	2020-09-16	
20026958000	INSTALL 10' OF 3"PMMP MAIN	-	-	-	-	0.03%	\$21,864.50	\$28,353.83	(\$6,489.33)	2020-01-01	2020-12-31	9/10/2020	2020-09-14	
18026815700	INST. FN 135 EXTRA LP OPP	-	-	-	-	0.06%	\$39,708.38	\$22,470.16	\$17,238.22	2020-01-01	2020-12-31	1/30/2020	2021-02-25	REGULATOR INSTALLED BY WADE SHIMFESSEL ON 9/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/25/2021 GCCC TICKET NOT REQUIRED ON 2/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026917901	INSTALL 1150' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$35,956.86	\$40,732.35	(\$4,775.49)	2020-01-01	2020-12-31	9/3/2020	2020-09-17	
20026955200	INSTALL 1850' OF 2"/4"PMMP	-	-	-	-	0.22%	\$136,599.49	\$88,356.86	\$48,242.63	2020-01-01	2020-12-31	8/5/2020	2020-09-16	TWALKER/09-16-2020: I TRIED TO REVISE JOB DUE TO ROCK ENCOUNTERED DURING CONSTRUCTION BUT WMS WOULD NOT ALLOW ME TO REVISE DUE TO UNPAID INVOICES. I EXPECT CONTRACT COST TO INCREASE BY \$50000
18026828300	INST. FN 854 EXTRA LP OPP	-	-	-	-	0.07%	\$44,381.28	\$42,364.16	\$2,017.12	2020-01-01	2020-12-31	7/1/2020	2021-04-14	ACTUAL DATE 04/14/2020 04/16/2020 ENTERED INTO COMPUTER BY MISTAKE ON CONTROL SHEET 122348 ON CONTROL SHEET 122349 ACTUAL DATE 04/15/2020 04/14/2020 ENTERED INTO COMPUTER BY MISTAKE REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 9/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026921800	INSTALL 1050'4" PMMP	-	-	-	-	0.06%	\$39,770.15	\$33,901.18	\$5,868.97	2020-01-01	2020-12-31	8/31/2020	2020-09-21	
20026955100	INSTALL 400'-4" PMMP	-	-	-	-	0.03%	\$19,268.03	\$36,445.65	(\$17,177.62)	2020-01-01	2020-12-31	9/15/2020	2020-09-18	
20026951300	INSTALL 10'-6" PMMP	-	-	-	-	0.01%	\$7,217.50	\$13,678.34	(\$6,460.84)	2020-01-01	2020-12-31	9/21/2020	2020-09-22	
20026974800	INSTALL 15' OF 6"PMIP MAIN	-	-	-	-	0.01%	\$8,893.63	\$12,246.43	(\$3,352.80)	2020-01-01	2020-12-31	9/21/2020	2020-09-24	
18026802000	INST. FN 64 EXTRA LP OPP	-	-	-	-	0.06%	\$36,484.20	\$23,795.16	\$12,689.04	2020-01-01	2020-12-31	9/23/2020	2021-05-17	ESPARKS 11-16-20 REGULATOR AND ER350 INSTALLED BY CHRIS COX ON 9/24/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026805000	INST. FN 13503 EXTRA LP OPP	-	-	-	-	0.10%	\$64,342.13	\$44,603.16	\$19,738.97	2020-01-01	2020-12-31	4/16/2020	2021-05-18	VOIDED PAY SHEET 008277 PU IN WRONG DATE CORRECTED ON CONTROL SHEET 008278 REGULATORS AND ER350 INSTALLED BY WADE SHIMFESSEL ON 9/24/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/18/2021 GCCC TICKET NOT REQUIRED ON 5/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026976700	INSTALL 5'-2" PMMP	-	-	-	-	0.00%	\$0.00	\$2,239.06	(\$2,239.06)	2020-01-01	2020-12-31	9/24/2020	2020-09-24	
20026949100	INSTALL 12'-2" CSHP HEATER PIP	-	-	-	-	0.05%	\$28,923.83	\$23,398.32	\$5,525.51	2020-01-01	2020-12-31	9/11/2020	2020-09-29	
20026967500	INSTALL 90' - 2" PMMP	-	-	-	-	0.03%	\$20,878.42	\$11,568.06	\$9,310.36	2020-01-01	2020-12-31	2020-09-23	2020-09-25	
19026866900	INSTALL VRG CONTROLLER	-	-	-	-	0.05%	\$30,497.41	\$15,490.75	\$15,006.66	2020-01-01	2020-12-31	5/7/2019	2020-12-30	JOB DELAYED DUE TO MANPOWER AND COMPLIANCE WORK REGULATOR REPLACED BY DANNY ASH ON 9/29/2020 GASKET STRAINER NOT REQUIRED OR INSTALLED SETTING HAS EXISTING T-STRAINER ER350 NOT INSTALLED STATION HAS EXISTING ERX PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/20/21 GCCC TICKET NOT REQUIRED ON 5/20/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026965500	INST. FN 24836 EXTRA LP OPP	-	-	-	-	0.00%	\$1,958.03	\$21,960.54	(\$20,002.51)	2020-01-01	2020-12-31	9/28/2020	2021-05-20	
18026828100	INST. FN 733 EXTRA LP OPP	-	-	-	-	0.05%	\$29,764.27	\$23,795.16	\$5,969.11	2020-01-01	2020-12-31	8/22/2020	2021-04-14	ESPARKS 12-15-20 CCC #14454 REGULATOR INSTALLED BY WADE SHIMFESSEL ON 9/29/2020 ER350 INSTALLED BY CHRIS COX ON 12/15/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

2002697900	INSTALL 10' - 2" PMMP	-	-	-	-	0.00%	\$228.49	\$4,498.84	(\$4,270.35)	2020-01-01	2020-12-31	9/29/2020	2020-10-02	
19026914700	INSTALL NEW CWT HEATER	-	-	-	-	0.22%	\$138,206.36	\$297,220.71	(\$159,014.35)	2020-01-01	2020-12-31	9/2/2020	2020-12-30	JOB WAS ON HOLD DUE TO COVID AND WEATHER 22MAR21: UNDER-RUN EXPLANATION: THE GREATEST CONTRIBUTOR TO THE UNDERRUN CAME FROM AN APPARENT DISCREPANCY IN ESTIMATED MATERIAL COSTS BETWEEN WHAT WMS IS SHOWING (\$183,970) VS THE CORRECT ESTIMATED MATERIAL COST (\$93,235) AS SHOWN ON THE JO APPROVAL COPY IN WMS DOCS, RESULTING IN A NET DIFFERENCE OF -\$90,735. THE BALANCE OF THE OVER-RUN IS CONTRIBUTED TO: 1) FISHEL'S ACTUAL CONTRACT BEING ABOUT \$26K LESS THAN ESTIMATED BECAUSE THE MAJORITY OF THEIR TIME ENDED UP BEING CHARGED TO THE RELATED (555) 20-0269491-00, 2) \$20K IN CONTINGENCY FUNDS THAT WERE NOT NEEDED, 3) \$11K IN REDUCED OHS, AND 4) \$10K IN R/W COSTS THAT WAS ESTIMATED UNDER "OTHER" TO COVER A PORTION OF PSI CHARGES, HOWEVER, ENDED UP BEING CAPTURED UNDER CONTRACT LABOR.
20026976100	INSTALL 100' - 2" PMMP	-	-	-	-	0.02%	\$14,297.06	\$10,097.58	\$4,199.48	2020-01-01	2020-12-31	2020-09-29	2020-09-30	
20026978700	INSTALL 10' - 3" PMMP	-	-	-	-	0.01%	\$3,586.89	\$3,412.39	\$174.50	2020-01-01	2020-12-31		2020-10-01	
17026689601	INSTALL 4100' OF 2"/4"PMMP	-	-	-	-	1.65%	\$1,034,381.72	\$1,070,240.19	(\$35,858.47)	2020-01-01	2020-12-31	7/14/2020	2020-11-13	
20026943500	INSTALL 420'-4" PMMP	-	-	-	-	0.07%	\$46,882.16	\$59,269.16	(\$12,387.00)	2020-01-01	2020-12-31	9/24/2020	2020-10-05	
20026969200	INSTALL 490' OF 4"PMIP MAIN	-	-	-	-	0.07%	\$43,812.04	\$34,319.24	\$9,492.80	2020-01-01	2020-12-31	9/21/2020	2020-10-02	
20026946100	INSTALL 1725' OF 2"PMMP MAIN	-	-	-	-	0.66%	\$412,502.72	\$289,443.11	\$123,059.61	2020-01-01	2020-12-31	8/3/2020	2020-11-12	TWALKER/KY 03-18-21: LEVEL 2 EXPLANATION ADDED TO WMS.DOCS DUE TO HIGHER PROJECT COST THAT RESULTED FROM ADDITIONAL HARD SURFACE/PAVING COST AND PROJECT TOOK ADDITIONAL TIME TO COMPLETED.
18026802800	INST. FN 14168 EXTRA LP OPP	-	-	-	-	0.08%	\$51,752.13	\$42,784.16	\$8,967.97	2020-01-01	2020-12-31	8/2/2019	2021-02-18	REGULATOR REPLACED BY WADE SHIMFESSEL ON 10/6/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/18/2021 GCCC TICKET NOT REQUIRED ON 2/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026898000	INSTALL 3,350' - 2" PMMP	-	-	-	-	0.51%	\$321,058.32	\$299,913.44	\$21,144.88	2020-01-01	2020-12-31	8/25/2020	2020-12-01	
19026889000	INSTALL 810' OF 8"CSHP MAIN	-	-	-	-	0.40%	\$249,526.43	\$389,698.12	(\$140,171.69)	2020-01-01	2020-12-31	9/21/2020	2020-10-07	TWALKER/KY 03-22-21: LEVEL 2 VARIANCE FORM ADDED TO WMS.DOCS FOR JOB ORDER UNDER RUN EXPLANATION, CKY WAS ABLE TO OPEN CUT 1/2 THE PROJECT INSTEAD OF PLANNED DIRECT ROCK BORE THE IS LOWER CONTRACT COST AND COMPANY LABOR.
20026979800	INSTALL 5'-2" PMMP	-	-	-	-	0.00%	\$866.05	\$4,118.06	(\$3,252.01)	2020-01-01	2020-12-31	10/7/2020	2020-10-07	
19026915400	PM INSTALL REG BUILDING PMF	-	-	-	-	0.39%	\$242,843.56	\$268,939.00	(\$26,095.44)	2020-01-01	2020-12-31	6/24/2020	2020-11-04	COMPLETED PAPERWORK AND CREATED FACILITIES AND RTS 3RD PARTY INSPECTOR RONNIE STANLEY ON SITE AND IN CHARGE OF PROJECT
19026915500	PM INSTALL REGULATION PMF	-	-	-	-	6.05%	\$3,782,591.00	\$3,736,473.77	\$46,117.23	2020-01-01	2020-12-31	6/24/2020	2020-12-05	ESPARKS 09-11-20 ESPARKS 11-03-20 DID ALL STAINLESS STEEL TUBING WORK AND CATALYTIC HEATER INSTALLS INSPECTED REGULATORS AND PLACE STATION IN SERVICE ALL PIPING AND EQUIPMENT INSTALLED BY CONTRACTOR 3RD PARTY INSPECTOR RONNIE STANLEY ON SITE AND IN CHARGE OF JOB CFARIS 12/5/20
19026916100	PM INSTALL OUTLET PIPING PMF	-	-	-	-	0.12%	\$73,070.39	\$224,570.00	(\$151,499.61)	2020-01-01	2020-12-31	6/24/2020	2020-12-05	OUT OF TOLERANCE EXPLANATION: THIS IS A MAJOR PROJECTS PROJECT. ACCORDING T O LIZ EISENHART, JENNIFER HAMMONDS WAS ASKED TO DO AN EXPLANATION FOR THE O UT OF TOLERANCE SITUATION. HOWEVER, FIELD ENGINEERING DID NOT SEE THAT EXPL ANATION. CONTACT HEATH HOLMAN PROJECT MANAGER IF YOU HAVE ANY QUESTIONS. I PRESUME IT WILL BE DOCUMENTED IN WMSDOCS.
20026978500	INSTALL 15' - 2" PMMP	-	-	-	-	0.01%	\$5,965.56	\$10,711.94	(\$4,746.38)	2020-01-01	2020-12-31	10/8/2020	2020-10-09	
20026989100	PM INSTALL REG PMF (FAC ONLY)	-	-	-	-	0.00%	\$2,795.05	\$0.00	\$2,795.05	2020-01-01	2020-12-31		2020-12-05	THIS JOB WAS CREATED AND USED ONLY FOR FACILITY CREATION ALL WORK WAS PERFORMED ON 583 JOB ORDER 19-0269155-00 CFARIS
20026944100	INSTALL 1150'-2" PMMP	-	-	-	-	0.29%	\$180,126.10	\$197,605.19	(\$17,479.09)	2020-01-01	2020-12-31	8/20/2020	2020-10-13	
20026951100	INSTALL 550' OF 2"PMMP MAIN	-	-	-	-	0.06%	\$35,511.21	\$46,540.70	(\$11,029.49)	2020-01-01	2020-12-31	2020-10-02	2020-10-14	
18026819700	INST. FN 350 EXTRA LP OPP	-	-	-	-	0.07%	\$42,610.31	\$40,148.16	\$2,462.15	2020-01-01	2020-12-31	8/24/2020	2021-01-29	ACTUAL DATE 04/13/2020 04/16/2020 ENTERED BY MISTAKE INTO COMPUTER. NEAL JOHNSON GCCC TICKET NOT REQUIRED OFF SITE NOT AT ANY STATION WORKING ON LP PAPERWORK CFARIS 1/28/21 REGULATORS INSTALLED BY CYNTHIA FARIS AND JAMES PASLEY ON 10/14/20 ER350 INSTALLED BY CHRIS COX ON 10/21/20 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 1/29/20 GCCC TICKET NOT REQUIRED ON 1/29/20 NOT AT STATION COMPLETING PAPERWORK
20026958300	INSTALL 720'-6" PMLP	-	-	-	-	0.49%	\$306,076.63	\$282,646.17	\$23,430.46	2020-01-01	2020-12-31	9/18/2020	2020-12-18	
20026983100	INSTALL 10' OF 3"PMMP MAIN	-	-	-	-	0.01%	\$3,944.31	\$4,601.67	(\$657.36)	2020-01-01	2020-12-31	12/23/2020	2020-10-20	
18026801100	INST. FN 49 EXTRA LP OPP	-	-	-	-	0.06%	\$39,390.89	\$41,778.16	(\$2,387.27)	2020-01-01	2020-12-31	9/4/2020	2021-01-29	REGULATORS AND ER350 INSTALLED BY CHRIS COX ON 10/22/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 1/29/2020 GCCC TICKET NOT REQUIRED ON 1/29/20 NOT AT STATION OFF SITE COMPLETING PAPERWORK
20026980800	INSTALL 50'-2" PMMP	-	-	-	-	0.01%	\$5,887.25	\$13,229.56	(\$7,342.31)	2020-01-01	2020-12-31	10/19/2020	2020-10-22	
20026966300	INSTALL 200'-2" PMMP	-	-	-	-	0.04%	\$27,172.24	\$29,254.46	(\$2,082.22)	2020-01-01	2020-12-31	10/19/2020	2020-10-28	
20026959100	INSTALL 200'-2" PMMP	-	-	-	-	0.04%	\$27,395.73	\$41,735.73	(\$14,340.00)	2020-01-01	2020-12-31	10/19/2020	2020-12-18	
20026963300	INSTALL 30' OF 4"PMMP MAIN	-	-	-	-	0.06%	\$36,804.73	\$43,056.43	(\$6,251.70)	2020-01-01	2020-12-31	10/21/2020	2020-10-30	
19026888700	INSTALL NEW GMB SETTING	-	-	-	-	0.10%	\$64,525.44	\$83,475.56	(\$18,950.12)	2020-01-01	2020-12-31	5/12/2020	2020-11-18	TAPED AND PIPE DOPED FITTINGS TO BE READY FOR INSTALL. WAITING ON CUSTOMER TO INSTALL HOUSE LINE.
20026925801	INSTALL 6,500' - 2"/6" PMMP	-	-	-	-	2.27%	\$1,420,295.35	\$1,499,015.11	(\$78,719.76)	2020-01-01	2020-12-31	7/21/2020	2020-12-16	JOB ORDER CODED COMPLETE IN ERROR. SCHEDULED COMPLETION DATE WILL BE END OF NOVEMBER 2020. SPENDLE PER COORDINATOR 10/5/20
19026874900	INSTALL 4500' OF 2"PMMP MAIN	-	-	-	-	0.90%	\$562,873.00	\$756,708.00	(\$193,835.00)	2020-01-01	2020-12-31	6/29/2020	2020-11-04	
18026823000	INST. FN 163 EXTRA LP OPP	-	-	-	-	0.08%	\$51,093.24	\$23,889.16	\$27,204.08	2020-01-01	2020-12-31	7/15/2020	2021-04-30	REGULATOR AND ER350 INSTALLED BY WADE SHIMFESSEL ON 11/4/2020 PAPERWROK COMPLETED BY CYNTHIA FARIS ON 4/30/2021 GCCC TICKET NOT REQUIRED ON 4/30/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026893600	INSTALL 6132'-2" PMMP/2" CSMP	-	-	-	-	1.12%	\$700,039.08	\$887,844.96	(\$187,805.88)	2020-01-01	2020-12-31	9/10/2020	2020-11-25	
20026954200	INSTALL 825' OF 4" PMMP MAIN	-	-	-	-	0.14%	\$84,698.91	\$96,092.68	(\$11,393.77)	2020-01-01	2020-12-31	10/5/2020	2020-11-04	
18026804200	INST. FN 82 EXTRA LP OPP	-	-	-	-	0.04%	\$25,188.67	\$23,795.16	\$1,393.51	2020-01-01	2020-12-31	8/24/2020	2021-02-23	GCCC# 11659 REGULATORS AND ER350 INSTALLED BY WADE SHIMFESSEL ON 11/5/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/23/2021 GCCC TICKET NOT REQUIRED ON 2/23/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS

18026805400	INST. FN 89 EXTRA LP OPP	-	-	-	-	0.04%	\$23,408.39	\$23,795.16	(\$386.77)	2020-01-01	2020-12-31	8/24/2020	2021-05-17	REGULATORS AND ER350 INSTALLED BY WADE SHIMFESSEL ON 11/9/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026985900	INSTALL 5'-4" PMLP DIG IN	-	-	-	-	0.00%	\$1,632.83	\$5,898.07	(\$4,265.24)	2020-01-01	2020-12-31	11/9/2020	2021-01-08	
18026804700	INST. FN 13493 EXTRA LP OPP	-	-	-	-	0.05%	\$31,634.76	\$40,101.16	(\$8,466.40)	2020-01-01	2020-12-31	9/4/2020	2021-05-17	GCCCA 11422 REGULATORS AND ER350 INSTALLED BY WADE SHIMFESSEL ON 11/10/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/17/2021 GCCC TICKET NOT REQUIRED ON 5/17/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026916900	INSTALL 2960' 2" PMMP	-	-	-	-	0.11%	\$71,866.74	\$72,637.76	(\$771.02)	2020-01-01	2020-12-31	2020-10-16	2020-11-12	
20026986200	INSTALL 5'-6" PMMP	-	-	-	-	0.00%	\$330.04	\$11,648.06	(\$11,318.02)	2020-01-01	2020-12-31	11/12/2020	2020-11-11	
20026921300	INSTALL 1900' OF 2"PMMP MAIN	-	-	-	-	0.11%	\$67,618.93	\$60,260.47	\$7,358.46	2020-01-01	2020-12-31	11/28/2020	2020-11-12	
20026986700	INSTALL 5'-4" PMLP MAIN	-	-	-	-	0.00%	\$642.11	\$4,734.50	(\$4,092.39)	2020-01-01	2020-12-31	12/17/2020	2020-12-17	INSTALLED 5' OF 4" PL TO REPAIR DAMAGE BY CITY OF ASHLAND SEWER TESTED 90 P SIG 1 HR SOAP TESTED FINAL CONN OP 8" WC
18026806800	INST. FN 114 EXTRA LP OPP	-	-	-	-	0.07%	\$42,987.89	\$43,910.16	(\$922.27)	2020-01-01	2020-12-31	8/6/2020	2021-05-18	ESPAKRS 11-18-20 REGULATORS AND ER350 INSTALLED BY CHRIS COX ON 11/17/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/18/2021 GCCC TICKET NOT REQUIRED ON 5/18/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026930200	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$6,244.14	\$3,038.00	\$3,206.14	2020-01-01	2020-12-31	11/10/2020	2020-11-17	CHANGED METER AND REPLACED EFC
20026987200	EMER-INSTALL 8" OF 2"PMMP MAIN	-	-	-	-	0.00%	\$3,016.93	\$4,618.11	(\$1,601.18)	2020-01-01	2020-12-31	11/17/2020	2020-11-18	ABANDONED SECTION OF MAIN-LEFT BYPASS AS NEW MAIN PER ENGINEERING AND TIE IN PLAN-BHBNFG-ALL READINGS GONE-COMPLETED JOB TO TIE IN PLAN-PRESS. TEST NEW MAIN @90LBS FOR 1HR SEE TESTPRESS. FORM-13PSI VERIFIED-ANICHOLS11-17-20
17026726500	INSTALL 922' 6"-PHHP	-	-	-	-	0.24%	\$148,437.90	\$180,053.13	(\$31,615.23)	2020-01-01	2020-12-31	10/12/2020	2020-12-01	
20026924001	INSTALL 165'-4" CSHP	-	-	-	-	0.13%	\$83,463.69	\$67,409.69	\$16,054.00	2020-01-01	2020-12-31	9/28/2020	2020-11-20	
18026814900	INST. FN 129 EXTRA LP OPP	-	-	-	-	0.06%	\$40,576.58	\$24,062.16	\$16,514.42	2020-01-01	2020-12-31	2/10/2020	2021-02-25	REGULATORS AND ER350 INSTALLED BY CHRIS COX ON 11/23/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/25/2021 GCCC TICKET NOT REQUIRED ON 2/25/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026804500	INST. FN 84 EXTRA LP OPP	-	-	-	-	0.04%	\$22,435.72	\$23,795.16	(\$1,359.44)	2020-01-01	2020-12-31	11/24/2020	2021-02-22	REGULATORS REPLACED AND ER350 INSTALLED BY CHRIS COX ON 11/24/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 2/22/2021 GCCC TICKET NOT REQUIRED ON 2/22/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026927800	UPGRADE ELECTRONICS	-	-	-	-	0.01%	\$6,404.17	\$3,038.00	\$3,366.17	2020-01-01	2020-12-31	11/25/2020	2021-01-08	EFC REPLACED BY CHRIS COX AND JIM PASLEY PAPERWORK COMPLETED BY CYNTHIA FARIS JOB DELAYED DUE TO COVID 19 AND COMPLIANCE WORK
20026950800	INSTALL WOOD FENCE	-	-	-	-	0.01%	\$4,327.44	\$9,731.85	(\$5,404.41)	2020-01-01	2020-12-31	11/18/2020	2020-11-30	MONITORED FENCE INSTALL - ESPAKRS 11-24-20 GCCC REF# 3641 ESPAKRS 11-30-20 JOB ON HOLD DUE TO COVID19
20026924201	INSTALL 2000'-6" PMMP	-	-	-	-	1.78%	\$1,115,631.15	\$975,569.18	\$140,061.97	2020-01-01	2020-12-31	9/17/2020	2020-12-29	
20026924600	INSTAL REGULATOR STATION	-	-	-	-	0.18%	\$113,750.17	\$149,467.43	(\$35,717.26)	2020-01-01	2020-12-31	8/12/2020	2020-12-30	ESPAKRS 11-19-20 GCCC#9481 11-23-20 0920 APARKS INSTALL NEW REG STATION, RUN1 CONTROL @ 29#, MONITOR @ 34#, RUN 2 CONTROL @ 27#, MONITOR @ 34#, INLET @ 136#, PRV @ 35# SOAP TEST AT 2:15PM, INSPECTED SEAT TO SEAT, INLET OUTLET AND CONTROL LINES ON TO BOTH RUNS, NO BYPASS, MONITORED 30 MIN MCHOLAN 12-2-2020 STATION PLACED IN SERVICE BY SHAUN MCHOLAN PAPERWORK COMPLETED BY CYNTHIA FARIS
20026986500	INSTALL FENCE AT R-1143	-	-	-	-	0.02%	\$12,363.62	\$7,073.58	\$5,290.04	2020-01-01	2020-12-31	12/2/2020	2020-12-30	
20026989300	EMRG - INSTALL 5'-4"PMLP MAIN	-	-	-	-	0.00%	\$2,958.08	\$5,551.82	(\$2,593.74)	2020-01-01	2020-12-31	12/2/2020	2020-12-08	INSTALLED END CAPS ON 3 TEE'S. SOAP TEST CAPS AT OP. TEST OK. BHB NGF. CHARGE TIME FROM 2412 TO 557 AND 558. KKINDER INSTALLED 2 VERIFICATION GAUGES.SQUEEZED OFF 2 WAY FED MAIN IN SEPRATE BELLHOLES. REPLACED DAMAGED SECTION OF PIPE. SOAP TEST 2 EFC'S AT OP TEST OK.PURGED OUT MAIN WITH PURGE STACK CONNECTED TO PURGE TEE ON MAIN.
20026964301	OBTAIN EASEMENTS FOR HP MAIN	-	-	-	-	0.58%	\$365,491.68	\$250,078.00	\$115,413.68	2020-01-01	2020-12-31	12/7/2020	2020-12-07	
20026989900	EMRG - INSTALL 5'-2"PMMP MAIN	-	-	-	-	0.00%	\$2,613.30	\$4,780.13	(\$2,166.83)	2020-01-01	2020-12-31	12/8/2020	2020-12-08	STACK. SOAP TEST EFC AT OP.TEST OK. SOAP TEST END CAP ON TEE AT OP. TEST OK. BHB NGF. ABOVE GROUND SQUEEZED OFF TO MAKE SAFE.INSTALLED VERIFICATION GAUGE.TESTED TEE FOR 5MINS AT 90LBS.TEST OK. REPLACED 2' OF 020 DAMAGED MAIN.TESTED 020 PIPE FOR 20MINS AT 90LBS.TEST OK.PURGED MAIN AT EOM 112' AWAY WITH PURGE
18026804800	INST. FN 86 EXTRA LP OPP	-	-	-	-	0.10%	\$60,948.24	\$43,801.16	\$17,147.08	2020-01-01	2020-12-31	6/22/2020	2021-05-12	PAID FRIDAY 05/22/20 ON THURSDAY 05/21/20 REGULATORS AND ER350 INSTALLED BY CHRIS COX ON 12/8/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026811200	INST. FN 311 EXTRA LP OPP	-	-	-	-	0.05%	\$29,313.81	\$38,500.16	(\$9,186.35)	2020-01-01	2020-12-31	2/5/2020	2021-05-12	REGULATOR AND ER350 INSTALLED BY CHRIS COX ON 12/9/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026966701	INSTALL 3740' OF 2 1/4"PMMP MAIN	-	-	-	-	0.60%	\$377,921.86	\$367,967.11	\$9,954.75	2020-01-01	2020-12-31	10/14/2020	2021-02-04	
18026819900	INST. FN 351 EXTRA LP OPP	-	-	-	-	0.05%	\$29,797.04	\$21,708.87	\$8,088.17	2020-01-01	2020-12-31	9/9/2019	2021-04-27	REGULATOR AND ER350 INSTALLED BY CHRIS COX ON 12/10/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/27/2021 GCCC TICKET NOT REQUIRED ON 4/27/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
18026826600	INST. FN 357 EXTRA LP OPP	-	-	-	-	0.07%	\$42,518.46	\$24,062.16	\$18,456.30	2020-01-01	2020-12-31	8/27/2020	2021-04-14	ESPAKRS 12-14-20 REGULATOR INSTALLED BY WADE SHIMFESSEL ON 09/02/2020 REGULATOR REPLACED AND ER350 INSTALLED BY CHRIS COX ON 12/14/2020 PAPERWORK COMPLETED BY CYNTHIA FARIS ON 4/14/2021 GCCC TICKET NOT REQUIRED ON 4/14/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
20026969500	INSTALL 680' OF 4"PMMP MAIN	-	-	-	-	0.08%	\$53,143.47	\$52,475.57	\$667.90	2020-01-01	2020-12-31	11/30/2020	2020-12-14	
17026735602	INSTALL 3486'-6" PMIP	-	-	-	-	0.89%	\$558,619.72	\$400,560.04	\$158,059.68	2020-01-01	2020-12-31	8/26/2020	2021-03-30	

18026808000	INST. FN 212 EXTRA LP OPP	-	-	-	-	0.09%	\$55,338.78	\$24,102.87	\$31,235.91	2020-01-01	2020-12-31	8/1/2019	2021-05-12	ESPARKS 12-16-20 REGULATOR INSTALLED BY CHRIS COX ON 12/16/2020 ER350 NOT INSTALLED STATION HAS EXISTING ERX PAPERWORK COMPLETED BY CYNTHIA FARIS ON 5/12/2021 GCCC TICKET NOT REQUIRED ON 5/12/21 NOT AT STATION OFF SITE COMPLETING PAPERWORK CFARIS
19026911400	INSTALL NEW RECTIFIER	-	-	-	-	0.02%	\$9,404.70	\$10,181.07	(\$76.37)	2020-01-01	2020-12-31		2020-12-21	
20026981900	INSTALL 170"-2" PMMP	-	-	-	-	0.01%	\$9,138.12	\$14,695.12	(\$5,557.00)	2020-01-01	2020-12-31	12/18/2020	2020-12-22	OPEN CUT MAIN TO METER. VERIFIED CONTENT AND PRESSURE.
18026791102	INSTALL 2,700' - 8" PHHP	-	-	-	-	1.23%	\$770,651.16	\$623,910.18	\$146,740.98	2020-01-01	2020-12-31	9/24/2020	2020-12-28	7173
20026992700	EMER-INSTALL 5'-4" PMMP	-	-	-	-	0.00%	\$2,839.86	\$12,865.65	(\$10,025.79)	2020-01-01	2020-12-31		2021-01-04	IDENTIFIED A LEAKING BUTT WELD ON MAIN LINE. REPLACED SECTION OF MAIN LINE THAT WAS LEAKING WITH A NEW PEICE OF MAIN. PRESSURE TESTED NEW PEICE OF MAIN @ 90PSIG FOR 1HR. TEST OK. BHB, NGF. VERIFIED CONTENT & PRESSURE
20026992300	EMRG - INSTALL 5' OF 3"PMMP	-	-	-	-	0.05%	\$31,687.89	\$38,582.91	(\$6,895.02)	2020-01-01	2020-12-31	12/28/2020	2020-12-28	EXPOSED LEAKING PAC CLAMP OVER OLD SVC TEE. CUT OUT REPLACED 7.75' OF 3" P MP MAIN PER GAS STANDARDS AND TIE-IN PLAN. BHB NGF. MCRAIG 12/28/20
19026912100	INSTALL NEW RECTIFIER	-	-	-	-	0.01%	\$6,662.91	\$10,181.07	(\$3,518.16)		2020-12-31		2020-12-28	

Columbia Gas of Kentucky

Case No. 2021-00183

Calculation of Capital Construction Project Slippage Factor

Source: Schedule I1 - Construction Projects

Year	Annual Actual Cost	Annual Original Budget	Variance in Dollars	Variance as Percentage	Slippage Factor
2016	\$27,024,000	\$27,947,000	-\$923,000	-3.303%	0.967
2017	\$34,934,000	\$34,617,000	\$317,000	0.916%	1.009
2018	\$43,102,000	\$43,174,000	-\$72,000	-0.167%	0.998
2019	\$53,837,000	\$52,293,000	\$1,544,000	2.953%	1.030
2020	\$64,965,000	\$62,567,000	\$2,398,000	3.833%	1.038
Totals	\$223,862,000	\$220,598,000	\$3,264,000	1.480%	
5 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 5)					1.008

The Annual Actual Cost, Annual Original Budget, Variance in Dollars, and Variance as Percent are to be taken

The Slippage Factor is calculated by dividing the Annual Actual Cost by the Annual Original Budget. Calculate a

COLUMBIA GAS OF KENTUCKY, INC.
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DATED MAY 5, 2021

26. Describe the detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

Response:

The actual portion of the Base Period is based on how employees charged their labor to either expense or capital based on activity performed.

The clearing account overheads are distributed between capital and operating expense based on the labor charged on a monthly basis. Additionally, the monthly employee benefits and payroll taxes are distributed to capital based on the labor charged to capital within the month.

Non-labor costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).

The forecasted portion of the Base Period is based on capital and operating budgets that mainly focus on where the costs will ultimately reside based on a historical capitalization rate.

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27. Provide the calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

Response:

The rate computation for Allowance for Funds Used During Construction ("AFUDC") is calculated in accordance with the Code of Federal Regulations (CFR), Title 18, Gas (Electric) Plant Instruction Number 3, Sub-section 17. The FERC rules require the rate to be calculated at fiscal year-end. In addition to performing the mandated calculation at year-end, NiSource also performs the calculation on an interim basis once annually (i.e. one year-end calculation and one interim calculation).

AFUDC rates were calculated by following the formula prescribed by FERC:

$$\text{AFUDC Debt} = s(S/W) + d(D/(D+P+C)) * (1-S/W)$$

$$\text{AFUDC Equity} = (1-S/W) * [(p(P/(D+P+C)) + c(C/(D+P+C))]$$

- D - Long-Term Debt
- d - Long-Term Debt Interest Rate
- P - Preferred Stock
- p - Preferred Stock Cost Rate
- C - Common Equity
- c - Common Equity Cost Rate
- s - Short-Term Debt Interest Rate
- S - Average Short-Term Debt
- W - Average Construction Work In Progress

Calendar Year	May			November		
	Debt	Equity	Total	Debt	Equity	Total
2018	2.06%	2.56%	4.62%	2.29%	1.72%	4.01%
2019	2.52%	2.13%	4.65%	2.54%	2.12%	4.66%
2020	2.24%	1.25%	3.49%			
2020 rates applicable 1/1/20 – 2/29/20 <u>before</u> FERC waiver				1.10%	0.82%	1.92%
⁽¹⁾ 2020 rates applicable 3/1/20 – 12/31/20 <u>with</u> FERC waiver adoption				1.51%	2.25%	3.76%

⁽¹⁾On June 30, 2020 the FERC issued an order in Docket No. AC20-127-000, approving a temporary AFUDC rate calculation waiver. This waiver allowed companies to compute the AFUDC rate for 12-month period starting March 1, 2020 using the company's simple average of the actual historical short-term debt balances for 2019, instead of current period short-term debt balances. Columbia adopted the waiver and modified its AFUDC rate calculation effective 3/1/2020. Therefore, two separate rates for 2020 are shown under November.

COLUMBIA GAS OF KENTUCKY, INC.
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28. State whether any changes have been made to the utility's internal accounting manuals, directives, and policies and procedures since the utility's most recent rate case. If so, provide each item that was changed and identify the changes.

Response:

Refer to Columbia Witness Gore's testimony on the accounting for Cloud Computing Investments. Please note the Policy 15.1 – Software Capitalization Policy does not incorporate the changes to regulatory reporting for Cloud Computing.

Refer to PSC Set 1 No. 31, Part c for details regarding the change in Pension and OPEB accounting regarding the adoption of ASU 2017-07.

The following are Accounting Policies that have been changed since the most recent rate case and are attached to this response:

Policy #	Policy Name	Comments	Attachment
1.2	Cash Balances Policy	Added guidance regarding adoption of ASU 2016-18, merged with Policy #1.3	A
1.3	Restricted Cash Policy	Eliminated - merged into Policy #1.2	N/A
5.1	Allowance for Funds Used During Construction	Added guidance regarding abandonment and updated responsible parties	B-1
5.1	Appendix B	Incorporated a more recent AFUDC Controller Letter	B-2
5.5.1	Improvements and Modifications to Leased Assets	Appendix supporting changed in Policy #5.5	C
5.6	Plant Capitalization Policy	New Policy formalized in January 2017	D-1
5.6.1	Appendix A - NiSource CWIP Framework	New Policy formalized in January 2017	D-2
5.6.2	Appendix B - Capital vs O&M Template	New Policy formalized in January 2017	D-3
5.6.3	Appendix C - Nisource Capitalization QA	New Policy formalized in January 2017	D-4
5.6.4	Appendix D - Training Costs Deep Dive	New Policy formalized in January 2017	D-5
10.7	Accounts Payable Accrual - NCSC Capitalization Policy	New Policy formalized in November 2018	E
12.5	Payroll Tax Accrual Policy	New Policy formalized in November 2016	F
15.1	Software Capitalization Policy	Guidance regarding work activities classification	G-1 (a&b)
15.1.1	Appendix A - Accounting for IT Project Costs vs. Exp Chart	Updated to reflect changes to Policy #15.1	G-2
15.1.2	Appendix B - Deloitte QA	Provided for completeness	G-3
16.5	Balance Sheet Account Reconciliation Process	Updated to include risk assesment	H-1
16.5.1	Risk Assessment for Balance Sheet Account Reconciliation	Added support to Policy #16.5	H-2

COLUMBIA GAS OF KENTUCKY, INC.
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29. Provide the utility's long-term construction planning program.

Response:

Columbia's long-term construction planning program focuses on the continued execution of the SMRP. As of January 1, 2021 Columbia has approximately 325 miles of priority pipe remaining that will be retired over the course of the program. Additionally, Columbia will seek approval to include safety related improvements within the SMRP if the risk is warranted.

COLUMBIA GAS OF KENTUCKY, INC.
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30. Provide a copy of the utility's most recent depreciation study. If no such study exists, provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life, and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

Response:

Please see Volume 8, Tab 65 of the Application of Columbia Gas of Kentucky which contains Columbia's response to the requirement found in 807 KAR 5:001 Section 16-(7)(s).

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

31. For each of the following Accounting Standards Codification (ASC), provide the information listed concerning implementation by the utility.

- a. ASC 410-20, "Asset Retirement Obligations."
 - (1) The effect on the financial statements.
 - (2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.
- b. A schedule comparing the depreciation rates utilized by the utility prior to and after the adoption of ASC 410-20. The schedule should identify the assets corresponding to the affected depreciation rates.
- c. ASC 715-20, "Defined Benefit Plans - General."
 - (1) The effect on the financial statements.
 - (2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

Response:

- a. **(1)** Columbia of Kentucky (“CKY”) does not record the impact of the Asset Retirement Obligation (“ARO”) on the regulatory books. As a result, ARO entries are not included in the financial information used to develop the revenue requirement in this case.

The ARO entries are recorded in the CKY GAAP (“Generally Accepted Accounting Principles”) books used to consolidate into the externally reported NiSource Parent Company financials. The ARO recorded on the GAAP books transfer dollars between balance sheet accounts and have no impact to earnings.

- a. **(2)** There is no impact to the base or forecasted period regarding the implementation of ARO related accounting implementation.
- b. ARO accounting does not impact the depreciation rates.
- c. **(1)** Beginning Jan 1, 2018, CKY adopted ASU 2017-07 which amended presentation of pension & Other Postretirement Employee Benefit (“OPEB) costs on the income statement for external reporting purposes. OPEB costs reflect life and medical insurance benefits for retirees.

Prior to adoption, for external reporting and regulatory reporting purposes, all components were aggregated and reported net in the financial statements under O&M expenses.

Capitalization was applied to the total of aggregated components.

Upon adoption, the following updates were made for external reporting:

- Continue to present the services cost component of net periodic benefits cost within O&M,
- Other/non-service components (interest cost, expected return on plan assets, amortization of prior service cost and amortization of actuarial gain/loss) of the net periodic benefit cost presented within Other, net on the income statement
- Gain or loss from settlement, curtailment or cost of certain termination benefits will be presented in Other, net as well
- Labor capitalization applied to only service component of pension & OPEB expenses

Upon adoption, the following updates were made for regulatory reporting (the basis of presentation in this case):

- All components (service & other/non-service) will continue to be reported in FERC account 926 and recognized as O&M expense.
- Labor capitalization applied to only service component of pension & OPEB expense.

Summarizing, the regulatory reporting impact of this change is the discontinuation of capitalizing the Other/non-service component of pension and OPEB expense.

- c. **(2)** The base period includes a reduction to expense of \$509,847 for other/non-service pension and OPEB costs. The future test year includes a reduction to expense of \$3,000 for other/non-service pension and OPEB costs. In both instances, the total costs are recorded as expense and no costs are included in labor capitalization.

If the accounting changes would not have been made in 2018, the other/non-service pension and OPEB costs would have been included in labor capitalization. Using the base period labor ratio (38.2 % capital & 61.8% expense), the credit to expense would have been \$315,085. Using the forecasted test period labor ratio (34.85% capital & 65.15% expense), the credit to expense would have been \$1,955.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
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32. Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

Response:

Columbia currently offers eligible retirees (Exempt employees hired pre-1/1/10 and Non-Exempt Non-Union and Union employees hired pre-1/1/13 with at least 10 years of service and age 55) and their eligible dependents the following medical and life coverages:

Medical

- For eligible retired employees and/or their eligible dependents who are under age 65: medical and prescription drug coverages (those plans currently offered to active employees)
- For eligible retired employees and/or their eligible dependents who are age 65 or over: supplemental medical and prescription drug coverage designed to pay for certain, although not all, expenses that are eligible and allowable

under Medicare, but that are not paid by Medicare due to the application of deductibles and co-insurance percentages. Coverage shall not cover any charges that are also payable by Medicare.

- Eligible Pre-65 Retirees, Post-65 Retirees and their eligible Spouses are entitled to receive an annual defined dollar subsidy (“Defined Dollar Subsidy”) to be credited toward the cost of their retiree medical coverage under a retiree medical plan. The Defined Dollar Subsidy is determined by multiplying retiree Defined Dollars Years of Service by a fixed dollar amount established by the company.
- Eligible retirees who are age 65 or over are entitled to a reimbursement of a portion of the cost of their Medicare Part B enrollment premium, in an amount determined by the company.

Eligible Retirees Life Insurance

- Basic Retiree Term Life Coverage (company paid);
- Supplemental Retiree AD&D Coverage Option (retiree paid); and
Dependents AD&D Coverage Option (retiree paid)

For more information, see KY PSC Case No. 2021-00183, Staff 1-32, Attachment A.

**NISOURCE POST-65
RETIREE MEDICAL PLAN**

As Amended and Restated
Effective as of January 1, 2021

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SCHEDULE 1 POST-65 RETIREE BENEFIT PROGRAM MATRIX.....

ARTICLE I INTRODUCTION

- 1.01 Purpose of Plan.** NiSource Inc. (the “Company”) established and maintained the NiSource Consolidated Flex Medical Plan, a component welfare plan of the NiSource Life and Medical Benefits Program, to provide group medical benefits for the participants and beneficiaries thereunder, including for certain Post-65 Retirees (as defined below) and their dependents who have attained age 65 and for certain dependents of Pre-65 Retirees (as defined below) who have attained age 65, under one or more Medicare supplement plan options. Effective September 1, 2010, the Company established the Plan (as defined below) for the purpose of merging and incorporating all such Medicare supplement plan options into a single retiree-only plan that shall be a separate employee welfare benefit plan for purposes of ERISA (as defined below). The Plan was amended, or amended and restated, thereafter from time to time. This is an amended and restated version of the Plan, effective as of January 1, 2021, that reflects certain plan design changes and certain changes required by applicable law or regulation.
- 1.02 Plan Components.** The Plan has 11 components: the BSG Med Supp (Med Only) Option, the BSG Med Supp Option, the BSG Med Supp Multi-Union Option, the HMO Option, the MAP-Med Only Option, the MAP Option, the Medigap Med-Only Supplement Option, the Medigap Supplement Option, the NIPSCO Medicare Supplement Option, the Medicare Supplement Option and Other Insured Arrangements. Alternatively, a Post-65 Retiree, or a Pre-65 Retiree Plan Participant on behalf of his eligible dependent, may choose the No Coverage Option.

ARTICLE II DEFINITIONS

The following words and phrases as used in this Plan shall have the following meanings, unless a different meaning is plainly required by the context. A pronoun or adjective in the masculine gender includes the feminine gender, and the singular includes the plural, unless the context clearly indicates otherwise.

- 2.01 “Adopted Child”** means any child legally adopted by, or placed for adoption with, a Covered Participant.
- 2.02 “Annual Enrollment Period”** means the period selected by the Company each year during which time a Retiree may select an Available Post-65 Retiree Coverage Option to be effective for the following Plan Year.
- 2.03 “Available Post-65 Retiree Coverage Option”** means, with respect to a Post-65 Retiree, a Post-65 Retiree’s Dependent, or a Dependent of a Pre-65 Retiree Plan Participant, any Post-65 Retiree Coverage Option that is available to the Retiree’s Covered Retiree Group, as indicated in Schedule 1 attached hereto.
- 2.04 “BSG”** means Bay State Gas Company, a Massachusetts corporation.
- 2.05 “BSG Med Supp (Med Only) Option”** means the BSG Medical Supplement Plan Option, without prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.06 “BSG Med Supp Option”** means the BSG Medical Supplement Plan Option, with prescription drug coverage, offered to Retirees pursuant to Article IV.

- 2.07 **“BSG Med Supp Multi-Union Option”** means the BSG Medical Supplement Multi-Union Plan Option offered to Retirees pursuant to Article IV.
- 2.08 **“Category of Coverage”** means each of the coverage choices described in Section 3.03.
- 2.09 **“Child”** means an unmarried person who is either (1) a naturally born child of a Covered Participant; (2) an Adopted Child; (3) a Stepchild; (4) a Foster Child; (5) a Legal Ward who is dependent upon a Covered Participant for at least 50% of his or her financial support and who may be claimed on the income tax return of the Covered Participant as a dependent (without giving effect to the Legal Ward's gross income for such year); or (6) any person deemed by court order to be a Child for purposes of the Plan.
- 2.10 **“Claims Administrator”** means the person, persons or entity appointed by the Plan Administrator to process benefit claims pursuant to Section 13.05.
- 2.11 **“CMA Asset Purchase Agreement”** means that certain Asset Purchase Agreement, dated February 26, 2020, as amended, executed in connection with the CMA Transaction.
- 2.12 **“CMA Transaction”** means the transaction pursuant to which the Company sold to Eversource Energy certain assets, and Eversource Energy agreed to assume certain obligations and liabilities, of Bay State Gas Company.
- 2.13 **“COBRA”** means Public Law 99-272, the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended from time to time.
- 2.14 **“COBRA Continuation Coverage”** means continuation coverage to the extent required by COBRA.
- 2.15 **“Code”** means the Internal Revenue Code of 1986, as amended from time to time.
- 2.16 **“Columbia Divested Company”** means any one of the following companies that previously was affiliated with a Related Employer: Columbia Energy Services Corp., Columbia Propane Corporation, Columbia Electric Corporation, Columbia LNG Corporation, Energy.com Corporation, Columbia Trans Communications, Commonwealth Propane, Columbia Propane LP, Columbia Petroleum Corporation, Columbia Natural Resources Inc., Hawg Hauling & Disposal Inc., Coal Gas, CS-42, Gas Development, New York Gas & Elec, Pittsburgh Market Division and Columbia Gas of West Virginia.
- 2.17 **“Committee”** means the NiSource Benefits Committee.
- 2.18 **“Company”** means NiSource Inc., a Delaware corporation.
- 2.19 **“Co-Insurance”** means the amount of a Covered Expense that remains the responsibility of a Covered Person.
- 2.20 **“Consolidated Flex Plan”** means the NiSource Consolidated Flex Medical Plan, a component welfare plan of the NiSource Life and Medical Benefits Program, together with any and all amendments and supplements thereto, and any and all restatements thereof, from time to time.
- 2.21 **“Contracted Provider”** means, with respect to the BSG Med Supp Multi-Union Option, the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, a Physician or Hospital with whom the exclusive provider organization through which such Post-65 Retiree Coverage Options are offered has contracted.

- 2.22 **“Co-Payment”** means a flat dollar amount that a Covered Person must pay before an expense will be covered.
- 2.23 **“Covered Employee”** means an individual who is (or was) provided coverage under the Plan by virtue of being or having been an Employee, and includes a Retiree who is covered by the Plan.
- 2.24 **“Covered Expense”** means a service or supply, the Covered Percentage of which is paid for by the Plan, or which is subject to the applicable Deductible and Co-Insurance.
- 2.25 **“Covered Participant”** means a Participant or Pre-65 Retiree Plan Participant.
- 2.26 **“Covered Percentage”** means the percentage of a Covered Expense covered by the Plan.
- 2.27 **“Covered Person”** means a Post-65 Retiree or Dependent covered under the Plan, and includes a Qualified Beneficiary covered under the Plan.
- 2.28 **“Covered Person Contribution”** means the contribution required under Section 8.02.
- 2.29 **“Covered Retiree Group”** means a group of retirees described in Schedule 1 attached hereto in which a Retiree is a member, as determined by the Plan Administrator or its designee, in its sole discretion. Without limiting the generality of the foregoing, in light of the transfer provisions of Section 4.01(e), the Plan Administrator, in its absolute discretion, may determine that a Retiree is a member of a Covered Retiree Group that does not correspond to his or her actual date of hire or rehire.
- 2.30 **“CPG”** means Columbia Pipeline Group, Inc., a Delaware corporation.
- 2.31 **“CPG Related Employer”** means, on and after the Separation Date, (1) any corporation that is a member of a controlled group of corporations (as defined in Section 414(b) of the Code) that includes CPG; (2) any trade or business (whether or not incorporated) that is under common control (as defined in Section 414(c) of the Code) with CPG; and (3) any member of an affiliated service group (as defined in Section 414(m) of the Code) that includes CPG.
- 2.32 **“CPG Spin-Off”** means the transaction pursuant to which there was distributed to holders of shares of common stock of the Company, on a pro rata basis, all of the outstanding shares of common stock of CPG.
- 2.33 **“Deductible”** has the meaning set forth in Section 7.01.
- 2.34 **“Defined Dollar Subsidy”** means the Company’s contribution toward the cost of coverage for certain Retirees, as described in Sections 4.01 and 4.02.
- 2.35 **“Dependent”** means:
- (a) The Spouse of a Covered Participant, if not legally separated, who has attained age 65;
 - (b) a person who satisfies the provisions of Section 15.01(b) of the Plan for continued coverage as a surviving dependent, subject to any other limitations on dependent status (e.g., the limiting age for eligibility of a Child) included in this Section 2.35;
 - (c) A Child of a Covered Participant who has attained age 65, who satisfies the “dependency test” described in this Section 2.35 and who is incapable of self-sustaining employment due to mental or physical disability if: (1) the disability arose before the date Dependent

status would otherwise have terminated under the Consolidated Flex Plan; (2) proof of the Child's disability, if requested by the Claims Administrator, is received by the Claims Administrator and is provided to the Claims Administrator every three years, or more frequently if requested by the Claims Administrator; (3) the Child is dependent upon the Retiree for financial support and maintenance; (4) the Post-65 Retiree continues to be covered by the Plan or the Pre-65 Retiree continues to be covered by the Consolidated Flex Plan; and (5) the Child's disability continues; or

- (d) A Child of a Covered Participant who has attained age 65 and is recognized under any court order, including a Qualified Medical Child Support Order that is recognized as legally sufficient under ERISA, as having a right to participate in the Plan as a Dependent.

For purposes of this Section 2.35, a Child of a Covered Participant satisfies the "dependency test" for a particular Plan Year if

- (x) the Covered Participant would be allowed a dependent exemption for such Child in computing his or her federal taxable income for such Plan Year, or
- (y) each of the following conditions is satisfied: (1) such Child receives over half of his or her support during the Plan Year from his or her parents and is in the custody of one or both parents for more than half of the Plan Year; (2) at least one parent would be allowed a dependent exemption for such Child in computing such parent's federal taxable income for such Plan Year; and (3) the Child's parents are divorced, legally separated under a decree of divorce or separate maintenance, legally separated under a written separation agreement, or live apart at all times for the last six month of the Plan Year.

For purposes of the "dependency test" in clause (x) above, the Child's gross income for such Plan Year may be ignored in determining whether the Covered Participant would be entitled to a dependent exemption for such Child for such Plan Year.

2.36 **"Employee"** means a regular or temporary employee of an Employer. No independent contractor shall be treated by the Plan Administrator as an Employee during the period he renders service as an independent contractor. Any person retroactively or in any other way found to be a common law employee shall not be considered an Employee for any period during which he was not treated as an Employee by the Plan Administrator.

2.37 **"Employer"** means the Company, any Related Employer, and any successor that shall maintain the Plan, but does not include (i) any Related Employer that maintains a group health plan providing medical benefits for its employees or retirees, or for whose employees or retirees such a plan is maintained, if such plan is not included as part of the Plan or as part of the Consolidated Flex Plan for purposes of reporting on Form 5500 filed with the Federal government, (ii) any Related Employer to the extent that an agreement related to the acquisition, sale or other disposition of the Related Employer provides that its Employees or Retirees shall not have coverage under the Plan, or (iii) any Related Employer that the Plan Administrator has determined in its discretion is not an "Employer" for purposes of the Plan. Any Related Employer that satisfies the conditions of the immediately preceding sentence for being an "Employer" shall be deemed to have adopted the Plan. Unless otherwise provided by the Plan Administrator, an Employer participating in the Plan shall automatically cease to participate in the Plan, without further action or notice by the Plan Administrator and without need for amendment or modification of the Plan, on the date that such entity is no longer considered a Related Employer of the Company. The Company and any applicable Related Employer may

limit or extend the adoption of the Plan to one or more groups of Employees and/or divisions, locations or operations. Without limiting the generality of the foregoing, Lake Erie Land Company shall not be an Employer under the Plan.

- 2.38** “ERISA” means the Employee Retirement Income Security Act of 1974, as amended.
- 2.39** “Exempt Employee” means an Employee who is not entitled to overtime under the Fair Labor Standards Act, 29 U.S.C. § 201, et seq.
- 2.40** “Family” means a Participant and such Participant’s covered Dependents.
- 2.41** “Foster Child” means a child legally placed in the custody of a Covered Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction, who is receiving parental care from such Covered Participant, and for whom such Covered Participant is legally responsible to provide medical care.
- 2.42** “Full-Time” or “Full-Time Employee” means an Employee characterized by an Employer as a full-time employee who regularly works 40 or more hours per week or, with respect to a Represented Employee, who regularly works such other period of time that is specified in the collective bargaining agreement covering such Employee as constituting full-time status for purposes of the Consolidated Flex Plan.
- 2.43** “Group Health Plan” means a plan (including a self-insured plan) of, or contributed to by, an employer (including a self-employed person) or employee organization to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families.
- 2.44** “HIPAA” means the Health Insurance Portability and Accountability Act of 1996, as amended.
- 2.45** “HMO Option” means a Coverage Option offered through a health maintenance organization pursuant to Article V.
- 2.46** “Hospital” means an institution that, for compensation from its patients and on an inpatient basis, is primarily engaged in providing diagnostic and therapeutic facilities for the surgical and medical diagnosis, treatment, and care of injured and sick persons by or under the supervision of a staff of Physicians who are duly licensed to practice medicine, and which continuously provides 24-hour-a-day nursing services by registered graduate nurses. It is not, other than incidentally, a nursing home, or a place for rest or for the aged.
- 2.47** “Injury” means bodily injury that is caused by accidental means by an event that is sudden and not foreseen, and is exact as to time and place, which results in damage to a Covered Person’s body from an external force or contact.
- 2.48** “Legal Ward” means any Child for whom a Covered Participant is legal guardian, provided that the Child is dependent on such Covered Participant for principal support and maintenance.
- 2.49** “MAP Deductible ” means the amount of Covered Expenses that must be incurred by a Covered Person in a Plan Year under the MAP Option or the MAP-Med Only Option before the Plan will pay benefits for such Covered Person. The MAP Deductible shall be determined by the Plan Administrator from time to time. As of January 1, 2015, the MAP Deductible is \$100.

- 2.50** “**MAP-Med Only Option**” means the Medical Assistance Plan Option, without prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.51** “**MAP Option**” means the Medical Assistance Plan Option, with prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.52** “**Maximum Allowed Amount**” has the meaning given such term in the Consolidated Flex Medical Plan.
- 2.53** “**Medicaid**” means a state program of medical aid for needy persons established under Title XIX of the Social Security Act of 1965, as amended.
- 2.54** “**Medigap Med-Only Supplement Option**” means the Medigap Med-Only Supplement Option offered to Retirees pursuant to Articles IV and Article VI.
- 2.55** “**Medigap Supplement Option**” means the Medigap Supplement Option offered to Retirees pursuant to Articles IV and Article VI.
- 2.56** “**Medically Necessary**” means a service or supply ordered or prescribed by a Physician that is appropriate for the diagnosis, care, or treatment of a Sickness or Injury. Such service or supply must be (1) as likely to produce a significant outcome as, and no more likely to produce a negative outcome than, any alternative; (2) indicated by the Covered Person’s health status to result in information that could affect treatment, if a diagnostic procedure; and (3) no more costly than any alternative.
- 2.57** “**Medicare**” means the program of medical care benefits provided for aged and disabled persons under the Social Security Act of 1965, as amended.
- 2.58** “**Medicare Supplement Option**” means the Medicare Supplement Plan Option offered to Retirees pursuant to Article IV.
- 2.59** “**Next Gen Date**” means
- (a) with respect to an Exempt Employee, January 1, 2010;
 - (b) with respect to a Non-Exempt Employee (including a Represented Employee, but excluding a Full-Time NIPSCO Represented Employee), to the extent such Employee is not otherwise described in the following subsections of this Section 2.94), January 1, 2013;
 - (c) with respect to an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical), June 1, 2013;
 - (d) with respect to an Employee of Bay State Gas Company represented by the Utility Workers Union Of America, AFL-CIO, Local Union No. 273 (Brockton Operating), January 1, 2013;
 - (e) with respect to an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence), January 1, 2013;

- (f) with respect to an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton), January 1, 2011;
 - (g) with respect to an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical), January 1, 2011; and
 - (h) with respect to an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Operating), January 1, 2014.
- 2.60** “**Next Gen Employee**” means an Employee hired or rehired on or after the Next Gen Date with respect to the class of Employees into which he or she was hired or rehired, or who, as a result of a transfer described in Section 4.01(e), is deemed to be a Next Gen Employee, all as determined by the Plan Administrator in its absolute discretion.
- 2.61** “**NIPSCO**” means Northern Indiana Public Service Company LLC.
- 2.62** “**NIPSCO Medicare Supplement Option**” means the NIPSCO Medicare Supplement Option (formerly known as the Medicare-Plus Plan Option) offered to NIPSCO Represented Retirees pursuant to Article IV.
- 2.63** “**NIPSCO Represented Employee**” means a Represented Employee who is employed by NIPSCO. For purposes of the Plan, notwithstanding any other provision herein, the terms “NIPSCO Represented Employee,” “Represented” and “Represented Employee” shall not include any Employee employed by NIPSCO in the role of Damage Prevention Coordinator with an assigned job code of NP3459 (or subsequent job title and/or code that becomes applicable for this specific position, as recognized by the Plan Administrator) (hereinafter, “Damage Prevention Coordinator”) during the period from June 1, 2016 to April 30, 2019, as negotiated in the Memorandum of Understanding (“MOU”), generally effective June 1, 2016, resulting from collective bargaining between the United Steelworkers of America, Local 12775, AFL-CIO-CLC, and NIPSCO with respect to such position for the period (the “Specified Period”) specified in the MOU from June 1, 2016 to April 30, 2019, unless such Employee was considered a NIPSCO Represented Employee immediately prior to June 1, 2016, or if later, immediately prior to becoming employed in the position of Damage Prevention Coordinator. Also, for purposes of the Plan, notwithstanding any other provision herein, during the Specified Period, a Damage Prevention Coordinator shall be considered a Non-Represented Employee, unless such Employee was considered a NIPSCO Represented Employee immediately prior to June 1, 2016, or if later, immediately prior to becoming employed in the position of Damage Prevention Coordinator. Effective as of May 1, 2019, Employees employed by NIPSCO in the position of Damage Prevention Coordinator shall be considered NIPSCO Represented Employees and Represented Employees for purposes of the Plan, unless otherwise negotiated in an agreement between the bargaining unit and NIPSCO.
- 2.64** “**NIPSCO Represented Retiree**” means a Retiree who retired from NIPSCO as a NIPSCO Represented Employee..
- 2.65** “**No Coverage Option**” means an election not to become covered under a Post-65 Retiree Coverage Option.
- 2.66** “**Non-Exempt Employee**” means an employee who is entitled to overtime under the Fair Labor Standards Act, 29 U.S.C. § 201 et seq.

- 2.67 **“Non-Represented”** means a Full-Time or Part-Time Employee or Retiree who is not covered by a collective bargaining agreement between an Employer and a union.
- 2.68 **“Other Insured Arrangement Option”** means any other fully-insured arrangement maintained by the Company.
- 2.69 **“Other Party”** includes, without limitation, any of the following:
- (a) Any party or parties who cause a Sickness or Injury;
 - (b) Any insurer or other indemnifier of the party or parties who caused a Sickness or Injury;
 - (c) Any guarantor of the party or parties who cause a Sickness or Injury;
 - (d) A Covered Person’s insurer;
 - (e) A workers’ compensation insurer; or
 - (f) Any other person, entity, policy or plan that is liable or legally responsible in relation to a Covered Person’s Sickness or Injury.
- 2.70 **“Outbreak Period”** means the period beginning March 1, 2020, and ending 60 days after (A) the announced end of the national emergency declared in (i) that certain Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak issued on March 13, 2020 by President Trump and (ii) that separate letter dated March 13, 2020, from President Trump to the Secretaries of the Departments of Homeland Security, the Treasury, and Health and Human Services and the Administrator of the Federal Emergency Management Agency, in which the President made a determination, under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Act that a national emergency exists nationwide beginning March 1, 2020, as a result of the COVID-19 outbreak, or (B) such other date announced by the Employee Benefits Security Administration, Department of Labor, Internal Revenue Service, and Department of the Treasury in a future notice; provided, however, that such period shall be subject to the statutory duration limitation in ERISA Section 518 and Code Section 7508A and to such other limitations or guidance that may be issued by the Employee Benefits Security Administration, Department of Labor, Internal Revenue Service, or Department of the Treasury.
- 2.71 **“Out-of-Pocket Expense Limitation”** has the meaning set forth in Section 9.03.
- 2.72 **“Part-Time” or “Part-Time Employee”** means an Employee characterized by an Employer as a part-time employee who regularly works less than 40, hours per week or, with respect to a Represented Employee, who regularly works such other period of time that is specified in the collective bargaining agreement covering such Employee as constituting part-time status for purposes of the Consolidated Flex Plan.
- 2.73 **“Participant”** means a Post-65 Retiree who is a Covered Person.
- 2.74 **“Physician”** means a doctor of medicine or doctor of osteopathy who is legally qualified and licensed without limitation to practice medicine, surgery or obstetrics at the time and place service is rendered. This definition also includes physician’s assistants, certified surgical technologists, and registered nurse midwives, when working directly for a doctor of medicine. Doctors of dental surgery, doctors of dental medicine, doctors of podiatry or surgical chiropody,

optometrists, and chiropractors shall be deemed to be Physicians when acting within the scope of their license for services covered by the Plan. Each registered physical, occupational, respiratory, and speech therapist, psychologist, and social worker licensed under state law when providing a service covered by the Plan shall be deemed to be a Physician.

- 2.75** “**Plan**” means the NiSource Post-65 Retiree Medical Plan set forth herein, together with any and all amendments and supplements thereto.
- 2.76** “**Plan Administrator**” means the Committee, and any person or entity to whom the Committee has from time to time delegated authority to carry out the administrative functions of the Plan.
- 2.77** “**Plan Effective Date**” means September 1, 2010.
- 2.78** “**Plan Year**” means the calendar year, except that the initial Plan Year shall be the period commencing September 1, 2010 and ending December 31, 2010.
- 2.79** “**Post-65 Retiree**” means a Retiree who has attained age 65.
- 2.80** “**Post-65 Retiree Coverage Option**” means the BSG Med Supp (Med Only) Option, the BSG Med Supp Option, the BSG Med Supp Multi-Union Option, the HMO Option, the MAP-Med Only Option, the MAP Option, the Medigap Med-Only Supplement Option, the Medigap Supplement Option, the NIPSCO Medicare Supplement Option, the Medicare Supplement Option and the Other Insured Arrangement Option.
- 2.81** “**Pre-65 Retiree**” means a Retiree who has not attained age 65.
- 2.82** “**Pre-65 Retiree Plan Participant**” means a Pre-65 Retiree who is properly enrolled in the Consolidated Flex Plan.
- 2.83** “**Predecessor Medicare Supplement Option**” means any Medicare supplement option maintained prior to the Plan Effective Date under the Consolidated Flex Plan or any predecessor plan, or under any other plan maintained by an Employer, that provided benefits for certain Post-65 Retirees or their dependents who had attained age 65 or for certain dependents of Pre-65 Retirees (as defined below) who had attained age 65.
- 2.84** “**Pregnancy**” means the condition of being pregnant and all conditions and/or complications resulting therefrom.
- 2.85** “**Qualified Beneficiary**” means:
- (a) Any persons who were Covered Persons on the date immediately preceding a Qualifying Event as:
 - (1) A Covered Employee;
 - (2) A Covered Employee’s or Pre-65 Retiree Plan Participant’s Spouse; or
 - (3) A Dependent Child.
 - (b) In the case of a Qualifying Event described in subsection 2.86(d), a Retiree who retired on or before the date of substantial elimination of coverage and any other individual who, on the day before such Qualifying Event, is a Covered Person as a Spouse, Dependent Child, or surviving Spouse.

- 2.86 “Qualifying Event”** means any of the following that results in loss of coverage for a Qualified Beneficiary:
- (a) The Covered Employee’s or Pre-65 Retiree Plan Participant’s death;
 - (b) The divorce or legal separation of the Covered Employee or Pre-65 Retiree Plan Participant from such person’s Spouse;
 - (c) A Dependent Child is no longer an eligible Dependent; or
 - (d) With respect to a Retiree, a proceeding in a case under Title XI, United States Code, with respect to an Employer from whose employment the Retiree retired. In the case of a Qualifying Event described in this subsection 2.86(d), a “loss of coverage” includes a substantial elimination of coverage with respect to a Qualified Beneficiary described in subsection 2.85(b) within one year before or after the date of commencement of the proceeding.
- 2.87 “Related Employer”** means (1) any corporation that is a member of a controlled group of corporations (as defined in Section 414(b) of the Code) that includes the Company; (2) any trade or business (whether or not incorporated) that is under common control (as defined in Section 414(c) of the Code) with the Company; and (3) any member of an affiliated service group (as defined in Section 414(m) of the Code) that includes the Company.
- 2.88 “Relative”** means a person who is the Spouse, mother, father, sister, brother, Child or in-law of a Covered Participant.
- 2.89 “Represented”** means a Full-Time or Part-Time Employee or a Retiree who is covered by a collective bargaining agreement between an Employer and a union.
- 2.90 “Retiree”** means a former Full-Time Employee or Part-Time Employee who retired from service with an Employer, in accordance with a plan or procedure adopted by the Employer, (i) after having attained the age of 55 years and ten Eligibility Years of Service, (ii) on or after ten Eligibility Years of Service, but prior to attaining the age of 55 years, and who elects continued coverage under the Plan in lieu of COBRA Continuation Coverage pursuant to a written agreement entered into with an Employer, or (iii) on or after January 1, 2018, after having attained age 50 and 5 Eligibility Years of Service, if the Employer (A) determines in its discretion that such Employee’s termination of employment was in connection with the Customer Value Initiative adopted by the Employer or was in connection with a similar program or initiative adopted by the Employer in which it determined to make retiree welfare benefit eligibility available, and (B) enters into a written agreement with such former Employee that expressly provides for retiree welfare benefit eligibility, provided that such person’s eligibility for benefits under the Consolidated Flex Plan as a ‘Retiree’ shall commence no earlier than the later of (x) the date such former Employee attains age 55, and (y) the date such former Employee would have attained 10 Eligibility Years of Service has his or her employment not terminated. For purposes of this Section 2.90, “Eligibility Years of Service” means the total number of years of active employment with the Company or an Employer, as calculated as of the date of an Employee’s retirement and as determined by the Plan Administrator in its sole and absolute discretion. Notwithstanding the foregoing,
- (a) “Retiree” shall also mean any former Employee who qualifies as a Retiree under the Special Provisions described in Article IV;

- (b) “Retiree” shall also mean any Employee of Bay State Gas Company or of NiSource Corporate Services Company who was not a Next Gen Employee, whose employment was terminated in connection with the CMA Transaction, as determined by the Plan Administrator in its absolute discretion, who had not attained age 55 and ten Eligibility Years or Service as of October 9, 2020, the closing date of the CMA Transaction, and who has attained age 65 (a “Special Bridged CMA Retiree”);
- (c) Upon reaching age 65, a Retiree shall be considered a Post-65 Retiree;
- (d) A person who would otherwise meet the definition of “Retiree” shall not be ineligible to be a Retiree solely because such person elected to retire from service with an Employer during a strike or lockout;
- (e) “Retiree” shall include any person who satisfied the definition of “Retiree” that was in effect under the Plan or any predecessor plan at the time of such person’s retirement;
- (f) “Retiree” shall not include any former Next Gen Employee; and
- (g) “Retiree” shall not include any person who is not a member of a Covered Retiree Group or who belongs to a Covered Retiree Group for which there is no Available Post-65 Retiree Coverage Option.

Without limiting the generality of any other provision of the Plan, as of the Separation Date, the term ‘Employer’ for purposes of this Section 2.90 shall not include any Columbia Divested Company or any CPG Related Employer.

- 2.91** “**Separation Date**” means July 1, 2015, or if later, the date of the consummation of all transactions necessary to effectuate the CPG Spin-Off.
- 2.92** “**Sickness**” means an illness causing loss commencing while the Plan is in force for a Covered Person. Sickness shall be deemed to include disability caused or contributed to by Pregnancy, miscarriage, childbirth and recovery therefrom. Sickness shall only mean sickness or disease that requires treatment by a Physician.
- 2.93** “**Special CMA Retiree**” means (i) a Special Bridged CMA Retiree, as defined in Section 2.90, or (ii) any Employee of Bay State Gas Company or of NiSource Corporate Services Company who was not a Next Gen Employee, whose employment was terminated in connection with the CMA Transaction, as determined by the Plan Administrator in its absolute discretion, and who had attained age 55 and ten Eligibility Years or Service as of October 9, 2020, the closing date of the CMA Transaction.
- 2.94** “**Spouse**” means a person who is treated as a spouse under the Code.
- 2.95** “**Status Change**” means any of the following:
- (a) Legal Marital Status. Events that change a Retiree’s legal marital status, including marriage, death of Spouse, divorce, legal separation, or annulment.
 - (b) Number of Dependents. Events that change a Retiree’s number of Dependents, including birth, adoption, placement for adoption (as defined in Treasury Regulations under Code Section 9801), or death of a Dependent.

- (c) Employment Status. A termination or commencement of employment, a strike or lockout, a commencement or return from an unpaid leave of absence, or a change in worksite that changes the employment status of a Retiree, a Spouse or other Dependent, or any other change in the employment status of a Retiree, a Spouse or other Dependent that makes such individual eligible or ineligible for coverage under the Plan (such as switching from full-time to part-time status or from salaried to hourly-paid).
- (d) Dependent Satisfies or Ceases to Satisfy the Requirements for Unmarried Dependents. An event that causes a Dependent to satisfy or cease to satisfy the requirements for coverage due to marriage, attainment of age, student status, or any similar circumstance as provided in the Plan.
- (e) Residence. A change in the place of residence of a Retiree, a Spouse or other Dependent.
- (f) Other Permissible Events. Any other event that the Plan Administrator or a member of the Committee determines to be a permissible Status Change under the Code or any regulation, ruling or release issued thereunder. Such determination shall be (1) consistent with the terms of the Plan; and (2) made in a uniform and non-discriminatory manner.

As used in this Section 2.95, and subject to the immediately following paragraph, the term “Dependent” shall include only those Dependents described in Section 2.35 above who would be considered a “dependent” for purposes of Code Section 125, the regulations thereunder, and Internal Revenue Service Notice 2010-38, as such statutory provision, regulations or guidance may be amended or modified from time to time.

- 2.96** “**Stepchild**” means any natural or adopted child of a Covered Participant’s current Spouse, and any natural or adopted child of a former Spouse of a Covered Participant living in the Covered Participant’s home in a familial relationship if the natural parents of such child are both deceased.
- 2.97** “**Summary Plan Description**” means the summary plan description for the Plan.

ARTICLE III PARTICIPATION

- 3.01** **Eligibility.** Subject to the specific eligibility restrictions provided for each Post-65 Retiree Coverage Option described in Article IV, Post-65 Retirees shall be eligible to participate in the Plan, and their eligible Dependents and eligible Dependents of certain Pre-65 Retirees may be eligible to be enrolled in the Plan, as follows:
 - (a) Post-65 Retirees. If he properly enrolls for coverage under Section 3.02, a Post-65 Retiree may be covered under the Plan as of the later of the date he (i) attains age 65, or (ii) becomes a Retiree.
 - (b) Dependents. A Covered Participant’s eligible Dependent who is properly enrolled for coverage under Section 3.02 shall be covered on the earliest of (1) January 1 after the Annual Enrollment Period in which a Covered Participant elects to cover such Dependent; (2) the date a Post-65 Retiree’s coverage becomes effective; or (3) the date coverage is provided under the provisions of subsections 3.02(c)-(h).
 - (c) No Double Coverage. Notwithstanding the foregoing, no person is eligible to be covered as both a Participant and a Dependent, no person may be covered as a Dependent of more than one Covered Person, and no Employee may be covered as a Dependent.

- (d) Reservation of Right to Amend and Terminate. The Committee reserves the right to amend or terminate the provisions for Post-65 Retiree participation and for enrollment of Dependents in accordance with Article XX.

3.02 Enrollment. Subject to the specific eligibility restrictions provided for each Post-65 Retiree Coverage Option described in Article IV, Post-65 Retirees shall be eligible to enroll in the Plan, and eligible Dependents of Covered Participants may be enrolled in the Plan, as follows:

- (a) Post-65 Retirees. Each Post-65 Retiree who becomes eligible to become covered under subsection 3.01(a) shall properly enroll himself on or before the later of (i) the date he attains age 65, (ii) the date he becomes a Retiree, or (iii) 31 days after the date he becomes eligible for coverage. Such Post-65 Retiree enrollment shall be effective the first day of the month in which the Post-65 Retiree attains age 65 or becomes a Retiree, whichever is later. If the Post-65 Retiree attains age 65 or becomes a Retiree on the first day of the month, then such Post 65 Retiree enrollment shall be effective on the first day of the month immediately preceding the month in which the Post-65 Retiree attains age 65 or becomes a Retiree. A Post-65 Retiree who fails to properly enroll pursuant to this subsection shall be covered pursuant to Sections 3.04 and 3.05.

A Post-65 Retiree who enrolls in the Plan, or a Pre-65 Retiree Plan Participant, may enroll his or her eligible Dependent in the Plan.

- (b) Annual Enrollment Period. Subject to the provisions of Section 3.04 and Article IV, an eligible Post-65 Retiree, a Pre-65 Retiree Plan Participant, or a Qualified Beneficiary may elect or change a Post-65 Retiree Coverage Option or Category of Coverage during the Annual Enrollment Period. Such election shall be effective for the period beginning on the first day of the following Plan Year and ending on the last day of such following Plan Year; provided, however, if such Post-65 Retiree, Pre-65 Retiree Plan Participant or Qualified Beneficiary makes no election or change during the Annual Enrollment Period, such Post-65 Retiree, Pre-65 Retiree or Qualified Beneficiary shall be deemed to have elected a Post-65 Retiree Coverage Option and Category of Coverage for the following Plan Year as described in Sections 3.04 and 3.05.
- (c) Status Change Enrollment. If a Status Change occurs, a Post-65 Retiree or a Pre-65 Retiree Plan Participant may make a Category of Coverage change during the Status Change Enrollment Period provided under this subsection; provided, however, if required by Section 125 of the Code and the regulations, rulings and releases issued thereunder, such Category of Coverage change shall be consistent with the Status Change event. A Category of Coverage change is consistent with a Status Change event if, and only if, (1) the Status Change results in a Post-65 Retiree or Dependent gaining or losing eligibility for coverage under either the Plan or an accident or health plan of the Dependent's employer; and (2) the Category of Coverage change corresponds with such gain or loss of coverage.

Such Status Change Enrollment Period shall begin on the date of the Status Change event, and shall expire 31 days thereafter. Accordingly, to obtain or modify coverage under this subsection, the Post-65 Retiree shall properly modify his or her enrollment during such Status Change Enrollment Period. Any Category of Coverage change under this subsection shall be effective as of the date it is approved by the Plan. Notwithstanding the foregoing, the portion of the Outbreak Period that is before January 1, 2021 shall be disregarded in determining the 31-day period within which to obtain or modify coverage under this subsection.

- (d) Judgment, Decree or Order. A Post-65 Retiree or a Pre-65 Retiree Plan Participant may make a Category of Coverage change upon entry of a court judgment, decree or order resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in Section 609 of ERISA) that requires Plan coverage for a Child.
- (e) Entitlement to Medicare or Medicaid. A Post-65 Retiree or a Pre-65 Retiree Plan Participant may make a Category of Coverage change if a Covered Person becomes enrolled under Medicare Parts A, B or C, or Medicaid, other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). Any such Category of Coverage change must be requested in the manner prescribed by the Plan Administrator within 31 days after the occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan.
- (f) Automatic Cost Change. If the cost of the Plan increases or decreases during a Plan Year, a Covered Participant is required to make corresponding change in his or her payments under the Plan. In such event, on a prospective basis, the Plan Administrator shall automatically effectuate the increase or decrease in the Covered Participant's elective Covered Person Contributions.
- (g) Significant Cost Change. Subject to the provisions of Section 3.04 and Article IV, a Covered Participant may make a Post-65 Retiree Coverage Option change if the cost of a Post-65 Retiree Coverage Option under the Plan significantly increases or decreases during a Plan Year. Any Post-65 Retiree Coverage Option change must correspond with such increase or decrease in cost. Changes that are permitted include commencing participation in a Post-65 Retiree Coverage Option that significantly decreases in cost, or, in the case of a Post-65 Retiree Coverage Option that significantly increases in cost, revoking an election for that Post-65 Retiree Coverage Option and, in lieu thereof, either receiving on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage or dropping the Post-65 Retiree Coverage Option if no other Post-65 Retiree Coverage Option providing similar coverage is available. Any such Coverage Option change must be requested in the manner prescribed by the Plan Administrator within 31 days after the occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan..
- (h) Significant Coverage Change. Subject to the provisions of Section 3.04 and Article IV, a Covered Participant may make a Post-65 Retiree Coverage Option change:
- (1) If the coverage under a Post-65 Retiree Coverage Option is significantly curtailed during a period of coverage, in which case the Covered Participant may revoke his or her election for coverage under such Post-65 Retiree Coverage Option and, in lieu thereof, elect to receive on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage;
 - (2) If the coverage under a Post-65 Retiree Coverage Option ceases during a period of coverage, in which case the Covered Participant may revoke his or her election for coverage under such Post-65 Retiree Coverage Option and, in lieu thereof, elect to receive on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage, or elect the No Coverage Option if no Post-65 Retiree Coverage Option providing similar coverage is available;

- (3) If the Plan adds a new benefit or other coverage option or the terms of a benefit offered under the Plan are significantly improved during a period of coverage; or
- (4) On account of and corresponding with a change made under another employer's plan if (i) the other cafeteria plan or qualified benefits plan permits participants to make an election that is consistent with the permitted election change rules under Section 125 of the Code and the regulations issued thereunder, or (ii) the Plan permits Covered Participants to make an election for a period of coverage that is different from the period of coverage under the other employer's cafeteria plan or qualified benefits plan.

Any such Coverage Option change must be requested in the manner prescribed by the Plan Administrator within 31 days after the occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan..

- (i) Election Changes involving the HMO Option or Other Insured Arrangements. Notwithstanding any other provision of the Plan, enrollment or a change in enrollment in any HMO Option or Other Insured Arrangement shall be subject to any additional terms or conditions imposed by the insurer under such HMO Option or Other Insured Arrangement.
- (j) Revocation of Dependent Coverage. Notwithstanding the foregoing, enrollment of a Dependent may be revoked by the Plan Administrator or its designee if a Covered Participant fails to provide information and evidence reasonably requested by the Plan Administrator concerning the Dependent's eligibility for coverage.
- (k) Reinstatement of Retiree Coverage. In the event of termination of retiree medical coverage for non-payment of premiums during a Plan Year, a Post-65 Retiree or a Pre-65 Retiree Plan Participant (on behalf of his or her Dependents) may obtain reinstatement of coverage retroactive to the date of termination only upon (i) written application to the NiSource Benefits Department during the same Plan Year, (b) the demonstration to the satisfaction of the Benefits Department (with such determination being made by the Benefits Department in its sole and absolute discretion) of sufficient extenuating circumstances leading to such missed payment, and (c) repayment to the Plan of any missed premiums prior to such reinstatement and prior to the end of the Plan Year.

3.03 Categories of Coverage. The Plan offers the following Categories of Coverage within each Post-65 Retiree Coverage Option:

- (a) Post-65 Retiree-Only;
- (b) Post-65 Retiree + Spouse;
- (c) Post-65 Retiree + Child;
- (d) Post-65 Retiree + Family;
- (e) Spouse Only (only in case of Spouse of Pre-65 Retiree Plan Participant or in the case of a survivor of a deceased Employee or Retiree);

- (f) Spouse + Child (only in case of Spouse and Child of a Pre-65 Retiree Plan Participant or in the case of survivors of a deceased Employee or Retiree);
- (g) Spouse + Family (only in case of Spouse and Family of Pre-65 Retiree Plan Participant or in the case of survivors of a deceased Employee or Retiree); and
- (h) No Coverage.

3.04 Election of a Post-65 Retiree Coverage Option. A Post-65 Retiree or a Pre-65 Retiree Plan Participant may select a Post-65 Retiree Coverage Option as permitted in Article IV. Subject to the provisions of Article IV, such selection shall remain effective until properly changed during an Annual Enrollment Period, by reason of an event described in subsections 3.02(b)-(h), or by reason of the selection of the No Coverage Option at any time during the Plan Year. A Pre-65 Retiree Plan Participant who previously selected a Post-65 Retiree Plan Coverage Option for his or her Dependent and who subsequently becomes eligible for coverage under the Plan upon attaining age 65 may select only that Post-65 Retiree Coverage Option in which his or her Dependent is or has been enrolled or the No Coverage Option.

If a Pre-65 Retiree Plan Participant fails to properly enroll his or her eligible Dependent for coverage upon such Dependent attaining age 65, such Pre-65 Retiree Plan Participant shall be deemed to have selected the No Coverage Option. Such Pre-65 Retiree Plan Participant shall have an opportunity to enroll his or her eligible Dependent for coverage during each Annual Enrollment Period thereafter.

If a Post-65 Retiree fails to properly enroll for coverage upon the later of reaching age 65 or becoming a Retiree, he shall be deemed to have selected the No Coverage Option. Such Post-65 Retiree shall have an opportunity to enroll for coverage during each Annual Enrollment Period thereafter.

Except as provided in the immediately following sentence, once a Post-65 Retiree or Pre-65 Retiree Plan Participant selects a Post-65 Retiree Coverage Option other than the No Coverage Option, he may not thereafter select a different Post-65 Retiree Coverage Option, other than the No Coverage Option. A Post-65 Retiree or Pre-65 Retiree Plan Participant may (i) select the No Coverage Option at any time during a Plan Year; (ii) during each Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(b)-(h), make a change from the MAP Option to the MAP-Med Only Option, from the BSG Med Supp Option to the BSG Med Supp (Med Only) Option, or from the Medigap Supplement Option to the Medigap Med-Only Supplement Option; and (iii) during each Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(b)-(h), enroll again in the Post-65 Retiree Coverage Option (other than the No Coverage Option) initially selected under the Plan, if such Post-65 Retiree or Pre-65 Retiree Plan Participant is currently enrolled in the No Coverage Option; provided, however, that enrollment in the MAP Option, the BSG Med Supp Option or the Medigap Supplement Option shall not be permitted if a Post-65 Retiree or Pre-65 Retiree Plan Participant has at any time enrolled in the MAP-Med Only Option, the BSG Med Supp (Med Only) Option or the Medigap Med-Only Supplement Option. For the avoidance of doubt, a change in Post-65 Retiree Coverage Option may not be made from the MAP-Med Only Option to the MAP Option, from the BSG Med Supp (Med Only) Option to the BSG Med Supp Option or from the Medigap Med-Only Supplement Option to the Medigap Supplement Option. Further, once a lifetime maximum has been attained by a Covered Person with respect to any Post-65 Retiree Coverage Option, no further coverage is available under the Plan. If a Post-65 Retiree or Pre-65 Retiree Plan Participant selects the No Coverage Option at any time during a Plan Year, he may not enroll again in the Post-65 Retiree

Coverage Option he initially selected under the Plan except during the Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(c)-(h).

3.05 Election of a Category of Coverage. Subject to the provisions of Section 3.04 and Article IV, a Post-65 Retiree or a Pre-65 Retiree Plan Participant may select or change a Category of Coverage during the enrollment periods set forth in Section 3.02. Any such selection shall remain effective until properly changed by the Post-65 Retiree or Pre-65 Retiree during an Annual Enrollment Period, or by reason of an event described in subsections 3.02(b)-(h). A Retiree or Pre-65 Retiree Plan Participant (on behalf of his or her eligible Dependents) may change his or her Category of Coverage to No Coverage or may reduce the number of Covered Persons at any time during the Plan Year; provided, however, that no further change of Category of Coverage may be made except in connection with an Annual Enrollment Period or by reason of an event described in subsections 3.02(c)-(h).

ARTICLE IV RETIREE COVERAGE

4.01 Participation in Particular Post-65 Retiree Coverage Options.

- (a) Eligibility. Subject to the provisions of Article III, when a Retiree attains age 65 or becomes a Retiree after attaining age 65, or when his or her Dependent, or a Dependent of a Pre-65 Retiree Plan Participant, attains age 65, such person shall be eligible to participate in an Available Post-65 Retiree Coverage Option.
- (b) Enrollment. Subject to the provisions of Article III, upon attaining age 65 or upon becoming a Retiree, a person described in Section 4.01(a) above may enroll or be enrolled in an Available Post-65 Retiree Coverage Option or may elect or have elected for him the No Coverage Option.
- (c) Contributions. The following provisions apply with respect to contributions toward the cost of coverage under the Plan:
 - (1) A Participant who participates in an Available Post-65 Retiree Coverage Option shall be required to contribute toward his or her coverage, and such Participant or a Pre-65 Retiree Plan Participant shall be required to contribute toward the coverage of his or her Dependents who are covered under the Plan, in an amount as determined from time to time by the Plan Administrator.
 - (2) If a Post-65 Retiree is eligible for Medicare coverage and is a member of a Covered Retiree Group for which a Defined Dollar Subsidy or other premium subsidy is made available, as indicated by Schedule 1 attached hereto, such Post-65 Retiree and his or her Spouse, if the Spouse is over age 65 and a Covered Person, shall be credited with an annual Defined Dollar Subsidy or other premium subsidy, as applicable, toward the cost of coverage in the amount indicated by Schedule 1. If a Pre-65 Retiree Plan Participant is a member of a Covered Retiree Group for which a Defined Dollar Subsidy or other premium subsidy is made available, as indicated by Schedule 1 attached hereto, his or her Spouse, if over age 65 and a Covered Person, shall be credited with an annual Defined Dollar Subsidy or other premium subsidy, as applicable, toward the cost of coverage in the amount indicated by Schedule 1. The Covered Participant

shall remain responsible for the cost of coverage to the extent such cost exceeds the Defined Dollar Subsidy or other premium subsidy.

- (3) The Defined Dollar Subsidy for an eligible Post-65 Retiree is an annual amount to be applied toward the cost of coverage under the Plan that is equal to the product of (i) a dollar value, as specified in Schedule 1 attached hereto, multiplied by (ii) the Post-65 Retiree's Years of Service. The Defined Dollar Subsidy for an eligible Covered Participant's Spouse who is a Covered Person is an annual amount to be applied toward the cost of coverage for the Spouse under the Plan that is equal to the product of (i) a dollar value, as specified in Schedule 1 attached hereto, multiplied by (ii) the Covered Participant's Years of Service. For purposes of this Section 4.01(c)(3) only, "Years of Service" equals the total number of Years of Service at retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan. Notwithstanding the foregoing, for purposes of the Special Provisions Applicable to Certain Outsourced and Severed Employees described in Section 4.03, "Years of Service" for purposes of this Section 4.01(c)(3) shall mean "Years of Service" as defined in subsection 4.03(d).

Notwithstanding the foregoing, for a Special CMA Retiree other than a former Employee who was represented by either the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) or the United Steel Workers Local Union No. 12026 (Springfield Operating), "Years of Service" equals

- (A) with respect to a Special CMA Retiree who was a former Represented Employee, the greater of (x) ten (10) years, and (y) the sum, rounded up to the nearest whole number, of
- (i) the total number of years of service as of October 9, 2020, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan; plus
 - (ii) the total number of years from October 9, 2020, to the following date (with respect to a particular Employee, his or her "Collective Bargaining Expiration Date"):
 - 1. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical), April 1, 2023;

2. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Operating), March 1, 2022;
 3. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence), June 17, 2022; and
 4. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical), May 15, 2021;
- (B) with respect to a Special CMA Retiree who was a former Represented Employee (other than a former Employee who was represented by either the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) or the United Steel Workers Local Union No. 12026 (Springfield Operating)) and who was an Inactive Employee (as that term is defined in the CMA Asset Purchase Agreement) as of October 9, 2020, the greater of (x) ten (10) years, and (y) the sum, rounded up to the nearest whole number, of
- (i) the total number of years of service at retirement earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan; plus
 - (ii) the total number of years from the date of such Special CMA Retiree's retirement, to his or her Collective Bargaining Agreement Expiration Date, if the Special CMA Retiree retires before the Collective Bargaining Agreement Expiration Date;
- (C) with respect to a Special CMA Retiree who was not a former Represented Employee,
- (i) the total number of years of service as of October 9, 2020, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, if such total number, as rounded up, is immediately prior to the closing

of the CMA Transaction greater than or equal to ten (10) years;
and

- (ii) ten (10) years, if the total number of years of service as of October 9, 2020, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, is less than ten (10) years; and
- (D) with respect to a Special CMA Retiree who was not a former Represented Employee, but who was an Inactive Employee (as that term is defined in the CMA Asset Purchase Agreement) as of October 9, 2020,
- (i) the total number of years of service as of the date of retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, if such total number, as rounded up, is greater than or equal to ten (10) years; and
 - (ii) ten (10) years, if the total number of years of service as of the date of retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, is less than ten (10) years.

Any increase in the dollar value indicated in Schedule 1 that is negotiated by a particular union with the Company or another Employer after October 9, 2020 shall be applied to a Retiree who is a former Represented Employee of Bay State Gas Company and who was represented by such union immediately prior to his or her retirement.

- (4) If a Covered Participant dies prior to his or her eligible Spouse, the surviving Spouse, if age 65 or older, shall be credited with a Defined Dollar Subsidy in the same amount as a Post-65 Retiree who is a member of the same Covered Retiree Group as the Covered Participant.
- (5) If a Post-65 Retiree is a member of a Covered Retiree Group for which a Medicare Part B reimbursement, a Medicare Part D reimbursement, or any other

reimbursement is made available, as indicated by Schedule 1 attached hereto, the Post-65 Retiree shall be entitled to such reimbursement only upon providing evidence satisfactory to the Plan Administrator or its designee of such Retiree's enrollment in Medicare Part B or D, with respect to a Medicare Part B or D reimbursement, and upon satisfaction of any other requirements prescribed by the Plan Administrator or its designee. Such reimbursement shall begin effective as of the first day of the month following receipt by the Plan Administrator or its designee of the evidence described in this paragraph and the satisfaction of all other requirements prescribed by the Plan Administrator or its designee; provided, however, reimbursement shall begin effective as of the date of enrollment in Medicare Part B or D, as the case may be, if such evidence is received by the Plan Administrator or its designee, and all such other requirements are satisfied, within 60 days of the Post-65 Retiree's enrollment in Medicare Part B or D.

- (6) Contributions shall also be governed by Article VIII. The Committee reserves the right to modify these contribution provisions from time to time.
- (d) Rehires. Notwithstanding any other provision of the Plan, except for a person who is rehired as a Full-Time NIPSCO Represented Employee or as a Safety Plan Rehire (to the extent such Safety Plan Rehire is not thereafter rehired by an Employer), none of the following persons shall be eligible for benefits under the Plan as a 'Retiree,' whether at the time of his or her rehire or upon his or her subsequent termination of employment:
- (1) an Exempt Employee who was rehired on or after January 1, 2010;
 - (2) a Non-Exempt Employee (including a Represented Employee, but excluding a Full-Time NIPSCO Represented Employee), to the extent not otherwise described in the following subsections of this Section 4.01(d), who was rehired on or after January 1, 2013;
 - (3) an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical) who was rehired on or after June 1, 2013;
 - (4) an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Operating) who was rehired on or after January 1, 2013;
 - (5) an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence) who was rehired on or after January 1, 2013;
 - (6) an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) who was rehired after June 18, 1999;
 - (7) an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical) who was rehired on or after January 1, 2011; and

- (8) an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Operating) who was rehired on or after May 15, 1999.

For purposes of this Plan, a “Safety Plan Rehire” is (i) a Retiree who is rehired by Columbia Gas of Ohio, Inc. after January 1, 2019 to support the construction activities associated with regulator station replacement in conjunction with the LP-Enhanced Safety Plan and natural gas system replacement projects, or (ii) a retiree who was rehired by Bay State Gas Company after January 1, 2019 for a short-term position as Department of Public Utilities liaison for the third-party audit of post-incident construction.

- (e) Transfer Provisions. Notwithstanding any other provision of the Plan, except for a Safety Plan Rehire (to the extent such Safety Plan Rehire is not thereafter rehired by an Employer or transferred to another Employee status) and except for an Employee who transfers to a status as a Full-Time NIPSCO Represented Employee and who otherwise satisfies the criteria for being a ‘Retiree,’ the following persons shall not be eligible for benefits under the Plan as a ‘Retiree’:

- (1) an Employee who was hired or rehired on or after January 1, 2010 and who transfers to an Exempt Employee status on or after January 1, 2010 from a status other than as an Exempt Employee; or
- (2) any NIPSCO Represented Employee hired or rehired on or after January 1, 2013, or any Next Gen Employee, who transfers to a Non-Exempt Employee status (other than to a status as a Full-Time NIPSCO Represented Employee).

Any Employee who transfers into an Employee status referred to in clauses (1) or (2) will be deemed a Next Gen Employee and will not thereafter be eligible for benefits under the Plan as a ‘Retiree,’ unless such Employee transfers to a status as a Full-Time NIPSCO Represented Employee.

4.02 Special Provisions Applicable to 2002 NiSource Organization Restructuring. From August 28, 2002, through December 31, 2002, certain Employees were notified of their involuntary separation under the 2002 NiSource Inc. Organization Restructuring (the “2002 Restructuring”). The purpose of this Section is to specify the special provisions that apply to Employees who were eligible for and elected the Defined Dollar Subsidy for retiree medical coverage offered pursuant to the 2002 Restructuring.

- (a) Retiree Medical Benefits Offered in Connection with the 2002 NiSource Inc. Organization Restructuring.

An Employee who:

- (1) Was notified of his or her involuntary separation from an Employer under the 2002 Restructuring between August 28, 2002 and December 31, 2002;
- (2) Elected salary continuation as his or her severance benefit option and, at the end of the salary continuation period, was age 50 to 54 with 10 Years of Service;
- (3) Properly executed the release attached to his or her Severance Agreement in accordance with the procedures set forth in that Severance Agreement, or if

appropriate, any subsequently tendered release from the Company or an affiliate thereof; and

- (4) Was eligible for and elected the Defined Dollar Subsidy offered in connection with the 2002 Restructuring,

shall be eligible, subject to the other provisions of Article IV, including without limitation Section 4.01(a), for retiree medical coverage under the MAP-Med Only Option, the MAP Option or the Medicare Supplement Option and shall be credited with an annual Defined Dollar Subsidy toward the cost of such coverage. The Post-65 Retiree or Pre-65 Retiree Plan Participant shall remain responsible for the annual cost of coverage to the extent such cost exceeds the Defined Dollar Subsidy equal to the applicable amount set forth in subsection 4.02(b).

- (b) Medicare-Eligible Defined Dollar Subsidy. On and after the date the former Employee becomes eligible for Medicare coverage, the annual Defined Dollar Subsidy shall equal \$60 times Years of Service towards coverage for the former Employee, and \$40 times Years of Service towards coverage for his or her Spouse.
- (c) Years of Service. For purposes of this Section only, “Years of Service” equals the total number of Years of Service at retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan.

4.03 Special Provisions Applicable to Certain Outsourced and Severed Employees.

Notwithstanding any provision of the Plan to the contrary, but subject to the particular eligibility provisions of each section of this Article IV, any Participant who (i) was notified in writing on June 21, 2005, or any following date up to and including December 31, 2005, that his or her employment was outsourced to International Business Machines Corporation (the “IBM Outsourcing”), (ii) received an initial Severance Letter Agreement dated on June 21, 2005, or any following date up to and including December 31, 2005, from the Company in connection with the IBM Outsourcing, (iii) elected by January 10, 2006 to be part of the termination from service window offered to employees eligible for the NiSource Inc. Executive Severance Policy, or (iv) was otherwise terminated from employment in connection with the 2005/2006 corporate restructuring on or before March 31, 2006, as reflected in his termination letter, shall be considered a Retiree and, subject to the other provisions of Article IV, including without limitation Section 4.01(a), shall be eligible for retiree medical coverage under the MAP-Med Only Option, the MAP Option or the Medicare Supplement Option as follows:

- (a) Each Participant who was age 50 to 54 with at least 10 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree upon reaching age 55;
- (b) Each Participant who was age 55 or over with 5 to 9 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree as of the date that such individual would have completed 10 Years of Service had he continued to be employed by the Company or a Related Employer but for the IBM Outsourcing or related severance; and

- (c) Each Participant who was age 50 or over with 5 to 9 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree as of the date that such individual reaches age 55 and would have completed 10 Years of Service had he continued to be employed by the Company or a Related Employer but for the IBM Outsourcing or related severance.
- (d) For purposes of this Section 4.03 and Section 4.01(c)(3), “Years of Service” equals the number of Years of Service earned by a former Employee towards eligibility for an early retirement pension under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee participated, as calculated under the terms of each applicable defined benefit pension plan; provided, however, that Years of Service shall not include any pension service time added as a result of the IBM Outsourcing or severance in connection with the IBM Outsourcing.

4.04 MAP Option. The terms and conditions of coverage under the MAP Option are as follows:

- (a) MAP Deductible.
 - (1) Medicare Part A. All services considered under Medicare Part A are subject to the payment of the MAP Deductible.
 - (2) Medicare Part B. All services considered under Medicare Part B are subject to the payment of the MAP Deductible.
- (b) Lifetime Maximum. The total maximum benefit payable under the MAP Option and the MAP-Med Only Option, separately and collectively, with respect to each Covered Person during such person’s lifetime shall not exceed \$50,000.
- (c) Benefits. The MAP Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person’s payment of the Medicare Part B deductible and the MAP Deductible.
 - (2) Preventive and Wellness Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person’s payment of the Medicare Part B deductible and the MAP Deductible, for the following services:
 - (A) Routine gynecological exam;
 - (B) Routine annual mammogram;
 - (C) Routine annual Pap smear test;
 - (D) Routine flexible sigmoidoscopy; and
 - (E) Routine prostate cancer screening;Routine physical exams are not covered under this Option.
 - (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person’s payment of the Medicare Part B deductible and the MAP Deductible.

- (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
- (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible and the MAP Deductible.
- (6) Hospital Services.
 - (A) Inpatient days covered by Medicare (including the inpatient deductible for inpatient days covered by Medicare) are not covered or payable under the Plan. Without limiting the generality of the foregoing, inpatient facility charges and skilled nursing facility charges covered by Medicare are not covered by the Plan.
 - (B) For semi-private room and board charges, surgery services and x-ray and laboratory services, after Covered Person's payment of the MAP Deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. The Plan shall provide assistance with reasonable and necessary travel expenses as determined by the Plan Administrator when the Covered Person obtains prior approval and is required to travel more than 100 miles from his or her residence to reach the Hospital where the covered transplant procedure will be performed. The Plan's assistance with travel expenses includes transportation to and from the Hospital and lodging for the patient and one companion. Benefits for lodging are limited to \$75.00 per day. Travel expenses and lodging expenses, on a combined basis, are limited to \$20,000. To obtain reimbursement, the Covered Person must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Plan Administrator.
- (8) Prescription Drug Coverage. The MAP Option shall provide prescription drug coverage. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the MAP-Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the MAP-Med Only Option shall not be eligible to participate in the MAP Option at a later date. Prescription drug coverage under the MAP Option shall be provided in accordance with the provisions of Article IX.
- (9) Mental Health Services.
 - (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
 - (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.

(C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

(10) Substance Use Disorder Services.

(A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.

(B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.

(C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

(11) Other Services. For durable medical equipment, vision benefits (one routine vision exam and refraction per year) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

4.05 MAP-Med Only Option. The terms and conditions of coverage under the MAP-Med Only Option are as follows:

(a) MAP Deductible.

(1) Medicare Part A. All services considered under Medicare Part A are subject to the payment of the MAP Deductible.

(2) Medicare Part B. All services considered under Medicare Part B are subject to the payment of the MAP Deductible.

(b) Lifetime Maximum. The total maximum benefit payable under the MAP Option and the MAP-Med Only Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$50,000.

(c) Benefits. The MAP Option provides the following benefits:

(1) Physician Services. For office visits (primary care and specialist visits) and surgical/hospital visits, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

(2) Preventive and Wellness Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible, for the following services:

(A) Routine gynecological exam;

(B) Routine annual mammogram;

(C) Routine annual Pap smear test;

- (D) Routine flexible sigmoidoscopy; and
- (E) Routine prostate cancer screening;

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
- (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
- (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible and the MAP Deductible.
- (6) Hospital Services.
 - (A) Inpatient days covered by Medicare (including the inpatient deductible for inpatient days covered by Medicare) are not covered or payable under the Plan. Without limiting the generality of the foregoing, inpatient facility charges and skilled nursing facility charges covered by Medicare are not covered by the Plan.
 - (B) For semi-private room and board charges, surgery services and x-ray and laboratory services, after Covered Person's payment of the MAP Deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. The Plan shall provide assistance with reasonable and necessary travel expenses as determined by the Plan Administrator when the Covered Person obtains prior approval and is required to travel more than 100 miles from his or her residence to reach the Hospital where the covered transplant procedure will be performed. The Plan's assistance with travel expenses includes transportation to and from the Hospital and lodging for the patient and one companion. Benefits for lodging are limited to \$75.00 per day. Travel expenses and lodging expenses, on a combined basis, are limited to \$20,000. To obtain reimbursement, the Covered Person must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Plan Administrator.
- (8) Prescription Drug Coverage. The MAP-Med Only Option does not provide prescription drug coverage. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the MAP-Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the MAP-Med Only Option shall not be eligible to participate in the MAP Option at a later date.

- (9) Mental Health Services.
 - (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
 - (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.
 - (C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

- (10) Substance Use Disorder Services.
 - (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
 - (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.
 - (C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

- (11) Other Services. For durable medical equipment, vision benefits (one routine vision exam and refraction per year) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

4.06 Medicare Supplement Option. The terms and conditions of coverage under the Medicare Supplement Option are as follows:

- (a) Payment of Medicare Deductibles.
 - (1) Medicare Part A. The Plan pays the Medicare Part A deductible, except for lifetime reserve days.
 - (2) Medicare Part B. The Plan pays one hundred percent of the annual Medicare Part B deductible.

- (b) Benefits. The Medicare Supplement Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits), Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) Flu, pneumonia and hepatitis B shots;

- (B) Routine gynecological exam (once every 24 months);
- (C) Routine annual mammogram;
- (D) Routine Pap smear test (once every 24 months);
- (E) Routine flexible sigmoidoscopy (once every 48 months); and
- (F) Routine prostate cancer screening (once every 12 months);

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays and allergy tests, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%. Laboratory services are not covered.
- (4) Outpatient Services. For surgery, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Hospital Services.
 - (A) For semi-private room and board charges, Medicare Part A deductible and 100% of charges not paid by Medicare from days 61-90 of confinement.
 - (B) For x-ray and laboratory services, payment of the Medicare Part A deductible.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. Meals are not covered.
- (8) Surgical Charges Above Those Covered by Medicare. 80% of Maximum Allowed Amount, after a \$50 Deductible per year, for surgical charges above those covered by Medicare, up to a maximum of \$10,000 per year.
- (9) Skilled Nursing Facility. 12.5% of the Medicare inpatient hospital deductible for room and board charges from day 21 to day 100 for a skilled nursing facility confinement in a facility approved by Medicare.
- (10) Prescription Drug Coverage. The Medicare Supplement Option does not provide prescription drug coverage.
- (11) Mental Health Services.
 - (A) *Inpatient Treatment*. After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Outpatient Treatment*. After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.

- (12) Substance Use Disorder Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Detoxification.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (C) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (13) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.

4.07 NIPSCO Medicare Supplement Option. The terms and conditions of coverage under the NIPSCO Medicare Supplement Option are as follows:

- (a) Payment of Medicare Deductibles.
 - (1) Medicare Part A. The Plan pays the Medicare Part A deductible, except for lifetime reserve days.
 - (2) Medicare Part B. The Plan pays one hundred percent of the annual Medicare Part B deductible.
- (b) Annual Maximum. The benefit payable under the NIPSCO Medicare Supplement Option shall not exceed \$450,000 per Covered Person per Plan Year. Provided, however, when the benefit maximum is reached during a Plan Year due to expenses incurred for human organ and tissue transplants, an additional benefit not to exceed \$50,000 per Covered Person per Plan Year may be applied toward expenses incurred for human organ and tissue transplants.
- (c) Benefits. The Medicare Supplement Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits) and surgical/hospital visits, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) Flu, pneumonia and hepatitis B shots;
 - (B) Routine gynecological exam (once every 24 months);
 - (C) Routine annual mammogram;
 - (D) Routine Pap smear test (once every 24 months);

- (E) Routine flexible sigmoidoscopy (once every 48 months); and
- (F) Routine prostate cancer screening (once every 12 months);

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (4) Outpatient Services. For surgery, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Hospital Services.
 - (A) For semi-private room and board charges, Medicare Part A deductible and 25% of the Medicare-eligible charges not paid by Medicare from days 61-90 of confinement.
 - (B) For x-ray and laboratory services, payment of the Medicare Part A deductible.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. Meals are not covered.
- (8) Surgical Charges Above Those Covered by Medicare. 80% of Maximum Allowed Amount, after a \$50 Deductible per year, for surgical charges above those covered by Medicare, up to a maximum of \$10,000 per year.
- (9) Prescription Drug Coverage. There is a 100% co-pay requirement for all prescription drugs. A Covered Participant's medical identification card may be used to obtain discounts at participating pharmacies.
- (10) Mental Health Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (11) Substance Use Disorder Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.

(B) *Detoxification.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.

(C) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.

(12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.

4.08 Medigap Supplement Option. The terms and conditions of coverage under the Medigap Supplement Option are as follows:

(a) Medical Benefits. Medical benefits under the Medigap Supplement Option are offered through an Other Insured Arrangement Option.

(b) Prescription Drug Coverage. Prescription drug coverage under the Medigap Supplement Option shall be provided in accordance with the provisions of Article IX, but shall be limited to an annual maximum of \$5,000 per Covered Person per Plan Year.

4.09 Medigap Med-Only Supplement Option. The terms and conditions of coverage under the Medigap Med-Only Supplement Option are as follows:

(a) Medical Benefits. Medical benefits under the Medigap Supplement Option are offered through an Other Insured Arrangement Option.

(b) Prescription Drug Coverage. No prescription drug coverage is provided under the Medigap Med-Only Supplement Option. A Post-65 Retiree who enrolls in Medicare Part and who elects Medigap coverage shall automatically be deemed to have elected the Medigap Med-Only Supplement Option. A Post-65 Retiree who elects, or is deemed to have elected, the Medigap Med-Only Supplement Option shall not be eligible to participate in the Medigap Supplement Option at a later date.

4.10 BSG Med Supp Multi-Union Option. The terms and conditions of coverage under the BSG Med Supp Multi-Union Option are as follows:

(a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp Multi-Union Option with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.

(b) Benefits. The BSG Med Supp Multi-Union Option provides the following benefits:

(1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible.

(2) Preventive and Wellness Services. Full coverage, for the following services:

(A) One routine fecal-occult blood test every year;

- (B) One routine flexible sigmoidoscopy every four years;
- (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
- (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
- (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
- (F) One routine gynecological exam every two years;
- (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
- (H) One routine mammogram per calendar year; and
- (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible.
- (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.
- (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.
- (6) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 90% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.

(8) Mental Health Services.

- (A) *Inpatient Treatment.* For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (B) *Outpatient Treatment.* Fifty percent of Medicare-approved charges for which Medicare pays 50%.

(9) Substance Use Disorder Services.

- (A) *Inpatient Treatment.* For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (B) *Detoxification.* For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (C) *Outpatient Treatment.* Fifty percent of Medicare-approved charges for which Medicare pays 50%.

- (10) Skilled Nursing Facility. For a skilled nursing facility, 100% of Medicare coinsurance for days 21 through 100. No benefits are provided for services rendered after 100 days of continuous confinement.

- (11) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.
- (12) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.11 BSG Med Supp (Med Only) Option. The terms and conditions of coverage under the BSG Med Supp (Med Only) Option are as follows:

- (a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.
- (b) Benefits. The BSG Med Supp Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. One hundred percent of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) One routine fecal-occult blood test every year;
 - (B) One routine flexible sigmoidoscopy every four years;
 - (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
 - (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
 - (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
 - (F) One routine gynecological exam every two years;
 - (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
 - (H) One routine mammogram per calendar year; and
 - (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (4) Outpatient Services. For surgery, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (7) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (8) Prescription Drugs. No prescription drug coverage is provided under the BSG Med Supp (Med Only) Option. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the BSG Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the BSG Med Supp (Med Only) Option shall not be eligible to participate in the BSG Med Supp Option at a later date.
- (9) Mental Health Services.
 - (A) *Inpatient Treatment*. For the first 60 days of the Medicare benefit period, 100% of the Medicare deductible. For day 61 through day 90 of the Medicare benefit period, 100% of Medicare-approved charges for which Medicare pays 80%. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
 - (B) *Outpatient Treatment*.
 - (i) *Biologically based mental conditions*. With respect to biologically based mental conditions (treatment for rape-related

mental or emotional disorders is covered to the same extent as biologically-based conditions), when covered by Medicare, 100% of the Medicare deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum). When visits are not covered by Medicare, 100% coverage of services (with no visit maximum) at rate negotiated between the exclusive provider organization and the Contracted Provider.

- (ii) *Non-biologically based mental conditions.* (Includes drug addiction and alcoholism). When covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum).

(10) Substance Abuse.

- (A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

For non-biologically based mental conditions (includes drug addiction and alcoholism) involving inpatient admission in a general Hospital or mental Hospital, (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

- (B) *Outpatient Treatment.* For non-biologically based mental conditions (includes drug addiction and alcoholism), when covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges. When not covered by Medicare, 100% coverage of up to 24 visits per calendar year at the

rate negotiated between the exclusive provider organization and the Contracted Provider.

- (11) Skilled Nursing Facility. For a skilled nursing facility participating with Medicare, 100% of Medicare coinsurance for days 21 through 100, then \$10 daily for days 101 through 365. For a skilled nursing facility not participating with Medicare, \$8 daily. Coverage is limited to a combined maximum of 365 days per benefit period in a Medicare participating and non-participating skilled nursing facility.
- (12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges.
- (13) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.12 BSG Med Supp Option. The terms and conditions of coverage under the BSG Med Supp Option are as follows:

- (a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.
- (b) Benefits. The BSG Med Supp Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. One hundred percent of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) One routine fecal-occult blood test every year;
 - (B) One routine flexible sigmoidoscopy every four years;
 - (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
 - (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
 - (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
 - (F) One routine gynecological exam every two years;

- (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
- (H) One routine mammogram per calendar year; and
- (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (4) Outpatient Services. For surgery, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (7) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (8) Prescription Drugs. The BSG Med Supp Option shall provide prescription drug coverage. No prescription drug coverage is provided under the BSG Med Supp (Med Only) Option. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the BSG Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the BSG Med Supp (Med Only) Option shall not be eligible to participate in the BSG Med Supp Option at a later date. Prescription drug coverage under the BSG Med Supp Option shall be provided in accordance with the provisions of Article IX.
- (9) Mental Health Services.
 - (A) *Inpatient Treatment*. For the first 60 days of the Medicare benefit period, 100% of the Medicare deductible. For day 61 through day 90 of the Medicare benefit period, 20% of Medicare-approved charges for which Medicare pays 80%. One hundred percent coverage for the lifetime

reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

(B) *Outpatient Treatment.*

(i) *Biologically based mental conditions.* With respect to biologically based mental conditions (treatment for rape-related mental or emotional disorders is covered to the same extent as biologically-based conditions), when covered by Medicare, 100% of the Medicare deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum). When visits are not covered by Medicare, 100% coverage of services (with no visit maximum) at rate negotiated between the exclusive provider organization and the Contracted Provider.

(ii) *Non-biologically based mental conditions.* (Includes drug addiction and alcoholism). When covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum).

(10) Substance Abuse.

(A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

For non-biologically based mental conditions (includes drug addiction and alcoholism) involving inpatient admission in a general Hospital or mental Hospital, (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's

lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

- (B) *Outpatient Treatment.* For non-biologically based mental conditions (includes drug addiction and alcoholism), when covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges. When not covered by Medicare, 100% coverage of up to 24 visits per calendar year at the rate negotiated between the exclusive provider organization and the Contracted Provider.
- (11) Skilled Nursing Facility. For a skilled nursing facility participating with Medicare, 100% of Medicare coinsurance for days 21 through 100, then \$10 daily for days 101 through 365. For a skilled nursing facility not participating with Medicare, \$8 daily. Coverage is limited to a combined maximum of 365 days per benefit period in a Medicare participating and non-participating skilled nursing facility.
- (12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges.
- (13) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.13 Special Provisions Applicable to Post-65 Retirees Who Are Former Represented Employees.

- (a) Eligibility. Notwithstanding any other provision in Article IV, Post-65 Retirees who retired from employment with an Employer as Represented Employees, and their Dependents, shall be eligible for coverage under this Article IV only to the extent provided by the respective collective bargaining agreements applicable to such Post-65 Retirees as former Represented Employees.
- (b) Contributions. Notwithstanding any other provision in Article IV, Post-65 Retirees who retired from employment with an Employer as Represented Employees shall be required to contribute to coverage under this Article IV as provided by the respective collective bargaining agreements applicable to such Post-65 Retirees as former Represented Employees.

ARTICLE V HMO OPTION

The Plan may make an HMO Option available. The terms and conditions applicable to such Option shall be contained in the certificate of coverage, the group insurance policy, and other applicable governing documents, which are incorporated herein by reference.

ARTICLE VI OTHER INSURED ARRANGEMENT OPTION

The Plan may make an Other Insured Arrangement Option available. The terms and conditions applicable to such Option shall be contained in applicable certificates of coverage, any applicable group insurance policy, and other applicable governing documents, which are incorporated herein by reference.

ARTICLE VII PARTICIPANT PAYMENTS AND LIMITS

- 7.01 Deductible.** The Deductible is the amount of Covered Expenses that must be incurred by an individual or Family in a Plan Year before the Plan will pay benefits.
- 7.02 Co-Insurance.** After Covered Expenses incurred in a calendar year equal the Deductible amount, the Plan will pay the Covered Percentage of Covered Expenses incurred in that calendar year. The Covered Participant shall be responsible for any applicable Co-Insurance. Applicable Covered Percentages and Co-Insurance are set forth in Article IV.
- 7.03 Co-Payments.** A Co-Payment applies to certain Covered Expenses. Applicable Co-Payments are set forth in the Plan.
- 7.04 Out-of-Pocket Expense Limitation.** The out-of-pocket expenses of a Covered Person for Co-Insurance during any Plan Year shall be limited to the amount set forth in Articles IV and IX. Once the applicable Out-of-Pocket Expense Limitation has been reached, 100% of any remaining Covered Expenses for such person or family shall be paid during the balance of that Plan Year. Any out-of-pocket expenses applied to the In-Network Out-of-Pocket Expense Limitation shall also apply to the Out-of-Network Out-of-Pocket Expense Limitation, and any out-of-pocket expenses applied to the Out-of-Network Out-of-Pocket Expense Limitation shall also apply to the In-Network Out-of-Pocket Expense Limitation.
- 7.05 Maximum Benefits.** Lifetime and annual maximum limits on benefits payable under the Plan are set forth in Article IV. In computing any such maximum limits, benefits paid to or on behalf of any Covered Person under a Predecessor Medicare Supplement Option shall be applied against the maximum limits set forth in Article IV. Without limiting the generality of the foregoing, and by way of example only, benefits paid to or on behalf of a Covered Person under the Medical Assistance Plan Option of the Consolidated Flex Medical Plan, as in effect prior to September 1, 2010, or under any predecessor plan with respect to the Medical Assistance Plan, shall be counted against the maximum limit set forth in Sections 4.04 and 4.05 with respect to the MAP Option and the MAP-Med Only Option. Likewise, benefits paid to or on behalf of a Covered Person under the BSG Medical Supplement Plan Option of the Consolidated Flex Medical Plan, as in effect prior to September 1, 2010, or under any predecessor plan with respect to the BSG Medical Supplement Plan, shall be counted against the maximum limit set forth in Sections 4.11 and 4.12 with respect to the BSG Med Supp Option and the BSG Med Supp (Med Only) Option.

**ARTICLE VIII
 CONTRIBUTIONS TO THE PLAN**

- 8.01 Employer Contributions.** Except as provided in Article IV and subsection 15.02(e), each Employer will contribute to the cost of the Plan. The amount of the Employer contribution shall be determined by the Company or Plan Administrator on an annual basis or as otherwise required by a collective bargaining agreement.
- 8.02 Covered Person Contributions.** As a condition of participation, a Covered Person shall contribute to the cost of coverage in such amount as may be determined from time to time by the Company. The Covered Person contribution shall be the cost of the Plan less any Employer contribution described in Section 8.01.

**ARTICLE IX
 PRESCRIPTION DRUG COVERAGE**

- 9.01 General.** The Plan provides prescription drug coverage in accordance with the provisions in this Article. A prescription drug card shall be issued to each Covered Person which shall provide coverage as set forth in the remainder of this Section.
- 9.02 Medicare Part D.** A Covered Person may not be covered by the prescription drug provisions of the MAP Option, the Medigap Supplement Option, the BSG Med Supp Option or any other Post-65 Retiree Coverage Option and a Medicare Part D plan at the same time. If such Covered Person enrolls in a Medicare Part D plan, he will no longer be eligible to participate in a Post-65 Retiree Coverage Option that provides prescription drug coverage. If the Covered Person later loses or drops his or her Medicare Part D coverage, he will not be able to resume participation in a Post-65 Retiree Coverage Option that provides prescription drug coverage.
- 9.03 Co-Payments, Co-Insurance and Deductibles.** The amount of prescription drug Co-Payment depends on the category of drug the Covered Participant purchases. The Out-of-Pocket Expense Limitation on prescription drugs for the MAP Option and the BSG Med Supp Option is \$750 per person per calendar year. There is no Out-of-Pocket Expense Limitation for the Medigap Supplement Option. There is a \$25 Deductible per calendar quarter per Covered Person for the BSG Med Supp Option with respect to Brand drugs only.
- (a) *Retail Pharmacy.* For a 30-day supply, a Covered Participant shall pay 20 percent of the cost of the drug, subject to a minimum and maximum cost, as set forth in the table below.

MAP Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$5	\$15
Formulary	20% of the drug cost	\$15	\$45
Non-formulary	20% of the drug cost	\$30	\$90

BSG Med Supp Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	0% of the drug cost	NA	NA
Brand	20% of the drug cost	NA	NA

Medigap Supplement Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$5	\$15
Formulary	20% of the drug cost	\$15	\$45
Non-formulary	20% of the drug cost	\$30	\$90

- (b) *Mail Order.* The Co-Payment for a prescription drug ordered through the mail-order service shall be based on the coverage class of the drug.

MAP Option and Medigap Supplement Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	\$10	NA	NA
Formulary	\$30	NA	NA
Non-formulary	\$60	NA	NA

BSG Med Supp Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	\$2	NA	NA
Brand	\$15	NA	NA

- (c) *Ninety-Day Supply at Retail Program.* Covered Participants in the MAP Option and the Medigap Supplement Option may purchase a 90-day supply (or an 84-91 day supply, in the case of the Medigap Supplement Option) of prescription drugs from a participating retail pharmacy under the Ninety-Day Supply at Retail Program. The Co-Payment for such 90-day supply shall be as set forth in the table below.

MAP Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$15	\$45
Formulary	20% of the drug cost	\$45	\$135
Non-formulary	100% of the drug cost	\$90	\$270

Medigap Supplement Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$10	\$30
Formulary	20% of the drug cost	\$30	\$90
Non-formulary	20% of the drug cost	\$60	\$180

9.04 Definitions. For purposes of this Section, the following definitions shall apply:

- (a) “Generic” means drugs no longer covered by the original patent.
- (b) “Formulary” means a list of approved drugs covered under the prescription drug plan.
- (c) “Non-formulary” means drugs not chosen for the Formulary, which do not qualify as Generic.

- (d) “Brand” means a drug that has been patented and is only available through one manufacturer.

9.05 Items Covered. Items covered under this Section include, without limitation, the following Federal legend drugs and supplies, but excluding any item described in Section 9.06 below:

- (a) Insulin;
- (b) Disposable insulin needles/syringes;
- (c) AZT (Retrovir);
- (d) Chemotherapeutics;
- (e) Immunosuppressants;
- (f) Immune serums;
- (g) Diabetic diagnostics;
- (h) Contraceptives, except for implants and IUDs;
- (i) With respect to the BSG Med Supp Option only, drugs used in the treatment of erectile dysfunction or impotence;
- (j) Injectables, other than insulin;
- (k) Vitamins (only if prescribed);
- (l) Compound medications of which at least one ingredient is a Federal legend drug; and
- (m) Any other drugs that under the applicable state law may only be dispensed upon the written prescription of a Physician or other lawful prescriber.

9.06 Items Not Covered. Items not covered under this Section include, without limitation, the following, in addition to other items that the Plan Administrator determines from time to time are not eligible for coverage:

- (a) Drugs or medicines that are lawfully obtainable without the prescription of a Physician, whether or not such drugs are actually obtained by prescription;
- (b) Prescription drugs dispensed through a retail pharmacy that is not a member of the network of participating retail pharmacies established by the Plan’s pharmacy benefit manager;
- (c) Drugs prescribed for cosmetic reasons;
- (d) Drugs used for the treatment of infertility or relating to conception;
- (e) Hair treatments;
- (f) Anti-wrinkle treatment;
- (g) Blood glucose testing machines;

- (h) Vaccines, serums (except for immune serums) and allergens;
- (i) Nutritional dietary supplements;
- (j) Certain smoking cessation products;
- (k) Over-the-counter medications; and
- (l) Any item that is not legally procured, including without limitation any Federal legend drug that may not legally be imported from another county.

9.07 Preauthorization. The Plan may require authorization before it will cover certain drugs. Such authorization shall be requested and granted pursuant to procedures as the Plan may establish.

ARTICLE X EMPLOYEE ASSISTANCE PROGRAM COVERAGE

10.01 Benefits. Provided such person satisfies the eligibility requirements of Section 3.01, each Retiree and each Dependent of an Retiree, or Pre-65 Retiree Plan Participant shall automatically be enrolled for Employee Assistance Program benefits for which he or she is eligible, as set forth in the applicable Summary Plan Description, regardless of whether such person is enrolled for any other benefits under the Plan.

10.02 Claim for Benefits. Any Covered Person, or his or her duly authorized representative, may file a claim in accordance with the procedures set forth in the applicable Summary Plan Description for the benefits offered hereunder to which the claimant believes he or she is entitled, but that have been previously denied by the Plan Administrator.

ARTICLE XI SUBROGATION

11.01 Subrogation. If an Other Party is liable or legally responsible to pay expenses, compensation and/or damages in relation to a Sickness or an Injury incurred by any Covered Person, and benefits are payable under the Plan in relation to such Sickness or Injury, the Plan shall be subrogated to all rights of recovery of such Covered Person. The Covered Person or his or her legal representative shall transfer to the Plan any rights he may have to take legal action arising from the Sickness or Injury so that the Plan may recover any sums paid on behalf of the Covered Person. If the Covered Person fails to take legal action against an Other Party, and the Plan elects to take such legal action against such Other Party, in addition to the right to recover Plan benefits paid, the Plan shall be entitled to all expenses, including reasonable attorney's fees, incurred for such recovery. If the Plan recovers an amount greater than Plan benefits paid, the excess, reduced by the expenses of recovery, including reasonable attorney's fees, shall be paid to the Covered Person. The Plan shall have the right, with prior notice to, but without the consent of, the Covered Person, to compromise the amount of its claim if, in the opinion of the Plan Administrator, it is appropriate to do so.

11.02 Right of Recovery. The Plan may recover from a Covered Person or his or her legal representative the amount of any benefits paid under the Plan from any payment the Covered Person receives or is entitled to receive from an Other Party. The Plan shall not be responsible for any attorney's fees associated with any payment received by a Covered Person, unless the Plan expressly assumes such obligation prior to the Covered Person's recovery. Accordingly,

unless the Plan expressly agrees otherwise, its recovery shall not be offset by any attorney's fees incurred by a Covered Person.

11.03 Application to Funds Recovered. For the avoidance of doubt, the Plan's right of subrogation described in Section 11.01 and its right of recovery described in Section 11.02 apply to any funds recovered from an Other Party by or on behalf a Retiree, a Retiree's covered Dependent, the estate of any Covered Person or any incapacitated person.

11.04 Cooperation Required. The Covered Person or his or her legal representative shall cooperate fully with the Plan in asserting its subrogation and recovery rights. The Covered Person or his or her legal representative shall, upon request from the Plan, provide all information and sign and return all documents or agreements deemed by the Plan Administrator to be necessary for the Plan to exercise its rights under this Article. No Covered Person shall take any action to prejudice the Plan's subrogation rights. Each Covered Person shall provide notice to the Plan within a reasonable time prior to the date that he or she expects to receive a payment from an Other Party. As a condition of participating in the Plan, each Covered Person acknowledges that the Plan has a right to intervene in any lawsuit involving an Other Party, and such Covered Person consents to the unfettered exercise of that right. Failure or refusal to execute any of the aforementioned documents or agreements or to furnish information, to comply with the obligations under such agreements or to cooperate fully with the Plan in asserting its subrogation and recovery rights does not preclude the Plan from exercising its right to subrogation or obtaining full reimbursement, and in such case, the Plan may cease paying benefits and reduce future benefits payable until full reimbursement is received.

11.05 First Lien Created. The Plan shall have a first lien and priority right upon any recovery, whether by settlement, judgment, mediation, arbitration or any other means, that the Covered Person receives or is entitled to receive from any Other Party. Such lien and priority right shall extend to the first proceeds of any such recovery in the possession of the Covered Person, his or her legal representative or any third party, who shall hold the same in trust for the benefit of the Plan. Such lien shall not exceed the lesser of:

- (a) The amount of benefits paid by the Plan for the Sickness or Injury, plus the amount of all future benefits that may become payable under the Plan that result from the Sickness or Injury. The Plan shall have the right to offset or recover such future benefits from the amount received from the Other Party; or
- (b) The amount recovered from the Other Party.

The Plan's first lien rights will not be reduced (1) due to the Covered Person's own negligence; (2) due to the Covered Person not being made whole; or (3) due to any attorney's fees and costs incurred by the Covered Person. Without limiting the generality of the foregoing, neither the "common fund" or "make whole" doctrines shall be applicable with regard to the Plan, and as a condition of participating in the Plan, each Covered Person agrees that he or she will not retain counsel, unless such counsel agrees to not assert either of these doctrines during the representation.

11.06 Constructive Trust. A Covered Person and his or her legal representative shall place any and all funds recovered from an Other Party in a separate reserve account under the control of the Covered Person and/or his or her legal representative. As a condition of participating in the Plan, a Covered Person and his or her legal representative shall agree that any funds received from an Other Party rightfully and in good conscience belong to the Plan in accordance with this Article,

and that such funds shall be held in a constructive trust until distributed in accordance with this Article.

- 11.07 Personal Liability Created.** If a Covered Person or his or her legal representative makes any recovery from any Other Party and fails to reimburse the Plan for any benefits paid as a result of the Sickness or Injury, then (1) the Covered Person or his or her legal representative shall be personally liable to the Plan for the amount of the benefits paid under the Plan; and (2) the Plan may reduce future benefits payable by the amount of payment that the Covered Person or his or her legal representative has received from the Other Party. If the Plan institutes legal action against a Covered Person who fails to reimburse the Plan as required by this Section, in addition to liability to the Plan for the amount of benefits paid under the Plan, such Covered Person shall be liable to the Plan for the amount of the Plan's costs of collection, including reasonable attorney's fees.

ARTICLE XII NONDUPLICATION OF BENEFITS

- 12.01 General.** Nonduplication of Benefits rules set forth the order of payment of Covered Expenses when two or more plans, including Medicare, are liable for payment. This Article shall not apply to benefits obtained by a Covered Person from an individual medical insurance policy under which such Covered Person is entitled to benefits as a named person.

- 12.02 Definitions.** For purposes of this Article, the following definitions shall apply:

- (a) "Allowable Expense" shall mean the amount of expenses, at least a portion of which is paid under at least one of any multiple plans covering the person for whom the claim is made.
- (b) "Plan" or "Benefit Plan" means this Plan or any one of the following plans:
 - (1) Group or blanket benefit plans, including health maintenance organizations;
 - (2) Blue Cross and Blue Shield group plans;
 - (3) Group practice and other group prepayment plans;
 - (4) Federal government plans or programs, including Medicare;
 - (5) Other plans required or provided by law; and
 - (6) "No fault vehicle insurance," by whatever name it is called, when inclusion is not prohibited by law.

"Plan" or "Benefit Plan" shall not encompass Medicaid or any other plan, program, policy or arrangement that, by its terms, does not allow coordination, integration or carve out of benefits.

- (c) "Order of Benefits Determination" shall mean the method for ascertaining the order in which the Plan renders payment hereunder.

- 12.03 Application of the Rules.** The Plan that is obligated to pay its benefits first shall be known as the "Primary" Plan. The Plan that, by its terms, is obligated to pay additional benefits for

Allowable Expenses not paid by the Primary Plan is known as the “Secondary” Plan. Where another Plan contains a provision providing for coordination, integration or carve out of benefits, the following Order of Benefits Determination shall establish the responsibility for payment hereunder:

- (a) The Plan covering the patient as an employee shall be deemed to be the Primary Plan and is obligated to pay before the Plan covering the patient as a Dependent.
- (b) The Plan covering the patient as a Dependent of a person with a birthday earlier in the year shall be deemed to be the Primary Plan and is obligated to pay before the Plan covering the patient as a Dependent of a person with a birthday later in the year. In the event of divorce or legal separation, the following order shall establish responsibility for payment.
 - (1) If a court decree has determined financial responsibility for a Child’s health care expenses, the Plan of the parent having that responsibility is Primary. If the parent with financial responsibility has no coverage for the Child’s health care expenses, but that parent’s Spouse does, such Spouse’s Plan is Primary.
 - (2) The Plan of the parent with custody of the Child pays before the Plan of the other parent or the Plan of any stepparent.
 - (3) The Plan of the stepparent married to the parent with custody of the Child pays first.
 - (4) The Plan of the parent without custody of the child pays before the non-custodial stepparent.

If this Order of Benefits Determination is not recognized by the other Plan, the order will be determined at the option of the Claims Administrator on a case by case basis.

- (c) Where the order of payment cannot be determined in accordance with (a) and (b) above, the Primary Plan shall be deemed to be the Plan that has covered the patient for the longer period of time.

12.04 Plan As Primary Payor. If this Plan is Primary, it will provide payment in accordance with its terms.

12.05 Plan As Secondary Payor. If this Plan is Secondary, it will provide payment in accordance with its terms, considering as a Covered Expense the amount that would have been a Covered Expense in the absence of the Primary Plan, less the amount payable from the Primary Plan.

12.06 When Other Plan Has No Nonduplication of Benefits Rules. This Plan shall be considered to be Secondary when the other Plan does not contain a coordination, integration or carve-out of benefits provision, or if the other Plan provides that it will be Secondary payor in all instances.

12.07 Vehicle Coverage Limitation. When medical benefits are available under vehicle insurance, this Plan shall always be considered as Secondary regardless of the individual’s election under PIP (personal injury protection) coverage with the vehicle insurance carrier.

12.08 If Medicare Is Involved.

- (a) General. Notwithstanding anything in the Plan to the contrary, the provisions of this Section apply if Medicare is involved. Medicare shall be deemed to be “involved” if any Covered Person is eligible for benefits from Medicare, regardless of whether such Person has enrolled for coverage under Medicare. A Medicare-eligible Covered Person who fails to enroll for Medicare coverage shall be deemed to be enrolled under all parts of Medicare except Medicare Part D.
- (b) Definitions. The following terms have the meanings set forth herein for purposes of this Section:
- (1) “Benefits” means any service or supply for which an MA Organization incurs a liability under an MA plan.
 - (2) “Current Employment Status” has the meaning given such term in 42 C.F.R. § 411.104, or in any successor regulation or provision implementing the Medicare Secondary Payer Rule, 42 U.S.C. § 1395y(b)(1).
 - (3) “MA” means Medicare Advantage.
 - (4) “MA Plan Enrollee” means an MA eligible individual who has enrolled in an MA Plan.
 - (5) “MA Organization” means a public or private entity organized and licensed by a State as a risk bearing entity (with the exception of provider sponsored organizations receiving waivers) that is certified by the Centers for Medicare and Medicaid Services (“CMS”) as meeting the requirements for participation in the MA program.
 - (6) “MA Plan” means health benefits coverage offered under a policy or contract by an MA Organization.
 - (7) “MA Provider” means any provider authorized to provide medical services or supplies under the MA program.
 - (8) “MA Provider Network” means the MA Providers with which an MA Organization contracts or makes arrangements to furnish covered health care services to MA Plan Enrollees.
 - (9) “Medicare” means Title XVIII (Health Insurance for the Aged) of the United States Social Security Act, as amended.
 - (10) “Order of Benefits Determination” means the order in which Medicare benefits are paid, in relation to the benefits of this Plan.
 - (11) “Person” means a person who is eligible for benefits as a Covered Person under this Plan and who is or could be covered by Medicare Parts A and B, whether or not actually enrolled.
- (c) Order of Benefits Determination. When Medicare is involved, the Order of Benefits Determination shall be as follows:

- (1) For Post-65 Retirees who are Covered Persons, and for their Dependents who are Covered Persons and eligible for Medicare, this Plan will be Secondary payor and Medicare will be Primary payor.
 - (2) For a Pre-65 Retiree Plan Participant's Dependent who is a Covered Person, this Plan will be Secondary payor and Medicare will be Primary payor.
 - (3) For Covered Persons eligible for Medicare, either entirely or in part, by reason other than age, the following provisions shall apply:
 - (A) For persons eligible for Medicare by reason of disability, this Plan will be Secondary payor and Medicare will be Primary payor;
 - (B) Subject to subparagraph (C) below, for a Covered Person eligible for Medicare by reason of end-stage renal disease, benefits of this Plan shall be Primary during the initial thirty-month period that begins on the date such Covered Person first becomes eligible for Medicare due to end-stage renal disease. Once the thirty-month period has expired, Medicare shall be Primary.
 - (C) For a Covered Person eligible for Medicare by reason of end-stage renal disease and for whom Medicare was already Primary at the time such Covered Person became eligible for Medicare due to end-stage renal disease, benefits of this Plan shall continue to be Secondary and Medicare shall be Primary. Provided, however, that Medicare must have been Primary at the time the Covered Person became eligible for Medicare due to end-stage renal disease because all of the following are true: (i) the Covered Person was already entitled to Medicare on the basis of age or disability; (ii) the Covered Person did not have coverage under the Plan by virtue of his or her own Current Employment Status or the Current Employment Status of another Covered Person; and (iii) the Plan was Secondary because it had justifiably taken into account the age-based or disability based Medicare entitlement of the Covered Person.
 - (4) For Covered Persons who are MA Plan Enrollees, this Plan shall be either a Primary or Secondary payor in accordance with subparagraphs (1), (2) or (3) above.
- (d) Payment Provisions. If this Plan is Secondary to Medicare, this Plan will provide payment in accordance with its terms, considering as a Covered Expense the amount that would have been a Covered Expense in the absence of Medicare, less (1) the amount payable from Medicare; and (2) the amount denied by Medicare for which a Covered Person is not legally responsible. An amount shall be deemed "payable" from or "denied" by Medicare without regard for whether the person is enrolled under Medicare. If an MA Plan Enrollee who is a Covered Person receives services or supplies for which no Benefits are payable because such services or supplies are from a provider that is not an MA Provider, or are provided outside of an MA Provider Network, this Plan, if a Secondary payor, shall provide benefits in the same amount as if the Covered Person had received Benefits.

- (e) Coordination of Medicare Part D. If a Covered Person has prescription drug coverage under the Plan and Medicare Part D simultaneously, such coverage shall coordinate as provided by law.

ARTICLE XIII ADMINISTRATION OF PLAN

- 13.01 Committee to Administer the Plan.** The Plan shall be administered by the Committee. The Committee shall be the “Named Fiduciary” and the “Plan Administrator” within the meaning of ERISA. The Committee may delegate its fiduciary responsibilities under the Plan to the extent permitted by ERISA. The Committee has delegated to the NiSource Benefits Department the authority to decide all claims under the Plan, including claims of eligibility, for which the Claims Administrator has not been delegated authority, or has not assumed authority, to decide.
- 13.02 The Committee.** The powers of the Committee are set forth below and in the charter of the Committee, as such charter may be modified from time to time.
- 13.03 Powers of the Plan Administrator.** The Plan Administrator shall have the duties and powers necessary to administer the Plan properly, including, but not limited to, the following:
- (a) To maintain all Plan records;
 - (b) To file all required government reports and other documents;
 - (c) To provide required disclosures to Covered Persons;
 - (d) To direct the Claims Administrator to process claims;
 - (e) To interpret the Plan, construe Plan terms and decide questions and disputes, which interpretations, constructions and decisions shall be conclusive for all purposes of the Plan;
 - (f) To make factual determinations;
 - (g) To determine eligibility for and the amount of benefits payable under the Plan;
 - (h) To determine the status and rights of all Covered Persons;
 - (i) To make regulations and prescribe procedures;
 - (j) To authorize the Claims Administrator to make benefit payments to any person entitled to benefits under the Plan;
 - (k) To obtain from the Company, Covered Persons and others, such information as is necessary for the proper administration of the Plan;
 - (l) To determine and establish the level of cash reserves, if any, as may be necessary, appropriate or desirable to administer the Plan properly and accomplish its objectives;
 - (m) To retain and pay the reasonable expenses of such legal, consulting, medical, accounting, clerical and other assistance as it deems necessary or desirable to assist it in the

administration of the Plan. The Plan Administrator shall be entitled to rely upon any information from any source assumed in good faith to be correct; and

- (n) To exercise any other authority necessary, appropriate or helpful to manage and administer the Plan.

13.04 Interpretative Authority. The Plan Administrator has the full and final discretionary authority to decide all questions or controversies of whatever character arising in any manner between any parties or persons in connection with the Plan or the interpretation thereof, including, without limitation, the construction of the language of the Plan and the Summary Plan Description thereunder. Any writing, decision, determination of benefit eligibility or any other determination or instrument created by the Plan Administrator in connection with the operation of the Plan shall be binding upon all persons dealing with the Plan or claiming any benefits thereunder, except to the extent that the Plan Administrator may subsequently determine, in its sole discretion, that its original decision was in error, or to the extent such decision may be determined to be arbitrary or capricious by a court or other entity having jurisdiction over such matters. Benefits under the Plan shall be paid only if the Plan Administrator decides in its discretion that the applicant is entitled to them.

13.05 Appointment of the Claims Administrator. The Plan Administrator shall appoint a Claims Administrator to provide administrative services to the Plan Administrator in connection with the operation of the Plan and to perform such other functions, including processing and payment of claims, as may be delegated to it. The person, persons or entity serving as Claims Administrator shall serve at the pleasure of the Plan Administrator.

ARTICLE XIV CLAIMS FOR BENEFITS

14.01 Consideration of Initial Claim.

- (a) Filing Initial Claim. The Claims Administrator shall process benefit claims pursuant to the procedures set forth below. Initial claims shall be filed within eighteen months from the date a charge is incurred. The Plan Administrator, a member of the Company's Human Resource Benefits Department or such other designee of the Plan Administrator may decide benefit claims requiring a determination of whether an individual meets the requirements for eligibility under the terms of the Plan, which determination may result in a denial, reduction, or termination of, or failure to provide payment for, a benefit. Solely with respect to claims involving a determination of an individual's eligibility under the Plan, the term "Claims Administrator" as used in this Article shall refer also to the Plan Administrator, a member of the Company's Human Resource Benefits Department or such other designee of the Plan Administrator.
- (b) Urgent Care Claims. In the case of an Urgent Care Claim, the Claims Administrator shall provide notice to the claimant of its decision regarding his or her claim within a reasonable period of time appropriate to the medical circumstances, but not later than 72 hours after receipt of the claim by the Plan, unless the claimant fails to provide sufficient information to permit a determination whether, or to what extent, benefits are covered or payable under the Plan. If the claimant does not provide sufficient information for the Claims Administrator to make such determination, then within 24 hours after the Claims Administrator's receipt of the claim, the claimant shall be notified of the specific information needed to complete the claim. Notice regarding missing information may be

provided orally, unless a claimant or his or her authorized representative specifically request written notification. Once the claimant is notified, he shall have a reasonable amount of time, but not less than 48 hours, to provide the missing information. The Claims Administrator shall notify the claimant of its decision regarding the claim within 48 hours of the earlier of (i) the Claims Administrator's receipt of the specified information, or (ii) the end of the period afforded the claimant to provide the specified additional information.

An "Urgent Care Claim" is any claim that must be processed on an expedited basis because a delay in processing could seriously jeopardize the life or health of the claimant or the ability of the claimant to regain maximum function, or in the opinion of the claimant's doctor with knowledge of the claimant's medical condition, a delay would subject the claimant to severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

- (c) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall provide notice to the claimant of its decision regarding his or her claim within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This 15-day period may be extended for up to 15 days due to matters beyond the control of the Plan if, prior to the expiration of the initial 15-day period, the Claims Administrator notifies the claimant of the circumstances requiring the extension and the date by which the Claims Administrator expects to render a decision. If the claimant does not provide sufficient information for the Claims Administrator to make a determination, within five days after receipt of the claim he shall be notified of the specific information necessary to complete the claim. Notice regarding missing information may be provided orally, unless a claimant or his or her authorized representative specifically request written notification. Once the claimant is notified, he shall have a reasonable amount of time, but not less than 45 days from receipt of the notice, to provide the missing information.

A "Pre-Service Claim" is any claim where the Plan requires approval of the benefit in advance of obtaining the medical care, in whole or in part.

- (d) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide notice of an adverse determination to the claimant within a reasonable period of time, but not later than 30 days after receipt of the claim by the Plan. This 30-day period may be extended for up to 15 days for matters beyond the control of the Plan if, prior to the expiration of the initial 30-day period, the Claims Administrator notifies the claimant of the circumstances requiring the extension and the date by which the Claims Administrator expects to render a decision. If the claimant does not provide sufficient information for the Claims Administrator to make a determination, the claimant shall receive notice of the specific information necessary to complete the claim. Once the claimant is notified he shall have a reasonable amount of time, but not less than 45 days from receipt of the notice, to provide the missing information.

A "Post-Service Claim" is any claim that is not an Urgent Care Claim, a Pre-Service Claim or a Concurrent Care Claim.

- (e) Concurrent Care Claims. In the case of an ongoing course of treatment, the claimant shall receive notice of any reduction or early termination of treatment in advance so that the claimant may appeal the reduction or termination and obtain a determination on review before the treatment is reduced or terminated. If the claimant submits an Urgent

Care Claim to extend any ongoing course of treatment beyond the period of time or number of treatments initially prescribed, the Claims Administrator shall notify the claimant of the determination to extend the treatment within 24 hours after receipt of the claim, provided the claimant submits the claim at least 24 hours prior to the expiration of the prescribed treatment. If the request to extend any ongoing course of treatment is not an Urgent Care Claim, the Claims Administrator will treat the claim as either a Pre-Service Claim or a Post-Service Claim (as applicable) and will consider the claim according to the timeframes applicable to Pre-Service Claims or Post-Service Claims, whichever applies. The Claims Administrator shall be solely responsible for handling all Concurrent Care Claims.

A “Concurrent Care Claim” is any claim involving (i) a decision to reduce or terminate an ongoing course of treatment to be provided over a period of time or number of treatments or (ii) a request by a claimant to extend a course of treatment beyond the period of time or number of treatments that have been approved.

14.02 If the Claims Administrator Denies the Initial Claim. If the Claims Administrator denies all or any portion of a claim, it shall provide notice of the denial stating (1) the specific reason for the denial; (2) the specific Plan provisions on which the denial is based; (3) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary; and (4) a description of the Plan’s review procedures (as set forth below) and the time limits applicable to such procedures, including a statement of the claimant’s right to bring a civil action under section 502(a) of ERISA following an adverse determination on all appeals.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the medical circumstances) shall be provided free of charge to the claimant, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

If the Claims Administrator denies a claimant’s Urgent Care Claim in whole or in part, the Claims Administrator shall provide a description of the expedited review process for Urgent Care Claims (as set forth below). The Claims Administrator shall provide notice to the claimant orally, followed by written or electronic notice within three days of the oral notification.

14.03 Appeal to the Claims Administrator.

(a) General. If the Claims Administrator denies all or any portion of a claim on appeal, a claimant or his or her duly authorized representative may request a review of such denial by the Claims Administrator by sending a written request for review to the Claims Administrator within 180 days of receipt of the Claims Administrator’s notice of claim denial.

A claimant may submit written comments, documents, records, and other information relating to his or her claim for benefits. Upon request, a claimant shall receive, free of

charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim.

A claimant's written request should state why he thinks the claim should not have been denied. The claimant's request also should include any denial letter he received and any additional documents, information or comments he thinks may have a bearing on the claim.

Upon receipt of a request for review, the Claims Administrator shall conduct a review that takes into account all comments, documents, records, and other information submitted by a claimant or his or her authorized representative relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The review shall not afford any deference to the Claims Administrator's adverse benefit determination, and shall be conducted by an individual who is neither the individual who made the adverse benefit determination that is subject of the appeal, nor the subordinate of such individual.

If the denial was based in whole or in part on a medical judgment, the Claims Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the medical judgment. This health care professional consultant shall be neither the individual who made the adverse benefit determination that is the subject of the appeal, nor the subordinate of such individual. The Claims Administrator shall provide to the claimant upon request the identities of any medical or vocational experts whose advice was obtained on behalf of the Plan in connection with a claimant's adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination.

- (b) Expedited Review for Urgent Care Claims. In the case of an Urgent Care Claim, a claimant may submit a request for an expedited appeal either in writing or orally. All necessary information for the review, including the Claims Administrator's determination on review, shall be transmitted between the Plan and the claimant by telephone, facsimile, or another similarly expeditious method. The Claims Administrator shall notify the claimant of its determination on review as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review of an adverse benefit determination.
- (c) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall notify the claimant of its determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of a claimant's request for review.
- (d) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide the claimant with notice of its determination on review within a reasonable period of time, but not later than 30 days after receipt of the claimant's request for review.

14.04 If the Claims Administrator Denies a Claim on Appeal. If the Claims Administrator denies all or any portion of a claim on appeal, it shall notify the claimant of the following, in a manner calculated to be understood by the claimant: (1) the specific reason or reasons for the denial; (2) reference to the specific Plan provisions on which the denial is based; (3) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim; (4) a statement

describing any voluntary appeal procedures offered by the Plan and a claimant's right to obtain information about such procedures; and (5) a statement indicating that a claimant has a right to file a lawsuit upon completion of the claims procedure process.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the claimant's medical circumstances) shall be provided to the claimant free of charge, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

14.05 Appeal to the Claims Administrator of Pre- and Post-Service Claim Denials.

- (a) General. If the Claims Administrator denies all or any portion of a Pre-Service Claim or a Post-Service Claim on appeal, a claimant or his or her duly authorized representative may request a review of such denial by the Claims Administrator by sending a written request for review to the Claims Administrator within 180 days of receipt of the Claims Administrator's notice of claim denial.

Requests for review should be sent to the Claims Administrator at the address furnished by the Plan Administrator from time to time.

A claimant may submit written comments, documents, records, and other information relating to his or her claim for benefits. Upon request, a claimant shall receive, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim.

A claimant's written request should state why he thinks the claim should not have been denied. The claimant's request also should include any denial letter he received and any additional documents, information or comments he thinks may have a bearing on the claim.

Upon receipt of a request for review, the Claims Administrator shall conduct a review that takes into account all comments, documents, records, and other information submitted by a claimant or his or her authorized representative relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The review shall not afford any deference to the Claims Administrator's adverse benefit determination on appeal, and shall be conducted by an individual who is neither the individual who made the adverse benefit determination that is subject of the appeal, nor the subordinate of such individual.

If the denial was based in whole or in part on a medical judgment, the Claims Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the medical judgment. This health care professional consultant shall be neither the individual who made the adverse benefit determination that is the subject of the appeal, nor the subordinate of such individual. The Claims Administrator shall provide to the claimant the identities of any medical or vocational experts whose advice was obtained on behalf of the Plan in connection with a

claimant's adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination.

- (b) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall notify the claimant of its determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of a claimant's request for review.
- (c) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide the claimant with notice of its determination on review within a reasonable period of time, but not later than 30 days after receipt of the claimant's request for review.

14.06 If the Claims Administrator Denies a Claim on Appeal. If the Claims Administrator denies all or any portion of a claim on appeal, it shall notify the claimant of the following, in a manner calculated to be understood by the claimant: (1) the specific reason or reasons for the denial; (2) reference to the specific Plan provisions on which the denial is based; (3) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim; (4) a statement describing any voluntary appeal procedures offered by the Plan and a claimant's right to obtain information about such procedures; and (5) a statement indicating that a claimant has a right to file a lawsuit upon completion of the claims procedure process.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the claimant's medical circumstances) shall be provided to the claimant free of charge, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

14.07 Limitations Upon Civil Actions. No civil action regarding a claim for benefits under the Plan may be commenced unless the claims procedure process described in this Article XXI has been exhausted. In addition, in no event may any civil action regarding a claim for benefits be commenced later than three years after the date such claim was incurred. A claim for benefits is incurred when the services giving rise to the claim were rendered.

14.08 Construction of Article. This Article shall be construed in a manner consistent with Department of Labor Regulations governing claims procedures applicable to group health plans. Without limiting the generality of the foregoing, the Plan shall disregard the Outbreak Period in determining the date within which individuals may file a benefit claim or an appeal of an adverse benefit determination under the Plan's claims procedures.

ARTICLE XV
TERMINATION OF PARTICIPATION AND CONTINUATION COVERAGE

15.01 Cessation of Participation. Except as otherwise provided in this Article:

- (a) A Post-65 Retiree shall cease to participate in the Plan on the earliest of the following dates:
 - (1) The date as of which the Plan is terminated;
 - (2) The date of the death of the Post-65 Retiree;
 - (3) The last day of the month in which a Post-65 Retiree is no longer eligible for coverage under Article III, including without limitation as a result of the Post-65 Retiree's former employer no longer being a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage;
 - (4) The Separation Date, with respect to any Post-65 Retiree who retired from employment with a Columbia Divested Company;
 - (5) The last day of the last month for which any required Covered Person Contribution was made, in the case of cessation of required Covered Person Contributions; or
 - (6) The date Post-65 Retiree coverage ceases pursuant to any Plan amendment.
- (b) A Dependent of a Retiree shall cease to participate in the Plan on the earliest of the following dates:
 - (1) The date as of which the Plan is terminated;
 - (2) The last day of the month in which the Post-65 Retiree's coverage under the Plan, or the Pre-65 Retiree Plan Participant's coverage under the Consolidated Flex Plan ends, except that
 - (A) if coverage ends due to the death of a Retiree within 30 days preceding, or at any time on or after, May 1, 2010, and if COBRA Continuation Coverage is elected pursuant to Section 15.02 by or on behalf of such Dependent who is a Qualified Beneficiary and such coverage is not terminated prior to the maximum continuation coverage period specified in Section 15.02 being exhausted, then coverage under the Plan may be continued for such Dependent until the earlier of (i) the date of the death of the Retiree's Spouse; (ii) the last day of the month in which the Retiree's Spouse remarries or enters into a domestic partnership or civil union with another person; (iii) the last day of the last month for which any required Covered Person Contributions for such coverage are made, in the case of cessation of required Covered Person Contributions; (iv) with respect to a Dependent Child, the last day of the month in which such Dependent would no longer be considered a Dependent under the Plan, had the Retiree survived; (v) the Separation Date, in the case of a Retiree who retired from employment with a Columbia Divested

Company; and (vi) the date the Employer from whom the Retiree retired from employment ceases to be a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage. If such Dependent's COBRA continuation coverage pursuant to Section 15.02 has terminated for any reason before the maximum COBRA continuation coverage period was exhausted, or if any coverage provided beyond the maximum COBRA continuation coverage period is terminated for any reason (including without limitation the voluntary relinquishment of such coverage), no further coverage is available under the Plan; and

- (B) if coverage ends due to the death of an Employee within thirty days preceding, or at any time on or after, May 1, 2010, and if such Employee would have been eligible for benefits as a Retiree hereunder had such Employee terminated employment as of the day immediately preceding his or her death, then solely for the purpose of COBRA Continuation Coverage and survivor coverage hereunder for any surviving Dependents covered under the Consolidated Flex Plan at the time of the Employee's death, the Employee will be deemed to have (i) retired from service with an Employer on the day immediately preceding his or her death (the "Deemed Retirement Date") and be a "Deemed Retiree," (ii) enrolled in retiree medical coverage on the Deemed Retirement Date, and (iii) enrolled each such surviving Dependent who had attained age 65 in coverage under the Plan (in an available coverage option selected by the Dependent). If COBRA Continuation Coverage is elected by or on behalf of such Dependent of a Deemed Retiree who is also a Qualified Beneficiary and such coverage is not terminated prior to the maximum continuation coverage period specified in Section 15.02 being exhausted, then coverage under the Plan may be continued for such Dependent until the earliest of (i) the date of the death of the Deemed Retiree's Spouse; (ii) the last day of the month in which the Deemed Retiree's Spouse remarries or enters into a domestic partnership or civil union with another person; (iii) the last day of the last month for which any required Covered Person Contributions for such coverage are made, in the case of cessation of required Covered Person Contributions; (iv) with respect to a Dependent Child, the last day of the month in which such Dependent would no longer be considered a Dependent under the Plan, had the Deemed Retiree survived; (v) the Separation Date, in the case of an Deemed Retiree whose last employment was with a Columbia Divested Company or CPG Related Employer; and (vi) the date the Employer of such Deemed Retiree ceases to be a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage. If such Dependent's COBRA Continuation Coverage terminates for any reason before the maximum COBRA continuation coverage period has been exhausted, or if any coverage provided beyond the maximum COBRA continuation coverage period is terminated for any reason (including without limitation the voluntary relinquishment of such coverage), no further coverage is available under the Plan;

- (3) The last day of the last month for which any required Covered Person Contributions for Dependent coverage were made, in the case of cessation of required Covered Person Contributions;
 - (4) With respect to a Spouse, the date of divorce or legal separation from a Covered Participant; or
 - (5) The last day of the month in which a Dependent no longer qualifies as a Dependent.
- (c) Notwithstanding the foregoing, for a Covered Person who experiences a Qualifying Event, Employee Assistance Program benefits under the Plan shall cease one day after the maximum COBRA Continuation Coverage period would otherwise expire for such person on account of such Qualifying Event.

15.02 COBRA. The Plan offers continuation of coverage to the extent required by COBRA.

- (a) Continuation of Coverage. If Plan coverage ends because of a Qualifying Event, a Qualified Beneficiary may elect to continue the Coverage Option in force immediately prior to the Qualifying Event, subject to the provisions below.
- (b) Election Period. A Qualified Beneficiary may elect COBRA Continuation Coverage only during the election period. The election period begins on the date of the Qualifying Event and ends on the later of (1) 60 days after the date coverage would have stopped due to the Qualifying Event; or (2) 60 days after the date the Qualified Beneficiary is sent notice of the right to continue coverage under COBRA.

A Covered Employee's, Pre-65 Retiree Plan Participant's or Spouse's election of COBRA Continuation Coverage shall be considered an election on behalf of all other Qualified Beneficiaries who would also lose coverage because of the same Qualifying Event.

If COBRA Continuation Coverage is elected within the election period, coverage shall be reinstated retroactively to the date of the Qualifying Event. If a Qualified Beneficiary waives COBRA Continuation Coverage during the election period, the Qualified Beneficiary may revoke that waiver at any time before the end of the election period and elect COBRA Continuation Coverage retroactive to the date of the Qualifying Event.

- (c) Coverage Period. COBRA Continuation Coverage shall begin as of the date of the Qualifying Event and shall continue until the earliest of the following dates:
 - (1) 36 months from the date coverage would have ended due to a Qualifying Event.
 - (2) The date on which the Company ceases to provide any Group Health Plan to any Employee.
 - (3) If the Qualified Beneficiary fails to make a required Covered Person Contribution, the end of the period for which the last Contribution was made.
 - (4) The date the Qualified Beneficiary first becomes covered under any other Group Health Plan that does not contain any exclusion or limitation with respect to any

pre-existing condition, and such pre-existing condition limitation is permissible pursuant to HIPAA.

- (5) In the case of a Qualifying Event described in subsection 2.86(d), the date of death of the Retiree or, for a Qualified Beneficiary described in subsection 2.85(b) who is the surviving Spouse or Dependent Child of the Retiree, the earlier of the date of such Qualified Beneficiary's death or 36 months after the date of the death of the Retiree.
 - (6) The Separation Date, in the case of a person (A) who is or was a dependent of a former employee of the Company, a Related Employer, a CPG Related Employer, or a Columbia Divested Company, if the former employee's last employment with any of such parties prior to termination of employment was with a CPG Related Employer or a Columbia Divested Company; and (B) whose coverage under the Plan ended prior to the Separation Date because of a Qualifying Event.
- (d) Notification Requirements. A Qualified Beneficiary shall notify the Plan Administrator within 60 days of the later of (i) the date of the Qualifying Event, or (ii) the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event, with respect to the Qualifying Events set forth in subsection 2.86(b) or (c). If such notice is not given, the Qualified Beneficiary shall not be eligible for COBRA Continuation Coverage.
 - (e) Required Contributions. Except as provided in subsection 15.02(f), the Company will not make any contribution toward the cost of COBRA Continuation Coverage. A Qualified Beneficiary electing COBRA Continuation Coverage shall be responsible for a Covered Person Contribution in the amount of 102% of what is calculated to be the total cost of the Coverage Option being continued. Premiums for the period of COBRA Continuation Coverage prior to the date of the election will be due 45 days after the COBRA Continuation Coverage is elected. Thereafter, monthly premiums shall be due the first day of the calendar month. There shall be a grace period of 30 days for the payment of regularly scheduled monthly premiums.
 - (f) Subsidized COBRA. The Company may subsidize all or a portion of the cost of COBRA Continuation Coverage. If the Company so elects, the period of such subsidized coverage shall count towards the COBRA Continuation Coverage period required under this Section.
 - (g) Disregard of Outbreak Period in Calculating Certain Time Periods. Notwithstanding any other provision of this Section 15.02, the Plan shall disregard the Outbreak Period in determining (i) the 60-day election period for COBRA continuation coverage, (ii) the date for making COBRA premium payments, and (iii) the date for individuals to notify the Plan of a Qualifying Event or determination of disability.

ARTICLE XVI PROVISIONS CONCERNING PROTECTED HEALTH INFORMATION

16.01 General. The Department of Health and Human Services has issued Standards for Privacy of Individually Identifiable Health Information (the "Privacy Standards"), effective April 14, 2003, that govern the manner in which the Plan must handle Protected Health Information. "Protected

Health Information” means individually identifiable health information related to a Covered Employee or Dependent.

16.02 Permitted Uses and Disclosure. The Plan may use and disclose Protected Health Information to carry out payment and health care operations without consent or authorization. If the Plan must use and disclose Protected Health Information for purposes other than payment or health care operations, patient authorization for such use or disclosure shall be required, unless such use or disclosure is expressly permitted by the Policies and Procedures Regarding Protected Health Information related to the Plan or the Privacy Standards.

16.03 Disclosures to Company. The Plan may disclose Protected Health Information to the Company to the extent that such disclosure is permissible under law, but prior to any such disclosure the Company shall certify that (1) the Plan documents have been amended as required by the Privacy Standards; and (2) the Company has agreed to certain conditions set forth in the Privacy Standards regarding the use and disclosure of that Protected Health Information.

The Company, in its capacity as sponsor of the Plan, agrees to:

- (a) not use or further disclose Protected Health Information received from the Plan other than as permitted or required by the Plan documents or as required by law;
- (b) ensure that any agents to whom it provides Protected Health Information received from the Plan agree to the same restrictions and conditions that apply to the Company with respect to such information;
- (c) not use or disclose Protected Health Information received from the Plan for employment-related actions and decisions;
- (d) not use or disclose Protected Health Information received from the Plan in connection with any other benefit or employee benefit plan of the Company (except to the extent that such other benefit, or benefit plan, program, or arrangement is part of an organized health care arrangement of which the Plan is a part);
- (e) report to the Privacy Official, acting on behalf of the Plan, any use or disclosure of Protected Health Information received from the Plan that is inconsistent with the uses or disclosures authorized by this Section and of which the Company becomes aware;
- (f) make available Protected Health Information in accordance with 45 C.F.R. § 164.524 (pertaining to an individual’s access to his or her own Protected Health Information) and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;
- (g) make available Protected Health Information for amendment and incorporate any amendments to Protected Health Information in accordance with 45 C.F.R. § 164.526 and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;
- (h) make available the information required to provide an accounting of disclosures in accordance with 45 C.F.R. § 164.528 and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;

- (i) make its internal practices, books, and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Secretary of Health and Human Services (“HHS”) or to any other officer or employee of HHS to whom the authority involved has been delegated, for purposes of determining compliance by the Plan with 45 C.F.R. Subchapter C, Subpart E; and
- (j) if feasible, return or destroy all Protected Health Information received from the Plan that the Company still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, the Company shall limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible.

The foregoing restrictions do not apply to disclosures of enrollment information or summary health information by or on behalf of the Plan to the Company or any other Employer, acting in their respective capacities as an employer.

16.04 Adequate Separation. There shall be adequate separation between the Plan and the Company to help ensure that only persons involved in Plan administration have access to Protected Health Information. Only the following employees, classes of employees or other persons under the control of the Company or its affiliates may have access to Protected Health Information created under the Plan:

- Privacy Official
- Security Official
- Members of the Benefits Department
- HRIS-Benefits Analyst
- Members of the Legal Department
- Members of the Internal Audit Department
- Members of the Committee

Any other employee of the Company or its affiliates who performs plan administration functions for the Plan and who is designated in writing by the Privacy Official or a member of the Committee as being entitled to access to Protected Health Information.

Access to and use by such individuals shall be restricted to the plan administration functions that the Company and its affiliates perform for the Plan. The Plan or the Company (or an affiliate) has retained one or more third party administrators and others that receive Protected Health Information in the ordinary course of business performed on behalf of the Plan. Such persons or entities, known in the Privacy Standards as “Business Associates,” shall enter into agreements with the Plan governing their obligations under the Privacy Standards.

16.05 Unauthorized Use or Disclosure. The improper use or disclosure of Protected Health Information by an employee of Company (or an affiliate) shall be governed by the Policies and Procedures Regarding Protected Health Information related to the Plan. The terms of the applicable Business Associate Agreement shall address non-compliance with the Privacy Standards by a Business Associate.

16.06 Special Amendatory Authority. The Privacy Official appointed by the Plan Administrator pursuant to the Privacy Standards shall be authorized to make and execute any amendment to this Article that such Privacy Official deems necessary or appropriate.

**ARTICLE XVII
PROVISIONS CONCERNING THE SECURITY OF
ELECTRONIC PROTECTED HEALTH INFORMATION**

- 17.01 General.** The Department of Health and Human Services has issued Regulations, effective April 20, 2005, that govern the manner in which a group health plan, such as the Plan, must handle Electronic Protected Health Information. “Electronic Protected Health Information” refers to Protected Health Information that is (i) maintained in Electronic Media (as defined in 45 C.F.R. Section 160.103), or (ii) transmitted by Electronic Media.
- 17.02 Duty of the Plan Sponsor.** The Company shall reasonably and appropriately safeguard Electronic Protected Health Information created, received, maintained or transmitted to or by the Company on behalf of the Plan. To this end, the Company shall: (i) implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Electronic Protected Health Information that the Company creates, receives, maintains or transmits on behalf of the Plan; (ii) ensure that the adequate separation required by Section 16.04 above is supported by reasonable and appropriate security measures; (iii) ensure that any agent, including a subcontractor, to whom or which the Company provides Electronic Protected Health Information agrees to implement reasonable and appropriate security measures to protect such Electronic Protected Health Information; and (iv) report to the Plan any security incident involving Electronic Protected Health Information of which the Company becomes aware.

**ARTICLE XVIII
GENERAL EXCLUSIONS**

- 18.01 General.** Notwithstanding any other Plan provision, and without limiting the generality of any other provision of the Plan, the Plan shall not provide coverage for any of the following:
- (a) except as expressly provided otherwise in the Plan, any service, supply or item for which Medicare does not make any payment;
 - (b) any charge that a Covered Person is not legally required to pay;
 - (c) any charge that would not have been made if the Plan had not existed; and
 - (d) any charge incurred prior to the effective date of coverage, or after the termination date of coverage.

**ARTICLE XIX
MISCELLANEOUS PROVISIONS**

- 19.01 Assignment of Benefits.** Except as required by applicable law, no right or interest of any Covered Person, and no benefit payable at any time, under the Plan shall in any manner be alienated, sold, assigned or transferred, or be subject to any lien, pledge or encumbrance, in whole or in part, either directly or by operation of law or otherwise, including without limitation by execution, levy, garnishment, attachment, pledge, or bankruptcy, nor will any benefit payable under the Plan be liable for, or subject to, any obligation or liability of any Covered Person. Without limiting the generality of the foregoing, except as required by applicable law, no Covered Person may assign or transfer to any third party, including without limitation any person or institution providing medical care, treatment, services or supplies, the right to receive benefit

payments under the Plan, or the right to pursue a claim, to appeal an adverse benefit determination or to maintain a cause of action under ERISA in respect of any benefit covered, alleged to be covered or denied under the Plan, and any such attempted assignment or transfer is void.

Nothing contained herein, nor any course of dealing, act or omission on the part of the Plan, the Plan Administrator or any Claims Administrator or other party, shall be construed to make the Plan liable to any third party to whom a Covered Person may be liable for medical care, treatment, services or supplies. Although the Plan may, at the direction of a Covered Person or otherwise, make payments directly to persons or institutions providing covered services under the Plan, no such direction or payment shall be deemed to constitute an assignment, or an acknowledgment or acceptance of any purported assignment, of any benefits or other rights or interests under the Plan, including without limitation any legal or equitable right to institute any court proceeding. Any such payments by the Plan shall constitute a complete discharge of the obligation of the Plan to such Covered Person. Under no circumstances will any person or institution providing medical care, treatment, services or supplies to a Covered Person be deemed a participant or beneficiary under the Plan.

If any Covered Person entitled to a benefit under the Plan attempts to alienate, sell, transfer, assign, pledge or otherwise impede a benefit or any part, or if by reason of his or her bankruptcy or other event happening at any time, a benefit devolves upon anyone else or would not be enjoyed by him or her, then upon becoming aware of any such attempted alienation, sale, transfer, assignment or pledge, the Plan Administrator in its discretion, which will be exercised uniformly by treating individuals in similar circumstances alike, may terminate his or her interest in any such benefit and hold or apply it to or for his or her benefit or the benefit of his or her Dependents, in a manner the Plan Administrator may deem proper.

- 19.02 Information To Be Furnished.** Covered Persons shall provide such information and evidence, and shall sign such documents, as may reasonably be requested from time to time for the purpose of administration of the Plan.
- 19.03 Limitation of Rights.** Neither the establishment of the Plan nor any amendment thereof, nor the payment of any benefits, will be construed as giving to any Covered Person any legal or equitable right against the Company or any Employer, except as provided herein.
- 19.04 Plan Not Contract.** The Plan shall not be deemed to constitute a contract between the Company or any Employer and any Covered Participant or to be a consideration for, or an inducement or condition of, the employment of any Employee. Nothing in the Plan shall be deemed to give any Employee the right to be retained in the service of the Company or of any Employer or to interfere with the right of the Company or of any Employer to discharge any Employee at any time; provided, however, that the foregoing shall not be deemed to modify the provisions of any collective bargaining agreement that may be made by the Company with the bargaining representative of any Employee.
- 19.05 Fiduciary Operation.** Each Plan Fiduciary shall discharge his or her duties with respect to the Plan solely in the interest of the participants and beneficiaries (as those terms are defined in ERISA) and (1) for the exclusive purpose of providing benefits to participants and their beneficiaries and defraying reasonable expenses of administering the Plan; (2) with care, skill, prudence and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and (3) in accordance with the documents and instruments governing the Plan, except as otherwise required by law.

- 19.06 No Guaranty.** No person shall have any right or interest in the Plan other than as specifically provided herein. Except to the extent required by law, neither the Company nor any Employer shall be liable for the payment of any benefit provided for herein; all benefits hereunder shall be payable only from the Plan, and only to the extent that the Plan has been allocated sufficient assets.
- 19.07 Misrepresentation.** Any material misrepresentation on the part of any Covered Person in making application for coverage, or any application for reclassification thereof, shall render the coverage null and void.
- 19.08 Inadvertent Error.** Inadvertent error by the Plan Administrator in the keeping of records or the transmission of any Enrollment Form shall not deprive any Covered Participant or Dependent of benefits otherwise due, if such inadvertent error is corrected by the Plan Administrator within 90 days after it was made.
- 19.09 No Liability for Acts of Any Provider.** Nothing contained herein shall confer upon a Covered Person any claim, right or cause of action, either at law or at equity, against the Plan for the acts of any Hospital in which he receives care, or for the acts of any Physician from whom he receives service under this Plan.
- 19.10 Covered Persons Responsibilities.** Each Covered Person is responsible for providing the Plan Administrator with his or her current address. Any notices required or permitted to be given shall be deemed given if directed to such address and mailed by regular United States mail. Neither the Plan Administrator nor the Claims Administrator shall have any obligation or duty to locate a Covered Person. If a Covered Person becomes entitled to a payment under the Plan and it cannot be made because (1) the current address is incorrect; (2) the Covered Person does not respond to the notice sent to the current address; (3) there are conflicting claims to such payment; or (4) any other reason, the amount of such payment, if and when made, shall be that determined under the terms of the Plan, without interest. Each Covered Participant shall also notify the Plan in writing when any person is no longer eligible for coverage as his or her Dependent hereunder.
- 19.11 Right of Recovery.** Whenever the Plan, for whatever reason, has overpaid the amount of benefits that should have been provided, the Plan shall have the right to offset the overpaid amount against future benefits that are payable or to recover such payments, to the extent of such excess, from among one or more of the following as the Plan shall determine: any persons to, or for, or with respect to whom, such payments were made, and/or any insurance company or other organization. Without limiting the generality of the foregoing, the Plan shall have the right to recover any amounts it pays in respect of a person who is not an eligible Participant or Dependent.
- 19.12 Governing Law and Venue.** The Plan shall be governed by and construed according to ERISA, the Code, and the laws of the State of Indiana, to the extent Indiana law does not conflict with the Code and ERISA, and to the extent Indiana law is not preempted by ERISA. In order to benefit Participants under this Plan by establishing a uniform application of law with respect to the administration of the Plan, the provisions of this Section 19.12 shall apply. Any suit, action or proceeding seeking to enforce any provision of, or based on any matter arising out of or in connection with, this Plan shall be brought in any court of the State of Indiana or in the United States District Court for the Northern District of Indiana. The Company, each Employer, each Participant, and any related parties irrevocably and unconditionally consent to the exclusive jurisdiction of such courts in any such litigation related to this Plan and any transactions contemplated hereby. Such parties irrevocably and unconditionally waive any objection that venue is improper or that such litigation has been brought in an inconvenient forum.

- 19.13 Severability.** In the event any portion of this Plan is declared by a court of competent jurisdiction to be void, said portion shall be deemed severed from the remainder of this Plan, and the balance of the Plan shall remain in full force and effect.
- 19.14 Participant Litigation.** In any action or proceeding involving the Plan, Covered Persons or any other person having or claiming to have an interest in the Plan shall not be necessary parties to such action or proceeding and shall not be entitled to any notice or process thereof, except as required by applicable law. Any final judgment which is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive upon the parties hereto and upon all persons having or claiming to have any interest in the Plan. To the extent permitted by law, if a legal action is begun against the Company or other organization or institution providing benefits under the Plan by or on behalf of any person, and such action results adversely to such person or, if a legal action arises because of conflicting benefit claims, the cost to the Company or other organization or institution of defending the action will be charged to the sums, if any, which were involved in the action or were payable to the Covered Person or other person concerned. To the extent permitted by applicable law, an election to become a Covered Person under the Plan shall constitute a release of the Company and its agents from any and all liability and obligation not involving willful misconduct or gross neglect.
- 19.15 Counterparts.** This Plan document may be executed in any number of identical counterparts, each of which shall be deemed a complete original in itself and may be introduced in evidence or used for any other purpose without the production of any other counterparts.
- 19.16 Notice.** Any notice given under this Plan shall be sufficient, if given to the Plan Administrator when addressed to it at its office; if given to the Claims Administrator, when addressed to it at its home office; or if given to a Covered Participant, when addressed to the Covered Participant at his or her address as it appears on the records of the Claims Administrator.
- 19.17 Extension of Plan to Related Employers.**
- (a) With the approval of the Plan Administrator, any Related Employer may adopt the Plan and qualify its Employees and Retirees to become Covered Participants hereunder by taking such action to adopt the Plan and making such contributions to the cost of coverage as the Plan Administrator may require.
 - (b) The Plan will terminate with respect to any Employer that has adopted the Plan pursuant to this Section if the Employer ceases to be a Related Employer, revokes its adoption of the Plan by appropriate corporate action, permanently discontinues any required contributions for its Employees, is judicially declared bankrupt, makes a general assignment for the benefit of creditors, or is dissolved.
 - (c) The Committee shall have the sole right to amend or terminate the Plan and shall act as the agent for each Related Employer that adopts the Plan for all purposes of administration thereof.

ARTICLE XX
FUNDING, AMENDMENT AND TERMINATION OF THE PLAN

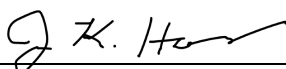
- 20.01 Plan Self-Insured.** Except with respect to those benefits offered under an HMO Option or an Other Insured Arrangement, the Plan is a self-insured plan. All contributions made to the Plan are used to pay claims and related expenses thereunder.

- 20.02 Participants' and Dependents' Rights Unsecured.** The right of a Covered Person or any other person to receive a distribution hereunder, shall be an unsecured claim against the general assets of the Company and no Covered Person or any other person shall have any rights in any amount allocated for his or her benefit under the terms of the Plan, or any other specific assets of the Company. All amounts allocated pursuant to the terms of the Plan shall constitute general assets of the Company and may be disposed of by the Committee at such time and for such purpose as it may deem appropriate. Benefits payable pursuant to the terms of the Plan shall be paid solely as required out of the general assets of the Company or from any other funding vehicle as may be established by the Company.
- 20.03 Amendment.** The Committee reserves the right at any time and from time to time to change or amend, in whole or in part, any or all of the provisions of the Plan. In addition, (i) the Committee delegates to the Director, Benefits, or to an employee of the Company or its affiliates succeeding to the duties and responsibilities of such person, the right at any time and from time to time to change or amend, in whole or in part, by a writing adopted by such person, any or all of the provisions of the Plan as may be necessary or desirable to comply with applicable law or regulations, and (ii) the Senior Vice President and Chief Human Resources Officer of the Company and the Director, Benefits of the Company (or officers or employees of the Company or its affiliates succeeding to the duties and responsibilities of such persons) may adopt amendments to, or guidelines with respect to the administration of, the Plan, and may take such other actions with respect to the Plan, as such persons deem necessary or desirable in response to the health emergency created by the COVID-19 virus or to any other similar health emergency and in response to the effect of any such emergency upon the Plan or the participants thereunder, provided that any such actions shall be evidenced by a writing signed by such persons and such persons shall report to the Committee any actions taken pursuant to such delegated authority. Unless expressly provided, no amendment shall affect, or be construed to affect, any existing delegations to amend the Plan. Any such amendment may have retroactive or prospective effect. However, no change or amendment shall be made that enables any part of Plan assets to be used for, or diverted to, purposes other than the exclusive benefit of those entitled to benefits hereunder and the payment of reasonable expense of administration. To the extent that any applicable collective bargaining agreement imposes a more restrictive requirement regarding Plan eligibility or benefits than is set forth herein, such requirement, as applied solely to those Represented Retirees subject to the collective bargaining agreement, is incorporated herein by this reference. Notwithstanding anything contained herein to the contrary, any change or amendment (other than a Plan administration change, the addition or deletion of network providers, drug formulary changes or similar changes) affecting coverage for any NIPSCO Represented Retiree or Dependent shall only be made effective as of January 1 of any year, and notification of such change or amendment shall be made to affected NIPSCO Represented Retirees during the Annual Enrollment Period.
- 20.04 Termination.** The Company is not and shall not be under any obligation or liability whatsoever to continue its contributions to, or to maintain, the Plan for any given length of time. In their sole and absolute discretion, the Company may discontinue contributions to the Plan and the Committee may terminate the Plan, in whole or in part, at any time, in each case without liability for such discontinuance or termination.
- 20.05 Collective Bargaining Agreement.** Notwithstanding the foregoing provisions of this Article, the right to amend or terminate the Plan shall be subject to the express terms of any applicable collective bargaining agreement.

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IN WITNESS WHEREOF, the Committee has caused this amended and restated Plan to be executed on its behalf, by one of its members duly authorized, effective as of January 1, 2021.

NISOURCE BENEFITS COMMITTEE

By:  _____

One of the Members of the Committee

SCHEDULE 1
POST-65 RETIREE BENEFIT PROGRAM MATRIX

Summary of Post-65 Retiree Medical Plan Provisions

This section highlights the key post-65 retiree medical plan provisions reflected in the December 31, 2020 measurement.

Eligibility for Participation	Immediate. Groups excluded from coverage are noted in table below.
Eligibility for Benefits	Age 55 and 10 years of service, subject to the other terms and conditions of the NiSource Post-65 Retiree Medical Plan.
Continuation to Spouses of Deceased Retirees	Subject to the other terms and conditions of the NiSource Post-65 Retiree Medical Plan, coverage continues until death of spouse or until spouse remarries.
Available Coverage ¹	<ul style="list-style-type: none"> Medicare Supplement NIPSCO Union Medicare Supplement MAP MAP (Medical Only) BSG Med Supp BSG Med Supp (Medical Only) BSG Med Supp Multiunion Medigap Supplement Highmark Medicare Advantage
Medical Plan Options	See table below.
Cost Sharing	See table below.

¹ For detail on specific plan benefit provisions, see applicable NiSource plan documents.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
101	Exempt FT hired or rehired before 01/01/2010 and retired on or after 02/01/2004 and before 02/01/2006 and Nonunion Non-Exempt FT hired or rehired before 01/01/2013 and retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
101Y21	NiSource Non-Union Full Time (Non-Exempt hired before 01/01/2013 and Exempt Hired before 01/01/2010) and retired through CMA Bridging on or after 10/09/2020	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
101A	Bay State Nonunion FT retired on or before 01/01/2002	BSG Med Supp BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
101B	Bay State Nonunion FT retired after 01/01/2002 and age 45 or older as of 01/01/1992 and hired before 09/01/1990 and elected retiree medical coverage and waived special saving plans match	BSG Med Supp BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
101C	Bay State Nonunion FT retired after 01/01/2002 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101D	CEG Nonunion FT retired before 01/01/1993	MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A
101E	CEG Nonunion FT hired before 01/01/1993 and retired on or after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (0% of premium for Highmark)	\$144.60 ¹ monthly for retiree only	N/A	N/A
101F	CEG Nonunion FT hired on or after 01/01/1993 and retired on or after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A

¹ Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$148.50 for 2021.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
101G	Columbia Nonunion FT—2002 ERW/VSP Age 50–52 (Salary continuation)	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
101H	Columbia Nonunion FT—2002 ERW/VSP Group Age 53–55, retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A
101I	Kokomo Nonunion FT retired on or before 01/01/2002	Medicare Supplement	100% of premium	N/A	N/A	N/A
101J	Kokomo Nonunion FT retired after 01/01/2002 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101K	NiSource Nonunion FT retired on or before 02/01/1997	Medicare Supplement	100% of premium	N/A	N/A	N/A
101L	NiSource Nonunion FT retired after 02/01/1997 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101M	NIFL FT retired on or before 01/01/2002	Medigap Supplement	100% of premium	N/A	N/A	N/A
101N	NIFL FT retired after 01/01/2002 and prior to 02/01/2004; retirement eligible as of 12/31/2001	Medigap Supplement	100% of premium	N/A	N/A	N/A
101O	NIFL FT retired after 01/01/2002 and prior to 02/01/2004 and not retirement eligible as of 01/01/2002	Medicare Supplement	100% of premium	N/A	N/A	N/A
102	Exempt PT hired or rehired before 01/01/2010 and retired on or after 02/01/2004 and before 02/01/2006 and Nonunion Non-Exempt PT hired or rehired before 01/01/2013 and retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A

¹ Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$148.50 for 2021.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
102D	Columbia Nonunion PT—2002 ERW/VSP Age 50–52	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
104	Exempt FT hired or rehired before 01/01/2010 and retired on or after 02/01/2006	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
105	Exempt PT hired or rehired before 01/01/2010 and retired on or after 02/01/2006	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
132	Special 4 th Quarter FT VSP retired before 02/01/2004	Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
221	NIPSCO Union FT retired before 01/01/2005	NIPSCO Union Medicare Supplement	100% of premium	N/A	N/A	N/A
221Y05	NIPSCO Union FT hired before 06/01/2004 and retired on or after 01/01/2005 and before 01/01/2015	NIPSCO Union Medicare Supplement	77% of premium	N/A	N/A	\$40 per month for retiree only
221Y14	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired before 01/01/2015	NIPSCO Union Medicare Supplement	70% of premium	N/A	N/A	\$40 per month for retiree only
221Y15	NIPSCO Union FT hired before 06/01/2004 and retired on or after 01/01/2015 and before 02/01/2017	NIPSCO Union Medicare Supplement	Choice between: (a) Defined Dollar \$65 x service retiree \$45 x service spouse (b) 77% of premium	N/A	\$475 annually for retiree only (if elect Defined Dollar)	\$40 per month for retiree only
221Y17	NIPSCO Union FT hired before 06/01/2004 and retired on or after 02/01/2017	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
225Y15	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired on or after 01/01/2015 and before 02/01/2017	NIPSCO Union Medicare Supplement	Choice between: (a) Defined Dollar \$65 x service retiree \$45 x service spouse (b) 70% of premium	N/A	\$475 annually for retiree only (if elect Defined Dollar)	\$40 per month for retiree only
225Y17	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired on or after 02/01/2017	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
226Y19	NIPSCO Union FT hired on or after 06/01/2009 and retired on or after 06/01/2019	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
321	NIFL Union FT retired on or after 01/01/2006 but before 01/01/2012	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
321Y12	NIFL Union FT hired before 01/01/2012 and retired on or after 01/01/2012 and before 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
321Y15	NIFL Union FT hired before 01/01/2012 and retired on or after 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
621	CEG Union FT hired before 01/01/2013 and retired after 01/01/2004	Medicare Supplement MAP MAP—Med Only Highmark Medicare Advantage	Defined Dollar \$65 x service retiree \$45 x service spouse (100% of premium for Highmark)	N/A	\$475 annually for retiree only	N/A
621A	CEG Union FT retired before 01/01/1993	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (100% of premium for Highmark)	\$144.60 ¹ monthly for retiree only	N/A	N/A

¹ Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$148.50 for 2021.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
621B	CEG Union FT hired before 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (100% of premium for Highmark)	\$144.60 ¹ monthly for retiree only	N/A	N/A
621C	CEG Union FT hired after 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A
621D	CEG Union FT—2002 ERW/VSP Group Age 50–52 (Salary Continuation)	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
621E	CEG Union FT—2002 ERW/VSP Group Age 53–55, retired on or after 02/01/2004	MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A
622	CEG Union PT hired before 01/01/2013 and retired after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
622C	CEG Union PT hired after 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$144.60 ¹ monthly for retiree only	N/A	N/A
721Y05	Kokomo Union FT Outside (majority) retired after 01/01/2005 but before 01/01/2012	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
721Y12	Kokomo Union FT hired before 01/01/2012 and retired on or after 01/01/2012 and before 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
721Y15	Kokomo Union FT hired before 01/01/2012 and retired on or after 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
821	Bay State Union Brockton Operating FT hired before 01/01/2013, retired on or before 01/01/2017, and does not meet requirements of 821A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
821Y17	Bay State Union Brockton Operating FT hired before 01/01/2013 and retired on or after 02/01/2017; and does not meet requirements of 821A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
821Y21	Bay State Union Brockton Operating FT hired before 01/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
821A	Bay State Union Brockton Operating FT hired before 03/01/1991 and age 45 on 09/01/1991	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
822	Bay State Union Brockton C/T FT hired before 06/01/2013, retired before 05/01/2013 and does not meet requirements of 822A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822A	Bay State Union Brockton C/T FT hired before 10/01/1990 and age 45 by 01/01/1992	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
822Y13	Bay State Union Brockton C/T FT hired before 06/01/2013 and retired on or after 05/01/2013 and before 4/1/2018	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822Y18	Bay State Union Brockton C/T FT hired before 06/01/2013 and retired on or after 04/01/2018	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822Y21	Bay State Union Brockton C/T FT and PT hired before 06/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
823	Bay State Union Granite FT retired after 01/01/2004	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
823A	Bay State Union Granite FT hired before 05/01/1991 and age 45 by 05/01/1991 and retired before 01/01/2004	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
824	Bay State Union Lawrence FT retired after 01/01/2004 and retired before 01/01/2013 and does not meet requirements of 824A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
824A	Bay State Union Lawrence FT hired before 01/01/1994 and age 45 by 01/01/1994 and retired before 01/01/2013	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
824Y13	Bay State Union Lawrence FT hired before 01/01/2013 and retired on or after 01/01/2013 and before 07/01/2017	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
824Y17	Bay State Union Lawrence FT hired before 01/01/2013 and retired on or after 07/01/2017	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
824Y21	Bay State Union Lawrence FT hired before 01/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
825	Bay State Union Northampton FT hired after 06/18/1999 but before 01/01/2011 and retired before 01/01/2016	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
825A	Bay State Union Northampton FT hired before 06/18/1999 and at least age 45 on 01/01/1993	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
825B	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired before 01/01/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
825B13	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired between 01/01/2013 and 12/31/2015	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
825B16	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired on or after 01/01/2016	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
826	Bay State Union Portland FT retired after 01/01/2004 and does not meet requirements of 826A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
826A	Bay State Union Portland FT hired before 04/01/1991 and age 45 by 04/01/1991	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
827	Bay State Union Portsmouth FT hired after 06/04/1999	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
827A	Bay State Union Portsmouth FT hired before 06/04/1999 and age 45 on 01/01/1993	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
827B	Bay State Union Portsmouth FT hired before 06/04/1999 and not age 45 on 01/01/1993	BSG Med Supp MultiUnion	Up to \$225 per month	N/A	N/A	N/A
828	Bay State Union Springfield Operating FT hired after 05/14/1999 and retired before 05/15/2013	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
828A	Bay State Union Springfield Operating FT hired before 05/14/1999 and at least age 45 on 01/01/1993	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
828B	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired before 05/15/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
828B13	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired between 05/15/2013 and 12/31/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
828B14	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired on or after 01/01/2014	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
828Y13	Bay State Union Springfield Operating FT hired after 05/14/1999 and retired on or after 05/15/2013	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
828B21	Bay State Union Springfield Operating FT hired before 05/14/1999 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
829	Bay State Union Springfield C/T FT retired after 01/01/2004 and on or before 01/01/2008 and does not meet the requirements of 829A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
829A	Bay State Union Springfield C/T FT hired before 10/01/1990 and age 45 by 01/01/1992	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
829Y08	Bay State Union Springfield C/T FT retired after 01/01/2008 and retired before 01/01/2011 and does not meet the requirements of 829A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
829Y11	Bay State Union Springfield C/T FT hired before 01/01/2011 and retired on or after 01/01/2011 and before 01/01/2016 and does not meet the requirements of 829A	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
829Y16	Bay State Union Springfield C/T FT hired before 01/01/2011 and retired after 01/01/2016 and does not meet the requirements of 829Y11	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
829Y21	Bay State Union Springfield (C/T) FT hired before 01/01/2011 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A

Active Programs That Will Not Receive Retiree Benefits

Active Benefit Program	Group
106	All Nonunion Exempt FT hired or rehired on or after 01/01/2010
107	All Nonunion Exempt PT hired or rehired on or after 01/01/2010
108	All Nonunion Non-Exempt FT hired or rehired on or after 01/01/2013
109	All Nonunion Non-Exempt PT hired on or rehired on or after 01/01/2013
222	NIPSCO Union PT
223	NIPSCO Union TMP
224	NIPSCO Union TWF
623	CEG Union FT hired or rehired on or after 01/01/2013
624	CEG Union PT hired or rehired on or after 01/01/2013
830	Bay State Union Springfield C/T PT hired before 01/01/2011
831	Bay State Union Brockton Operating FT hired or rehired on or after 01/01/2013
832	Bay State Union Brockton C/T FT hired or rehired on or after 06/01/2013 and retired after 05/01/2013
834	Bay State Union Brockton C/T PT hired on or before 05/31/2013
835	Bay State Union Northampton FT hired or rehired on or after 01/01/2011
838	Bay State Union Springfield Operating FT hired or rehired on or after 01/01/2014
839	Bay State Union Springfield C/T FT hired or rehired on or after 01/01/2011
840	Bay State Union Springfield C/T PT hired or rehired on or after 01/01/2011
844	Bay State Union Brockton CT PT hired or rehired on or after 06/01/2013
854	Bay State Union Lawrence FT hired or rehired on or after 01/01/2013

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

33. Provide a complete description of the financial reporting and ratemaking treatment of the utility's pension costs.

Response:

For financial reporting and rate-making purposes, Columbia's pension costs are recorded on the accrual basis of accounting each month based on the provisions of SFAS No. 106 and SFAS No. 158. Under the provisions of SFAS No. 158, the actuarial gains/losses and the prior service costs/credits are recognized as a component of other comprehensive income (OCI); amounts recognized in OCI are adjusted as these costs are recognized as a component of pension costs. In Case 2007-00008, Columbia received regulatory accounting treatment that allows the OCI activity to be captured as a regulatory asset.

Pension costs can be further distinguished into two categories:

- Service Costs – present value of the projected pension benefit earned by eligible participants in the current year

- Non-Service Costs – interest costs, return on trust fund assets, amortization of prior service costs and gain/loses

The following are the entries utilized when recording pension costs:

1. Pension costs (Service & Non-Service costs) per actuarial studies are expensed each month. The offsetting account is a prepayment if Columbia is in a prepaid position, otherwise the offset is a liability account, and an offset to the regulatory asset/liability for the OCI activity

Debit 926
 Credit 128-9900 or 228-0031
 Credit 182-3509 or 254-3509

2. The Retirement Income Plan trust is funded through NiSource Corporate Services. The following entry is recorded when the trust is funded:

Debit 128-9900 or 228-0031
 Credit 234-9912
 Debit 234-9912
 Credit 131 (Cash or its equivalent)

3. All costs associated with construction projects are capitalized and recovered over the life of the asset. This includes, among other costs, labor and related benefits. As employees' labor time is charged to capital accounts, overheads are used to charge additional dollars to the capital accounts for pension costs (Service costs only). Non-Service Pension costs are not capitalized.

Debit 107 (or any other capital account)
 Credit 926

4. When Columbia bills an affiliate company for labor, overheads are also added on to the bill for pension costs (Service costs only). The entry is the same as in #3 above with the debit going to a 146 Accounts Receivable account.
5. In a similar fashion, labor billed by an affiliate includes pension costs (Service cost only) in overheads. The entry would be as follows:

Debit 926 or 107 (or any other capital account)
Credit 234 – Accounts Payable

In accordance with the pension accounting standards, when pension settlements occur in an interim period during a year in which it is probable that the cumulative settlements for the year are expected to exceed the service cost and interest components of the net periodic pension cost for the pension plan for the year, Columbia assesses, on at a least quarterly basis, whether it is probable that the criteria for settlement accounting will be met. If it is probable, a settlement charge will be recognized for the portion of the liability settled. In addition, a full re-measurement of the plan's pension obligation and plan assets will be completed. Note the settlement charges are considered Non-Service pension costs.

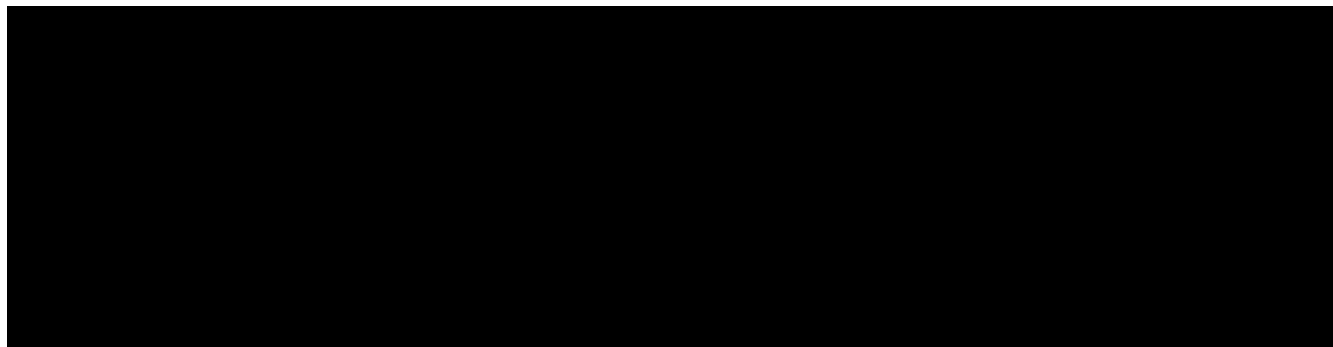
Pension costs (Service & Non-Service costs) are reported as Operating Expense in Account 926 for regulatory reporting purposes. Similarly, Pension Service costs are reported as Operating Expense in financial reporting. However, the Non-Service costs are reported as Other Income/Deductions in financial reporting.

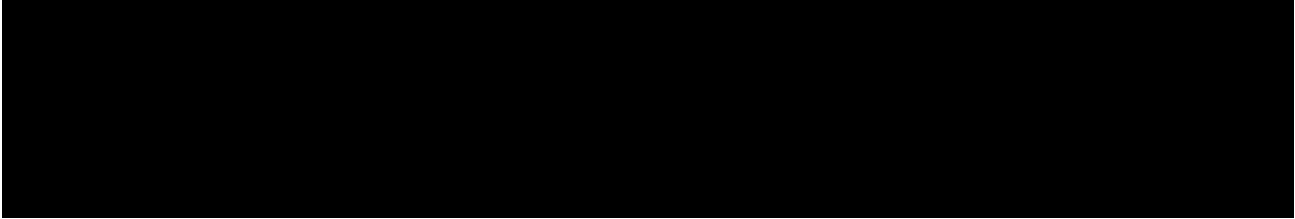
COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

34. Provide detailed descriptions of all early retirement plans or other staff reduction programs the utility has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

Response:

Columbia did not offer any early retirement programs during the base period and does not currently plan to offer any early retirement plans during the forecasted test year. Columbia notes that its parent, NiSource, offered a voluntary separation program in 2020 and two Columbia employees took advantage of this offering. Details of their separation are as follows:





Descriptions of the NiSource offering are attached as KY PSC Case No. 2021-00183, Staff 1-34, CONFIDENTIAL Attachment A and CONFIDENTIAL Attachment B to this response. Columbia did not prepare any cost/benefit analysis and any cost/benefit analysis prepared by NiSource would not have been specific to Columbia. Columbia is working to derive the elements of the NiSource cost benefit analysis that would apply to Columbia and will supplement this response if possible.

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

35. Provide all current labor contracts and the most recent labor contracts previously in effect.

Response:

KY PSC Case No. 2021-00183, Staff 1-35, Attachment B is the current labor contract entered into effect on December 1, 2016, between Columbia Gas of Kentucky, and the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industry and Service Workers International Union, on behalf of Local Union 372-01. This agreement expires December 1, 2021.

KY PSC Case No. 2021-00183, Staff 1-35, Attachment A is the previous labor contract entered into on December 1, 2011, between Columbia Gas of Kentucky, and the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industry and Service Workers International Union, on behalf of Local Union 372-01. This agreement expired December 1, 2016.

AGREEMENT

BETWEEN

COLUMBIA GAS TRANSMISSION LLC

COLUMBIA GAS OF KENTUCKY, INCORPORATED
COLUMBIA GAS OF OHIO, INCORPORATED

AND

UNITED STEEL, PAPER AND FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND
SERVICE WORKERS INTERNATIONAL UNION
LOCALS 372 AND 628

CHARLESTON, WEST VIRGINIA
DECEMBER 1, 2011

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THIS AGREEMENT, made and entered into this 1st day of December 2011, by and between COLUMBIA GAS TRANSMISSION LLC, COLUMBIA GAS OF KENTUCKY, INC., and COLUMBIA GAS OF OHIO, INC., all corporations for their employees as represented in the bargaining unit, established by the NLRB elections (and see the determination in NLRB Cases 9-UC-91, 9-UC-92, and 9-RC-12428), their successors and assigns, hereinafter referred to as the "Company," party of the first part, United Steel, PAPER, and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, LOCALS NOS. 372 and 628, its successors and assigns, hereinafter referred to as the "Union," party of the second part, and UNITED STEEL PAPER and FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL, and SERVICE WORKERS INTERNATIONAL UNION, its successors and assigns, hereinafter referred to as the party of the third part:

WITNESSETH

WHEREAS, the Company is engaged in furnishing essential public services which vitally affect the health, safety, comfort, and well-being of a large majority of the population in the territory covered by its operations, and its very existence is dependent upon the faithful carrying out of its obligations and responsibility to the public; which responsibility is recognized by the parties hereto as being imposed upon the Management and employees of the Company mutually, and that properly to fulfill the same requires that any disputes arising between them be adjusted and settled in an orderly manner without interruption of the Company's services to the public:

WHEREAS, the parties have, through collective bargaining in accordance with the law, agreed upon the incidents of the employment relationship on a contractual basis; and,

WHEREAS, it is the desire of the Company and the Union to continue the policy and practice of nondiscrimination because of race, color, religion, age, sex, disability, veteran and Vietnam era veteran, or national origin; and

WHEREAS, while certain job classifications and pronoun references are in the male gender, it is understood that they do not refer exclusively to males and corresponding feminine gender usages will be substituted when appropriate.

NOW, THEREFORE, it is agreed by the parties hereto as follows:

ARTICLE I Obligations

Section 1. It is recognized that the Company is engaged in rendering a public service and is under the duty to the public of operating and maintaining its public utility service without interruption, and therefore nothing contained in this Agreement shall be construed to conflict or to be incompatible with such duty.

Section 2. It is agreed that during the term of this contract, or during any period of time while negotiations are in progress between the parties hereto for the continuance or renewal of this contract, that there shall be no lockouts, strikes, stoppage of work, or interruption of service to the public.

Section 3. It is agreed that the Company will not discriminate, coerce, or intimidate any member of the Union on account of his membership in the Union. The Union agrees that its officers and members will not solicit membership in the Union among employees of the Company when said employees are on duty or Company property, and will not interfere with or restrain or

coerce employees of the Company in attempting to influence them to be members of the Union.

ARTICLE II Recognition

Section 1. The Company recognizes the Union as the exclusive representative of all the employees, as such term is defined and delimited in Section 3 of this Article, for the purpose of collective bargaining in respect to rates of pay, wages, hours of employment, or other conditions of employment: Provided, that any individual employee or a group of employees shall have the right at any time to present grievances to the Company and to have such grievances adjusted, without the intervention of the Union, as long as the adjustment is not inconsistent with the terms of this Agreement: Provided, further, that the Union has been given opportunity to be present at such adjustment.

Section 2. It is agreed that there shall be no hindrance or interference with the Management of the Company in its several departments, including the determination of the Company policy, which does not interfere with the conditions of this Agreement as affecting wages, hours of work, and working conditions. All rights of Management, except insofar as the same are expressly modified in the terms of this Agreement, are hereby reserved to the Company, and the Company specifically has the power and the right to manage the business and direct the working forces, including but not limited to, the right to hire, suspend, or discharge for proper cause, promote, demote, to transfer employees from one job to another (provided, however, that no employee may be permanently transferred from one basic seniority unit to another, without his permission), to lay off employees in accordance with seniority, as specified herein, to reduce working hours, to move or to close any departments or other segments of the business because of lack of work, or to otherwise generally manage the Company's business.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 3. (a) The term "employee," as used in this Agreement, shall include all production and maintenance employees of the Company in the said bargaining unit, but shall exclude all clerical, supervisory, executive, administrative, professional, temporary employees, and all others excluded by law. "Temporary employees" are hereby defined to mean those employees hired for a specific project or for a specified length of time.

(b) In accordance with the requirement of Section 1, hereunder, an employee will be classified as a Regular employee following any six-months' period. Provided, that he meets the Company's requirements as to ability and efficiency, integrity, and physical fitness: Provided, further, that he has submitted record of birth which is satisfactory to the Company. The Company will provide the Union President an assessment/evaluation of the probationary employee's progression after three (3) months. If requested, an update will be presented to the Union President in the fourth and fifth month of the probationary period.

(c) An employee shall lose his classification as a Regular employee under the following conditions:

- (1) Resignation.
- (2) Discharge for cause.
- (3) Acceptance of other employment except as provided in Article V hereof.

- (4) Refusal to accept reemployment within 72 hours after receipt of notification by the Company that employment is available in the basic seniority unit from which the employee was laid off because of lack of work. Such notice may be given by letter at the employee's last known address, by telephone, or by personal contact.
- (5) Layoffs of more than one year duration, except in the case of employees with fifteen (15) or more years of accredited service, in which case it shall be layoffs of more than four-years' duration.

(d) The Company agrees to notify the Union of an offer of reemployment made by the Company to an employee. Such notice will be either a copy of the notice sent to the employee or will be a notice stating in which other manner the employee was notified.

(e) The performance of non-bargaining unit work by bargaining unit employees will be on a voluntary basis.

ARTICLE III Supervisors Performing Production and Maintenance Work

Under normal operating conditions, supervisors are not assigned duties that are usually performed by production and maintenance employees.

Supervisors are expected to devote full time to their supervisory duties under normal operating conditions. This policy does not, however, prevent supervisors from performing such necessary functions as job instruction or training of employees; inspecting work, either in progress or completed; operating equipment and facilities in experimental or initial testing operations; and operating in emergency situations or where the safety of people or facilities is in jeopardy.

ARTICLE IV Check Off

It is agreed that all employees, including current employees as of the effective or execution date of this Agreement and all employees who thereafter have become or may hereafter become members of the Union, shall remain members of the Union in good standing for the duration of this Agreement as a condition of continued employment by the Company; and further that all new employees covered by this Agreement hired after the date of this Agreement, shall, after thirty (30) days of employment, become members of the Union and remain members in good standing for the duration of this Agreement as a condition of continued employment. Good standing shall mean only the payment of the initiation fee and periodic dues.

The International Union and Locals No. 372 and 628 agree to protect the Company under this section and to refund to the Company money that may be involved in the event a member from whose earnings, dues, and initiation fees shall have been deducted by the Company should resort to or cause legal action to be taken against the Company because of such deductions.

ARTICLE V Leave of Absence for Union Activity

Upon written request fifteen (15) days in advance by the Local Union, the Company shall grant a leave of absence to not more than two employees for Union activities. An employee

elected to a Union position or selected by the Union to do work which takes him from his employment with the Company shall, upon the written request of the Union, receive a temporary leave of absence for the period of his services for the Union. Upon his return, providing his seniority qualifies him, such employee shall be reemployed to his job or at work generally similar to that in which he was engaged last prior to his leave of absence, and his seniority shall accumulate throughout the period of his leave of absence. Such leave of absence shall be made and granted yearly, subject, however, to the provision of Article IX hereof.

ARTICLE VI Bulletin Boards

The Company will provide bulletin boards of at least 2' by 2' to be placed on its property where they may be seen by employees entering and leaving their places of employment. Such boards shall be used exclusively by the Union, such use to be confined exclusively to posting on said boards notices pertaining to dues, meetings, and other usual, regular and bonafide activities of the Union, it being the intention hereof that the Union will not use said boards for the direct solicitation of membership in the Union.

ARTICLE VII Seniority

Section 1. For seniority purposes, the Companies shall be divided into the following separate basic seniority units. However, employees laid off from one basic seniority unit will be given preference in case of hiring by another basic seniority unit, if the laid off employee(s) is qualified.

I. Columbia Gas Transmission LLC

A. St. Albans Area Basic Seniority Units as follows:

1. Pipelines Seniority Unit (includes Gas Measurement and Telecommunications) consisting of work locations at:

Alexandria, KY
Boldman, KY
Grant, WV
Huff Creek, WV
Inez, KY
Lockwood, KY
Mt. Olivet, KY
St. Albans, WV
Winchester, KY

2. Compressor Seniority Units consisting of work locations at:

Boldman, KY
Ceredo, WV
Grant, WV
Hamlin, WV
Hubball, WV
Huff Creek, WV
Inez, KY

Kenova, WV

B. Clendenin Basic Seniority Units as follows:

1. Pipelines Seniority Unit (includes Gas Measurement and Telecommunications) consisting of work locations at:

Clendenin, WV
Cobb, WV
Coco, WV
Frametown, WV
Glenville, WV
Lanham, WV
Ripley, WV
Rockport, WV
St. Albans, WV (Building Services, Trucking, Gas Measurement, Warehouse & Yard)

2. Compressor Seniority Units consisting of work locations at:

Clendenin, WV
Cobb, WV
Coco, WV
Frametown, WV
Glenville, WV
Hunt, WV
Lanham, WV
Ripley, WV
Rockport, WV
Walgrove, WV

3. Charleston Building Services

C. Strasburg Basic Seniority Units as follows:

1. Pipelines Seniority Unit (includes Gas Measurement and Telecommunications) consisting of work locations at:

Cleveland, WV
Elkins, WV
Glady, WV
Pickaway, WV
Seneca, WV
Terra Alta, WV

2. Compressor Seniority Unit consisting of work locations at:

Cleveland Compressor Station
Files Creek Compressor Station
Glady Compressor Station
Hardy Compressor Station
Lost River Compressor Station
Seneca Compressor Station

Terra Alta Compressor Station

II. Columbia Gas of Kentucky, Inc.

A. Lexington Distribution Seniority Unit consisting of the following work locations:

Frankfort, KY
Irvine, KY
Lexington, KY
Maysville, KY
Paris, KY
Winchester, KY

B. Ashland Distribution Seniority Unit consisting of the following work locations:

Ashland, KY
Inez, KY
East Point, KY

III. Columbia Gas of Ohio, Inc.

A. Ironton Distribution Seniority Unit consisting of the following work location:

Ironton, OH

Section 2. Seniority shall be established upon the date the employee is classified as a Regular employee and shall relate back to the date six (6) months next preceding such classification.

Section 3. It is agreed, except as set out, that the Company will in all cases of promotion, demotion, transfer, and decrease or increase of personnel, consider the following factors, and where factors (a) and (b) are, in the opinion of the Company, relatively equal, seniority shall govern.

(a) Training, ability, skill and efficiency

(b) Physical fitness

(c) Seniority shall govern in the following order:

(1) In the basic seniority unit

(2) In the respective Company (that is, TCO, CKY or COH)

(3) Within the Bargaining Unit

In making transfers, the Company will give special consideration to any employee who has previously submitted a request for transfer and will attempt to avoid transferring any employees who prefer not to be transferred.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 4. In the event of a “reduction in force,” layoff, or closing of a facility, which results in a net decrease of personnel within the respective Company (that is, TCO, CKY, or COH), the following process shall apply:

- (a) When an employee is displaced as described above, he may exercise his bargaining unit seniority over the most junior employee within his same classification either within his basic seniority unit or within the respective Company (that is, TCO, CKY, or COH) or, if qualified, over the most junior employee in any classification at the work location or in his basic seniority unit. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (b) The displaced employee from (a) may then exercise his bargaining unit seniority over the most junior employee in his same classification within the respective Company (that is, TCO, CKY, or COH) or, if qualified, over the most junior employee in any classification in the respective Company. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (c) If an employee is displaced in (b) he, if qualified, may then exercise his bargaining unit seniority over the most junior employee in the respective company (that is, TCO, CKY, or COH). This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (d) If in any of the preceding steps an employee elects not to or can no longer exercise his seniority, he will be the individual that is displaced.
- (e) In all other Section 3 situations, such as re-allocation of the workforce, Article II, Section 2 and Article VII, Section 3 will govern.
- (f) If the cause of the reduction in force is a direct result of contracting out, then the provisions of Article VIII will apply.

Section 5. Whenever an employee is permanently transferred from one basic seniority unit to another, he shall be considered a new employee insofar as his seniority in the new basic seniority unit so transferred to, is concerned. However, such employee shall retain his Company seniority and also the seniority he had accumulated in the basic seniority unit from which he was transferred. It is understood that the temporary transfer of an employee will in no way affect his seniority status, and the Company shall be required to notify the employee involved as to the temporary or permanent nature of the work.

Section 6. For seniority purposes, each employee shall be credited, except as otherwise provided, with all periods of actual service accruing after the commencement day of said seniority and, in addition thereto, shall be credited with time lost resulting from (a) jury service or serving as a witness under Court subpoena; (b) layoffs of not more than six-months' duration; (c) illness or injury regardless of duration; (d) service in the military forces of the United States or service upon being drafted in an essential war industry by the Government: Provided, however, that such accrued time shall not continue for a period more than that required by law after discharge or release from such service.

Section 7. An employee shall lose his seniority rights under the same terms that he loses his classification as a Regular employee, as provided in Article II, Section 3(c) of this Agreement.

Section 8. The Companies shall furnish the Secretaries of the Union with the seniority list for each Basic Seniority Unit on an annual basis. Said seniority list shall show the employee's Bargaining Unit Seniority Date, Company Seniority Date, and Basic Seniority Unit Date.

Section 9. The Company agrees, upon request, to review with employees or their representatives any cause of layoff, transfer, or rehire, or promotion affecting a worker's seniority status, or any training situation involving one or more employees in which an injustice is alleged and, in the event an injustice is done, will rectify such injustice, provided such request is made within thirty days from the date the injustice first occurred. If no agreement is reached, the matter will assume the status of a controversy subject to the grievance and arbitration procedure provided for in Articles XXVIII and XXVIX hereof, and the Arbitrators shall have the right to reverse a Company decision in matters relating to Section 3 hereof when there is proof of abuse of the Company's discretion.

ARTICLE VIII Contracting Out

Pursuant to Article II, Section 2 of this Agreement, the parties understand that the Company may elect to use independent contractors. However, it is further understood that the Company shall not so contract any work which is performed by its Regular employees which will directly result in one or more Regular employees being laid off. It is further understood that if any Regular employee is permanently transferred to a new work station as the direct result of such contracting out of work, the Company shall pay the employee's reasonable costs and expenses incurred incident to such transfer in an amount not less than those specified and provided for the applicable employees in the respective Company's current Transfer of Personnel Policy.

ARTICLE IX Physical Examinations

Section 1. The Company may, in cases of frequently recurring absences from duty, or in other exceptional cases, require an examination of any Regular employee by a physician of his own choosing as a condition of continued employment. If the Company is not satisfied with the report of the physician chosen by the employee, the Company may require a reexamination of such employee by a physician chosen by the Company. If the two examinations are not in accord, then the physician chosen by the employee and the one chosen by the Company may elect a third physician to make an examination of such employee, and the decision of the third shall be final.

ARTICLE X Employee Disability Plans

The Short-Term Disability Plan

The purpose of the Short-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, greater economic security by providing wage allowances during the periods when such employees may be absent from work by reason of a disability due to personal illness, injury, or serious illness or accident.

Eligibility Requirements

To be eligible for such allowances under this Plan, the employee must:

- A. Be classified as an employee, as defined in Article II, Section 3 (a), of this Agreement.
- B. Permit examination or inquiry by the Company, and furnish a physician's certificate upon request, and must have reported the cause of absence at or as soon after the beginning of the first scheduled working day of absence as the circumstances (including the nature of the disability or illness) reasonably permit.

Basis for Determining Pay

- A. Short-Term Disability payments will be computed on the basis prescribed by Article XII of this Agreement.
- B. Only absences of four hours or more will be charged against an employee's Short-Term Disability allowance.
- C. Short-Term Disability payments will not be allowed for disability incurred while an employee is on leave of absence, furlough, suspension from work, for an illness or injury which may obviously be the result of the employee's own misconduct, or, except as hereinafter provided, for disability which is compensatory under the Workers' Compensation Law of the State of employment or any State or Federal Disability Law.
- D. For the purpose of this plan, employees will be credited with one calendar year of service as of the December 31 following date of employment and shall be credited with an additional year on each subsequent December 31.
- E. When a period of continuous absence extends from one calendar year into the next, the Short-Term Disability allowance is continued until any unused portion of the maximum allowance based on the credited calendar years of service at the beginning of such continuous absence has been paid. On the expiration of benefits, the time allowable for the current calendar year will not commence until after the employee has returned to work.
- F. Payment by the Company to an employee absent for disability compensatory under the State Workers' Compensation Laws, or any State or Federal Disability Law, shall be limited to the difference between the amount of compensation receivable and the Short-Term Disability allowance under this plan.
- G. You may receive short-term disability benefits for up to eight (8) hours, twice per calendar year, if a sudden onset of a serious illness or injury to your immediate family prevents you from working, and the medical situation is such that it absolutely requires the employee be in attendance. This time allows the employee to make arrangements for care of the family member and/or be available to make treatment decisions for medical emergencies. Subject to supervisory approval the time necessarily absent from work shall not exceed a reasonable period.

Schedule of Payments

Post January 1, 2004, the "Schedule of Payments" is as follows:

Years of Service	Maximum Benefit		
	Period	Weeks at Full Pay	Weeks at 60% Pay
1 to 9	26	8	18
10 to 19	26	16	10
20 and above	26	26	0

The preceding "Schedule of Payments" represents the maximum allowance for absence permitted an employee on account of personal illness or for serious illness.

Prior to January 1, 2004, where an employee has 20 years or more of service, a special recommendation will be made by the supervisor and submitted to the Management for consideration for extension beyond the above disability schedule.

If an employee is absent due to personal illness, injury, or serious illness or accident, the time necessarily absent from work shall not exceed a reasonable period: Provided, however, that if an employee is absent from work due to death in his immediate family, such absence shall not be charged against the benefits to which such employee is entitled; however, such absence from work for any such death shall not exceed a reasonable period.

In all cases of excusable absence from work, the employee is expected to return as soon as reasonably possible, and failure to do so will give the Company the privilege of modifying the above schedule as to such employee in such manner as it shall deem advisable under the circumstances.

Employees With Less Than One Year's Service

When an employee with less than one credited calendar year of service is absent because of personal illness, injury, or serious illness or accident, a recommendation of time off with pay not to exceed a total of five (5) days will be considered.

The Long-Term Disability Plan

The purpose of the Long-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, additional economic security during periods of total disability.

Eligibility for Coverage

All employees are automatically covered by the Plan on a noncontributory basis beginning with the first day they are actively at work.

Commencement and Duration of Benefits

- A. An employee will be eligible for Long-Term Disability income, subject to the exceptions in this Section, if his disability prevents him from performing his own duties and engaging in any other reasonable occupation for 26 consecutive weeks: Provided, that separate periods of disability are considered as one continuous period if they arise from the same or related causes and are interrupted by no more than six months of active service. Once started, LTD benefits beginning before age 60 will continue to age 65 or until recovery, whichever occurs first. LTD benefits beginning at age 60 or after will continue for five (5) years after payments begin under the Plan, or to age 70, or until recovery, whichever occurs first. Proof of disability will be required before an employee can qualify for benefits, and the insurance company may require proof, from time to time, that the disability still

exists.

- B. No benefits are payable for a disability starting during the first twelve months of an employee's participation in the Long-Term Disability Plan if the disability is connected with an illness or injury for which the employee received medical treatment or services during the three-month period just before his participation began.
- C. During furloughs (but not layoffs) and approved leaves of absence (except for military service), an employee's Long-Term Disability Plan coverage will continue for the first two months of leave.
- D. No benefits will be payable for disabilities resulting from intentional self-inflicted injury, or insurrection, riots, war (declared or undeclared), etc., or commission of, or an attempt to commit, a crime.

Long-Term Disability Income

- A. Any employee who qualifies for Long-Term Disability will receive a monthly benefit equal to 50% of his base monthly pay. The monthly disability income benefit payable from these plans will be reduced by amounts received from any retirement, unemployment, Workers' Compensation, or disability benefits provided under any state or federal plan, except Social Security or if you receive other forms of compensation or disability benefits from Columbia. Any primary Social Security disability benefits which are payable or may become payable to the employee will not affect the Long-Term Disability benefit, except that total disability income from all above sources may not exceed 70% of the employee's base monthly salary.
- B. The full amount of Columbia's portion of an employee's Group Life Insurance continues in force as long as he is receiving Long-Term Disability benefits. An employee's Accidental Death and Dismemberment Insurance coverage will be suspended during his period of total disability.

Contributions by Employees

Long-Term Disability Plan coverage at the 50% level will be noncontributory and participants may elect to purchase additional coverage at the 60% level.

Miscellaneous Provisions

- A. An employee may continue coverage under Columbia's Comprehensive Medical Expense Plan for his eligible dependents by paying the normal employee monthly contribution rate.
- B. If the Long-Term Disability Group Insurance Contract is terminated, the employee's Long-Term Disability rights under this Plan will terminate: Provided, however, that an employee who is totally disabled when the Group Insurance Contract is terminated will continue to be covered by the Long-Term Disability Plan.

Further, termination of employment will terminate rights under this Plan.
- C. The preceding paragraphs set forth the basic features of the Long-Term Disability Plan and are subject to the provisions of the Long-Term Disability Group Insurance Contract with Aetna Life Insurance Company or a successor Insurer.

**ARTICLE XI
 Vacations**

EMPLOYEES HIRED BEFORE JANUARY 1, 2000

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120
10 to 23 years at December 31	4 weeks granted the following vacation year	160
24 to 33 years at December 31	5 weeks granted the following vacation year	200
34+ years at December 31	6 weeks granted the following vacation year	240

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2000 AND BEFORE JANUARY 1, 2013**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120
10 or more years at December 31	4 weeks granted the following vacation year	160

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2013**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	3 weeks granted the following vacation year	120
4 or more years at December 31	4 weeks granted the following vacation year	160

Vacation bonus of 5 days at every 5 year service intervals.

Employees hired any time during the month of December will, for vacation purposes only, be deemed to have been hired on the first day of December.

Retiring employees (either normal or early retirement) will receive payment for vacation time accrued during the year of retirement. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he enters retirement status. Vacation eligibility will be determined on the basis of total years of service as of the end of the final calendar year of employment. A vacation payment for employees who become deceased will be made for vacation time accrued during the year in which death occurs. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he becomes deceased. Vacation eligibility will be determined on the basis of total years of service as of the end of the calendar year of employment. Payment to the survivor(s) of the deceased employee will be made in accordance with the laws of the state in which he was a resident.

Eligibility Requirements

To be eligible for vacation, the employee must:

- A. Be classified as a Regular employee, and
- B. Be actively employed at the time the vacation is scheduled to commence.

General

- A. The vacation period will extend from January 1 through December 31 of each year. Upon reasonable notice, an employee may request that his vacation be scheduled for any period between these two dates.
In order that the service of the Company may be adequately and properly maintained, the Company reserves the right to fix the time at which a vacation may be taken, but will endeavor in all cases to arrange such vacation at a time desired by the employee. Upon approval of an employee's request the time set will be considered as the employee's scheduled vacation period.
However, the Company recognizes that from time to time employees are confronted with unusual situations that conflict with their scheduled vacation. When this occurs, employees may request a change in their scheduled vacation. This request must be submitted ten days in advance to the requested change. Vacation may be deferred within the calendar year if the employee is hospitalized prior to commencement of vacation, with proper prior notice to his supervisor. Upon receipt of the employee's request, the supervisor will grant the request, provided it does not interfere with either the operations of the Company or the previously scheduled vacation of other employee(s).
- B. Vacation will commence upon the first normal work day or shift from which the employee is absent on account of vacation, and will run consecutively for the vacation period to which he is entitled.
- C. An employee will be entitled to receive an additional day of vacation for a holiday observed by the Company which occurs within his scheduled vacation period, if such holiday occurs within his regularly scheduled work week.
- D. An employee with two (2) weeks or more vacation allowance may split one (1) week of said vacation allowance into one (1) or more full days. An employee with four (4) weeks or more vacation allowance may split two (2) weeks of said vacation allowance into one (1) or more full days. Employees should submit their request for split week vacation allowance as required under Paragraphs A and M herein; however, when unforeseen circumstances occur and reasonable notice thereof is afforded to the Company, an employee will be granted a change in his split vacation allowance if it does not interfere with the operations of the Company or the previously scheduled vacation of other employee(s).
- E. It shall not be permissible to postpone a vacation from one year to another, nor to draw vacation pay in lieu of a vacation, except as noted in Paragraphs F, G, H, I, and J, below.
- F. An employee whose retirement has been approved will be entitled to receive a vacation, or to draw vacation pay in lieu of such vacation, in the year in which the retirement takes place.

- G. An employee entitled to a vacation, who is laid off due to lack of work, will be entitled to receive vacation pay in lieu of such vacation. A furloughed employee who accepts temporary reemployment and who is entitled to a vacation will have the option to take vacation pay in lieu of such vacation or to have his vacation rescheduled to a time in the vacation period after he returns to his former job.
- H. An employee who resigns or is discharged will be entitled to receive vacation pay in lieu of such vacation, if otherwise eligible.
- I. Regular employees entitled to a vacation who enter Military Service will be entitled to vacation pay in lieu of vacation in the year in which they enter Military Service, and also in the year in which they return to the Company from Military Service: Provided, however, that they do not enter Military Service and return from Military Service in the same year.
- J. Eligible employees may exercise a vacation carryover option subject to the following requirements:
- (1) Employees eligible for two (2) weeks vacation must take two weeks of vacation and will not be eligible for carry over. Up to 40 hours of carry over may be approved with management's discretion. Employees eligible for three (3) or more weeks of vacation may apply for a vacation carryover for only that portion of the vacation allowance in excess of two (2) weeks.
 - (2) Vacations will normally be taken in units of five (5) days, except that employees may be granted permission to split their vacation into lesser full day periods.
 - (3) The right to exercise the carryover option shall be subject to the approvals provided in Subparagraph A above.
 - (4) The request for carryover must be made in writing by the employee no later than December 1 of the vacation period preceding that in which the carryover is to be effective.
 - (5) Vacation weeks carried over must be taken during the immediately following vacation period.
- K. The survivor(s) of an employee, who is deceased prior to receiving a vacation to which he would have been entitled, shall receive pay in lieu of vacation. Payment will be made in accordance with the laws of the State in which he was a resident.
- L. Employees will be given an opportunity to signify, in writing, prior to the 15th day of March, upon a list to be furnished by the Company and posted in each Department, their choices of vacation dates: Provided, however, that any employee desiring his vacation between January 1 and April 1 must make arrangements with his supervisor. Seniority shall be given paramount consideration.

ARTICLE XII Off-Duty Pay

All authorized off-duty pay for such purposes as vacations, holidays, illness, jury service, or for any other reason provided herein shall be at the rate of pay of the employee's regular classification for the number of hours regularly scheduled to work. The foregoing provisions of this Article are, however, subject to the provisions of Article X hereof.

ARTICLE XIII Termination Pay

Nothing herein contained shall be construed to interfere with the right of the Company to suspend or discharge or lay off an employee for just cause: Provided, however, that when a reduction in the Regular personnel is necessary, the employees whose services are to be discontinued shall be given five days' advance notice thereof; and in the event such notice is not given, the Company will pay such employee the equivalent of five days' pay at his regular rate. The respective Company agrees that if there is a need to reduce its regular personnel during the term of the Agreement, due to a "reduction in force," layoff, or closing of a facility, which affects one or more employees, to meet with the Union to discuss the provisions of a special severance program which may be available.

ARTICLE XIV Leaves of Absence

Section 1. When its business permits, the Company may grant a leave of absence to an employee, upon request, for a period of not to exceed three months, for any reason other than for the purpose of seeking or accepting other employment. Such leave of absence may also be extended for a similar period, if mutually agreed upon between the Company and the employee.

Section 2. All leaves of absence in excess of thirty days shall be in writing, and a copy thereof furnished the employee and the Union.

Section 3. Before the expiration of any leave of absence in excess of thirty days, or an extension thereof, the employee shall apply for reinstatement and, if he is physically qualified to perform his former duties, shall be reinstated. The Company may require, as a condition precedent to reinstatement, a physical examination, as provided for in Section 2 of Article IX.

Section 4. If such employee does not apply for reinstatement before expiration of the period of the leave of absence, or if he accepts other employment during such leave of absence without the written consent of the Company, or if he is physically unqualified to perform his accustomed work his employment with the Company will cease and terminate.

Section 5. Upon reinstatement of the employee at the expiration of leave of absence, he shall resume his employment in the job classification which he left with the Company and shall receive his seniority and other benefits to which he was entitled at the time his leave was commenced.

ARTICLE XV Safety

The parties hereto agree that safety of employment is of vital importance both to the Company and the employee, and further agree that no employee shall be required to perform any work, unless reasonably proper safeguards are maintained. An inspection of any equipment may be secured at all reasonable times upon the recommendation of any employee working on or near such equipment. The local Worker's Committee may meet with the Operations Manager and if not satisfied, then with the Management, for the purpose of discussing the elimination of hazards in order to prevent accidents.

ARTICLE XVI Pay Days

Section 1. The Company shall pay its employees on a bi-weekly basis. Employees shall have the option to have direct deposit of their checks or to have their checks mailed directly to the residence or mailed to be in the hands of the supervisors for delivery by them to the employees on the mornings of alternate Friday pay days. Whenever a regular pay day falls on a recognized holiday, the Company shall endeavor to have the checks to the employees as elected above on the workday preceding the holiday.

Section 2. Employees' pay shall be made available at the work station closest to them during regular office hours or mailed directly to their residence. However, employees whose hours begin and end at other than regular office hours of the Company shall be paid at their job site. Employees who live and work at locations distant from their work stations shall have their pay checks mailed to them.

Section 3. There shall be a two week lag for the payment of exception pay by the Company. At the time the exception pay is paid, the Company will provide information to the employee identifying the period of time for which the employee is being paid exception pay.

ARTICLE XVII Lunch Period

Section 1. Each employee shall be entitled to a lunch period after the employee has been on duty for four hours. The length of time for said lunch period shall be reasonable and shall be fixed by agreement between the Worker's Committee and the Company, or a representative thereof.

Section 2. Whenever continuous overtime work of two hours or more is required and at intervals of four hours subsequent thereto, the Company shall, for each and every occurrence, furnish the employee a meal at its own expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$17.00 for each occurrence.

Section 3. Whenever a call-out involves continuous work of five (5) or more hours, the Company shall, after four (4) hours, furnish the employee a meal at its expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$17.00. The foregoing requirement shall not apply in the case of an employee who is called out to perform a scheduled shift.

ARTICLE XVIII Schedule of Hours

Section 1. Time and one-half shall be paid for all overtime in excess of eight hours on any work day, and for all overtime in excess of forty hours in any one work week: Provided, that no employee shall be paid both daily and weekly overtime on account of the same hours of overtime worked: Provided, further, that an employee shall not be laid off in order to avoid overtime payments.

Section 2. All work performed on Sunday by other than shift workers shall be paid for at the rate of double-time the employee's regular rate: Provided, however, that such premium payments for Sunday work shall be credited against any weekly overtime which may accrue.

Section 3. When an off-duty employee is called out to work outside of his regular hours, he shall receive:

- (a) overtime pay at the time and one-half rate for the hours actually worked on the call-out; plus
- (b) a call-out allowance at the straight-time rate for the difference between the hours actually worked and four hours.

If a call-out involves four or more hours of work, the call-out allowance shall not be payable, inasmuch as all hours are at the overtime rate: Provided, that for the purpose of determining call-out pay, the period of any call-out shall not extend past the commencement of the affected employee's next regular work period.

Section 4. CKY/COH (Ironton) Only: Callout Acceptance – The standard amount of individual callout overtime acceptance required shall be 33% for the first year of the program. All employees who achieve a 33% or higher rate during the first 12 month period shall revert to an annual callout acceptance of at least 25%. Any employee who does not achieve the 33% rate in the first year will remain at the 33% performance level. Individual performance levels will be evaluated for all employees on an annual basis. Failure to meet this requirement of callout overtime will be addressed by management on a case by case basis.

Performance expectations around callout acceptance will be evaluated by management on an ongoing basis and employees may be moved up or down between the 25% and 33% expectation rates based on their individual performance.

Special consideration will be given to the following, but not all inclusive of:

- (a) Emergency Response
- (b) Continuous Overtime
- (c) Volume of Calls

Employees would not be held accountable for the above percentage while on approved sick time or any scheduled approved vacation.

All employees will receive a quarterly update of their callout performance and the Union will receive a quarterly list of the entire local (subject to implementation of an automated call-out system).

Callout percentages will be discussed at union management meetings and reviewed quarterly on a case by case basis.

Section 5. When an employee reports for work as scheduled or as requested under other circumstances than those covered by Section 3 of this Article, he shall receive the greater of (a) his appropriate rate for the hours worked or (b) four hours' pay at straight-time: Provided, that such reporting pay shall not be payable if four hours prior to the time for reporting, the employee is notified by the Company not to report. If as much as five hours' work is done, he shall be compensated for a full day's work at straight-time.

Section 6. TCO ONLY: When an off-duty employee is called after his/her normal work schedule, regarding an operational problem and not required to report to work under the call-out procedures, they shall receive:

- (a) A minimum of 1 hour pay at the appropriate overtime rate for each call-up of 15 minutes or less.
- (b) Should the call-up occur after midnight, but before 5:00am, he/she shall receive 2 hours of straight pay for call-up of 15 minutes or less.

Section 7. Each employee shall be given at least one week's prior notice of any change in his regular day off or any change in his scheduled shift. Upon failure of the Company to give such notice, such employee shall receive premium pay at the rate of time and one-half his regular rate

for the first eight hours worked on his first previously scheduled day off, or on his changed shift: Provided, that an employee shall not receive any premium pay under this Section when such employee's own schedule is changed:

- (a) at his request,
- (b) as the result of his filling a job under the posting procedure, or
- (c) as a result of his placement because of his physical disability.

Section 8. Any employee who works a double shift at the request of the Company shall receive premium pay at the rate of time and one-half his regular rate for the second shift: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 9. Overtime at the rate of time and one-half shall be paid for hours worked in excess of eight in the case of continuous work, even though two different work days are involved. In addition, whenever an employee is required to work more than sixteen (16) consecutive hours, he shall be paid for all consecutive hours worked in excess of sixteen (16) at two (2) times his straight-time rate until released from duty by the Company: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 10. When a call-out or prescheduled overtime is required, it shall be apportioned as reasonably practicable among qualified employees, who are either permanently or temporarily assigned to the work location. Consideration will then be given to the available employee in the classification that normally performs the work including those temporarily assigned employees who have been assigned or upgraded into a "fill-in" position for normal operations for 30 or more consecutive work days. A record of the overtime hours worked by each employee will be posted monthly by Columbia Gas Transmission LLC, Columbia Gas of Kentucky, Inc., and by Columbia Gas of Ohio, Inc. If an employee is excused from an overtime assignment which he has been requested to perform, his overtime record shall be charged with the same number of hours as that of the employee who actually performed the overtime work.

When continuous overtime is required by the Company, the employee(s) who is working on the job will be allowed to work the overtime. The Company will not be required to pay for time not worked under this section; however, the Company will endeavor to equalize the overtime as reasonably as practicable.

Section 11. Whenever an employee has worked in excess of sixteen (16) hours, whether continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the Company, the employee, when possible, should be entitled to an eight (8) hour rest period before their return to work.

Whenever an employee has worked more than 13 hours but less than 16 actual hours continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the company, the employee, when possible, should be entitled to a five (5) hour rest period before returning to work.

If the rest period extends into the employee's regular scheduled shift, they shall be excused with pay at their straight time rate for that part of their regular scheduled shift necessary to make up the eight (8) or five (5) hour rest period. In the event that an employee is required to work during such rest period, they shall receive straight time pay for the hours worked in addition to rest-period pay.

Whenever an employee is required to work more than sixteen (16) consecutive actual hours, they shall be paid for all hours worked in excess of sixteen (16) at two (2) times straight

time rate until released from duty by the Company.

Employees on call-out/standby will be required to complete on call period into their next shift.

Section 12. Paid vacation time, jury duty, short term disability, and military leave shall be considered as time worked for the purpose of computing overtime.

ARTICLE XIX Classifications

Section 1. An employee entering a classification shall receive the rate of pay shown in Addendum A. An employee required to work temporarily in a lower job classification shall, nevertheless, receive his achieved classified rate set forth in Addendum A. Further, an employee permanently reclassified to, or required to work temporarily in another job in the same job grade, shall retain his achieved classified rate set forth in Addendum A.

Section 2. Except as provided in the following paragraphs in this section, an employee required to work temporarily in a higher job classification shall receive the Replacement Rate therefore set forth in Addendum A.

An employee who has attained a higher regular job classification and who was demoted shall receive the highest rate which he had attained whenever he is required to work in such higher job classification.

An employee who works temporarily in a higher job classification shall receive credit toward the higher rates for all hours worked in such higher job classification. When an employee has amassed 1,040 work hours in such capacity, he shall thereafter receive the Six-Month Rate for work in the higher classification. When he has amassed an additional 1,040 work hours in such capacity, he shall receive the Twelve-Month Rate for work in the higher classification. An employee who has attained a higher regular job classification, and who was demoted, shall have the number of actual work hours in such higher regular job classification credited toward the aggregate 1,040 work hour periods set out in this paragraph.

Notwithstanding the preceding provisions, when upgrading is used to fill a position on a daily basis for a period of 130 work days in any calendar year, and, if the Company thereafter determines a permanent vacancy exists, this vacancy will be posted in accordance with provisions of Article XXV hereof.

Section 3. An employee is considered to be promoted when he is permanently reclassified to a job in a higher job grade. At the same time, except as provided in the following paragraphs of this section, his rate shall be increased to the Beginning Rate set forth in Addendum A, and in due course to the Six-Month Rate and to the Twelve-Month Rate.

An employee who has attained such regular job classification, and who was demoted, shall receive the highest rate which he had attained when he is again promoted to that classification.

In addition, the proper rate for an employee who has been promoted will be determined as follows:

- (a) Employees who have amassed between 520 and 1040 hours in the classification to which they were promoted will receive the Six-Month Rate.
Employees who have amassed between **1,040 and 2080** hours in such classification to which they were promoted, will be credited with the Twelve-Month Rate. Employees with less than 520 hours will be awarded the beginning rate and progression will be time based.

Section 4. An employee is considered to be demoted when he is permanently reclassified to a job in a lower job grade. At the same time, his wage shall be reduced to the Twelve Month

Rate set forth in Addendum A for such lower job.

Section 5. A Regular employee who is furloughed for lack of work and who is offered temporary reemployment by the Company shall be entitled to receive his regular classified rate of pay while performing temporary work during the period of his furlough, even though he is employed on work of a lower classified rate of pay.

For the purpose of this Section 5, a furloughed employee shall be construed to mean one laid off for lack of work, but whom the Company intends to recall upon the resumption of operations at his regular place of employment.

ARTICLE XX Wearing Apparel

Section 1. In conformity with the present practice of the Company, employees required to work under extreme weather conditions shall, if possible, be furnished with rain coats and rubber boots, which shall remain the property of the Company. Upon failure of any employee to return such apparel, he shall be charged for same, and said charge may be deducted from any sum due such employee by the Company: Provided, however, that where the Company requires its employees to wear a particular kind of apparel, the Company agrees to furnish same in the first instance, the cost of replacement, however, to be borne 75% by the Company and 25% by the employee.

Section 2. The Distribution Company agrees to furnish the first two (2) pairs of coveralls or the option of one (1) pair of coveralls and one (1) two-piece set of work clothing (Carhartt) and the first two (2) T-shirts to outside Distribution Plant employees, excluding employees who are required to wear a uniform. Distribution employees may substitute a one-piece set of work clothing (Carhartt) for the aforementioned two-piece set of work clothing (Carhartt).

Section 3. The Distribution Company will provide annually \$400 allotment for purchase of wearing apparel through approved Company vendor. Allotment will be loaded annually at the same time as any applicable increases. The purchase of boots will be included in the above defined allotment and may be reimbursed through the aforementioned allotment. An employee must purchase boots that meet all safety requirements. Such clothing will be provided to new hires on the following basis: (a) The Distribution Company will provide the first two (2) pairs of coveralls or one (1) pair of coveralls and one (1) two-piece set of work clothing and the first two (2) T-shirts without cost.

Section 4. Columbia Gas Transmission employees will be provided annually \$275 allotment for purchase of wearing apparel through approved Company vendor. Allotment will be loaded annually at the same time as any applicable increases. In addition, up to \$135 reimbursement of boots will be provided on an annual basis or as needed at supervisor's discretion.

ARTICLE XXI Holidays

Holidays shall be:

- New Year's Day
- Memorial Day (last Monday in May)
- Independence Day
- Labor Day
- Thanksgiving

The Day After Thanksgiving
Christmas
Five (5) Personal (Floating) Days*

*Only the Personal (Floating) Days may be taken in increments of four hours.

In the year of hire, new employees will be granted floating holidays as follows:

- Employees hired between January 1 and March 31 will be granted 4 floating holidays.
- Employees hired between April 1 and June 30 will be granted 3 floating holidays.
- Employees hired between July 1 and September 30 will be granted 2 floating holidays.
- Employees hired between October 1 and December 1 will be granted 1 floating holiday.

In order that the service of the Company may be adequately and properly maintained, the Personal (Floating) Days are established with the understanding that the Company reserves the right to fix the time at which the Holidays may be taken, but will endeavor to arrange the day, if possible, at a time desired by the employee. If any of the above holidays fall on Sunday, the following Monday shall be observed as the holiday, except when such Sunday falls on a regularly scheduled work day of an employee; and if any of the above holidays fall on Saturday, the preceding Friday shall be observed as the holiday, except when such Saturday falls on a regularly scheduled work day of an employee. Employees required to work on any of the above holidays shall be compensated for hours worked at the rate of two and one-half times their regular rate of pay for the first eight hours worked, and at the rate of time and one-half their regular rate of pay for any hours in excess of the first eight hours worked. Regular employees not working on any of the above holidays shall receive eight hours' pay at their regular rate; and further, if any observed holiday falls on one of their regularly scheduled work days, such holiday shall be considered as time worked for the purpose of computing overtime.

ARTICLE XXII

Jury Duty

In the event a Regular employee is called for jury service, said employee shall request time off from his supervisor. The Company will pay the employee his regular base pay while serving such duty.

Shift workers who are selected to serve on a jury (Federal or State), and are scheduled to work an evening or morning shift, may request a schedule change as provided by Article XVIII, Section 5. The Company will endeavor to accommodate the employee's request as reasonably as practicable.

ARTICLE XXIII

Travel and Expenses

Section 1. An employee temporarily assigned from his home work station to another work station for a specific project anticipated to require one or more days of work, or for a specified length of time of one or more days, shall be (a) allowed to travel from his residence on Company time when first reporting to work at the temporary work station and when returning to his residence when the Company decides that his services at the temporary station are no longer required; (b) afforded the opportunity to travel to his residence and back to his temporary station every other weekend on Company time; (c) when the nearest suitable temporary lodging is more than ten

miles away from the temporary work station, allowed to travel on Company time for the distance over ten miles both in reporting to the temporary station each morning and in returning to the place of temporary lodging each night; and (d) reimbursed for his reasonable and actual cost of temporary lodging and meals while away from home and lawful travel expenses and other reasonable and actual expenses incurred while away from home: Provided, that in lieu of the foregoing travel time allowances and expense reimbursements, the Company will reimburse the employee for the actual cost of his mid-day meal and his actual daily travel expenses between his residence and the temporary station and back if the distance between his residence and the temporary station is reasonably close, and if such alternative does not impair or disrupt the work continuity, or create added expense, or adversely affect the employee's performance of his temporary assignment. An employee in a daily travel situation under the "proviso" portion of Section 1, under normal driving conditions, will travel the first thirty (30) minutes going to and returning from the temporary assignment each day on his own time. Any travel time required beyond thirty (30) minutes will be considered as time worked.

Section 2. For the purpose of CKY/COH an employee assigned to work outside the jurisdictional area of his home work station at the time of his mid-day meal will be eligible for lunch money allowance of \$5.30.

Section 3. For the purpose of mid-day meals at TCO an employee assigned to work outside the jurisdictional area of his home work station at the time of his mid-day meal will be eligible for a lunch money allowance of \$6.00. The respective Operations Manager's area of responsibility is defined as the jurisdictional area.

Section 4. During the term of this Agreement, the personal vehicle mileage reimbursement rate shall be the Internal Revenue Service rate applicable to that period.

ARTICLE XXIV Benefit Plans

The Company agrees to continue during the life of this agreement, the current Retirement Income Plan (through 12/31/2012), the Account Balance Pension Plan, Long Term Disability, Group Life Insurance and PPO Medical Plan, unless modified by mutual agreement between the Company and the Union. The Company reserves the right to change plan administrators and vendors, eliminate any other medical plans, and modify savings plan options, and modify plans to be compliant with all government regulations.

ARTICLE XXV Job Posting and Bidding

Section 1. When a permanent vacancy which is to be filled occurs within any of the job classifications set out in Addendum A, except Utility or law, the Company will post notice thereof, including the intended date the vacancy is to be filled, in the particular basic seniority unit involved (as set forth by Article VII, Section 3(c)(1)) for a period of not less than ten (10) days prior to the time such vacancy is to be filled, during which time any eligible employee in such basic seniority unit may apply therefor; provided, however, that if any employee accepts a job that does not involve a change in his job classification, he shall be ineligible to exercise his rights to apply for another job that does not involve a change in his job classification for a period of twelve months following the effective date of job acceptance (provided further that an employee may exercise his rights to apply for another job that does not involve a change in his job classification if his work location is closed). In the event a permanent vacancy which is to be filled occurs within either the Utility or Janitor job classifications, the Company shall forthwith proceed to consider those

employees within the same basic seniority unit who had applicable Requests for Transfer on file at the time the vacancy occurred. Any such vacancy will be filled in accordance with the terms of this Agreement, and the Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations within the same basic seniority unit.

Section 2. In the case of a permanent vacancy posted under Section 1 of this Article but not filled by a bidder and in the case of a permanent vacancy within either the Utility or Janitor job classifications, the Company shall forthwith proceed to consider the following Regular employee groups in the order listed:

- (a) employees working elsewhere but with seniority rights in the basic seniority unit in which the permanent vacancy exists, who had applicable Requests for Transfer on file when the original vacancy was posted; in the instance of a three (3) day Utility notice, the job will be awarded based on an employee's seniority in the bargaining unit.
- (b) laid off employees who still retain their classifications as Regular employees under Article II, Section 3(c) hereof;
- (c) surplus employees;
- (d) pre-surplus employees;
- (e) furloughed employees; and
- (f) other employees who had applicable Requests for Transfer on file when the original vacancy was posted.

Employees who have Requests for Transfer on file and refuse to accept an offered transfer shall be ineligible to exercise their rights to (a) and (f) above for a period of twelve (12) months following the effective date of the offered transfer.

Irrespective of the employee group from which the vacancy may be filled, such vacancy will be filled in accordance with the terms of this Agreement; and within twenty (20) days, the Company will notify the Union and the involved employees of the results of such review: Provided, that nothing in this Article or other Articles of this Agreement shall be construed as requiring the Company to offer to the involved employees the same job classification under this Section 2 that was not filled by posting under Section 1.

Section 3. In the case of a permanent vacancy posted under Section 1 but not filled under preceding sections of this Article, before filling said permanent vacancy with a person who is not a Regular employee, as defined in Section 3 of Article II of this Agreement, the Company shall post notice of said permanent vacancy at all other work locations within the bargaining unit which is covered by this Agreement.

Such posting shall be for a period of not less than ten (10) days, during which time any eligible employee (except those in the basic seniority unit involved) may apply therefor.

Any such vacancy will be filled in accordance with the terms of this Agreement; and the Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations: Provided, that nothing in this Article or other Articles of this Agreement shall be construed as requiring the Company to post the same job classification under Section 3 that was not filled under the preceding Sections of this Article.

Section 4. The Union and the Company, being appreciative of the fact that the prompt filling of vacancies is to their mutual advantage, agree that if the filling of a vacancy by the Job Posting and Bidding Procedure results in one or more additional, permanent vacancies (secondary vacancies) to be filled, the Company will endeavor to post such secondary vacancies at the time of the posting of the primary vacancy. The Company will process the filling of all

vacancies with all reasonable dispatch.

Section 5. Newly hired employees shall be ineligible to bid on or transfer to another job for a period of twelve (12) months following the effective day of job acceptance, except where such bid would involve a promotion to a higher job classification. Nothing in this Section 5 shall be construed as limiting the Company's right to transfer or to reassign employees.

ARTICLE XXVI Emergency Response

Emergency response is the highest priority type of work or activity. To improve and ensure maximum emergency response in accordance with Gas Standards 6100.010(CG), an "Emergency Responder" rotation process shall be established to respond to all "PR and EI" orders.

All qualified employees, *with the minimum training of Customer Service B*, including but not limited to, plant, service, and construction shall be required to participate in the Emergency Responder rotation process.

PROCESS

1. A rotation process shall be established for designating "Emergency Responders" *and discussed with the Union.*
2. Emergency responders shall be determined by qualification and closest geographic proximity to an emergency regardless of work location *in the Bargaining Unit first. If an Emergency Responder responds to an emergency outside of the CKY/Ironton Operating Center area the response shall count toward the employee's callout acceptance percentage. If an Emergency Responder declines or does not respond to an emergency outside of his/her designated area, the non-response shall not count toward that employee's acceptance percentage.*
3. Emergency shall be defined as any "PR" or "EI" order.
4. Emergency responder rotation will be determined on a daily (24 hr.) or weekly basis as determined by management *and discussed with the Union to determine what would be best for that location and seniority shall prevail.*
5. The Gas Integration Center (IC) will be provided with one (1) contact number for each Emergency Responder that the employee will be available at for emergency response.
6. Each Emergency Responder is required to work the number of emergency response rotations assigned each year. However, with management approval, employees have the option to exchange/swap rotations provided they find a qualified replacement and make appropriate notifications to the IC and Front Line Leader. If no replacement is found, the assigned employee will be obligated to take the assigned "Emergency Responder" rotation.
 - A. In the case of a personal emergency, it is the employee's responsibility to directly contact their Front Line Leader.
 - B. Non-emergency replacements for special situations are the obligation of the employee and notification to the IC must be made at least 24 hours prior to the "Emergency Responder" rotation.
7. The order in which Emergency Responders are called shall be determined by management.
8. Emergency Responders shall be required to take a company vehicle home and if their community does not allow parking on the street, the Company will make arrangements to park the vehicle at an alternate location.
9. Emergency Responders will be determined by management.

10. Emergency Responder will be an agenda item at all Labor/Management meetings.

COMPENSATION

Emergency Responders on rotation will be paid \$25.00 for Monday thru Friday and \$35.00 Saturday, Sunday and Holidays.

Emergency Responders on rotation shall be entitled to Emergency Responder pay in addition to callout pay, if called.

ARTICLE XXVII Worker's Committee

Section 1. The Union shall elect not more than eight (8) members from Local 372 (to consist of at least one employee of Columbia Gas Transmission LLC, one employee of Columbia Gas of Kentucky, Inc., and one employee of Columbia Gas of Ohio, Inc.) and six (6) members from Local 628 to represent it in negotiations with the Company, those representatives to be the group herein referred to as the "Worker's Committee."

The foregoing shall have no effect upon the number of Worker's Committee members authorized under Article XXVIII to participate in the Grievance Procedure, except that at least one of the authorized Committee members so participating shall be an employee of the particular company involved in the grievance or controversy.

Section 2. The Committee above mentioned shall be selected from among and by the employees subject to this Agreement; and in order to be eligible for membership on such Committee, an employee must be a Regular employee of one of the Companies party to this Agreement, a member of the Union, and an American citizen.

Section 3. It is agreed that the Union will furnish the Company with a certified list of the members of said Committee and advise the Company, in writing, of any changes made therein from time to time, and only such members as have been duly certified by the Union shall be entitled to attend the meetings of said Committee and shall suffer no loss of pay therefor.

ARTICLE XXVIII Grievances

Section 1. Any employee may discuss with his immediate supervisor any complaint or other matter which he feels requires adjustment. The employee may be accompanied by his committeeman or his steward if he so desires.

Section 2. If a settlement is not obtained in Section 1 the employee or group of employees may seek redress as follows:

Step I. The aggrieved employee or group of employees shall present the grievance in writing, on forms to be supplied by the Company, to the appropriate immediate supervisor within thirty (30) calendar days after the occurrence giving rise to the grievance. The Operations Center Manager or the appropriate Operations Manager, as the case may be, and/or such other Company representative as he may designate shall within ten (10) days (excluding Saturday, Sunday and Holidays) investigate and meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee at a mutually agreed upon location. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company's decision shall be communicated in writing to the employee or employees concerned, the Worker's Committee, and the Secretary of the Local.

Step II. If results satisfactory to the employee or employees are not obtained in Step I,

the case may then be submitted, in writing, within 30 days after the issuance of the Company's Step I answer for final determination by the Company to the designated Human Resources representative. The Company shall within thirty (30) days (excluding Saturday, Sunday and Holidays) or by mutual agreement, meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company will communicate its decision in writing to the Union.

Section 3. It is agreed that if a grievance is not referred or appealed to the next Step within the specified time limits, as set out in Steps I and II above, it shall be considered settled without prejudice. The Management agrees that it will meet with the Worker's Committee at such times as may be agreeable, and those members of the Committee who are caused to lose time from their regular schedules because of such meetings shall suffer no loss of pay.

ARTICLE XXIX

Arbitration

Section 1. If there arises any controversy between the employee or a group of employees and the Company, with respect to the interpretation of the provisions of this Agreement, or wherein there is alleged a violation of the terms of this Agreement, such controversy shall first be treated as an ordinary grievance and processed through the Steps, as provided for in Article XXVIII.

An earnest effort shall be made by the Company and the Union to reach an amicable adjustment of all grievances.

Section 2. In the event an amicable adjustment of a grievance, as defined in Section 1 of this Article, cannot be reached by the grievance procedure as set out in Article XXVIII of this Agreement, the matter shall be submitted to Arbitration as provided in Section 3 hereof, after notice is given in writing within thirty (30) days after the completion of the grievance procedure. Unless notice is given within thirty (30) days as set forth above, the grievance shall be considered settled without prejudice.

Section 3. (a) If any controversy or grievance arising under the terms of this Agreement cannot be adjusted and settled in the manner above provided, the same shall be promptly submitted to a Board of Arbitration, to be selected as follows: One to be chosen without delay by the Company and one to be chosen without delay by the Union. These two shall meet within ten (10) calendar days; and if they cannot reach agreement, the Union arbitrator shall, within thirty (30) calendar days, notify the Company arbitrator of the Union's desire to select a third member to complete the Board of Arbitration. In the event such notice is not timely given, the matter shall be considered to have been settled. If these two cannot reach an agreement as to the selection of a third member, the Federal Mediation and Conciliation Service or another arbitration service mutually agreed to by the Company and the Union shall appoint said third member to complete the Board of Arbitration. When the third member has been thus selected, the parties will attempt to provide him with a joint statement of the issue to be arbitrated. The Board of Arbitration shall limit its decision to the issue or issues thus submitted by the parties and shall have no authority to amend, add to, or subtract from this Agreement. The decision of such Board of Arbitration shall be rendered without delay, and the decision of the majority of said Board shall be final and binding on all parties involved in such grievance and shall conclusively determine the same.

(b) If an employee's case is at any stage decided in his favor, he will be put in the same financial position by the Company as if it had been originally so decided and his seniority shall not be affected.

(c) Any number of grievances may be presented at the same arbitration hearing or

hearings so long as the latest of those selected for hearing was appealed to arbitration no more than sixty (60) days after the date first was appealed to arbitration.

ARTICLE XXX

If any Court shall hold any part of this Agreement invalid, such decisions shall not invalidate the entire Agreement.

ARTICLE XXXI

This Agreement shall be effective from December 1, 2011, to the first day of December 2016, and, unless terminated at the end of that period by sixty (60) days' prior written notice from one party to the other, shall continue thereafter until terminated by either party on a sixty (60) days' written notice or amended by mutual consent.

ARTICLE XXXII

The United Steelworkers guarantees the Company performance of this Agreement by Local Unions Nos. 372 and 628 of the UNITED STEELWORKERS INTERNATIONAL UNION.

ARTICLE XXXIII

All notices in connection with the operation of this Agreement shall be mailed to:

Employee and Labor Relations Manager
Columbia Gas Transmission LLC.
P.O. Box 1273
Charleston, West Virginia 25325

Manager of Human Resources
Sr. Human Resources Consultant
Columbia Gas of Kentucky, Inc. and Columbia Gas of Ohio, Inc.
2001 Mercer Road
Lexington, KY 40511

Secretary-Treasurer
Local 372
2355 Kentontown Road
Mt Olivet, Kentucky 41064

Financial Secretary
Local 628
38 Cromwell Estates Road
Clendenin, WV 25045

United Steelworkers International Union
5 Gateway Center
Pittsburgh, PA 25111

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives, this ____ day of _____, 2012:

COLUMBIA GAS TRANSMISSION LLC, COLUMBIA GAS OF KENTUCKY, INC. and COLUMBIA GAS OF OHIO, INC.

Lori Johnson
Manager, Human Resources

Jodi Falknor
Sr. Human Resources Consultant

Jovette Pino
Director, Employee and Labor Relations

Dreama Whitmire
Employee & Labor Relations Manager

United Steel, Paper and Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International
Union AFL-CIP-CLC

Leo W. Gerard, International President

James D. English, International Secretary-Treasurer

Thomas M. Conway, International Vice-President
(Administration)

Fred Redmond, International Vice-President
(Human Affairs)

Ernest R. Thompson, Director District 8

Emmanuel S. Mason, Assistant to the Director

Brian P. Wedge, Staff Representative.

David A. Rutherford, President, Local 372

Curtis D. Edelman, President, Local 628

For Local 372

Phillip Messer

David Bailey

Chris Hedrick

Randall Clay

Merle E Lucas

Paul Dennin

Darrell Reffett

Rocky Mullins

For LOCAL 628

Mike Wood

Stephen Moore

Thomas Crosston

Stephen McDonald

Steve Bird

ADDENDUM A

COLUMBIA GAS TRANSMISSION LLC

The Job Classifications and Rates of Pay listed in the following schedules apply for the respective periods set forth below:

SCHEDULE 1

December 2011 Rates

Job Classification	Beginning	6 Month	Max
A&E Mechanic A	31.54	31.95	32.31
A&E Mechanic B	29.83	30.25	30.55
A&E Mechanic C	28.17	28.30	28.64
Assistant Operator B	27.77	27.89	28.24
Building Facilities Electrician	31.18	31.59	31.95
Communications Repairman A	29.83	30.25	30.55
Communications Repairman B	27.77	27.89	28.24
Dis Instmt Mechanic A	29.83	30.25	30.55
Dist Instmt Mechanic AA	31.18	31.59	31.95
Dist Instmt Mechanic B	27.77	27.89	28.24
Dist Instmt Mechanic C	26.85	26.96	27.24
Groundskeeper	26.12	26.35	26.50
Heavy Equipment Operator	30.12	30.54	30.84
Janitor Night	23.84	23.96	24.16
Lead Janitor Night	24.83	25.00	25.24
Machinist	30.74	31.15	31.51
Maintenance Mechanic	31.18	31.59	31.95
Operating/Maint Man HDQ	29.83	30.25	30.55
Operating/Mntmn-Operating Cntr	28.58	28.87	29.25
Operator A	31.18	31.59	31.95
Operator B	29.83	30.25	30.55
Pipeliner	27.51	27.74	28.01
Pipeliner A	28.58	28.87	29.25
Pumper	27.77	27.89	28.24
Repairman	28.17	28.30	28.64
Roustabout A	28.58	28.87	29.25
Roustabout B	26.12	26.35	26.50
Truck Driver Heavy	28.58	28.87	29.25
Utility A	19.81	19.96	20.20
Utility B	18.63	18.78	18.88
Warehouseman	26.85	26.96	27.24
Welder A	28.58	28.87	29.25
Welder AA	29.83	30.25	30.55
Welder AAA	31.54	31.95	32.31

SCHEDULE 2

December 2012 Rates

Job Classification	Beginning	6 Month	Max
A&E Mechanic A	32.18	32.59	32.96
A&E Mechanic B	30.43	30.86	31.17
A&E Mechanic C	28.74	28.87	29.22
Assistant Operator B	28.33	28.45	28.81
Buildng Facilities Electrician	31.81	32.23	32.59
Communications Repairman A	30.43	30.86	31.17
Communications Repairman B	28.33	28.45	28.81
Dis Instmt Mechanic A	30.43	30.86	31.17
Dist Instmt Mechanic AA	31.81	32.23	32.59
Dist Instmt Mechanic B	28.33	28.45	28.81
Dist Instmt Mechanic C	27.39	27.5	27.79
Groundskeeper	26.65	26.88	27.03
Heavy Equipment Operator	30.73	31.16	31.46
Janitor Night	24.32	24.44	24.65
Lead Janitor Night	25.33	25.5	25.75
Machinist	31.36	31.78	32.15
Maintenance Mechanic	31.81	32.23	32.59
Operating/Maint Man HDQ	30.43	30.86	31.17
Operating/Mntmn-Operating Cntr	29.16	29.45	29.84
Operator A	31.81	32.23	32.59
Operator B	30.43	30.86	31.17
Pipeliner	28.07	28.3	28.58
Pipeliner A	29.16	29.45	29.84
Pumper	28.33	28.45	28.81
Repairman	28.74	28.87	29.22
Roustabout A	29.16	29.45	29.84
Roustabout B	26.65	26.88	27.03
Truck Driver Heavy	29.16	29.45	29.84
Utility A	20.21	20.36	20.61
Utility B	19.01	19.16	19.26
Warehouseman	27.39	27.50	27.79
Welder A	29.16	29.45	29.84
Welder AA	30.43	30.86	31.17
Welder AAA	32.18	32.59	32.96

SCHEDULE 3

December 2013 Rates

Job Classification	Beginning	6 Month	Max
A&E Mechanic A	33.15	33.57	33.95
A&E Mechanic B	31.35	31.79	32.11
A&E Mechanic C	29.61	29.74	30.1

Assistant Operator B	29.18	29.31	29.68
Buildng Facilities Electrician	32.77	33.20	33.57
Communications Repairman A	31.35	31.79	32.11
Communications Repairman B	29.18	29.31	29.68
Dis Instmt Mechanic A	31.35	31.79	32.11
Dist Instmt Mechanic AA	32.77	33.20	33.57
Dist Instmt Mechanic B	29.18	29.31	29.68
Dist Instmt Mechanic C	28.22	28.33	28.63
Groundskeeper	27.45	27.69	27.85
Heavy Equipment Operator	31.66	32.1	32.41
Janitor Night	25.05	25.18	25.39
Lead Janitor Night	26.09	26.27	26.53
Machinist	33.15	33.57	33.95
Maintenance Mechanic	32.77	33.20	33.57
Operating/Maint Man HDQ	31.35	31.79	32.11
Operating/Mntmn-Operating Cntr	30.04	30.34	30.74
Operator A	32.77	33.20	33.57
Operator B	31.35	31.79	32.11
Pipeliners	28.92	29.15	29.44
Pipeliners A	30.04	30.34	30.74
Pumper	29.18	29.31	29.68
Repairman	29.61	29.74	30.1
Roustabout A	30.04	30.34	30.74
Roustabout B	27.45	27.69	27.85
Truck Driver Heavy	30.04	30.34	30.74
Utility A	20.82	20.98	21.23
Utility B	19.59	19.74	19.84
Warehouseman	28.22	28.33	28.63
Welder A	30.04	30.34	30.74
Welder AA	31.35	31.79	32.11
Welder AAA	33.15	33.57	33.95

SCHEDULE 4

December 2014 Rates

Job Classification	Beginning	6 Month	Max
A&E Mechanic A	33.82	34.25	34.63
A&E Mechanic B	31.98	32.43	32.76
A&E Mechanic C	30.21	30.34	30.71
Assistant Operator B	29.77	29.90	30.28
Building Facilities Electrician	33.43	33.87	34.25
Communications Repairman A	31.98	32.43	32.76
Communications Repairman B	29.77	29.90	30.28
Dist Instmt Mechanic A	31.98	32.43	32.76
Dist Instmt Mechanic AA	33.43	33.87	34.25
Dist Instmt Mechanic B	29.77	29.90	30.28

Dist Instmt Mechanic C	28.79	28.90	29.21
Groundskeeper	28.00	28.25	28.41
Heavy Equipment Operator	32.30	32.75	33.06
Janitor Night	25.56	25.69	25.90
Lead Janitor Night	26.62	26.80	27.07
Machinist	32.96	33.40	33.79
Maintenance Mechanic	33.43	33.87	34.25
Operating/Maint Man HDQ	31.98	32.43	32.76
Operating/Mntmn-Operating Cntr	30.65	30.95	31.36
Operator A	33.43	33.87	34.25
Operator B	31.98	32.43	32.76
Pipeliner	29.50	29.74	30.03
Pipeliner A	30.65	30.95	31.36
Pumper	29.77	29.90	30.28
Repairman	30.21	30.34	30.71
Roustabout A	30.65	30.95	31.36
Roustabout B	28.00	28.25	28.41
Truck Driver Heavy	30.65	30.95	31.36
Utility A	21.24	21.40	21.66
Utility B	19.99	20.14	20.24
Warehouseman	28.79	28.90	29.21
Welder A	30.65	30.95	31.36
Welder AA	31.98	32.43	32.76
Welder AAA	33.82	34.25	34.63

SCHEDULE 5

December 2015 Rates

Job Classification	Beginning	6 Month	Max
A&E Mechanic A	34.50	34.94	35.33
A&E Mechanic B	32.62	33.08	33.42
A&E Mechanic C	30.82	30.95	31.33
Assistant Operator B	30.37	30.50	30.89
Building Facilities Electrician	33.43	33.87	35.25
Communications Repairman A	32.62	33.08	33.42
Communications Repairman B	30.37	30.50	30.89
Dist Instmt Mechanic A	32.62	33.08	33.42
Dist Instmt Mechanic AA	33.43	33.87	35.25
Dist Instmt Mechanic B	30.37	30.50	30.89
Dist Instmt Mechanic C	29.37	29.48	29.80
Groundskeeper	28.56	28.82	28.98
Heavy Equipment Operator	32.95	33.41	33.73
Janitor Night	26.08	26.21	26.42
Lead Janitor Night	27.16	27.34	27.62
Machinist	33.62	34.07	34.47
Maintenance Mechanic	33.43	33.87	35.25

Operating/Maint Man HDQ	32.62	33.08	33.42
Operating/Mntmn-Operating Cntr	31.27	31.57	31.99
Operator A	33.43	33.87	35.25
Operator B	32.62	33.08	33.42
Pipeliners	30.09	30.34	30.64
Pipeliners A	31.27	31.57	31.99
Pumper	30.37	30.50	30.89
Repairman	30.82	30.95	31.33
Roustabout A	31.27	31.57	31.99
Roustabout B	28.56	28.82	28.98
Truck Driver Heavy	31.27	31.57	31.99
Utility A	21.67	21.83	22.10
Utility B	20.39	20.55	20.65
Warehouseman	29.37	29.48	29.80
Welder A	31.27	31.57	31.99
Welder AA	32.62	33.08	33.42
Welder AAA	34.50	34.94	35.33

ADDENDUM A (continued)

COLUMBIA GAS OF KENTUCKY, INC. and COLUMBIA GAS OF OHIO, INC.
 The following schedule of wages shall apply to the following classifications for the respective periods set forth below.

SCHEDULE 1

December 2011 Rates

Job Classification	Beginning	6 Month	Max
Building Maint Oper	28.58	28.87	29.25
Construction Coord - Ironton	30.01	30.42	30.70
Construction Coordinator	30.01	30.42	30.70
Construct-Regulator Oper	30.09	30.51	30.80
Customer Service A	28.83	29.13	29.51
Customer Service B	27.77	27.89	28.24
Customer Service Sr	31.18	31.58	31.97
Dispatcher A	27.94	28.05	28.42
General Utility A	29.83	30.25	30.55
General Utility B	27.77	27.89	28.24
Heavy Equip Operator	28.58	28.87	29.25
Inspector A	28.02	28.14	28.49
Inspector B	26.85	26.96	27.24
M&R Tech 1	31.44	31.83	32.22
M&R Tech 2	30.00	30.40	30.71
Measure Regulat Inspect B	27.77	27.89	28.24
Measurement & Reg Tech II	31.44	31.83	32.22
Meter Reader	26.85	26.96	27.24
Meter Reader*	23.52	24.77	26.00
P & S Combo	29.98	30.41	30.69
Plant/Service Combination	29.98	30.41	30.69
Regulator Inspector A	29.91	30.32	30.63
Regulator Inspector AA	31.09	31.51	31.87
Street Service A	28.78	28.94	29.28
Street Service B	26.85	26.96	27.24
Street Service C	26.12	26.35	26.48
Truck Driver	26.85	26.96	27.24
Truck Driver Heavy	27.77	27.89	28.24
Utility A	19.81	19.96	20.20
Utility B	18.63	18.78	18.88
Utility Representative	26.12	26.35	26.48
Welder A	28.58	28.87	29.25
Welder AA	29.83	30.25	30.55
Welder AAA	31.44	31.84	32.22
Welder B	27.77	27.89	28.24

SCHEDULE 2

December 2012 Rates

Job Classification	Beginning	6 Month	Max
Building Maint Oper	29.16	29.45	29.84
Construction Coord - Ironton	30.62	31.03	31.32
Construction Coordinator	30.62	31.03	31.32
Construct-Regulator Oper	30.70	31.13	31.42
Customer Service A	29.41	29.72	30.11
Customer Service B	28.33	28.45	28.81
Customer Service Sr	31.81	32.22	32.61
Dispatcher A	28.50	28.62	28.99
General Utility A	30.43	30.86	31.17
General Utility B	28.33	28.45	28.81
Heavy Equip Operator	29.16	29.45	29.84
Inspector A	28.59	28.71	29.06
Inspector B	27.39	27.50	27.79
M&R Tech 1	32.07	32.47	32.87
M&R Tech 2	30.60	31.01	31.33
Measure Regulat Inspect B	28.33	28.45	28.81
Measurement & Reg Tech II	32.07	32.47	32.87
Meter Reader	27.39	27.50	27.79
Meter Reader*	24.00	25.27	26.52
P & S Combo	30.58	31.02	31.31
Plant/Service Combination	30.58	31.02	31.31
Regulator Inspector A	30.51	30.93	31.25
Regulator Inspector AA	31.72	32.15	32.51
Street Service A	29.36	29.52	29.87
Street Service B	27.39	27.50	27.79
Street Service C	26.65	26.88	27.01
Truck Driver	27.39	27.50	27.79
Truck Driver Heavy	28.33	28.45	28.81
Utility A	20.21	20.36	20.61
Utility B	19.01	19.16	19.26
Utility Representative	26.65	26.88	27.01
Welder A	29.16	29.45	29.84
Welder AA	30.43	30.86	31.17
Welder AAA	32.07	32.48	32.87
Welder B	28.33	28.45	28.81

SCHEDULE 3

December 2013 Rates

Job Classification	Beginning	6 Month	Max
Building Maint Oper	30.04	30.34	30.74
Construction Coord - Ironton	31.54	31.97	32.26
Construction Coordinator	31.54	31.97	32.26

Construct-Regulator Oper	31.63	32.07	32.37
Customer Service A	30.30	30.62	31.02
Customer Service B	29.18	29.31	29.68
Customer Service Sr	32.77	33.19	33.59
Dispatcher A	29.36	29.48	29.86
General Utility A	31.35	31.79	32.11
General Utility B	29.18	29.31	29.68
Heavy Equip Operator	30.04	30.34	30.74
Inspector A	29.45	29.58	29.94
Inspector B	28.22	28.33	28.63
M&R Tech 1	33.04	33.45	33.86
M&R Tech 2	31.52	31.95	32.27
Measure Regulat Inspect B	29.18	29.31	29.68
Measurement & Reg Tech II	33.04	33.45	33.86
Meter Reader	28.22	28.33	28.63
Meter Reader*	24.72	26.03	27.32
P & S Combo	31.50	31.96	32.25
Plant/Service Combination	31.50	31.96	32.25
Regulator Inspector A	31.43	31.86	32.19
Regulator Inspector AA	32.68	33.12	33.49
Street Service A	30.25	30.41	30.77
Street Service B	28.22	28.33	28.63
Street Service C	27.45	27.69	27.83
Truck Driver	28.22	28.33	28.63
Truck Driver Heavy	29.18	29.31	29.68
Utility A	20.21	20.36	20.61
Utility B	19.01	19.16	19.26
Utility Representative	27.45	27.69	27.83
Welder A	30.04	30.34	30.74
Welder AA	31.35	31.79	32.11
Welder AAA	33.04	33.46	33.86
Welder B	29.18	29.31	29.68

SCHEDULE 4

December 2014 Rates

Job Classification	Beginning	6 Month	Max
Building Maint Oper	30.65	30.95	31.36
Construction Coord - Ironton	32.18	32.61	32.91
Construction Coordinator	32.18	32.61	32.91
Construct-Regulator Oper	32.27	32.72	33.02
Customer Service A	30.91	31.24	31.65
Customer Service B	29.77	29.90	30.28
Customer Service Sr	33.43	33.86	34.27
Dispatcher A	29.95	30.07	30.46
General Utility A	31.98	32.43	32.76

General Utility B	29.77	29.90	30.28
Heavy Equip Operator	30.65	30.95	31.36
Inspector A	30.04	30.18	30.54
Inspector B	28.79	28.90	29.21
M&R Tech 1	33.71	34.12	34.54
M&R Tech 2	32.16	32.59	32.92
Measure Regulat Inspect B	29.77	29.90	30.28
Measurement & Reg Tech II	33.71	34.12	34.54
Meter Reader	28.79	28.90	29.21
Meter Reader*	25.22	26.56	27.87
P & S Combo	32.13	32.60	32.90
Plant/Service Combination	32.13	32.60	32.90
Regulator Inspector A	32.06	32.50	32.84
Regulator Inspector AA	33.34	33.79	34.16
Street Service A	30.86	31.02	31.39
Street Service B	28.79	28.90	29.21
Street Service C	28.00	28.25	28.39
Truck Driver	28.79	28.90	29.21
Truck Driver Heavy	29.77	29.90	30.28
Utility A	21.24	21.40	21.66
Utility B	19.99	20.14	20.24
Utility Representative	28.00	28.25	28.39
Welder A	30.65	30.95	31.36
Welder AA	31.98	32.43	32.76
Welder AAA	33.71	34.13	34.54
Welder B	29.77	29.90	30.28

SCHEDULE 5

December 2015 Rates

Job Classification	Beginning	6 Month	Max
Building Maint Oper	31.27	31.57	31.99
Construction Coord - Ironton	32.83	33.27	33.57
Construction Coordinator	32.83	33.27	33.57
Construct-Regulator Oper	32.92	33.38	33.69
Customer Service A	31.53	31.87	32.29
Customer Service B	30.37	30.50	30.89
Customer Service Sr	34.10	34.54	34.96
Dispatcher A	30.55	30.68	31.07
General Utility A	32.62	33.08	33.42
General Utility B	30.37	30.50	30.89
Heavy Equip Operator	31.27	31.57	31.99
Inspector A	30.65	30.79	31.16
Inspector B	29.37	29.48	29.80
M&R Tech 1	34.39	34.81	35.24
M&R Tech 2	32.81	33.25	33.58

Measure Regulat Inspect B	30.37	30.50	30.89
Measurement & Reg Tech II	34.39	34.81	35.24
Meter Reader	29.37	29.48	29.80
Meter Reader*	25.73	27.10	28.43
P & S Combo	32.78	33.26	33.56
Plant/Service Combination	32.78	33.26	33.56
Regulator Inspector A	32.71	33.15	33.50
Regulator Inspector AA	34.01	34.47	34.85
Street Service A	31.48	31.65	32.02
Street Service B	29.37	29.48	29.80
Street Service C	28.56	28.82	28.96
Truck Driver	29.37	29.48	29.80
Truck Driver Heavy	30.37	30.50	30.89
Utility A	21.67	21.83	22.10
Utility B	20.39	20.55	20.65
Utility Representative	28.56	28.82	28.96
Welder A	31.27	31.57	31.99
Welder AA	32.62	33.08	33.42
Welder AAA	34.39	34.82	35.24
Welder B	30.37	30.50	30.89

ADDENDUM B

The term "shift" within the meaning of this Agreement applies to operations wherein there is a change of one set of employees, that is, one or more employees, for another in order to maintain operations on a continuous or nearly continuous basis for at least three (3) or more consecutive days. A shift worker is an employee assigned to a shift for the above-stated purpose.

The term "day shift" means that shift worked during the daytime, normally beginning at 8:00 A.M., and ending at 4:00 P.M. The term "evening shift" refers to the shift immediately following the day shift, normally beginning at 4:00 P.M., and ending at midnight. The term "morning shift" refers to the shift immediately preceding the day shift, normally beginning at midnight and ending at 8:00 A.M.

There shall be paid a shift premium of differential to shift workers working on shifts other than the day shift as follows:

Evening Shift	\$1.60 per hour
Morning Shift	\$1.85 per hour

ADDENDUM C

When an employee operates a heavy-duty, rubber-tired, tractor-type mower on pipeline rights of way, said employee will receive the beginning rate to Pipeliner.

A Communication Repairman-B will receive the Communication Repairman-A's 12-month rate of pay while performing maintenance and repair work while on the tower.

ADDENDUM D

Non-Destructive Testing

Employees qualified to perform non-destructive testing procedures utilizing Magnaflux or Dye penetrant will be upgraded to 12-month rate Repairman when performing such duties.

Employees qualified to perform non-destructive testing procedures utilizing Ultrasonic will be upgraded to the 12-month rate of Operator B when performing such duties.

**COLUMBIA GAS TRANSMISSION LLC
COLUMBIA GAS OF KENTUCKY, INC.
COLUMBIA GAS OF OHIO, INC.
AND
UNITED STEELWORKERS
INTERNATIONAL UNION LOCALS 372 AND 628**

LETTER OF AGREEMENT

It is understood that the following will be applicable during the term of the present labor agreement executed December 1, 2011. Upon expiration of said agreement, the following are terminated:

1. Requests for Transfer and Bargaining Unit Wide Job Postings

The Company agrees to send the Union copies of all Requests for Transfer and all bargaining unit wide notices on Job Posting and Bidding that apply to Local 372 and 628.

2. Censure Reports

As a policy, censure reports are reviewed periodically by each supervisor to determine if the censure is still applicable to its original intent. Those not pertinent are destroyed.

To assure each employee concerned that the above procedure is followed, the Company will, beginning January 1, 1995, request each supervisor to review all censures on file and destroy those no longer deemed relevant. Censures still deemed material will be reviewed annually and treated as stated above. Affected employees will be notified when their censure is destroyed.

3. Utility Classification Vacancy Notices

Although Article XXV (Job Posting and Bidding) of the Agreement does not require the posting of a permanent Utility vacancy, the Company will give notice of available Utility job vacancies within the Operating Area in which the vacancy exists to insure that all employees are aware of these openings and can make their interests known and are given equal opportunity for advancement.

4. The Arbitration Opinion and Award issued by Marlin M. Volz in Grievance No. 12-74 on June 7, 1977, will be controlling on the parties insofar as the proper interpretation of the requirements of Article XVIII, Section 8.

While reference must be made to the full Arbitration Opinion, including the Award, for purposes of adhering to the determination of Mr. Volz for future disputes under Article XVIII, Section 8, the parties agree to the following:

Employee will be afforded opportunity to work overtime equal to the hours and rate of pay for which the employee was incorrectly deprived after the employee has selected three (3) dates within a one-week period for each eight (8) hours of remedial overtime.

5. Columbia Gas of Kentucky, Inc. and Columbia Gas of Ohio, Inc. - Meter Reader Reimbursement for Personal Mileage

Effective December 1, 1997, the Company agrees to the following method of reimbursement for Meter Readers who are required to use their personal cars on Company Meter Reading assignments:

- A. For assignments that begin one-half mile or less from the Meter Reading reporting location, no allowance will be paid.
- B. For assignments that begin over one-half mile from the reporting location, \$4.73, per day will be paid plus an allowance equal to the Internal Revenue Service rate applicable for the period for mileage in excess of 15 miles.

NOTE: Mileage will be determined on the basis of miles driven from the reporting point to the start of the Meter Reading assignment, and for one trip through the Meter Reading book back to the reporting point.

6. Utility Progressions

A. Columbia Gas Transmission LLC

Those qualified employees having twenty-four (24) months of service in the Utility classification will be upgraded to the beginning rate of the Roustabout-B/Pipeliners B classification. Those eligible and qualified employees in the Pipeliners B classification will be upgraded to the beginning rate of the Pipeliners classification after 12 months.

B. Columbia Gas of Kentucky, Inc. and Columbia Gas of Ohio, Inc.

Those qualified employees having twenty-four (24) months of service in the Utility classification will be upgraded to the beginning rate of the Street Service-C classification. Those qualified employees having twenty-four (24) months of service in the Street Service-C classification will be upgraded to the beginning rate of the Street Service A classification.

NOTE: Those individuals in progression for Roustabout-B or Street Service-C classifications are not eligible to bid on any posted Roustabout-B or Street Service-C or B vacancy.

C. The progression will be as follows:

Utility B	12 Months
Utility A	12 Months
Roustabout B/Pipeliners B/ Street Service C	12 Months
Pipeliners	12 Months

In lieu of not having completed 24 months in the Utility classification, when transferring to a Utility position, employees will go to the beginning rate of Roustabout B/Pipeliners B/Street Service C classification and will remain at the beginning rate until the 24 months of Utility Progression has been completed.

7. Notwithstanding the provisions of the Labor Agreement, it is understood by the parties to this Agreement that an employee in Columbia Gas Transmission **LLC**, having twenty-four (24) months or more in the Utility progression will, when transferring to Columbia Gas of Kentucky, Inc., or Columbia Gas of Ohio, Inc., if qualified, progress to the minimum rate of Street Service-C in twelve (12) months.

8. Article XVIII, Section 2 - Sunday Premium for Shift Workers

Although Section 2 of Article XVIII does not require the payment of the Sunday Premium (double time) to shift workers, the Parties agree that the Sunday Premium would be applicable to shift workers under the following:

- A. Double time will now be paid to non-scheduled shift workers who are called out to work on Sunday. In addition to the Sunday Premium, the employees will also receive the applicable shift differential.
- B. A shift worker required to work a double shift on Sunday will be (1) paid his regular rate and the applicable shift differential while working his regularly scheduled shift, and (2) will be paid double time plus the applicable shift differential while working on the second shift on Sunday. [(2) modifies Section 6 of Article XVIII only to the extent of the rate of pay to be paid on the double shift on Sunday.]
- C. A shift worker scheduled to work on Sunday will receive his regular rate of pay and the applicable shift differential. To further clarify the Parties' interpretation of the above, if any employee's scheduled shift or his regular day off is changed any time prior to a Sunday, the Section 5 of Article XVIII is applicable and not Section 2, since the employee would have received prior notice and have been scheduled to work on that Sunday. If an employee's scheduled shift or his regular day off is changed on a Sunday, then the employee would receive the appropriate compensation from either Section 2 or from Section 5 of Article XVIII, whichever is the higher, but not both. Of course, any other condition or qualification contained in Sections 2 and 5 must be considered in determining the appropriate rate of compensation.

9. USW-COPE Checkoff

The Company agrees to deduct from the wages of those employees who are members of the Union and who voluntarily authorize such deductions on forms provided by the Union, the amount specified as the employees' contributions to the United Steelworkers INTERNATIONAL UNION Committee on Political Education Fund (USW-COPE).

The Company also agrees to transmit said payroll deductions immediately to the Financial Secretary of Local 628 or to the Secretary-Treasurer of Local 372, whichever is applicable, together with a list of the names of employees for whom the deductions have been made and the amount deducted for each such employee.

The amount and timing of such payroll deductions and the transmittal of such voluntary contributions shall be as specified in such forms and in conformance with any applicable state or federal statute.

The Union agrees to reimburse the Company for the full costs incurred in making the USW-COPE payroll deductions, which costs will be deducted from employee contributions before transmittal to the Secretary-Treasurer of Local 372 or to the Financial Secretary of Local 628.

The signing of such USW-COPE checkoff form and the making of such voluntary annual contributions are not conditions of membership in the Union or of employment with the Company.

The Union shall indemnify and save the Company harmless against any and all claims, demands, suits, or other form of liability that shall arise out of or by reason of action taken or not taken by the Company for the purpose of complying with any of the provisions of this Agreement.

10. Columbia Gas of Kentucky, Inc. and Columbia Gas of Ohio, Inc. - Service Work Training Requirement

All classifications that require Service Work (Customer Service B and General Utility A) in the job description for the classification will be required to successfully complete the Customer Service training program. One year following completion of the Customer Service training program the employee will be given a mandatory skills review qualification test. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to remain in his classification for an additional six (6) months, at which time he will be given another test.

If an employee fails the second test, then he will be placed in a job, if available, for which he is qualified and able to perform.

Employees that hold classifications that do not require Service Work in their job description but voluntarily accept Customer Service training, when available, will be required to take a skills review qualification test one (1) year following completion of the Customer Service training. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to take a second test six (6) months following the date of the first test.

An employee that has voluntarily taken service training that fails the second test will no longer be qualified to perform service work.

An employee that has voluntarily taken service training that has successfully completed the training and has passed the skills review qualification will receive upgrade pay when applicable at the appropriate Customer Service A rate when performing service work.

CLASSIFICATIONS

Customer Service-B

This will be the entry level job for new Customer Service employees; the employees will be required to remain in this classification until they have successfully completed all the requirements of the Service Training Program and the mandatory skills review qualification test.

Current Customer Service-C employees with two (2) or more years of service may progress to the Customer Service-A classification by requesting and passing the test. If the current employees do not pass the test, or choose not to take the test, then they will remain Customer Service-B's for as long as they are in the Service Department or until they pass the test.

Customer Service-A

This classification provides for progression of an employee who has successfully completed the Customer Service Training program and passed the skills review qualification test. An employee serving in this classification for a period of five (5) years may then request to be tested for progression to the Customer Service Senior classification. This test is voluntary.

If an employee elects to take the test, and he fails, then he may not take the test for a period of one (1) year.

Current Customer Service-B employees with five (5) or more years of service may progress to the Customer Service-Senior classification by requesting and passing the test.

Customer Service-Senior

This classification provides for progression of Customer Service-A employees who have satisfactorily performed the duties of Customer Service-A for a period of five (5) years or more and who have passed the qualification requirements for progression to this classification.

GENERAL INFORMATION

1. The wage structure for the three (3) classifications remain the same as the current wage structure.
2. Current employees in the Service Department are "grandfathered." They will not be required to progress to the Customer Service-A classification or Customer Service-Senior classification. Additionally, should a current employee elect to take the qualification test and fail, he may remain in his classification. However, the applicable time periods mentioned with regard to retesting will be followed.
3. The guidelines below regarding the Service Department qualification tests for progression are to be followed in order to establish uniformity and consistency within the program. These guidelines have been developed in response to questions concerning present Service Department employees in the entry-level classifications, and new Service Department employees who may have had previous experience as Servicemen.

- A. Present Servicemen in the entry-level classifications who have seven or more years' experience in those classifications may request to take a qualification test for either the new Customer Service-A or Senior classification.
- (1) If the employee requests to take the test for Customer Service-Senior and he passes, then he will be classified as a Customer Service Senior.
 - (2) If the employee fails the Senior test, then he may take the test for Customer Service-A. If he passes the Customer Service-A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the senior test.
 - (3) If the employee fails the A classification test, then he must wait six months before he can be retested. If he fails the test a second time, then he must wait one year before he will be retested.
- B. New Service Department employees who have two or more years' previous experience in the Service Department may request to take the test for progression to Customer Service-A only. If he passes the A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the Senior test. If the employee fails the A classification test, then he must complete two years of service in the Customer Service-B classification before he can take the A test. At this point, the procedures outlined in the original program become effective.

4. Service Department job postings in the future will be as follows:

"Customer Service-B - Customer Service-A"

11. Columbia Gas of Kentucky, Inc. and Columbia Gas of Ohio, Inc., Work Schedules:

A. Flexible Work Hour Schedule

The Company will offer a four (4) ten hour work day schedules, which may include weekend shifts. During such a ten (10) hour schedule premium pay and shift differential, if applicable, will begin after ten (10) hours of work on a scheduled ten (10) hour day and for any time worked in excess of 40 hours in one week. If an employee is scheduled to work on any day of rest except for Sunday, he/she will be paid at the rate of time and one half. All work performed on Sunday shall be paid for at the rate of double time unless it is part of the employee's normal work schedule.

The four (4) ten (10) hour schedules will be offered on a voluntary basis and either party can opt out of this schedule with a two week notice to the opposite party. If there are more employees who volunteer for the four (4) ten (10) hour schedules than available schedules, the Company will staff the schedules by work location on a qualified senior basis.

Sick Leave, Vacation, Personal Holidays

An employee who misses work due to illness, vacation or personal holiday, will be charged for all hours of scheduled work missed (i.e., ten (10) hours of short-term disability for one (1) ten (10) hour day of absence).

Company Holidays

If the holiday falls on a day off - Employee will be given a day off in lieu of the holiday during the same week the holiday occurs. Eight (8) hours will be charged to holiday. The employee can work two extra hours during that week, but such two hours will be at straight pay. The two extra hours to be determined by the Company, (or use personal holiday or vacation to make up the two hours or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) consecutive day work week at any time with approval of his/her immediate supervisor).

If the holiday falls on a regularly scheduled day of work - Employee is charged with eight (8) hours of holiday and will make up the two hours needed during that work week at straight time pay. The two extra hours to be determined by the Company, (or use personal or vacation to make up the two hours, or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) day work week at any time with approval of his/her immediate supervisor). If two holidays occur in any one week, the employee's regular work schedule will revert to a standard eight (8) hour day for a five (5) consecutive day work week.

Overtime/Meals

The employee working this shift must work in excess of 16 consecutive hours to qualify for double time pay. Employees working a ten (10) hour schedule will not be eligible for an overtime meal until after twelve (12) hours of work and at intervals of four hours subsequent thereto.

B. Shift Differential Payments

Notwithstanding the language in Addendum B relating to the definition of a shift worker, if the majority of a Columbia Gas of Kentucky or Columbia Gas of Ohio employee's regularly assigned eight (8) hour schedule is before 7:00 a.m. or after 5:00 p.m., then the employee will be paid the appropriate shift differential for their entire eight (8) hour schedule. If the majority of the regularly assigned eight (8) hour schedule occurs between 7:00 a.m. and 5:00 p.m., then the appropriate shift premium will only apply to hours worked before 7:00 a.m. or after 5:00 p.m.

The Company will not pay both shift differential and premium rates of pay, as determined by Article XVIII, to those employees whose regular eight (8) hour work schedule is between 7:00 a.m. and 5:00 p.m.

C. Sunday Work

This language applies to employees who are regularly scheduled to work on Sunday as part of their normal 40 hour work week. Such employees will be exempted from Article XVIII, Section 2 regarding double time for work performed on Sunday (the same as shift workers who work on Sunday). However, if an employee is required to work on the sixth (6th) day in any seven (7) day period, he/she will be paid at the rate of time and one half. If an employee is required to

work on the seventh (7th) day in any seven (7) day period, he/she will be paid at a rate of two times his/her regular rate, provided, however, that such premium payments shall be credited against any weekly overtime which may accrue.

12. Seniority - Article VII

In order to clarify the seniority status of an employee who (a) transfers from a work location not covered by the Agreement to a position covered by the Agreement or (b) was once in the bargaining unit and transfers out (for any reason) and then returns to a position covered by the Agreement will be treated as follows:

It is the position of the Union that all employees initially entering or re-entering the bargaining unit do so as a new employee and are subject to all the provisions of the Agreement, provided however, if an employee who is covered by the Agreement is declared "surplus" (see Article XXV, Section 2) and accepts a position with a Columbia company at a work location not covered by the Agreement, such employee will no longer accumulate, but will retain, the seniority he achieved while in the bargaining unit, IF the employee returns to a position covered by the Agreement on the first opportunity given to him. No regular employee shall be demoted when an employee returns to the bargaining unit under this provision.

13. Upgrading

In recognition of the Company's need to maintain efficient operations and achieve a diversified skilled workforce, when upgrading is required, within the Basic Seniority Unit, consideration will be given to the available qualified Senior employee at the work location involved.

It is understood that the above is not applicable to any other provisions of the Agreement.

14. Automatic Progressions

Individuals in the Automation & Electrical Mechanic-B (A&E) classification will progress to Automation & Electrical Mechanic-A classification upon becoming fully qualified to perform all the duties of the Automation & Electrical-A classification. The initial postings will be for Automation & Electrical Mechanic-B position and then a progression to the Automation & Electrical Mechanic A-position.

Individuals in the Welder classifications will progress to the next level in the Welder family upon successful completion of the appropriate Welder certification testing process.

Individuals in the District Instrument Mechanic (DIM) classification will progress to the next level in the DIM family upon becoming fully qualified to perform all the duties in the next level classification and met the minimum time requirements. The initial postings will be for the DIM-C position.

DIM C to DIM B	minimum of 6 months, no more than 18 months
DIM B to DIM A	minimum of 12 months
DIM A to DIM AA	minimum of 6 months

The Company and the Union agree that on a one-time basis the employees presently in the DIM A classification can voluntarily elect to enter the DIM AA upon ratification of the agreement. The Company and the Union further agree that employees electing not to participate in the new progression may remain in their current classification. These employees will continue to have upgrade opportunities according to the terms set forth in the collective bargaining agreement.

For CKY/COH (IRONTON) Inspector jobs will be posted as Inspector A. When the job is awarded, if no bidders qualified for Inspector A, the job will be filled as an Inspector B and will progress to the beginning rate of Inspector A after 24 months. Employees not classified as Inspector will be upgraded to beginning rate of Inspector B classification (or paid at their current classification if the rate is higher than Inspector B) when performing leak inspection work.

15. M&R Tech Progressions

The entry level position M&R Inspect A will be retitled to M&R Tech II. The current job classification of M&R Tech II will be retitled, to the next level position, of M&R Tech I.

The M&R progression will be implemented as follows:

- The entry level for M&R will be M&R Tech II.
- After 24 months, the employee will automatically progress to the M&R Tech I.

Parties further agree that this change in job title and progression did not in any way effect the existing wage schedule for the entry level and second level M&R positions.

Additionally, the Company and Union agree to remove the following job classifications from the CBA.

M&R Inspect B
Reg Tech II
Reg Inspect A
Reg Inspect AA

If the positions (M&R Inspect B, Reg Tech II, Reg Inspect A, Reg Inspect AA) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

16. Job Classifications

The Company and Union agree to remove the following job classifications from the CBA:

CKY/COH (Ironton)
Building Maintenance Operator
Dispatcher A and B
Meter Reader (rate starting at 26.3170)
Meter Reader (rate starting at 23.0588)
Street Service B
Warehouseman

If the positions (Building Maintenance Operator, Dispatcher A and B, Meter Reader (rate starting at 26.3170), Meter Reader (rate starting at 23.0588), Street Service B, Warehouseman) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

TCO ONLY:

The Company and Union agree the following job classifications below are removed from the wage schedule. The Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

Auto Mechanic	Auto/Hvy Equip Mech	Bailing Mach Helper
Bailing Machine Oper	Carpenter	Chief Auto Mech
Cleaning Out Helper	Electrician B	Inspector – Aerial
Inspector A	Instrument Mech A	Instrument Mech B
Opr/Maint Trainee	Truck Driver	Welder B
Welder Trainee	Well Tender	

17. TCO only:

Residency requirements will be removed from current job classifications with the exception of the following classifications:

DIM AA, A, B
A&E Mechanic A & B
Pipeliner A
Operator A
Operator B (unattended stations)

Current employees holding the classification – DIM AA, A, B, A&E Mechanic A & B, Pipeliner A, Operator A, Operator B (unattended stations) will be “grandfathered”.

18. DIM Training Program

- A. Interested employees will be selected based on results of a scored basic aptitude evaluation consisting of reading comprehension, high school level math and mechanical aptitude.
- B. Based upon the results of the initial evaluation, stated above in Step 1, senior qualified employees will be selected to attend and introductory school.
- C. DIM-C positions will be posted and filled with the senior qualified employees who receive successful evaluation upon completion of the introductory school.
- D. Employees selected to fill the DIM-C position will begin working with higher level DIM's and continue to undergo on the job training, formal classroom and/or self-study training.
- E. DIM-C will be expected to undergo evaluation of the DIM-B level at not less than six (6) months and not more than twelve (12) months. One re-evaluation at six (6) months from the date of the first evaluation will be offered to employees who were not successful on the first evaluation. At no time will anyone be allowed to stay in the “C” class longer than eighteen (18) months.
- F. Employees successfully completing the DIM-B level evaluation will be reclassified as DIM-B. An employee who is unsuccessful in completing the DIM-B level evaluation will be reclassified and reassigned as provided for in the labor agreement.
- G. DIM-B's will continue classroom and on the job training to prepare for qualification as

DIM-A.

H. DIM-A will continue classroom and on the job training to prepare for qualification as DIM-AA.

Evaluation at all levels may include written, oral, demonstrations and review of past performances.

19. A&E TRAINING PROGRAM – TCO:

The parties, Columbia Gas Transmission and USW locals 628 & 372, agree to continue to work on the development of the core skills, OJT, and required training necessary for a fully developed A&E Training Program.

In the interim, the following prerequisites are agreed to in order to be considered for a newly created A&E Mechanic C Training classification.

All applicants (internal & external) must successfully pass the EEI Aptitude Test

All internal applicants must successfully complete the George Brown University 36 week program. In lieu of the program, a 2 year Electrical/Electronics degree will be considered.

All external applicants must possess a 2 year Electrical/Electronics degree to be considered.

Once the prerequisites are met, then individuals may be placed in the program through job posting and bidding.

A plan will be developed to begin using the CGT core skills; structured OJT; existing internal training and supplement with outside resources if necessary.

As positions are identified, these positions will be in the Compressor Seniority Units (i.e., Clendenin, St. Albans, Strasburg) and staffed in accordance with Article XXV Job Posting and Bidding.

Once an individual is in the program, the following progression would follow:

A&E Mechanic C (Trainee) – 12 months – 18 months (same rate schedule as Repairman classification)

All prerequisites met

Begin the A&E Training for core skills, OJT, etc.

Obtain Apprentice electrician license

Become electrical qualified person

Must be qualified to work on all related equipment under the supervision of an A&E Mechanic A

A&E Mechanic B – 12 months – 42 months

Finish the A&E Training

Obtain Journeyman electrician license

Must be qualified to work on all related equipment independently

A&E Mechanic A – 12 months

Must possess ISA Level 1 certification before processing

Existing A&E Mechanic A's without an ISA Level 1 certification will be

grandfathered.

20. Pagers

Issuance of pagers will be on a voluntary basis and the employee with the pager has an obligation to call back when the pager goes off. It is mutually understood by both parties that reasonable cooperation is expected.

Future situations should be resolved under this understanding.

21. ACKNOWLEDGEMENT TO RESPOND: TCO Only

It is of the highest priority to ensure safety and we are under the duty to the public of operating and maintaining its public utility services without interruption.

Employees are contacted in order to respond to an issue and ensure the matter is made safe.

It is the expectation that employees can be reached when called, either during working hours or after hours. Furthermore, it is the expectation that the employee will respond to an issue and/or ensure that matter is made safe.

Employees' response to callout will be discussed at Union management meetings. If an employee's performance is not acceptable it will be reviewed and addressed on a case by case basis.

22. Seasonal Work Hours

Seasonal work hours, during Daylight Savings Time, will continue on a voluntary basis by each work location or region. Each work location or region will be offered the opportunity to decide by a two-thirds vote of that location or region whether to accept a Seasonal Work Hours schedule proposed by the Company.

22. Columbia Gas of Kentucky, Inc., Jurisdictional Areas

It is agreed that following ratification of the collective bargaining agreement, Article XXIII Travel and Expenses, "jurisdictional areas" shall be defined as:

Ashland Operating Area
East Point Operating Area
Winchester Operating Area (including the old Paris/Cynthiana Operating Areas and Richmond)
Maysville Operating Area
Lexington Operating Area (including Georgetown)
Frankfort Operating Area (including Versailles and Midway)

23. Columbia Gas Transmission, Inc., Construction Crew Seniority

Employees in the Construction Crew will only hold Basic Seniority Unit seniority either in the St. Albans Pipelines Basic Seniority Unit or in the Clendenin Pipelines Basic Seniority Unit. Any job posting for a position within the Construction Crew will first be posted in the St. Albans Pipelines and Clendenin Pipelines Basic Seniority Units as a Basic Seniority Unit posting. The job will be awarded on the basis of the criteria listed in Article VII, Section 3

except Company seniority, rather than Basic Seniority Unit seniority, will control. If there are no qualified bidders for such a posting, the position will be filled in accordance with the remaining provisions of Article XXV. In the event the position is awarded through a Request for Transfer or a Bargaining Unit wide posting, the successful candidate will enter the St. Albans Pipelines Basic Seniority Unit unless that candidate is coming from a position within the Clendenin Pipelines, Clendenin Compressor, Strasburg Pipelines or Strasburg Compressor Basic Seniority Units. In the event the position is awarded through a Request for Transfer or a Bargaining Unit wide posting to a candidate coming from the Clendenin Pipelines Basic Seniority Unit, that candidate will retain his Clendenin Pipelines Basic Seniority Unit seniority. In the event the position is awarded through a Request for Transfer or a Bargaining Unit wide posting to a candidate coming from the Strasburg Pipelines, Strasburg Compressor or Clendenin Compressor Basic Seniority Unit, that candidate will enter the Clendenin Pipelines Basic Seniority Unit.

24. Vacation Hardship Donation

At Management discretion, in cases of employee hardship, vacation hours from other employees' current year grant (excluding banked hours) may be donated to the employee for the employee's own serious medical condition, or the serious medical condition of the employee's immediate family.

25. Successorship

This Memorandum of Agreement is entered into between Columbia Gas Transmission LLC, Columbia Gas of Kentucky, Inc., and Columbia Gas of Ohio, Inc. (hereinafter the "Company") and Paper, Allied-Industrial, Chemical & Energy Workers International Union Locals 372 and 628 (hereinafter the "Union"), this 21st day of September 2002, as a supplement to the Labor Agreement to define how affected members of the bargaining unit will be treated in the event there is a sale of the stock of the Company or a divestiture of substantially all of the assets of the Company.

Further, this Memorandum of Agreement sets forth the principles to establish a new and progressive relationship between the parties. The relationship will establish a positive partnership, embedded in trust, mutual respect, and a common interest in quality workmanship and superior customer service to our customers.

1. This Memorandum of Agreement applies in the event of (1) a sale of the Company's stock, or (2) a merger, divestiture, sale, transfer, or swap of substantially all of the Company assets that results in the termination of the Company's employment of members of the bargaining unit (hereinafter, a "Covered Transaction").
2. This Memorandum of Agreement shall be binding upon the Company regardless of whether it changes its name, corporate identity, organization, legal status, or management.
3. The Company agrees to make assumption of the Labor Agreement and assumption of this Memorandum of Agreement a condition of any Covered Transaction, and shall provide the Union with copies of those documents that are necessary to demonstrate compliance with this Memorandum of Agreement. The Company agrees to provide the Union notice of a contemplated Covered Transaction a reasonable period of time prior to the closing of any such Covered Transaction.
4. Upon transfer of the assets pursuant to a Covered Transaction, the Company is

relieved of obligations and liabilities under the Labor Agreement or otherwise to all affected bargaining unit employees who become employees of the Buyer.

5. During the term of the Labor Agreement, the Union will support and not oppose or in any way support or encourage opposition to the Company's position before regulatory or administrative agencies, in legislatures, or in court regarding any rate proceedings or any Covered Transaction announced, begun, or pending during the term of the Labor Agreement.
6. The Union will support the Company's efforts to obtain approval from any applicable regulatory agency for recovery of its stranded costs and will support the Company's position that the stranded costs it has identified as reasonable in the amount and fully recoverable from customers.
7. This Memorandum of Agreement will terminate on the termination date of the Labor Agreement.

APPROVED

FOR THE COMPANIES:

Jovette Pino

Lori Johnson

Jodi Falknor

Dreama T. Whitmire

FOR THE UNION:

David A. Rutherford

Curtis D. Edelman

Brian P. Wedge

DATE: December 1, 2011

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AGREEMENT

BETWEEN

COLUMBIA GAS OF KENTUCKY, INCORPORATED

AND

UNITED STEEL, PAPER AND FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND
SERVICE WORKERS INTERNATIONAL UNION
LOCAL 372

LEXINGTON, KENTUCKY
DECEMBER 1, 2016

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This Agreement made and entered into this 1st day of December 2016, by and between COLUMBIA GAS OF KENTUCKY, INC., hereinafter referred to as the "Company", its successors and assigns, and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION, AFL-CIO-CLC, hereinafter referred to as the "Union", on behalf of Local Union 372-01.

WITNESSETH

WHEREAS, the Company is engaged in furnishing essential public services which vitally affect the health, safety, comfort, and well-being of a large majority of the population in the territory covered by its operations, and its very existence is dependent upon the faithful carrying out of its obligations and responsibility to the public; which responsibility is recognized by the parties hereto as being imposed upon the Management and employees of the Company mutually, and that properly to fulfill the same requires that any disputes arising between them be adjusted and settled in an orderly manner without interruption of the Company's services to the public:

WHEREAS, the parties have, through collective bargaining in accordance with the law, agreed upon the incidents of the employment relationship on a contractual basis; and,

WHEREAS, it is the desire of the Company and the Union to comply with the requirements of Executive Order 11246, as amended, related to affirmative action; Section 503 of the Rehabilitation Act and the Americans with Disabilities Act, as amended, covering the employment of the disabled; and Section 402 of the Vietnam Era Readjustment Assistance Act of 1974, covering the employment of veterans. The Company will comply with all applicable Federal laws, regulations, and rulings in hiring and employment activities and appreciates the union's cooperation in the effort to fully comply with these Federal requirements.

WHEREAS, while certain job classifications and pronoun references are in the male gender, it is understood that they do not refer exclusively to males and corresponding feminine gender usages will be substituted when appropriate.

NOW, THEREFORE, it is agreed by the parties hereto as follows:

ARTICLE I Obligations

Section 1. It is recognized that the Company is engaged in rendering a public service and is under the duty to the public of operating and maintaining its public utility service without interruption, and therefore nothing contained in this Agreement shall be construed to conflict or to be incompatible with such duty.

Section 2. It is agreed that during the term of this contract, or during any period of time while negotiations are in progress between the parties hereto for the continuance or renewal of this contract, that there shall be no lockouts, strikes, stoppage of work, or interruption of service to the public.

Section 3. It is agreed that the Company will not discriminate, coerce, or intimidate any member of the Union on account of his membership in the Union. The Union agrees that its officers and members will not solicit membership in the Union among employees of the Company when said employees are on duty or Company property, and will not interfere with or restrain or coerce employees of the Company in attempting to influence them to be members of the Union.

ARTICLE II Recognition

Section 1. The Company recognizes the Union as the exclusive representative of all the employees, as such term is defined and delimited in Section 3 of this Article, for the purpose of collective bargaining in respect to rates of pay, wages, hours of employment, or other conditions of employment: Provided, that any individual employee or a group of employees shall have the right at any time to present grievances to the Company and to have such grievances adjusted, without the intervention of the Union, as long as the adjustment is not inconsistent with the terms of this Agreement: Provided, further, that the Union has been given opportunity to be present at such adjustment.

Section 2. It is agreed that there shall be no hindrance or interference with the Management of the Company in its several departments, including the determination of the Company policy, which does not interfere with the conditions of this Agreement as affecting wages, hours of work, and working conditions. All rights of Management, except insofar as the same are expressly modified in the terms of this Agreement, are hereby reserved to the Company, and the Company specifically has the power and the right to manage the business and direct the working forces, including but not limited to, the right to hire, suspend, or discharge for proper cause, promote, demote, to transfer employees from one job to another (provided, however, that no employee may be permanently transferred from one basic seniority unit to another, without his permission), to lay off employees in accordance with seniority, as specified herein, to reduce working hours, to move or to close any departments or other segments of the business because of lack of work, or to otherwise generally manage the Company's business.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 3. (a) The term "employee," as used in this Agreement, shall include all production and maintenance employees of the Company in the said bargaining unit, but shall exclude all clerical, supervisory, executive, administrative, professional, temporary employees, and all others excluded by law. "Temporary employees" are hereby defined to mean those employees hired for a specific project or for a specified length of time.

(b) In accordance with the requirement of Section 1, hereunder, an employee will be classified as a Regular employee following any six-months' period. Provided, that he meets the Company's requirements as to ability and efficiency, integrity, and physical fitness: Provided, further, that he has submitted record of birth which is satisfactory to the Company. The Company will provide the Union President an assessment/evaluation of the probationary employee's progression after three (3) months. If requested, an update will be presented to the Union President in the fourth and fifth month of the probationary period.

If needed, based on an employee's performance, the Company may extend the probationary period for that employee from six (6) months up to (9) months. The Union President will be notified, if such a case occurs. The employee and Union will be provided a written performance improvement plan at the time of the extended probationary period. Periodic reviews of the performance improvement plan which will include management, a union committeeman and the employee will be conducted every 30 days.

(c) An employee shall lose his classification as a Regular employee under the following conditions:

- (1) Resignation.
- (2) Discharge for cause.
- (3) Acceptance of other employment except as provided in Article V hereof.
- (4) Refusal to accept reemployment within 72 hours after receipt of notification by the Company that employment is available in the basic seniority unit from which the employee was laid off because of lack of work. Such notice may be given by letter at the employee's last known address, by telephone, or by personal contact.
- (5) Layoffs of more than one year duration, except in the case of employees with fifteen (15) or more years of accredited service, in which case it shall be layoffs of more than four-years' duration.

(d) The Company agrees to notify the Union of an offer of reemployment made by the Company to an employee. Such notice will be either a copy of the notice sent to the employee or will be a notice stating in which other manner the employee was notified.

(e) The performance of non-bargaining unit work by bargaining unit employees will be on a voluntary basis.

ARTICLE III Supervisors Performing Production and Maintenance Work

Under normal operating conditions, supervisors are not assigned duties that are usually performed by production and maintenance employees.

Supervisors are expected to devote full time to their supervisory duties under normal operating conditions. This policy does not, however, prevent supervisors from performing such necessary functions as job instruction or training of employees; inspecting work, either in progress or completed; operating equipment and facilities in experimental or initial testing operations; and operating in emergency situations or where the safety of people or facilities is in jeopardy.

ARTICLE IV Check Off

It is agreed that all employees, including current employees as of the effective or execution date of this Agreement and all employees who thereafter have become or may hereafter become members of the Union, shall remain members of the Union in good standing for the duration of this Agreement as a condition of continued employment by the Company; and further that all new employees covered by this Agreement hired after the date of this Agreement, shall, after thirty (30) days of employment, become members of the Union and remain members

in good standing for the duration of this Agreement as a condition of continued employment. Good standing shall mean only the payment of the initiation fee and periodic dues.

The Company agrees to deduct, from each pay period, from the wages of said employee, any Union initiation fee and dues of such amount as may, now or hereafter, be established in accordance with the Constitution and By-laws of the Union. Such deductions shall be designated by and submitted to the International Secretary Treasurer.

The International Union and Local No. 372 agree to protect the Company under this section and to refund to the Company money that may be involved in the event a member from whose earnings, dues, and initiation fees shall have been deducted by the Company should resort to or cause legal action to be taken against the Company because of such deductions.

ARTICLE V Leave of Absence for Union Activity

Upon written request fifteen (15) days in advance by the Local Union, the Company shall grant a leave of absence to not more than two employees for Union activities. An employee elected to a Union position or selected by the Union to do work which takes him from his employment with the Company shall, upon the written request of the Union, receive a temporary leave of absence for the period of his services for the Union. Upon his return, providing his seniority qualifies him, such employee shall be reemployed to his job or at work generally similar to that in which he was engaged last prior to his leave of absence, and his seniority shall accumulate throughout the period of his leave of absence. Such leave of absence shall be made and granted yearly, subject, however, to the provision of Article IX hereof.

ARTICLE VI Bulletin Boards

The Company will provide bulletin boards of at least 2' by 2' to be placed on its property where they may be seen by employees entering and leaving their places of employment. Such boards shall be used exclusively by the Union, such use to be confined exclusively to posting on said boards notices pertaining to dues, meetings, and other usual, regular and bonafide activities of the Union, it being the intention hereof that the Union will not use said boards for the direct solicitation of membership in the Union.

ARTICLE VII Seniority

Section 1. For seniority purposes, the Company shall be divided into the following separate basic seniority units. However, employees laid off from one basic seniority unit will be given preference in case of hiring by another basic seniority unit, if the laid off employee(s) is qualified.

I. Columbia Gas of Kentucky, Inc.

A. Lexington Distribution Seniority Unit consisting of the following work locations:

Frankfort, KY
Irvine, KY
Lexington, KY

Maysville, KY
Paris, KY
Winchester, KY
Mt. Sterling, KY

B. Ashland Distribution Seniority Unit consisting of the following work locations:

Ashland, KY
Inez, KY
East Point, KY

C.

1. Those employees that were hired in at 25 miles or 30 minutes, will be grandfathered for major locations with the residency requirement from the center of town. With the exception of a grandfathered employee's current work location.
2. If an employee who was grandfathered bids on a remote area, he/she will have a residency requirement of 20 miles or 25 minutes. The remote area positions will be posted from the center of town with the exception of East Point area which will be posted based on current business need.
3. All employees hired in at 15 miles will have a residency requirement of 20 miles or 25 minutes from the center of town for all areas.
4. All new hires will have residency requirement of 20 miles or 25 minutes from the center of town. For East Point only: New Hires will be required to live 15 miles or 25 minutes from a location based on current business need.
5. A remote area is defined as: Cynthiana, Irvine, Foster, South Shore, Louisa, East Point Area, Inez.
6. This language only pertains to Utility, Street Service, Combo, Service, Utility Specialist and any other mutually agreed upon positions.

Section 2. Seniority shall be established upon the date the employee is classified as a Regular employee and shall relate back to the date six (6) months next preceding such classification.

Section 3. It is agreed, except as set out, that the Company will in all cases of promotion, demotion, transfer, and decrease or increase of personnel, consider the following factors, and where factors (a) and (b) are, in the opinion of the Company, relatively equal, seniority shall govern.

- (a) Training, ability, skill and efficiency
- (b) Physical fitness
- (c) Seniority shall govern in the following order:
 - (1) In the basic seniority unit
 - (2) In the respective Company
 - (3) Within the Bargaining Unit

In making transfers, the Company will attempt to avoid transferring any employees who prefer not to be transferred.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 4. In the event of a "reduction in force," layoff, or closing of a facility, which results in a net decrease of personnel within the respective Company, the following process shall apply:

- (a) When an employee is displaced as described above, he may exercise his bargaining unit seniority over the most junior employee within his same classification either within his basic seniority unit or within the respective Company or, if qualified, over the most junior employee in any classification at the work location or in his basic seniority unit. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (b) The displaced employee from (a) may then exercise his bargaining unit seniority over the most junior employee in his same classification within the respective Company or, if qualified, over the most junior employee in any classification in the respective Company. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (c) If an employee is displaced in (b) he, if qualified, may then exercise his bargaining unit seniority over the most junior employee in the respective company. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (d) If in any of the preceding steps an employee elects not to or can no longer exercise his seniority, he will be the individual that is displaced.
- (e) In all other Section 3 situations, such as re-allocation of the workforce, Article II, Section 2 and Article VII, Section 3 will govern.
- (f) If the cause of the reduction in force is a direct result of contracting out, then the provisions of Article VIII will apply.

Section 5. Whenever an employee is permanently transferred from one basic seniority unit to another, he shall be considered a new employee insofar as his seniority in the new basic seniority unit so transferred to, is concerned. However, such employee shall retain his Company seniority and also the seniority he had accumulated in the basic seniority unit from which he was transferred. It is understood that the temporary transfer of an employee will in no way affect his seniority status, and the Company shall be required to notify the employee involved as to the temporary or permanent nature of the work.

Section 6. For seniority purposes, each employee shall be credited, except as otherwise provided, with all periods of actual service accruing after the commencement day of said seniority and, in addition thereto, shall be credited with time lost resulting from (a) jury service or serving as a witness under Court subpoena; (b) layoffs of not more than six-months' duration; (c) illness or injury regardless of duration; (d) service in the military forces of the United States or service upon being drafted in an essential war industry by the Government: Provided, however, that such accrued time shall not continue for a period more than that required by law after discharge or

release from such service.

Section 7. An employee shall lose his seniority rights under the same terms that he loses his classification as a Regular employee, as provided in Article II, Section 3(c) of this Agreement.

Section 8. The Company shall furnish the Secretaries of the Union with the seniority list for each Basic Seniority Unit on an annual basis. Said seniority list shall show the employee's Bargaining Unit Seniority Date, Company Seniority Date, and Basic Seniority Unit Date.

Section 9. The Company agrees, upon request, to review with employees or their representatives any cause of layoff, transfer, or rehire, or promotion affecting a worker's seniority status, or any training situation involving one or more employees in which an injustice is alleged and, in the event an injustice is done, will rectify such injustice, provided such request is made within thirty days from the date the injustice first occurred. If no agreement is reached, the matter will assume the status of a controversy subject to the grievance and arbitration procedure provided for in Articles XXVIII and XXVIX hereof, and the Arbitrators shall have the right to reverse a Company decision in matters relating to Section 3 hereof when there is proof of abuse of the Company's discretion.

Section 10. In order to clarify the seniority status of an employee who (a) transfers from a work location not covered by the Agreement to a position covered by the Agreement or (b) was once in the bargaining unit and transfers out (for any reason) and then returns to a position covered by the Agreement will be treated as follows:

It is the position of the Union that all employees initially entering or re-entering the bargaining unit do so as a new employee and are subject to all the provisions of the Agreement, provided however, if an employee who is covered by the Agreement is declared "surplus" (see Article XXV, Section 2) and accepts a position with a Columbia company at a work location not covered by the Agreement, such employee will no longer accumulate, but will retain, the seniority he achieved while in the bargaining unit, IF the employee returns to a position covered by the Agreement on the first opportunity given to him. No regular employee shall be demoted when an employee returns to the bargaining unit under this provision.

ARTICLE VIII Contracting Out

Pursuant to Article II, Section 2 of this Agreement, the parties understand that the Company may elect to use independent contractors. However, it is further understood that the Company shall not so contract any work which is performed by its Regular employees which will directly result in one or more Regular employees being laid off. It is further understood that if any Regular employee is permanently transferred to a new work station as the direct result of such contracting out of work, the Company shall pay the employee's reasonable costs and expenses incurred incident to such transfer in an amount not less than those specified and provided for the applicable employees in the respective Company's current Transfer of Personnel Policy.

ARTICLE IX Physical Examinations

Section 1. The Company may, in cases of frequently recurring absences from duty, or in other exceptional cases, require an examination of any Regular employee by a physician of his own choosing as a condition of continued employment. If the Company is not satisfied with the report of the physician chosen by the employee, the Company may require a reexamination of such employee by a physician chosen by the Company. If the two examinations are not in accord, then the physician chosen by the employee and the one chosen by the Company may elect a third physician to make an examination of such employee, and the decision of the third shall be final.

ARTICLE X Employee Disability Plans

The Short-Term Disability Plan

The purpose of the Short-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, greater economic security by providing wage allowances during the periods when such employees may be absent from work by reason of a disability due to personal illness, injury, or serious illness or accident.

Eligibility Requirements

To be eligible for such allowances under this Plan, the employee must:

- A. Be classified as an employee, as defined in Article II, Section 3 (a), of this Agreement.
- B. Permit examination or inquiry by the Company, and furnish a physician's certificate upon request, and must have reported the cause of absence at or as soon after the beginning of the first scheduled working day of absence as the circumstances (including the nature of the disability or illness) reasonably permit.

Basis for Determining Pay

- A. Short-Term Disability payments will be computed on the basis prescribed by Article XII of this Agreement.
- B. Only absences of four hours or more will be charged against an employee's Short-Term Disability allowance.
- C. Short-Term Disability payments will not be allowed for disability incurred while an employee is on leave of absence, furlough, suspension from work, for an illness or injury which may obviously be the result of the employee's own misconduct, or, except as hereinafter provided, for disability which is compensatory under the Workers' Compensation Law of the State of employment or any State or Federal Disability Law.
- D. For the purpose of this plan, employees will be credited with one calendar year of service as of the December 31 following date of employment and shall be credited with an additional year on each subsequent December 31.
- E. When a period of continuous absence extends from one calendar year into the next, the Short-Term Disability allowance is continued until any unused portion of the maximum allowance based on the credited calendar years of service at the beginning of such continuous absence has been paid. On the expiration of benefits, the time allowable for the current calendar year will not commence until after the

employee has returned to work.

- F. Payment by the Company to an employee absent for disability compensatory under the State Workers' Compensation Laws, or any State or Federal Disability Law, shall be limited to the difference between the amount of compensation receivable and the Short-Term Disability allowance under this plan.
- G. You may receive short-term disability benefits for up to eight (8) hours, twice per calendar year, if a sudden onset of a serious illness or injury to your immediate family prevents you from working, and the medical situation is such that it absolutely requires the employee be in attendance. This time allows the employee to make arrangements for care of the family member and/or be available to make treatment decisions for medical emergencies. Subject to supervisory approval the time necessarily absent from work shall not exceed a reasonable period.

Schedule of Payments

Post January 1, 2004, the "Schedule of Payments" is as follows:

Years of Service	Maximum Benefit		
	Period	Weeks at Full Pay	Weeks at 60% Pay
1 to 9	26	8	18
10 to 19	26	16	10
20 and above	26	26	0

The preceding "Schedule of Payments" represents the maximum allowance for absence permitted an employee on account of personal illness or for serious illness.

Prior to January 1, 2004, where an employee has 20 years or more of service, a special recommendation will be made by the supervisor and submitted to the Management for consideration for extension beyond the above disability schedule.

Effective January 1, 2018

New hires or rehires paid 100% sick pay week of eligibility would be prorated in the first year of hire and then follow sick leave schedule accordingly as of January 1st each year immediately prior to date of disability:

- 1st Q-4 days
- 2nd Q-3 days
- 3rd-Q-2 days
- 4th Q-1 day

1 year to 9 years--100% 8 weeks/60% 18 weeks
 10 years to 19 years-100% 16 weeks/60% 10 weeks
 20 years or more-100% 26 weeks

If an employee is absent due to personal illness, injury, or serious illness or accident, the time necessarily absent from work shall not exceed a reasonable period: Provided, however, that if an employee is absent from work due to death in his immediate family, such absence shall not be charged against the benefits to which such employee is entitled; however, such absence from work for any such death shall not exceed a reasonable period.

In all cases of excusable absence from work, the employee is expected to return as soon

as reasonably possible, and failure to do so will give the Company the privilege of modifying the above schedule as to such employee in such manner as it shall deem advisable under the circumstances.

Employees With Less Than One Year's Service

When an employee with less than one credited calendar year of service is absent because of personal illness, injury, or serious illness or accident, a recommendation of time off with pay not to exceed a total of five (5) days will be considered.

The Long-Term Disability Plan

The purpose of the Long-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, additional economic security during periods of total disability.

Eligibility for Coverage

All employees are automatically covered by the Plan on a noncontributory basis beginning with the first day they are actively at work.

Commencement and Duration of Benefits

- A. An employee will be eligible for Long-Term Disability income, subject to the exceptions in this Section, if his disability prevents him from performing his own duties and engaging in any other reasonable occupation for 26 consecutive weeks: Provided, that separate periods of disability are considered as one continuous period if they arise from the same or related causes and are interrupted by no more than six months of active service. Once started, LTD benefits beginning before age 60 will continue to age 65 or until recovery, whichever occurs first. LTD benefits beginning at age 60 or after will continue for five (5) years after payments begin under the Plan, or to age 70, or until recovery, whichever occurs first. Proof of disability will be required before an employee can qualify for benefits, and the insurance company may require proof, from time to time, that the disability still exists.
- B. No benefits are payable for a disability starting during the first twelve months of an employee's participation in the Long-Term Disability Plan if the disability is connected with an illness or injury for which the employee received medical treatment or services during the three-month period just before his participation began.
- C. During furloughs (but not layoffs) and approved leaves of absence (except for military service), an employee's Long-Term Disability Plan coverage will continue for the first two months of leave.
- D. No benefits will be payable for disabilities resulting from intentional self-inflicted injury, or insurrection, riots, war (declared or undeclared), etc., or commission of, or an attempt to commit, a crime.

Long-Term Disability Income

- A. Any employee who qualifies for Long-Term Disability will receive a monthly benefit equal to 50% of his base monthly pay. The monthly disability income benefit payable from these plans will be reduced by amounts received from any retirement, unemployment, Workers' Compensation, or disability benefits provided under any state or federal plan, except Social Security or if you receive other forms of compensation or disability benefits

from Columbia. Any primary Social Security disability benefits which are payable or may become payable to the employee will not affect the Long-Term Disability benefit, except that total disability income from all above sources may not exceed 70% of the employee's base monthly salary.

- B. The full amount of Columbia's portion of an employee's Group Life Insurance continues in force as long as he is receiving Long-Term Disability benefits. An employee's Accidental Death and Dismemberment Insurance coverage will be suspended during his period of total disability.

Contributions by Employees

Long-Term Disability Plan coverage at the 50% level will be noncontributory and participants may elect to purchase additional coverage at the 60% level.

Miscellaneous Provisions

- A. An employee may continue coverage under Columbia's Comprehensive Medical Expense Plan for his eligible dependents by paying the normal employee monthly contribution rate.
- B. If the Long-Term Disability Group Insurance Contract is terminated, the employee's Long-Term Disability rights under this Plan will terminate: Provided, however, that an employee who is totally disabled when the Group Insurance Contract is terminated will continue to be covered by the Long-Term Disability Plan.

Further, termination of employment will terminate rights under this Plan.

- C. The preceding paragraphs set forth the basic features of the Long-Term Disability Plan and are subject to the provisions of the Long-Term Disability Group Insurance Contract with Aetna Life Insurance Company or a successor Insurer.

**ARTICLE XI
 Vacations**

EMPLOYEES HIRED BEFORE JANUARY 1, 2000

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120
10 to 23 years at December 31	4 weeks granted the following vacation year	160
24 to 33 years at December 31	5 weeks granted the following vacation year	200
34+ years at December 31	6 weeks granted the following vacation year	240

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2000 AND BEFORE JANUARY 1, 2013**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120

10 or more years at December 31	4 weeks granted the following vacation year	160
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**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2013**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	3 weeks granted the following vacation year	120
4 or more years at December 31	4 weeks granted the following vacation year	160

Vacation bonus of 5 days at every 5 year service intervals.

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2018**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
Prorate Hire Year of Vacation	Calculated based on the remaining full months in the calendar year beginning with the month after the hire date month	
At least 1 year, but less than 3 years at December 31	3 weeks granted the following vacation year	120
4 or more years at December 31	4 weeks granted the following vacation year	160

Employees hired any time during the month of December will, for vacation purposes only, be deemed to have been hired on the first day of December.

Retiring employees (either normal or early retirement) will receive payment for vacation time accrued during the year of retirement. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he enters retirement status. Vacation eligibility will be determined on the basis of total years of service as of the end of the final calendar year of employment. A vacation payment for employees who become deceased will be made for vacation time accrued during the year in which death occurs. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he becomes deceased. Vacation eligibility will be determined on the basis of total years of service as of the end of the calendar year of employment. Payment to the survivor(s) of the deceased employee will be made in accordance with the laws of the state in which he was a resident.

Eligibility Requirements

To be eligible for vacation, the employee must:

- A. Be classified as a Regular employee, and
- B. Be actively employed at the time the vacation is scheduled to commence.

General

- A. The vacation period will extend from January 1 through December 31 of each year. Upon reasonable notice, an employee may request that his vacation be scheduled

for any period between these two dates.

In order that the service of the Company may be adequately and properly maintained, the Company reserves the right to fix the time at which a vacation may be taken, but will endeavor in all cases to arrange such vacation at a time desired by the employee. Upon approval of an employee's request the time set will be considered as the employee's scheduled vacation period.

However, the Company recognizes that from time to time employees are confronted with unusual situations that conflict with their scheduled vacation. When this occurs, employees may request a change in their scheduled vacation. This request must be submitted ten days in advance to the requested change. Vacation may be deferred within the calendar year if the employee is hospitalized prior to commencement of vacation, with proper prior notice to his supervisor. Upon receipt of the employee's request, the supervisor will grant the request, provided it does not interfere with either the operations of the Company or the previously scheduled vacation of other employee(s).

- B. Vacation will commence upon the first normal work day or shift from which the employee is absent on account of vacation, and will run consecutively for the vacation period to which he is entitled.
- C. An employee will be entitled to receive an additional day of vacation for a holiday observed by the Company which occurs within his scheduled vacation period, if such holiday occurs within his regularly scheduled work week.
- D. An employee with two (2) weeks or more vacation allowance may split one (1) week of said vacation allowance into one (1) or more full days. An employee with four (4) weeks or more vacation allowance may split two (2) weeks of said vacation allowance into one (1) or more full days. Employees should submit their request for split week vacation allowance as required under Paragraphs A and L herein; however, when unforeseen circumstances occur and reasonable notice thereof is afforded to the Company, an employee will be granted a change in his split vacation allowance if it does not interfere with the operations of the Company or the previously scheduled vacation of other employee(s).
- E. It shall not be permissible to postpone a vacation from one year to another, nor to draw vacation pay in lieu of a vacation, except as noted in Paragraphs F, G, H, I, and J, below.
- F. An employee whose retirement has been approved will be entitled to receive a vacation, or to draw vacation pay in lieu of such vacation, in the year in which the retirement takes place.
- G. An employee entitled to a vacation, who is laid off due to lack of work, will be entitled to receive vacation pay in lieu of such vacation. A furloughed employee who accepts temporary reemployment and who is entitled to a vacation will have the option to take vacation pay in lieu of such vacation or to have his vacation rescheduled to a time in the vacation period after he returns to his former job.
- H. An employee who resigns or is discharged will be entitled to receive vacation pay in lieu of such vacation, if otherwise eligible.
- I. Regular employees entitled to a vacation who enter Military Service will be entitled

to vacation pay in lieu of vacation in the year in which they enter Military Service, and also in the year in which they return to the Company from Military Service: Provided, however, that they do not enter Military Service and return from Military Service in the same year.

- J. Eligible employees may exercise a vacation carryover option subject to the following requirements:
- (1) Employees eligible for two (2) weeks vacation must take two weeks of vacation and will not be eligible for carry over. Up to 40 hours of carry over may be approved with management's discretion. Employees eligible for three (3) or more weeks of vacation may apply for a vacation carryover for only that portion of the vacation allowance in excess of two (2) weeks.
 - (2) Vacations will normally be taken in units of five (5) days, except that employees may be granted permission to split their vacation into lesser full day periods.
 - (3) The right to exercise the carryover option shall be subject to the approvals provided in Subparagraph A above.
 - (4) The request for carryover must be made in writing by the employee no later than December 1 of the vacation period preceding that in which the carryover is to be effective.
 - (5) Vacation weeks carried over must be taken during the immediately following vacation period.
- K. The survivor(s) of an employee, who is deceased prior to receiving a vacation to which he would have been entitled, shall receive pay in lieu of vacation. Payment will be made in accordance with the laws of the State in which he was a resident.
- L. Employees will be given an opportunity to signify, in writing, prior to the 15th day of March, upon a list to be furnished by the Company and posted in each Department, their choices of vacation dates: Provided, however, that any employee desiring his vacation between January 1 and April 1 must make arrangements with his supervisor. Seniority shall be given paramount consideration.

ARTICLE XII Off-Duty Pay

All authorized off-duty pay for such purposes as vacations, holidays, illness, jury service, or for any other reason provided herein shall be at the rate of pay of the employee's regular classification for the number of hours regularly scheduled to work. The foregoing provisions of this Article are, however, subject to the provisions of Article X hereof.

ARTICLE XIII Termination Pay

Nothing herein contained shall be construed to interfere with the right of the Company to suspend or discharge or lay off an employee for just cause: Provided, however, that when a reduction in the Regular personnel is necessary, the employees whose services are to be discontinued shall be given five days' advance notice thereof; and in the event such notice is not given, the Company will pay such employee the equivalent of five days' pay at his regular rate. The respective Company agrees that if there is a need to reduce its regular personnel during the term of the Agreement, due to a "reduction in force," layoff, or closing of a facility, which affects

one or more employees, to meet with the Union to discuss the provisions of a special severance program which may be available.

ARTICLE XIV Leaves of Absence

Section 1. When its business permits, the Company may grant a leave of absence to an employee, upon request, for a period of not to exceed three months, for any reason other than for the purpose of seeking or accepting other employment. Such leave of absence may also be extended for a similar period, if mutually agreed upon between the Company and the employee.

Section 2. All leaves of absence in excess of thirty days shall be in writing, and a copy thereof furnished the employee and the Union.

Section 3. Before the expiration of any leave of absence in excess of thirty days, or an extension thereof, the employee shall apply for reinstatement and, if he is physically qualified to perform his former duties, shall be reinstated. The Company may require, as a condition precedent to reinstatement, a physical examination, as provided for in Section 2 of Article IX.

Section 4. If such employee does not apply for reinstatement before expiration of the period of the leave of absence, or if he accepts other employment during such leave of absence without the written consent of the Company, or if he is physically unqualified to perform his accustomed work his employment with the Company will cease and terminate.

Section 5. Upon reinstatement of the employee at the expiration of leave of absence, he shall resume his employment in the job classification which he left with the Company and shall receive his seniority and other benefits to which he was entitled at the time his leave was commenced.

ARTICLE XV Safety

The parties hereto agree that safety of employment is of vital importance both to the Company and the employee, and further agree that no employee shall be required to perform any work, unless reasonably proper safeguards are maintained. An inspection of any equipment may be secured at all reasonable times upon the recommendation of any employee working on or near such equipment. The local Worker's Committee may meet with the Operations Manager and if not satisfied, then with the Management, for the purpose of discussing the elimination of hazards in order to prevent accidents.

ARTICLE XVI Pay Days

Section 1. The Company shall pay its employees on a bi-weekly basis. Employees will have their pay directly deposited. Employees will have their pay stub mailed directly to their residence and may access the details of the pay available to them through the Company employee intranet site. Whenever a regular pay day falls on a recognized holiday, the Company shall endeavor to have the checks to the employees on the workday preceding the holiday.

Section 2. There shall be a two week lag for the payment of exception pay by the Company. At

the time the exception pay is paid, the Company will provide information to the employee identifying the period of time for which the employee is being paid exception pay.

ARTICLE XVII Lunch Period

Section 1. Each employee shall be entitled to a lunch period after the employee has been on duty for four hours. The length of time for said lunch period shall be reasonable and shall be fixed by agreement between the Worker's Committee and the Company, or a representative thereof.

Section 2. Whenever continuous overtime work of two hours or more is required and at intervals of four hours subsequent thereto, the Company shall, for each and every occurrence, furnish the employee a meal at its own expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$19.00 for each occurrence.

Section 3. Whenever a call-out involves continuous work of five (5) or more hours, the Company shall, after four (4) hours, furnish the employee a meal at its expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$19.00. The foregoing requirement shall not apply in the case of an employee who is called out to perform a scheduled shift.

ARTICLE XVIII Schedule of Hours

Section 1. Time and one-half shall be paid for all overtime in excess of eight hours on any work day, and for all overtime in excess of forty hours in any one work week: Provided, that no employee shall be paid both daily and weekly overtime on account of the same hours of overtime worked: Provided, further, that an employee shall not be laid off in order to avoid overtime payments.

Section 2. All work performed on Sunday by other than shift workers shall be paid for at the rate of double-time the employee's regular rate: Provided, however, that such premium payments for Sunday work shall be credited against any weekly overtime which may accrue.

Section 3. When an off-duty employee is called out to work outside of his regular hours, he shall receive:

- (a) overtime pay at the time and one-half rate for the hours actually worked on the call-out; plus
- (b) a call-out allowance at the straight-time rate for the difference between the hours actually worked and four hours.

If a call-out involves four or more hours of work, the call-out allowance shall not be payable, inasmuch as all hours are at the overtime rate: Provided, that for the purpose of determining call-out pay, the period of any call-out shall not extend past the commencement of the affected employee's next regular work period.

Section 4. Callout Acceptance – The standard amount of individual callout overtime acceptance required shall be 33% for the first year of the program. All employees who achieve a 33% or higher rate during the first 12 month period shall revert to an annual callout acceptance of at least 25%. Any employee who does not achieve the 33% rate in the first year will remain at the 33% performance level. Individual performance levels will be evaluated for all employees on an annual basis. Failure to meet this requirement of callout overtime will be addressed by

management on a case by case basis.

Performance expectations around callout acceptance will be evaluated by management on an ongoing basis and employees may be moved up or down between the 25% and 33% expectation rates based on their individual performance.

Special consideration will be given to the following, but not all inclusive of:

- (a) Emergency Response
- (b) Continuous Overtime
- (c) Volume of Calls

Employees would not be held accountable for the above percentage while on approved sick time or any scheduled approved vacation.

All employees will receive a quarterly update of their callout performance and the Union will receive a quarterly list of the entire local (subject to implementation of an automated call-out system).

Callout percentages will be discussed at union management meetings and reviewed quarterly on a case by case basis.

Section 5. When an employee reports for work as scheduled or as requested under other circumstances than those covered by Section 3 of this Article, he shall receive the greater of (a) his appropriate rate for the hours worked or (b) four hours' pay at straight-time: Provided, that such reporting pay shall not be payable if four hours prior to the time for reporting, the employee is notified by the Company not to report. If as much as five hours' work is done, he shall be compensated for a full day's work at straight-time.

Section 6. Each employee shall be given at least one week's prior notice of any change in his regular day off or any change in his scheduled shift. Upon failure of the Company to give such notice, such employee shall receive premium pay at the rate of time and one-half his regular rate for the first eight hours worked on his first previously scheduled day off, or on his changed shift: Provided, that an employee shall not receive any premium pay under this Section when such employee's own schedule is changed:

- (a) at his request,
- (b) as the result of his filling a job under the posting procedure, or
- (c) as a result of his placement because of his physical disability.

Section 7. Any employee who works a double shift at the request of the Company shall receive premium pay at the rate of time and one-half his regular rate for the second shift: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 8. Overtime at the rate of time and one-half shall be paid for hours worked in excess of eight in the case of continuous work, even though two different work days are involved. In addition, whenever an employee is required to work more than sixteen (16) consecutive hours, he shall be paid for all consecutive hours worked in excess of sixteen (16) at two (2) times his straight-time rate until released from duty by the Company: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 9. When a call-out or prescheduled overtime is required, it shall be apportioned as reasonably practicable among qualified employees, who are either permanently or temporarily assigned to the work location. Consideration will then be given to the available employee in the classification that normally performs the work including those temporarily assigned employees who have been assigned or upgraded into a "fill-in" position for normal operations for 30 or more

consecutive work days. A record of the overtime hours worked by each employee will be posted monthly by Columbia Gas of Kentucky, Inc. If an employee is excused from an overtime assignment which he has been requested to perform, his overtime record shall be charged with the same number of hours as that of the employee who actually performed the overtime work.

When continuous overtime is required by the Company, the employee(s) who is working on the job will be allowed to work the overtime. The Company will not be required to pay for time not worked under this section; however, the Company will endeavor to equalize the overtime as reasonably as practicable.

Section 10. Whenever an employee has worked in excess of sixteen (16) hours, whether continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the Company, the employee, when possible, should be entitled to an eight (8) hour rest period before their return to work.

Whenever an employee has worked more than 13 hours but less than 16 actual hours continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the company, the employee, when possible, should be entitled to a five (5) hour rest period before returning to work.

If the rest period extends into the employee's regular scheduled shift, they shall be excused with pay at their straight time rate for that part of their regular scheduled shift necessary to make up the eight (8) or five (5) hour rest period. In the event that an employee is required to work during such rest period, they shall receive straight time pay for the hours worked in addition to rest-period pay.

Whenever an employee is required to work more than sixteen (16) consecutive actual hours, they shall be paid for all hours worked in excess of sixteen (16) at two (2) times straight time rate until released from duty by the Company.

Employees on call-out/standby will be required to complete on call period into their next shift.

Section 11. Paid vacation time, jury duty, short term disability, and military leave shall be considered as time worked for the purpose of computing overtime.

Section 12. Employee will be afforded opportunity to work overtime equal to the hours and rate of pay for which the employee was incorrectly deprived after the employee has selected three (3) dates within a one-week period for each eight (8) hours of remedial overtime.

Section 13. Columbia Gas of Kentucky, Inc., Work Schedules:

A. Flexible Work Hour Schedule

The Company will offer a four (4) ten hour work day schedules, which may include weekend shifts. During such a ten (10) hour schedule premium pay and shift differential, if applicable, will begin after ten (10) hours of work on a scheduled ten (10) hour day and for any time worked in excess of 40 hours in one week. If an employee is scheduled to work on any day of rest except for Sunday, he/she will be paid at the rate of time and one half. All work performed on Sunday shall be paid for at the rate of double time unless it is part of the employee's normal work schedule.

The four (4) ten (10) hour schedules will be offered on a voluntary basis and either party can opt out of this schedule with a two week notice to the opposite

party. If there are more employees who volunteer for the four (4) ten (10) hour schedules than available schedules, the Company will staff the schedules by work location on a qualified senior basis.

Sick Leave, Vacation, Personal Holidays

An employee who misses work due to illness, vacation or personal holiday, will be charged for all hours of scheduled work missed (i.e., ten (10) hours of short-term disability for one (1) ten (10) hour day of absence).

Company Holidays

If the holiday falls on a day off - Employee will be given a day off in lieu of the holiday during the same week the holiday occurs. Eight (8) hours will be charged to holiday. The employee can work two extra hours during that week, but such two hours will be at straight pay. The two extra hours to be determined by the Company, (or use personal holiday or vacation to make up the two hours or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) consecutive day work week at any time with approval of his/her immediate supervisor).

If the holiday falls on a regularly scheduled day of work - Employee is charged with eight (8) hours of holiday and will make up the two hours needed during that work week at straight time pay. The two extra hours to be determined by the Company, (or use personal or vacation to make up the two hours, or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) day work week at any time with approval of his/her immediate supervisor). If two holidays occur in any one week, the employee's regular work schedule will revert to a standard eight (8) hour day for a five (5) consecutive day work week.

Overtime/Meals

The employee working this shift must work in excess of 16 consecutive hours to qualify for double time pay. Employees working a ten (10) hour schedule will not be eligible for an overtime meal until after twelve (12) hours of work and at intervals of four hours subsequent thereto.

B. Shift Differential Payments

Notwithstanding the language in Addendum B relating to the definition of a shift worker, if the majority of a Columbia Gas of Kentucky employee's regularly assigned eight (8) hour schedule is before 7:00 a.m. or after 5:00 p.m., then the employee will be paid the appropriate shift differential for their entire eight (8) hour schedule. If the majority of the regularly assigned eight (8) hour schedule occurs between 7:00 a.m. and 5:00 p.m., then the appropriate shift premium will only apply to hours worked before 7:00 a.m. or after 5:00 p.m.

The Company will not pay both shift differential and premium rates of pay, as determined by Article XVIII, to those employees whose regular eight (8) hour work schedule is between 7:00 a.m. and 5:00 p.m.

C. Sunday Work

This language applies to employees who are regularly scheduled to work on Sunday as part of their normal 40 hour work week. Such employees will be exempted from Article XVIII, Section 2 regarding double time for work performed on Sunday (the same as shift workers who work on Sunday). However, if an

employee is required to work on the sixth (6th) day in any seven (7) day period, he/she will be paid at the rate of time and one half. If an employee is required to work on the seventh (7th) day in any seven (7) day period, he/she will be paid at a rate of two times his/her regular rate, provided, however, that such premium payments shall be credited against any weekly overtime which may accrue.

ARTICLE XIX Classifications

Section 1. An employee entering a classification shall receive the rate of pay shown in Addendum A. An employee required to work temporarily in a lower job classification shall, nevertheless, receive his achieved classified rate set forth in Addendum A. Further, an employee permanently reclassified to, or required to work temporarily in another job in the same job grade, shall retain his achieved classified rate set forth in Addendum A.

Section 2. Except as provided in the following paragraphs in this section, an employee required to work temporarily in a higher job classification shall receive the Replacement Rate therefore set forth in Addendum A.

An employee who has attained a higher regular job classification and who was demoted shall receive the highest rate which he had attained whenever he is required to work in such higher job classification.

An employee who works temporarily in a higher job classification shall receive credit toward the higher rates for all hours worked in such higher job classification. When an employee has amassed 1,040 work hours in such capacity, he shall thereafter receive the Six-Month Rate for work in the higher classification. When he has amassed an additional 1,040 work hours in such capacity, he shall receive the Twelve-Month Rate for work in the higher classification. An employee who has attained a higher regular job classification, and who was demoted, shall have the number of actual work hours in such higher regular job classification credited toward the aggregate 1,040 work hour periods set out in this paragraph.

Notwithstanding the preceding provisions, when upgrading is used to fill a position on a daily basis for a period of 130 work days in any calendar year, and, if the Company thereafter determines a permanent vacancy exists, this vacancy will be posted in accordance with provisions of Article XXV hereof.

Section 3. An employee is considered to be promoted when he is permanently reclassified to a job in a higher job grade. At the same time, except as provided in the following paragraphs of this section, his rate shall be increased to the Beginning Rate set forth in Addendum A, and in due course to the Six-Month Rate and to the Twelve-Month Rate.

An employee who has attained such regular job classification, and who was demoted, shall receive the highest rate which he had attained when he is again promoted to that classification.

In addition, the proper rate for an employee who has been promoted will be determined as follows:

- (a) Employees who have amassed between 520 and 1040 hours in the classification to which they were promoted will receive the Six-Month Rate.
Employees who have amassed between 1,040 and 2080 hours in such classification to which they were promoted, will be credited with the Twelve-Month Rate.
Employees with less than 520 hours will be awarded the beginning rate and progression will be time based.

Section 4. An employee is considered to be demoted when he is permanently reclassified to a job in a lower job grade. At the same time, his wage shall be reduced to the Twelve Month Rate set forth in Addendum A for such lower job.

Section 5. A Regular employee who is furloughed for lack of work and who is offered temporary reemployment by the Company shall be entitled to receive his regular classified rate of pay while performing temporary work during the period of his furlough, even though he is employed on work of a lower classified rate of pay.

For the purpose of this Section 5, a furloughed employee shall be construed to mean one laid off for lack of work, but whom the Company intends to recall upon the resumption of operations at his regular place of employment.

Section 6. In recognition of the Company's need to maintain efficient operations and achieve a diversified skilled workforce, when upgrading is required, within the Basic Seniority Unit, consideration will be given to the available qualified senior employee at the work location involved.

It is understood that the above is not applicable to any other provisions of the Agreement

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ARTICLE XX Wearing Apparel

Section 1. In conformity with the present practice of the Company, employees required to work under extreme weather conditions shall, if possible, be furnished with rain coats and rubber boots, which shall remain the property of the Company. Upon failure of any employee to return such apparel, he shall be charged for same, and said charge may be deducted from any sum due such employee by the Company: Provided, however, that where the Company requires its employees to wear a particular kind of apparel, the Company agrees to furnish same in the first instance, the cost of replacement, however, to be borne 75% by the Company and 25% by the employee.

Section 2. The Distribution Company agrees to furnish the first two (2) pairs of coveralls or the option of one (1) pair of coveralls and one (1) two-piece set of work clothing (Carhartt) and the first two (2) T-shirts to outside Distribution Plant employees, excluding employees who are required to wear a uniform. Distribution employees may substitute a one-piece set of work clothing (Carhartt) for the aforementioned two-piece set of work clothing (Carhartt).

Section 3. The Distribution Company will provide annually \$425 allotment for purchase of wearing apparel through approved Company vendor. Allotment will be loaded annually at the same time as any applicable increases. The purchase of boots will be included in the above defined allotment and may be reimbursed through the aforementioned allotment. An employee must purchase boots that meet all safety requirements. Such clothing will be provided to new hires on the following basis: (a) The Distribution Company will provide the first two (2) pairs of coveralls or one (1) pair of coveralls and one (1) two-piece set of work clothing and the first two (2) T-shirts without cost.

ARTICLE XXI Holidays

Holidays shall be:

- New Year's Day
- Memorial Day (last Monday in May)
- Independence Day
- Labor Day
- Thanksgiving
- The Day After Thanksgiving
- Christmas
- Five (5) Personal (Floating) Days*

*Only the Personal (Floating) Days may be taken in increments of four hours.

In the year of hire, new employees will be granted floating holidays as follows:

- Employees hired between January 1 and March 31 will be granted 4 floating holidays.
- Employees hired between April 1 and June 30 will be granted 3 floating holidays.
- Employees hired between July 1 and September 30 will be granted 2 floating holidays.
- Employees hired between October 1 and December 1 will be granted 1 floating holiday.

In order that the service of the Company may be adequately and properly maintained, the Personal (Floating) Days are established with the understanding that the Company reserves the right to fix the time at which the Holidays may be taken, but will endeavor to arrange the day, if possible, at a time desired by the employee. If any of the above holidays fall on Sunday, the following Monday shall be observed as the holiday, except when such Sunday falls on a regularly scheduled work day of an employee; and if any of the above holidays fall on Saturday, the preceding Friday shall be observed as the holiday, except when such Saturday falls on a regularly scheduled work day of an employee. Employees required to work on any of the above holidays shall be compensated for hours worked at the rate of two and one-half times their regular rate of pay for the first eight hours worked, and at the rate of time and one-half their regular rate of pay for any hours in excess of the first eight hours worked. Regular employees not working on any of the above holidays shall receive eight hours' pay at their regular rate; and further, if any observed holiday falls on one of their regularly scheduled work days, such holiday shall be considered as time worked for the purpose of computing overtime.

ARTICLE XXII

Jury Duty

In the event a Regular employee is called for jury service, said employee shall request time off from his supervisor. The Company will pay the employee his regular base pay while serving such duty.

Shift workers who are selected to serve on a jury (Federal or State), and are scheduled to work an evening or morning shift, may request a schedule change as provided by Article XVIII, Section 5. The Company will endeavor to accommodate the employee's request as reasonably as practicable.

ARTICLE XXIII

Travel and Expenses

Section 1. An employee temporarily assigned from his home work station to another work station for a specific project anticipated to require one or more days of work, or for a specified length of time of one or more days, shall be (a) allowed to travel from his residence on Company time when first reporting to work at the temporary work station and when returning to his residence when the Company decides that his services at the temporary station are no longer required; (b) afforded the opportunity to travel to his residence and back to his temporary station every other weekend on Company time; (c) when the nearest suitable temporary lodging is more than ten miles away from the temporary work station, allowed to travel on Company time for the distance over ten miles both in reporting to the temporary station each morning and in returning to the place of temporary lodging each night; and (d) reimbursed for his reasonable and actual cost of temporary lodging and meals while away from home and lawful travel expenses and other reasonable and actual expenses incurred while away from home: Provided, that in lieu of the foregoing travel time allowances and expense reimbursements, the Company will reimburse the employee for the actual cost of his mid-day meal and his actual daily travel expenses between his residence and the temporary station and back if the distance between his residence and the temporary station is reasonably close, and if such alternative does not impair or disrupt the work continuity, or create added expense, or adversely affect the employee's performance of his temporary assignment. An employee in a daily travel situation under the "proviso" portion of Section 1, under normal driving conditions, will travel the first thirty (30) minutes going to and returning from the temporary assignment each day on his own time. Any travel time required beyond thirty (30) minutes will be considered as time worked.

Section 2. An employee assigned to work outside the jurisdictional area of his home work station at the time of his mid-day meal will be eligible for lunch money allowance of \$7.00.

Section 3. During the term of this Agreement, the personal vehicle mileage reimbursement rate shall be the Internal Revenue Service rate applicable to that period.

ARTICLE XXIV Benefit Plans

The Company agrees to continue during the life of this agreement, the current Retirement Income Plan (through 12/31/2012), the Account Balance Pension Plan, Long Term Disability, Group Life Insurance and PPO Medical Plan, unless modified by mutual agreement between the Company and the Union. The Company reserves the right to change plan administrators and vendors, eliminate any other medical plans, and modify savings plan options, and modify plans to be compliant with all government regulations.

ARTICLE XXV Job Posting and Bidding

Section 1. When a permanent vacancy which is to be filled occurs within any of the job classifications set out in Addendum A, except Utility, the Company will post notice thereof, including the intended date the vacancy is to be filled, in the particular basic seniority unit involved (as set forth by Article VII, Section 3(c)(1)) for a period of not less than ten (10) days prior to the time such vacancy is to be filled, during which time any eligible employee in such basic seniority unit may apply therefor; provided, however, that if any employee accepts a job that does not involve a change in his job classification, he shall be ineligible to exercise his rights to apply for

another job that does not involve a change in his job classification for a period of twelve months following the effective date of job acceptance (provided further that an employee may exercise his rights to apply for another job that does not involve a change in his job classification if his work location is closed. Any such vacancy will be filled in accordance with the terms of this Agreement, and the Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations within the same basic seniority unit.

The Company will give notice of available Utility job vacancies within the Operating Area in which the vacancy exists to insure that all employees are aware of these openings and can make their interests known and are given equal opportunity for advancement.

Posting and bidding rights will continue between local 372 Columbia Gas of Kentucky and Columbia Gas of Ohio, Ironton. Requests for Transfer will no longer be necessary between the basic seniority units.

If an employee has a minimum of 3 years plant experience as a company employee in pipeline construction and maintenance or is currently operator qualified in plant pipeline construction and maintenance, the employee is eligible to be awarded the Construction Coordinator position. If more than one candidate meets one or both criteria, the position will be awarded on the basis of seniority.

When technical training is offered that pertains to tasks outside the employee's classification, it will be posted and offered based on work unit needs and seniority. In the event that a posting is not feasible due to timing, the leader will contact the union committeeman to make notification to the member

Section 2. In the case of a permanent vacancy posted under Section 1 of this Article but not filled by a bidder and in the case of a permanent vacancy within the Utility job classification, the Company shall forthwith proceed to consider the following Regular employee groups in the order listed:

- (a) in the instance of a three (3) day Utility notice, the job will be awarded based on an employee's seniority in the bargaining unit.
- (b) laid off employees who still retain their classifications as Regular employees under Article II, Section 3(c) hereof;
- (c) surplus employees;
- (d) pre-surplus employees;
- (e) furloughed employees

Section 3. In the case of a permanent vacancy posted under Section 1 but not filled under preceding sections of this Article, before filling said permanent vacancy with a person who is not a Regular employee, as defined in Section 3 of Article II of this Agreement, the Company shall post notice of said permanent vacancy at all other work locations within the bargaining unit which is covered by this Agreement. In the event the permanent vacancy is not filled within the bargaining unit which is covered by this Agreement, the Company will post the permanent vacancy in Local 372, Columbia Gas of Ohio, Ironton prior to filling said permanent vacancy with a person who is not a Regular employee.

Such posting shall be for a period of not less than ten (10) days, during which time any eligible employee (except those in the basic seniority unit involved) may apply therefor.

Any such vacancy will be filled in accordance with the terms of this Agreement; and the

Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations: Provided, that nothing in this Article or other Articles of this Agreement shall be construed as requiring the Company to post the same job classification under Section 3 that was not filled under the preceding Sections of this Article.

Section 4. The Union and the Company, being appreciative of the fact that the prompt filling of vacancies is to their mutual advantage, agree that if the filling of a vacancy by the Job Posting and Bidding Procedure results in one or more additional, permanent vacancies (secondary vacancies) to be filled, the Company will endeavor to post such secondary vacancies at the time of the posting of the primary vacancy. The Company will process the filling of all vacancies with all reasonable dispatch.

Section 5. Newly hired employees shall be ineligible to bid to another job for a period of twelve (12) months following the effective day of job acceptance, except where such bid would involve a promotion to a higher job classification. Nothing in this Section 5 shall be construed as limiting the Company's right to transfer or to reassign employees.

ARTICLE XXVI

Emergency Response

Emergency response is the highest priority type of work or activity. To improve and ensure maximum emergency response in accordance with Gas Standards 6100.010(CG), an "Emergency Responder" rotation process shall be established to respond to all "PR and EI" orders.

All qualified employees, *with the minimum training of Customer Service B*, including but not limited to, plant, service, and construction shall be required to participate in the Emergency Responder rotation process.

PROCESS

1. A rotation process shall be established for designating "Emergency Responders" *and discussed with the Union.*
2. Emergency responders shall be determined by qualification and closest geographic proximity to an emergency regardless of work location *in the Bargaining Unit first. If an Emergency Responder responds to an emergency outside of the CKY operating area the response shall count toward the employee's callout acceptance percentage. If an Emergency Responder declines or does not respond to an emergency outside of his/her designated area, the non-response shall not count toward that employee's acceptance percentage.*
3. Emergency shall be defined as any "PR" or "EI" order.
4. Emergency responder rotation will be determined on a daily (24 hr.) or weekly basis as determined by management *and discussed with the Union to determine what would be best for that location and seniority shall prevail.*
5. The Gas Integration Center (IC) will be provided with one (1) contact number for each Emergency Responder that the employee will be available at for emergency response.
6. Emergency Responders may forego up to 50 percent (50%) of their scheduled on call. However, an Emergency Responder may not take on call more than 2 weeks in a row and cannot exceed 26 weeks per year. Accordingly, the employee is responsible for finding a qualified replacement within their current call out rotation list. The employee is response for making the appropriate notifications and contacting the leader within 24 hours prior to the start of the on call. If a qualified

replacement is not found or becomes unavailable, then the original employee is responsible for being on call.

Management will provide the on call schedule list. Thereafter, employees will be responsible for managing their on call schedules and any subsequent changes in accordance with this section.

- a. In the case of a personal emergency, it is the employee's responsibility to directly contact their Front Line Leader.
 - b. Non- emergency replacements for special situations are the obligation of the employee and notification to the IC must be made at least 24 hours prior to the "Emergency Responder" rotation.
7. The order in which Emergency Responders are called shall be determined by management.
 8. Emergency Responders shall be required to take a company vehicle home and if their community does not allow parking on the street, the Company will make arrangements to park the vehicle at an alternate location.
 9. Emergency Responders will be determined by management.
 10. Emergency Responder will be an agenda item at all Labor/Management meetings.
 11. Emergency Responder will be removed from the callout responsibility at the end of the employee's weekly on call shift until the following Monday at the start of shift. The Emergency Responder may put themselves back in the rotation; however, any callouts will be counted toward their percentage. Management reserves the right to require employees to remain in the rotation based on business needs such as holidays and peak vacation time. In this case the employee may choose to be removed from the rotation on an alternate weekend that is mutually agreed upon by Management.

COMPENSATION

Emergency Responders on rotation will be paid \$30.00 for Monday thru Friday and \$40.00 Saturday, Sunday and Holidays

Emergency Responders on rotation shall be entitled to Emergency Responder pay in addition to callout pay, if called.

ARTICLE XXVII Worker's Committee

Section 1. The Union shall elect not more than five (5) members from Local 372 to represent it in negotiations with the Company, those representatives to be the group herein referred to as the "Worker's Committee."

The foregoing shall have no effect upon the number of Worker's Committee members authorized under Article XXVIII to participate in the Grievance Procedure, except that at least one of the authorized Committee members so participating shall be an employee of the particular company involved in the grievance or controversy.

Section 2. The Committee above mentioned shall be selected from among and by the employees subject to this Agreement; and in order to be eligible for membership on such Committee, an employee must be a Regular employee of one of the Companies party to this Agreement, a

member of the Union, and an American citizen.

Section 3. It is agreed that the Union will furnish the Company with a certified list of the members of said Committee and advise the Company, in writing, of any changes made therein from time to time, and only such members as have been duly certified by the Union shall be entitled to attend the meetings of said Committee and shall suffer no loss of pay therefor.

ARTICLE XXVIII

Grievances

Section 1. Any employee may discuss with his immediate supervisor any complaint or other matter which he feels requires adjustment. The employee may be accompanied by his committeeman or his steward if he so desires.

Section 2. If a settlement is not obtained in Section 1 the employee or group of employees may seek redress as follows:

Step I. The aggrieved employee or group of employees shall present the grievance in writing, on forms to be supplied by the Company, to the appropriate immediate supervisor within thirty (30) calendar days after the occurrence giving rise to the grievance. The Operations Center Manager or the appropriate Operations Manager, as the case may be, and/or such other Company representative as he may designate shall within ten (10) days (excluding Saturday, Sunday and Holidays) investigate and meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee at a mutually agreed upon location. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company's decision shall be communicated in writing to the employee or employees concerned, the Worker's Committee, and the Secretary of the Local.

Step II. If results satisfactory to the employee or employees are not obtained in Step I, the case may then be submitted, in writing, within 30 days after the issuance of the Company's Step I answer for final determination by the Company to the designated Human Resources representative. The Company shall within thirty (30) days (excluding Saturday, Sunday and Holidays) or by mutual agreement, meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company will communicate its decision in writing to the Union.

Section 3. It is agreed that if a grievance is not referred or appealed to the next Step within the specified time limits, as set out in Steps I and II above, it shall be considered settled without prejudice. The Management agrees that it will meet with the Worker's Committee at such times as may be agreeable, and those members of the Committee who are caused to lose time from their regular schedules because of such meetings shall suffer no loss of pay.

ARTICLE XXIX

Arbitration

Section 1. If there arises any controversy between the employee or a group of employees and the Company, with respect to the interpretation of the provisions of this Agreement, or wherein there is alleged a violation of the terms of this Agreement, such controversy shall first be treated as an ordinary grievance and processed through the Steps, as provided for in Article XXVIII.

An earnest effort shall be made by the Company and the Union to reach an amicable adjustment of all grievances.

Section 2. In the event an amicable adjustment of a grievance, as defined in Section 1 of this Article, cannot be reached by the grievance procedure as set out in Article XXVIII of this Agreement, the matter shall be submitted to Arbitration as provided in Section 3 hereof, after notice is given in writing within thirty (30) days after the completion of the grievance procedure. Unless notice is given within thirty (30) days as set forth above, the grievance shall be considered settled without prejudice.

Section 3. (a) If any controversy or grievance arising under the terms of this Agreement cannot be adjusted and settled in the manner above provided, the parties will submit a request to the Federal Mediation and Conciliation Service and follow their process to identify a panel of 7 arbitrators for selection. The arbitrator's decision shall be final and binding upon both parties. It is agreed that the arbitrator will have no authority to add to, subtract from, or modify any of the terms or provisions of this Agreement. It is further agreed that each of the parties shall share equally in the payment of fees and expenses of the arbiter.

(b) If an employee's case is at any stage decided in his favor, he will be put in the same financial position by the Company as if it had been originally so decided and his seniority shall not be affected.

(c) Any number of grievances may be presented at the same arbitration hearing or hearings so long as the latest of those selected for hearing was appealed to arbitration no more than sixty (60) days after the date first was appealed to arbitration.

ARTICLE XXX

If any Court shall hold any part of this Agreement invalid, such decisions shall not invalidate the entire Agreement.

ARTICLE XXXI

This Agreement shall be effective from December 1, 2016, to the first day of December 2020, and, unless terminated at the end of that period by sixty (60) days' prior written notice from one party to the other, shall continue thereafter until terminated by either party on a sixty (60) days' written notice or amended by mutual consent.

ARTICLE XXXII

The United Steelworkers guarantees the Company performance of this Agreement by Local Unions No. 372 of the UNITED STEELWORKERS INTERNATIONAL UNION.

ARTICLE XXXIII

All notices in connection with the operation of this Agreement shall be mailed to:

Director, Employee and Labor Relations
NiSource Corporate Services
290 W. Nationwide Blvd.
Columbus, OH 43215

Manager of Human Resources
Sr. Human Resources Consultant

Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, KY 40511

Secretary-Treasurer
Local 372
2355 Kentontown Road
Mt Olivet, Kentucky 41064

Financial Secretary
38 Cromwell Estates Road
Clendenin, WV 25045

United Steelworkers International Union
5 Gateway Center
Pittsburgh, PA 25111

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives, this 1st day of December 2016:

COLUMBIA GAS OF KENTUCKY, INC.

Lori Johnson
Manager, Human Resources

Jodi Falknor
Sr. Human Resources Consultant

Jovette Pino
Director, Employee and Labor Relations

United Steel, Paper and Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International
Union AFL-CIP-CLC

Brian P. Wedge, Staff Representative.

David A. Rutherford, President, Local 372

John Smith

Marcus Blankenship

ADDENDUM A

COLUMBIA GAS OF KENTUCKY, INC.

The following schedule of wages shall apply to the following classifications for the respective periods set forth below.

SCHEDULE 1

December 2016 Rates

Job Classification	Beginning	6 Month	Max
Construction Coordinator	33.81	34.27	34.58
Construct-Regulator Oper	33.91	34.38	34.70
Customer Service A	32.48	32.83	33.26
Customer Service B	31.28	31.42	31.82
Customer Service Sr	35.40	35.86	36.29
General Utility A	33.60	34.07	34.42
General Utility B	31.28	31.42	31.82
Heavy Equip Operator	32.20	32.52	32.95
Inspector A	31.57	31.71	32.09
Inspector B	30.26	30.37	30.68
M&R Tech 1	35.42	35.85	36.30
M&R Tech 2	33.79	34.25	34.59
Measure Regulat Inspect B	31.28	31.42	31.82
Measurement & Reg Tech II	35.42	35.85	36.30
Meter Reader*	26.50	27.91	29.28
Plant/Service Combination	33.76	34.26	34.57
Plant/Service Combination Sr	35.40	35.86	36.29
Street Service A	32.42	32.60	32.98
Truck Driver	30.25	30.36	30.68
Truck Driver Heavy	31.28	31.42	31.82
Utility A	22.32	22.48	
Utility B	21.00	21.17	
Utility Representative	29.42	29.68	29.83
Utility Specialist	21.50		
Welder AA	33.60	34.07	34.42
Welder AAA	35.42	35.86	36.30
Welder B	31.28	31.42	31.82

SCHEDULE 2

December 2017 Rates

Job Classification	Beginning	6 Month	Max
Construction Coordinator	34.49	34.96	35.27
Construct-Regulator Oper	34.59	35.07	35.39
Customer Service A	33.13	33.49	33.93
Customer Service B	31.91	32.05	32.46
Customer Service Sr	36.11	36.58	37.02
General Utility A	34.27	34.75	35.11
General Utility B	31.91	32.05	32.46
Heavy Equip Operator	32.84	33.17	33.61
Inspector A	32.20	32.34	32.73
Inspector B	30.87	30.98	31.29
M&R Tech 1	36.13	36.57	37.03
M&R Tech 2	34.47	34.94	35.28
Measure Regulat Inspect B	31.91	32.05	32.46
Measurement & Reg Tech II	36.13	36.57	37.03
Meter Reader*	27.03	28.47	29.87
Plant/Service Combination	34.44	34.95	35.26
Plant/Service Combination Sr	36.11	36.58	37.02
Street Service A	33.07	33.25	33.64
Truck Driver	30.86	30.97	31.29
Truck Driver Heavy	31.91	32.05	32.46
Utility A	22.77	22.93	
Utility B	21.42	21.59	
Utility Representative	30.01	30.27	30.43
Utility Specialist	22.15		
Welder A	32.85	33.17	33.61
Welder AA	34.27	34.75	35.11
Welder AAA	36.13	36.58	37.03
Welder B	31.91	32.05	32.46

SCHEDULE 3

December 2018 Rates

Job Classification	Beginning	6 Month	Max
Construction Coordinator	35.52	36.00	36.33
Construct-Regulator Oper	35.63	36.12	36.46
Customer Service A	34.12	34.49	34.94
Customer Service B	32.86	33.01	33.43
Customer Service Sr	37.19	37.67	38.13
General Utility A	35.30	35.79	36.16
General Utility B	32.86	33.01	33.43
Heavy Equip Operator	33.83	34.17	34.62
Inspector A	33.17	33.31	33.71
Inspector B	31.79	31.91	32.23
M&R Tech 1	37.21	37.66	38.14
M&R Tech 2	35.50	35.98	36.34
Measure Regulat Inspect B	32.86	33.01	33.43
Measurement & Reg Tech II	37.21	37.66	38.14
Meter Reader*	27.84	29.32	30.76
Plant/Service Combination	35.47	35.99	36.32
Plant/Service Combination Sr	37.19	37.67	38.13
Street Service A	34.06	34.25	34.65
Truck Driver	31.78	31.90	32.23
Truck Driver Heavy	32.86	33.01	33.43
Utility A	23.45	23.62	
Utility B	22.06	22.24	
Utility Representative	30.91	31.18	31.34
Utility Specialist	22.60		
Welder A	33.84	34.17	34.62
Welder AA	35.30	35.79	36.16
Welder AAA	37.21	37.67	38.14
Welder B	32.86	33.01	33.43

SCHEDULE 4

December 2019 Rates

Job Classification	Beginning	6 Month	Max
Construction Coordinator	36.23	36.72	37.06
Construct-Regulator Oper	36.34	36.84	37.18
Customer Service A	34.81	35.18	35.64
Customer Service B	33.52	33.67	34.10
Customer Service Sr	37.94	38.43	38.89
General Utility A	36.01	36.51	36.88
General Utility B	33.52	33.67	34.10
Heavy Equip Operator	34.51	34.85	35.31
Inspector A	33.83	33.98	34.39
Inspector B	32.43	32.54	32.88
M&R Tech 1	37.96	38.42	38.90
M&R Tech 2	36.21	36.70	37.07
Measure Regulat Inspect B	33.52	33.67	34.10
Measurement & Reg Tech II	37.96	38.42	38.90
Meter Reader*	28.40	29.91	31.38
Plant/Service Combination	36.18	36.71	37.05
Plant/Service Combination Sr	37.94	38.43	38.89
Street Service A	34.74	34.93	35.34
Truck Driver	32.42	32.53	32.88
Truck Driver Heavy	33.52	33.67	34.10
Utility A	23.92	24.09	
Utility B	22.50	22.69	
Utility Representative	31.53	31.81	31.97
Utility Specialist	23.06		
Welder A	34.52	34.85	35.31
Welder AA	36.01	36.51	36.88
Welder AAA	37.96	38.43	38.90
Welder B	33.52	33.67	34.10

SCHEDULE 5

December 2020 Rates

Job Classification	Beginning	6 Month	Max
Construction Coordinator	37.32	37.83	38.17
Construct-Regulator Oper	37.43	37.95	38.30
Customer Service A	35.85	36.24	36.71
Customer Service B	34.53	34.68	35.12
Customer Service Sr	39.07	39.58	40.06
General Utility A	37.09	37.61	37.99
General Utility B	34.53	34.68	35.12
Heavy Equip Operator	35.54	35.89	36.37
Inspector A	34.85	35.00	35.42
Inspector B	33.40	33.52	33.86
M&R Tech 1	39.10	39.57	40.07
M&R Tech 2	37.30	37.80	38.18
Measure Regulat Inspect B	34.53	34.68	35.12
Measurement & Reg Tech II	39.10	39.57	40.07
Meter Reader*	29.25	30.81	32.32
Plant/Service Combination	37.26	37.81	38.16
Plant/Service Combination Sr	39.07	39.58	40.06
Street Service A	35.78	35.98	36.40
Truck Driver	33.39	33.51	33.86
Truck Driver Heavy	34.53	34.68	35.12
Utility A	24.64	24.81	
Utility B	23.18	23.37	
Utility Representative	32.47	32.76	32.93
Utility Specialist	23.76		
Welder A	35.55	35.89	36.37
Welder AA	37.09	37.61	37.99
Welder AAA	39.10	39.58	40.07
Welder B	34.53	34.68	35.12

ADDENDUM B

The term "shift" within the meaning of this Agreement applies to operations wherein there is a change of one set of employees, that is, one or more employees, for another in order to maintain operations on a continuous or nearly continuous basis for at least three (3) or more consecutive days. A shift worker is an employee assigned to a shift for the above-stated purpose.

The term "day shift" means that shift worked during the daytime, normally beginning at 8:00 A.M., and ending at 4:00 P.M. The term "evening shift" refers to the shift immediately following the day shift, normally beginning at 4:00 P.M., and ending at midnight. The term "morning shift" refers to the shift immediately preceding the day shift, normally beginning at midnight and ending at 8:00 A.M.

There shall be paid a shift premium of differential to shift workers working on shifts other than the day shift as follows:

Year 1: Evening Shift \$1.65 per hour

Year 1: Morning Shift \$1.90 per hour

Year 2: Evening Shift \$1.70 per hour

Year 2: Morning Shift \$1.95 per hour

Year 3: Evening Shift \$1.75 per hour

Year 3: Morning Shift \$2.00 per hour

Year 4: Evening Shift \$1.80 per hour

Year 4: Morning Shift \$2.05 per hour

Year 5: Evening Shift \$1.85 per hour

Year 5: Morning Shift \$2.10 per hour

**COLUMBIA GAS OF KENTUCKY, INC.
AND
UNITED STEELWORKERS
INTERNATIONAL UNION LOCALS 372**

LETTER OF AGREEMENT

It is understood that the following will be applicable during the term of the present labor agreement executed December 1, 2016. Upon expiration of said agreement, the following are terminated:

1. Utility Specialist Job Postings

The company will add 2 Utility Specialists to the bargaining unit at a wage rate of \$21.50/hr. Their duties will include general utility work, non-gauge service work, locating and emergency response.

2. Censure Reports

As a policy, censure reports are reviewed periodically by each supervisor to determine if the censure is still applicable to its original intent. Those not pertinent are destroyed.

To assure each employee concerned that the above procedure is followed, the Company will, beginning January 1, 1995, request each supervisor to review all censures on file and destroy those no longer deemed relevant. Censures still deemed material will be reviewed annually and treated as stated above. Affected employees will be notified when their censure is destroyed.

3. Utility Classification Vacancy Notices

Although Article XXV (Job Posting and Bidding) of the Agreement does not require the posting of a permanent Utility vacancy, the Company will give notice of available Utility job vacancies within the Operating Area in which the vacancy exists to insure that all employees are aware of these openings and can make their interests known and are given equal opportunity for advancement.

4. Utility Progressions

A. Columbia Gas of Kentucky, Inc.

Those qualified employees having twenty-four (24) months of service in the Utility classification will be upgraded to the beginning rate of the Street Service A classification.

B. The progression will be as follows:

Utility B	12 Months
Utility A	12 Months

5. Article XVIII, Section 2 - Sunday Premium for Shift Workers

Although Section 2 of Article XVIII does not require the payment of the Sunday Premium (double time) to shift workers, the Parties agree that the Sunday Premium would be applicable to shift workers under the following:

- A. Double time will now be paid to non-scheduled shift workers who are called out to work on Sunday. In addition to the Sunday Premium, the employees will also receive the applicable shift differential.
- B. A shift worker required to work a double shift on Sunday will be (1) paid his regular rate and the applicable shift differential while working his regularly scheduled shift, and (2) will be paid double time plus the applicable shift differential while working on the second shift on Sunday. [(2) modifies Section 6 of Article XVIII only to the extent of the rate of pay to be paid on the double shift on Sunday.]
- C. A shift worker scheduled to work on Sunday will receive his regular rate of pay and the applicable shift differential. To further clarify the Parties' interpretation of the above, if any employee's scheduled shift or his regular day off is changed any time prior to a Sunday, the Section 5 of Article XVIII is applicable and not Section 2, since the employee would have received prior notice and have been scheduled to work on that Sunday. If an employee's scheduled shift or his regular day off is changed on a Sunday, then the employee would receive the appropriate compensation from either Section 2 or from Section 5 of Article XVIII, whichever is the higher, but not both. Of course, any other condition or qualification contained in Sections 2 and 5 must be considered in determining the appropriate rate of compensation.

6. USW-COPE Checkoff

The Company agrees to deduct from the wages of those employees who are members of the Union and who voluntarily authorize such deductions on forms provided by the Union, the amount specified as the employees' contributions to the United Steelworkers INTERNATIONAL UNION Committee on Political Education Fund (USW-COPE).

The Company also agrees to transmit said payroll deductions immediately to the Secretary-Treasurer of Local 372, together with a list of the names of employees for whom the deductions have been made and the amount deducted for each such employee.

The amount and timing of such payroll deductions and the transmittal of such voluntary contributions shall be as specified in such forms and in conformance with any applicable state or federal statute.

The Union agrees to reimburse the Company for the full costs incurred in making the USW-COPE payroll deductions, which costs will be deducted from employee contributions before transmittal to the Secretary-Treasurer of Local 372.

The signing of such USW-COPE checkoff form and the making of such voluntary annual

contributions are not conditions of membership in the Union or of employment with the Company.

The Union shall indemnify and save the Company harmless against any and all claims, demands, suits, or other form of liability that shall arise out of or by reason of action taken or not taken by the Company for the purpose of complying with any of the provisions of this Agreement.

7. Columbia Gas of Kentucky, Inc. - Service Work Training Requirement

All classifications that require Service Work (Customer Service B and Plant and Service Combination) in the job description for the classification will be required to successfully complete the Customer Service training program. One year following completion of the Customer Service training program the employee will be given a mandatory skills review qualification test. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to remain in his classification for an additional six (6) months, at which time he will be given another test.

If an employee fails the second test, then he will be placed in a job, if available, for which he is qualified and able to perform.

Employees that hold classifications that do not require Service Work in their job description but voluntarily accept Customer Service training, when available, will be required to take a skills review qualification test one (1) year following completion of the Customer Service training. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to take a second test six (6) months following the date of the first test.

An employee that has voluntarily taken service training that fails the second test will no longer be qualified to perform service work.

An employee that has voluntarily taken service training that has successfully completed the training and has passed the skills review qualification will receive upgrade pay when applicable at the appropriate Customer Service A rate when performing service work.

CLASSIFICATIONS

Customer Service-B

This will be the entry level job for new Customer Service employees; the employees will be required to remain in this classification until they have successfully completed all the requirements of the Service Training Program and the mandatory skills review qualification test.

Current Customer Service-C employees with two (2) or more years of service may progress to the Customer Service-A classification by requesting and passing the test. If the current employees do not pass the test, or choose not to take the test, then they will remain Customer Service-B's for as long as they are in the Service Department or until they pass the test.

Customer Service-A

This classification provides for progression of an employee who has successfully completed the Customer Service Training program and passed the skills review qualification test. An employee serving in this classification for a period of five (5) years may then request to be tested for progression to the Customer Service Senior classification. This test is voluntary.

If an employee elects to take the test, and he fails, then he may not take the test for a period of one (1) year.

Current Customer Service-B employees with five (5) or more years of service may progress to the Customer Service-Senior classification by requesting and passing the test.

Customer Service-Senior/Plant and Service Combination Senior

These classifications provide for the progression of Customer Service-A and Plant and Service Combination employees who have successfully passed the Customer Service-A test and satisfactorily performed the duties of the respective classification for a period of five (5) years or more after passing the Customer Service-A test. After completion of the qualification requirements in passing the Customer Service Senior Test the employee will advance to the senior classification.

The remaining general information pertains to service classifications only.

GENERAL INFORMATION

1. The wage structure for the three (3) classifications remain the same as the current wage structure.
2. Current employees in the Service Department are "grandfathered." They will not be required to progress to the Customer Service-A classification or Customer Service-Senior classification. Additionally, should a current employee elect to take the qualification test and fail, he may remain in his classification. However, the applicable time periods mentioned with regard to retesting will be followed.
3. The guidelines below regarding the Service Department qualification tests for progression are to be followed in order to establish uniformity and consistency within the program. These guidelines have been developed in response to questions concerning present Service Department employees in the entry-level classifications,

and new Service Department employees who may have had previous experience as Servicemen.

- A. Present Servicemen in the entry-level classifications who have seven or more years' experience in those classifications may request to take a qualification test for either the new Customer Service-A or Senior classification.
- (1) If the employee requests to take the test for Customer Service-Senior and he passes, then he will be classified as a Customer Service Senior.
 - (2) If the employee fails the Senior test, then he may take the test for Customer Service-A. If he passes the Customer Service-A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the senior test.
 - (3) If the employee fails the A classification test, then he must wait six months before he can be retested. If he fails the test a second time, then he must wait one year before he will be retested.
- B. New Service Department employees who have two or more years' previous experience in the Service Department may request to take the test for progression to Customer Service-A only. If he passes the A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the Senior test. If the employee fails the A classification test, then he must complete two years of service in the Customer Service-B classification before he can take the A test. At this point, the procedures outlined in the original program become effective.

4. Service Department job postings in the future will be as follows:

"Customer Service-B - Customer Service-A"

8. Automatic Progressions

Inspector jobs will be posted as Inspector A. The position will be awarded as Inspector A if the successful candidate is an existing Columbia Gas of Kentucky field employee. If the successful candidate is external or is an internal candidate without field experience, the position will be awarded at the Inspector B level. Inspector B will progress to the beginning rate of the Inspector A after 12 months.

9. M&R Tech Progressions

The entry level position M&R Inspect A will be retitled to M&R Tech II. The current job classification of M&R Tech II will be retitled, to the next level position, of M&R Tech I.

The M&R progression will be implemented as follows:

- The entry level for M&R will be M&R Tech II.
- The employee will automatically progress to M&R Tech I after 24 months or when the employee acquires the KY PSC Meterman Certification and completes all required training and obtains all Operator Qualifications (whichever occurs sooner).

M&R Tech II shall acquire KY PSC Meterman Certification in a period of no sooner than 6 months and prior to 12 months provided appropriate Operator Qualifications and training have been received. If the M&R Tech II fails the initial test, the M&R Tech II has an additional 6 months to pass the PSC Meterman Certification test. In the event, an employee is unsuccessful on the second attempt, management will review with the Union, on a case by case basis.

Additionally, the Company and Union agree to remove the following job classifications from the CBA.

M&R Inspect B
Reg Tech II
Reg Inspect A
Reg Inspect AA

If the positions (M&R Inspect B, Reg Tech II, Reg Inspect A, Reg Inspect AA) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

10. Job Classifications

The Company and Union agree to remove the following job classifications from the CBA:

Building Maintenance Operator
Dispatcher A and B
Meter Reader (rate starting at 26.3170)
Meter Reader (rate starting at 23.0588)
Street Service B
Street Service C
Warehouseman

If the positions (Building Maintenance Operator, Dispatcher A and B, Meter Reader (rate starting at 26.3170), Meter Reader (rate starting at 23.0588), Street Service B, Street Service C, Warehouseman) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

11. Pagers

Issuance of pagers will be on a voluntary basis and the employee with the pager has an obligation to call back when the pager goes off. It is mutually understood by both parties that reasonable cooperation is expected.

Future situations should be resolved under this understanding.

12. Seasonal Work Hours

Seasonal work hours, during Daylight Savings Time, will continue on a voluntary basis by each work location or region. Each work location or region will be offered the opportunity to decide by a two-thirds vote of that location or region whether to accept a Seasonal Work Hours schedule proposed by the Company.

13. Columbia Gas of Kentucky, Inc., Jurisdictional Areas

It is agreed that following ratification of the collective bargaining agreement, Article XXIII Travel and Expenses, "jurisdictional areas" shall be defined as:

Ashland Operating Area
East Point Operating Area
Winchester Operating Area (including the old Paris/Cynthiana Operating Areas and Richmond)
Maysville Operating Area
Lexington Operating Area
Frankfort Operating Area (including Versailles, Midway and Georgetown)

14. Successorship

This Memorandum of Agreement is entered into between Columbia Gas of Kentucky, Inc., (hereinafter the "Company") and Paper, Allied-Industrial, Chemical & Energy Workers International Union Locals 372 (hereinafter the "Union"), this 21st day of September 2002, as a supplement to the Labor Agreement to define how affected members of the bargaining unit will be treated in the event there is a sale of the stock of the Company or a divestiture of substantially all of the assets of the Company.

Further, this Memorandum of Agreement sets forth the principles to establish a new and progressive relationship between the parties. The relationship will establish a positive partnership, embedded in trust, mutual respect, and a common interest in quality workmanship and superior customer service to our customers.

1. This Memorandum of Agreement applies in the event of (1) a sale of the Company's stock, or (2) a merger, divestiture, sale, transfer, or swap of substantially all of the Company assets that results in the termination of the Company's employment of members of the bargaining unit (hereinafter, a "Covered Transaction").
2. This Memorandum of Agreement shall be binding upon the Company regardless of whether it changes its name, corporate identity, organization, legal status, or management.
3. The Company agrees to make assumption of the Labor Agreement and assumption of this Memorandum of Agreement a condition of any Covered Transaction, and shall provide the Union with copies of those documents that are necessary to demonstrate compliance with this Memorandum of Agreement. The Company agrees to provide the Union notice of a contemplated Covered Transaction a reasonable period of time prior to the closing of any such Covered Transaction.

4. Upon transfer of the assets pursuant to a Covered Transaction, the Company is relieved of obligations and liabilities under the Labor Agreement or otherwise to all affected bargaining unit employees who become employees of the Buyer.
 5. During the term of the Labor Agreement, the Union will support and not oppose or in any way support or encourage opposition to the Company's position before regulatory or administrative agencies, in legislatures, or in court regarding any rate proceedings or any Covered Transaction announced, begun, or pending during the term of the Labor Agreement.
 6. The Union will support the Company's efforts to obtain approval from any applicable regulatory agency for recovery of its stranded costs and will support the Company's position that the stranded costs it has identified as reasonable in the amount and fully recoverable from customers.
 7. This Memorandum of Agreement will terminate on the termination date of the Labor Agreement.
15. RESOURCE SHARING AND LABOR MANAGEMENT AGREEMENT
The parties hereto referenced above agree to Resource Sharing for the purpose of performing work between Ironton, OH and Columbia Gas of Kentucky. This agreement shall remain in effect during the term of this agreement. Resource Sharing will include the following functions: construction, welding, measurement and regulation.
The next M&R Tech vacancy will be posted in Ironton, OH, with the understanding that this position will meet all of the Kentucky state licensing and DOT requirements.
The next addition to compliment in the East for the Construction Coordinator position will be posted in Ashland, KY. Following this posting, all Construction Coordinator positions will be posted based on business needs; rather than alternating postings as previously agreed upon.

APPROVED

FOR THE COMPANIES:

Jovette Pino

Lori Johnson

Jodi Falknor

FOR THE UNION:

David A. Rutherford

Brian P. Wedge

DATE: December 1, 2016

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MEMORANDUM OF UNDERSTANDING

Between
Columbia Gas of Kentucky
And
United Steelworkers of America, Local 5-372

The Undersigned Parties hereby agree on this 19th day of February, 2020, to the following through the term of the current collective bargaining agreement.

The current collective bargaining agreement is valid until December 1, 2021. This is a clarification in regards to the language in the current agreement under ARTICLE XXXI, which states that the agreement is effective until December 1, 2020.

APPROVAL

COMPANY

Joni A. Falkner

Date: 3/4/2020

UNION

B. W. [Signature]

Date: 03-04-2020

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

36. Provide the information requested in Schedule J for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, the base period, and the forecasted test period. Explain any variance exceeding 5 percent.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-36, Schedule J for a schedule showing budgeted and actual numbers of full-time and part-time employees, regular wages, overtime wages and total wages by employee group by month for calendar years 2018 through April 2021, the Base Period and the Forecasted Test Period. The company currently does not capture wage information by employee group for the budget in the calendar years provided.

Actual data reflects employees that are active during the periods. Budget data is based on the original budget at the beginning of the year and reflects positions that are filled, as well as vacancies expected to be filled through the calendar year. Individual

months can vary materially from budgeted levels as the result of operational needs and labor vacancies. In addition, please note the following drivers in regards to the historical budget to actual variances in 2019 and 2020:

2019 – The variances between budget and actual are driven by an increase in actual headcounts in Construction Services, System Operations and Field Operations, and the transfer of employees in Safety Compliance & Risk Management from NiSource Corporate Services to Columbia.

2020 – The budget data for 2020 included positions in Engineering Services area expected to be transferred from NiSource Corporate Services to individual operating company level (i.e., Columbia). After the original budget was finalized, a reorganization occurred which led these employees back to NiSource Corporate Services from Columbia.

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget (Salaries & Wages)			Monthly Actual (Salaries & Wages)			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
201801	Exempt		32		0				\$ 268,017	\$ -	\$ 268,017			
	Non-Exempt		21		0				\$ 99,591	\$ 2,357	\$ 101,948			
	Union		116		0				\$ 589,369	\$ 196,467	\$ 785,836			
201801	Total CKY	181	169	0	0	\$ 1,116,306	\$ 160,277	\$ 1,276,583	\$ 956,978	\$ 198,824	\$ 1,155,801	-14%	24%	-9%
201802	Exempt		32		0				\$ 268,017	\$ -	\$ 268,017			
	Non-Exempt		23		0				\$ 105,267	\$ 1,938	\$ 107,205			
	Union		124		0				\$ 623,384	\$ 182,393	\$ 805,777			
201802	Total CKY	181	179	0	0	\$ 1,033,674	\$ 99,668	\$ 1,133,342	\$ 996,668	\$ 184,330	\$ 1,180,999	-4%	85%	4%
201803	Exempt		33		0				\$ 274,774	\$ -	\$ 274,774			
	Non-Exempt		23		0				\$ 159,881	\$ 3,878	\$ 163,759			
	Union		123		0				\$ 937,187	\$ 247,350	\$ 1,184,536			
201803	Total CKY	181	179	0	0	\$ 1,088,702	\$ 130,128	\$ 1,218,830	\$ 1,371,841	\$ 251,228	\$ 1,623,069	26%	93%	33%
201804	Exempt		32		0				\$ 269,391	\$ -	\$ 269,391			
	Non-Exempt		23		0				\$ 106,533	\$ 2,477	\$ 109,010			
	Union		123		0				\$ 627,941	\$ 168,437	\$ 796,377			
201804	Total CKY	176	178	0	0	\$ 1,034,931	\$ 103,319	\$ 1,138,250	\$ 1,003,865	\$ 170,913	\$ 1,174,778	-3%	65%	3%
201805	Exempt		32		0				\$ 269,117	\$ -	\$ 269,117			
	Non-Exempt		23		0				\$ 102,910	\$ 1,271	\$ 104,181			
	Union		123		0				\$ 630,981	\$ 195,322	\$ 826,302			
201805	Total CKY	176	178	0	0	\$ 1,087,491	\$ 114,771	\$ 1,202,262	\$ 1,003,008	\$ 196,592	\$ 1,199,600	-8%	71%	0%
201806	Exempt		32		0				\$ 276,041	\$ -	\$ 276,041			
	Non-Exempt		22		0				\$ 103,937	\$ 1,073	\$ 105,010			
	Union		123		0				\$ 631,368	\$ 156,854	\$ 788,221			
201806	Total CKY	176	177	0	0	\$ 1,054,336	\$ 102,335	\$ 1,156,671	\$ 1,011,346	\$ 157,927	\$ 1,169,272	-4%	54%	1%
201807	Exempt		34		0				\$ 288,178	\$ -	\$ 288,178			
	Non-Exempt		21		0				\$ 103,810	\$ 2,394	\$ 106,204			
	Union		123		0				\$ 623,496	\$ 106,116	\$ 729,612			
201807	Total CKY	176	178	0	0	\$ 1,077,708	\$ 181,253	\$ 1,258,961	\$ 1,015,484	\$ 108,510	\$ 1,123,994	-6%	-40%	-11%
201808	Exempt		33		0				\$ 284,542	\$ -	\$ 284,542			
	Non-Exempt		21		0				\$ 155,894	\$ 4,693	\$ 160,587			
	Union		123		0				\$ 946,271	\$ 224,097	\$ 1,170,367			
201808	Total CKY	176	177	0	0	\$ 1,104,081	\$ 157,530	\$ 1,261,611	\$ 1,386,707	\$ 228,790	\$ 1,615,496	26%	45%	28%
201809	Exempt		33		0				\$ 275,048	\$ -	\$ 275,048			
	Non-Exempt		23		0				\$ 103,500	\$ 3,087	\$ 106,587			
	Union		122		0				\$ 628,739	\$ 160,385	\$ 789,125			
201809	Total CKY	176	178	0	0	\$ 1,024,959	\$ 85,031	\$ 1,109,990	\$ 1,007,287	\$ 163,472	\$ 1,170,760	-2%	92%	5%
201810	Exempt		33		0				\$ 290,158	\$ -	\$ 290,158			
	Non-Exempt		21		0				\$ 100,631	\$ 13,442	\$ 114,073			
	Union		123		0				\$ 550,659	\$ 479,262	\$ 1,029,920			
201810	Total CKY	176	177	0	0	\$ 1,104,079	\$ 157,610	\$ 1,261,689	\$ 941,448	\$ 492,704	\$ 1,434,152	-15%	213%	14%
201811	Exempt		33		0				\$ 290,896	\$ -	\$ 290,896			
	Non-Exempt		21		0				\$ 99,005	\$ 18,553	\$ 117,557			
	Union		123		0				\$ 631,306	\$ 404,339	\$ 1,035,645			
201811	Total CKY	176	177	0	0	\$ 1,077,704	\$ 206,693	\$ 1,284,397	\$ 1,021,206	\$ 422,892	\$ 1,444,098	-5%	105%	12%
201812	Exempt		32		0				\$ 282,483	\$ -	\$ 282,483			
	Non-Exempt		19		0				\$ 91,750	\$ 8,525	\$ 100,275			
	Union		123		0				\$ 647,504	\$ 276,554	\$ 924,058			
201812	Total CKY	176	174	0	0	\$ 1,061,087	\$ 154,083	\$ 1,215,170	\$ 1,021,736	\$ 285,080	\$ 1,306,816	-4%	85%	8%
2018	Total					\$ 12,865,058	\$ 1,652,698	\$ 14,517,756	\$ 12,737,574	\$ 2,861,261	\$ 15,598,836	-1%	73%	7%

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget (Salaries & Wages)			Monthly Actual (Salaries & Wages)			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
201901	Exempt		32		0				\$ 284,083	\$ -	\$ 284,083			
	Non-Exempt		20		0				\$ 96,319	\$ 3,702	\$ 100,021			
	Union		120		0				\$ 644,457	\$ 156,943	\$ 801,400			
201901	Total CKY	178	172	0	0	\$ 1,135,607	\$ 145,568	\$ 1,281,175	\$ 1,024,859	\$ 160,645	\$ 1,185,504	-10%	10%	-7%
201902	Exempt		31		0				\$ 279,406	\$ -	\$ 279,406			
	Non-Exempt		22		0				\$ 101,508	\$ 5,478	\$ 106,985			
	Union		129		0				\$ 681,416	\$ 231,997	\$ 913,412			
201902	Total CKY	178	182	0	0	\$ 1,052,750	\$ 79,760	\$ 1,132,510	\$ 1,062,329	\$ 237,474	\$ 1,299,803	1%	198%	15%
201903	Exempt		31		0				\$ 279,406	\$ -	\$ 279,406			
	Non-Exempt		22		0				\$ 151,277	\$ 14,508	\$ 165,785			
	Union		129		0				\$ 1,023,892	\$ 290,273	\$ 1,314,165			
201903	Total CKY	178	182	0	0	\$ 1,107,892	\$ 102,126	\$ 1,210,018	\$ 1,454,575	\$ 304,781	\$ 1,759,356	31%	198%	45%
201904	Exempt		31		0				\$ 267,607	\$ -	\$ 267,607			
	Non-Exempt		22		0				\$ 99,274	\$ 8,992	\$ 108,265			
	Union		128		0				\$ 683,180	\$ 179,946	\$ 863,126			
201904	Total CKY	178	181	0	0	\$ 1,054,196	\$ 80,943	\$ 1,135,139	\$ 1,050,060	\$ 188,938	\$ 1,238,998	0%	133%	9%
201905	Exempt		34		0				\$ 298,623	\$ -	\$ 298,623			
	Non-Exempt		24		0				\$ 107,846	\$ 8,026	\$ 115,871			
	Union		128		0				\$ 702,575	\$ 170,016	\$ 872,592			
201905	Total CKY	178	186	0	0	\$ 1,106,765	\$ 103,001	\$ 1,209,766	\$ 1,109,044	\$ 178,042	\$ 1,287,086	0%	73%	6%
201906	Exempt		36		0				\$ 322,556	\$ -	\$ 322,556			
	Non-Exempt		24		0				\$ 119,560	\$ 6,168	\$ 125,728			
	Union		141		0				\$ 712,129	\$ 172,030	\$ 884,159			
201906	Total CKY	178	201	0	0	\$ 1,071,063	\$ 97,625	\$ 1,168,688	\$ 1,154,245	\$ 178,198	\$ 1,332,443	8%	83%	14%
201907	Exempt		38		0				\$ 338,682	\$ -	\$ 338,682			
	Non-Exempt		25		0				\$ 121,987	\$ 5,440	\$ 127,426			
	Union		141		0				\$ 741,013	\$ 168,646	\$ 909,658			
201907	Total CKY	178	204	0	0	\$ 1,097,565	\$ 175,208	\$ 1,272,773	\$ 1,201,681	\$ 174,085	\$ 1,375,767	9%	-1%	8%
201908	Exempt		41		0				\$ 365,133	\$ -	\$ 365,133			
	Non-Exempt		25		0				\$ 185,415	\$ 13,263	\$ 198,677			
	Union		141		0				\$ 1,119,223	\$ 364,530	\$ 1,483,753			
201908	Total CKY	178	207	0	0	\$ 1,123,845	\$ 146,040	\$ 1,269,885	\$ 1,669,770	\$ 377,793	\$ 2,047,564	49%	159%	61%
201909	Exempt		43		0				\$ 382,769	\$ -	\$ 382,769			
	Non-Exempt		26		0				\$ 117,488	\$ 6,552	\$ 124,040			
	Union		141		0				\$ 745,944	\$ 288,635	\$ 1,034,579			
201909	Total CKY	178	210	0	0	\$ 1,045,221	\$ 74,519	\$ 1,119,740	\$ 1,246,200	\$ 295,187	\$ 1,541,387	19%	296%	38%
201910	Exempt		43		0				\$ 389,496	\$ -	\$ 389,496			
	Non-Exempt		24		0				\$ 117,081	\$ 7,253	\$ 124,335			
	Union		139		0				\$ 745,478	\$ 321,783	\$ 1,067,261			
201910	Total CKY	178	206	0	0	\$ 1,124,648	\$ 145,159	\$ 1,269,807	\$ 1,252,055	\$ 329,036	\$ 1,581,091	11%	127%	25%
201911	Exempt		47		0				\$ 423,690	\$ -	\$ 423,690			
	Non-Exempt		24		0				\$ 116,905	\$ 7,526	\$ 124,431			
	Union		139		0				\$ 746,301	\$ 353,965	\$ 1,100,266			
201911	Total CKY	178	210	0	0	\$ 1,097,282	\$ 161,798	\$ 1,259,080	\$ 1,286,896	\$ 361,490	\$ 1,648,387	17%	123%	31%
201912	Exempt		47		0				\$ 427,549	\$ -	\$ 427,549			
	Non-Exempt		25		0				\$ 119,025	\$ 6,325	\$ 125,350			
	Union		139		0				\$ 760,472	\$ 291,837	\$ 1,052,309			
201912	Total CKY	178	211	0	0	\$ 1,080,763	\$ 125,475	\$ 1,206,238	\$ 1,307,046	\$ 298,162	\$ 1,605,208	21%	138%	33%
2019	Total					\$ 13,097,597	\$ 1,437,222	\$ 14,534,819	\$ 14,818,762	\$ 3,083,832	\$ 17,902,593	13%	115%	23%

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget (Salaries & Wages)			Monthly Actual (Salaries & Wages)			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
202001	Exempt		47		0				\$ 427,549	\$ -	\$ 427,549			
	Non-Exempt		24		0				\$ 170,763	\$ 5,681	\$ 176,443			
	Union		139		0				\$ 1,143,706	\$ 306,114	\$ 1,449,820			
202001	Total CKY	226	210	0	0	\$ 1,431,927	\$ 418,856	\$ 1,850,783	\$ 1,742,018	\$ 311,794	\$ 2,053,812	22%	-26%	11%
202002	Exempt		47		0				\$ 427,549	\$ -	\$ 427,549			
	Non-Exempt		24		0				\$ 112,847	\$ 4,585	\$ 117,432			
	Union		137		0				\$ 764,228	\$ 147,485	\$ 911,713			
202002	Total CKY	226	208	0	0	\$ 1,435,774	\$ 147,518	\$ 1,583,292	\$ 1,304,624	\$ 152,070	\$ 1,456,693	-9%	3%	-8%
202003	Exempt		49		0				\$ 441,716	\$ -	\$ 441,716			
	Non-Exempt		23		0				\$ 114,637	\$ 4,194	\$ 118,831			
	Union		134		0				\$ 739,692	\$ 181,517	\$ 921,209			
202003	Total CKY	226	206	0	0	\$ 1,427,978	\$ 325,583	\$ 1,753,561	\$ 1,296,045	\$ 185,711	\$ 1,481,756	-9%	-43%	-16%
202004	Exempt		48		0				\$ 434,130	\$ -	\$ 434,130			
	Non-Exempt		23		0				\$ 108,004	\$ 1,557	\$ 109,562			
	Union		141		0				\$ 771,166	\$ 110,312	\$ 881,479			
202004	Total CKY	226	212	0	0	\$ 1,426,048	\$ 725,419	\$ 2,151,467	\$ 1,313,301	\$ 111,870	\$ 1,425,170	-8%	-85%	-34%
202005	Exempt		48		0				\$ 434,130	\$ -	\$ 434,130			
	Non-Exempt		23		0				\$ 103,221	\$ 1,430	\$ 104,651			
	Union		141		0				\$ 772,802	\$ 137,261	\$ 910,063			
202005	Total CKY	226	212	0	0	\$ 1,427,275	\$ 484,838	\$ 1,912,113	\$ 1,310,153	\$ 138,691	\$ 1,448,844	-8%	-71%	-24%
202006	Exempt		47		0				\$ 425,827	\$ -	\$ 425,827			
	Non-Exempt		22		0				\$ 109,385	\$ 1,462	\$ 110,847			
	Union		141		0				\$ 773,877	\$ 134,517	\$ 908,394			
202006	Total CKY	226	210	0	0	\$ 1,470,122	\$ 547,916	\$ 2,018,038	\$ 1,309,089	\$ 135,979	\$ 1,445,068	-11%	-75%	-28%
202007	Exempt		47		0				\$ 425,827	\$ -	\$ 425,827			
	Non-Exempt		22		0				\$ 173,642	\$ 3,836	\$ 177,478			
	Union		141		0				\$ 1,164,220	\$ 217,666	\$ 1,381,887			
202007	Total CKY	226	210	0	0	\$ 1,468,825	\$ 568,206	\$ 2,037,031	\$ 1,763,690	\$ 221,502	\$ 1,985,193	20%	-61%	-3%
202008	Exempt		47		0				\$ 425,827	\$ -	\$ 425,827			
	Non-Exempt		22		0				\$ 112,372	\$ 3,434	\$ 115,806			
	Union		140		0				\$ 774,679	\$ 170,406	\$ 945,086			
202008	Total CKY	226	209	0	0	\$ 1,467,982	\$ 585,994	\$ 2,053,976	\$ 1,312,878	\$ 173,840	\$ 1,486,719	-11%	-70%	-28%
202009	Exempt		47		0				\$ 434,870	\$ -	\$ 434,870			
	Non-Exempt		21		0				\$ 110,302	\$ 2,752	\$ 113,054			
	Union		140		0				\$ 772,836	\$ 164,717	\$ 937,552			
202009	Total CKY	226	208	0	0	\$ 1,466,784	\$ 391,564	\$ 1,858,348	\$ 1,318,007	\$ 167,469	\$ 1,485,476	-10%	-57%	-20%
202010	Exempt		46		0				\$ 430,150	\$ -	\$ 430,150			
	Non-Exempt		21		0				\$ 106,709	\$ 3,462	\$ 110,171			
	Union		140		0				\$ 773,656	\$ 245,720	\$ 1,019,376			
202010	Total CKY	226	207	0	0	\$ 1,469,726	\$ 471,203	\$ 1,940,929	\$ 1,310,515	\$ 249,181	\$ 1,559,696	-11%	-47%	-20%
202011	Exempt		47		0				\$ 425,911	\$ -	\$ 425,911			
	Non-Exempt		20		0				\$ 105,512	\$ 4,277	\$ 109,789			
	Union		140		0				\$ 774,710	\$ 194,322	\$ 969,032			
202011	Total CKY	226	207	0	0	\$ 1,467,502	\$ 139,253	\$ 1,606,755	\$ 1,306,132	\$ 198,599	\$ 1,504,732	-11%	43%	-6%
202012	Exempt		46		0				\$ 413,589	\$ -	\$ 413,589			
	Non-Exempt		20		0				\$ 158,267	\$ 5,042	\$ 163,310			
	Union		140		0				\$ 1,181,900	\$ 318,040	\$ 1,499,939			
202012	Total CKY	226	206	0	0	\$ 1,471,672	\$ 153,364	\$ 1,625,036	\$ 1,753,756	\$ 323,082	\$ 2,076,838	19%	111%	28%
2020	Total					\$ 17,431,615	\$ 4,959,715	\$ 22,391,330	\$ 17,040,208	\$ 2,369,789	\$ 19,409,998	-2%	-52%	-13%

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget (Salaries & Wages)			Monthly Actual (Salaries & Wages)			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
202101	Exempt		45		0				\$ 398,690	\$ -	\$ 398,690			
	Non-Exempt		20		0				\$ 105,512	\$ 1,319	\$ 106,831			
	Union		139		0				\$ 769,876	\$ 189,963	\$ 959,839			
202101	Total CKY	209	204	0	0	\$ 1,451,394	\$ 347,698	\$ 1,799,092	\$ 1,274,078	\$ 191,282	\$ 1,465,360	-12%	-45%	-19%
202102	Exempt		45		0				\$ 406,774	\$ -	\$ 406,774			
	Non-Exempt		20		0				\$ 105,512	\$ 2,345	\$ 107,857			
	Union		138		0				\$ 768,995	\$ 170,252	\$ 939,247			
202102	Total CKY	209	203	0	0	\$ 1,454,161	\$ 275,083	\$ 1,729,244	\$ 1,281,280	\$ 172,597	\$ 1,453,877	-12%	-37%	-16%
202103	Exempt		44		0				\$ 407,142	\$ -	\$ 407,142			
	Non-Exempt		21		0				\$ 109,397	\$ 2,998	\$ 112,395			
	Union		136		0				\$ 769,728	\$ 305,347	\$ 1,075,075			
202103	Total CKY	209	201	0	0	\$ 1,495,755	\$ 191,334	\$ 1,687,089	\$ 1,286,267	\$ 308,345	\$ 1,594,612	-14%	61%	-5%
202104	Exempt		43		0				\$ 394,025	\$ -	\$ 394,025			
	Non-Exempt		21		0				\$ 109,814	\$ 2,686	\$ 112,500			
	Union		136		0				\$ 784,074	\$ 169,084	\$ 953,159			
202104	Total CKY	209	200	0	0	\$ 1,486,695	\$ 164,833	\$ 1,651,528	\$ 1,287,913	\$ 171,770	\$ 1,459,683	-13%	4%	-12%
202105	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202105	Total CKY	209	0	0	0	\$ 1,485,755	\$ 124,514	\$ 1,610,269	\$ -	\$ -	\$ -			
202106	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202106	Total CKY	209	0	0	0	\$ 1,486,695	\$ 171,672	\$ 1,658,367	\$ -	\$ -	\$ -			
202107	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202107	Total CKY	209	0	0	0	\$ 1,469,088	\$ 188,068	\$ 1,657,156	\$ -	\$ -	\$ -			
202108	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202108	Total CKY	209	0	0	0	\$ 1,469,088	\$ 254,310	\$ 1,723,398	\$ -	\$ -	\$ -			
202109	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202109	Total CKY	209	0	0	0	\$ 1,470,028	\$ 298,339	\$ 1,768,367	\$ -	\$ -	\$ -			
202110	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202110	Total CKY	209	0	0	0	\$ 1,469,088	\$ 1,165,034	\$ 2,634,122	\$ -	\$ -	\$ -			
202111	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202111	Total CKY	209	0	0	0	\$ 1,470,028	\$ 691,432	\$ 2,161,460	\$ -	\$ -	\$ -			
202112	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202112	Total CKY	209	0	0	0	\$ 1,469,038	\$ 484,355	\$ 1,953,393	\$ -	\$ -	\$ -			
2021	Total					\$ 17,676,813	\$ 4,356,670	\$ 22,033,483	\$ 5,129,538	\$ 843,994	\$ 5,973,533			

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget (Salaries & Wages)			Monthly Actual (Salaries & Wages)			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Regular	OT	Total	Regular	OT	Total	Regular	OT	Total
202201	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202201	Total CKY	209	0	0	0	\$ 1,467,727	\$ 358,129	\$ 1,825,856	\$ -	\$ -	\$ -			
202202	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202202	Total CKY	209	0	0	0	\$ 1,473,261	\$ 283,335	\$ 1,756,596	\$ -	\$ -	\$ -			
202203	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202203	Total CKY	209	0	0	0	\$ 1,513,474	\$ 197,074	\$ 1,710,548	\$ -	\$ -	\$ -			
202204	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202204	Total CKY	209	0	0	0	\$ 1,515,319	\$ 169,778	\$ 1,685,097	\$ -	\$ -	\$ -			
202205	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202205	Total CKY	209	0	0	0	\$ 1,513,474	\$ 128,249	\$ 1,641,723	\$ -	\$ -	\$ -			
202206	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202206	Total CKY	209	0	0	0	\$ 1,515,319	\$ 176,822	\$ 1,692,141	\$ -	\$ -	\$ -			
202207	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202207	Total CKY	209	0	0	0	\$ 1,513,474	\$ 193,710	\$ 1,707,184	\$ -	\$ -	\$ -			
202208	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202208	Total CKY	209	0	0	0	\$ 1,513,474	\$ 261,939	\$ 1,775,413	\$ -	\$ -	\$ -			
202209	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202209	Total CKY	209	0	0	0	\$ 1,513,474	\$ 307,289	\$ 1,820,763	\$ -	\$ -	\$ -			
202210	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202210	Total CKY	209	0	0	0	\$ 1,515,319	\$ 1,199,985	\$ 2,715,304	\$ -	\$ -	\$ -			
202211	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202211	Total CKY	209	0	0	0	\$ 1,515,319	\$ 712,175	\$ 2,227,494	\$ -	\$ -	\$ -			
202212	Exempt		0		0									
	Non-Exempt		0		0									
	Union		0		0									
202212	Total CKY	209	0	0	0	\$ 1,513,474	\$ 498,886	\$ 2,012,360	\$ -	\$ -	\$ -			
2022	Total					\$ 18,083,108	\$ 4,487,370	\$ 22,570,478	\$ -	\$ -	\$ -			

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

37. For each employee group, state the amount percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

Response:

Please see table below for the general wage and merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

Year	Union	Non-Exempt (Non-Union)	Exempt
Forecast Period	NA ¹	3%	3%
Base Period	NA ¹	3%	3%
2020	3%	3% ²	3% ²
2019	2%	3% ³	3% ³

¹ Negotiations for the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union Local 372 is scheduled for fall of 2021. Wage increases will be determined as part of the formal negotiating process and will not be known until the negotiating process is complete.

² Nonexempt (non-union) employee increases took place 6/1/20, and exempt employees increases took place 9/1/20. Officers and Directors were not eligible for a merit increase in 2020 but were eligible in all other years/periods.

³ All employee (non-union) increases took place 3/1/21.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

38. For the base period and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in the utility's most recent rate case, provide the salaries for the persons they replaced.

Response:

For the base period and three most recent calendar years, KY PSC Case No. 2021-00183, Staff 1-38, Attachment A provides the job title, duties and responsibilities of each executive officer, the number of employees who reported to each officer, to whom each officer reports, percentage annual increase and the effective date of each increase. It also includes, for employees elected to executive officer status since the test year in the utility's most recent rate case, the salary for the person they replaced.

Job Title	Duties and Responsibilities	Number of Direct Reports	Reports to	Annual Increase %	Date of Increase	Salary for Whom Officer Replaced
President & COO CKY	Responsible for establishing the regulatory and legislative strategies of Columbia Gas of Kentucky and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service; results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy; emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	4	EVP Gas Bus Segment and Chief Customer Officer NI	9.9%	3/1/2018	
VP & General Manager CKY	Accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce; accomplishes accountabilities by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	5	President & COO CKY	3.0%	6/1/2018	
VP External & Customer Affairs CKY	Leads the creation and execution of influence strategies that persuade key stakeholders to take action that will advance shared interest and business goals. As the primary point of contact for customer and external stakeholder experience, this individual leads from the vantage point of making the connection for the state's vision, strategy, and values and progress to the work of the team.	3	President & COO CKY	12.7%	5/1/2018	
Chief Executive Officer NI	Responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	10	NISource Board of Directors	2.6%	6/1/2018	
EVP & Chief Financial Officer NI	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	7	Chief Executive Officer NI	9.5%	6/1/2018	
EVP Gas Business Segment & Chief Customer Officer NI	Formulates, directs, and implements overall strategies, policies, plans, and programs for all of the gas utility segment. This role also has the responsibility of overall operational, profitability and management of the gas utility segment.	8	Chief Executive Officer NI	5.0%	6/1/2018	
EVP & President NIPSCO	Leads electric segment and is responsible for electric operations, regulatory policy and compliance, while ensuring premier service delivery to more than 1.2 million natural gas and electric customers across Northern Indiana.	6	Chief Executive Officer NI	5.6%	6/1/2018	
EVP & CLO NI	Leads the in-house legal function, to oversee all legal matters, and serve as a primary legal advisor to the organization's senior management team.	7	Chief Executive Officer NI	N/A	1/1/2018	
President & COO CKY	Responsible for establishing the regulatory and legislative strategies of Columbia Gas of Kentucky and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service; results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy; emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	6	EVP & President Gas Utilities NI	29.3%	7/1/2019	\$ 250,000
VP & General Manager CKY	Accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce; accomplishes accountabilities by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	4	President & COO CKY	N/A	No increase in 2019	\$ 175,000
VP External & Customer Affairs CKY	Leads the creation and execution of influence strategies that persuade key stakeholders to take action that will advance shared interest and business goals. As the primary point of contact for customer and external stakeholder experience, this individual leads from the vantage point of making the connection for the state's vision, strategy, and values and progress to the work of the team.	3	President & COO CKY	3.0%	6/1/2019	
Chief Executive Officer NI	Responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	9	NISource Board of Directors	N/A	No increase in 2019	
EVP & Chief Financial Officer NI	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	10	Chief Executive Officer NI	4.3%	6/1/2019	
EVP & President Gas Utilities NI	Formulates, directs, and implements overall strategies, policies, plans, and programs for all of the gas utility segment; responsible for overall operational, profitability and management of the utility segment.	7	Chief Executive Officer NI	14.3%	6/1/2019	
EVP & President NIPSCO	Leads electric segment and is responsible for electric operations, regulatory policy and compliance, while ensuring premier service delivery to more than 1.2 million natural gas and electric customers across Northern Indiana.	8	Chief Executive Officer NI	5.3%	6/1/2019	
EVP & CLO NI	Leads the in-house legal function, to oversee all legal matters, and serve as a primary legal advisor to the organization's senior management team.	10	Chief Executive Officer NI	2.0%	6/1/2019	
President & COO CKY	Responsible for establishing the regulatory and legislative strategies of Columbia Gas of Kentucky and working in cooperation with the VP Gas Operations and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service; results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy; emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	5	EVP COO & President NI Utilities	N/A	No increase in 2020	
VP & General Manager CKY	Accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce; accomplishes accountabilities by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	4	President & COO CKY	N/A	No increase in 2020	
VP External & Customer Affairs CKY	Leads the creation and execution of influence strategies that persuade key stakeholders to take action that will advance shared interest and business goals. As the primary point of contact for customer and external stakeholder experience, this individual leads from the vantage point of making the connection for the state's vision, strategy, and values and progress to the work of the team.	4	President & COO CKY	N/A	No increase in 2020	
Chief Executive Officer NI	Responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	9	NISource Board of Directors	N/A	No increase in 2020	
EVP CFO & President NCS	Establishes, implements, and maintains financial policies of the organization, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Responsible for the company's corporate service organizations including Regulatory Planning, IT, Supply Chain, Energy Supply and Business Services.	8	Chief Executive Officer NI	N/A	No increase in 2020	
EVP COO & President NI Utilities	Formulates, directs, and implements overall strategies, policies, plans, and programs for entire utility segment; responsible for overall operational, profitability and management of the utility segment.	10	Chief Executive Officer NI	N/A	No increase in 2020	
EVP & President NIPSCO	Leads electric segment and is responsible for electric operations, regulatory policy and compliance, while ensuring premier service delivery to more than 1.2 million natural gas and electric customers across Northern Indiana.	5	Chief Executive Officer NI	N/A	No increase in 2020	
EVP & CLO NI & CMA CEO	Leads the in-house legal function, to oversee all legal matters, and serve as a primary legal advisor to the organization's senior management team. Responsible for the transition for Columbia Gas of Massachusetts-oversees the contractual, legal, regulatory, and other responsibilities associated with the pending sale of the company to Eversource.	5	Chief Executive Officer NI	N/A	No increase in 2020	
President & COO CKY	Responsible for establishing the regulatory and legislative strategies of Columbia Gas of Kentucky and working in cooperation with the VP Gas Operations and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service; results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy; emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	6	EVP COO & President NI Utilities	3.0%	3/1/2021	
VP Gas Operations CKY	Accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce; accomplishes accountabilities by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	4	President & COO CKY	1.5%	3/1/2021	
Chief Executive Officer NI	Responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	7	NISource Board of Directors	3.0%	3/1/2021	
EVP CFO & President NCS	Establishes, implements, and maintains financial policies of the organization, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Responsible for the company's corporate service organizations including Regulatory Planning, IT, Supply Chain, Energy Supply and Business Services.	8	Chief Executive Officer NI	3.0%	3/1/2021	
EVP COO & President NI Utilities	Formulates, directs, and implements overall strategies, policies, plans, and programs for entire utility segment; responsible for overall operational, profitability and management of the utility segment.	10	Chief Executive Officer NI	3.0%	3/1/2021	
EVP & Chief Experience Officer NI	Establishes and reinforces the strategic direction of NISource's positioning and brand; critical strategic leadership position, accountable for employee engagement and people practices, brand reputation, internal and external communications and creating positive customer interactions aligned with corporate direction; responsible for setting direction and managing a leadership team focused on employee and customer experiences in the areas of Communications, Customer Service and Human Resources.	6	Chief Executive Officer NI	3.0%	3/1/2021	
EVP Gen Counsel & Corp Sec NI	Leads the in-house legal function, to oversee all legal matters, and serve as a primary legal advisor to the organization's senior management team.	6	Chief Executive Officer NI	12.5%	1/31/2021	\$ 500,000

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

39. Provide in the format provided in Schedule K, the following information for the utility's compensation and benefits, for the three most recent calendar years and the base period. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost.

- (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- i. Dental benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- j. Vision benefits cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- k. Life insurance cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.
 - (1) Amount paid by the utility.
 - (2) Amount paid by the employee.
- n. Defined Contribution - 401(k) or similar plan cost. Provide the amount paid by the utility.

- o. Cost of any other benefit available to an employee, including fringe benefits (specify).

Response:

See KY PSC Case No. 2021-00138, Staff 1-39, Attachment A for requested information for parts a. through g. for the utility's compensation for the three most recent calendar years and the base period. The attachment includes information for Columbia Gas of Kentucky ("the Company") and for NiSource Corporate Service Company ("NCSC") amounts allocated to the Company.

See KY PSC Case No. 2021-00138, Staff 1-39, Attachment B for the requested benefit costs for parts h. thru n. for the three most recent calendar years and the base period for the Company, as well as for NCSC by employee category. The benefit costs detailed for NCSC reflect the portion of benefit costs allocated to the Company. Additional details include the benefits costs individually for each corporate officer of the Company and NCSC. The Company does not capture benefit costs by employee category. Therefore, the gross expenses have been allocated as appropriate based upon the characteristics of the benefit category detailed. For instance, the medical, dental and vision contributions were allocated utilizing a headcount allocation by employee category, whereas the life insurance, Accidental Death & Dismemberment insurance and 401k contributions were allocated based upon total wages by employee category. The Defined Benefit Retirement

costs are only applicable to those exempt employees hired prior to 1/1/10 or union or non-exempt employees hired prior to 1/1/13 with the cost rate being based upon an actuarial calculation. These dynamics do not lend themselves to allocating across all employees in all employee categories and therefore were not detailed.

See Columbia's Response to Staff's First Request for Information No. 45 for additional information responsive to part o.

Columbia Gas of Kentucky - Employee Wages

Year	Level	Regular	Overtime	Vacation Payout	Standby	Bonus	Other Incentive	Other	Grand Total
2018	Directors	35,466	-	-	-	3,000	-	75,894	114,360
2018	Managers	732,533	-	12,022	-	261,466	-	188,151	1,194,172
2018	Supervisor	1,265,644	-	37,092	-	323,177	-	286,824	1,912,737
2018	Exempt	812,725	-	25,313	-	141,187	-	98,813	1,078,038
2018	Union	8,070,186	2,795,623	10,364	589,636	880,368	-	1,734,978	14,081,156
2018	Non-Exempt	1,269,893	65,638	808	-	88,823	-	205,895	1,631,057
2018 Total		12,186,448	2,861,261	85,599	589,636	1,698,020	-	2,590,555	20,011,520
2019	Directors	543,370	-	-	-	62,320	-	57,676	663,366
2019	Managers	917,205	-	-	-	99,752	-	228,000	1,244,957
2019	Supervisor	1,351,637	47,642	7,093	-	97,370	-	282,314	1,786,056
2019	Exempt	911,780	43,328	-	-	58,979	-	131,425	1,145,513
2019	Union	9,081,967	2,899,481	29,135	457,419	338,456	-	1,900,715	14,707,174
2019	Non-Exempt	1,477,427	93,381	7,028	-	45,529	-	278,719	1,902,084
2019 Total		14,283,385	3,083,832	43,256	457,419	702,406	-	2,878,850	21,449,149
2020	Directors	608,433	-	-	-	117,467	-	58,430	784,330
2020	Managers	1,238,337	-	-	-	148,654	-	199,814	1,586,804
2020	Supervisor	1,530,684	2,964	16,139	-	116,364	-	262,745	1,928,895
2020	Exempt	1,136,726	-	-	-	53,397	-	136,781	1,326,904
2020	Union	10,380,668	2,322,851	51,422	436,700	374,745	-	2,114,159	15,680,546
2020	Non-Exempt	1,485,382	43,974	36,600	-	50,737	-	395,791	2,012,484
2020 Total		16,380,230	2,369,789	104,161	436,700	861,364	-	3,167,720	23,319,964
Base Year	Directors	507,385	-	-	-	94,324	37,994	104,892	744,595
Base Year	Managers	1,278,962	-	-	-	104,526	-	198,808	1,582,296
Base Year	Supervisor	1,531,004	21,817	20,772	-	73,954	-	414,007	2,061,554
Base Year	Exempt	1,172,355	-	-	-	40,223	-	123,349	1,335,928
Base Year	Union	9,627,140	2,559,907	22,360	486,038	254,464	-	2,063,328	15,013,237
Base Year	Non-Exempt	1,372,024	38,050	21,136	-	32,445	-	393,339	1,856,994
Base Year Total*		15,488,869	2,619,775	64,268	486,038	599,937	37,994	3,297,723	22,594,603

Other amounts paid and/or reported on the employee W-2

Other Category	2018	2019	2020	Base Year
Employer Cost of Employee Benefits	2,265,156	2,638,193	2,916,482	2,965,504
COBRA Subsidy	22,099	-	9,546	9,546
Education Assistance	-	5,250	5,250	5,484
Flex Credits	27,085	31,315	29,910	22,530
Health Savings Allowance	94,895	99,179	120,001	109,509
Misc Reimbursement/Pay	2,118	5,409	3,950	3,533
No Gross Taxable	643	370	2,491	1,349
Ordinary Income	1,398	1,891	1,623	2,953
Personal Use of Company Vehicle	1,431	440	405	-
Relocation	80,126	77,500	-	-
Severance/Settlement	95,334	19,041	77,838	177,015
Spousal Travel	270	263	224	299
Grand Total	2,590,555	2,878,850	3,167,720	3,297,723

*Base year includes actual compensation from September 2020 through May 2021. June - August data has been forecasted

NiSource Corporate Services Company - Employee Wages

Amounts represent the portion of wages that have been allocated to Columbia Gas of Kentucky

Year	Level	Regular	Overtime	Vacation Payout	Standby	Bonus	Other Incentive	Other [†]	Grand Total
2018	Directors	788,072	-	23,259	-	384,546	28,999	150,620	1,375,494
2018	Managers	1,422,869	-	33,567	-	452,341	5,949	198,749	2,113,475
2018	Supervisor	1,676,083	1,122	26,130	-	320,709	1,591	245,247	2,270,882
2018	Exempt	1,481,725	1,818	19,737	-	238,590	-	231,898	1,973,768
2018	Union	-	-	-	-	-	-	-	-
2018	Non-Exempt	1,340,642	90,670	9,270	-	92,945	-	262,028	1,795,555
2018 Total		6,709,390	93,610	111,963	-	1,489,131	36,539	1,088,542	9,529,175
2019	Directors	844,672	-	9,801	-	212,749	16,041	106,992	1,190,256
2019	Managers	1,443,790	-	23,522	-	222,601	9,314	187,716	1,886,943
2019	Supervisor	1,768,318	1,718	25,767	-	170,982	1,852	257,086	2,225,723
2019	Exempt	1,603,582	2,695	20,422	-	106,001	-	243,981	1,976,681
2019	Union	1,613	-	-	-	555	-	72	2,240
2019	Non-Exempt	1,453,719	86,891	16,826	-	48,361	-	289,006	1,894,802
2019 Total		7,115,695	91,304	96,338	-	761,248	27,207	1,084,853	9,176,645
2020	Directors	907,422	-	71,738	-	203,370	2,894	321,183	1,506,608
2020	Managers	1,372,906	-	84,429	-	184,084	9,161	316,766	1,967,346
2020	Supervisor	1,818,975	134	49,844	-	141,967	927	362,721	2,374,567
2020	Exempt	1,654,676	494	33,212	-	94,247	-	315,854	2,098,483
2020	Union	5,079	37	981	4	180	-	653	6,934
2020	Non-Exempt	1,519,472	75,912	21,359	-	41,950	-	340,650	1,999,343
2020 Total		7,278,529	76,577	261,564	4	665,798	12,982	1,657,827	9,953,280
Base Year	Directors	863,563	-	81,413	-	161,704	20,294	445,484	1,572,459
Base Year	Managers	1,403,687	-	78,463	-	151,213	4,899	375,393	2,013,655
Base Year	Supervisor	1,633,592	143	69,282	-	114,187	1,036	417,819	2,236,059
Base Year	Exempt	2,074,637	362	30,478	-	79,345	-	325,480	2,510,302
Base Year	Union	2,932	14	1,075	1	4	-	1,058	5,083
Base Year	Non-Exempt	1,475,368	93,469	20,147	-	35,313	-	362,512	1,986,810
Base Year Total*		7,453,779	93,989	280,857	1	541,766	26,229	1,927,746	10,324,367

[†]Other amounts paid and/or reported on the employee W-2

Other Category	2018	2019	2020	Base Year
Adoption Allowance	221	-	160	173
Employer Cost of Employee Benefits	877,271	911,979	969,909	1,050,702
COBRA Subsidy	7,714	2,777	46,955	64,649
Education Assistance	4,675	4,509	4,054	1,979
Flex Credits	19,360	20,990	21,663	17,189
Health Savings Allowance	42,726	46,048	43,729	42,248
Misc Reimbursement/Pay	608	1,156	1,149	805
No Gross Taxable	3,120	1,592	1,794	1,738
Non-Union Shift Pay	512	566	577	468
FICA Tax on Non-Qualified Account				
Balance Pension	555	146	136	207
Ordinary Income	3,897	4,148	2,430	1,883
Personal Use of Company Vehicle	1,011	691	300	185
Personal Use of Company Aircraft	131	41	-	-
Relocation	11,122	16,082	18,506	15,423
Severance/Settlement	115,312	74,003	546,398	729,915
Spousal Travel	58	127	67	72
Thrift Restoration Payout	248	-	-	109
Grand Total	1,088,542	1,084,853	1,657,827	1,927,746

*Base year includes actual compensation from September 2020 through May 2021, June - August data has been forecasted

Columbia Gas of Kentucky Officer Wages

Year	Title	Regular	Vacation Payout	Bonus	Other Incentive	Other	Grand Total
2019	President & COO	250,000	103,846	125,000	153,372	52,537	684,756
2019	VP & General Manager CKY	69,008	-	30,000	-	105,194	204,201
2019	VP & General Manager CKY	43,722	-	36,000	-	800	80,522
2019	VP Ext & Customer Affairs CKY	172,975	-	45,000	-	45,193	263,168
	2019 Total	535,705	103,846	236,000	153,372	203,724	1,232,648

NiSource Corporate Services Officer Wages

Amounts represent the portion of wages that have been allocated to Columbia Gas of Kentucky

Year	Title	Regular	Vacation Payout	Bonus	Other Incentive	Other	Grand Total
2019							
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2019							
	2019 Total						

*Standby and Overtime categories are not included due to no earnings within this employee group

Officer Wages - Other

Other Category	2018	2019	2020	Base Year*
Employer Cost of Employee Benefits	106,766	114,462	92,339	40,769
COBRA Subsidy	2,333	2,257	8,983	11,276
FICA Only Vested Stock	162,711	-	-	-
Financial Planning	21,374	32,528	3,544	1,847
Flex Credits	80	129	126	102
Health Savings Allowance	1,860	2,277	1,159	1,036
Misc Reimbursement/Pay	85	-	10	-
No Gross Taxable	147	52	213	187
FICA Tax on Non Qualified Account				
Balance Pension	20,078	6,234	2,977	3,157
Ordinary Income	159	268	348	110
Personal Use of Company Aircraft	162	69	-	-
Relocation	2,926	112,123	18,320	-
Severance/Settlement	13,353	34,134	139,566	146,157
Spousal Travel	47	107	81	6
Thrift Restoration Payout	5,364	8,701	2,355	1,304
Grand Total	337,445	313,341	270,022	205,951

**Base year includes actual compensation from September 2020 through May 2021, June - August data has been forecasted*

Columbia Gas of Kentucky - Benefit Costs

Year	Level	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2018	Directors	11,153	2,726	749	281	185	59	301	6,537
2018	Managers	66,920	16,357	4,494	1,683	1,113	353	3,139	41,189
2018	Exempt	245,374	59,975	16,477	6,172	3,895	1,234	7,862	114,043
2018	Union	1,260,332	308,056	88,375	33,105	15,767	4,996	37,016	396,453
2018	Non-Exempt	156,147	38,166	12,732	4,769	3,153	999	4,288	55,988
2018 Total		1,739,927	425,281	122,827	46,010	24,115	7,641	52,605	614,211
2019	Directors	43,546	10,524	2,599	1,093	630	206	1,666	33,450
2019	Managers	119,753	28,941	7,147	3,005	1,418	463	3,127	60,887
2019	Exempt	261,279	63,144	17,543	7,377	3,625	1,182	7,364	127,036
2019	Union	1,371,714	331,506	86,415	36,339	14,656	4,780	36,944	467,069
2019	Non-Exempt	228,619	55,251	14,294	6,011	3,152	1,028	4,778	80,186
2019 Total		2,024,911	489,366	127,998	53,825	23,482	7,659	53,880	768,628
2020	Directors	42,311	12,515	2,065	1,195	671	222	2,699	36,355
2020	Managers	116,356	34,417	5,679	3,286	1,509	499	5,461	67,423
2020	Exempt	275,024	81,350	14,973	8,663	3,856	1,275	11,204	156,584
2020	Union	1,375,122	406,750	70,216	40,625	16,931	5,601	53,962	578,178
2020	Non-Exempt	200,979	59,448	11,358	6,572	3,353	1,109	6,926	91,842
2020 Total		2,009,794	594,480	104,291	60,339	26,319	8,706	80,252	930,381
Base Year	Directors	25,788	6,885	1,334	649	360	116	2,696	25,858
Base Year	Managers	141,835	37,869	7,337	3,568	1,620	520	5,730	63,518
Base Year	Exempt	309,458	82,624	17,343	8,432	3,779	1,214	12,303	141,079
Base Year	Union	1,573,078	420,005	84,712	41,189	17,276	5,548	54,368	569,771
Base Year	Non-Exempt	206,305	55,083	13,340	6,486	3,059	982	6,725	89,160
Base Year Total		2,256,465	602,466	124,067	60,324	26,095	8,380	81,822	889,386

NiSource Corporate Services Officer Benefit Costs

Amounts represent the portion of benefit costs that have been allocated to Columbia Gas of Kentucky

Year	Level	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2018	Directors	48,500	10,409	3,165	1,281	636	238	3,496	47,717
2018	Managers	106,858	22,934	7,227	2,925	1,427	535	5,371	82,052
2018	Exempt	330,825	71,003	23,053	9,330	4,203	1,576	10,787	185,232
2018	Union	394	85	53	21	12	4	-	-
2018	Non-Exempt	258,272	55,432	18,464	7,472	3,261	1,223	4,563	70,810
	2018 Total	744,850	159,863	51,962	21,029	9,539	3,578	24,217	385,811
2019	Directors	48,675	10,657	2,990	1,218	558	208	3,110	50,558
2019	Managers	105,463	23,091	6,734	2,743	1,300	484	4,930	84,847
2019	Exempt	365,966	80,127	23,946	9,755	4,132	1,539	10,980	200,480
2019	Union	901	197	84	34	12	5	6	-
2019	Non-Exempt	297,460	65,128	20,090	8,184	3,359	1,251	4,951	78,637
	2019 Total	818,465	179,200	53,843	21,935	9,361	3,487	23,976	414,521
2020	Directors	49,402	13,195	2,596	1,385	657	246	5,157	57,845
2020	Managers	95,796	25,586	5,307	2,831	1,309	489	6,734	85,818
2020	Exempt	323,044	86,282	17,879	9,537	4,002	1,496	15,311	209,437
2020	Union	1,289	344	91	49	26	10	24	210
2020	Non-Exempt	260,755	69,645	14,941	7,970	3,338	1,248	6,844	84,434
	2020 Total	730,285	195,053	40,815	21,771	9,332	3,489	34,070	437,744
Base Year	Directors	42,717	12,744	2,298	1,267	558	229	4,867	47,002
Base Year	Managers	99,343	29,638	5,520	3,044	1,259	516	6,233	71,568
Base Year	Exempt	340,249	101,509	19,095	10,531	3,933	1,613	14,692	177,048
Base Year	Union	-	-	-	-	-	-	-	-
Base Year	Non-Exempt	250,344	74,687	14,235	7,851	2,980	1,222	6,150	72,968
	Base Year Total	732,654	218,577	41,148	22,692	8,730	3,580	31,942	368,586

Columbia Gas of Kentucky Officer Benefit Costs

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2018	President & COO	11,153.38	3,808.92	748.94	219.84	185.50	32.52	899.23	2,462.46
2018	VP & General Manager CKY	11,153.38	3,246.89	748.94	347.73	185.50	75.26	631.10	10,366.05
2018	VP Ext & Customer Affairs CKY	11,153.38	12,379.32	748.94	448.32	185.50	91.92	598.27	9,815.84
2018 Total		33,460.13	19,435.13	2,246.83	1,015.89	556.49	199.70	2,128.61	22,644.35

NiSource Corporate Services Officer Benefit Costs

Amounts represent the portion of benefit costs that have been allocated to Columbia Gas of Kentucky

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2018	Chief Operating Officer	394.31	28.12	26.38	17.40	6.00	1.32	42.21	317.19
2018	Chief Transformation Officer	394.31	50.14	26.38	5.60	6.00	1.32	41.40	588.70
2018	CIO	394.31	46.95	26.38	28.99	6.00	3.73	42.73	608.07
2018	EVP & Chief Financial Officer	394.31	46.95	26.38	28.99	-	-	82.13	669.90
2018	EVP Reg Policy & Corp Affairs	394.31	46.95	26.38	28.99	6.00	3.73	55.54	649.60
2018	EVP Safety & Gas Tech Services	394.31	46.95	26.38	28.99	6.00	3.73	54.06	669.90
2018	EVP& Chief Restoration Officer	394.31	162.55	26.38	28.99	6.00	3.73	76.28	669.90
2018	Exec VP & Chief Legal Officer	394.31	109.87	26.38	17.85	6.00	2.57	72.57	651.63
2018	Pres & Chief Executive Officer	394.31	162.55	26.38	18.20	6.00	3.73	146.63	669.90
2018	Sr VP Corp Affairs	394.31	109.87	26.38	17.85	6.00	2.57	31.99	459.66
2018	Sr VP Cust Srvc & New Business	394.31	162.55	26.38	18.20	6.00	3.73	41.10	669.90
2018	Sr VP Gas Operations	394.31	46.95	26.38	28.99	6.00	3.73	42.43	669.90
2018	SVP Deputy Gen Counsel	394.31	162.55	26.38	18.20	6.00	3.73	45.25	669.90
2018	SVP Safety Enviro Engr & Train	394.31	162.55	26.38	18.20	-	-	42.43	669.90
2018	SVP Shared Services	394.31	97.61	26.38	17.40	6.00	2.82	42.51	577.23
2018	Vice President Tax Services	394.31	109.87	26.38	11.20	6.00	2.57	35.40	504.83
2018	VP & Chief Accounting Officer	394.31	46.95	26.38	28.99	6.00	3.73	48.88	669.90
2018	VP & Corporate Secretary	394.31	94.82	26.38	10.62	6.00	2.18	23.10	517.12
2018	VP & DGC Environmental	394.31	502.61	26.38	29.00	6.00	3.73	33.92	340.15
2018	VP & DGC Litigation	394.31	502.61	26.38	18.20	6.00	3.73	32.58	451.92
2018	VP and Gen Counsel CMA	394.31	154.64	26.38	5.60	6.00	1.32	29.84	490.08
2018	VP Architect & Infrastruc	394.31	104.71	26.38	6.04	6.00	0.78	6.15	186.95
2018	VP Audit	394.31	162.55	26.38	17.40	6.00	2.82	36.73	603.93
2018	VP Cap Execution Cust Value	394.31	43.15	26.38	1.34	6.00	3.44	38.21	628.14
2018	VP Capital Planning & Controls	394.31	46.95	26.38	28.99	6.00	3.73	33.84	484.92
2018	VP Commercial Operations	394.31	162.55	26.38	28.99	6.00	3.73	32.95	358.98
2018	VP Corp Strat & Development	394.31	46.95	26.38	29.00	6.00	3.73	33.32	525.90
2018	VP Customer Contact Centers	394.31	109.87	26.38	17.85	6.00	2.57	31.10	451.03
2018	VP Customer Operations	394.31	28.12	26.38	17.40	6.00	2.82	32.21	529.47
2018	VP DGC Corporate & Commercial	394.31	162.55	26.38	18.20	6.00	3.73	50.28	477.32
2018	VP Distribution Operations	394.31	162.55	26.38	18.20	6.00	3.73	28.21	463.77
2018	VP Enterprise Architecture	394.31	109.87	26.38	11.20	6.00	2.57	37.84	464.96
2018	VP Environmental	394.31	46.95	26.38	29.00	-	-	30.51	501.01
2018	VP Federal Government Affairs	394.31	309.29	26.38	11.20	6.00	2.57	39.92	461.15
2018	VP Gas Engr & Pipeline Safety	394.31	162.55	26.38	18.20	6.00	3.73	31.62	513.23
2018	VP HR Operations & Benefits	394.31	31.75	26.38	0.97	-	-	28.29	425.61
2018	VP Human Resources	394.31	127.38	26.38	22.72	6.00	3.24	28.44	466.68
2018	VP Human Resources	394.31	46.95	26.38	18.20	6.00	3.73	32.66	453.84
2018	VP Investor Relations	394.31	31.75	26.38	11.21	6.00	2.57	36.51	569.28
2018	VP IT Applications	394.31	8.91	26.38	0.28	6.00	0.77	20.74	319.73
2018	VP IT Infrastructure	394.31	162.55	26.38	28.99	6.00	3.73	30.95	508.43
2018	VP IT Services	394.31	162.55	26.38	18.20	-	-	31.47	351.68
2018	VP Planning & Analysis	-	-	-	-	-	-	33.10	525.94
2018	VP Projects & Construction Gas	-	-	26.38	16.68	6.00	3.42	36.21	583.05
2018	VP Regulatory Strategy/Support	394.31	97.61	26.38	10.92	6.00	2.82	30.14	453.66
2018	VP Safety	-	-	26.38	10.41	6.00	1.50	15.55	272.10
2018	VP Safety	394.31	162.55	26.38	18.20	6.00	3.73	11.63	544.46
2018	VP Sales and Marketing	394.31	162.55	26.38	18.20	-	-	33.18	540.10
2018	VP Supply and Optimization	394.31	162.55	26.38	18.20	6.00	3.73	35.47	581.46
2018	VP Supply Chain	394.31	46.95	26.38	28.99	-	-	34.66	541.99
2018	VP Talent & Org Effectiveness	394.31	46.95	26.38	18.20	6.00	3.73	31.92	517.81
2018	VP Training	394.31	369.09	26.38	18.20	6.00	2.57	30.29	497.56
2018	VP Transformation	394.31	29.25	26.38	3.27	6.00	0.77	15.11	311.37
2018	VP Treas & Chief Risk Officer	394.31	50.14	26.38	11.20	6.00	2.57	35.10	576.62
2018 Total		20,109.75	6,212.73	1,397.96	952.56	275.79	136.60	2,077.30	27,877.39

Columbia Gas of Kentucky Officer Benefit Costs

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2019	President & COO	10,886.62	2,014.38	649.74	107.76	157.59	15.12	456.00	7,945.50
2019	VP & General Manager CKY	10,886.62	1,114.41	649.74	174.99	157.59	21.42	253.54	3,832.74
2019	VP & General Manager CKY	10,886.62	3,014.40	649.74	285.60	157.59	59.04	160.51	11,274.97
2019	VP Ext & Customer Affairs CKY	10,886.62	13,093.80	649.74	464.04	157.59	85.68	631.10	10,378.50
2019 Total		43,546.46	19,236.99	2,598.95	1,032.39	630.38	181.26	1,501.15	33,431.71

NiSource Corporate Services Officer Benefit Costs

Amounts represent the portion of benefit costs that have been allocated to Columbia Gas of Kentucky

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2019	Chief Customer Officer	450.70	40.53	27.94	18.86	6.13	2.90	41.03	656.77
2019	Chief Safety Officer	450.70	200.15	27.94	20.84	6.13	3.85	50.45	754.32
2019	Chief Services Officer	450.70	200.15	27.94	18.86	6.13	2.90	53.23	754.32
2019	CIO	450.70	67.62	27.94	31.43	6.13	3.85	48.32	685.00
2019	EVP & Chief Financial Officer	450.70	67.62	27.94	31.43	-	-	96.64	754.32
2019	EVP & President Gas Utilities	450.70	200.15	27.94	31.43	6.13	3.85	93.20	754.32
2019	EVP Reg Policy & Corp Affairs	450.70	67.62	27.94	20.84	6.13	3.85	61.42	754.32
2019	EVP Safety & Gas Tech Services	450.70	11.27	27.94	5.24	6.13	0.64	10.24	234.43
2019	Exec VP & Chief Legal Officer	450.70	135.35	27.94	19.34	6.13	2.65	81.24	742.72
2019	Pres & Chief Executive Officer	450.70	200.15	27.94	20.84	6.13	3.85	163.80	754.32
2019	Sr VP Corp Affairs	450.70	67.67	27.94	9.67	6.13	1.33	54.87	655.76
2019	Sr VP Corp Communications	450.70	50.04	27.94	7.86	6.13	0.96	10.81	144.74
2019	Sr VP Gen Counsel & Corp Sec	-	-	-	-	-	-	15.15	124.34
2019	SVP & CHRO	450.70	67.62	27.94	20.84	6.13	3.85	40.29	619.98
2019	SVP Deputy Gen Counsel	450.70	200.15	27.94	20.84	6.13	3.85	51.51	754.32
2019	SVP Gas Operations Support	450.70	67.62	27.94	31.43	6.13	3.85	48.40	754.32
2019	SVP Safety Enviro & Train	450.70	200.15	27.94	20.84	-	-	48.40	720.59
2019	SVP Safety Mngmt Strategy	450.70	120.16	27.94	18.86	6.13	2.90	49.55	754.32
2019	Vice President Tax Services	450.70	11.28	27.94	1.07	6.13	0.22	3.36	160.14
2019	VP & Chief Accounting Officer	450.70	67.62	27.94	31.43	6.13	3.85	55.28	754.32
2019	VP & Chief Info Security Offcr	450.70	200.15	27.94	31.43	6.13	3.85	33.66	492.20
2019	VP & Chief Tax Officer	450.70	293.96	27.94	15.71	6.13	1.92	26.78	408.59
2019	VP & DGC Environmental	450.70	587.92	27.94	31.43	6.13	3.85	38.66	605.89
2019	VP & DGC Litigation	450.70	587.92	27.94	20.84	6.13	3.85	21.05	512.58
2019	VP and Deputy Gen Counsel	450.70	61.69	27.94	0.54	-	-	44.47	606.18
2019	VP and Gen Counsel CMA	450.70	61.69	27.94	6.41	6.13	1.36	38.66	635.62
2019	VP and HR Business Partner	450.70	200.15	27.94	31.43	6.13	3.85	31.12	462.19
2019	VP and HR Business Partner	-	-	-	-	-	-	15.97	233.66
2019	VP and HR Business Partner	450.70	16.68	27.94	2.62	6.13	0.32	5.49	89.80
2019	VP Audit	450.70	40.53	27.94	18.86	6.13	1.36	46.68	373.24
2019	VP Business Services	450.70	65.80	27.94	20.17	6.13	3.75	37.59	512.34
2019	VP Capital Planning & Controls	450.70	67.62	27.94	31.43	6.13	3.85	38.98	558.63
2019	VP Customer Care Centers	-	-	27.94	31.43	-	-	28.09	461.28
2019	VP Customer Operations	450.70	180.15	27.94	28.29	6.13	3.61	37.51	408.28
2019	VP Customer Strategy	450.70	135.35	27.94	19.34	6.13	2.65	36.69	516.34
2019	VP DGC Corporate & Commercial	450.70	200.15	27.94	20.84	6.13	3.85	56.35	527.23
2019	VP Distribution Operations	450.70	200.15	27.94	20.84	6.13	3.85	20.47	597.17
2019	VP Employee & Labor Relations	450.70	135.35	27.94	12.82	6.13	2.65	7.21	506.25
2019	VP Engineering & Construction	450.70	135.35	27.94	12.82	6.13	2.65	36.28	580.38
2019	VP Environmental	450.70	67.62	27.94	31.43	-	-	34.72	552.21
2019	VP Federal Government Affairs	450.70	361.79	27.94	12.82	6.13	2.65	45.45	523.16
2019	VP Gas Support	450.70	19.06	27.94	0.45	6.13	1.10	17.85	614.08
2019	VP HR Consulting&Lbr Relations	450.70	50.07	27.94	7.86	6.13	1.21	14.33	281.15
2019	VP Investor Relations & Treas	450.70	135.35	27.94	12.82	6.13	2.65	43.90	702.42
2019	VP IT Applications	450.70	21.51	27.94	0.54	6.13	1.36	35.13	576.74
2019	VP IT Infrastructure	450.70	200.15	27.94	31.43	6.13	3.85	35.54	583.70
2019	VP IT Services	450.70	200.15	27.94	20.84	6.13	3.85	35.87	397.50
2019	VP Planning & Analysis	450.70	200.15	27.94	20.84	6.13	3.85	29.40	476.51
2019	VP Planning & Analysis	-	-	-	-	-	-	25.80	479.97
2019	VP Projects & Construction Gas	-	-	27.94	20.84	6.13	3.85	23.83	469.34
2019	VP Regulatory Strategy/Support	450.70	120.16	27.94	12.50	6.13	2.90	34.32	516.54
2019	VP Safety Mgmt & Engineering	450.70	45.08	27.94	20.95	6.13	2.56	31.86	450.02
2019	VP Safety Technology	450.70	135.35	27.94	12.82	6.13	2.65	42.42	530.12
2019	VP Strategy&Chief Risk Officer	450.70	61.69	27.94	12.82	6.13	2.65	43.24	710.24
2019	VP Supply and Optimization	450.70	200.15	27.94	20.84	6.13	3.85	40.46	650.30
2019	VP Supply Chain	450.70	67.62	27.94	31.43	-	-	39.64	616.78
2019	VP Training & Qualifications	450.70	200.15	27.94	31.43	6.13	3.85	33.17	545.26
2019 Total		23,436.23	7,299.52	1,508.83	1,041.83	294.25	139.17	2,285.84	31,051.56

Columbia Gas of Kentucky Officer Benefit Costs

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2020	VP Ext & Customer Affairs CKY	10,577.86	14,242.68	516.29	464.04	167.64	85.68	762.37	10,506.00
2020 Total		10,577.86	14,242.68	516.29	464.04	167.64	85.68	762.37	10,506.00

NiSource Corporate Services Officer Benefit Costs

Amounts represent the portion of benefit costs that have been allocated to Columbia Gas of Kentucky

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
2020	CIO	429.58	89.73	22.78	32.06	6.38	3.92	59.29	777.51
2020	Sr VP and Chief Comm Off	429.58	70.23	22.78	6.00	6.38	1.25	39.79	535.47
2020	SVP & Chief Customer Officer	429.58	652.32	22.78	32.06	6.38	3.92	29.84	660.29
2020	SVP & CHRO	429.58	89.73	22.78	21.25	6.38	3.92	49.74	646.60
2020	SVP Deputy Gen Counsel	429.58	196.75	22.78	17.71	6.38	3.27	47.95	783.18
2020	SVP Enterprise TMO	429.58	236.10	22.78	30.99	6.38	3.84	64.66	783.18
2020	SVP Gas Operations Support	429.58	52.34	22.78	18.70	6.38	2.29	29.94	517.72
2020	SVP Industry SMS Collaborative	429.58	74.77	22.78	26.72	6.38	3.27	56.60	783.18
2020	SVP Safety Strategy&Assurance	429.58	236.10	22.78	21.25	-	-	59.49	783.18
2020	SVP Utility Operations Support	429.58	60.71	22.78	19.73	-	-	34.02	783.18
2020	SVP Utility Transformation	429.58	236.10	22.78	21.25	6.38	3.92	43.57	480.90
2020	SVP Utility Ops Spprt&Tech Svcs	429.58	89.73	22.78	32.06	6.38	3.92	56.40	778.60
2020	SVP& Chief Trnsfrmtn Officer	429.58	141.70	22.78	12.75	6.38	1.38	61.68	774.78
2020	VP & Chief Accounting Officer	429.58	37.39	22.78	13.36	6.38	1.64	24.27	435.85
2020	VP & Chief Accounting Officer	429.58	98.37	22.78	13.36	6.38	1.64	24.07	332.05
2020	VP & Chief Info Security Offcr	429.58	236.10	22.78	32.06	6.38	3.92	41.78	518.69
2020	VP & Chief Tax Officer	429.58	652.31	22.78	32.06	6.38	3.92	55.71	769.44
2020	VP & DGC Environmental	429.58	652.32	22.78	32.06	6.38	3.92	48.84	599.51
2020	VP & DGC Litigation	429.58	652.32	22.78	21.26	6.38	3.92	47.45	537.17
2020	VP and Deputy Gen Counsel	429.58	57.57	22.78	0.44	-	-	42.87	674.99
2020	VP and Gen Counsel CMA	429.58	72.72	22.78	6.54	6.38	1.38	47.55	656.59
2020	VP and HR Business Partner	429.58	236.10	22.78	32.06	6.38	3.92	43.77	503.80
2020	VP and HR Business Partner	-	-	-	-	-	-	43.87	604.55
2020	VP and HR Business Partner	429.58	236.10	22.78	32.06	6.38	3.92	39.89	549.60
2020	VP Audit	429.58	44.84	22.78	16.03	6.38	1.15	33.82	396.75
2020	VP Business Services	429.58	60.71	22.78	13.08	6.38	2.70	46.56	536.19
2020	VP Capital Planning & Controls	429.58	89.73	22.78	21.25	6.38	3.92	48.15	581.28
2020	VP Chief Entrprs Arch&IT Trans	429.58	157.40	22.78	21.37	-	-	28.35	390.45
2020	VP Constr & Engineering Svcs	429.58	159.72	22.78	13.08	6.38	2.70	44.76	463.73
2020	VP Customer Care Centers	-	-	22.78	32.06	-	-	39.89	458.00
2020	VP Customer Operations	429.58	141.70	22.78	19.24	6.38	2.96	46.16	424.18
2020	VP Customer Operations	429.58	89.73	22.78	21.25	6.38	3.92	31.43	359.35
2020	VP Customer Strategy	429.58	133.10	22.78	16.44	6.38	2.25	12.34	563.89
2020	VP Customer Strategy	429.58	53.81	22.78	19.24	6.38	2.96	50.44	690.02
2020	VP DGC Corporate & Commercial	429.58	236.10	22.78	21.25	6.38	3.92	68.54	472.87
2020	VP Employee & Labor Relations	429.58	159.72	22.78	13.08	6.38	2.70	43.77	740.59
2020	VP Fed Gov Affrs Env&Sustnblty	429.58	89.73	22.78	32.06	-	-	42.78	543.52
2020	VP Federal Government Affairs	429.58	367.98	22.78	11.99	6.38	2.48	51.03	550.30
2020	VP Int Audit&Chief Int Aud Exe	429.58	98.37	22.78	13.36	6.38	1.64	21.59	267.93
2020	VP Investor Relations & Treas	429.58	159.72	22.78	13.08	6.38	2.70	53.82	604.76
2020	VP IT Applications	429.58	28.12	22.78	0.55	6.38	1.38	43.17	596.32
2020	VP IT Infrastructure	429.58	236.10	22.78	32.06	6.38	3.92	43.77	604.56
2020	VP IT Services	429.58	236.10	22.78	21.25	6.38	3.92	44.07	419.68
2020	VP Ops Integration&Emerg Mgmt	429.58	236.10	22.78	21.25	6.38	3.92	43.57	550.27
2020	VP Planning & Analysis	429.58	89.73	22.78	32.06	6.38	3.92	43.77	604.56
2020	VP Quality Management	429.58	117.08	22.78	5.76	6.38	0.81	5.37	351.55
2020	VP Regulatory Strategy/Support	429.58	141.70	22.78	12.75	6.38	2.96	42.18	488.58
2020	VP Safety Technology	429.58	133.10	22.78	10.90	6.38	2.25	39.00	537.92
2020	VP SMS Central Operations	429.58	67.30	22.78	15.94	-	-	36.01	511.76
2020	VP Strategy & Risk Operations	429.58	236.10	22.78	21.25	-	-	40.49	558.76
2020	VP Supply and Optimization	429.58	196.75	22.78	17.71	6.38	3.27	40.49	706.85
2020	VP Supply Chain	429.58	236.10	22.78	1.65	-	-	43.27	596.55
2020	VP Training & Qualifications	429.58	236.10	22.78	32.06	6.38	3.92	41.08	566.09
2020 Total		21,908.54	9,390.31	1,184.36	1,030.86	274.47	129.47	2,262.72	30,407.27

NiSource Corporate Services Officer Benefit Costs

Amounts represent the portion of benefit costs that have been allocated to Columbia Gas of Kentucky

Year	Title	Medical ER Contribution	Medical EE Contribution	Dental ER Contribution	Dental EE Contribution	Vision ER Contribution	Vision EE Contribution	Life & AD&D ER Contribution	401k ER Contribution
Base Year	CIO	496.71	84.80	26.41	26.17	6.80	3.15	32.04	726.70
Base Year	Sr VP and Chief Comm Off	496.71	64.96	26.41	5.33	6.80	1.11	30.64	780.14
Base Year	SVP & Chief Customer Officer	496.71	553.23	26.41	26.17	6.80	3.15	28.28	726.21
Base Year	SVP & CHRO	496.71	84.80	26.41	17.32	6.80	3.15	26.88	641.69
Base Year	SVP Deputy Gen Counsel	496.71	42.53	26.41	3.83	6.80	0.71	6.24	295.31
Base Year	SVP Enterprise TMO	496.71	210.97	26.41	26.17	6.80	3.15	34.94	766.01
Base Year	SVP Industry SMS Collaborative	496.71	16.16	26.41	5.77	6.80	0.71	7.42	196.76
Base Year	SVP Reg & Utilities Planning	496.71	52.48	26.41	14.62	6.80	1.74	9.03	500.88
Base Year	SVP Safety Strategy&Assurance	496.71	210.97	26.41	17.32	-	-	32.15	776.84
Base Year	SVP Transformation&Major Proj	496.71	57.39	26.41	16.10	-	-	31.50	778.42
Base Year	SVP Utility Transformation	496.71	210.97	26.41	8.40	6.80	3.15	40.32	562.44
Base Year	SVP Utilty Ops Spprt&Tech Svcs	496.71	84.80	26.41	26.17	6.80	3.15	31.61	806.36
Base Year	SVP& Chief Trnsfrmtn Officer	496.71	82.53	26.41	10.39	6.80	1.81	33.33	765.26
Base Year	VP & Chief Accounting Officer	496.71	210.97	26.41	26.17	6.80	3.15	31.29	793.83
Base Year	VP & Chief Info Security Offcr	496.71	210.97	26.41	26.17	6.80	3.15	22.58	521.67
Base Year	VP & DGC Legal Regulatory	496.71	64.96	26.41	5.33	6.80	1.11	25.70	654.64
Base Year	VP & DGC Litigation	496.71	553.23	26.41	17.32	6.80	3.15	25.05	577.51
Base Year	VP and HR Business Partner	-	-	-	-	-	-	23.12	649.76
Base Year	VP and HR Business Partner	496.71	137.53	26.41	21.21	6.80	3.15	21.61	547.47
Base Year	VP Business Services	496.71	21.87	26.41	4.71	6.80	0.97	16.77	174.48
Base Year	VP Capital Planning & Controls	496.71	53.32	26.41	11.52	6.80	2.11	26.02	788.40
Base Year	VP Chief Entrprs Arch&IT Trans	496.71	210.97	26.41	26.17	-	-	23.98	615.04
Base Year	VP Constr & Engineering Svcs	496.71	74.58	26.41	5.90	6.80	1.21	20.21	803.61
Base Year	VP Corp Financial&Reg Planning	496.71	210.97	26.41	10.26	-	-	24.19	617.02
Base Year	VP Cust Exp Digit&Pprls Transf	496.71	63.46	26.41	19.21	6.80	2.63	27.31	686.50
Base Year	VP Customer Care Centers	-	-	26.41	26.17	-	-	21.61	448.47
Base Year	VP Customer Operations	496.71	84.80	26.41	17.32	6.80	3.15	19.25	424.71
Base Year	VP DGC Corporate & Commercial	496.71	210.97	26.41	17.32	6.80	3.15	37.09	572.40
Base Year	VP Employee & Labor Relations	496.71	57.54	26.41	4.71	6.80	0.97	15.80	419.27
Base Year	VP Engineering & Standards	496.71	84.80	26.41	26.17	6.80	3.15	16.13	477.50
Base Year	VP Fed Gov Affrs Env&Sustnblty	496.71	84.81	26.41	26.17	-	-	22.47	583.89
Base Year	VP Federal Government Affairs	496.71	108.46	26.41	3.53	6.80	0.73	14.94	108.49
Base Year	VP Int Audit&Chief Int Aud Exe	496.71	210.97	26.41	26.17	6.80	3.15	28.06	679.54
Base Year	VP Investor Relations & Treas	496.71	93.06	26.41	10.66	6.80	2.17	1.61	650.89
Base Year	VP IT CMA & Strategic Proj	496.71	48.89	26.41	3.17	6.80	1.11	23.33	603.85
Base Year	VP IT Infrastructure	496.71	210.97	26.41	26.17	6.80	3.15	23.65	602.17
Base Year	VP IT Svcs&Application Maint	496.71	210.97	26.41	17.32	6.80	3.15	23.87	401.98
Base Year	VP NiNext Human Capital	496.71	210.97	26.41	26.17	6.80	3.15	23.65	493.32
Base Year	VP Planning & Analysis	496.71	42.82	26.41	14.47	6.80	1.76	16.23	461.05
Base Year	VP Regulatory Strategy/Support	496.71	126.61	26.41	10.39	6.80	2.38	22.79	478.11
Base Year	VP Safety Technology	496.71	28.77	26.41	2.36	6.80	0.49	5.05	133.52
Base Year	VP State Communications	496.71	125.91	26.41	14.62	6.80	1.74	18.06	326.24
Base Year	VP Strategy & Risk Operations	496.71	210.97	26.41	17.32	-	-	23.33	594.93
Base Year	VP Supply and Optimization	496.71	126.61	26.41	15.71	6.80	2.38	24.94	404.59
Base Year	VP Supply and Optimization	496.71	42.53	26.41	3.83	6.80	0.71	7.96	331.40
Base Year	VP Transformation Gas&Training	496.71	210.97	26.41	26.17	6.80	3.15	21.61	608.42
Base Year	VP Work Planning&Scheduling	496.71	210.97	26.41	17.32	6.80	3.15	23.65	547.77
Base Year	VP&Chief Tax&Procurement Off	496.71	553.22	26.41	26.17	6.80	3.15	30.10	792.00
Base Year Total		22,848.86	6,866.03	1,241.30	757.15	272.18	91.58	1,097.40	26,897.45

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

40. For each benefit listed in Item 39 for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

Response:

NiSource engages Mercer, a global consulting leader in the health and benefits marketplace, to help determine the estimated cost of health plans for the upcoming year. The Company is self-insured, which means actual plan experience is used to determine estimates of future costs. The Company's consultant uses underwriting techniques, based on actuarial guidelines, to project the future plan costs for the self-funded plans. Employee contribution rates are determined by market competitiveness, premium cost of plan and employee classification/status.

A summary of employee contribution rates for medical benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
Exempt	Non-Union PPO	30% of premium
	High Deductible Plan 1	28.2% of premium
	High Deductible Plan 2	Contribution amounts of 13.2% / 13.1% / 13.1% / 13.1% for Employee / Employee + Spouse / Employee + Children / Family coverage

	HMO	Minimum contribution of 30% of premium
Union & Non-Exempt Non-Union	PPO	25% of premium
	Non-Union PPO	25% of premium
	High Deductible Plan 1	Contribution amounts of 23.7% / 23.3% / 23.3% / 23.3% for Employee / Employee + Spouse / Employee + Children / Family coverage
	High Deductible Plan 2	Contribution amounts of 13.2% / 13.1% / 13.1% / 13.1% for Employee / Employee + Spouse / Employee + Children / Family coverage
	HMO	Minimum contribution of 25% of premium

A summary of employee contribution rates for dental benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
Exempt	Preventive Dental	Minimum contribution amounts of \$1.00 / \$2.00 / \$2.00 / \$3.00 for Employee / Employee + Spouse / Employee + Children / Family coverage
	Dental	30% of premium
	Dental Plus	39.3% of premium
Union & Non-Exempt Non-Union	Preventive Dental	Minimum contribution amounts of \$1.00 / \$2.00 / \$2.00 / \$3.00 for Employee / Employee + Spouse / Employee + Children / Family coverage
	Dental	25% of premium
	Dental Plus	35% of premium

A summary of employee contribution rates for vision benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
Exempt	Basic Vision (Discount Plan)	No contribution
	Vision	30% of premium
	Basic Vision (Discount Plan)	No contribution

Union & Non-Exempt Non-Union	Vision	25% of premium
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COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

41. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single family). Include the associated employee contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

Response:

All employees are offered the same medical, dental and vision plan options with the same deductible amounts, as detailed in KY PSC Case No. 2021-00183, Staff 1-41, Attachments A thru K summarized below. Plan categories offered to all employee groups are employee (EE), employee + spouse (SP), employee + children (CH) and employee + family (FM) with employee contribution rates as detailed in KY PSC Case No. 2021-00183, Staff 1-41, Attachment L.

Plan Category	Provider	Plan Name	Eligible Employees	Attachment
Medical	Anthem	High Deductible PPO 1	Footnote 1	A
Medical	Anthem	High Deductible PPO 2	Footnote 1	B

Medical	Anthem	Non-Union PPO	Footnote 2	C
Medical	Anthem	PPO	Footnote 3	D
Medical	Aetna	Aetna HMO	Footnote 4	E
Medical	Tufts	Tufts HMO	Footnote 5	F
Dental	CIGNA	Preventive Dental	Footnote 1	G
Dental	CIGNA	Dental	Footnote 1	H
Dental	CIGNA	Dental Plus	Footnote 1	I
Vision	VSP	Basic Vision	Footnote 1	J
Vision	VSP	Vision	Footnote 1	K
2021 Medical, Dental and Vision Contribution Rates				L

1=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees in all locations

2=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, and Non-Union Hourly employees in all locations

3=Union employees in all locations

4=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees located in *Pennsylvania* only

5=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees located in *Massachusetts* only

High Deductible PPO 1	
Coverage Details	2021_SBC_HD_PPO_1 (PDF, 585 KB)

Medical Plan Facts

High Deductible PPO 1	
Medical Plan Facts	
Member services phone number	1-800-228-2891; (Group ID 003327107); HSA Enhanced Plan
Website	anthem.com
Hours Of Operation	
Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.

Medical Cost

High Deductible PPO 1	
Your Medical Expenses	
Annual deductible	<p>In Network \$1,500 Individual; \$3,000 Individual + Spouse; \$3,000 Individual + Child(ren); \$3,000 Family; Combined in and out-of-network deductible.</p> <p>Out of Network \$3,000 Individual; \$6,000 Individual + Spouse; \$6,000 Individual + Child(ren); \$6,000 Family; Combined in and out-of-network deductible.</p>
Out-of-pocket maximum	<p>In Network \$3,000 Individual; \$6,000 Individual + Spouse; \$6,000 Individual + Child(ren); \$6,000 Family; includes deductible</p> <p>Out of Network \$6,000 Individual; \$12,000 Individual + Spouse; \$12,000 Individual + Child(ren); \$12,000 Family; includes deductible</p>
Coinsurance percentage	<p>In Network 80% covered until out-of-pocket maximum is met</p> <p>Out of Network 60% covered until out-of-pocket maximum is met</p>
Primary doctor office visit	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 60% covered after deductible is met</p>
Specialist office visit	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 60% covered after deductible is met</p>
Emergency room (not followed by admission)	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 80% covered after deductible is met</p>
Urgent care clinic visit	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 60% covered after deductible is met</p>

High Deductible PPO 1	
Lifetime coverage limit	In Network Limit does not apply Out of Network Limit does not apply
Hospital copay	In Network Not applicable Out of Network Not applicable

Rx

High Deductible PPO 1	
Prescription Drug Facts	
Prescription drug vendor	Anthem Prescription Services (APS)
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	Yes
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not applicable
Annual prescription out-of-pocket maximum	In Network Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum Out of Network Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum
Your Prescription Drug Expense: Retail	
Retail generic	In Network 80% covered after deductible is met; 30 day supply Out of Network 60% covered after deductible is met; 30 day supply
Retail formulary brand	In Network 80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network 60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Retail nonformulary brand	In Network 80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network 60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Your Prescription Drug Expense: Mail Order	
Mail order generic	80% covered after deductible is met; 90 day supply

High Deductible PPO 1	
Mail order formulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available
Other	
Oral contraceptives	In Network 100% covered; Generic and OTC products Out of Network Not covered

Coverage

High Deductible PPO 1	
Preventive Care	
Annual physical exam	In Network 100% covered Out of Network 100% covered
Well-woman exam (includes pap)	In Network 100% covered Out of Network 100% covered
Mammogram	In Network 100% covered Out of Network 100% covered
Pediatric exams	In Network 100% covered Out of Network 100% covered
Immunizations (child)	In Network 100% covered Out of Network 100% covered
Immunizations (adult)	In Network 100% covered Out of Network 100% covered
Allergy tests and treatments	In Network 80% covered after deductible is met. Out of Network 60% covered after deductible is met.
Outpatient Care	
Outpatient surgery	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met

High Deductible PPO 1	
Outpatient laboratory services	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Family Planning	
Office visit: Pre/postnatal	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Inpatient Hospital Care	
Hospital semi-private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Hospital private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible; Must be medically necessary.
Intensive care	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Mental Health: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Alternative Care	
Chiropractic	In Network 80% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year Out of Network

High Deductible PPO 1

60% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

High Deductible PPO 2

Coverage Details [2021_SBC_HD_PPO_2](#) (PDF, 588 KB)

Medical Plan Facts

High Deductible PPO 2

Medical Plan Facts

Member services phone number 1-800-228-2891; (Group ID 003327107); HSA Basic Plan

Website anthem.com

Hours Of Operation

Hours of operation: Monday-Friday 8:00 a.m. to 8:00 p.m. (ET)

Hours of operation: Saturday-Sunday IVR is available for member self-service 24/7.

Medical Cost

High Deductible PPO 2

Your Medical Expenses

Annual deductible	<p>In Network \$2,500 Individual; \$5,000 Individual + Spouse; \$5,000 Individual + Child(ren); \$5,000 Family; Combined in and out-of-network deductible.</p> <p>Out of Network \$5,000 Individual; \$10,000 Individual + Spouse; \$10,000 Individual + Child(ren); \$10,000 Family; Combined in and out-of-network deductible.</p>
Out-of-pocket maximum	<p>In Network \$5,000 Individual; \$10,000 Individual + Spouse; \$10,000 Individual + Child(ren); \$10,000 Family; includes deductible; Subject to \$8,550 per individual family member</p> <p>Out of Network \$10,000 Individual; \$20,000 Individual + Spouse; \$20,000 Individual + Child(ren); \$20,000 Family; includes deductible</p>
Coinsurance percentage	<p>In Network 80% covered until out-of-pocket maximum is met</p> <p>Out of Network 60% covered until out-of-pocket maximum is met</p>
Primary doctor office visit	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 60% covered after deductible is met</p>
Specialist office visit	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 60% covered after deductible is met</p>
Emergency room (not followed by admission)	<p>In Network 80% covered after deductible is met</p> <p>Out of Network 80% covered after deductible is met</p>
Urgent care clinic visit	<p>In Network 80% covered after deductible is met</p>

High Deductible PPO 2	
	Out of Network 60% covered after deductible is met
Lifetime coverage limit	In Network Limit does not apply Out of Network Limit does not apply
Hospital copay	In Network Not applicable Out of Network Not applicable

Rx

High Deductible PPO 2	
Prescription Drug Facts	
Prescription drug vendor	Anthem Prescription Services (APS)
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	Yes
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not applicable
Annual prescription out-of-pocket maximum	In Network Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum Out of Network Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum
Your Prescription Drug Expense: Retail	
Retail generic	In Network 80% covered after deductible is met; 30 day supply Out of Network 60% covered after deductible is met; 30 day supply
Retail formulary brand	In Network 80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network 60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Retail nonformulary brand	In Network 80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network 60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

High Deductible PPO 2	
Your Prescription Drug Expense: Mail Order	
Mail order generic	80% covered after deductible is met; 90 day supply
Mail order formulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available
Other	
Oral contraceptives	In Network 100% covered; Generic and OTC products Out of Network Not covered

Coverage

High Deductible PPO 2	
Preventive Care	
Annual physical exam	In Network 100% covered Out of Network 100% covered
Well-woman exam (includes pap)	In Network 100% covered Out of Network 100% covered
Mammogram	In Network 100% covered Out of Network 100% covered
Pediatric exams	In Network 100% covered Out of Network 100% covered
Immunizations (child)	In Network 100% covered Out of Network 100% covered
Immunizations (adult)	In Network 100% covered Out of Network 100% covered
Allergy tests and treatments	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Outpatient Care	
Outpatient surgery	In Network 80% covered after deductible is met

High Deductible PPO 2	
	Out of Network 60% covered after deductible is met
Outpatient laboratory services	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Family Planning	
Office visit: Pre/postnatal	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Inpatient Hospital Care	
Hospital semi-private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Hospital private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible; Must be medically necessary.
Intensive care	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Mental Health: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Outpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Alternative Care	
Chiropractic	In Network 80% covered after deductible is met; limited to 26 spinal

High Deductible PPO 2

adjustments / manipulations per year

Out of Network

60% covered after deductible is met; limited to 26 spinal
adjustments / manipulations per year

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Non-Union PPO	
Coverage Details	2021_SBC Non Union PPO (PDF, 1,757 KB)

Medical Plan Facts

Non-Union PPO	
Medical Plan Facts	
Member services phone number	1-800-228-2891; (Group ID 003327107, Package 059)
Website	anthem.com
Hours Of Operation	
Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.

Medical Cost

Non-Union PPO	
Your Medical Expenses	
Annual deductible	In Network \$500 Individual; \$1,000 Individual + Spouse; \$1,000 Individual + Child(ren); \$1,500 Family Out of Network \$1,000 Individual; \$2,000 Individual + Spouse; \$2,000 Individual + Child(ren); \$3,000 Family
Out-of-pocket maximum	In Network \$1,500 Individual; \$3,000 Individual + Spouse; \$3,000 Individual + Child(ren); \$4,500 Family; includes deductible and copays Out of Network \$3,000 Individual; \$6,000 Individual + Spouse; \$6,000 Individual + Child(ren); \$9,000 Family; includes deductible and copays
Coinsurance percentage	In Network 80% covered until out-of-pocket maximum is met Out of Network 60% covered until out-of-pocket maximum is met
Primary doctor office visit	In Network \$35 copay Out of Network 60% covered after deductible is met
Specialist office visit	In Network \$40 copay Out of Network 60% covered after deductible is met
Emergency room (not followed by admission)	In Network 100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies Out of Network 100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies; same as In Network
Urgent care clinic visit	In Network \$35 copay

Non-Union PPO	
	Out of Network 80% covered after deductible is met
Lifetime coverage limit	In Network Limit does not apply Out of Network Limit does not apply
Hospital copay	In Network Not applicable Out of Network Not applicable

Rx

Non-Union PPO	
Prescription Drug Facts	
Prescription drug vendor	Anthem Prescription Services (APS)
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	No
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not covered
Annual prescription out-of-pocket maximum	In Network \$1,500 Individual; \$8,700 Family Out of Network Not covered
Your Prescription Drug Expense: Retail	
Retail generic	In Network 80% covered; \$5 minimum copay; \$15 maximum copay; 30 day supply Out of Network Not covered
Retail formulary brand	In Network 80% covered; \$15 minimum copay; \$45 maximum copay; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network Check with Plan
Retail nonformulary brand	In Network 80% covered; \$30 minimum copay; \$90 maximum copay; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost Out of Network Check with Plan
Your Prescription Drug Expense: Mail Order	
Mail order generic	\$20 copay; 90 day supply

Non-Union PPO	
Mail order formulary brand	\$60 copay; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	\$120 copay; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available
Other	
Oral contraceptives	In Network 100% covered; Generic and OTC products Out of Network Not covered

Coverage

Non-Union PPO	
Preventive Care	
Annual physical exam	In Network 100% covered Out of Network 60% covered after deductible is met
Well-woman exam (includes pap)	In Network 100% covered Out of Network 60% covered after deductible is met
Mammogram	In Network 100% covered Out of Network 60% covered after deductible is met
Pediatric exams	In Network 100% covered Out of Network 60% covered after deductible is met
Immunizations (child)	In Network 100% covered Out of Network 60% covered after deductible is met
Immunizations (adult)	In Network 100% covered Out of Network 60% covered after deductible is met
Allergy tests and treatments	In Network 100% covered; injections, serum; \$40 copay office visit for testing Out of Network 60% covered after deductible is met; injections, serum, and testing.
Outpatient Care	
Outpatient surgery	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met

Non-Union PPO	
Outpatient laboratory services	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Family Planning	
Office visit: Pre/postnatal	In Network \$40 copay Out of Network 60% covered after deductible is met
Inpatient Hospital Care	
Hospital semi-private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Hospital private room	In Network 80% covered after plan deductible; At semi-private rate; member will be responsible for paying the difference between private and semi-private care. Out of Network 60% covered after plan deductible
Intensive care	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Mental Health: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Detox: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Rehab: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Alternative Care	
Chiropractic	In Network \$40 copay; limited to 26 spinal adjustments / manipulations per year Out of Network

Non-Union PPO

60% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year

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PPO	
Coverage Details	2021_SBC_PPO (PDF, 1,757 KB)

Medical Plan Facts

PPO	
Medical Plan Facts	
Member services phone number	1-800-228-2891; (Group ID 003327107, Package 043)
Website	anthem.com
Hours Of Operation	
Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.

Medical Cost

PPO	
Your Medical Expenses	
Annual deductible	In Network \$500 Individual; \$1,000 Individual + Spouse; \$1,000 Individual + Child(ren); \$1,500 Family Out of Network \$1,000 Individual; \$2,000 Individual + Spouse; \$2,000 Individual + Child(ren); \$3,000 Family
Out-of-pocket maximum	In Network \$1,500 Individual; \$3,000 Individual + Spouse; \$3,000 Individual + Child(ren); \$4,500 Family; includes deductible and copays Out of Network \$3,000 Individual; \$6,000 Individual + Spouse; \$6,000 Individual + Child(ren); \$9,000 Family; includes deductible and copays
Coinsurance percentage	In Network 80% covered until out-of-pocket maximum is met Out of Network 60% covered until out-of-pocket maximum is met
Primary doctor office visit	In Network \$35 copay Out of Network 60% covered after deductible is met
Specialist office visit	In Network \$40 copay Out of Network 60% covered after deductible is met
Emergency room (not followed by admission)	In Network 100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies Out of Network 100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies; same as In Network
Urgent care clinic visit	In Network \$35 copay

PPO	
	Out of Network 80% covered after deductible is met
Lifetime coverage limit	In Network Limit does not apply Out of Network Limit does not apply
Hospital copay	In Network Not applicable Out of Network Not applicable

Rx

PPO	
Prescription Drug Facts	
Prescription drug vendor	Anthem Prescription Services (APS)
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	No
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not covered
Annual prescription out-of-pocket maximum	In Network \$1,500 Individual; \$8,700 Family Out of Network Not covered
Your Prescription Drug Expense: Retail	
Retail generic	In Network 80% covered; \$5 minimum copay; \$15 maximum copay; 30 day supply Out of Network Not covered
Retail formulary brand	In Network 80% covered; \$15 minimum copay; \$45 maximum copay; 30 day supply; if member requests branded drug when generic is available, member will pay the difference in cost Out of Network Check with Plan
Retail nonformulary brand	In Network 80% covered; \$30 minimum copay; \$90 maximum copay; 30 day supply; if member requests branded drug when generic is available, member will pay the difference in cost Out of Network Check with Plan
Your Prescription Drug Expense: Mail Order	
Mail order generic	\$20 copay; 90 day supply

PPO	
Mail order formulary brand	\$60 copay; 90 day supply; if member requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	\$120 copay; 90 day supply; if member requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member requests brand when generic is available
Other	
Oral contraceptives	In Network 100% covered; Generic and OTC products Out of Network Not covered

Coverage

PPO	
Preventive Care	
Annual physical exam	In Network 100% covered Out of Network 60% covered after deductible is met
Well-woman exam (includes pap)	In Network 100% covered Out of Network 60% covered after deductible is met
Mammogram	In Network 100% covered Out of Network 60% covered after deductible is met
Pediatric exams	In Network 100% covered Out of Network 60% covered after deductible is met
Immunizations (child)	In Network 100% covered Out of Network 60% covered after deductible is met
Immunizations (adult)	In Network 100% covered Out of Network 60% covered after deductible is met
Allergy tests and treatments	In Network 100% covered; injections, serum; \$40 copay office visit for testing. Out of Network 60% covered after deductible is met; injections, serum, and testing.
Outpatient Care	
Outpatient surgery	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met

PPO	
Outpatient laboratory services	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Family Planning	
Office visit: Pre/postnatal	In Network \$40 copay Out of Network 60% covered after deductible is met
Inpatient Hospital Care	
Hospital semi-private room	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Hospital private room	In Network 80% covered after plan deductible; At semi-private rate; member will be responsible for paying the difference between private and semi-private care. Out of Network 60% covered after plan deductible
Intensive care	In Network 80% covered after plan deductible Out of Network 60% covered after plan deductible
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Mental Health: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Detox: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Detox: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Rehab: Outpatient coverage	In Network \$35 copay Out of Network 60% covered after deductible is met
Rehab: Inpatient coverage	In Network 80% covered after deductible is met Out of Network 60% covered after deductible is met
Alternative Care	
Chiropractic	In Network \$40 copay; limited to 26 spinal adjustments / manipulations per year Out of Network

PPO

60% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Aetna	
Coverage Details	2021_SBC_Aetna (PDF, 1,682 KB)

Medical Plan Facts

Aetna	
Medical Plan Facts	
Member services phone number	1-855-274-2519
Website	aetna.com
Hours Of Operation	
Hours of operation: Monday-Friday	Monday through Friday, 8 a.m. to 6 p.m. ET (7 a.m. to 5 p.m. CT)
Hours of operation: Saturday-Sunday	For inquiries outside of normal business hours, members have the option of using Aetna Voice Advantage or our secure member website.

Medical Cost

Aetna	
Your Medical Expenses	
Annual deductible	\$0 Individual; \$0 Family
Out-of-pocket maximum	\$6,350 Individual; \$12,700 Individual + Spouse; \$12,700 Individual + Child(ren); \$12,700 Family; copays apply. Combined Medical and Rx OPM.
Coinsurance percentage	100% covered
Primary doctor office visit	\$25 copay
Specialist office visit	\$40 copay
Emergency room (not followed by admission)	\$150 copay
Urgent care clinic visit	\$40 copay
Lifetime coverage limit	Limit does not apply.
Hospital copay	\$300 copay per admission

Rx

Aetna	
Prescription Drug Facts	
Prescription drug vendor	Aetna
Prescription drug member services phone number	1-800-238-6279
Rx subject to overall medical deductible & OOP	Not Applicable
Rx subject to overall medical OOP max only (not medical ded)	Yes
Does Rx deductible apply to medical OOP max?	Not Applicable
Annual prescription deductible	Check with Plan
Annual prescription out-of-pocket maximum	Applicable; \$6,350 Individual; \$12,700 Family; Combined Medical and Rx OPM.
Your Prescription Drug Expense: Retail	
Retail generic	\$15 copay; Non formulary generic \$70 Copay; Pharmacy limitations/requirements may apply.

Aetna	
Retail formulary brand	\$45 copay; Pharmacy limitations/requirements may apply.
Retail nonformulary brand	\$70 copay; Pharmacy limitations/requirements may apply.
Your Prescription Drug Expense: Mail Order	
Mail order generic	\$30 copay; Non formulary generic \$170 Copay; Pharmacy limitations/requirements may apply.
Mail order formulary brand	\$90 copay; Pharmacy limitations/requirements may apply.
Mail order nonformulary brand	\$170 copay; Pharmacy limitations/requirements may apply.
Mandatory Generic	Check with Plan
Other	
Oral contraceptives	Retail and mail order available.

Coverage

Aetna	
Preventive Care	
Annual physical exam	100% covered
Well-woman exam (includes pap)	100% covered; 1 exam per 12 months.
Mammogram	100% covered; Recommended: One annual mammogram for covered females age 40 and over.
Pediatric exams	100% covered
Immunizations (child)	100% covered; Age and frequency schedules apply.
Immunizations (adult)	100% covered; Immunization schedule applies.
Allergy tests and treatments	Covered; Member cost sharing is based on the type of service performed and the place of service where it is rendered.
Outpatient Care	
Outpatient surgery	\$150 copay
Outpatient laboratory services	100% covered
Family Planning	
Office visit: Pre/postnatal	\$40 copay
Inpatient Hospital Care	
Hospital semi-private room	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Hospital private room	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Intensive care	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	100% covered
Mental Health: Inpatient coverage	\$300 copay per admission
Detox: Outpatient coverage	100% covered; The member cost sharing applies to all covered benefits incurred during a member's outpatient visit.

Aetna	
Detox: Inpatient coverage	\$300 copay per admission; The member cost sharing applies to all covered benefits incurred during a member's inpatient stay.
Rehab: Outpatient coverage	100% covered; The member cost sharing applies to all covered benefits incurred during a member's outpatient visit.
Rehab: Inpatient coverage	\$300 copay per admission; The member cost sharing applies to all covered benefits incurred during a member's inpatient stay.
Alternative Care	
Chiropractic	\$40 copay; limited to 20 visits per year.

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Tufts HMO	
Coverage Details	2021_SBC_Tufts_HMO (PDF, 596 KB)

Medical Plan Facts

Tufts HMO	
Medical Plan Facts	
Member services phone number	1-800-462-0224
Website	tuftshealthplan.com
Hours Of Operation	
Hours of operation: Monday-Friday	Monday through Thursday, 8:00 a.m. to 7:00 p.m. ET (7:00 a.m. to 6:00 p.m. CT); Friday, 8:00 a.m. to 5:00 p.m. ET (7:00 a.m. to 4:00 p.m. CT)
Hours of operation: Saturday-Sunday	Not Applicable

Medical Cost

Tufts HMO	
Your Medical Expenses	
Annual deductible	\$0 Individual; \$0 Family
Out-of-pocket maximum	\$6,600 Individual; \$13,200 Family; copays apply. Combined Medical and Rx OPM.
Coinsurance percentage	100% covered
Primary doctor office visit	\$25 copay
Specialist office visit	\$40 copay
Emergency room (not followed by admission)	\$150 copay
Urgent care clinic visit	\$25 copay; applies to Specialist visits.
Lifetime coverage limit	Limit does not apply.
Hospital copay	\$300 copay per admission

Rx

Tufts HMO	
Prescription Drug Facts	
Prescription drug vendor	CVS Caremark
Prescription drug member services phone number	1-888-424-6618
Rx subject to overall medical deductible & OOP	Not Applicable
Rx subject to overall medical OOP max only (not medical ded)	Yes
Does Rx deductible apply to medical OOP max?	Not Applicable
Annual prescription deductible	Check with Plan
Annual prescription out-of-pocket maximum	Applicable; \$6,600 Individual; \$13,200 Family; Combined Medical and Rx OPM.
Your Prescription Drug Expense: Retail	
Retail generic	\$10 copay; 30 day supply; Pharmacy limitations/requirements may apply.

Tufts HMO	
Retail formulary brand	\$40 copay; 30 day supply; Pharmacy limitations/requirements may apply.
Retail nonformulary brand	\$80 copay; 30 day supply; Pharmacy limitations/requirements may apply.
Your Prescription Drug Expense: Mail Order	
Mail order generic	\$20 copay; 90 day supply; Pharmacy limitations/requirements may apply.
Mail order formulary brand	\$80 copay; 90 day supply; Pharmacy limitations/requirements may apply.
Mail order nonformulary brand	\$160 copay; 90 day supply; Pharmacy limitations/requirements may apply.
Mandatory Generic	Check with Plan
Other	
Oral contraceptives	Retail and mail order available.

Coverage

Tufts HMO	
Preventive Care	
Annual physical exam	100% covered
Well-woman exam (includes pap)	100% covered
Mammogram	100% covered
Pediatric exams	100% covered
Immunizations (child)	100% covered; as part of an office visit.
Immunizations (adult)	100% covered; as part of an office visit.
Allergy tests and treatments	Covered; \$5 copay; allergy shot.
Outpatient Care	
Outpatient surgery	\$150 copay
Outpatient laboratory services	100% covered
Family Planning	
Office visit: Pre/postnatal	100% covered
Inpatient Hospital Care	
Hospital semi-private room	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Hospital private room	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Intensive care	100% covered after hospital copay; \$300 copay per admission; must be medically necessary.
Mental Health and Substance Abuse Care	
Mental Health: Outpatient coverage	\$25 copay
Mental Health: Inpatient coverage	\$300 copay per admission
Detox: Outpatient coverage	\$25 copay
Detox: Inpatient coverage	\$300 copay per admission
Rehab: Outpatient coverage	\$25 copay
Rehab: Inpatient coverage	\$300 copay per admission

Tufts HMO

Alternative Care

Chiropractic	\$40 copay; limited to 12 visits per year.
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Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Preventive Dental	
Dental Plan Facts	
Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com
General Dental Expenses	
Annual deductible	\$75 Individual; \$225 Family
Annual maximum coverage per person	\$2,000
Preventive Care	
Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered
Annual service limits--preventive care	Check with Plan
Basic Services	
Fillings	50% covered; subject to annual deductible
Routine extractions	50% covered; subject to annual deductible
Major Services	
Dentures	Not covered
Bridges	Not covered
Oral surgery	50% covered; subject to annual deductible
Anesthesia for dental care	50% covered; subject to annual deductible
Orthodontia Services	
Orthodontia benefits	Not covered

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Dental	
Dental Plan Facts	
Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com
General Dental Expenses	
Annual deductible	\$50 Individual; \$150 Family
Annual maximum coverage per person	Not applicable
Preventive Care	
Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered
Annual service limits--preventive care	Check with Plan
Basic Services	
Fillings	80% covered; subject to annual deductible
Routine extractions	80% covered; subject to annual deductible
Major Services	
Dentures	50% covered; subject to annual deductible
Bridges	50% covered; subject to annual deductible
Oral surgery	80% covered; subject to annual deductible
Anesthesia for dental care	80% covered; subject to annual deductible
Orthodontia Services	
Orthodontia benefits	Not covered

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Dental Plus	
Dental Plan Facts	
Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com
General Dental Expenses	
Annual deductible	\$0 Individual; \$0 Family
Annual maximum coverage per person	\$2,000
Preventive Care	
Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered
Annual service limits--preventive care	Check with Plan
Basic Services	
Fillings	80% covered
Routine extractions	80% covered
Major Services	
Dentures	50% covered
Bridges	50% covered
Oral surgery	80% covered
Anesthesia for dental care	80% covered
Orthodontia Services	
Orthodontia benefits	50% covered; \$1,500 lifetime maximum

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Basic Vision	
Vision Plan Facts	
Member services phone number	1-800-877-7195
Website	vsp.com

Coverage

Basic Vision	
General Vision Expenses	
Plan description	Check with Plan
Vision limits	In Network Exam plus material discount every plan year beginning in January Out of Network Check with Plan
Other information about vision care benefits	In Network Check with Plan Out of Network Check with Plan

Exams and Other Services	
Routine vision exams	In Network 100% covered; limited to one exam every plan year beginning in January; check with VSP for details. Out of Network \$45 allowance; limited to one exam every plan year beginning in January; check with VSP for details.
Laser surgery	In Network Average 15% discount available at VSP-contracted laser centers; check with VSP for details. Out of Network Check with Plan

Lenses and Frames	
Single vision	In Network 20% discount when a complete pair of glasses is purchased. Out of Network Not covered
Lined Bifocal	In Network 20% discount when a complete pair of glasses is purchased. Out of Network Not covered
Lined Trifocal	In Network 20% discount when a complete pair of glasses is purchased. Out of Network Not covered
Lenticular	In Network 20% discount when a complete pair of glasses is purchased. Out of Network Not covered
Progressive	In Network Up to 20% savings on lens extras; check with VSP for

Basic Vision	
	<p>details. Out of Network Not covered</p>
Scratch resistant coating	<p>In Network Up to 20% savings on lens extras; check with VSP for details. Out of Network Not covered</p>
Tints	<p>In Network Up to 20% savings on lens extras; check with VSP for details. Out of Network Not covered</p>
Frame benefits	<p>In Network 20% discount when a complete pair of glasses is purchased. Out of Network Not covered</p>
Contact Lenses	
Medically necessary lenses	<p>In Network 15% discount off contact lens fitting and evaluation exam; this exam is in addition to your vision exam to ensure proper fit of your contact. Out of Network Not covered</p>
Elective lenses	<p>In Network 15% discount off contact lens fitting and evaluation exam; this exam is in addition to your vision exam to ensure proper fit of your contact. Out of Network Not covered</p>

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Vision Plan	
Vision Plan Facts	
Member services phone number	1-800-877-7195
Website	vsp.com

Coverage

Vision Plan	
General Vision Expenses	
Plan description	Check with Plan
Vision limits	<p>In Network Exams and lenses every plan year beginning in January; frames every other plan year beginning in January</p> <p>Out of Network Check with Plan</p>
Other information about vision care benefits	<p>In Network KidsCare Program included; Check with VSP for details.</p> <p>Out of Network Check with Plan</p>
Exams and Other Services	
Routine vision exams	<p>In Network 100% covered; limited to one exam every plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$45 allowance; limited to one exam every plan year beginning in January; check with VSP for details.</p>
Laser surgery	<p>In Network Average 15% discount available at VSP-contracted laser centers; check with VSP for details.</p> <p>Out of Network Check with Plan</p>
Lenses and Frames	
Single vision	<p>In Network 100% covered; benefits limited to once every plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$30 allowance; single vision lenses; limited to once every plan year beginning in January; check with VSP for details.</p>
Lined Bifocal	<p>In Network 100% covered; benefits limited to once every plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$50 allowance; limited to once every plan year beginning in January; check with VSP for details.</p>
Lined Trifocal	<p>In Network 100% covered; benefits limited to once every plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$65 allowance; lined trifocal lenses; limited to once every plan year beginning in January; check with VSP for details.</p>
Lenticular	<p>In Network 100% covered; benefits limited to once every plan year beginning in January; check with VSP for details.</p>

Vision Plan	
	<p>Out of Network \$100 allowance; lined lenticular lenses; limited to once every plan year beginning in January; check with VSP for details.</p>
Progressive	<p>In Network Up to 30% savings on lens extras; check with VSP for details.</p> <p>Out of Network Not covered</p>
Scratch resistant coating	<p>In Network Up to 30% savings on lens extras; check with VSP for details.</p> <p>Out of Network Not covered</p>
Tints	<p>In Network Up to 30% savings on lens extras; check with VSP for details.</p> <p>Out of Network Not covered</p>
Frame benefits	<p>In Network \$200 allowance; plus 20% off out-of-pocket expenses; benefits limited to every other plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$70 allowance; benefits limited to every other plan year beginning in January; check with VSP for details.</p>
Contact Lenses	
Medically necessary lenses	<p>In Network 100% covered; check with VSP for details.</p> <p>Out of Network \$210 allowance; check with VSP for details.</p>
Elective lenses	<p>In Network \$175 allowance for contacts in lieu of glasses; 15% off contact lens exam up to \$50 max copay; benefits ltd to once every plan year beginning in January; check with VSP for details.</p> <p>Out of Network \$105 allowance; exam and fitting 100% up to \$105 in lieu of glasses; 15% off contact lens exam; benefits ltd to once every plan year beginning in January; check with VSP for details.</p>

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2021 Medical, Dental and Vision Contributions

Option Description	2021 Monthly Exempt Contribution			
	EE	SP	CH	FM
Non-Union PPO	30.0%	30.0%	30.0%	30.0%
High Deductible PPO 1	28.2%	28.2%	28.2%	28.2%
High Deductible PPO 2	13.2%	13.1%	13.1%	13.1%
Aetna (PA residents only)	36.2%	36.2%	36.2%	36.2%
Tufts HMO (MA residents only)	30.0%	30.0%	30.0%	30.0%

Option Description	2021 Monthly Union/NonExempt Contribution			
	EE	SP	CH	FM
Non-Union PPO	25.0%	25.0%	25.0%	25.0%
PPO	25.0%	25.0%	25.0%	25.0%
High Deductible PPO 1	23.7%	23.3%	23.3%	23.3%
High Deductible PPO 2	13.2%	13.1%	13.1%	13.1%
Aetna (PA residents only)	31.7%	31.7%	31.7%	31.7%
Tufts HMO (MA residents only)	25.0%	25.0%	25.0%	25.0%

Option Description	2021 Monthly Exempt Contribution			
	EE	SP	CH	FM
Preventative Dental	4.6%	4.6%	4.7%	4.3%
Dental	30.0%	30.0%	30.0%	30.0%
Dental Plus	39.3%	39.3%	39.3%	39.3%

Option Description	2021 Monthly Union/NonExempt Contribution			
	EE	SP	CH	FM
Preventative Dental	4.6%	4.6%	4.7%	4.3%
Dental	25.0%	25.0%	25.0%	25.0%
Dental Plus	35.0%	35.0%	35.0%	35.0%

Option Description	2021 Monthly Exempt Contribution			
	EE	SP	CH	FM
Basic Vision	0.0%	0.0%	0.0%	0.0%
Vision Plan	30.0%	30.0%	30.0%	30.0%

Option Description	2021 Monthly Union/NonExempt Contribution			
	EE	SP	CH	FM
Basic Vision	0.0%	0.0%	0.0%	0.0%
Vision Plan	25.0%	25.0%	25.0%	25.0%

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set One No. 42
Respondent: Kimberly Cartella

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

42. Provide each medical insurance policy that the utility currently maintains.

Response:

See KY PSC Case No. 2021-00183, Staff 1-42, Attachments A thru F for a detailed description of the medical insurance policies the utility currently maintains.

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services
NiSource, Inc.: HD PPO 1


Coverage Period: 01/01/2021-12/31/2021
Coverage for: Individual + Family | Plan Type: CDHP



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$1,500/individual or \$3,000/individual +spouse or \$3,000/individual + child (ren) or \$3,000/family for In-Network Providers. \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual+ child (ren) or \$6,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, the overall family deductible must be met before the plan begins to pay.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Preventive care and primary care services are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$6,000/family; for out-of-network providers \$6,000/individual or \$12,000/individual + spouse or \$12,000/individual + child (ren) or \$12,000/family</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, the overall family out-of-pocket limit must be met.</p>

Important Questions	Answers	Why This Matters:
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	20% coinsurance	40% coinsurance	None
	Specialist visit	20% coinsurance	40% coinsurance	None
	Preventive care/screening/immunization	No charge	No charge	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or condition More information about prescription drug coverage is available at www.anthem.com/pharm	Generic drugs (Tier 1)	20% coinsurance	40% coinsurance	Covers up to a 30-day supply (retail subscription); 31-90 day supply (mail order prescription).
	Preferred brand drugs (Tier 2)	20% coinsurance	40% coinsurance	
	Non-preferred brand drugs (Tier 3)	20% coinsurance	40% coinsurance	
	Specialty drugs (Tier 4)	20% coinsurance	40% coinsurance	

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
acyinformation/				
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	None
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	20% coinsurance	40% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	20% coinsurance	40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	20% coinsurance	40% coinsurance	*See Therapy Services section.
	Habilitation services	20% coinsurance	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children's eye exam	Not covered	Not covered	*See Vision Services section
	Children's glasses	Not covered	Not covered	*See Vision Services section
	Children's dental check-up	Not covered	Not covered	*See Dental Services section

Excluded Services & Other Covered Services:**Services Your [Plan](#) Generally Does NOT Cover (Check your policy or [plan](#) document for more information and a list of any other [excluded services](#).)**

- Cosmetic surgery
- Dental care (Adult)
- Infertility treatment
- Long-term care
- Weight loss programs
- Routine eye care (Adult)
- Routine foot care unless you have been diagnosed with diabetes.

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your [plan](#) document.)

- Acupuncture
- Bariatric surgery
- Chiropractic care 26 visits/benefit period.
- Hearing aids
- Private-duty nursing
- Most coverage provided outside the United States. See www.bcbsglobalcore.com

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318- 2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information on how to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

PRA Disclosure Statement: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is **0938-1146**. The time required to complete this information collection is estimated to average **0.08** hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist coinsurance](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
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In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$1,500
Copayments	\$0
Coinsurance	\$1,500
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$3,060

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles*	\$1,500
Copayments	\$0
Coinsurance	\$1,437
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$2,992

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles*	\$1,500
Copayments	\$0
Coinsurance	\$385
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,885

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services
NiSource, Inc.: HD PPO 2


Coverage Period: 01/01/2021-12/31/2021
Coverage for: Individual + Family | Plan Type: CDHP



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$2,500/individual or \$5,000/individual +spouse or \$5,000/individual + child (ren) or \$5,000/family for In-Network Providers. \$5,000/individual or \$10,000/individual + spouse or \$10,000/individual+ child (ren) or \$10,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, the overall family deductible must be met before the plan begins to pay.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Preventive care and primary care services are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers (each individual family member is subject to no more than \$8,550) \$5,000/individual or \$10,000/individual + spouse or \$10,000/individual + child (ren) or \$10,000/family; for out-of-network providers (each individual family member is subject to no more than \$15,000)</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, the overall family out-of-pocket limit must be met.</p>

Important Questions	Answers	Why This Matters:
	\$10,000 /individual or \$20,000 /individual + spouse or \$20,000 /individual + child (ren) or \$20,000 /family	
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	20% coinsurance	40% coinsurance	None
	Specialist visit	20% coinsurance	40% coinsurance	None
	Preventive care/screening/immunization	No charge	No charge	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or condition	Generic drugs (Tier 1)	20% coinsurance	40% coinsurance	Covers up to a 30-day supply (retail subscription); 31-90 day supply (mail order prescription).
	Preferred brand drugs (Tier 2)	20% coinsurance	40% coinsurance	

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/	Non-preferred brand drugs (Tier 3)	20% coinsurance	40% coinsurance	
	Specialty drugs (Tier 4)	20% coinsurance	40% coinsurance	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	None
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	20% coinsurance	40% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	20% coinsurance	40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	20% coinsurance	40% coinsurance	*See Therapy Services section.
	Habilitation services	20% coinsurance	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Durable medical equipment	20% coinsurance	20% coinsurance	None
Hospice services	20% coinsurance	40% coinsurance	None	
If your child needs dental or eye care	Children's eye exam	Not covered	Not covered	*See Vision Services section
	Children's glasses	Not covered	Not covered	*See Vision Services section

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services .)		
<ul style="list-style-type: none"> • Cosmetic surgery • Dental care (Adult) • Infertility treatment 	<ul style="list-style-type: none"> • Long-term care • Weight loss programs 	<ul style="list-style-type: none"> • Routine eye care (Adult) • Routine foot care unless you have been diagnosed with diabetes.

Other Covered Services (Limitations may apply to these services. This isn’t a complete list. Please see your plan document.)		
<ul style="list-style-type: none"> • Acupuncture • Bariatric surgery 	<ul style="list-style-type: none"> • Chiropractic care 26 visits/benefit period. • Hearing aids 	<ul style="list-style-type: none"> • Private-duty nursing • Most coverage provided outside the United States. See www.bcbsglobalcore.com

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ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn’t meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

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Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

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About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist coinsurance](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
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In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$2,500
Copayments	\$0
Coinsurance	\$2,500
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$5,060

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles*	\$2,500
Copayments	\$0
Coinsurance	\$1,437
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$3,992

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles*	\$1,540
Copayments	\$0
Coinsurance	\$385
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,925

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services
NiSource, Inc.: Non-Union PPO Plan


Coverage Period: 01/01/2021-12/31/2021
Coverage for: Individual + Family | Plan Type: PPO



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
What is the overall deductible?	<p>\$500/individual or \$1,000/individual +spouse or \$1,000/individual + child (ren) or \$1,500/family for In-Network Providers. \$1,000/individual or \$2,000/individual + spouse or \$2,000/individual+ child (ren) or \$3,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.</p>
Are there services covered before you meet your deductible?	<p>Yes. Prescription Drugs, Preventive care and primary care and Specialist visits are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
Are there other deductibles for specific services?	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
What is the out-of-pocket limit for this plan?	<p>For network providers \$1,500/individual or \$3,000/individual + spouse or \$3,000/individual + child (ren) or \$4,500/family; for out-of-network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$9,000/family. This plan has a</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limit until the overall family out-of-pocket limit has been met.</p>

Important Questions	Answers	Why This Matters:
	separate Out of Pocket Maximum of \$1,500 individual or \$8,700 /family for In- Network Prescription Drugs .	
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$35/visit deductible does not apply	40% coinsurance	None
	Specialist visit	\$40/visit deductible does not apply	40% coinsurance	None
	Preventive care/screening/immunization	No charge	40% coinsurance	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or	Generic drugs (Tier 1)	20% coinsurance , \$5 minimum copay up to \$15 maximum per	Not Covered	*See Prescription Drug section

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
condition More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/		prescription (retail only) and \$20 copay per prescription (home delivery only)		
	Preferred brand drugs (Tier 2)	20% coinsurance , \$15 minimum copay up to \$45 maximum per prescription (retail only) and \$60 copay per prescription (home delivery only)	Not Covered	
	Non-preferred brand drugs (Tier 3)	20% coinsurance , \$30 minimum copay up to \$90 maximum per prescription (retail only) and \$120 copay per prescription (home delivery only)	Not Covered	
	Specialty drugs (Tier 4)	Covered same as any other drug, retail and home delivery coverage applies	Not Covered	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	Accidents (true emergencies) 100% covered after a \$150 copay .
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	\$35/visit deductible does not apply	20% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	Office Visit \$35/visit deductible does not apply Other Outpatient \$35/visit deductible does not apply	Office Visit 40% coinsurance Other Outpatient 40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	\$40/visit first 1 visit deductible does not apply then 20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	\$40/visit deductible does not apply	40% coinsurance	*See Therapy Services section.
	Habilitation services	\$40/visit deductible does not apply	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	None
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children’s eye exam	Not covered	Not covered	*See Vision Services section
	Children’s glasses	Not covered	Not covered	*See Vision Services section
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

Excluded Services & Other Covered Services:**Services Your [Plan](#) Generally Does NOT Cover (Check your policy or [plan](#) document for more information and a list of any other [excluded services](#).)**

- | | | |
|-------------------------|------------------------|---|
| • Cosmetic surgery | • Long-term care | • Routine eye care (Adult) |
| • Dental care (Adult) | • Weight loss programs | • Routine foot care unless you have been diagnosed with diabetes. |
| • Infertility treatment | | |

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your [plan](#) document.)

- | | | |
|---------------------|---|--|
| • Acupuncture | • Chiropractic care 26 visits/benefit period. | • Private-duty nursing |
| • Bariatric surgery | • Hearing aids | • Most coverage provided outside the United States. See www.bcbsglobalcore.com |

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318- 2596.

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ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

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About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist coinsurance](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
---------------------------	-----------------

In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$500
Copayments	\$0
Coinsurance	\$1,007
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$1,567

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles*	\$107
Copayments	\$360
Coinsurance	\$1,224
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$1,746

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles*	\$500
Copayments	\$260
Coinsurance	\$283
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,043

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services
NiSource, Inc.: PPO Plan


Coverage Period: 01/01/2021-12/31/2021
Coverage for: Individual + Family | Plan Type: PPO



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$500/individual or \$1,000/individual +spouse or \$1,000/individual + child (ren) or \$1,500/family for In-Network Providers. \$1,000/individual or \$2,000/individual + spouse or \$2,000/individual+ child (ren) or \$3,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Prescription Drugs, Preventive care and primary care and Specialist visits are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers \$1,500/individual or \$3,000/individual + spouse or \$3,000/individual + child (ren) or \$4,500/family; for out-of-network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$9,000/family. This plan has a</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limit until the overall family out-of-pocket limit has been met.</p>

Important Questions	Answers	Why This Matters:
	separate Out of Pocket Maximum of \$1,500 individual or \$8,700 /family for In- Network Prescription Drugs .	
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$35/visit deductible does not apply	40% coinsurance	None
	Specialist visit	\$40/visit deductible does not apply	40% coinsurance	None
	Preventive care/screening/immunization	No charge	40% coinsurance	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or	Generic drugs (Tier 1)	20% coinsurance , \$5 minimum copay up to \$15 maximum per	Not Covered	*See Prescription Drug section

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
condition More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/		prescription (retail only) and \$20 copay per prescription (home delivery only)		
	Preferred brand drugs (Tier 2)	20% coinsurance , \$15 minimum copay up to \$45 maximum per prescription (retail only) and \$60 copay per prescription (home delivery only)	Not Covered	
	Non-preferred brand drugs (Tier 3)	20% coinsurance , \$30 minimum copay up to \$90 maximum per prescription (retail only) and \$120 copay per prescription (home delivery only)	Not Covered	
	Specialty drugs (Tier 4)	Covered same as any other drug, retail and home delivery coverage applies	Not Covered	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	Accidents (true emergencies) 100% covered after a \$150 copay .
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	\$35/visit deductible does not apply	20% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	Office Visit \$35/visit deductible does not apply Other Outpatient \$35/visit deductible does not apply	Office Visit 40% coinsurance Other Outpatient 40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	\$40/visit first 1 visit deductible does not apply then 20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	\$40/visit deductible does not apply	40% coinsurance	*See Therapy Services section.
	Habilitation services	\$40/visit deductible does not apply	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	None
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children’s eye exam	Not covered	Not covered	*See Vision Services section
	Children’s glasses	Not covered	Not covered	*See Vision Services section
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

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- | | | |
|-------------------------|------------------------|---|
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| • Dental care (Adult) | • Weight loss programs | • Routine foot care unless you have been diagnosed with diabetes. |
| • Infertility treatment | | |

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your [plan](#) document.)

- | | | |
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| • Acupuncture | • Chiropractic care 26 visits/benefit period. | • Private-duty nursing |
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To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

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Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist coinsurance](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
---------------------------	-----------------

In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$500
Copayments	\$0
Coinsurance	\$1,007
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$1,567

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
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- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles*	\$107
Copayments	\$360
Coinsurance	\$1,224
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$1,746

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles*	\$500
Copayments	\$260
Coinsurance	\$283
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,043

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.



Coverage for: Individual + Family | Plan Type: HMO



The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered health care services. **NOTE: Information about the cost of this plan (called the premium) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, <https://www.aetna.com/sbcsearch/getpolicydocs?u=083000-070020-022005> or by calling 855-274-2519. For general definitions of common terms, such as allowed amount, balance billing, coinsurance, copayment, deductible, provider, or other underlined terms see the Glossary. You can view the Glossary at <https://www.healthcare.gov/sbc-glossary/> or call 855-274-2519 to request a copy.

Important Questions	Answers	Why This Matters:
What is the overall deductible?	\$0.	See the Common Medical Events chart below for your costs for services this plan covers.
Are there services covered before you meet your deductible?	No.	You will have to meet the deductible before the plan pays for any services.
Are there other deductibles for specific services?	No.	You don't have to meet deductibles for specific services.
What is the out-of-pocket limit for this plan?	In-Network: Individual \$6,350 / Family \$12,700.	The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limits until the overall family out-of-pocket limit has been met.
What is not included in the out-of-pocket limit?	Premiums, balance-billing charges & health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit.
Will you pay less if you use a network provider?	Yes. See http://www.aetna.com/docfind or call 855-274-2519 for a list of in-network providers.	This plan uses a provider network. You will pay less if you use a provider in the plan's network. You will pay the most if you use an out-of-network provider, and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist?	No.	You can see the specialist you choose without a referral.



All **copayment** and **coinsurance** costs shown in this chart are after your **deductible** has been met, if a **deductible** applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$25 <u>copay</u> /visit	Not covered	None
	<u>Specialist visit</u>	\$40 <u>copay</u> /visit	Not covered	None
	<u>Preventive care /screening /immunization</u>	No charge	Not covered	You may have to pay for services that aren't preventive. Ask your <u>provider</u> if the services needed are preventive. Then check what your <u>plan</u> will pay for.
If you have a test	<u>Diagnostic test</u> (x-ray, blood work)	No charge	Not covered	None
	Imaging (CT/PET scans, MRIs)	No charge	Not covered	None
If you need drugs to treat your illness or condition More information about <u>prescription drug coverage</u> is available at www.aetnapharmacy.com/alueplus	Preferred generic drugs	<u>Copay</u> /prescription: \$15 for 30 day supply (retail), \$30 for 31-90 day supply (retail & mail order)	Not covered	Covers 30 day supply (retail), 31-90 day supply (retail & mail order). Includes contraceptive drugs & devices obtainable from a pharmacy. No charge for preferred generic FDA-approved women's contraceptives <u>in-network</u> . Review your <u>formulary</u> for prescriptions requiring precertification or step therapy for coverage. Your cost will be higher for choosing Brand over Generics.
	Preferred brand drugs	<u>Copay</u> /prescription: \$45 for 30 day supply (retail), \$90 for 31-90 day supply (retail & mail order)	Not covered	
	Non-preferred generic/brand drugs	<u>Copay</u> /prescription: \$70 for 30 day supply (retail), \$170 for 31-90 day supply (retail & mail order)	Not covered	
	<u>Specialty drugs</u>	Applicable cost as noted above for generic or brand drugs	Not covered	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	\$150 <u>copay</u> /visit	Not covered	None
	Physician/surgeon fees	No charge	Not covered	None
If you need immediate medical attention	<u>Emergency room care</u>	\$150 <u>copay</u> /visit	\$150 <u>copay</u> /visit	No coverage for non-emergency use.
	<u>Emergency medical transportation</u>	No charge	No charge	Non-emergency transport: not covered, except if pre-authorized.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
	<u>Urgent care</u>	\$40 <u>copay</u> /visit	Not covered	No coverage for non-urgent use.
If you have a hospital stay	Facility fee (e.g., hospital room)	\$300 <u>copay</u> /stay	Not covered	None
	Physician/surgeon fees	No charge	Not covered	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	Office & other outpatient services: no charge	Not covered	None
	Inpatient services	\$300 <u>copay</u> /stay	Not covered	None
If you are pregnant	Office visits	No charge	Not covered	<u>Cost sharing</u> does not apply for <u>preventive services</u> . Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound.)
	Childbirth/delivery professional services	\$40 <u>copay</u> /pregnancy	Not covered	
	Childbirth/delivery facility services	\$300 <u>copay</u> /stay	Not covered	
If you need help recovering or have other special health needs	<u>Home health care</u>	No charge	Not covered	None
	<u>Rehabilitation services</u>	No charge	Not covered	Limited to treatment for 60 consecutive days/condition for Physical, Occupational & Speech Therapy combined.
	<u>Habilitation services</u>	No charge	Not covered	None
	<u>Skilled nursing care</u>	\$300 <u>copay</u> /stay	Not covered	100 days/calendar year.
	<u>Durable medical equipment</u>	No charge	Not covered	Limited to 1 <u>durable medical equipment</u> for same/similar purpose. Excludes repairs for misuse/abuse.
	<u>Hospice services</u>	\$300 <u>copay</u> /stay for inpatient; no charge for outpatient	Not covered	None
If your child needs dental or eye care	Children's eye exam	No charge	Not covered	1 routine eye exam/24 months.
	Children's glasses	Not covered	Not covered	Not covered.
	Children's dental check-up	Not covered	Not covered	Not covered.

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)

- | | | |
|-------------------------------|--|---|
| • Acupuncture | • Hearing aids | • Routine foot care |
| • Bariatric surgery | • Long-term care | • Weight loss programs - Except for required <u>preventive services</u> . |
| • Cosmetic surgery | • Non-emergency care when traveling outside the U.S. | |
| • Dental care (Adult & Child) | • Private-duty nursing | |
| • Glasses (Child) | | |

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)

- | | | |
|--|---|--|
| • Chiropractic care - 20 visits/calendar year. | • Infertility treatment - Limited to the diagnosis & treatment of underlying medical condition. | • Routine eye care (Adult) - 1 routine eye exam/24 months. |
|--|---|--|

Your Rights to Continue Coverage:

There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: Pennsylvania Department of Insurance, Bureau of Consumer Services, Phone: 877-881-6388, TTY/TDD: 717-783-3898, <http://www.insurance.pa.gov/Consumers>.

- For more information on your rights to continue coverage, contact the plan at 855-274-2519.
- If your group health coverage is subject to ERISA, you may also contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or www.dol.gov/ebsa/healthreform.
- For non-federal governmental group health plans, you may also contact the Department of Health and Human Services, Center for Consumer Information and Insurance Oversight, at 1-877-267-2323 x61565 or www.cciio.cms.gov.
- If your coverage is a church plan, church plans are not covered by the Federal COBRA continuation coverage rules. If the coverage is insured, individuals should contact their State insurance regulator regarding their possible rights to continuation coverage under State law.

Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance Marketplace. For more information about the Marketplace, visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights:

There are agencies that can help if you have a complaint against your plan for a denial of a claim. This complaint is called a grievance or appeal. For more information about your rights, look at the explanation of benefits you will receive for that medical claim. Your plan documents also provide complete information on how to submit a claim, appeal, or a grievance for any reason to your plan. For more information about your rights, this notice, or assistance, contact:

- Aetna directly by calling the toll free number on your Medical ID Card, or by calling our general toll free number at 855-274-2519.
- Pennsylvania Department of Insurance, Bureau of Consumer Services, Phone: 877-881-6388, TTY/TDD: 717-783-3898, <http://www.insurance.pa.gov/Consumers>.
- If your group health coverage is subject to ERISA, you may also contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or www.dol.gov/ebsa/healthreform.
- For non-federal governmental group health plans, you may also contact the Department of Health and Human Services, Center for Consumer Information and Insurance Oversight, at 1-877-267-2323 x61565 or www.cciio.cms.gov.

Does this plan provide Minimum Essential Coverage? Yes.

Minimum Essential Coverage generally includes plans, health insurance available through the Marketplace or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of Minimum Essential Coverage, you may not be eligible for the premium tax credit.

Does this plan meet Minimum Value Standards? Yes.

If your plan doesn't meet the Minimum Value Standards, you may be eligible for a premium tax credit to help you pay for a plan through the Marketplace.

To see examples of how this plan might cover costs for a sample medical situation, see the next section.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost-sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby
(9 months of in-network pre-natal care and a hospital delivery)

- The plan's overall deductible \$0
- Specialist copayment \$40
- Hospital (facility) copayment \$300
- Other copayment \$0

This EXAMPLE event includes services like:

- Specialist office visits (prenatal care)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- Diagnostic tests (ultrasounds and blood work)
- Specialist visit (anesthesia)

Total Example Cost	\$12,700
In this example, Peg would pay:	
<u>Cost Sharing</u>	
<u>Deductibles</u>	\$0
<u>Copayments</u>	\$400
<u>Coinsurance</u>	\$0
What isn't covered	
Limits or exclusions	\$60
The total Peg would pay is	\$460

Managing Joe's Type 2 Diabetes
(a year of routine in-network care of a well-controlled condition)

- The plan's overall deductible \$0
- Specialist copayment \$40
- Hospital (facility) copayment \$300
- Other copayment \$0

This EXAMPLE event includes services like:

- Primary care physician office visits (including disease education)
- Diagnostic tests (blood work)
- Prescription drugs
- Durable medical equipment (glucose meter)

Total Example Cost	\$5,600
In this example, Joe would pay:	
<u>Cost Sharing</u>	
<u>Deductibles</u>	\$0
<u>Copayments</u>	\$1,300
<u>Coinsurance</u>	\$0
What isn't covered	
Limits or exclusions	\$20
The total Joe would pay is	\$1,320

Mia's Simple Fracture
(in-network emergency room visit and follow up care)

- The plan's overall deductible \$0
- Specialist copayment \$40
- Hospital (facility) copayment \$300
- Other copayment \$0

This EXAMPLE event includes services like:

- Emergency room care (including medical supplies)
- Diagnostic test (x-ray)
- Durable medical equipment (crutches)
- Rehabilitation services (physical therapy)

Total Example Cost	\$2,800
In this example, Mia would pay:	
<u>Cost Sharing</u>	
<u>Deductibles</u>	\$0
<u>Copayments</u>	\$200
<u>Coinsurance</u>	\$0
What isn't covered	
Limits or exclusions	\$0
The total Mia would pay is	\$200

The plan would be responsible for the other costs of these EXAMPLE covered services.

Assistive Technology

Persons using assistive technology may not be able to fully access the following information. For assistance, please call 855-274-2519.

Smartphone or Tablet

To view documents from your smartphone or tablet, the free WinZip app is required. It may be available from your App Store.

Non-Discrimination

Aetna complies with applicable Federal civil rights laws and does not unlawfully discriminate, exclude or treat people differently based on their race, color, national origin, sex, age, or disability.

We provide free aids/services to people with disabilities and to people who need language assistance.

If you need a qualified interpreter, written information in other formats, translation or other services, call the number on your ID card.

If you believe we have failed to provide these services or otherwise discriminated based on a protected class noted above, you can also file a grievance with the Civil Rights Coordinator by contacting:

Civil Rights Coordinator,

P.O. Box 14462, Lexington, KY 40512 (CA HMO customers: P.O. Box 24030, Fresno, CA 93779),

1-800-648-7817, TTY: 711,

Fax: 859-425-3379 (CA HMO customers: 860-262-7705), CRCoordinator@aetna.com.

You can also file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights Complaint Portal, available at <https://ocrportal.hhs.gov/ocr/portal/lobby.jsf>, or at: U.S. Department of Health and Human Services, 200 Independence Avenue SW., Room 509F, HHH Building, Washington, DC 20201, or at 1-800-368-1019, 800-537-7697 (TDD).

Aetna is the brand name used for products and services provided by one or more of the Aetna group of subsidiary companies, including Aetna Life Insurance Company, Coventry Health Care plans and their affiliates.



This is a Massachusetts Large Group Plan



This health plan meets Minimum Creditable Coverage standards and will satisfy the individual mandate that you have health insurance.

Massachusetts Requirement to Purchase Health Insurance: As of January 1, 2009, the Massachusetts Health Care Reform Law requires that Massachusetts residents, eighteen (18) years of age and older, must have health coverage that meets the Minimum Creditable Coverage standards set by the Commonwealth Health Insurance Connector, unless waived from the health insurance requirement based on affordability or individual hardship. For more information call the Connector at 1-877-MA-ENROLL or visit the Connector Web site (www.mahealthconnector.org). This health plan meets Minimum Creditable Coverage standards that are effective January 1, 2010 as part of the Massachusetts Health Care Reform Law. If you purchase this plan, you will satisfy the statutory requirement that you have health insurance meeting these standards. This disclosure is for minimum creditable coverage standards that are effective January 1, 2010. Because these standards may change, review your health plan material each year to determine whether your plan meets the latest standards. If you have questions about this notice, you may contact the Division of Insurance by calling (617) 521-7794 or visiting its Web site at www.mass.gov/doi.



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, see <https://www.tuftshealthplan.com/doc-links-lq> or call 800-462-0224. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms see the Glossary. You can view the Glossary at <https://www.healthcare.gov/sbc-glossary/> or call 800-462-0224 to request a copy.

Important Questions	Answers	Why this Matters:
What is the overall deductible ?	\$0; per calendar year.	See the Common Medical Events chart below for your costs for services this plan covers.
Are there services covered before you meet your deductible ?	Not Applicable	This plan does not have a deductible .
Are there other deductibles for specific services?	No.	You don't have to meet deductibles for specific services.
What is the out-of-pocket limit for this plan ?	\$6,600 individual/\$13,200 family for medical and pharmacy expenses; per calendar year.	The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan , they have to meet their own out-of-pocket limits until the overall family out-of-pocket limit has been met.
What is not included in the out-of-pocket limit ?	Premiums , balance-billed charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes. See https://www.tuftshealthplan.com , "Find a doctor, hospital..." or call 800-462-0224 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	Yes.	This plan will pay some or all of the costs to see a specialist for covered services but only if you have a referral before you see the specialist .

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information (limits apply per calendar year)
		Participating Provider (You will pay the least)	Non-participating Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$25 copay /visit	Not covered	None
	Specialist visit	\$40 copay /visit	Not covered	Prior authorization may be required.
	Preventive care/screening/immunization	No charge	Not covered	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	No charge	Not covered	Prior authorization may be required.
	Imaging (CT/PET scans, MRIs)	No charge	Not covered	Prior authorization is required.
If you need drugs to treat your illness or condition	Tier 1 - Generic drugs	\$10 copay /fill or \$5/fill for low cost generic drugs (retail); \$20 copay /fill or \$10/fill for low cost generic drugs (mail order)	Not covered	Retail cost share is for up to a 30-day supply; mail order cost share is for up to a 90-day supply. Some drugs require prior authorization to be covered. Some drugs have quantity limitations.
	Tier 2 - Preferred brand and some generic drugs	\$40 copay /fill (retail); \$80 copay /fill (mail order)		
	Tier 3 - Non-preferred brand drugs	\$80 copay /fill (retail); \$160 copay /fill (mail order)		
More information about prescription drug coverage is available at www.tuftshealthplan.com This is a Massachusetts Large Group Plan	Specialty drugs	Limited to a 30-day supply with appropriate tier copay (see above) when purchased at a designated specialty pharmacy	Not covered	Limited to a 30-day supply. Must be obtained at a designated specialty pharmacy. Some drugs require prior authorization to be covered. Some drugs have quantity limitations. Some specialty drugs may also be covered under your medical benefit.
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	\$150 copay /visit	Not covered	Some surgeries require prior authorization in order to be covered.
	Physician/surgeon fees	No charge	Not covered	

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information (limits apply per calendar year)
		Participating Provider (You will pay the least)	Non-participating Provider (You will pay the most)	
If you need immediate medical attention	Emergency room care	\$150 copay /visit		Copay waived if admitted.
	Emergency medical transportation	No charge		Some emergency transportation requires prior authorization to be covered.
	Urgent care	Urgent Care Center (non-hospital) - \$40 copay /visit PCP - \$25 copay /visit Specialist - \$40 copay /visit		Cost share will vary based on type of provider seen and place of service. Services with non-participating providers are only covered out of the service area.
If you have a hospital stay	Facility fee (e.g., hospital room)	\$300 copay /admission	Not covered	Some hospitalizations require prior authorization to be covered.
	Physician/surgeon fees	No charge	Not covered	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	\$25 copay /visit	Not covered	Prior authorization may be required.
	Inpatient services	\$300 copay /admission	Not covered	
If you are pregnant	Office Visits	\$25 copay /visit	Not covered	Cost sharing does not apply for preventive services . Depending on the type of services, copayment , coinsurance or deductible may apply. Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound).
	Childbirth/delivery professional services	No charge	Not covered	
	Childbirth/delivery facility services	\$300 copay /admission	Not covered	

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information (limits apply per calendar year)
		Participating Provider (You will pay the least)	Non-participating Provider (You will pay the most)	
If you need help recovering or have other special health needs	Home health care	No charge	Not covered	Prior authorization is required.
	Rehabilitation services	\$40 copay /visit	Not covered	Short-term physical and occupational therapy limited to 30 visits for each type of service per year. No set limit on speech therapy. Prior authorization may be required.
	Habilitation services	\$40 copay /visit	Not covered	Short-term physical and occupational therapy limited to 30 visits for each type of service per year. No set limit on speech therapy. Prior authorization may be required.
	Skilled nursing care	No charge	Not covered	Limited to 100 days per year. Prior authorization is required.
	Durable medical equipment	30% coinsurance	Not covered	Prior authorization may be required.
	Hospice services	No charge	Not covered	Prior authorization is required.
If your child needs dental or eye care	Children's eye exam	\$25 copay /visit	Not covered	Limited to one visit every 24 months with an EyeMed vision care provider .
	Children's glasses	Not covered	Not covered	None
	Children's dental check-up	Not covered	Not covered	None

[Excluded Services](#) & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services .)		
<ul style="list-style-type: none"> • Cosmetic surgery • Dental care (Adult) • Long-term care/custodial care 	<ul style="list-style-type: none"> • Non-emergency care when traveling outside the U.S. • Private-duty nursing • Routine foot care 	<ul style="list-style-type: none"> • Treatment that is experimental or investigational, for educational or developmental purposes, or does not meet Tufts Health Plan Medical Necessity Guidelines (with limited exceptions specified in your plan document) • Weight loss programs

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your [plan](#) document.)

- | | | |
|--|--|---|
| <ul style="list-style-type: none"> • Acupuncture • Bariatric surgery | <ul style="list-style-type: none"> • Chiropractic care (spinal manipulation) • Hearing aids (age 21 or younger only) | <ul style="list-style-type: none"> • Infertility treatment • Routine eye care (Adult) |
|--|--|---|

Your Rights to Continue Coverage:

There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or <https://www.dol.gov/ebsa/healthreform> and Health Policy Commission, Office of Patient Protection, Two Boylston St., 6th Fl., Boston MA 02116, (800)-436-7757 (phone), HPC-OPP@state.ma.us. Other coverage options may be available to you too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit <https://www.HealthCare.gov> or call 1-800-318-2596. If you are a Massachusetts resident, contact the Massachusetts Health Connector at <https://www.mahealthconnector.org>.

Your Grievance and Appeals Rights:

There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact: Tufts Health Plan Member Services at 800-462-0224. Or you may write to us at Tufts Health Plan, [Appeals](#) and [Grievances](#) Department, 705 Mt. Auburn St., P.O. Box 9193, Watertown, MA 02471-9193; or contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or <https://www.dol.gov/ebsa/healthreform>; or Health Policy Commission, Office of Patient Protection, Two Boylston St., 6th Fl., Boston MA 02116, (800)-436-7757 (phone), HPC-OPP@state.ma.us. Additionally, a consumer assistance program can help you file your [appeal](#). Contact: MA: Health Care for All, One Federal Street, Boston, MA 02110, 1-800-272-4232, <https://www.hcfama.org/>.

Does this plan provide [Minimum Essential Coverage](#)? Yes

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the [Minimum Value Standards](#)? Yes

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al 800-462-0224.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa 800-462-0224.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 800-462-0224.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' 800-462-0224.

To see examples of how this plan might cover costs for a sample medical situation, see the next section.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby
(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$0
- [Specialist copayment](#) \$40
- Hospital (facility) [copayment](#) \$300
- [Plan coinsurance](#) 0%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost \$12,700

In this example, Peg would pay:

Cost Sharing	
Deductibles	\$0
Copayments	\$300
Coinsurance	\$0
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Peg would pay is	\$300

Managing Joe's type 2 Diabetes
(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$0
- [Specialist copayment](#) \$40
- Hospital (facility) [copayment](#) \$300
- [Plan coinsurance](#) 0%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost \$5,600

In this example, Joe would pay:

Cost Sharing	
Deductibles	\$0
Copayments	\$1,500
Coinsurance	\$10
<i>What isn't covered</i>	
Limits or exclusions	\$20
The total Joe would pay is	\$1,530

Mia's Simple Fracture
(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$0
- [Specialist copayment](#) \$40
- Hospital (facility) [copayment](#) \$300
- [Plan coinsurance](#) 0%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost \$2,800

In this example, Mia would pay:

Cost Sharing	
Deductibles	\$0
Copayments	\$400
Coinsurance	\$70
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$470

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

ADDENDUM

DISCRIMINATION IS AGAINST THE LAW

Tufts Health Plan complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, national origin, age, disability, or sex. Tufts Health Plan does not exclude people or treat them differently because of race, color, national origin, age, disability, or sex.

Tufts Health Plan:

- Provides free aids and services to people with disabilities to communicate effectively with us, such as:
 - Written information in other formats (large print, audio, accessible electronic formats, other formats)

- Provides free language services to people whose primary language is not English, such as:
 - Qualified interpreters
 - Information written in other languages

If you need these services, contact Tufts Health Plan at 800-462-0224.

If you believe that Tufts Health Plan has failed to provide these services or discriminated in another way on the basis of race, color, national origin, age, disability, or sex, you can file a grievance with:

Tufts Health Plan, Attention:

Civil Rights Coordinator Legal Dept.
705 Mt. Auburn St. Watertown, MA 02472
Phone: 888-880-8699 ext. 48000, [TTY number — 800-439-2370 ext. 711]
Fax: 617-972-9048, Email: OCRCordinator@tufts-health.com

You can file a grievance in person or by mail, fax, or email. If you need help filing a grievance, the Tufts Health Plan Civil Rights Coordinator is available to help you.

You can also file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights, electronically through the Office for Civil Rights Complaint Portal, available at <https://ocrportal.hhs.gov/ocr/portal/lobby.jsf>, or by mail or phone at:

U.S. Department of Health and Human Services

200 Independence Avenue, SW
Room 509F, HHH Building Washington, D.C. 20201
800-368-1019, 800-537-7697 (TDD)

Complaint forms are available at <http://www.hhs.gov/ocr/office/file/index.html>

For no cost translation in English, call the number on the top of page 1.

- Arabic** للحصول على خدمة الترجمة المجانية باللغة العربية، يرجى الاتصال على الرقم المدون بالجزء العلوي من الصفحة رقم 1
- Chinese** 若需免費的中文版本，請撥打第 1 頁頂端的電話號碼。
- French** Pour demander une traduction gratuite en français, composez le numéro indiqué en haut de la page 1.
- German** Um eine kostenlose deutsche Übersetzung zu erhalten, rufen Sie bitte die Telefonnummer oben auf Seite 1 an.
- Greek** Για δωρεάν μετάφραση στα Ελληνικά, καλέστε τον αριθμό που αναγράφεται στην κορυφή της σελίδας 1.
- Haitian Creole** Pou jwenn tradiksyon gratis nan lang Kreyòl Ayisyen, rele nimewo ki sou kat ID ou.
- Indonesian** Untuk terjemahan tanpa biaya dalam Bahasa Indonesia, hubungi nomor di bagian atas halaman 1.
- Italian** Per la traduzione in italiano senza costi aggiuntivi, è possibile chiamare il numero indicato nella parte superiore di pagina 1.
- Japanese** 日本語の無料翻訳については 1 ページ目の一番上にある番号に電話してください。
- Khmer** សម្រាប់សេវាបកប្រែដោយឥតគិតថ្លៃជាភាសាខ្មែរសូមទូរស័ព្ទទៅកាន់លេខដែលនៅផ្នែកខាងលើនៃទំព័រទី 1។
- Kirundi** Urondera gusigurirwa ururimi ku buntu mu Kirundi, telefone inomero yanditse ku ntago ya paji ya 1.
- Korean** 한국어 무료 통역을 원하시면, 1 페이지 맨 위에 번호로 전화 하십시오.
- Laotian** ສຳລັບການແປບໍ່ມາສາລາວທາງ ' ບ ' ໂດຍ ເສຍຄ່າໃຊ້ຈ່າຍ, ໃຫ້ ໂທຫາເບີ ໂທທາງ ' ຍ ' ໂດຍ ບໍ່ ຈ່າຍເທິງຂອງໜ້າ ທາງ 1.
- Navajo** Doo bááh ilíní da Diné k'ehjí álnéehgo, hodiilnih béésh bee haní'é binumber díí naaltsoos bikáá' wódahdi.
- Nepali** नेपालीमा निःशुल्क अनुवादन गर्नको लागि, शीर्ष पृष्ठ 1 को नम्बरमा फोन गर्नुहोस्।
- Persian** برای ترجمه رایگان به زبان فارسی، با شماره درج شده در صفحه 1 تماس بگیرید.
- Polish** Aby uzyskać bezpłatne tłumaczenie w języku polskim, należy zadzwonić na numer zamieszczony u góry strony 1.
- Portuguese** Para tradução grátis para português, ligue para o número no topo da página 1.
- Russian** Для получения услуг бесплатного перевода на русский язык позвоните по номеру, указанному сверху на стр. 1.
- Serbo-Croatian** Za besplatan prevod na srpskohrvatski, pozovite broj na vrhu strane 1.

Spanish Por servicio de traducción gratuito en español, llame al número indicado en la parte superior de la página 1.

Tagalog Para sa walang bayad na pagsasalin sa Tagalog, tawagan ang numero na nasa itaas ng unang pahina.

Vietnamese Để có bản dịch tiếng Việt không phải trả phí, gọi theo số trên đầu trang 1.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

43. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

Response:

All employees are offered the same basic life insurance, employee supplemental life insurance and dependent life insurance options. For basic life insurance of two times (2x) base salary, there is no employee contribution, and the company contribution is \$0.1560 per \$1,000 of annual salary. The employee pays the full cost for employee supplemental life insurance and dependent life insurance.

The 2021 employee rates are:

<u>Plan Name</u>	<u>Option Availability</u>	<u>Participant Paid Rate Per 1000 per month (Price Tag)</u>		<u>Comments</u>
Supplemental Employee Life	3 – 7 x pay	Age	Rate	Optional Coverage is 100% employee paid
		Under 25	0.0630	
		25 – 29	0.0630	
		30 – 34	0.0840	
		35 – 39	0.0940	
		40 – 44	0.1050	
		45 – 49	0.1570	
		50 – 54	0.2410	
		55 – 59	0.4510	
		60 – 64	0.6930	
		65 – 69	1.3330	
		70 & Over	2.1620	
Spouse Life	\$10,000	Age	Rate	Spouse Life is 100% paid by employee.
	\$25,000	Under 25	0.0630	
	\$50,000	25 – 29	0.0630	
	30 – 34	0.0840		
	35 – 39	0.0940		
	40 – 44	0.1050		
	45 – 49	0.1570		
	50 – 54	0.2410		
	55 – 59	0.4510		
	60 – 64	0.6930		
	65 – 69	1.3330		
	70 & Over	2.1620		
Child Life	\$5,000	\$0.938/\$5000		Child life is 100% paid by employee.
	\$10,000	\$1.874/\$10,000		

**COLUMBIA GAS OF KENTUCKY, INC.
 RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
 DATED MAY 5, 2021**

44. Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

Response:

Retirement plans available to all Columbia employees based upon eligibility as follows:

Retirement Plans	Employee Contribution Rates	Company Contribution Rates
401k Retirement Savings Plan - (eligible if exempt employee hired prior to 1/1/10 or union or non-exempt employee hired prior to 1/1/13)	Employee will need to defer wages to receive matching contribution	The Company will make a matching contribution equal to \$1.00 for each \$1.00 an employee contributes as an elective deferral contribution up to the first 6% of compensation
401k Retirement Savings Plan - (eligible if exempt employee hired on or after 1/1/10 or union or non-exempt employee hired on or after 1/1/13)	Employee will need to defer wages to receive matching contribution	The Company will make an employer contribution in the amount of 3% of compensation whether or not the employee makes a contribution to the plan. Additionally, the Company will make a matching contribution equal to \$0.50 for each \$1.00 an employee contributes as an elective deferral contribution up to the first 6% of compensation
Account Balance Pension Plan - (eligible if exempt employee hired prior to 1/1/10 or union or non-exempt employee hired prior to 1/1/13)	No cost to the employee	The Company makes contributions which are based upon the employee's age; years of service; eligible pay, taking into consideration the Social Security taxable wage base; and the Pension Plan's interest credit rate

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

45. Concerning employee fringe benefits:

- a. Provide a detailed list of all fringe benefits available to the utility's employees. Indicate any fringe benefits that are limited to management employees.
- b. Provide comparative cost information for the 12 months preceding the base period and the base period. Explain any changes in fringe benefits occurring over this 24-month period.

Response:

- a. See KY PSC Case No. 2021-00183, Staff 1-45, Attachment A for a detailed list of fringe benefits available to the utility's employees and eligible employee groups.
- b. See KY PSC Case No. 2021-00183, Staff 1-45, Attachment A for comparative cost information for the 12 months preceding the base period and the base period. No program changes in fringe benefits occurred over this 24-month period.

Columbus Gas of Kentucky - Listing of Fringe Benefits

Benefit Type	Annualized Base Period	12 Months Preceding Base Period	Eligible Employees
401K	\$ 979,891	\$ 938,432	All employees
Contingent Stock	\$ 183,825	\$ 137,811	Officer level employees
Dental	\$ 127,121	\$ 112,759	All employees
Discretionary Bonus	\$ 100,684	\$ 91,736	All employees
Employee Medical Health Ins - Expense	\$ 2,024,432	\$ 2,227,209	All employees
Corporate Incentive Program	\$ 1,679,260	\$ 446,607	All employees
Group Life - Active	\$ 120,307	\$ 75,558	All employees
LTD	\$ 125,382	\$ 91,788	All employees
OPEB - Expense	\$ (53,988)	\$ 90,752	Exempt employees hired prior to 1/1/10 or union/ non-union nonexempt employees hired prior to 1/1/13
Other Benefits	\$ 64,658	\$ 55,392	All employees
Other Stock Compensation	\$ 5,228	\$ 5,954	All employees
Pension - Expense	\$ 839,453	\$ 771,705	Exempt employees hired prior to 1/1/10 or union/ non-union nonexempt employees hired prior to 1/1/13
Profit Sharing	\$ 98,529	\$ (27,028)	All employees
Restricted Stock	\$ 127,526	\$ 168,489	Officer level employees
Vision	\$ 26,261	\$ 26,313	All employees
Workers Compensation	\$ 349,399	\$ 152,717	All employees
	\$ 6,797,966	\$ 5,366,193	

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

46. State whether the utility, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

- a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.
- b. If comparisons were not performed, explain why such comparisons were not performed.

Response:

- a. NiSource Corporate Services Company (NCSC), on behalf of the utility, performed studies to compare the utility and NCSC wages, salaries, benefits, and other compensation to those of other utilities and employers in the

Southeast region. The results of these studies are discussed in detail in Witness Cartella's submitted testimony and Attachments KKC-1, KKC-2, and KKC-3 of said testimony. See KY PSC Case No. 2021-00183, Staff 1-46, Confidential Attachment A for the workpapers supporting the employee data contained within these exhibits. Adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.

- b. See response to part a.

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

47. Regarding the utility's employee compensation policy:

- a. Provide the utility's written compensation policy as approved by the board of directors.
- b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and the utility's objectives for the policy.
- c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.
- d. Explain when the utility's compensation policy was last reviewed or given consideration by the board of directors.
- e. Explain whether the utility's expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the board of director's compensation policy.

Response:

- a. For a detailed explanation of the utility's written compensation policy as approved by the board of directors, see Pages 41 of 87 through 49 of 87 and Page 77 of 87 in the attached KY PSC Case No. 2021-00183, Staff 1-47, Attachment A, the 2021 Proxy Statement of NiSource Inc.
- b. See response to part a.
- c. The compensation policy was developed with the assistance of an outside consultant, Meridian Compensation Partners. See KY PSC Case No. 2021-00183, Staff 1-47, Attachment A Page 54 of 87.
- d. The compensation policy was last reviewed by the NiSource Board of Directors on March 15, 2021.
- e. Expenses for wages, salaries, benefits, and other compensation included in the base period and any adjustments to the base period, are compliant with the board of director's compensation policy.

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE 14A INFORMATION

**Proxy Statement Pursuant to Section 14(a) of the
Securities Exchange Act of 1934
(Amendment No.)**

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material under Rule 14a-12

NISOURCE INC.

(Name of registrant as specified in its charter)

(Name of person(s) filing proxy statement, if other than the registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(4) and 0-11.

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of transaction:

(5) Total fee paid:

Fee paid previously with preliminary materials.

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:



2021

Proxy Statement
& Notice of Annual Meeting of Stockholders



NiSource Inc.,
801 E. 86th Avenue, • Merrillville, Indiana 46410 • (877) 647-5990

NOTICE OF ANNUAL MEETING

April 19, 2021

To the Holders of Our Common Stock:

The 2021 annual meeting of stockholders (the "Annual Meeting") of NiSource Inc., a Delaware corporation, will be conducted in a virtual format only via live audio webcast on Tuesday, May 25, 2021, at 10:00 a.m. Central Time at www.virtualshareholdermeeting.com/NI2021, for the following purposes:

- (1) To elect twelve directors named in the proxy statement to hold office until the next annual stockholders' meeting and until their respective successors have been elected or appointed and qualified;
- (2) To approve named executive officer compensation on an advisory basis;
- (3) To ratify the appointment of Deloitte & Touche LLP as our independent registered public accounting firm for 2021;
- (4) To consider a stockholder proposal regarding proxy access; and
- (5) To transact such other business as may properly come before the Annual Meeting and any adjournment or postponement thereof.

In light of public health concerns regarding the coronavirus pandemic ("COVID-19"), this year's Annual Meeting will be conducted in a virtual format only in order to assist in protecting the health and well-being of our stockholders and employees and to provide access to our stockholders regardless of geographic location. There is no in-person meeting for you to attend. We designed the format of this year's Annual Meeting to ensure that our stockholders who attend the Annual Meeting will be afforded similar rights and opportunities to participate as they would at an in-person meeting.

All stockholders of record as of the close of business on March 30, 2021, are eligible to vote at the Annual Meeting and any adjournment or postponement thereof.

Your vote is very important. Whether or not you plan to attend the virtual Annual Meeting, please vote at your earliest convenience by telephone, through the Internet or by completing and mailing the enclosed proxy card. If you later choose to revoke your proxy or change your vote, you may do so by following the procedures described in the attached proxy statement. See the section "Attending and Voting During the Virtual Annual Meeting" for specific instructions on voting your shares at the Annual Meeting.

PLEASE VOTE YOUR SHARES AS SOON AS POSSIBLE BY TELEPHONE, THROUGH THE INTERNET OR BY PROMPTLY MARKING, DATING, SIGNING AND RETURNING THE ENCLOSED PROXY CARD.

A handwritten signature in black ink that reads "Anne-Marie W. D'Angelo".

Anne-Marie W. D'Angelo

Executive Vice President, General Counsel and Corporate Secretary

Important Notice Regarding the Availability of Proxy Materials For the Annual Meeting of Stockholders to be Held on May 25, 2021

The Proxy Statement, Notice of Annual Meeting and 2020 Annual Report to Stockholders are available at <https://www.nisource.com/filings>

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PROXY STATEMENT SUMMARY

This summary highlights information that may be expanded upon elsewhere in this proxy statement (“Proxy Statement”). This summary does not contain all of the information that you should consider and you should read the entire Proxy Statement before voting. The accompanying proxy is solicited on behalf of the Board of Directors of NiSource Inc. (the “Board”) for the 2021 annual meeting of the stockholders (the “Annual Meeting”).

2021 ANNUAL MEETING OF STOCKHOLDERS

Time and Date:	10:00 a.m. Central Time on Tuesday, May 25, 2021
Website:	www.virtualshareholdermeeting.com/NI2021
Record Date:	March 30, 2021
Shares of Common Stock Outstanding on Record Date:	392,129,866
Voting:	Each share is entitled to one vote for each director to be elected and on each matter to be voted upon at the Annual Meeting.

This Proxy Statement and the accompanying proxy card are first being sent to stockholders on April 19, 2021.

VOTING MATTERS AND BOARD RECOMMENDATIONS

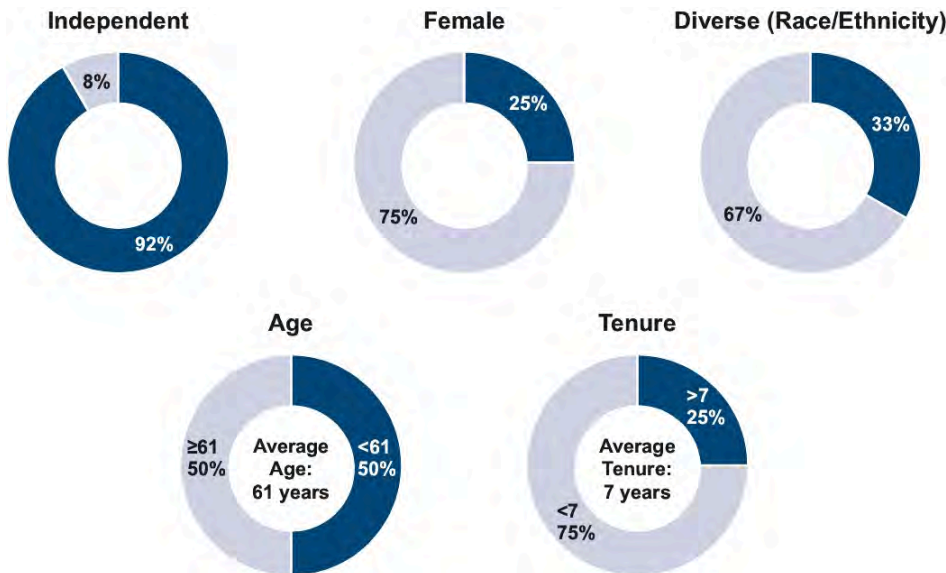
Item		Board Recommendation s	Page Reference
Proposal 1	To elect twelve directors named in this proxy statement;	For All Nominees	<u>8</u>
Proposal 2	To approve the compensation of our named executive officers (the “Named Executive Officers”) on an advisory basis;	For	<u>67</u>
Proposal 3	To ratify Deloitte & Touche LLP (“Deloitte”) as our independent registered public accounting firm for 2021; and	For	<u>68</u>
Proposal 4	To consider a stockholder proposal regarding proxy access.	Against	<u>69</u>

PROXY STATEMENT SUMMARY

BOARD OF DIRECTORS NOMINEES

Name	Director Nominees (12)			Board Committees				
	Age	Director Since	Position	Audit	Comp	Finance	ES S	No m & Gov
Peter A. Altabef	61	2017	Chair & CEO, Unisys Corporation			√*		√
Theodore H. Bunting, Jr.	62	2018	Retired Group President, Entergy Corporation	√*				√
Eric L. Butler	60	2017	President and CEO, Aswani-Butler Investment Associates		√*			√
Aristides S. Candris	69	2012	Retired President & CEO, Westinghouse				√*	√
Wayne S. DeVeydt	51	2016	Executive Chair, Surgery Partners, Inc.	√		√		
Joseph Hamrock	58	2015	President & CEO, NiSource Inc.					
Deborah A. Henretta	59	2015	Partner, G100 Companies; Retired Group President, Procter & Gamble Co.	√	√			
Deborah A. P. Hersman	51	2019	Retired Chief Safety Officer and Consultant at Waymo LLC				√	√
Michael E. Jesanis	64	2008	Retired President & CEO, National Grid USA		√		√	
Kevin T. Kabat	64	2015	Chair of the Board, NiSource Inc.					√*
Carolyn Y. Woo	67	1998	Retired President & CEO, Catholic Relief Services	√		√		
Lloyd M. Yates	60	2020	Retired Executive Vice President, Duke Energy Corporation		√		√	

*Chair of Committee



See "Proposal 1 – Election of Directors" for more information on our director nominees.

PROXY STATEMENT SUMMARY

CORPORATE GOVERNANCE HIGHLIGHTS

✓	Annual election of directors
✓	Majority voting for all directors with resignation policy
✓	No supermajority voting provisions
✓	No stockholder rights plan (“poison pill”)
✓	Proxy access by-law (3% ownership / 3 years duration / 20% of board)
✓	Stockholder right to call special meetings
✓	Separate chair and CEO
✓	All directors independent except CEO
✓	Board committees comprised of all independent directors
✓	Regular executive sessions of independent directors
✓	Annual Board and committee evaluation process and ongoing evaluations of individual directors
✓	Strategic and risk oversight by Board and committees
✓	Annual “Say-on-Pay” advisory votes
✓	Strong alignment between pay and performance in incentive plans
✓	Commitment to safety and customer care
✓	Political contributions disclosure
✓	Enhanced independent registered public accounting firm disclosure

See “Corporate Governance” for more information on our corporate governance practices.

EXECUTIVE COMPENSATION HIGHLIGHTS

We have designed our executive compensation program to meet our business objectives using various compensation elements intended to drive both long-term and short-term performance. We believe that a significant portion of total compensation should consist of at-risk performance-based compensation. Our executive compensation practices include the following, each of which the Compensation Committee believes reinforces our executive compensation policy and objectives.

See “Compensation Discussion and Analysis (CD&A)” and “2020 Executive Compensation” for more information on our executive compensation program.

We DO Have This Practice		We Do NOT Have This Practice	
✓	Incentive award metrics that are tied to key company performance measures	X	Repricing of options without stockholder approval
✓	Share ownership guidelines applicable to executive officers and independent directors	X	Hedging or pledging transactions or short sales by executive officers or directors
✓	Compensation recoupment policy	X	Tax gross-ups for Named Executive Officers
✓	Limited perquisites	X	Automatic single-trigger equity vesting upon a change-in-control
✓	Prohibition against pledging unearned shares in our long-term incentive plan	X	Excise tax gross-ups under change-in-control agreements
✓	Double-trigger severance benefits upon a change-in-control	X	Excessive pension benefits or defined benefit supplemental executive retirement plan
✓	One-year minimum vesting for equity awards	X	Excessive use of non-performance based compensation
✓	Significant portions of the executive compensation opportunity that are entirely contingent on performance against pre-established performance goals	X	Excessive severance benefits
✓	Independent compensation consultant	X	Dividend equivalent rights or dividends on unvested performance shares or restricted stock units granted to executive officers
✓	Annual Say-on-Pay vote by stockholders		

PROXY STATEMENT SUMMARY

GENERAL INFORMATION

Stock Symbol: NI
Stock Exchange: NYSE
Registrar and Transfer Agent: Computershare Investor Services
State of Incorporation: Delaware
Corporate Headquarters: 801 E. 86th Avenue, Merrillville, Indiana 46410
Corporate Website: www.nisource.com

BUSINESS AND STRATEGY

We focus our business strategy on providing safe and reliable service through our core, rate-regulated asset-based utilities, which generate substantially all of our operating income. Our utilities continue to move forward on core safety, infrastructure and environmental investment programs supported by complementary regulatory and customer initiatives across all six states in which we operate. Our goal is to develop strategies that benefit all stakeholders as we address changing customer conservation patterns, align our price structures with our cost structure, and embark on long-term investment programs. These strategies focus on improving safety and reliability, enhancing customer service, lowering customer bills and reducing emissions while generating sustainable returns.

The safety of our customers, communities and employees remains our top priority. Our safety management system (SMS) transitioned in 2020 from an accelerated project launch to an established operating model within NiSource. With the continued support and advice from the Quality Review Board, a panel of third parties with safety operations expertise engaged by management to advise on safety matters, we are continuing to mature our SMS processes, capabilities and talent as we collaborate within and across industries to enhance safety and reduce operational risk.

In its 2018 Integrated Resource Plan submission to the Indiana Utility Regulatory Commission, NIPSCO, our electric business subsidiary, laid out a plan to fully retire the R.M. Schahfer Generating Station by 2023 and Michigan City Generating Station by 2028. These units represent 72% of NIPSCO's remaining generation capacity. The current replacement plan includes renewable sources of energy, including wind, solar, and battery storage, to be obtained through a combination of NIPSCO investment and power purchase agreements.

Our directors possess the necessary breadth and depth of skills and experience to oversee our business operations and long term strategy as set forth in "Proposal 1 – Election of Directors – Nominee Skills, Demographics and Biographies."

PROXY STATEMENT

The accompanying proxy is solicited on behalf of the Board for the Annual Meeting to be held on Tuesday, May 25, 2021 at 10:00 a.m. Central Time, in a virtual format only via live audio webcast at www.virtualshareholdermeeting.com/Ni2021. The common stock, \$.01 par value per share, of the Company represented by the accompanying proxy will be voted as directed. If you return a signed proxy card without indicating how you want to vote your shares, the shares represented by the accompanying proxy will be voted as recommended by the Board:

- “FOR” all of the nominees for director;
- “FOR” advisory approval of the compensation of our Named Executive Officers;
- “FOR” the ratification of the appointment of Deloitte as our independent registered public accounting firm for 2021;
- “AGAINST” the stockholder proposal regarding proxy access.

This Proxy Statement and the accompanying proxy card are first being sent to stockholders on April 19, 2021. We will bear the expense of this mail solicitation, which may be supplemented by telephone, facsimile, email and personal solicitation by our officers, employees and agents. To aid in the solicitation of proxies, we have retained D.F. King for a fee of \$9,500, plus reimbursement of expenses. We may incur additional fees if we request additional services. We will also request brokerage houses and other nominees and fiduciaries to forward proxy materials, at our expense, to the beneficial owners of stock held as of 5:00 p.m. Eastern Time on March 30, 2021, the record date for voting.

We use the terms “NiSource,” the “Company,” “we,” “our” and “us” in this Proxy Statement to refer to NiSource Inc.

Who May Vote

Holders of shares of common stock as of the close of business on March 30, 2021, are entitled to notice of and to vote at the Annual Meeting and any adjournment thereof. As of March 30, 2021, 392,129,866 shares of common stock were issued and outstanding. Each share of common stock outstanding on that date is entitled to one vote on each matter presented at the Annual Meeting.

Voting Your Proxy

If you are a “stockholder of record” (that is, if your shares of common stock are registered directly in your name on the Company’s records), you may vote your shares by proxy in advance of the Annual Meeting using any of the following methods:

- Telephoning the toll-free number listed on the proxy card;
- Using the Internet website listed on the proxy card:
www.proxyvote.com; or
- Marking, dating, signing and returning the enclosed proxy card.

All votes must be received by the proxy tabulator by 11:59 p.m. Eastern Time on May 24, 2021.

If your shares are held in a brokerage account or by a bank, broker, trust or other nominee (herein referred to as a “Broker”), you are considered a “beneficial owner” of shares held in “street name.” As a beneficial owner, you will receive proxy materials and voting instructions from the stockholder of record that holds your shares. You must follow the voting instructions in order to have your shares of common stock voted.

Discretionary Voting by Brokers and “Broker Non-Votes”

If your shares are held in street name and you do not provide the Broker with instructions as to how to vote such shares, your Broker will only be able to vote your shares at its discretion on certain “routine” matters as permitted by New York Stock Exchange (“NYSE”) rules. The proposal to ratify the appointment of our independent registered public accounting

PROXY STATEMENT

firm is the only proposal considered a routine matter and, accordingly, at the Annual Meeting, Brokers will only have discretionary authority to vote your shares with regard to Proposal No. 3, the ratification of the appointment of Deloitte as our independent registered public accounting firm for 2021. A “broker non-vote” occurs when a Broker holding shares for a beneficial owner does not have discretionary authority to vote the shares and has not received instructions from the beneficial owner as to how the beneficial owner would like the shares to be voted. Brokers will not have discretionary authority to vote your shares with respect to the other proposals to be presented at the Annual Meeting. Therefore, it is important that you instruct your Broker or other nominee how to vote your shares. If Brokers exercise their discretionary voting authority on Proposal No. 3, such shares will be considered present at the Annual Meeting for quorum purposes and broker non-votes will occur as to each of the other proposals presented at the Annual Meeting, which are considered “non-routine.”

Voting Shares Held in Our 401(k) Plan

If you hold your shares of common stock in our 401(k) Plan, those shares are held in the name of Fidelity Management Trust Company (“Fidelity”), the administrator of the 401(k) Plan. You will receive a proxy card that includes the number of shares of our common stock held in the 401(k) Plan. You should instruct Fidelity how to vote your shares by completing and returning the proxy card or by voting your shares by Internet or by telephone, as detailed above under “Voting Your Proxy.” If you do not instruct Fidelity how to vote your shares, or if you sign the proxy card with no further instructions as to how to vote your shares, Fidelity will vote your shares in the same proportion as the shares for which it receives instructions from all other participants, to the extent permitted under applicable law. To allow enough time for Fidelity to vote your shares in accordance with your direction, your voting instructions must be received by Fidelity no later than 11:59 p.m. Eastern Time on May 20, 2021.

Attending and Voting During the Virtual Annual Meeting

Format of Meeting. In light of public health concerns regarding the coronavirus (“COVID-19”) outbreak, this year’s Annual Meeting will be conducted in a virtual format only in order to assist in protecting the health and well-being of our stockholders and employees and to provide access to our stockholders regardless of geographic location. There is no in-person meeting for you to attend. We designed the format of this year’s Annual Meeting to ensure that our stockholders who attend the Annual Meeting will be afforded similar rights and opportunities to participate as they would at an in-person meeting.

Attending the Meeting. You are entitled to attend and participate in the Annual Meeting if you were a stockholder of record as of the close of business on March 30, 2021, the record date, or hold a legal proxy for the Annual Meeting provided by your Broker as described below. To attend and participate in the Annual Meeting, visit www.virtualshareholdermeeting.com/NI2021 and enter your 16-digit control number, which can be found on your proxy card, voting instruction form or email you received with your proxy materials. If your shares are held by a Broker and you do not have a control number, please contact your Broker as soon as possible so that you can be provided with a control number.

Voting During the Meeting. You may vote during the Annual Meeting by following the instructions available on the meeting website during the meeting. If your shares are held in street name by a Broker, then, in order to be able to vote at the Annual Meeting, you must obtain an executed legal proxy from the Broker indicating that you were the beneficial owner of the shares on March 30, 2021, the record date for voting, and that the Broker is giving you its proxy to vote the shares. If your shares are held in the 401(k) Plan, you will not be able to vote your shares at the Annual Meeting. Whether or not you plan to attend the Annual Meeting, we urge you to vote and submit your proxy in advance of the meeting by one of the methods described above under “Voting Your Proxy.” Votes cast at the Annual Meeting or represented by proxy at the Annual Meeting will be tabulated by the inspector of election.

Technical Assistance. The Annual Meeting will begin promptly at 10:00 a.m. Central Time. We encourage you to access the Annual Meeting approximately 15 minutes in advance to allow ample time for you to log in to the meeting and test your computer audio system. We recommend that you carefully review the above procedures needed to gain admission in advance. Technicians will be ready to assist you with any technical difficulties you may have accessing the virtual meeting. If you encounter any difficulties accessing the virtual meeting during check-in or during the meeting, please call the technical support number that will be posted on the meeting login page at www.virtualshareholdermeeting.com/NI2021.

PROXY STATEMENT

Submitting Questions During the Meeting. As part of the Annual Meeting, we will hold a live question and answer session during which we intend to answer questions submitted during the meeting that are relevant to the purposes of the meeting and the Company's business in accordance with the Annual Meeting procedures posted on the meeting website, as time permits. Questions may be submitted by stockholders that have used 16-digit control numbers to enter the meeting at www.virtualshareholdermeeting.com/NI2021. Questions and answers may be grouped by topic and substantially similar questions may be grouped and answered once.

Revoking Your Proxy

You may revoke your proxy at any time before a vote is taken or the authority granted is otherwise exercised. To revoke a proxy, you may send a letter to our Corporate Secretary (which must be received before a vote is taken) indicating that you want to revoke your proxy, or you can supersede your initial proxy by submitting a duly executed proxy bearing a later date, voting by telephone or through the Internet on a later date, or attending the virtual Annual Meeting and voting during the meeting. Attending the virtual Annual Meeting will not in and of itself revoke a proxy.

Quorum for the Meeting

A quorum of stockholders is necessary to take action at the Annual Meeting. A majority of the outstanding shares of common stock, present during the virtual Annual Meeting or represented by proxy, will constitute a quorum at the Annual Meeting. The inspectors of election appointed for the Annual Meeting will determine whether or not a quorum is present. Abstentions are counted for purposes of determining whether a quorum is present. As explained above under "Discretionary Voting by Brokers and 'Broker Non-Votes,'" if Brokers exercise their discretionary voting authority on Proposal No. 3, such shares will be considered present at the meeting for quorum purposes and broker non-votes will occur as to each of the other proposals presented at the Annual Meeting.

PROPOSAL 1 — ELECTION OF DIRECTORS

At the recommendation of the Nominating and Governance Committee, the Board has nominated the persons listed below to serve as directors, each for a one-year term, beginning at the Annual Meeting on May 25, 2021, and expiring at the 2022 annual meeting of our stockholders (the “2022 Annual Meeting”) and until their successors are duly elected or appointed and qualified. The nominees include eleven independent directors, as defined in the applicable rules of the NYSE, and our President and Chief Executive Officer (“CEO”). The Board does not anticipate that any of the nominees will be unable to serve, but if any nominee is unable to serve, the proxies will be voted in accordance with the judgment of the person or persons voting the proxies. All of the nominees currently serve on the Board. Set forth below is information regarding all of our nominees (each of whom has consented to being named in the Proxy Statement and to serving, if elected).

Vote Required

In order to be elected, a nominee must receive more votes cast in favor of his or her election than against election. Abstentions by those present or represented by proxy will not be counted as a vote cast either “for” or “against” with respect to the election of directors and, therefore, will have no effect on the outcome. Brokers will not have discretionary authority to vote on the election of directors. Accordingly, there could be broker non-votes which will have no effect on the vote.

Under our Corporate Governance Guidelines, each nominee will tender a conditional resignation prior to the Annual Meeting, effective only if both (a) the votes “against” a nominee’s election exceed the votes “for” election (a “failed re-election”) and (b) such resignation is subsequently accepted by the Board. Any failed re-election will be referred to the Nominating and Governance Committee, which will make a recommendation to the Board as to whether to accept or reject the resignation. The Board will make a determination and publicly disclose its decision, the rationale for the decision and the directors who participated in the process within 90 days after the election. The Board expects the director who has not been re-elected to abstain from participating in the Nominating and Governance Committee or Board discussion or vote regarding whether to accept his or her resignation offer. A director who has had a failed re-election may participate in discussions or votes with respect to other directors who have had a failed re-election.

Nominee Skills, Demographics and Biographies

Biographical information regarding each director nominee and his or her qualifications to serve as a director is set forth on the succeeding pages.

Our director nominees possess the necessary breadth and depth of skills and experience to oversee our business operations and long-term strategy as shown below:*

✓ Industry Experience
■ Gas Distribution or Transmission (50%)
■ Electricity Distribution, Transmission or Generation (50%)
■ Energy Markets or Technology (67%)
✓ Other Operations / Customer Service (92%)
✓ Government and Regulatory (92%)
✓ Public Company Board (75%)
✓ Financial or Capital Markets (83%)
✓ Risk Management (100%)
✓ Technology (58%)
✓ Safety (67%)
✓ Environmental, Sustainability, Corporate Responsibility and Ethics (100%)
✓ Non-Profit Board / Community Service (92%)
✓ CEO (Current or Prior) (83%)
✓ Strategic Planning (100%)
✓ Financial Literacy and Expertise (100%)
✓ Talent Management (Executive Compensation and Benefits, and Talent Development) (100%)

* Percentages shown represent the portion of the Board with the indicated skill or experience.

PROPOSAL 1 — ELECTION OF DIRECTORS

The race/ethnicity and gender of each of our director nominees are set forth below.

	Peter Altabef	Theodore Bunting	Eric Butler	Aristides Candris	Wayne DeVeydt	Joseph Hamrock	Deborah Henretta	Deborah Hersman	Michael Jesanis	Kevin Kabat	Carolyn Woo	Lloyd Yates
Race/Ethnicity												
African American		•	•									•
Asian/Pacific Islander											•	
White/Caucasian	•			•	•	•	•	•	•	•		
Hispanic/Latino												
Native American												
Gender												
Male	•	•	•	•	•	•			•	•		•
Female							•	•			•	

THE BOARD UNANIMOUSLY RECOMMENDS THAT YOU VOTE “FOR” THE ELECTION OF EACH OF THE NOMINEES LISTED BELOW.

PETER A. ALTABEF



Age: 61

Director Since: 2017

Standing Board Committees:

- Finance Committee (Chair)
- Nominating and Governance Committee

Executive Experience: Mr. Altabef currently serves as Chair and CEO of Unisys Corporation, a global information technology company, a position he has held since January 2015 (becoming Chair in April 2018). He also served as President from January 2015 through March 2020. Prior to his current role, he served as president and CEO of MICROS Systems, Inc., a provider of integrated software and hardware solutions to the hospitality and retail industries, from 2013 to 2014, when it was acquired by Oracle Corporation. Before that, he served as president and CEO of Perot Systems Corporation from 2004 to 2009, when it was acquired by Dell Inc. Following that transaction, Mr. Altabef served as president of Dell Services, the information technology services and business process solutions unit of Dell Inc. until his departure in 2011.

Outside Board and Other Experience: Mr. Altabef is Chair of the board of directors of Unisys Corporation. He is also a member of the President’s National Security Telecommunications Advisory Committee (NSTAC), a trustee of the Committee for Economic Development (CED), a member of the advisory board of Merit Energy Company, LLC and of the board of directors of Petrus Trust Company, LTA. He previously served as a senior advisor to 2M Companies, Inc., in 2012, and as a director of MICROS Systems, Perot Systems Corporation and Belo Corporation. He is also active in community service activities, having served on the boards and committees of several cultural, medical, educational and charitable organizations and events.

Skills and Qualifications: Mr. Altabef has experience leading large organizations as CEO and a strong background in strategic planning, financial reporting, risk management, business operations and corporate governance. He also has more than 25 years of senior leadership experience at some of the world’s leading information technology companies. As a result, he has a deep understanding of the cybersecurity issues facing businesses today. His overall leadership experience and his cybersecurity background provide the Board with valuable perspective and insight into significant issues that we face.

PROPOSAL 1 — ELECTION OF DIRECTORS

THEODORE H. BUNTING, JR.



Age: 62

Director Since: 2018

Standing Board Committees:

- Audit Committee (Chair)
- Nominating and Governance Committee

Executive Experience: Mr. Bunting most recently served as group president, utility operations, at Entergy Corporation (“Entergy”), an integrated energy company, from 2012 until his retirement in 2017. Before that, he was senior vice president and chief accounting officer at Entergy from 2007 to 2012, and chief financial officer (“CFO”) of several subsidiaries from 2000 to 2007. He held other management positions of increasing responsibility in accounting and operations at Entergy since joining the company in 1983.

Outside Board and Other Experience: Mr. Bunting has been a director of Unum Group since 2013 and is currently chair of its regulatory compliance committee and a member of its human capital committee. Mr. Bunting has been a director of the Hanover Group since 2020. He previously served as a director of Imation Corp., a global data storage and information security company. He also serves on the board of Foundation for the Mid South and previously served on the board of Hendrix College.

Skills and Qualifications: Mr. Bunting's utility industry knowledge, including his experience in customer service, safety and regulatory relations, are valuable to us as we continue to execute on our robust long-term utility infrastructure investment plans. He also brings additional public company experience in the areas of strategic finance, accounting, auditing, and capital and risk management to the Board. He is a certified public accountant.

ERIC L. BUTLER



Age: 60

Director Since: 2017

Standing Board Committees:

- Compensation Committee (Chair)
- Nominating and Governance Committee

Executive Experience: Mr. Butler currently is President and CEO of Aswani-Butler Investment Associates, a private equity investment firm since 2018. Previously he served in a number of executive leadership roles at Union Pacific Corporation (“Union Pacific”), a transportation company located in Omaha, Nebraska, until his retirement in February 2018. He began his career at Union Pacific in 1985 and held leadership roles in financial planning and analysis and in marketing, sales and commercial, including as Executive Vice President and Chief Marketing Officer from March 2012 to December 2016. He also held leadership roles in supply, procurement and purchasing, including as Vice President and General Manager – Industrial Products from April 2005 to March 2012. Most recently, he was Senior Vice President of Union Pacific from December 2017, Executive Vice President and Chief Administrative Officer from December 2016 through November 2017, and Corporate Secretary from February 2017 through November 2017.

Outside Board and Other Experience: Mr. Butler has served on the Federal Reserve Bank of Kansas City's Omaha Branch Board since 2015 and, in 2018, was elected chair. Additionally, he serves on the board of the Omaha Airport Authority, which he joined in 2007.

Skills and Qualifications: Mr. Butler developed and led strategic and financial planning, marketing, sales, commercial; and supply, procurement and purchasing for one of the largest transportation companies in the world, Union Pacific. He most recently led the corporate governance, human resources, labor relations and administration functions at Union Pacific. His knowledge of the railroad transportation industry and the challenges in maintaining top-tier safety, customer service and risk management standards while providing an important part of the nation's infrastructure provides him with unique skills and insights that are valuable to the Board. In addition, he has experience in the purchase of fuel and energy materials and equipment. As a result, Mr. Butler has an understanding of the aging infrastructure, safety, organizational and regulatory issues facing utilities today and provides a fresh viewpoint from an industry that is similarly positioned. His overall leadership experience and his regulated public company background provides the Board with another perspective on significant issues that we face.

PROPOSAL 1 — ELECTION OF DIRECTORS

ARISTIDES S. CANDRIS



Age: 69

Director Since: 2012

Standing Board
Committees:

- Environmental, Safety and Sustainability Committee (Chair)
- Nominating and Governance Committee

Executive Experience: Dr. Candris was President and CEO of Westinghouse Electric Company (“Westinghouse”), Pittsburgh, Pennsylvania, a nuclear engineering company, which was a unit of Tokyo-based Toshiba Corp., from July 2008 until his retirement in March 2012. During his 36 years of service at Westinghouse, Dr. Candris served in various positions, including as Senior Vice President, Nuclear Fuel, from September 2006 to July 2008, and continued to serve on the board of Westinghouse until October 2012.

Outside Board and Other Experience: Dr. Candris currently serves as a member of the advisory boards of the Carnegie Institute of Technology and the Wilton E. Scott Institute for Energy Innovation at Carnegie Mellon University. He also serves on the boards of trustees of Transylvania University and the Hellenic-American University and the board of directors of The Hellenic Initiative. He previously served on the boards of Westinghouse and Kurion Inc. He also served on the advisory board of Atomos Nuclear and Space Corporation from 2018 until 2020.

Skills and Qualifications: Dr. Candris is a nuclear scientist and engineer, and has significant experience leading a global nuclear power company. His knowledge of the electric industry gives him significant insight to the issues impacting the electric utility industry. His experience managing highly technical engineering operations, and particularly his extensive experience and expertise in risk assessment and safety management systems, as well as process optimization methodologies (such as Lean/Six Sigma), are of great value as we build and maintain facilities to address increasing environmental regulations and make long-term strategic decisions on electric power generation and gas and electric delivery. His technical and management skills are helpful as we continue to build and modernize both our transmission and distribution systems. Dr. Candris has great insight from his experience developing customer focused programs and attaining excellence in business processes and behaviors, which assists us to better meet the increasing expectations of customers and regulators.

WAYNE S. DEVEYDT



Age: 51

Director Since: 2016

Standing Board
Committees:

- Audit Committee
- Finance Committee

Executive Experience: Mr. Deveydt has been serving as Executive Chair of the board of directors of Surgery Partners, Inc., a healthcare services company, since January 2020. Previously, he served as CEO and member of the board of directors of Surgery Partners, Inc. from January 2018 to January 2020. Prior to joining Surgery Partners, Inc., he served as a Senior Advisor to the Global Healthcare division of Bain Capital, a global multi-asset alternative asset firm, from January 2017 to January 2018, and as Executive Vice President and CFO at Anthem, Inc., a health insurance company and an independent licensee of the Blue Cross and Blue Shield Association, from May 2007 until his retirement in June 2016. He also served as Senior Vice President and Chief Accounting Officer at Anthem, Inc. beginning in 2005 and Chief of Staff to the Chair and CEO from 2006 to 2007. Prior to joining Anthem, Inc., Mr. Deveydt was a partner at PricewaterhouseCoopers LLP from 1996 to 2005, where he served in many roles in the financial services industry.

Outside Board and Other Experience: Mr. Deveydt is a member of the board of directors of Surgery Partners, Inc., where he currently serves as Executive Chair. He served as a member of the board of directors of Grupo Notre Dame Intermedica from December 2016 until December 2019 and was chair of its audit committee. He also served as a director of Myovant Sciences Ltd. from 2016 until July 2018 and served as its lead independent director, chair of its audit committee, and a member of its compensation committee. Mr. Deveydt is an active leader in his community through his charitable activities.

Skills and Qualifications: Mr. Deveydt's positions as CEO and CFO at public companies in regulated industries and as a partner at PricewaterhouseCoopers LLP provide him with strong financial acumen along with a deep understanding of regulated industry operations and extensive leadership skills, particularly in the areas of accounting and finance. His significant experience in internal controls, capital markets, corporate governance, risk management and strategic planning from both a public company and public accounting perspective make him an asset to the Board.

PROPOSAL 1 — ELECTION OF DIRECTORS

JOSEPH HAMROCK



Executive Experience: Mr. Hamrock has been our President and CEO since July 2015. From May 2012 to June 2015, he was Executive Vice President and Group CEO for NiSource's Gas Distribution Operations, comprised of local gas distribution companies in Kentucky, Maryland, Massachusetts, Ohio, Pennsylvania and Virginia. Previously, he served in a variety of senior executive positions with American Electric Power ("AEP"), an electrical service public utility holding company in Columbus, Ohio, including as President and Chief Operating Officer ("COO") of AEP Ohio from January 2008 to May 2012. He also served in leadership roles in engineering, transmission and distribution operations, customer service, marketing and information technology.

Age: 58

Director Since: 2015

Director, President and CEO

Standing Board Committees: None

Outside Board and Other Experience: Mr. Hamrock is currently a member of the board of the American Gas Association, a gas industry trade association. He is also a board member of OhioHealth, a not-for-profit healthcare system in central Ohio, and A Kid Again, which supports families caring for children with life-threatening illnesses.

Skills and Qualifications: Mr. Hamrock has extensive knowledge of our industry from his more than 30 years of experience in a variety of positions at AEP and the Company. He began his career in the energy industry as an electrical engineer in transmission and distribution planning, and progressed to work in commercial and industrial customer services, earning a leadership role in commercial marketing, customer services, and strategic development, among other executive roles, before becoming CEO at NiSource. Consequently, he has a firm understanding of the needs of our customers and is uniquely qualified to lead a focused utility company to meet our customer commitments. Additionally, he has a solid understanding of our organization through his leadership of our gas distribution operations, where he led financial, operational, regulatory and commercial performance for the Columbia gas business. This significant industry experience provides Mr. Hamrock with a unique perspective into our operations, our markets, our people and the strategic vision needed to meet our long-term safety, customer value, business, financial and technology performance goals. In addition, he has been, and continues to be, an active supporter of educational, charitable and utility industry organizations.

PROPOSAL 1 — ELECTION OF DIRECTORS

DEBORAH A. HENRETTA



Age: 59

Director Since: 2015

Standing Board Committees:

- Audit Committee
- Compensation Committee

Executive Experience: Ms. Henretta currently is a partner at G100 Companies, a C-suite learning and development company, where she serves as Senior Advisor spearheading digital transformation practice for SSA & Company, a G100 Company, a role she has held since 2016. She retired from Procter & Gamble Co. (“P&G”) in 2015, where she served as Group President of Global e-Business. Prior to her appointment as Group President of Global e-Business in January 2015, she held various senior positions throughout several P&G sectors, including as Group President of Global Beauty from 2012 to 2015 and as Group President of P&G Asia from 2007 to 2012. Prior to her appointment as Group President of P&G Asia, she was President Asia from 2005 to 2007 and President of Global Baby, Toddler and Adult Care from 2004 to 2005. She joined P&G in 1985.

Outside Board and Other Experience: Ms. Henretta has been a director at American Eagle Outfitters, Inc. since 2019. She has been a director at Corning Incorporated since 2013. She is also a director at Meritage Homes Corporation. Ms. Henretta served as a director of Staples, Inc. from June 2016 until September 2017 and served on its compensation committee. Additionally, she serves on the board of trustees for Xavier University and St. Bonaventure University.

Skills and Qualifications: Ms. Henretta has over 30 years of business leadership experience with P&G in a multi-jurisdictional regulatory and competitive business environment. She has experience across many markets, including P&L responsibility for multi-billion dollar businesses at P&G and responsibility for strategic planning, sales, marketing, e-business, government relations and customer service. Ms. Henretta led a dynamic business segment and is, therefore, keenly aware of the delicate balance of keeping pace with customer expectations in a changing environment, as well as maximizing the benefits that inclusion and diversity can provide. Because of this experience, Ms. Henretta brings valuable insights to the Board and strategic leadership to us as we operate in multiple regulatory environments and develop products and customer service programs to meet our customer commitments. In her partner role at G100 Companies, she assisted in establishing a Board Excellence Program, which provides board director education on board oversight and governance responsibilities, including in the areas of digital transformation and cybersecurity.

PROPOSAL 1 — ELECTION OF DIRECTORS

DEBORAH A. P. HERSMAN



Executive Experience: Ms. Hersman served as Chief Safety Officer and consultant at Waymo LLC, the self-driving car technology subsidiary of Alphabet Inc., from January 2019 to December 2020. In this role, she was responsible for systems safety, field safety and safety management systems across the company's extensive testing and development programs. From 2014 to 2019, she served as president and CEO of the National Safety Council, a nonprofit organization focused on eliminating preventable deaths at work, in homes and communities, and on the road through leadership, research, education and advocacy.

Age: 51

Director Since: 2019

Standing Board Committees:

- Environmental, Safety and Sustainability Committee
- Finance Committee

Outside Board and Other Experience: Ms. Hersman serves on the board of directors of Velodyne Lidar, Inc. From 2004 to 2014, she served as a board member and then as chair at the National Transportation Safety Board (the "NTSB"). Previously, she served in a professional staff role for the U.S. Senate Commerce, Science and Transportation Committee, where she played key roles in crafting the Pipeline Safety Improvement Act of 2002 and legislation establishing a new modal administration focused on bus and truck safety.

Skills and Qualifications: Ms. Hersman is a seasoned safety executive, having previously served as the CEO of the National Safety Council and as the chair and chief executive at the NTSB. She has a successful track record running complex safety-focused organizations with numerous stakeholders. A widely respected safety spokesperson driven by mission and a passion for preserving human life, Ms. Hersman also has expertise in the details of navigating crises and strong experience with safety policy legislation and advocacy. Ms. Hersman's extensive safety experience is of great value to the Board as we continue to implement our safety management system and meet our safety commitments to our customers and stakeholders.

MICHAEL E. JESANIS



Executive Experience: Mr. Jesanis was co-founder and until 2018 was Managing Director of HotZero, LLC, a firm formed to develop hot water district energy systems in New England. Mr. Jesanis has served as an advisor to several startups in energy-related fields. From July 2004 through December 2006, Mr. Jesanis was President and CEO of National Grid USA, a natural gas and electric utility, and a subsidiary of National Grid plc, of which Mr. Jesanis was also an Executive Director. Prior to that position, Mr. Jesanis was COO and CFO of National Grid USA from January 2001 to July 2004 and CFO of its predecessor utility holding company from 1998 to 2000.

Age: 64

Director Since: 2008

Standing Board Committees:

- Compensation Committee
- Environmental, Safety & Sustainability Committee

Outside Board and Other Experience: Mr. Jesanis is a board member of El Paso Electric Company. He previously served as a director for several electric and energy companies, including Ameresco, Inc. Mr. Jesanis is the former chair of the board of a college and a past trustee (and past chair of the audit committee) of a university.

Skills and Qualifications: By virtue of his former positions as President and CEO, COO and CFO, of a major electric and gas utility holding company as well as his current role with an energy efficiency consulting firm, Mr. Jesanis has extensive experience with regulated utilities. He has strong financial acumen and extensive managerial experience, having led modernization efforts in the areas of operating infrastructure improvements, customer service enhancements and management team development. Mr. Jesanis also demonstrates a commitment to education as the former chair of the board of a college and a past trustee (and past chair of the audit committee) of a university. As a result of his former senior managerial roles and his non-profit board service, Mr. Jesanis also has particular expertise with board governance issues.

PROPOSAL 1 — ELECTION OF DIRECTORS

KEVIN T. KABAT



Executive Experience: From April 2007 to November 2015, Mr. Kabat was CEO of Fifth Third Bancorp, a bank holding company. He continued to serve as Vice Chair of the board of directors of Fifth Third Bancorp until his retirement in April 2016. Before becoming CEO, he served as Fifth Third Bancorp's President from June 2006 to September 2012 and as Executive Vice President from December 2003 to June 2006. Additionally, he was previously President and CEO of Fifth Third Bank (Michigan). Prior to that position, he was Vice Chair and President of Old Kent Bank, which was acquired by Fifth Third Bancorp in 2001.

Age: 64

Director Since: 2015

Chair of the Board

Standing Board Committees:

- Nominating and Governance Committee (Chair)

Outside Board and Other Experience: Mr. Kabat has been a director of Unum Group since 2008 and is currently chair of the board and chair of its governance committee. He was also previously the lead independent director of E*Trade Financial Corporation. He has also held leadership positions on the boards and committees of local business, educational, cultural and charitable organizations and campaigns.

Skills and Qualifications: Mr. Kabat has significant leadership experience as a CEO in a regulated industry at a public company. As a result, he has a deep understanding of operating in a regulatory environment and balancing the interests of many stakeholders. His extensive experience in strategic planning, risk management, financial reporting, internal controls and capital markets makes him an asset to the Board, as he is able to provide unique strategic insight, financial expertise and risk management skills. In addition, he has broad corporate governance skills and perspective gained from his service in leadership positions on the boards of other publicly traded companies.

PROPOSAL 1 — ELECTION OF DIRECTORS

CAROLYN Y. WOO



Age: 67

Director Since: 1998

Standing Board Committees:

- Audit Committee
- Finance Committee

Executive Experience: Dr. Woo was President and CEO of Catholic Relief Services, an international humanitarian agency serving over 100 countries, from January 2012 until her retirement in December 2016. Previously, Dr. Woo was dean and a professor of Entrepreneurial Studies at the Mendoza College of Business, University of Notre Dame in Notre Dame, Indiana.

Outside Board and Other Experience: In addition to serving on our Board, Dr. Woo has been a director at AON plc since 1998, and currently serves on its audit, compliance, and organization and compensation committees. She is also on the board of Arabesque. Since July 2019, she also serves on the International Advisory Group of Equinor ASA. She has previously served on the boards of directors of four additional public companies: Circuit City, St. Joseph Capital Bank, Arvin Industries and Bindley-Western Industries. She is also a current and past board member of several non-profit organizations, including an international relief organization, a large multi-hospital health system, business school accreditation organization, leadership development organizations and an educational organization.

Skills and Qualifications: Dr. Woo's experience as President and CEO of an international organization provides her with knowledge and experience in managing a large organization. From her experiences at Aon and Catholic Relief Services, she is also familiar with trends and approaches related to global risks. Her experience as the dean of a major business school and her research as a professor of entrepreneurship provides her with a deep understanding of business principles and extensive expertise with management and strategic planning issues. Through her current and previous service on the boards of directors, audit committees and compensation committees of public companies, including a global reinsurance and risk management consulting company, a pharmaceutical distribution company, an international automotive manufacturer and a financial institution, Dr. Woo has developed an excellent understanding of corporate governance, internal control, financial and strategic analysis and risk management issues. Dr. Woo is a leader in the areas of corporate social responsibility, sustainability and ethics, which adds an important perspective to the Board. In 2017, she was named to the Top 100 Most Influential in Business Ethics by the Ethisphere Institute. Dr. Woo's commitment to social and educational organizations provides her with an important perspective on the various community and social issues confronting us in the communities that we serve. Since 2018, Dr. Woo has convened dialogues at the Vatican with CEOs of energy and investment companies on the topic of energy transition.

PROPOSAL 1 — ELECTION OF DIRECTORS

LLOYD M. YATES



Age: 60

Director Since: 2020

Standing Board Committees:

- Compensation Committee
- Environmental, Safety & Sustainability Committee

Executive Experience: Mr. Yates retired in 2019 from Duke Energy Corporation (“Duke Energy”), where he most recently served as Executive Vice President, Customer and Delivery Operations, and President, Carolinas Region, since 2014. In this role, he was responsible for aligning customer-focused products and services to deliver a personalized end-to-end customer experience to position Duke Energy for long-term growth, as well as for the profit/loss, strategic direction and performance of Duke Energy’s regulated utilities in North Carolina and South Carolina. Previously, he served as Executive Vice President of Regulated Utilities at Duke Energy, overseeing Duke Energy’s utility operations in six states, federal government affairs, and environmental and energy policy at the state and federal levels, as well as Executive Vice President, Customer Operations, where he led the transmission, distribution, customer services, gas operations and grid modernization functions for millions of utility customers. He held various senior leadership roles at Progress Energy, Inc., prior to its merger with Duke Energy, from 2000 to 2012.

Outside Board and Other Experience: Mr. Yates currently serves on the board of directors of American Water Works Company, Inc., Marsh & McLennan Companies, Inc. and Sonoco Products Company.

Skills and Qualifications: Mr. Yates brings significant energy and regulated utility experience to our Board. He has over 38 years of experience in the energy industry, including in the areas of profit/loss management, customer service, nuclear and fossil generation and energy delivery. At Duke Energy, he used his operational experience to improve safety, reliability and the overall customer experience for millions of customers. He has expertise overseeing regulated utility operations, working with state regulators, and managing consumer and community affairs. He also has experience managing gas and grid modernization functions, which is valuable to our Board as we execute our business strategies. In addition, his experience as a director for other prominent public companies benefits our Board by bringing additional perspective to a variety of important areas of governance and strategic planning.

CORPORATE GOVERNANCE

Director Independence

Under our Corporate Governance Guidelines, a majority of the Board must be comprised of “independent directors.” In order to assist the Board in making its determination of director independence, the Board has adopted categorical standards of independence consistent with the standards contained in Section 303A.02 of the NYSE Listed Company Manual. The Board also has adopted an additional independence standard providing that a director who is an executive officer or director of a company that receives payments from us in an amount which exceeds 1% of such other company’s consolidated gross revenues is not “independent” until three years after falling below such threshold. A copy of our Corporate Governance Guidelines is posted on our website at <https://www.nisource.com/investors/governance>.

The Board has affirmatively determined that, with the exception of Mr. Hamrock, all of the members of the Board and all nominees are “independent directors” as defined in Section 303A.02 of the NYSE Listed Company Manual and meet the additional standard for independence set by the Board.

Policies and Procedures with Respect to Transactions with Related Persons

We have established policies and procedures with respect to the review, approval and ratification of any transactions with related persons.

Under its charter, the Nominating and Governance Committee reviews reports and disclosures of insider and related person transactions. Under our Code of Business Conduct, the following situations may present a conflict of interest and must be reviewed by the Nominating and Governance Committee to determine if they involve a direct or indirect interest of any director, executive officer or employee (including immediate family members) or otherwise present a conflict of interest:

- owning more than a 10% equity interest or a general partner interest in any entity that transacts business with the Company (including lending or leasing transactions, but excluding the receipt of utility service from the Company at tariff rates), if the total amount involved in such transactions may exceed \$120,000;
- selling anything to the Company or buying anything from the Company (including lending or leasing transactions, but excluding the receipt of utility service from the Company at tariff rates), if the total amount involved in such transactions may exceed \$120,000;
- consulting for or being employed by a competitor of the Company; and
- being in the position of supervising, reviewing or having any influence on the job evaluation, pay or benefit of any immediate family member employed by the Company.

Related person transactions are annually reviewed and, if appropriate, ratified by the Nominating and Governance Committee. Directors, individuals subject to Section 16 (“Section 16 Officer(s)”) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and senior executive officers are expected to raise any potential transactions involving a conflict of interest that relate to them with the Nominating and Governance Committee so that they may be reviewed in a prompt manner.

There were no transactions between the Company and any officer, director or nominee for director, or any affiliate of or person related to any of them, since January 1, 2020, of the type or amount required to be disclosed under the applicable Securities and Exchange Commission (“SEC”) rules.

CORPORATE GOVERNANCE

Communications with the Board and Non-Management Directors

Stockholders and other interested persons may communicate any concerns they may have regarding the Company as follows:

- Communications to the Board may be made to the Board generally, any director individually, the non-management directors as a group, or the Chair of the Board, by writing to the following address:

NiSource Inc.
Attention: Board of Directors, or any Board member, or non-management directors, or Chair
of the Board
c/o Corporate Secretary
801 East 86th Avenue
Merrillville, Indiana 46410

- The Audit Committee has approved procedures with respect to the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or audit matters. Communications regarding such matters may be made by contacting our Ethics and Compliance Officer at ethics@nisource.com, calling the business ethics hotline at 1-800-457-2814, or writing to:

NiSource Inc.
Attention: Director, Corporate Ethics
801 East 86th Avenue
Merrillville, Indiana 46410

Stockholder Engagement

We are committed to engaging with our stockholders and soliciting their views and input on important governance, environmental, social, executive compensation and other matters. Our Nominating and Governance Committee is responsible for overseeing the stockholder engagement process and the periodic review and assessment of stockholder input on governance matters. In 2020, management initiated stockholder conversations on a variety of corporate governance topics, including Board composition, the Board's annual evaluation process, executive compensation and other matters. The information obtained from these stockholders was shared with our Nominating and Governance Committee. We intend to continue stockholder engagement on governance each year outside of the proxy season. Our independent directors are available to engage in dialogue with stockholders on matters of significance in order to understand stockholders' views. In addition, management regularly participates in investor and industry conferences throughout the year to discuss performance and share its perspective on the Company and industry developments.

Code of Business Conduct

We have a Code of Business Conduct to promote: (i) ethical behavior, including the ethical handling of conflicts of interest; (ii) full, fair, accurate, timely and understandable financial disclosure; (iii) compliance with applicable laws, rules and regulations; (iv) accountability for adherence to our code; and (v) prompt internal reporting of violations of our code. Our Code of Business Conduct satisfies applicable SEC and NYSE requirements and applies to all directors, officers (including our principal executive officer, principal financial officer, principal accounting officer and controller), as well as to our employees of and our affiliates. A copy of our Code of Business Conduct is available on our website at <https://www.nisource.com/investors/governance> and also is available to any stockholder upon written request to our Corporate Secretary at the address noted above under the heading "Communications with the Board and Non-Management Directors."

Any waiver of our Code of Business Conduct for any director, executive officer or Section 16 officer may be made only by the Audit Committee of the Board and must be promptly disclosed to the extent and in the manner required by the SEC or the NYSE and posted on our website. No such waivers have been granted.

Corporate Governance Guidelines

The Nominating and Governance Committee is responsible for annually reviewing and reassessing the Corporate Governance Guidelines and submitting any recommended changes to the Board for its approval. A copy of the Corporate

CORPORATE GOVERNANCE

Governance Guidelines can be found on our website at <https://www.nisource.com/investors/governance> and is also available to any stockholder upon written request to our Corporate Secretary.

Board Leadership Structure

Our Corporate Governance Guidelines state that we should remain free to configure leadership of the Board in the way that best serves our interests at the time and, accordingly, the Board has no fixed policy with respect to combining or separating the offices of Chair and CEO. If the Chair is not an independent director, an independent Lead Director will be chosen annually by the Board, taking into account the recommendation of the Nominating and Governance Committee. The Chair or, if the Chair is not an independent director, the Lead Director will be the presiding director of executive sessions of the Board. To promote open discussion among the non-management directors, the Board schedules regular executive sessions at meetings of the Board and each of its committees.

Since late 2006, the offices of Chair and CEO of the Company have been held by different individuals, with the Chair being an independent director.

The duties of the Chair of the Board are as follows:

- providing leadership to the Board and management, and monitoring the discharge of their duties;
- presiding at meetings of stockholders and the Board, including executive sessions of the Board and meetings of the independent directors;
- serving as a liaison between the independent directors and management;
- in consultation with the CEO, setting agendas for the meetings of the Board, and developing annual Board meeting schedules for approval by the Board;
- ensuring proper flow of information to the Board;
- having the authority to call special meetings of the Board and independent directors;
- being available for consultation and direct communication with stockholders and other key stakeholders, as appropriate; and
- having such other responsibilities and performing such duties as may from time to time be assigned to him or her by the Board.

The Board periodically reviews the structure and the division of responsibilities between the role of independent Chair and CEO. The structure and division of responsibilities is intended to maintain the integrity of the oversight function of the Board by providing a separate framework of responsibilities for the independent Chair as set forth above.

Board Oversight of Risk

The Board takes an active role in monitoring and assessing our strategic, compliance, operational and financial risks, as well as cybersecurity risks. The Board administers its oversight function through utilization of its various committees. Our Risk Management Committee, which consists of members of our senior management, is responsible for oversight of our risk management process. Senior management regularly provides reports on our risks to the Board, the Audit Committee and the Board committees that oversee the applicable risks. Additionally, the Audit Committee discusses with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives on our financial statements and is responsible for review and evaluation of our major risk exposures, including cybersecurity and supplier risks, and the steps management has taken to monitor and control such exposures. In addition, the Compensation Committee, the Environmental, Safety and Sustainability ("ESS") Committee, the Finance Committee and the Nominating and Governance Committee are each charged with overseeing the risks associated with their respective areas of responsibility.

Meetings and Committees of the Board

The Board met 18 times during 2020. Each incumbent director attended at least 87% of the total number of meetings of the Board and of the committees of the Board on which he or she served, and in each case, during the periods that he

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or she served. Pursuant to our Corporate Governance Guidelines, directors are expected to attend all Board meetings, to spend the time needed to discharge their responsibilities as directors, and to attend the annual meeting of stockholders. All then-serving directors attended the 2020 annual meeting of stockholders.

Pursuant to our Corporate Governance Guidelines, the Board expects that our senior officers will regularly attend Board and Committee meetings, present proposals and otherwise assist in the work of the Board. Members of the Board have direct access to all of our employees, outside advisors and independent registered public accounting firm.

The Board has established five standing committees to assist the Board in carrying out its duties: the Audit Committee, the Compensation Committee, the ESS Committee, the Finance Committee and the Nominating and Governance Committee. The Board also established a Search Committee, an ad hoc committee to assist the Nominating and Governance Committee and the Board in identifying qualified director candidates. The Search Committee did not meet during 2020. The Board evaluates the structure and membership of its committees on an annual basis, appoints the independent members of the Board to serve on the committees and elects committee chairs following the annual meeting of stockholders. The following table shows the composition of each standing Board committee as of the date of this Proxy Statement. Mr. Hamrock does not serve on any committee, but is invited to attend various committee meetings. Mr. Kabat, Chair of the Board, is invited to attend all meetings of each of the committees.

Board Committee Composition

Director	Audit	Compensation	ESS	Finance	Nominating and Governance
Peter A. Altabef				✓*	✓
Theodore H. Bunting, Jr.(1)	✓*				✓
Eric L. Butler		✓*			✓
Aristides S. Candris			✓*		✓
Wayne S. DeVeydt(1)	✓			✓	
Deborah A. Henretta	✓	✓			
Deborah A. P. Hersman			✓	✓	
Michael E. Jesanis		✓	✓		
Kevin T. Kabat(2)					✓*
Carolyn Y. Woo	✓			✓	
Lloyd M. Yates		✓	✓		

*Committee Chair

(1) Audit Committee Financial Expert, as defined by SEC rules.

(2) Independent Chair of the Board.

The summaries below are qualified by reference to the entire charter for each of the Audit, Compensation, ESS, Finance and Nominating and Governance Committees; each of which can be found on our website at <https://www.nisource.com/investors/governance> and is also available to any stockholder upon written request to our Corporate Secretary. Additionally, any committee may perform other duties and responsibilities, consistent with their respective charters, our Amended and Restated Bylaws (our "Bylaws"), governing law, the rules of the NYSE, the federal securities laws and such other requirements applicable to us, delegated to any committee by the Board, or in the case of the Compensation Committee, under any provision of any of our benefit or compensation plans.

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Audit Committee

The Audit Committee met 10 times in 2020. Our Audit Committee is responsible for the oversight of our internal audit function and financial reporting process. The Audit Committee has the sole authority to appoint, retain or replace our independent registered public accounting firm and is responsible for, among other things:

- reviewing our independent registered public accounting firm's qualifications and independence and compensating our independent registered public accounting firm;
- overseeing the performance of our internal audit function and our independent registered public accounting firm;
- reviewing and discussing with management and our independent registered public accounting firm our annual and quarterly financial statements before earnings announcements;
- reviewing and discussing with management our annual and quarterly earnings press releases;
- reviewing and discussing with management and our independent registered public accounting firm major issues regarding accounting principles and financial statement presentations, adequacy of internal controls, and any critical judgments or accounting estimates made in connection with the preparation of financial statements;
- reviewing and evaluating our major risk exposures, including cybersecurity and supplier risks, and the steps management has taken to monitor and control such exposures, including discussion of our risk assessment and risk management policies; and
- overseeing our compliance with legal and regulatory requirements.

The Board has determined that all of the members of the Audit Committee are independent as defined under the applicable NYSE and SEC rules, including the additional independence standard for audit committee members, and meet our additional independence standard set forth in our Corporate Governance Guidelines.

For more information regarding the Audit Committee, see "Audit Committee Report," "Proposal 3 — Ratification of Independent Registered Public Accounting Firm" and "Independent Registered Public Accounting Firm Fees" below.

Compensation Committee

The Compensation Committee met eight times in 2020. The Compensation Committee apprises the Board with respect to the evaluation, compensation and benefits of our executives. Its responsibilities include, among others:

- evaluating the performance of our CEO and other executive officers in light of our goals and objectives;
- reviewing and approving the corporate goals and objectives relevant to CEO and executive officer compensation;
- making recommendations to the independent Board members regarding CEO compensation and approving compensation of the other executive officers;
- reviewing and approving periodically a general compensation policy for our other officers and officers of our principal subsidiaries;
- approving, or if appropriate, making recommendations to the Board with respect to incentive compensation plans and equity-based plans;
- reviewing our officer candidates for election by the Board;
- reviewing and evaluating the executive officers' development and succession plan (other than our CEO's succession plan, which is reviewed by the Nominating and Governance Committee);
- evaluating the risks associated with our compensation policies and practices and the steps management has taken to monitor and control such risks; and
- overseeing equal employment opportunity and diversity initiatives.

The Compensation Committee has authority to delegate its responsibilities to subcommittees as deemed appropriate, provided the subcommittees are composed entirely of independent directors who also meet the other requirements for membership of the Compensation Committee.

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All of the directors serving on the Compensation Committee are: (i) independent as defined under the applicable NYSE and SEC rules and meet the additional independence standard set forth in the Corporate Governance Guidelines and the additional NYSE independence standard for members of compensation committees and (ii) “non-employee directors” as defined under Rule 16b-3 of the Exchange Act. For additional information regarding the Compensation Committee’s principles, policies and practices, please see the discussion under “Compensation Discussion and Analysis (CD&A)”.

Environmental, Safety and Sustainability Committee

The ESS Committee met 11 times during 2020. The ESS Committee assists the Board in overseeing the programs, performance and risks relative to environmental, safety and sustainability matters. Its responsibilities include, among others:

- evaluating our environmental and sustainability policies, practices and performance;
- evaluating our safety policies, practices and performance relating to our employees, contractors and the general public;
- reviewing and assessing stockholder proposals related to the environment, safety and sustainability;
- reviewing and evaluating our programs, policies, practices and performance with respect to health and safety compliance auditing; and
- assessing major legislation, regulation and other external influences that pertain to the ESS Committee’s responsibilities and assessing the impact on us.

Finance Committee

The Finance Committee met seven times during 2020. Its responsibilities include the following, among others:

- reviewing and evaluating our financial plans, capital structure, equity and debt levels, dividend policy and financial policies;
- reviewing our corporate insurance programs;
- reviewing our investment strategy and investments;
- reviewing and evaluating our financial, tax, third party credit and commodity risks and the steps management has taken to monitor and control such risks;
- reviewing our annual earnings guidance and capital budgets and recommending approval to the Board; and
- reviewing our hedging policies and exempt swap transactions.

Nominating and Governance Committee

The Nominating and Governance Committee met five times in 2020. Its responsibilities include, among others:

- identifying individuals qualified to become Board members, consistent with criteria approved by the Board;
- recommending to the Board director nominees for election at the next annual meeting of the stockholders;
- developing and recommending to the Board the Corporate Governance Guidelines;
- consulting with management to determine the appropriate response to stockholder proposals submitted pursuant to SEC rules;
- reviewing and evaluating risks to our reputation and the steps management has taken to monitor and control such risks;
- reviewing and evaluating our CEO succession plan and working with the Board to evaluate potential successors to our CEO;
- reviewing and overseeing, at least annually, corporate and business unit political spending;

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- evaluating any resignation tendered by a director and making recommendations to the Board about whether to accept such resignation; and
- overseeing the evaluation of the performance of the Board and its committees.

The Nominating and Governance Committee, with the assistance of the independent compensation consultant, annually reviews the amount and composition of non-employee director compensation. Please see the discussion under the heading “Director Compensation” for a description of the compensation we provide to our non-employee directors. The Nominating and Governance Committee also leads the processes set forth below.

Director Selection Process. The Nominating and Governance Committee identifies and screens candidates for director and makes its recommendations for director to the Board. At times the Board may establish an ad hoc search committee to assist the Nominating and Governance Committee in this process. Additionally, the Nominating and Governance Committee has the authority to retain a search firm to help it identify director candidates to the extent it deems necessary or appropriate. The Board established a search committee to assist the Nominating and Governance Committee and the Board in identifying qualified director candidates. The Nominating and Governance Committee has also engaged the firm of Heidrick & Struggles International, Inc. In considering candidates for director, the Nominating and Governance Committee considers the skills, expertise, experience and qualifications that will best complement the overall mix of skills and expertise of the Board in view of the strategy of, and the risks and opportunities that we face, as well as each candidate’s relevant business, academic and industry experience, professional background, age, current employment, community service, other board service and other factors. In addition, the Nominating and Governance Committee takes into account the racial, ethnic and gender diversity of the Board and actively seeks minority and female candidates.

The Nominating and Governance Committee seeks to identify and recommend candidates with a reputation for, and record of, integrity and good business judgment who have experience in positions with a high degree of responsibility and are leaders in the organizations with which they are affiliated; are effective in working in complex collegial settings; are free from conflicts of interest that could interfere with a director’s duties to us and our stockholders; and are willing and able to make the necessary commitment of time and attention required for effective service on the Board, including limiting their service on other boards to a reasonable number. The Nominating and Governance Committee also takes into account the candidate’s level of financial literacy. The Nominating and Governance Committee monitors the mix of skills and experience of the directors in order to assess whether the Board has the necessary tools to perform its oversight function effectively. The Nominating and Governance Committee also assesses the diversity of the Board as a part of its annual self-assessment process as described in more detail below. The Nominating and Governance Committee will consider nominees for directors recommended by stockholders and will use the same criteria to evaluate candidates proposed by stockholders as it uses to evaluate the candidates identified by the Board.

The Board has determined that all of the members of the Nominating and Governance Committee are independent as defined under the applicable NYSE rules and meet the additional independence standard set forth in the Corporate Governance Guidelines.

For information on how to nominate a person for election as a director at the 2022 Annual Meeting, please see the discussion under the heading “Stockholder Proposals and Nominations for 2022 Annual Meeting.”

Board Evaluation Process. The Nominating and Governance Committee oversees the self-evaluation process, which is used by the Board and by each committee of the Board to determine effectiveness and identify opportunities for improvement. Annually at its meeting in March, the Nominating and Governance Committee initiates the self-evaluation process and approves the form of written evaluation questionnaires that are distributed to each director for completion. The written evaluation questionnaires are updated each year as necessary to reflect changes identified in the prior year, any committee charter changes and any suggestions from the directors. The questionnaires solicit feedback on Board composition, Board meeting mechanics including information received, core responsibilities, relationship with management, committee functioning and other relevant matters. In addition, on an ongoing basis, the Chair meets with each director individually to solicit feedback with respect to both the full Board and any committee on which the director serves, in addition to individual director performance and Board dynamics. Our Board utilizes the results of these

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evaluations in making decisions on Board agendas, Board structure, committee responsibilities and agendas, information presented to the Board, and continued service of individual directors on the Board. This information is then shared with the Board, and appropriate actions or changes are then identified.

Retirement Age; No Term Limits. The Board periodically evaluates the performance and qualifications of individual directors in connection with the nomination process, including the appropriate time for retirement of directors. However, no director after having attained the age of 72 years will be nominated for re-election to the Board unless the Board determines that the nomination is in the best interests of the Company. In addition, although the Nominating and Governance Committee will consider length of service in recommending candidates for re-election, the Board does not believe that adopting a set term limit for directors serves our interests. Such limits may result in the loss of contributions from directors who have been able to develop, over a period of time, increasing insight into our operations and our strategic direction. The Nominating and Governance Committee reviews these policies as part of its annual governance review and will consider modifications to these policies as deemed necessary and in our best interests and the best interests of our stockholders.

Director Compensation. This section describes compensation for our non-employee directors. To attract and retain highly qualified candidates to serve on the Board, we provide a combination of cash and equity awards. Our non-employee director compensation is reviewed annually by our Nominating and Governance Committee with the assistance of Meridian Compensation Partners, LLC (“Meridian”), the Compensation Committee’s independent compensation consultant. The Nominating and Governance Committee, with the assistance of Meridian, reviewed the amount and composition of director compensation for 2020 and recommended no changes as compared to 2019. A full-time employee who serves as a director does not receive any additional compensation for service on the Board. Accordingly, because Mr. Hamrock is also our President and CEO, he does not receive additional compensation for his service as a Board member.

For 2020, each non-employee director received an annual retainer of \$235,000, consisting of \$97,500 in cash and an award of restricted stock units (“RSUs”) valued at \$137,500 at the time of grant. The cash retainer is paid in arrears in four equal installments at the end of each calendar quarter.

RSUs are awarded annually, and the number of RSUs is determined by dividing the value of the grant by the closing price of our common stock on the grant date. The RSUs granted following the Company’s 2020 annual meeting of stockholders were granted under the NiSource Inc. 2020 Omnibus Incentive Plan (“2020 Omnibus Plan”), while RSU awards granted prior to the 2020 annual meeting of stockholders were granted under the NiSource Inc. 2010 Omnibus Incentive Plan (“2010 Omnibus Plan”). Unless the non-employee director elects to defer receipt of his or her RSU awards, the RSUs are payable in shares of our common stock on the earlier to occur of: (a) the last day of the director’s annual term for which the RSUs are awarded; or (b) the date that the director separates from the Board due to a “Change-in-Control” (as defined in the 2020 Omnibus Plan or 2010 Omnibus Plan (the “Omnibus Plan”), as applicable); provided, however, that any director that commences service on the Board after the start of an annual term will vest on the first anniversary of the initial grant. The RSU awards also contain pro-rata vesting provisions for a separation from the Board due to retirement, death or disability. RSUs accrue dividends prior to settlement in shares of our common stock. If a non-employee director elects to defer receipt of his or her RSUs, then such deferred stock units will be paid in shares of our common stock upon the non-employee director’s separation from the Board or such other date selected by the non-employee director.

Each non-employee director who serves as chair of a Board committee receives compensation for the additional responsibilities associated with such service. The 2020 committee chair fees were \$20,000 for each of the standing committees. The Chair of the Board received additional annual compensation of \$160,000 for his role. These fees are paid in cash in arrears in four equal installments and are prorated in the case of partial year service.

All Other Compensation. The compensation included under the column “All Other Compensation” in the 2020 Director Compensation Table below consists of matching contributions made by the NiSource Charitable Foundation.

Director Stock Ownership. The Board maintains stock ownership requirements for directors that are included in our Corporate Governance Guidelines. Within five years of becoming a non-employee director, each non-employee director is required to hold an amount of our stock with a value equal to five times the annual cash retainer paid to directors. Company stock that counts towards satisfaction of this requirement includes shares purchased on the open market,

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awards of restricted stock or RSUs, and shares beneficially owned in a trust or by a spouse or other immediate family member residing in the same household. All of the non-employee director nominees are in compliance with the stock ownership guideline or are within the five-year transition period included in the Corporate Governance Guidelines.

Each director has a significant portion of his or her compensation directly aligned with long-term stockholder value. Approximately fifty-nine percent (59%) of a non-employee director's 2020 annual retainer (valued as of the time of award and excluding committee retainers) consisted of RSUs, which are converted into common stock when vested and distributed to the director.

2020 DIRECTOR COMPENSATION

2020 Director Compensation

The table below sets forth all compensation earned by or paid to our non-employee directors in 2020. Our President and CEO did not receive any additional compensation for his service on the Board. His compensation for serving as President and CEO is discussed in the Executive Compensation section of this Proxy Statement.

Name	Fees Earned or Paid in Cash (\$)(1)	Stock Awards (\$)(2)(3)	All Other Compensation (\$)(4)	Total (\$)
Peter A. Altabef	117,500	137,500	10,000	265,000
Theodore H. Bunting, Jr.	109,866	137,500	—	247,366
Eric L. Butler	117,500	137,500	—	255,000
Aristides S. Candris	117,500	137,500	10,000	265,000
Wayne S. DeVeydt	97,500	137,500	10,000	245,000
Deborah A. Henretta	97,500	137,500	—	235,000
Deborah A. P. Hersman	97,500	137,500	5,000	240,000
Michael E. Jesanis	105,188	137,500	20,000	262,688
Kevin T. Kabat	269,866	137,500	—	407,366
Carolyn Y. Woo	105,188	137,500	3,200	245,888
Lloyd M. Yates	79,153	164,623	—	243,776

- (1) The fees shown include the annual cash retainer and any Board and chair fees paid during the year to each non-employee director. With respect to Mr. Yates, the fees were prorated for partial year service on the Board; with respect to Messrs. Butler, Jesanis, Kabat and Ms. Woo the fees were prorated for partial year service as committee chairs. Mr. Yates was appointed to the Board on March 9, 2020.
- (2) The amounts shown reflect the grant date fair value of awards computed in accordance with the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 718. For RSUs, the grant date fair value is the number of shares multiplied by the closing price of our stock on the award date. On May 19, 2020, each non-employee director received an award of RSUs valued at \$137,500, which was equal to approximately 5,965 RSUs valued at \$23.05 per unit, the closing price of our common stock on that date. The amount for Mr. Yates also includes a pro-rated award equal to approximately 980 RSUs valued at \$27.69 per unit, the closing price of our common stock on March 9, 2020.
- (3) As of December 31, 2020, the number of equity awards (in the form of RSUs or deferred stock units) that were outstanding for each non-employee director was as follows: Mr. Altabef, 6,073; Mr. Bunting, 14,888; Mr. Butler, 6,073; Dr. Candris, 51,938; Mr. DeVeydt, 23,198; Ms. Henretta, 35,946; Ms. Hersman, 10,899; Mr. Jesanis, 6,073; Mr. Kabat, 6,073; Dr. Woo, 42,034; and Mr. Yates, 7,079.
- (4) The amounts shown reflect matching contributions made by the NiSource Charitable Foundation under the Director Charitable Match Program. The Foundation matches up to \$10,000 annually in contributions by any non-employee director to approved tax-exempt charitable organizations. Any amount not utilized for the match in the year it is first available is carried over to the following year.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

SECURITY OWNERSHIP OF CERTAIN
BENEFICIAL OWNERS AND
MANAGEMENT

The following table shows as of March 30, 2021, the number of shares of our outstanding common stock beneficially owned by: (i) each of our directors; (ii) each of the Named Executive Officers; (iii) our directors and executive officers as a group; and (iv) beneficial owners of more than 5% of our outstanding common stock (based solely on the Schedule 13G filings and any amendments thereto filed with the SEC on or before March 30, 2021) except as noted below. None of the Named Executive Officers or directors has any outstanding stock options as of that date. The business address of each of our directors and executive officers is our address.

Name and Address of Beneficial Owner	Number of Shares of Common Stock Beneficially Owned	Percent of Class Outstanding
5% Owners		
T. Rowe Price Associates, Inc.(1) 100 E. Pratt Street Baltimore, MD 21202	60,249,172	15.7%
The Vanguard Group(2) 100 Vanguard Blvd. Malvern, PA 19355	43,494,108	11.4%
BlackRock, Inc.(3) 55 East 52nd Street New York, NY 10055	41,879,459	10.9%
Directors and Executive Officers		
Peter A. Altabef(4)	24,047	*
Donald E. Brown(5)	106,771	*
Theodore H. Bunting, Jr(4)	9,706	*
Eric L. Butler(4)	25,124	*
Aristides S. Candris(4)	16,963	*
Wayne S. DeVeydt(4)	29,355	*
Joseph Hamrock(5)	495,752	*
Deborah A. Henretta(4)	3,808	*
Deborah A. P. Hersman(4)	8,568	*
Carrie J. Hightman(6)	343,158	*
Michael E. Jesanis(4)	39,281	*
Kevin T. Kabat(4)	33,887	*
Violet G. Sistovaris(5)	149,904	*
Pablo A. Vegas(5)	56,543	*
Carolyn Y. Woo(4)	51,930	*
Lloyd M. Yates(4)	17,147	*
All directors and executive officers as a group (23 persons)	1,447,647	*

*Less than 1%

- (1) As reported on an amendment to statement on Schedule 13G/A filed with the SEC on behalf of T. Rowe Price Associates, Inc. on February 16, 2021. T. Rowe Price Associates, Inc. reported sole voting power with respect to 20,318,388 shares and sole dispositive power with respect to 60,249,172 shares.
- (2) As reported on an amendment to statement on Schedule 13G/A filed with the SEC on behalf of The Vanguard Group on February 10, 2021. The Vanguard Group reported shared voting power with respect to 842,779 shares, sole dispositive power with respect to 41,563,252 shares and shared dispositive power with respect to 1,930,856 shares.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT

- (3) As reported on an amendment to statement on Schedule 13G/A filed with the SEC on behalf of BlackRock, Inc. on January 26, 2021. BlackRock, Inc. reported sole voting power with respect to 38,757,623 shares and sole dispositive power with respect to 41,879,459 shares reported.
- (4) Does not include RSUs issued under the Omnibus Plan and the former Non-Employee Director Stock Incentive Plan unless the shares have been distributed or the non-employee director has the right to acquire the shares within 60 days of March 30, 2021.
- (5) Includes shares held in our 401(k) Plan and shares that are distributable within 60 days of March 30, 2021.
- (6) As of January 29, 2021, the date of Ms. Hightman's separation. Includes shares held in our 401(k) Plan and shares owned by a trust over which Ms. Hightman maintains investment control and of which one or more of her immediate family members are the sole beneficiaries.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Our Named Executive Officers



Joseph Hamrock
President and CEO



Donald E. Brown
Executive Vice President (“EVP”), CFO and President, NiSource Corporate Services (“NCS”)



Carrie J. Hightman*
EVP, Chief Legal Officer (“CLO”) and CEO of Columbia Gas of Massachusetts (“CMA”)



Violet G. Sistovaris
EVP and Chief Experience Officer



Pablo A. Vegas
EVP, COO and President, NiSource Utilities

* Ms. Hightman separated from the Company on January 29, 2021.

Executive Overview

2020 Business Developments and Accomplishments

Fiscal 2020 was an important transitional year for the Company. We kept our focus on execution despite the backdrop of COVID-19 and the sale of the CMA business. This focused execution drove continued investments in our asset modernization programs, enhanced our implementation of a safety management system across all of our operating companies, and advanced our transition to renewable energy generation. Throughout the year, we responded to our customer and community needs as relentless champions of safety, service and comfort. Our operating companies maintained their commitment to delivering safe and reliable utility service, while supporting customers through the challenges of COVID-19 by suspending shut offs, stopping late fees and offering additional flexible payment plans.

Following the closing of the CMA transaction in October, we repositioned our leadership and launched a Company-wide, multi-year initiative to enhance efficiencies and reduce overhead costs as we propel our safety and modernization strategies forward (“NiSource Next”). At the same time, we continued to execute on our environmental, social and governance (“ESG”) strategies, which along with NiSource Next, are designed to deliver sustained value over the long-term to all our stakeholders, including our customers, communities and employees.

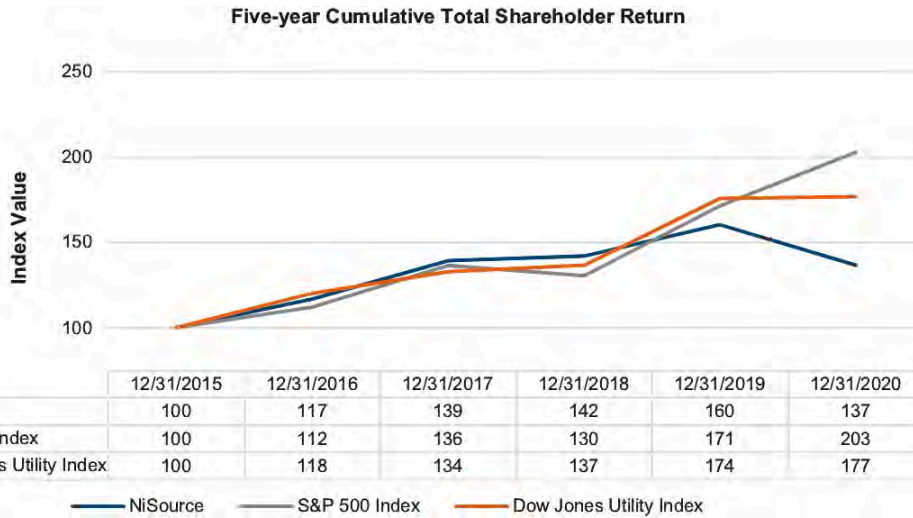
Despite significant transitional and operational achievements in 2020, our performance results and stock price were significantly impacted by COVID-19 and the effect of the sale of the CMA business. This resulted in declines in executive pay for 2020 as compared to 2019, as reflected by our short-term cash-based incentive program (“STI”) and performance-based stock unit (“PSU”) incentive program results. For illustrative purposes:

- Our 2020 STI program paid out at 40% of target, as compared to an STI payout at 62% of target in 2019
- Our 2018 PSU program that vested based on performance through December 31, 2020 and continued service through February 26, 2021, paid out at a vesting level of approximately 55% of target, as compared to a vesting level of 100% of target for the PSUs that vested based on performance through December 31, 2019

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Long-Term Stock Performance

Total shareholder return shown in the chart below reflects growth in the price of a share of our common stock, assuming dividends are reinvested.



Changes to 2021 Compensation Program

In January 2021, the Compensation Committee determined that safety will be further emphasized in our 2021 incentive programs by: (1) increasing the weight attributable to safety performance from 10% to 30% in our 2021 STI design; and (2) including a safety performance magnifier in the 2021 PSUs design along with performance magnifiers related to environmental and diversity goals that support our ESG initiatives. Performance related to each magnifier can reduce or increase the ultimate payout of the 2021 PSUs.

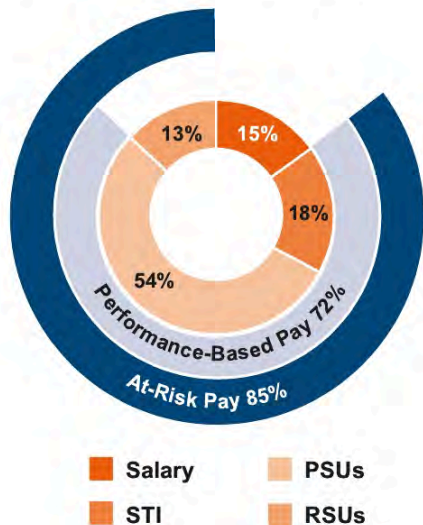
To further align executive commitment with stockholder interests, and in light of the value creation that is expected through NiSource Next, the Committee considered the pivotal role the current leadership team will have on our long-term performance. The Committee concluded that a special performance-based equity award was essential to incentivize the achievement of the transformative goals required under NiSource Next. Accordingly, the Compensation Committee awarded special PSUs that can be earned only if RTSR is at or above above a utility peer group median over the next three years. Any earned award is further adjusted by a safety magnifier.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Principal Components of CEO 2020 Compensation

The graphic below shows that a significant portion of our CEO's total target direct compensation was both performance-based and at-risk consistent with our pay for performance philosophy.

CEO Total Target Direct Compensation



* Total Target Direct Compensation reflects our CEO's annual base salary, target STI and target long-term equity awards

2020 Base Salary (15%) of CEO's target total direct compensation*

- Fixed level of cash compensation based on performance, expertise, experience and market practice

2020 STI (18%) of our CEO's target total direct compensation

- 100% performance-based compensation that is earned based on Company's performance measured by financial performance (weighted 75%) and safety and customer care goals (weighted 25%) over a one-year performance period
- Performance goals are directly aligned with Company's annual financial plan and key business imperatives

2020 RSUs (13%) of CEO's total target direct compensation

- At-risk compensation as value fluctuates based on our stock price performance
- RSUs vest over a three-year period
- Aligns interests of CEO with those of our stockholders
- Encourages retention

2020 PSUs (54%) of CEO's total target direct compensation

- 100% performance-based compensation that is earned over a three-year performance period based on Company financial performance, key business imperatives and RTSR
- Drives and rewards sustained performance
- Aligns interests of CEO with those of our stockholders
- Encourages retention

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Business Performance Affecting Fiscal 2020 Pay Outcomes

Incentive Payouts. The below graphics summarize, by each Compensation Committee approved performance measure, target performance goals, achieved results and percentage of target STI earned in 2020 and 2018 PSUs earned over the 2018-2020 performance period. Prior to the payment of any 2020 STI or any 2018 PSUs, a threshold net operating earnings per share (“NOEPS”) trigger must be met. NOEPS is a non-GAAP measure described later in this CD&A in the section entitled “STI.”

2020 STI



(1) Although we reported 2020 NOEPS results of \$1.32, our threshold financial performance trigger of \$1.34 NOEPS was met for STI purposes after partially adjusting for the impact of the COVID-19 pandemic on the Company’s operations. Based on our weighted achievement for all measures and after the Compensation Committee’s exercise of discretion to cap the formulaic payouts under the program, the 2020 STI paid out at 40% of target, the trigger level of performance under the 2020 STI program, as further described later in the CD&A in the section entitled “STI.”

2018 PSUs



(1) We reported 2018, 2019 and 2020 cumulative NOEPS results of \$3.94, in excess of the \$3.88 cumulative NOEPS trigger for the 2018-2020 performance period. While the Compensation Committee applied a COVID-19 adjustment to 2020 NOEPS results for long-term incentive program (“LTI”) purposes, our adjusted cumulative NOEPS results of \$3.99 still fell short of our target of \$4.08. Our RTSR performance was in the bottom quartile resulting in a 25% reduction in the number of PSUs earned. The COVID-19 adjustment and our RTSR performance are described later in this CD&A in the section entitled “LTI.”

(2) Three-year Customer Value Framework goals relate to safety, customer care, cost containment, organizational culture and

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

environmental impact. Two of the five Customer Value Framework goals were met (cost containment and environmental impact) and the Compensation Committee elected not to apply the individual performance modifier, as described later in this CD&A in the section entitled "LTI."

The Compensation Committee maintains policies and procedures that it believes represent best practices in corporate governance that effectively protect the interests of our stockholders.

- Link majority of pay to performance (72% of CEO total target direct compensation is performance-based)
- Trigger change in control severance benefits upon a qualifying termination of employment following a change in control (i.e., double-trigger)
- Require certain executives to maintain minimum stock ownership levels
- Maintain compensation recoupment "clawback" policy
- Use an independent compensation consultant
- Annual Say-on-Pay vote

Executive Compensation Decision Making

Our Objectives

We believe highly-qualified executive talent is an essential driver of the successful achievement of our business objectives. The key design priorities of our 2020 executive compensation program were to:

Provide a competitive total target direct compensation package that enables us to:	Our executive compensation program is designed to:
<ul style="list-style-type: none"> • Attract and retain talented executives 	<ul style="list-style-type: none"> • Align with our strategic plan to build stockholder value and support long-term, sustainable earnings and dividend growth
<ul style="list-style-type: none"> • Motivate and reward executives for sustaining high performance 	<ul style="list-style-type: none"> • Ensure that significant portions of pay opportunity remain at-risk for failure to achieve our business objectives relating to financial performance, safety, customer care, organizational culture and environmental impact
<ul style="list-style-type: none"> • Reward executives based upon level of responsibility and individual performance 	<ul style="list-style-type: none"> • Create a strong correlation between pay and performance

The Compensation Committee believes that our executive compensation program is thoughtfully and effectively constructed to fulfill our compensation objectives and reward effective leadership decisions that support the creation of value for all our stakeholders: customers, employees, communities and stockholders.

Pay Factors

Each year, the Compensation Committee is responsible for reviewing and approving (or, in the case of our CEO, recommending to the independent members of the Board for approval) each element of total target direct compensation for our Named Executive Officers. With respect to each Named Executive Officer, the Compensation Committee's fiscal year 2020 determinations and recommendations were based primarily on the following factors ("Pay Factors"):

- Corporate performance and attainment of our established business and financial goals
- Competitiveness of our compensation program (and each Named Executive Officer's total target direct compensation and each element of compensation) based upon competitive market data
- The Named Executive Officer's position, experience, role, responsibilities and performance relative to achievement of business goals
- Internal pay equity
- Mix of variable at-risk versus fixed pay

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

■ Mix of cash versus equity pay

In addition, the Compensation Committee considered compensation recommendations from our CEO, Mr. Hamrock, reflecting his assessment of each Named Executive Officer's performance (other than his own performance). The Compensation Committee separately evaluated Mr. Hamrock's performance to develop its compensation recommendation for review and approval by the independent members of the Board. Our CEO is not involved in making recommendations with respect to his compensation.

2020 Say-on-Pay Results

When making decisions about our executive compensation program, the Compensation Committee takes into account the stockholders' views of such matters. In 2020, approximately 97% of the votes cast by our investors were voted in favor of our Say-on-Pay Proposal at our 2020 annual meeting of stockholders. No changes were made to the design of our executive compensation program in response to the 2020 Say-on-Pay vote.

Our Executive Compensation Program

2020 Overview

The following are principal annual elements of compensation that we provide to our executive officers, including all of the Named Executive Officers:

- Base salary – designed to provide our employees, including the Named Executive Officers, with a level of fixed pay that is commensurate with the employee's role and responsibility
- STI – designed to motivate our Named Executive Officers to meet and exceed our business objectives over a one-year performance period
- PSUs – designed to motivate our Named Executive Officers to meet and exceed our business objectives over a sustained period of time (e.g., three-year performance period) and align the interests of our Named Executive Officers with those of our stockholders
- RSUs – designed to retain our Named Executive Officers and align the interests of our Named Executive Officers with those of our stockholders

In addition, during 2020, the Compensation Committee granted special retention awards in the form of RSUs and cash-based awards to certain Named Executive Officers. For more information regarding these awards, see the "Special Retention Awards" section later in this CD&A under "Executive Compensation Elements."

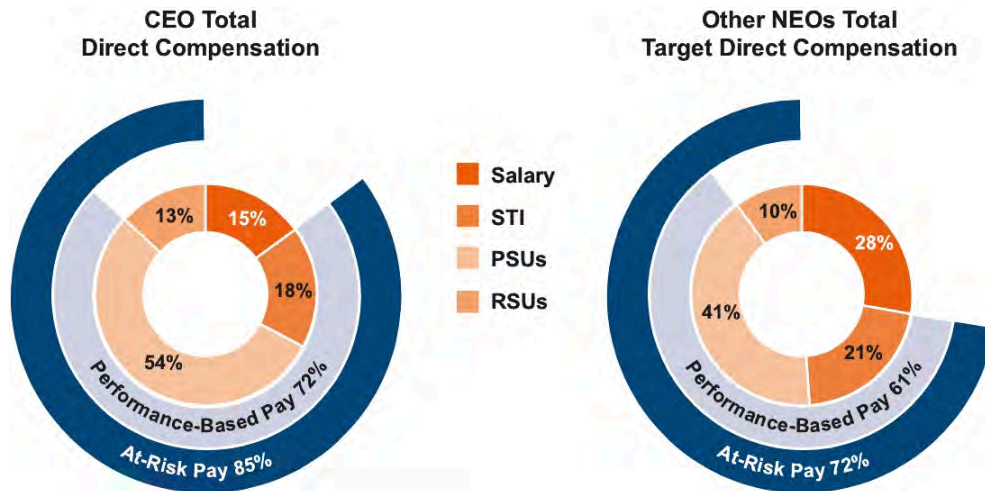
2020 Executive Compensation Pay Mix and Total Target Direct Compensation

We generally strive for total target direct compensation (base salary, annual short-term performance-based cash incentives and long-term equity incentive awards) to be competitive with the compensation paid to similarly positioned executives at companies within our compensation peer group (the "Comparator Group"). We do not, however, manage pay to a stipulated percentile of the Comparator Group practices.

For 2020, the Compensation Committee approved a mix of pay that is intended to balance short-term and long-term incentives and to focus the efforts of our Named Executive Officers on the achievement of both short-term business objectives and long-term strategic objectives. The majority of our Named Executive Officers' compensation is in the form of equity awards to further align the interests of our Named Executive Officers with those of our stockholders.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

The following charts show the mix of 2020 total target direct compensation for our CEO, the average total target direct compensation for other Named Executive Officers and the portion that is performance based and/or at-risk. For purposes of these charts, the percentage of total target direct compensation was determined based on the annual base salary and target incentive opportunities applicable to the Named Executive Officer as of December 31, 2020.



The following table shows 2020 total target direct compensation and each element of total target direct compensation for each Named Executive Officer based on the annual base salary and target incentive opportunities applicable to the Named Executive Officer as of December 31, 2020.

Named Executive Officer	Total Target Direct Compensation(1)				
	Annualized Base Salary (\$)	Annual Incentive Target (\$)	PSUs Target (\$)	RSUs(1) (\$)	Total (\$)
Joseph Hamrock	1,000,000	1,200,000	3,520,000	880,000	6,600,000
Donald E. Brown	600,000	450,000	920,000	230,000	2,200,000
Carrie J. Hightman	500,000	325,000	640,000	160,000	1,625,000
Violet G. Sistovaris	500,000	375,000	680,000	170,000	1,725,000
Pablo A. Vegas	600,000	450,000	920,000	230,000	2,200,000

(1) Excludes the Special Retention Awards that were granted in January 2020 because such awards do not represent an annual component of our executive compensation program. For more information regarding these awards, see the "Special Retention Awards" section later in this CD&A under "Executive Compensation Elements."

Executive Compensation Elements

Base Salary

For 2020, based on its consideration of the Pay Factors as discussed above in the section entitled "Executive Compensation Decision Making," the Compensation Committee (or, in the case of our CEO, the independent members of the Board) approved increased 2020 base salary levels of approximately three percent for Messrs. Brown and Vegas and four percent for Meses. Hightman and Sistovaris. The Compensation Committee also recommended, and the independent members of the Board approved, a similar three percent 2020 base salary increase for our CEO. These base salary adjustments were to be effective June 1, 2020, however, the Compensation Committee and, in the case of our CEO, the independent members of our Board, rescinded the base salary adjustments in light of the impact of COVID-19 on our annual financial plan.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

STI

Our STI provides participants, including the Named Executive Officers, with the opportunity to earn a cash incentive award tied to both Company performance and their individual contributions to our performance over a one-year performance period. For the 2020 performance year, a threshold financial NOEPS trigger was required before any cash award could be paid. Importantly, eligibility for participation in the STI extends to nearly all our employees. Every eligible employee has an incentive opportunity at trigger, target and stretch levels of performance. Once the threshold NOEPS trigger is met, cash incentive awards are paid based on achieved results against one corporate financial performance goal (NOEPS weighted 75%) and goals in operational focus areas designed to measure our progress in delivering on our key business imperatives of safety and customer care (weighted 25%).

The NOEPS financial performance goal is determined based on our annual financial plan, which is approved by the Board, and is designed to support achievement of our goal of creating sustainable stockholder value by growing earnings and providing a strong dividend. The safety and customer care goals are designed to incent achievement of our key business imperatives. In addition, under the terms of the Omnibus Plan, the Compensation Committee retains discretion to adjust STI awards downward, either on a formulaic or discretionary basis.

2020 STI Performance Measures. In January 2020, the Compensation Committee established performance measures and goals to be used to determine the 2020 STI payouts for the Named Executive Officers and all of our other participating employees. For 2020, the Compensation Committee selected the following performance measures for the reasons stated below.

Threshold measure. If the threshold performance level (i.e. “trigger”) level of NOEPS financial performance is met, then the amount of cash incentive award paid to the Named Executive Officers would be based on the achievement of goals relating to the performance measures described below.

Financial measure (75%): The Compensation Committee selected NOEPS as a financial measure because it is (i) viewed by the Board as representative of our fundamental earnings strength, (ii) aligned with stockholder value creation, (iii) used internally for budgeting and reporting to the Board, and (iv) generally consistent with our external reporting of results.

- NOEPS is income from continuing operations determined in accordance with Generally Accepted Accounting Principles (“GAAP”), including, without limitation, the impact of incentive payouts and adjusted for certain items, such as fluctuations in weather and other significant unusual events disclosed in our earnings reports (examples of which may include transaction-related costs, debt extinguishment costs or certain income tax items). For 2020, GAAP earnings excluded the following pre-tax non-recurring items: (1) \$391.3 million relating to the sale of the CMA business; (2) \$243.5 million relating to the early redemption of long-term notes, consisting primarily of early redemption premiums; and (3) \$45.8 million for incremental costs incurred in connection with NiSource Next. For details regarding the sale of the CMA business, the loss on debt extinguishment and NiSource Next costs, please see Notes 1-A, 15 and 20-E, respectively, to our consolidated financial statements included in our Annual Report on Form 10-K. Pursuant to the authority of the Compensation Committee to adjust for extraordinary items under the terms of our STI, the 2020 NOEPS result for STI purposes also included an upward adjustment of 2 cents per share to partially offset the impact of COVID-19 on the Company’s operations and NOEPS results. The Compensation Committee applied a full adjustment of 5 cents per share to 2020 NOEPS results for LTI purposes

Safety measures (10%): DART rate and National Safety Council Barometer Survey (“NSCBS”) ranking.

- DART is a measure of employee injuries that resulted in work days missed or restricted or an employee transfer. The Compensation Committee selected this performance measure because it is designed to: (i) incent achievement of a key business imperative; and (ii) track our progress reducing DART occurrences
- NSCBS is a survey that gauges employee perception of our safety programs and ranks results against a proprietary database of over 800 companies. The Compensation Committee selected this performance measure because it is designed to: (i) incent achievement of a key business imperative; and (ii) track our progress in achieving a safety culture

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Customer Care measures (15%): JD Power Studies and 2020 MSR Group Survey.

- JD Power Studies is a group of surveys used to measure the performance of our operating companies relative to peer companies in the following three areas: (1) Safety/Power Quality and Reliability; (2) Billing and Payment; and (3) Price. The Compensation Committee selected this performance measure because it is designed to: (i) incent achievement of a key business imperative; (ii) track our progress in delivering value to our customers relative to our peers in specific customer perception focus areas; and (iii) align with our stakeholder commitment of top-tier customer brand perception
- The 2020 MSR Group Survey is a post transaction customer experience survey used to measure our operating companies' performance. The Compensation Committee selected this performance measure because it is designed to: (i) track our progress in delivering satisfaction to our customers relative to our prior performance; and (ii) align with our stakeholder commitment of top-tier customer satisfaction

For 2020, the performance measures were consistent with the 2019 STI design except that the Compensation Committee refined the Customer Care measure by selecting the JD Power components that more precisely measure customer satisfaction based on customer perception focus areas relating to safety/quality, billing and price, as noted above.

2020 STI Target Opportunity. The Compensation Committee, after taking into account the Pay Factors discussed above in the section entitled "Executive Compensation Decision Making," approved the following target STI opportunities for each Named Executive Officer, with the independent members of the Board approving the CEO's target incentive opportunity. In so doing, the Compensation Committee approved increases from 70% to 75% of the target opportunity and from 60% to 65% of the target opportunity for Mses. Sistovaris and Hightman, respectively, noting exemplary leadership during 2019 and to further align their target opportunities with the competitive market. The 2020 target opportunities for the other Named Executive Officers remained the same as compared to 2019.

Named Executive Officer	Target Incentive Opportunity		2019 Target (% of Salary)	2019 Target Opportunity (\$)
	2020 Target (% of Salary)	2020 Target Opportunity (\$)		
Joseph Hamrock	120%	1,200,000	120%	1,200,000
Donald E. Brown	75%	450,000	75%	450,000
Carrie J. Hightman	65%	325,000	60%	300,000
Violet G. Sistovaris	75%	375,000	70%	350,000
Pablo A. Vegas	75%	450,000	75%	450,000

2020 STI Performance Goals, Achieved Results and Percentage of Target Earned. The chart below shows each performance measure and weight, target performance goal, achieved results and percentage of target earned.

Corporate Measures	Weight	Trigger	Target	Stretch	Result(1)	Weighted Achievement(2)	Formulaic Result % of Target(3)
NOEPS	75%	\$1.34	\$1.37-39	\$1.42	\$1.34(3)	30%	40%(3)
Safety (DART Rate)	5%	.76	.43	.22	.81	0%	
Safety (NSCBS)	5%	88%	90%	92%	88.5%	3%	
Customer Care (JD Power Studies)	5%	794	798	802	797	4%	
- Safety/Power Quality and Reliability							
- Billing and Payment							
- Price	2.5%	703	706	710	702	0%	
Customer Care (MSR Group Survey)	5%	87.5%	88%	88.5%	90%	8%	

- If performance results fall between two performance levels (for example, between target and stretch goals), the incentive opportunity is determined by interpolation.
- Weighted achievement is determined by multiplying the weight by the achievement percentage. Our weighted achievement for all measures would have resulted in a formulaic payout of 45%.
- The Compensation Committee noted the extraordinary effect of the COVID-19 pandemic on our business and customers and exercised its authority under the terms of the STI program to adjust for extraordinary items. Our 2020 NOEPS result

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

for STI purposes includes an upward adjustment of 2 cents per share to partially offset the impact of COVID-19 on the Company's operations and NOEPS results. Also, the Compensation Committee exercised discretion to cap STI payouts at the trigger level of achievement, which resulted in a payout at 40% of target.

LTI

2020 LTI Objectives. Our LTI is designed to align executives with stockholders and promote decision making that is consistent with our long-term business objectives. The Compensation Committee believes that our LTI awards:

- Align the interests of executives with those of our stockholders as the ultimate value of long-term incentive awards is dependent upon the value of our stock
- Enhance retention of top executive talent
- Support our objective of paying for performance as 80% of our Named Executive Officer's LTI grants are performance-based
- Provide competitive compensation to enable us to recruit and retain top executive talent
- Offer compensation that emphasizes the value of continuous long-term service
- Endorse an enterprise-wide mindset of providing value to all stakeholders
- Drive accountability by aligning the actual value of the award to the achievement of goals relating to safety, customer care, organizational culture improvement and environmental impact

2020 LTI Awards. The 2020 LTI awards were equity-based comprised of PSUs (80% of the 2020 target LTI award) and RSUs (20% of the 2020 target LTI award). The PSUs are eligible to vest based on financial performance and progress with respect to several key business imperatives that we believe build value for our customers, communities, employees and stockholders, subject to the achievement of a threshold cumulative financial trigger. The RSUs will vest after the completion of a multi-year service condition. The 2020 LTI award program is designed to:

- Directly link earned compensation with longer-term financial performance through the grant of 80% of the target PSUs (65% of the 2020 target LTI award) with vesting tied to NOEPS performance, adjusted by a +/- 25% RTSR payout modifier
- Directly link compensation to the achievement of operational goals related to our key business imperatives of safety, customer care, organizational culture improvement and environmental impact (the "Customer Value Framework") (as more fully described in the section "2020 PSUs") through the grant of 20% of the target PSUs (15% of the 2020 target LTI award) with vesting tied to achievement of the Customer Value Framework
- Enhance retention by rewarding long-term service through the grant of service-based RSUs (20% of the 2020 target LTI award)

2020 LTI Award Target Values. In January 2020, the Compensation Committee approved 2020 LTI awards to senior executives, which includes the Named Executive Officers. The Compensation Committee (or, in the case of our CEO, the independent members of the Board) set the 2020 LTI target award values for each Named Executive Officer at the amounts shown below. The actual value of the 2020 LTI awards, if any, will depend upon Company performance relative to pre-established performance measures and our stock price at the time the awards are settled.

Named Executive Officer	2020 Grant Date Face Value (\$)	2020 Target Number of PSUs Awarded(1)	2020 Number of RSUs Awarded(2)	2019 Grant Date Face Value (\$)
Joseph Hamrock	4,400,000	120,095	30,024	4,300,000
Donald E. Brown	1,150,000	31,615	7,904	1,100,000
Carrie J. Hightman	800,000	21,993	5,498	800,000
Violet G. Sistovaris	850,000	23,368	5,842	750,000
Pablo A. Vegas	1,150,000	31,615	7,904	1,100,000

- (1) 2020 PSU awards will vest based on Company performance, the application of the RTSR modifier and satisfaction of the service condition (the executive's continued employment through February 28, 2023).
- (2) 2020 RSU awards will vest based on the executive's continued employment through February 28, 2023.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Based on its consideration of the Pay Factors as discussed above in the section entitled “Executive Compensation Decision Making,” the Compensation Committee approved an increase in the 2020 LTI award target values as compared to 2019 LTI award target values for Messrs. Brown and Vegas and Ms. Sistovaris. Additionally, the Compensation Committee recommended to the independent members of the Board an increase in the 2020 LTI award target value as compared to 2019 LTI award target value for Mr. Hamrock. The independent members of the Board considered and approved the recommendation of the Compensation Committee. In doing so, the Compensation Committee considered the Pay Factors as discussed above in the Section entitled “Executive Compensation Decision Making.”

In particular, in considering increases for Messrs. Brown and Vegas and Ms. Sistovaris, and making its recommendation to the independent members of the Board with respect to Mr. Hamrock, the Compensation Committee considered the Pay Factors and the executives’ sustained strong performance in 2019. With respect to Ms. Sistovaris, the Compensation Committee approved an increase of approximately 13%, taking into account the need to further align her pay with: (i) the competitive market; (ii) the other Named Executive Officers; and (iii) the long-term nature of the expectations for her role. No change was made with respect to Ms. Hightman as her LTI award value remained aligned with market levels.

2020 PSUs Overview. The 2020 PSUs (80% of the 2020 target LTI award) are eligible for vesting only if a cumulative NOEPS performance trigger is met over a three-year performance period. In addition, vesting of the PSUs is tied to the executive’s continued employment through February 28, 2023, subject to special vesting rules in the event of death, retirement, disability or a qualifying termination following a change-in-control of the Company prior to the vesting date. Termination for any other reason prior to February 28, 2023 will result in forfeiture of the 2020 PSUs.

Threshold measure. A threshold financial trigger of cumulative NOEPS must be met before any PSUs vest and are paid to the Named Executive Officers. If met, then the number of PSUs that vest and are paid to the Named Executive Officers would be based on achievement against goals relating to the performance measures described below.

Three-year cumulative NOEPS. If the NOEPS performance trigger is achieved, 80% of the target PSUs (65% of the 2020 target LTI award) are eligible to vest based on NOEPS performance with our RTSR performance used as a modifier that may reduce or increase the number of PSUs that vest. The Compensation Committee selected this measure because it: (i) aligns the interests of our Named Executive Officers with those of our stockholders; and (ii) supports the creation of sustainable stockholder value by growing earnings and providing a strong dividend. The NOEPS result will generally be calculated as discussed above in the section entitled “2020 STI Performance Measures.”

- The Compensation Committee selected an NOEPS performance measure for both the 2020 PSU grants and the 2020 STI because NOEPS is deemed to be a core driver of both our short-term and long-term financial performance and stockholder value creation for both the short-term and long-term
- The three-year cumulative NOEPS goal is based on our three-year financial plan. The target three-year cumulative NOEPS performance goal is designed to be achievable with strong management performance over the three-year performance period
- Three-year cumulative NOEPS results are modified by our RTSR performance. The modifier may reduce or increase by 25% the number of PSUs vested under the NOEPS portion of the 2020 LTI award
- The Compensation Committee selected cumulative NOEPS and RTSR as a modifier because it believes it is important that each executive has personal financial exposure to the performance of our stock and, therefore, is aligned with the financial interests of stockholders
- The 2020 PSUs are designed to enhance pay for performance as payouts are directly linked to our absolute performance with respect to a key financial goal of the Company while retaining a relative performance element through the RSTR modifier

2020 Customer Value Framework. The Compensation Committee continued its practice of supplementing the NOEPS measure with additional operational performance measures. If the NOEPS vesting trigger is achieved, the remaining 20% of the target PSUs (15% of the 2020 target LTI award) are eligible to vest based on the Company’s successful execution of the Customer Value Framework, with each category of the Customer Value Framework weighted equally.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

For 2020, the Compensation Committee generally retained the measures used for the 2019 Customer Value Framework, except it eliminated the cost containment measure, reducing the measures from five to four in order to increase the emphasis on the achievement of the remaining non-financial operational performance measures.

The 2020 Customer Value Framework consists of the following performance measures:

- **Safety.** Safety performance is measured by NSCBS results using 2019 as a baseline. The Compensation Committee selected this performance measure because it is designed to (i) incent achievement of a key business imperative and (ii) track our progress in achieving a safety culture over the three-year performance period
- **Customer Care.** Customer Care performance is measured by JD Power Studies results using 2019 as a baseline. The Compensation Committee selected this performance measure because it is designed to (i) incent achievement of a key business imperative, (ii) track our progress in delivering value to our customers relative to our peers in specific customer perception focus areas over the three-year performance period and (iii) align with our stakeholder commitment of top-tier customer brand perception

The Compensation Committee utilized the above measures in the Customer Value Framework portion of the 2020 LTI in addition to the 2020 STI to emphasize the significance of these areas of operational focus.

- **Organizational Culture Improvement.** Organizational culture improvement is measured through a "Culture Index" using 2019 as a baseline and tracks our performance over the three-year performance period. The Culture Index is based on our yearly employee engagement survey results and is an index of employee perception in four areas in which we wish to deliver value to our employees: (1) engagement; (2) inclusive culture; (3) leadership; and (4) continuous improvement. The Compensation Committee selected this performance measure because it is designed to measure our long-term success in maintaining and enhancing a culture of employee engagement, equality, inclusion and diversity
- **Environmental Impact.** Environmental Impact is measured by a Greenhouse Gas Emission Reduction goal for the three-year performance period. The Compensation Committee selected this performance measure as it reflects the importance to the communities we serve that we work to lessen our environmental impact and our commitment to do so

The Customer Value Framework is designed to be achievable with strong management execution of the Company's strategic objectives with respect to safety, customer care, organizational culture improvement and environmental impact. These objectives represent important enterprise-wide value initiatives, the achievement of which requires the coordinated, cross functional efforts of the Named Executive Officers. We believe the Customer Value Framework measures our success building value for our customers, communities, employees and stockholders and strikes an appropriate balance with respect to incentivizing earnings growth, non-financial business imperatives and stockholder returns over both the short-term and long-term time horizons.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

The performance measures and goals for the 2020 PSUs are shown below.

2020 PSU Performance Measures				
Cumulative NOEPS				
Threshold Goal(1)	Measure	Trigger, Target and Stretch Goals(1)	% of Target LTI(2)	% of Award Earned if Modifier is Applied
Three-year Cumulative NOEPS: \$4.03	Three-year Cumulative NOEPS	Trigger (50% Payout): \$4.03	65	RTSR Performance(3)
		Target (100% Payout): \$4.25		
		Stretch (200% Payout): \$4.47		
				Top Quartile = +25% modifier Bottom Quartile = -25% modifier
Customer Value Framework				
Threshold Goal(1)	Measure	Categories and Measures	% of Target LTI(2)	Measures and Goals(4)
Three-year Cumulative NOEPS: \$4.03	Three-year Customer Value Framework	Safety – NSCBS	15	NSCBS– Achieve Top Decile
		Customer Care – JD Power Studies		JD Power Studies – Achieve Top Quartile
		Culture – Culture Index		Culture Index – Achieve Top Quartile
		Environmental Impact – Greenhouse Gas Emission Reductions		Reduce Greenhouse Gas Emissions to 9.76 million tonnes

- (1) The NOEPS result will generally be calculated as discussed above in the section entitled “2020 STI.” Both the NOEPS and Customer Value Framework PSUs are subject to a threshold financial performance trigger before they are eligible to vest. For NOEPS PSUs, if performance results fall between two performance levels (for example, between target and stretch goals), the incentive opportunity is determined by interpolation.
- (2) The NOEPS PSUs represent 65% of the target LTI and 80% of the target PSUs. The Customer Value Framework PSUs represent 15% of the target LTI and 20% of the target PSUs.
- (3) RTSR will be determined by the annualized growth in the price of a share our common stock, assuming dividends are reinvested, over the period beginning December 31, 2019 and ending on December 31, 2022, compared to a similar calculation for a group of 32 energy services companies that are within our industry or providing similar services to ours or with which we compete for the sale of equity capital, 21 of which are in the Comparator Group.
- (4) Each goal represents 3.75% of the target LTI (5% of the target PSU) and is not eligible for any modifier.

2020 RSUs. The remaining 20% of the 2020 target LTI award consists of RSUs that will vest based on the executive’s continued employment through February 28, 2023, subject to special vesting rules in the event of death, retirement, disability or a qualifying termination following a change-in-control of the Company prior to the vesting date. Termination for any other reason prior to February 28, 2023 will result in forfeiture of the 2020 RSUs. This service-based award is designed to reward long-term service and retain executives over a multi-year service period, thereby adding a retention incentive to our compensation mix. Additionally, RSUs are considered by the Compensation Committee to be at-risk and aligned with stockholder interests as the ultimate value of the RSUs will fluctuate based on our stock price performance.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Special Retention Awards

In January 2020, the Compensation Committee granted special retention awards in the form of RSUs and cash-based awards to certain Named Executive Officers, as detailed below. The Compensation Committee granted these awards to encourage the continued retention of certain senior executives who are critical to the Company (i) overcoming its near-term challenges; and (ii) progressing towards our goal of ranking among the country’s premier regulated gas and electric utilities. The Committee set the award size at levels designed to provide a meaningful incremental incentive in relation to each executive’s total target direct compensation.

Named Executive Officer	Award Type	2020 Grant Date Face Value/Amount	Number of RSUs Awarded	Vesting
Donald Brown	RSU	\$1,000,000	34,364	Time-based; four years(1)
	Cash	\$1,000,000	—	\$500,000 time-based; two years(2) \$500,000 time-based; three years(2)
Pablo Vegas	RSU	\$1,000,000	34,364	Time-based; four years(1)
	Cash	\$1,000,000	—	\$500,000 time-based; two years(2) \$500,000 time-based; three years(2)

- (1) These awards will vest based on the executive’s continued employment through January 30, 2024. Special vesting rules apply in the event of death, retirement, disability or a qualifying termination following a change-in-control of the Company. Termination for any other reason prior to January 30, 2024, will result in forfeiture of the entire award.
- (2) These awards will vest based on the executive’s continued employment through January 30, 2022 and 2023, respectively. Special vesting rules apply in the event of death, disability or a qualifying termination following a change-in-control of the Company. Termination for any other reason prior to January 30, 2022, will result in forfeiture of the entire award; and, if prior to January 30, 2023, half of the award will be forfeited.

Ms. Hightman received a special retention cash-based award of \$1,000,000 to ensure her leadership through the regulatory settlement and approval process, transition of operations, personnel and services in completing the sale of the CMA business. This award was scheduled to vest based on her continued employment through January 30, 2022, or earlier upon Mr. Hamrock’s determination that certain CMA transition-related duties had been satisfactorily completed. Special vesting rules applied in the event of death, disability or a qualifying termination following a change-in-control of the Company. Following the closing of the CMA transaction, Mr. Hamrock determined that the CMA transition-related duties were fulfilled and Ms. Hightman had vested in this award during 2020.

2018 PSU Awards

In 2018, the Compensation Committee (and, in the case of the CEO, the independent members of the Board) approved LTI awards to the Named Executive Officers in the form of PSUs (80% of the target 2018 LTI award). All the 2018 PSUs were subject to a threshold cumulative NOEPS performance trigger. Consistent with the 2020 PSU design, 80% of the target PSUs (65% of the target 2018 LTI award) were eligible to vest based on NOEPS performance above the trigger, with a +/- 25% RTSR performance modifier to reflect top or bottom quartile RTSR performance. The remaining 20% of the target PSUs (15% of the target 2018 LTI award) were eligible to vest based on the achievement of Customer Value Framework goals and a discretionary assessment of the Named Executive Officer’s contribution to the Company’s achievement of such Customer Value Framework goals.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

The performance measures, goals and results for the 2018 PSUs as certified by the Compensation Committee, are shown below.

Threshold Goal(1)	Trigger, Target and Stretch Three-year Cumulative NOEPS Goals	2018 PSU Results	% of Target PSU Earned following application of RTSR Modifier(3)
Three-year Cumulative NOEPS: Met	Trigger (50% Payout): \$3.88 Target (100% Payout): \$4.08 Stretch (200% Payout): \$4.28	Three-year Cumulative NOEPS \$3.99(2)	47.23%
Threshold Goal(1)	Three-year Customer Value Framework Categories(4)		% of Target PSU Earned following Discretionary Individual Assessment(4)
Three-year Cumulative NOEPS: Met	Safety Customer Care Cost Containment Organizational Culture Environmental Impact	2 of 5 Goals Achieved(4)	7.50%

- (1) The 2018 PSUs were eligible for vesting only if the cumulative NOEPS performance trigger of \$3.88 was met over a three-year performance period. Once the NOEPS threshold was met, both the NOEPS PSUs (65% of the target LTI and 80% of the target PSUs) and Customer Value Framework PSUs (15% of the target LTI and 20% of the target PSUs) were eligible to vest. Our cumulative NOEPS performance from January 1, 2018 through December 31, 2020 was \$3.94, as disclosed in our earnings reports for such years.
- (2) The 2018-2020 cumulative NOEPS result shown consists of 2018, 2019 and 2020 NOEPS results for LTI purposes. In January 2021, the Compensation Committee applied a COVID-19 adjustment to 2020 NOEPS results, which resulted in cumulative NOEPS of \$3.99 for LTI purposes. The 2020 NOEPS result was calculated as discussed above in the section entitled "2020 STI Performance Measures" and a COVID-19 adjustment was applied to 2020 NOEPS results for LTI purposes. Under applicable accounting rules, this adjustment to reflect the extraordinary impact of the COVID-19 pandemic resulted in a modification under FASB ASC Topic 718, which will be reflected as additional compensation in the 2021 Summary Compensation Table.
- (3) Following the Compensation Committee's adjustment to 2020 NOEPS results for LTI purposes and prior to the application of the -25% RTSR modifier due to the Company's bottom quartile RTSR performance during the three-year performance period, 62.97% of the target PSU (50.38 % of the target LTI) was eligible to vest based on three-year cumulative NOEPS performance. Absent the 2020 NOEPS COVID-19 adjustment, 52.81% of the target PSU (42.25% of the target LTI) was eligible to vest based on cumulative NOEPS of \$3.94 and 39.61% of the target PSU (31.69 % of the target LTI) would have vested following the application of the -25% RTSR modifier.
- (4) Customer Value Framework goals related to cost containment as measured by achievement of our operating and maintenance financial plan and achievement of the environmental impact goal (reduced greenhouse gas emissions of 17.5% over the performance period of 2018 to 2020). Under the terms of the award agreements, the Compensation Committee retained discretion to determine the vesting level with respect to the Customer Value Framework based on the achievement of such goals and individual performance. Based on performance and the Company's achievement of two of the five Customer Value Framework goals, 7.50% of the target PSU (6% of the target LTI) vested based on such goals, with the Compensation Committee electing not to increase or decrease the vesting level based on individual performance.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Vesting of the 2018 PSUs remained subject to the executive’s continued employment through February 26, 2021, with Ms. Hightman vesting in a pro-rata portion of her award based on her satisfying the age and service requirements for retirement under the 2018 PSU award agreements. The following table shows the target number of shares subject to the 2018 PSUs as well as the number of shares of common stock that vested pursuant to the terms of the 2018 PSUs.

Named Executive Officer	Target Number of 2018 PSUs Awarded	Number of 2018 PSUs Vested
Joseph Hamrock	140,408	77,268
Donald E. Brown	31,122	17,127
Carrie J. Hightman	22,932	12,288(1)
Violet G. Sistovaris	22,932	12,620
Pablo A. Vegas	31,122	17,127

(1) Reflects the number of 2018 PSUs that vested on a pro-rata basis based on actual performance and the number of months Ms. Hightman was employed by the Company during the vesting period.

Other Compensation and Benefits

The Named Executive Officers also participate in an executive deferred compensation plan and receive executive severance and change-in-control compensation and benefits, a limited number of perquisites and other broad-based employee benefits that are generally extended to our entire employee population.

We believe that these other forms of compensation and benefits are aligned with our compensation objectives and are generally comparable to those that are provided to similarly situated executives at other comparable companies.

Severance and Change-in-Control Benefits. We provide Change-in-Control and Termination Agreements with the intent of ensuring that the Named Executive Officers continue to apply thoroughly objective judgment to appropriately safeguard stockholder value and maximize investor return in relation to any potential change-in-control. The Change-in-Control and Termination Agreements provide cash severance benefits upon a double-trigger (meaning there must be both a qualifying change-in-control and termination of employment) and do not include any “gross-up” payments to executives for excise taxes incurred with respect to a change-in-control of the Company. We maintain Change-in-Control and Termination Agreements with each of the Named Executive Officers and all the Named Executive Officers are subject to our executive severance policy.

In connection with the closing of the CMA transaction, Ms. Hightman stepped down from her role as CEO of CMA. In addition, Ms. Hightman departed from the Company on January 29, 2021, and her position overseeing the legal function and directing federal government affairs was eliminated as of such date. Due to the elimination of her position, Ms. Hightman became eligible to receive benefits upon her departure under the executive severance policy.

Additionally, the Omnibus Plan provides for double-trigger vesting for equity awards that are assumed or replaced by an acquiring company upon a change-in-control. In the event equity awards are not assumed or replaced in a change-in-control, then the outstanding equity awards will vest upon the occurrence of such change-in-control. For further information regarding the benefits to be received upon termination of employment or change-in-control, including the benefits received by Ms. Hightman upon her departure, see the section entitled “Potential Payments upon Termination of Employment or a Change-in-Control of the Company.”

Perquisites. Perquisites are not a principal element of our executive compensation program. We provide a limited number of perquisites that are intended to assist the Named Executive Officers in the performance of their duties on our behalf or to otherwise provide benefits that have a combined personal and business purpose. Generally, we do not reimburse the Named Executive Officers for the payment of personal income taxes they incur in connection with their receipt of these benefits. For information regarding 2020 perquisites, see the 2020 Summary Compensation Table and footnote (6) to that table.

Deferred Compensation Plan. Eligible executives, including the Named Executive Officers, may elect to defer between 5% and 80% of their base salary and/or STI payout under our Executive Deferred Compensation Plan (the “Deferred Compensation Plan”). The Deferred Compensation Plan provides an opportunity for eligible executives to defer their

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

cash compensation without regard to the limits imposed by the Internal Revenue Service (“IRS”) for amounts that may be deferred under our 401(k) Plan. For information regarding the Deferred Compensation Plan, see the 2020 Non-qualified Deferred Compensation table and accompanying narrative.

Pension Programs. During 2020, we maintained a tax-qualified defined benefit pension plan for nearly all salaried exempt employees hired before January 1, 2010, all non-exempt employees (both non-union and certain union employees) hired before January 1, 2013, as well as for other union employees, regardless of hire date, and a non-qualified defined benefit pension plan (the “Pension Restoration Plan”) for all eligible employees with annual compensation or pension benefits in excess of the limits imposed by the IRS, including any eligible Named Executive Officer. The Pension Restoration Plan provides for a pension benefit under the same formula provided under the tax-qualified plan but without regard to the IRS limits and reduced by amounts paid under the tax-qualified plan. The material terms of the pension programs are described in the narrative accompanying the 2020 Pension Benefits table.

Savings Programs. The Named Executive Officers are eligible to participate in the same tax-qualified 401(k) Plan as most employees and in a non-qualified defined contribution plan (the “Savings Restoration Plan”) maintained for eligible executive employees. The 401(k) Plan includes a Company match that varies depending on the pension plan in which the employee participates and a Company profit sharing contribution for most employees of between 0.5% and 1.5% of the employee’s eligible earnings based on achievement of the overall corporate NOEPS measure. In addition, for salaried employees hired after January 1, 2010, and non-union non-exempt employees hired after January 1, 2013, the 401(k) Plan includes a 3% Company contribution to the employee accounts. The Savings Restoration Plan provides for Company contributions in excess of IRS limits under the 401(k) Plan for eligible employees, including the Named Executive Officers. For information regarding the Savings Restoration Plan, see the 2020 Non-qualified Deferred Compensation table and accompanying narrative.

Health and Welfare Benefits. We also provide the Named Executive Officers other broad-based benefits such as medical, dental, life insurance and long-term disability coverage on the same terms and conditions to all employees.

Executive Compensation Process and Guidelines

Role of the Compensation Committee

The Compensation Committee is responsible for establishing, implementing and monitoring our executive compensation program objectives and assuring alignment with our business objectives. In overseeing our executive compensation programs, the Compensation Committee identifies and approves performance measures and goals under our STI and LTI. Additionally, the Compensation Committee approves annual long-term equity incentive awards and periodic long-term equity incentive awards granted to newly hired and promoted executives. The Compensation Committee also oversees the administration of our equity plans.

The Compensation Committee evaluates and determines the compensation of our executive leadership team. Our executive leadership team is comprised of senior executives that directly report to our CEO. The Compensation Committee reviews the performance and compensation of our CEO and our executive leadership team each year with input from Meridian and appraises the Board accordingly. For our CEO, the Compensation Committee evaluates CEO performance and submits its recommendations to the independent members of the Board for review and approval. When considering changes in compensation for our executive leadership team, including the Named Executive Officers, the Compensation Committee considers input from the CEO and the Senior Vice President, Chief Human Resources Officer, in addition to Meridian. Our CEO is not involved in making recommendations with respect to his compensation.

The Compensation Committee also has continuous involvement with our human resources talent management initiatives with regard to our CEO and our executive leadership team. Our Compensation Committee also leads our critical role development and succession efforts, by providing strategic direction as we identify key executive skills and capability talent priorities. Our Compensation Committee reviews the performance of our CEO and executive leadership team against leadership skills and capability requirements designed to identify, attract and develop highly-qualified executives that promote continuous learning, foster our culture of equality, inclusion and diversity, deliver safety, reliability and environmental performance improvements and ultimately support our long-term strategy to build value for all our stakeholders; customers, employees, communities and stockholders. The Compensation Committee ultimately reviews all executive officer candidates for recommendation for approval by the Board.

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Independent Compensation Consultant

For 2020, the Compensation Committee engaged the services of Meridian as its independent compensation consultant to advise it with respect to executive compensation design, comparative compensation practices and compensation matters relating to the Board. The Compensation Committee takes recommendations from Meridian into consideration along with its evaluation of the individual performance of each executive officer.

Each year, the Compensation Committee evaluates the independence and quality of the services provided by its independent compensation consultant. In reviewing Meridian’s engagement for 2020, the Compensation Committee considered the factors set forth in SEC Rule 10C-1(b)(4) and the applicable NYSE rules and determined that Meridian was independent and there were no conflicts of interest with respect to Meridian’s work for the Compensation Committee.

Competitive Market Review

In connection with its compensation decision making, the Compensation Committee reviews the executive compensation practices in effect at other companies in the Comparator Group. The Comparator Group consists of a mix of gas, electric, and multi-line utilities that are operationally similar to us and with which we compete for similar executive talent. For 2020, the Compensation Committee, with input from Meridian, added Eversource Energy to the Comparator Group and removed Public Service Enterprise Group Incorporated to continue to align the Comparator Group with operationally similar companies. Additionally, the Compensation Committee removed Vectren Corporation for 2020 due to its acquisition by Center Point Energy. The Comparator Group for purposes of evaluating 2020 compensation practices is shown below.

Alliant Energy Corporation	CMS Energy Corporation	ONE Gas, Inc.
Ameren Corporation	Dominion Energy, Inc.	PNM Resources, Inc.
American Electric Power Company, Inc.	DTE Energy Company	PPL Corporation
Atmos Energy Corporation	Eversource Energy	Sempra Energy
Avista Corporation	FirstEnergy Corp.	Southwest Gas Holdings, Inc.
Black Hills Corporation	New Jersey Resources Corporation	Spire, Inc.
CenterPoint Energy, Inc.	OGE Energy Corp.	WEC Energy Group, Inc.
Compensation Peer Group	Revenue(1) (millions)	Market Cap(1) (millions)
NiSource	\$5,234	\$10,745
NiSource Percentile Rank	46th%ile	37th%ile
75th Percentile	\$10,688	\$24,102
Median	\$6,479	\$15,404
25th Percentile	\$2,418	\$4,765

(1) The Compensation Committee selected the 2020 Compensation Peer Group in August 2019 based in part on trailing 12-month revenue and June 2019 market capitalization data compiled and provided by Meridian at the time.

Stock Ownership and Retention Guidelines

Our executive leadership team, which includes the Named Executive Officers, is generally expected to satisfy their applicable ownership guideline within five years of becoming subject to the guidelines provided below. Once the applicable guideline is satisfied, the senior executive must continue to own a sufficient number of shares to remain in compliance. Until such time as the applicable stock ownership guideline is satisfied, the executive is required to hold at least 50% of the shares of common stock received upon the vesting of RSUs, PSUs and performance shares or the exercise of stock options. As of the record date, the continuing Named Executive Officers exceeded the applicable ownership guideline.

Executive Level	Stock Ownership Level
CEO	6x base salary
All other senior executive officers	3x base salary

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Risk Management Policies and Guidelines

Trading Windows/Trading Plans. We restrict the ability of directors, executive officers and employees who work in designated areas to freely trade in our common stock because of their periodic access to our material non-public information. Under our insider trading policy, such persons are prohibited from trading in our securities during quarterly blackout periods, and at such other times as the General Counsel may deem appropriate.

Anti-Hedging Policy/Pledging. In addition, under our Securities Transaction Compliance Policy for Certain Employees and our Securities Transaction Compliance Policy for Directors and Executive Officers, all directors, executive officers, and employees who work in designated areas, are prohibited from engaging in short sales of our equity securities or buying or selling puts or calls or other options on our securities.

Compensation Recovery for Misconduct. While we believe our executives conduct business with the highest integrity and in full compliance with our Code of Business Conduct, the Compensation Committee believes it is appropriate to ensure that our compensation plans and agreements provide for financial penalties to an executive who engages in certain fraudulent or other inappropriate conduct. Consequently, the Omnibus Plan contains “clawback” provisions that require reimbursement of amounts received under the STI and LTI awards in the event we are required to prepare an accounting restatement as a result of certain acts of misconduct.

COMPENSATION COMMITTEE REPORT

The Compensation Committee of the Board (the "Committee") has furnished the following report in accordance with rules adopted by the Securities and Exchange Commission.

The Committee states that it reviewed and discussed with management the Company's Compensation Discussion and Analysis contained in this Proxy Statement.

Based upon the review and discussions referred to above, the Committee recommended to the Board that the Compensation Discussion and Analysis be included in this Proxy Statement and the Company's Annual Report on Form 10-K for the year ended December 31, 2020.

This report is submitted on behalf of the members of the Compensation Committee:
Compensation Committee

Eric L. Butler, Chair
Deborah A. Henretta
Michael E. Jesanis
Lloyd M. Yates

ASSESSMENT OF RISK

We perform an annual risk assessment of our compensation program. An assessment was performed in 2020, and we concluded that the components of our program are not reasonably likely to have a material adverse effect on the Company, for reasons that include the following:

- Our executive leadership and board regularly monitor our programs and people to ensure decisions are made with integrity and in the best long-term interests of the company.
- Our compensation program is evaluated annually for its effectiveness and alignment with our goals without promoting excessive risk.
- Performance measures for incentive awards are approved by the Compensation Committee of the Board.
- Senior executive compensation is weighted toward long-term incentives, thereby providing senior executives with an ongoing, multi-year focus of attention.
- Long-term incentive equity awards for senior executives generally have three-year vesting periods and are predominately performance-based so upside potential and downside risk are designed to be aligned with that of stockholders and promote long-term performance.
- Executive officers are subject to stock ownership and retention guidelines set by the Board so they have long-term interests aligned with stockholders.
- Senior executive officers' incentive compensation is partially tied to safety metrics to encourage a strong culture of safety and motivate the prioritization of safe operations.
- Policies are in place to recoup compensation in the event of certain acts of misconduct and to prohibit hedging of our stock by senior executive officers.
- Our operations are highly regulated at both the federal and state levels and, therefore, are subject to continuous oversight by independent bodies.

2020 EXECUTIVE COMPENSATION

The following table summarizes compensation for services to the Company and its affiliates earned by or paid to each of the Named Executive Officers during 2020. In accordance with SEC disclosure rules, the stock awards reported in the table below are reported based on the aggregate grant date fair value and do not represent the amounts actually realized by the Named Executive Officers, with the values realized by the Named Executive Officers, if any, impacted by the Company's performance against the pre-established performance goals for PSUs and the Company's stock price at settlement for all stock awards. Our realized executive pay declined for 2020 as compared to 2019. For illustrative purposes, the 2018 PSUs that vested based on performance through December 31, 2020 and continued service through February 26, 2021, vested at approximately 55% of target, as compared to a PSU vesting level at 100% of target for the PSUs that vested based on performance through December 31, 2019.

2020 Summary Compensation Table

Name and Principal Position	Year	Salary (\$)(1)	Bonus (\$)(2)	Stock Awards (\$)(3)	Non-equity Incentive Plan Compensation (\$)(4)	Change in Pension Value and Non-qualified Deferred Compensation Earnings (\$)(5)	All Other Compensation (\$)(6)	Total (\$)
Joseph Hamrock President and CEO	2020	1,000,000	—	4,901,916	480,000	—	75,809	6,457,725
	2019	1,000,000	—	4,828,893	720,000	—	79,797	6,628,690
	2018	989,583	—	4,706,148	—	—	82,784	5,778,515
Donald E. Brown EVP, CFO and President, NCS	2020	600,000	—	3,084,923	180,000	—	52,003	3,916,926
	2019	589,583	—	1,225,890	279,000	—	53,933	2,148,406
	2018	554,167	—	1,039,730	—	—	50,682	1,644,579
Carrie J. Hightman EVP, CLO and CEO of CMA(7)	2020	500,000	1,000,000	892,888	130,000	75,729	42,173	2,640,790
	2019	495,833	—	891,550	186,000	60,039	44,369	1,677,791
	2018	490,000	—	766,102	—	87,851	46,340	1,390,293
Violet G. Sistovaris EVP and Chief Experience Officer	2020	500,000	—	948,726	150,000	275,913	41,925	1,916,564
	2019	488,670	—	835,838	217,000	259,309	43,843	1,844,660
	2018	464,583	—	766,102	—	153,630	44,051	1,428,366
Pablo A. Vegas EVP, COO and President, NiSource Utilities	2020	600,000	—	3,084,923	180,000	—	36,000	3,900,923
	2019	568,750	—	1,225,890	279,000	—	36,969	2,110,609
	2018	514,583	—	1,039,730	—	—	44,223	1,598,536

- (1) Any salary deferred at the election of the Named Executive Officer is reported as salary in the year in which such salary was earned.
- (2) The amount shown consists of the cash-based Special Retention Award paid to Ms. Hightman following the closing of the CMA transaction based on the satisfaction of certain CMA transition-related duties. For more information regarding this award, please see the "Special Retention Awards" section above in the CD&A under "Executive Compensation Elements."
- (3) For a discussion of stock awards granted in 2020, please see the LTI section above in the CD&A under "Executive Compensation Elements" and the 2020 Grants of Plan-Based Awards Table. Amounts reported in this column for 2020 represent the aggregate grant date fair value, computed in accordance with FASB ASC Topic 718, calculated based on the average market price of our common stock on the grant date, less the present value of any dividends not received during the vesting period. All of the PSUs are subject to performance conditions, therefore, the value reported in this column for these awards is based upon the probable outcome of such conditions.

2020 EXECUTIVE COMPENSATION

The following table shows the value of the 2020 PSUs reported in the 2020 Summary Compensation Table at the grant date assuming that the highest level of performance conditions will be achieved and less the present value of any dividends not received in the vesting period. For information on the valuation assumptions used in these computations, see Note 14 to our consolidated financial statements included in our 2020 Annual Report on Form 10-K.

Name	Maximum Performance Share Potential as of Grant Date For Awards (\$)
Joseph Hamrock	7,617,484
Donald E. Brown	3,794,655
Carrie J. Hightman	1,386,609
Violet G. Sistovaris	1,473,309
Pablo A. Vegas	3,794,655

- (4) For 2020, the STI amount for each Named Executive Officer is based upon corporate performance, as adjusted to partially reflect the impact of the COVID-19 pandemic on our operations. For more information regarding 2020 corporate performance and the 2020 STI payout opportunities for the Named Executive Officers and the payout amounts, please see the STI section in the CD&A under "Executive Compensation Elements" above.
- (5) This column shows the change in the present value of each participating Named Executive Officer's accumulated benefits under our tax-qualified pension plans and the non-qualified Pension Restoration Plan as described in the narrative to the 2020 Pension Benefits Table. Mses. Hightman and Sistovaris are the only Named Executive Officers who are eligible to participate in our pension plans. Messrs. Hamrock, Brown, and Vegas are not eligible to participate in our pension plans due to their hire dates. For a description of these plans and the basis used to develop the present values, see the 2020 Pension Benefits Table and accompanying narrative. No earnings on deferred compensation are shown in this column, since no earnings were above market or preferential.
- (6) The table below provides a breakdown of the amounts shown in the "All Other Compensation" column for each Named Executive Officer in 2020.

Name	Other Compensation			Total (\$)
	Perquisites & Personal Benefits(a) (\$)	Company Contributions To 401(k) Plan(b) (\$)	Company Contributions To Savings Restoration Plan(c) (\$)	
Joseph Hamrock	15,809	17,100	42,900	75,809
Donald E. Brown	16,003	17,100	18,900	52,003
Carrie J. Hightman	12,173	17,100	12,900	42,173
Violet G. Sistovaris	11,925	17,100	12,900	41,925
Pablo A. Vegas	—	17,100	18,900	36,000

- (a) All perquisites are valued based on the aggregate incremental cost to the Company, as required by the rules of the SEC. Please see the "Other Compensation and Benefits – Perquisites" section above in the CD&A under "Executive Compensation Elements" for additional information about the perquisites we provide to the Named Executive Officers. The perquisite amounts listed include financial planning and tax services for each of the Named Executive Officers, spousal travel for Mr. Hamrock and nominal taxable gifts to Ms. Hightman and Ms. Sistovaris.
- (b) This column reflects Company matching contributions and profit sharing contributions made on behalf of each of the Named Executive Officers and a Company non-elective contribution of 3% of compensation on behalf of Mr. Hamrock, Mr. Brown, and Mr. Vegas to the 401(k) Plan. The 401(k) Plan is a tax-qualified defined contribution plan, as described above in the "Other Compensation and Benefits – Savings Programs" section in the CD&A under "Executive Compensation Elements".
- (c) This column reflects Company matching contributions and profit sharing contributions made on behalf of all eligible Named Executive Officers and a Company non-elective contribution of 3% of compensation on behalf of Messrs. Hamrock, Brown, and Vegas in excess of IRS limits to the Savings Restoration Plan. The Savings Restoration Plan is a non-qualified defined contribution plan, as described above in the "Other Compensation and Benefits – Savings Programs" section in the CD&A under "Executive Compensation Elements" above, and in the narrative following the 2020 Non-qualified Deferred Compensation Table.
- (7) Ms. Hightman separated from the Company on January 29, 2021.

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2020 Grants of Plan-Based Awards

The following table sets forth information concerning plan-based awards granted under the 2010 Omnibus Plan to the Named Executive Officers in 2020.

Name	Grant Date	Estimated Future Payouts Under Non-Equity Incentive Plan Awards(1)			Estimated Future Payouts Under Equity Incentive Plan Awards(2)			All Other Stock Awards Number of Shares of Stock or Units (#)(3)	Grant Date Fair Value of Stock and Option Awards (\$)(4)
		Threshold (\$)	Target (\$)	Maximum (\$)	Threshold (#)	Target (#)	Maximum (#)		
Joseph Hamrock	—	480,000	1,200,000	1,920,000	—	—	—	—	—
	1/31/2020	—	—	—	36,591	120,095	266,461	—	4,106,880
	1/31/2020	—	—	—	—	—	—	30,024	795,036
Donald E. Brown	—	180,000	450,000	720,000	—	—	—	—	—
	1/30/2020	—	—	—	9,633	31,615	70,146	—	1,975,577
	1/30/2020	—	—	—	—	—	—	7,904	208,666
	1/30/2020	—	—	—	—	—	—	34,364	900,680
Carrie J. Hightman	—	130,000	325,000	520,000	—	—	—	—	—
	1/30/2020	—	—	—	6,701	21,993	48,797	—	747,741
	1/30/2020	—	—	—	—	—	—	5,498	145,147
Violet G. Sistovaris	—	150,000	375,000	600,000	—	—	—	—	—
	1/30/2020	—	—	—	7,120	23,368	51,847	—	794,497
	1/30/2020	—	—	—	—	—	—	5,842	154,229
Pablo A. Vegas	—	180,000	450,000	720,000	—	—	—	—	—
	1/30/2020	—	—	—	9,633	31,615	70,146	—	1,975,577
	1/30/2020	—	—	—	—	—	—	7,904	208,666
	1/30/2020	—	—	—	—	—	—	34,364	900,680

- (1) The information in the "Threshold," "Target," and "Maximum" columns reflects potential payouts based on the performance targets set under the STI. The amounts actually paid appear in the "Non-Equity Incentive Plan Compensation" column of the 2020 Summary Compensation Table. For a description of the STI, please see the "STI" section above in the CD&A under "Executive Compensation Elements."
- (2) The information in the "Threshold," "Target," and "Maximum" columns reflects the potential share payouts under the portion of the 2020 LTI award granted in the form of PSUs (80% of the LTI award). The actual number of PSUs earned is determined based on Company performance over the three-year performance period from 2020 through 2022. In addition, the PSUs are subject to a service-based vesting condition until February 28, 2023. Under the terms of the PSU awards, the PSUs will be earned based on achievement of goals relating to NOEPS and the Customer Value Framework, subject to a +/-25% RSTR payout modifier on the NOEPS portion. The amount reported in the "Threshold" column represents the minimum level of the PSUs that may vest based on the achievement of the threshold NOEPS goal and the application of the -25% RSTR payout modifier. The amount reported in the "Target" column represents target achievement of the NOEPS goal, achievement of the Customer Value Framework goals and no application of the RSTR payout modifier. The amount reported in the "Maximum" column represents maximum achievement of the NOEPS goal, achievement of the Customer Value Framework goals and the application of the +25% RSTR payout modifier on the NOEPS portion. For further information regarding these awards, please see the LTI section above in the CD&A under "Executive Compensation Elements."
- (3) Represents the portion of the 2020 LTI award granted in the form of RSUs (20% of the LTI award). These awards will vest on February 28, 2023, provided the executive continues to be employed by us through that date, as described in the LTI section above in the CD&A under "Executive Compensation Elements" except for Special Retention Awards of 34,364 service-based RSUs granted to Messrs. Brown and Vegas that will vest on January 30, 2024 provided the executive continues to be employed by us on that date. For more information regarding these awards, please see the "Special Retention Awards" section in the CD&A under "Executive Compensation Elements."
- (4) Amounts reported in this column represent the aggregate grant date fair value, computed in accordance with FASB ASC Topic 718, with respect to 80% of the PSUs and all RSUs granted in 2020, calculated based on the average market price of our common stock on the grant date, less the present value of any dividends not received during the vesting period. With respect to 20% of the PSUs, amounts reported in this column represent the aggregate service inception date fair value, computed in accordance with FASB ASC Topic 718, calculated based on the closing market price of our common stock on the service inception date. All of the PSUs are subject to performance conditions and the values reported in this column for the PSU awards are based upon the probable outcome of such conditions.

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Outstanding Equity Awards at 2020 Fiscal Year-End

The following table sets forth information at fiscal year-end concerning outstanding grants of equity awards to the Named Executive Officers. At fiscal year-end, none of our Named Executive Officers held any outstanding option awards with respect to the Company.

Name	Stock Awards			
	Number of Shares or Units of Stock That Have Not Vested (#)	Market Value of Shares or Units of Stock That Have Not Vested (\$)(1)	Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights that Have Not Vested (#)	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested \$(2)
Joseph Hamrock	111,235(3)	2,551,731	—	—
	74,087(4)	1,699,556	—	—
	62,972(5)	1,444,578	—	—
	58,858(6)	1,350,203	—	—
	35,102(7)	805,240	—	—
	32,102(8)	736,420	—	—
	30,024(9)	688,751	—	—
	77,268(11)	1,772,528	—	—
	—	—	128,406(12)	2,945,634
—	—	120,095(13)	2,754,979	
Donald E. Brown	7,781(7)	178,496	—	—
	8,065(8)	185,011	—	—
	7,904(9)	181,318	—	—
	34,364(10)	788,310	—	—
	17,127(11)	392,893	—	—
	—	—	32,258(12)	739,999
	—	—	31,615(13)	725,248
Carrie J. Hightman	123,216(3)	2,826,575	—	—
	60,442(4)	1,386,539	—	—
	45,365(5)	1,040,673	—	—
	5,733(7)	131,515	—	—
	5,865(8)	134,543	—	—
	5,498(9)	126,124	—	—
	12,288(11)	281,887	—	—
	—	—	23,461(12)	538,195
—	—	21,993(13)	504,519	
Violet G. Sistovaris	14,563(4)	334,075	—	—
	21,068(5)	483,300	—	—
	14,715(6)	337,562	—	—
	5,733(7)	131,515	—	—
	5,499(8)	126,147	—	—
	5,842(9)	134,015	—	—
	12,620(11)	289,503	—	—
	—	—	21,994(12)	504,542
	—	—	23,368(13)	536,062

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Stock Awards				
Name	Number of Shares or Units of Stock That Have Not Vested (#)	Market Value of Shares or Units of Stock That Have Not Vested (\$)(1)	Equity Incentive Plan Awards: Number of Unearned Shares, Units or Other Rights that Have Not Vested (#)	Equity Incentive Plan Awards: Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested (\$)(2)
Pablo A. Vegas	7,781(7)	178,496	—	—
	8,065(8)	185,011	—	—
	7,904(9)	181,318	—	—
	34,364(10)	788,310	—	—
	17,127(11)	392,893	—	—
	—	—	32,258(12)	739,999
	—	—	31,615(13)	725,248

- (1) Amounts shown represent the market value of the unvested RSUs calculated using the closing sale price of our common stock on December 31, 2020, the last trading day of fiscal 2020 which was \$22.94 per share.
- (2) Amounts shown represent the market value of the unvested PSUs calculated using the closing sale price of our common stock on December 31, 2020, the last trading day of fiscal 2020, which was \$22.94 per share.
- (3) The awards shown represent RSUs granted on July 13, 2015, following the conversion of the 2013 performance shares in connection with the separation of Columbia Pipeline Group, Inc. from the Company ("the Separation"). The vesting date for these awards was February 29, 2016. The amounts shown represent the portion of the award the vesting of which has been delayed in accordance with the terms of the award agreements due to the limitations on deductibility under Section 162(m) of the Internal Revenue Code ("Section 162(m) of the Code"). These units are payable in shares of our common stock on the earlier to occur of: the executive's termination of employment; the date the executive is no longer subject to Section 162(m) of the Code; or the date the RSUs can be paid to the executive and be deductible under Section 162(m) of the Code. Because Ms. Hightman is no longer an employee of the Company, her RSU award vested and will be paid in 123,216 shares of common stock on the six month anniversary of her separation.
- (4) The awards shown represent RSUs granted on July 13, 2015, following the conversion of the 2014 performance shares in connection with the Separation. The vesting date for these awards was February 28, 2017. The amounts shown represent the portion of the award the vesting of which has been delayed in accordance with the terms of the award agreements due to the limitations on deductibility under Section 162(m) of the Code. These units are payable in shares of our common stock on the earlier to occur of: the executive's termination of employment; the date the executive is no longer subject to Section 162(m) of the Code; or the date the RSUs can be paid to the executive and be deductible under Section 162(m) of the Code. Because Ms. Hightman is no longer an employee of the Company, her RSU award vested and will be paid in 60,442 shares of common stock on the six month anniversary of her separation.
- (5) The awards shown represent the 2015 annual long-term equity awards granted in the form of RSUs in connection with the Separation. These units were granted on January 29, 2015. The vesting date for these awards was February 2, 2018. The amounts shown represent the portion of the award the vesting of which has been delayed in accordance with the terms of the award agreements due to the limitations on deductibility under Section 162(m) of the Code. These units are payable in shares of our common stock on the earlier to occur of: the executive's termination of employment; the date the executive is no longer subject to Section 162(m) of the Code; or the date the RSUs can be paid to the executive and be deductible under Section 162(m) of the Code. Because Ms. Hightman is no longer an employee of the Company, her RSU award vested and will be paid in 45,365 shares of common stock on the six month anniversary of her separation.
- (6) These awards shown represent RSUs granted on July 13, 2015, in connection with the assumption of additional responsibilities in connection with the Separation. The vesting date for these awards was February 2, 2018. The amounts shown represent the portion of the award the vesting of which has been delayed in accordance with the terms of the award agreements due to the limitation on deductibility under Section 162(m) of the Code. These units are payable in shares of our common stock on the earlier to occur of: the executive's termination of employment; the date the executive is not subject to Section 162(m) of the Code; or the date the RSUs can be paid to the executive and be deductible under Section 162(m) of the Code.
- (7) The awards shown represent RSUs granted on January 25, 2018, except for Mr. Hamrock's award, which was granted on January 26, 2018. These RSUs vested on February 26, 2021, provided the executive continued to be employed by us on that date. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age and service requirement for retirement under the 2018 RSU award agreement, a pro-rata portion of her award vested based on service months from the grant date to her separation date. Ms. Hightman forfeited 151 RSUs due to the pro rata vesting provisions.

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- (8) The awards shown represent RSUs granted on January 31, 2019, except for Mr. Hamrock's award, which was granted on February 1, 2019. These shares will vest on February 28, 2022 provided the executive continues to be employed by us on that date. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age and service requirement for retirement under the 2019 RSU award agreement, a pro-rata portion of her award vested based on service months from the grant date to her separation date. Ms. Hightman forfeited 2,006 RSUs due to the pro rata vesting provisions.
- (9) The awards shown represent RSUs granted on January 30, 2020, except for Mr. Hamrock's award, which was granted on January 31, 2020. These shares will vest on February 28, 2023 provided the executive continues to be employed by us on that date. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age requirement for retirement under the 2020 RSU award agreement, a pro-rata portion of her award vested based on service months from the grant date to her separation date. Ms. Hightman forfeited 3,617 RSUs due to the pro rata vesting provisions
- (10) The awards shown represent Special Retention Awards of service-based RSUs granted on January 30, 2020. The awards vest on January 30, 2024 provided the executive continues to be employed by us on that date. For more information regarding these awards, please see the "Special Retention Awards" section in the CD&A under "Executive Compensation Elements."
- (11) The awards shown represent 2018 PSUs granted on January 25, 2018, except for Mr. Hamrock's award, which was granted on January 26, 2018. These shares vested after the certification of results for the performance period beginning January 1, 2018 through December 31, 2020 for LTI purposes and continued employment through February 26, 2021. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age and service requirement for retirement under the 2018 PSU award agreement, a pro-rata portion of her award vested based on the service months elapsed from the grant date through her separation date vested. Ms. Hightman forfeited 332 PSUs due to the pro rata vesting provisions.
- (12) The awards shown represent 2019 PSUs granted on January 31, 2019, except for Mr. Hamrock's award, which was granted on February 1, 2019. The number of shares that will actually vest is dependent upon our performance relative to three-year performance goals over the 2019-2021 performance period and the executive's continued employment through February 28, 2022. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age and service requirement for retirement under the 2019 PSU award agreement, a pro-rata portion of her target award representing 15,435 shares (based on the service months elapsed from the grant date through her separation date) is eligible to vest based on Company performance on February 28, 2022; the balance of her target award representing 8,026 was forfeited.
- (13) The awards shown represent 2020 PSUs granted on January 30, 2020, except for Mr. Hamrock's award, which was granted on January 31, 2020. The number of shares that will actually vest is dependent upon our performance relative to three-year performance goals over the 2020-2022 performance period and the executive's continued employment through February 28, 2023. Ms. Hightman separated from the Company on January 29, 2021. Because Ms. Hightman's separation from the Company satisfied the age and service requirement for retirement under the 2020 PSU award agreement, a pro-rata portion of her target award representing 7,524 shares (based on the service months elapsed from the grant date through her separation date) is eligible to vest based on Company performance on February 28, 2023; the balance of her target award representing 14,469 shares was forfeited.

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2020 Option Exercises and Stock Vested

The following table sets forth information regarding the vesting of stock awards during 2020. During 2020, none of our Named Executive Officers exercised or held option awards with respect to the Company.

Name	Stock Awards	
	Number of Shares Acquired on Vesting(1) (#)	Value Realized on Vesting(2) (\$)
Joseph Hamrock	136,178	3,679,530
Donald E. Brown	40,504	1,094,418
Carrie J. Hightman	33,753	912,006
Violet G. Sistovaris	29,253	790,416
Pablo A. Vegas	37,904	1,024,166

(1) The stock awards represent 2017 performance share awards, which vested on February 28, 2020.

(2) Amounts shown reflect the value realized upon the vesting of stock awards during 2020, computed by multiplying the number of shares that vested by the market value of our common stock on the vesting date.

2020 Pension Benefits

The following table provides information regarding pension benefits with respect to our Named Executive Officers under the NiSource Inc. Pension Plan and the Pension Restoration Plan.

Name	Plan Name	Number of Years Credited Service (#)	Present Value of Accumulated Benefit (\$)
Joseph Hamrock(1)	NiSource Inc. Pension Plan	—	—
	Pension Restoration Plan	—	—
Donald E. Brown(1)	NiSource Inc. Pension Plan	—	—
	Pension Restoration Plan	—	—
Carrie J. Hightman	NiSource Inc. Pension Plan	13.1	261,476
	Pension Restoration Plan	13.1	524,180
Violet G. Sistovaris	NiSource Inc. Pension Plan	26.0	1,418,229
	Pension Restoration Plan	26.0	569,073
Pablo A. Vegas(1)	NiSource Inc. Pension Plan	—	—
	Pension Restoration Plan	—	—

(1) Because Messrs. Hamrock, Brown and Vegas were hired after January 1, 2010, they are not eligible to participate in any of our defined benefit pension plans.

Tax Qualified Pension Plans. Our pension plans consist of several qualified defined benefit pension plans sponsored by the Company and its affiliates for their respective exempt salaried employees hired before January 1, 2010, including two of the Named Executive Officers. Benefits under these plans are funded through and are payable from a trust fund, which consists of contributions we made and the earnings of the fund.

Mses. Hightman and Sistovaris are the only Named Executive Officers eligible to participate in our pension plans because they were hired prior to January 1, 2010. Mses. Hightman and Sistovaris each participate in the NiSource Inc. Pension Plan (the "NiSource Plan"). The NiSource Plan previously provided for a "final average pay" benefit ("FAP benefit") for exempt employees and, alternatively, a cash balance benefit feature (described below). All active exempt employees participating in the NiSource Plan, who had accrued a benefit under a FAP benefit formula or, alternatively, under the prior cash balance formula, were converted to the current cash balance formula as of January 1, 2011. Ms. Hightman was participating in the applicable current cash balance benefit formula and Ms. Sistovaris was participating in the FAP benefit formula at the time of the 2011 conversion.

Pursuant to the 2011 conversion to the current cash balance feature, each eligible exempt employee who transitioned to the current cash balance feature has a benefit consisting of: (1) an "opening account balance" equal to either (a) in the

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case of an employee transitioning from a FAP benefit formula, the lump sum actuarial equivalent of the participant's accrued FAP benefit as of the conversion date; or (b) in the case of an employee transitioning from the prior cash balance formula, equal to the account balance in such prior cash balance formula as of the conversion date; plus (2) annual pay and interest credits to the cash balance account from and after the conversion date. Annual pay credits to a participant's account under the current cash balance formula equal a percentage of compensation, taking into account the Social Security Taxable Wage Base, based on the participant's combined age and service for the plan year. The applicable pay credits are listed in the following table:

Sum of Age Plus Years of Service	Percentage of Total Compensation	Percentage of Compensation Above 1/2 of the Taxable Wage Base
Less than 50	4.0%	1.0%
50-69	5.0%	1.0%
70 or more	6.0%	1.0%

Compensation for purposes of annual pay credits means base pay, any performance-based pay, any "banked" vacation (in the year of vacation payout) and any salary reduction contributions made under Sections 125 or 401(k) of the Code, but excluding any amounts deferred to a non-qualified plan we maintain. In accordance with Code limits, the maximum compensation taken into account in determining benefits under the plans with respect to all participants, including eligible Named Executive Officers, in 2020 was limited to \$285,000. Interest is credited each year to the account based on the interest rate on 30 year Treasury securities, as determined by the IRS, for the September immediately preceding the first day of each year, subject to a minimum interest credit of 4%.

Under the cash balance feature of the NiSource Plan, any participant may take a distribution of his or her vested cash balance account benefit upon termination of employment, without any reduction. Alternatively, if the participant's accrued benefit is determined by the protected benefit calculation referenced above (i.e., the protected benefit calculation is greater than the participant's cash balance account), the participant would receive the protected benefit amount (which may reflect an actuarial or early retirement reduction if the participant elects to receive a distribution prior to the normal retirement date as provided in the NiSource Plan). Because Mses. Hightman and Sistovaris participate in the current cash balance feature of the NiSource Plan, each is eligible to take an unreduced distribution of her cash balance account upon termination of employment regardless of age and service. As of December 31, 2020, Mses. Hightman and Sistovaris were eligible for early retirement (which impacts the protected benefit calculation and is generally defined as attainment of age 55 with 10 years of eligible service) under the NiSource Plan.

Assumptions. The present value of the accumulated benefit for Ms. Hightman consists of the account balance payable under the NiSource Plan. The present value of the accumulated benefit for Ms. Sistovaris consists of the present value of the protected benefit under the NiSource Plan (i.e., the present value of the FAP benefit payable as of the conversion date) plus annual pay and interest credits to the cash balance account after the conversion date. The assumptions used in calculating the present value of the accumulated benefit for Ms. Sistovaris are set forth in Note 12 - Pension and Other Postretirement Benefits in the footnotes to the consolidated financial statements contained in the Company's 2020 Annual Report on Form 10-K. The Company has not granted any extra years of credited service under the NiSource Plan identified above.

Non-qualified Pension Benefit Plan. We also sponsor a Pension Restoration Plan (the "Pension Restoration Plan"). The Pension Restoration Plan is a non-qualified, unfunded defined benefit plan. The plan includes employees of the Company and its affiliates whose benefits under the applicable tax-qualified pension plan are limited by Sections 415 (a limitation on annual accruals and payments under a defined benefit plan of \$230,000 for 2020) and 401(a)(17) (a limitation on annual compensation of \$285,000 for 2020) of the Code, including any eligible Named Executive Officer. The Pension Restoration Plan provides for a supplemental retirement benefit equal to the difference between (i) the benefit a participant would have received under the qualified pension plan had such benefit not been limited by Sections 415 and 401(a)(17) of the Code, or any other applicable section, and reduced by deferrals into our Deferred Compensation Plan, minus (ii) the actual benefit received under the qualified pension plan after applying any limits and considering deferrals into our Deferred Compensation Plan. Participants have the opportunity to elect any form of payment available under the qualified pension plan prior to accruing a benefit under the plan. If no election is made, the benefit is payable as a lump sum. The timing of payment under the Pension Restoration Plan generally is 45 days after one of the following: (1) if the participant qualifies for early retirement under the applicable qualified pension plan,

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following separation from service; or (2) if the participant does not qualify for early retirement at the time of separation from service, the later of separation from service or age 65, subject to a six-month delay for key employees under Section 409A of the Code for payments triggered by separation from service. No plan benefits were paid to Ms. Hightman or Ms. Sistovaris under the NiSource Pension Plan or the Pension Restoration Plan in 2020.

2020 Non-qualified Deferred Compensation

The following table provides information regarding deferred compensation with respect to our Named Executive Officers under the Deferred Compensation Plan and the Savings Restoration Plan.

Name	Plan Name	Executive Contributions in Last FY (\$)(1)	Registrant Contributions in Last FY (\$)(2)	Aggregate Earnings in Last FY (\$)(3)	Aggregate Withdrawals/ Distributions (\$)	Aggregate Balance at Last FYE (\$)(4)
Joseph Hamrock	Deferred Compensation Plan(5)	—	—	66,205	—	464,855
	Savings Restoration Plan(6)	—	42,900	96,749	—	475,408
Donald E. Brown	Deferred Compensation Plan(5)	—	—	69,138	—	170,024
	Savings Restoration Plan(6)	—	18,900	33,280	—	147,234
Carrie J. Hightman	Deferred Compensation Plan(5)	—	—	—	—	—
	Savings Restoration Plan(6)	—	12,900	223,399	—	593,944
Violet G. Sistovaris	Deferred Compensation Plan(5)	—	—	172,685	—	928,706
	Savings Restoration Plan(6)	—	12,900	3,766	—	122,279
Pablo A. Vegas	Deferred Compensation Plan(5)	—	—	—	—	—
	Savings Restoration Plan(6)	—	18,900	1,971	—	77,542

- (1) Amounts shown as “Executive Contributions in Last FY,” if any, were deferred under our Deferred Compensation Plan. The Named Executive Officers may elect to defer and invest between 5% and 80% of their base compensation and between 5% and 80% of their bonus on a pre-tax basis. Participant deferrals are fully vested.
- (2) The amount of Company contributions for each Named Executive Officer in this column is included in each Named Executive Officer’s compensation reported in the 2020 Summary Compensation Table – “All Other Compensation.”
- (3) The aggregate earnings in this column are not reported in the 2020 Summary Compensation Table. For a discussion of investment options under these plans, see the narrative accompanying this table.
- (4) The aggregate balance includes amounts for each Named Executive Officer that would have been previously reported as compensation in the Summary Compensation Table for prior years had he or she been a Named Executive Officer in those prior years with the exception of any amounts shown for the aggregate earnings on deferred compensation.
- (5) For a description of the Deferred Compensation Plan, please see the “Other Compensation and Benefits – Deferred Compensation Plan” section in the CD&A under “Executive Compensation Elements” and the narrative accompanying this table.
- (6) For a description of the Savings Restoration Plan, please see the “Other Compensation and Benefits – Savings Programs” section in the CD&A under “Executive Compensation Elements” and the narrative accompanying this table. These contributions are fully vested.

We sponsor the Savings Restoration Plan and the Deferred Compensation Plan, two non-qualified defined contribution plans, neither of which credits above-market or preferential earnings. Amounts due under the plans are unsecured contractual obligations that are paid from our general assets.

Savings Restoration Plan. The Savings Restoration Plan provides a supplemental benefit to eligible employees, including the Named Executive Officers, equal to the difference between: (i) the employer contributions (including matching and profit sharing contributions) an employee would have received under our Retirement Savings Plan had such benefit not been limited by Sections 415 (a limitation on annual contributions under a defined contribution plan of \$57,000 for 2020) and 401(a)(17) (a limitation on annual compensation of \$285,000 for 2020) of the Code, and the Retirement Savings Plan’s definition of compensation, which excludes deferrals into our Deferred Compensation Plan for purposes of calculating certain employer contributions, minus (ii) the actual employer contributions the employee received under the Retirement Savings Plan. Amounts credited under the Savings Restoration Plan are deferred on a pre-tax basis. Participants’ accounts under the Savings Restoration Plan are 100% vested. Employees designate how these contributions will be invested, with the investment options generally the same as those available under our Retirement Savings Plan.

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The timing of payment under the Savings Restoration Plan differs depending on whether the amounts were earned and vested before January 1, 2005 ("Pre-409A Amounts") or after December 31, 2004 ("Post-409A Amounts"). Pre-409A Amounts generally are payable at the time when amounts under the Retirement Savings Plan are paid. Participants may elect in any year to withdraw Pre-409A Amounts, but that withdrawal is subject to a 10% reduction to the extent the payment is before the amount was otherwise payable under the Retirement Savings Plan. Post-409A Amounts generally are paid within 45 days after separation from service, although key employees (within the meaning of Section 409A of the Code) are subject to a six-month payment delay in accordance with Section 409A of the Code. Participants may not elect to receive early in-service distributions of Post-409A Amounts. Both Pre-409A Amounts and Post-409A Amounts may be distributed upon an unforeseeable emergency, as determined in accordance with the terms of the Savings Restoration Plan. The form of payment for both amounts is the form elected by the participant among the choices available under the Retirement Savings Plan.

Deferred Compensation Plan. The Deferred Compensation Plan provides employees at certain job levels including the Named Executive Officers, the ability to defer compensation on a pre-tax basis, including compensation that would otherwise be limited by the Code. Participants may elect to defer and invest between 5% and 80% of their base compensation and between 5% and 80% of their annual bonus on a pre-tax basis. Employees designate how their contributions will be invested, with the investment options generally the same as those available under our Retirement Savings Plan. Employee contributions and any earnings thereon are 100% vested. The timing of payment under the Deferred Compensation Plan generally is the March 31st after the date of the participant's separation from service. This timing applies both to the Pre-409A Amounts and Post-409A Amounts. In the case of Post-409A Amounts payable to key employees within the meaning of Section 409A of the Code, payments generally will not be payable until six months after the date of separation from service. Participants also may elect to receive in-service distributions of both Pre-409A Amounts and Post-409A Amounts. If a participant requests an in-service distribution of a Pre-409A Amount with less than 12 months' advance notice, however, the distribution is subject to a 10% reduction. Participants may delay the commencement of distributions for five years after their originally scheduled payment date, in accordance with the subsequent deferral procedures under Section 409A of the Code. Both Pre-409A Amounts and Post-409A Amounts also may be paid upon an unforeseeable emergency, as determined in accordance with the terms of the plan. The form of payment for both amounts may be either a lump sum or annual installments of up to 15 years, as elected by the participant.

Potential Payments upon Termination of Employment or a Change-in-Control of the Company

All of the Named Executive Officers are eligible for certain benefits, upon certain types of terminations of employment, including a termination of employment involving a change-in-control of the Company ("Change-in Control"). These benefits are in addition to the benefits to which they would be entitled upon a termination of employment generally (*i.e.*, (i) vested retirement benefits accrued as of the date of termination, (ii) stock-based awards that are vested as of the date of termination, and (iii) the right to continue medical coverage pursuant to COBRA). The additional benefits are described below.

Executive Severance Policy. Our Executive Severance Policy provides severance pay and other benefits to terminated employees at a certain job level, including our Named Executive Officers, provided they satisfy the terms of the policy. No severance pay or other benefits are paid under this policy if the termination of employment occurs in connection with a Change-in-Control. Under the Executive Severance Policy, an employee becomes eligible to receive benefits only if he or she is terminated under any of the following scenarios: (a) a position elimination due to a reduction in force or other restructuring; (b) a position relocation of more than 50 miles from its current location that results in a longer commute of more than 20 miles and the employee chooses not to relocate; or (c) constructive termination. Constructive termination means a material reduction with respect to: (1) the scope of the employee's position; (2) the employee's base pay; or (3) the employee's annual incentive opportunity; and as a result of any such event, the employee chooses to terminate employment.

Under our Executive Severance Policy, an eligible employee receives severance pay in the amount of 52 weeks of base salary at the rate in effect on the date of termination. The employee also receives a lump sum amount equivalent to 130% of 52 weeks of COBRA (as defined in the Code and the Employee Retirement Income Security Act of 1974) continuation coverage premiums and outplacement services.

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Change-in-Control and Termination Agreements. As of December 31, 2020, we had Change-in-Control and Termination Agreements with each of the Named Executive Officers. We entered into these agreements based upon our belief that they are in the best interests of the stockholders. They are designed to help ensure that in the event of extraordinary events, a thoroughly objective judgment is made on any potential corporate transaction, so that stockholder value is appropriately safeguarded and maximized. The Change-in-Control and Termination Agreements provide for cash severance benefits if the executive terminates employment for “Good Reason” (as defined below) or is terminated by us for any reason other than “Good Cause” (as defined below) within 24 months following certain Change-in-Control events (referred to as a “double trigger”). In addition, pursuant to the terms of the 2020 Omnibus Plan and 2010 Omnibus Plan, the executives’ equity awards are subject to double trigger accelerated vesting in the event of a Change-in-Control unless an acquiring company does not assume or replace such awards upon the Change-in-Control. None of the agreements contain a “gross-up” provision to reimburse executives for excise taxes incurred with respect to benefits received under a Change-in-Control and Termination Agreement. The Change-in-Control and Termination Agreements can be terminated on twelve months’ notice to the participant. For purposes of the Change-in-Control and Termination Agreements:

“**Good Cause**” shall be deemed to exist if, and only if, we notify the executive, in writing, within 60 days of our knowledge that one of the following events occurred: (1) the executive has engaged in acts or omissions constituting dishonesty, intentional breach of fiduciary obligation or intentional wrongdoing or malfeasance, in each case that results in substantial harm to the Company; or (2) the executive has been convicted of a criminal violation involving fraud or dishonesty.

“**Good Reason**” shall be deemed to exist if, and only if: (1) there is a significant diminution in the nature or the scope of the executive’s authorities or duties; (2) there is a significant reduction in the executive’s monthly rate of base salary and the executive’s opportunity to earn a bonus under an incentive bonus compensation plan we maintain or the executive’s benefits; (3) we change by 50 miles or more the principal location at which the executive is required to perform services as of the date of a Change-in-Control; or (4) there is a material breach of the Change-in-Control and Termination Agreement.

The Change-in-Control and Termination Agreements provide for a lump sum payment of two (three in the case of Mr. Hamrock) times the executive’s current annual base salary and target annual incentive bonus compensation. The executive will also receive a pro rata portion of the executive’s targeted annual incentive bonus for the year of termination. The Change-in-Control and Termination Agreements also provide that in the event of a Change-in-Control, the executive’s total Change-in-Control related payments will be equal to the best “net benefit” which is equal to the greater of: (i) the after-tax value of the executive’s total Change-in-Control related payments reduced by the 20% excise tax and other federal, state, local and other taxes; and (ii) the after-tax value of the executive’s Change-in-Control related payments that has been reduced to the extent necessary so that it would not trigger an excise tax, reduced for federal, state, local and other taxes (in each case, without a gross-up).

In addition, the Change-in-Control and Termination Agreements provide for the executives to receive a lump sum amount equivalent to 130% of the COBRA continuation premiums due for the two-year period (three in the case of Mr. Hamrock) following termination. In the event of a Change-in-Control, all outstanding equity awards granted to each of the Named Executive Officers under the applicable Omnibus Plan as of December 31, 2020, will vest only upon a termination of employment in connection with a Change-in-Control.

In connection with the closing of the CMA transaction, Ms. Hightman stepped down from her role as CEO, CMA. In addition, on October 19, 2020, it was agreed that Ms. Hightman would depart the Company on January 29, 2021, and her position overseeing the legal function and directing federal government affairs would be eliminated as of such date. In connection with her departure, Ms. Hightman became contractually entitled to receive benefits under the Company’s Executive Severance Policy as follows: (i) a lump sum payment of \$500,000; (ii) a payout of \$21,180 equivalent to the cost of 130% of twelve months of COBRA premiums; (iii) a \$187,220 payout of accrued and unused vacation time; and (iv) outplacement services with an estimated value of \$25,000. In addition, Ms. Hightman remained eligible to receive her 2020 STI, which was awarded at \$130,000 based on Company performance during 2020.

Additionally, because she is no longer an employee, 229,023 shares under RSU award agreements that were subject to delayed vesting in accordance with their terms vested and will be distributed to Ms. Hightman on the six month anniversary of her separation date. These shares were payable on the earlier to occur of her termination of employment,

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the date she was no longer subject to Section 162(m) of the Code, or the date the shares could be paid and be deductible under Section 162(m) of the Code. The estimated value of these shares is \$5,072,859 based on the closing price of the Company's common stock on January 29, 2021, which was \$22.15 per share.

Because she satisfied the age and service requirement for retirement under the 2018, 2019 and 2020 LTI award agreements, a pro-rata portion of Ms. Hightman's outstanding 2018, 2019 and 2020 LTI awards vested or are eligible to vest based on service months from each respective grant date to her separation date . Accordingly, based on the retirement vesting provisions, Ms. Hightman vested in 22,329 shares subject to her 2018 PSUs based on Company performance and service through the separation date and remains eligible to vest in a target number of 22,959 shares subject to her 2019 and 2020 PSU agreements, with the actual number of shares to vest to be determined based on actual performance through the end of the applicable performance period. The estimated value of shares under her LTI award agreements is \$1,253,912 based on the closing price of the Company's common stock on January 29, 2021, which was \$22.15 per share.

For the Named Executive Officers other than Ms. Hightman, we have quantified the potential payments upon termination under various termination scenarios as of December 31, 2020.

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	Severance (\$)	Pro Rata Target Bonus Payment (\$)	Equity Grants (\$)	Cash Awards (\$)	Welfare Benefits (\$)	Outplacement (\$)	Total Payment (\$)
Joseph Hamrock							
Voluntary Termination(1)	—	—	7,046,067	—	—	—	7,046,067
Retirement(2)	—	—	—	—	—	—	—
Disability(2)	—	—	7,190,635	—	—	—	7,190,635
Death(2)	—	—	7,190,635	—	—	—	7,190,635
Involuntary Termination(3)	1,000,000	—	—	—	31,181	25,000	1,056,181
Change-in-Control(4)	6,600,000	1,200,000	11,151,983	—	101,967	25,000	19,078,950
Donald E. Brown							
Voluntary Termination(1)	—	—	—	—	—	—	—
Retirement(2)	—	—	—	—	—	—	—
Disability(2)	—	—	1,909,044	381,945	—	—	2,290,989
Death(2)	—	—	1,909,044	381,945	—	—	2,290,989
Involuntary Termination(3)	600,000	—	—	—	28,258	25,000	653,258
Change-in-Control(4)	2,100,000	450,000	3,512,320	1,000,000	61,009	25,000	7,148,329
Violet G. Sistovaris							
Voluntary Termination(1)	—	—	1,154,937	—	—	—	1,154,937
Retirement(2)	—	—	1,232,911	—	—	—	1,232,911
Disability(2)	—	—	1,232,911	—	—	—	1,232,911
Death(2)	—	—	1,232,911	—	—	—	1,232,911
Involuntary Termination(3)	500,000	—	—	—	20,984	25,000	545,984
Change-in-Control(4)	1,750,000	375,000	2,273,675	—	45,713	25,000	4,469,388
Pablo A. Vegas							
Voluntary Termination(1)	—	—	—	—	—	—	—
Retirement(2)	—	—	—	—	—	—	—
Disability(2)	—	—	1,909,044	381,945	—	—	2,290,989
Death(2)	—	—	1,909,044	381,945	—	—	2,290,989
Involuntary Termination(3)	600,000	—	—	—	31,500	25,000	656,500
Change-in-Control(4)	2,100,000	450,000	3,552,645	1,000,000	67,493	25,000	7,195,138

- (1) Amounts payable to each of the Named Executive Officers as shown in the Pension Benefits Table and the Non-qualified Deferred Compensation Table and under the tax-qualified, nondiscriminatory 401(k) Plan are not included in the table. Upon voluntary termination on December 31, 2020, Mr. Hamrock would be eligible to receive 111,235 shares under the RSUs granted on July 13, 2015, due to conversion of the 2013 performance shares in connection with the Separation, 74,087 shares under the RSUs granted on July 13, 2015, due to the conversion of the 2014 performance shares in connection with the Separation, 62,972 shares under the RSUs granted on January 29, 2015 and 58,858 shares under the RSUs granted on July 13, 2015. Ms. Sistovaris would be eligible to receive 14,563 shares under the RSUs granted on July 13, 2015, due to the conversion of the 2014 performance shares in connection with the Separation, 21,068 shares under the RSUs granted on January 29, 2015 and 14,715 shares under the RSUs granted on July 13, 2015. These shares were subject to delayed vesting in accordance with the terms of the award agreements due to limitations on deductibility under Section 162(m) of the Code. These shares are payable on the earlier to occur of the Named Executive Officer's termination of employment, the date the Named Executive Officer is no longer subject to Section 162(m) of the Code, or the date the shares could be paid and be deductible under Section 162(m) of the Code. The value of these shares was determined by multiplying the closing price of our common stock on December 31, 2020, which was \$22.94 per share, by the number of shares that were subject to delayed payout.
- (2) Special vesting rules apply in the event of Retirement, Disability or death pursuant to the terms and conditions of our equity award agreements. As of December 31, 2020, Mses. Hightman and Sistovaris were the only Named Executive Officers eligible for Retirement. The vesting of Ms. Hightman's awards is described above in the narrative to this table. Upon Retirement, Disability or death, Ms. Sistovaris would receive 53,745 shares. For the balance of the Named Executive Officers, the number of shares that would have vested in the event of the executive's Disability or death is as follows: Mr. Hamrock, 313,454 shares; Mr. Brown, 83,219 shares; and Mr. Vegas, 83,219 shares. The value of the equity grants was determined by multiplying the closing price of our common stock on December 31, 2020, which was \$22.94 per share, by the number of shares that would have vested upon the Retirement, Disability or death, as applicable, of the Named Executive Officer. These amounts do not include the value of shares subject to delayed distribution due to limitations on

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deductibility under Section 162(m) of the Code referred to in footnote (1) above. For Messrs. Brown and Vegas, special vesting rules also apply in the event of Disability or death under their cash-based Special Retention Award agreements. The amounts shown represent the pro-rata portion of their cash-based awards based on service months from their respective grant dates to December 31, 2020.

- (3) Amounts shown reflect payments to be made upon the involuntary termination of each Named Executive Officer eligible under our Executive Severance Policy described above. These amounts do not include the value of shares subject to delayed distribution due to limitations on deductibility under Section 162(m) of the Code described in footnote (1) above.
- (4) Amounts shown reflect payments to be made upon termination of employment in the event of a Change-in-Control of the Company under the Change-in-Control and Termination Agreements described above. These amounts do not include the value of shares subject to delayed distribution due to limitations on deductibility under Section 162(m) of the Code described in footnote (1) above. As described above, the Change-in-Control and Termination Agreements do not provide for any "gross-up" payments to executives for excise taxes incurred with respect to benefits received under a Change-in-Control and Termination Agreement. The Change-in-Control and Termination Agreements provide that in the event of a Change-in-Control, the executive's total Change-in-Control will be equal to the best "net benefit" which is equal to the greater of: (i) the after-tax value of the executive's total Change-in-Control related payments (reduced by the 20% excise tax and other federal, state, local and other taxes); and (ii) the after-tax value of the executive's Change-in-Control related payments that has been reduced to the extent necessary so that it would not trigger an excise tax, reduced for federal, state, local and other taxes (in each case, without a gross-up). The amounts reflected in this table do not reflect the application of the best "net benefit" provision.

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Pay Ratio

As required by Section 953(b) of the Dodd-Frank Wall Street Reform and Consumer Protection Act, we are providing the following disclosure about the relationship of the annual total compensation of our employees to the annual total compensation of our CEO.

For 2020, our last completed fiscal year:

- The median annual total compensation of all employees (other than our CEO) was \$103,570; and
- The annual total compensation of our CEO, as reported in the 2020 Summary Compensation Table, was \$6,457,725.

Based on this information, for 2020, the ratio of the annual total compensation of Mr. Hamrock, our CEO, to the annual total compensation of the median employee is estimated to be 62 to 1.

To identify the median of the annual total compensation of all our employees (other than our CEO), as well as to determine the annual total compensation of our median employee and our CEO, we took the following steps consistent with Item 402(u) of Regulation S-K:

1. We determined that, as of October 31, 2020, our employee population consisted of approximately 7,400 employees, with all of our employees located in the United States. This population consisted of our full-time, part-time and temporary employees, as determined for employment law purposes. We selected October 31, 2020 as the date upon which we would identify the “median employee” because we used October 31 as our initial determination date in 2017 and this date continues to enable us to make such identification in a reasonably efficient manner; and
 2. To identify the “median employee” from our employee population, we prepared a full census of all our employees (except our CEO) using our existing centralized payroll database of base cash compensation (base salary plus overtime and shift premiums, calculated based on the hours worked during the relevant period) that is used internally to calculate annual cash incentive compensation and profit sharing eligibility. We used base cash compensation as our compensation measure as it is the principal form of compensation delivered to all of our employees.
- Additionally, we adjusted as of October 31, 2020, the compensation of 386 full-time employees and 39 part-time employees hired during 2020 to annualize compensation for any portion of the measurement period that they were not with the Company.
 - Although all of our employees are eligible for an annual cash incentive (paid in 2021 for 2020 individual and Company performance) we excluded this for all employees because we determined its inclusion would not have a meaningful effect on the determination of the median employee.
 - Since we do not widely distribute annual equity awards to our employees, such awards were excluded from our compensation measure.
3. We identified our median employee from a full census report compiled using base cash compensation as our consistently applied compensation measure. Since all our employees are located in the United States, as is our CEO, we did not make any cost-of-living adjustments identifying the “median employee.”
 4. Once we identified our median employee, we combined all of the elements of such employee’s compensation for 2020 in accordance with the requirements of Item 402(c)(2)(x) of Regulation S-K, resulting in annual total compensation of \$103,570.
 5. With respect to the annual total compensation of our CEO, we used the amount reported in the “Total” column (column (j) of our 2020 Summary Compensation Table) included in this Proxy Statement.

EQUITY COMPENSATION PLAN INFORMATION

The following table provides information as of December 31, 2020 regarding the number of shares of our common stock that may be issued under our equity compensation plans.

Plan Category	Number of Securities to be Issued Upon Exercise of Outstanding Options, Warrants and Rights (#)(a)	Weighted-Average Exercise Price of Outstanding Options, Warrants and Rights (\$)(b)(2)	Number of Securities Remaining Available for Future Issuance Under Equity Compensation Plans (Excluding Securities Reflected in Column (a)) (#)(c)(3)
Equity compensation plans approved by security holders(1)	2,635,223	—	10,863,170
Equity compensation plans not approved by security holders	—	—	—
Total	2,635,223	—	10,863,170

- Plans approved by security holders consist of the following: the Non-Employee Director Stock Incentive Plan, approved by stockholders on May 20, 2003 (no shares remain available for future grants under the plan); the 2010 Omnibus Plan approved by stockholders on May 11, 2010 (no shares remain available for future grants under the plan) the 2020 Omnibus Plan approved by the stockholders on May 19, 2020; and the Company's Employee Stock Purchase Plan, approved by the stockholders on May 7, 2019.
- Restricted stock units and performance share awards are payable at no cost to the grantee on a one-for-one basis. As of December 31, 2020, there were no outstanding stock options under the Non-Employee Director Stock Incentive Plan, the 2010 Omnibus Plan or the 2020 Omnibus Plan.
- As of December 31, 2020, 10,007,832 shares remained available for issuance under the 2020 Omnibus Plan and 855,338 shares remained available for purchase under the Employee Stock Purchase Plan. The Employee Stock Purchase Plan provides the opportunity for eligible employees to acquire shares of our common stock at a 10% discount. For purposes of this table, we have included the number of shares issuable under outstanding performance share awards assuming performance targets are achieved at the maximum achievement level.

PROPOSAL 2 — ADVISORY APPROVAL OF NAMED EXECUTIVE OFFICER COMPENSATION

Pursuant to Section 14A of the Exchange Act, we are asking stockholders to approve, in an advisory vote, the compensation paid to our Named Executive Officers, as disclosed under the headings “2020 Executive Compensation” and “Compensation Discussion and Analysis (CD&A)” above, commonly known as a “Say-on-Pay” proposal.

The Board encourages stockholders to carefully review the 2020 Executive Compensation and Compensation Discussion and Analysis (CD&A) sections of this Proxy Statement, for a thorough discussion of our executive compensation program and philosophy. Our compensation program is designed to be significantly performance-based and to attract and retain highly-qualified individuals who enhance long-term stockholder value by contributing to our ongoing success. All facets of our compensation program are regularly monitored by the Compensation Committee to ensure that the program is well-tailored to fulfill our compensation philosophy and objectives.

In considering this proposal, stockholders may wish to consider the following factors that we believe demonstrate our commitment to maintaining a robust compensation program:

- Compensation is closely tied to both corporate and individual performance;
- Annual and long-term incentive compensation opportunities are contingent on the Company achieving pre-established goals;
- Total compensation packages are competitive with those offered by members of our Comparator Group;
- Perquisites are appropriately limited in number and modest in dollar value; and
- We believe our compensation program does not create incentives for behaviors that create material risk to the Company.

As discussed in the Compensation Discussion and Analysis (CD&A) and 2020 Executive Compensation sections of this Proxy Statement, the Compensation Committee and the Board believe that our executive compensation program fulfills the objectives of our compensation philosophy in a prudent and effective manner.

Accordingly, the following resolution is submitted for an advisory stockholder vote at the Annual Meeting:

RESOLVED, that the compensation paid to our Named Executive Officers, as disclosed pursuant to Item 402 of Regulation S-K, including the Compensation Discussion and Analysis, compensation tables and narrative discussion, is hereby approved on an advisory basis.

As this is an advisory vote, the result will not be binding on the Company, the Board or the Compensation Committee, although the Compensation Committee and the Board will carefully consider the outcome of the vote when evaluating our compensation program and philosophy.

Vote Required

The affirmative vote of a majority of the shares present at the virtual Annual Meeting or represented by proxy at the meeting and entitled to vote is needed to approve the advisory vote on the compensation of the Named Executive Officers. Proxies submitted without direction pursuant to this solicitation will be voted “FOR” the advisory approval of executive compensation of our Named Executive Officers. Abstentions by those present or represented by proxy will have the same effect as a vote against the Say-on-Pay proposal. Brokers will not have discretionary authority to vote on the Say-on-Pay proposal. Accordingly, there could be broker non-votes, which will have no effect on the vote.

THE BOARD UNANIMOUSLY RECOMMENDS A VOTE “FOR” THE APPROVAL OF NAMED EXECUTIVE OFFICER COMPENSATION ON AN ADVISORY BASIS.

PROPOSAL 3 — RATIFICATION OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Audit Committee of the Board is directly responsible for the appointment, compensation, retention and oversight of the independent registered public accounting firm retained to audit our financial statements. The Audit Committee appointed Deloitte as our independent registered public accounting firm for 2021. As part of its oversight of our relationship with our independent registered public accounting firm and to assure continuing independence of such firm, the Audit Committee considers whether it is appropriate to adopt a policy of rotating its independent registered public accounting firm on a regular basis. Further, in conjunction with ensuring the rotation of such firm's lead engagement partner, the Audit Committee and its Chair are directly involved with the selection of Deloitte's lead engagement partner. The Audit Committee also reviews proposals for all auditing services (including fees and terms thereof) of our independent registered public accounting firm and approves all such proposals prior to the commencement or performance of such services, subject to the pre-approval policies and procedures described under "Independent Registered Public Accounting Firm Fees."

Deloitte has served as our independent registered public accounting firm since 2002 and has the requisite understanding of our business, accounting policies and practices, and internal control over financial reporting to drive audit quality and efficient fee structures. As a result of this expertise, and, as noted above, the Audit Committee's oversight designed to assure continuing independence, the Board and its Audit Committee consider Deloitte well qualified to serve as our independent registered public accounting firm. Further, the Board believes that the continued retention of Deloitte is in our best interest and the best interest of our stockholders. Although action by stockholders for this matter is not required, the Board and the Audit Committee believe that it is appropriate to seek stockholder ratification of this appointment in order to provide stockholders a means of communicating the stockholders' level of satisfaction with the performance of the independent registered public accounting firm and their level of independence from management. If the proposal is not approved and the appointment of Deloitte is not ratified by the stockholders, the Audit Committee will take this into consideration and will reconsider the appointment. A representative of Deloitte will be represented at the virtual Annual Meeting, will be given an opportunity to make a statement if he or she so desires and will be available to respond to appropriate questions.

Vote Required

The affirmative vote of a majority of the shares present during the virtual Annual Meeting or represented by proxy and entitled to vote is needed to ratify the appointment of Deloitte as our independent registered public accounting firm for 2021. Proxies submitted without direction pursuant to this solicitation will be voted "FOR" the ratification of the appointment of Deloitte. Abstentions by those present or represented by proxy will have the same effect as a vote against the proposal. Brokers will have discretionary authority to vote on this proposal, and, accordingly, there will not be any broker non-votes.

THE BOARD AND ITS AUDIT COMMITTEE UNANIMOUSLY RECOMMEND A VOTE "FOR" THE RATIFICATION OF THE APPOINTMENT OF DELOITTE AS OUR INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR 2021.

PROPOSAL 4 – STOCKHOLDER PROPOSAL REGARDING PROXY ACCESS

Mr. John Chevedden of 2215 Nelson Avenue, No. 205, Redondo Beach, California 90278, who beneficially owns a requisite number of shares of common stock, has informed the Company that he plans to present the following proposal at the meeting.

Proposal 4 - Improve Our Catch-22 Proxy Access

Shareholders request that our board of directors take the steps necessary to enable as many shareholders as may be needed to aggregate their shares to equal 3% of our stock owned continuously for 3-years in order to enable shareholder proxy access.

The current arbitrary ration of 20 shareholders to initiate shareholder proxy access can be called Catch-22 Proxy Access. In order to assemble a group of 20 shareholders, who have owned 3% of company stock for an unbroken 3-years, one would reasonably need to start with 60 activist shareholders who own 9% of company stock for an unbroken 3-years because initiating proxy access is a complicated process that is easily susceptible to errors. It is a daunting process that is also highly susceptible to dropouts.

The 60 activist shareholders could then be whittled down to 40 shareholders because some shareholders would be unable to timely meet all the paper chase requirements. After the 40 shareholders submit their paperwork to management - then management might arbitrarily claim that 10 shareholders do not meet the requirements (since the NiSource Board of Directors is the almighty authority in interpreting the NI proxy access rules according to the NI proxy access rules) and management might convince another 10 shareholders to drop out - leaving 20 shareholders. But the current bylaws do not allow 40 shareholders to submit their paperwork to management to end up with 20 qualified shareholders.

And 60 shareholders who own 9% of company stock for an unbroken 3-years might determine that they own 51 % of company stock when length of unbroken stock ownership is factored out.

But how does one begin to assemble a group of 60 potential participants if potential participants cannot even be guaranteed participant status after following the rules that are 5000-words of tedious language - because a single shareholder always takes the risk that one will be the 21st shareholder that could be voted off the island after a substantial investment of time by the arbitrary ration of 20 shareholders.

More emphasis should be given to improving proxy access because of our limited right to call for a special shareholder meeting. Currently it takes the formal backing 30% of NiSource shares that typically cast ballots at the annual meeting, to call a special shareholder meeting. Plus NiSource shareholders have no right to act by written consent.

Plus the shareholder right to call a special meeting has taken a big hit due to the avalanche of online shareholder meetings that can be tightly controlled bare bones meetings where all challenging questions and comments are screened out by management.

Goodyear management even hit the mute button right in the middle of a formal shareholder

proposal presentation at its 2020 shareholder meeting to bar constructive criticism.

AT&T, with 3000 institutional shareholders, would not even allow shareholders to speak at its online shareholder meeting.

PROPOSAL 4 – STOCKHOLDER PROPOSAL REGARDING PROXY ACCESS

Please vote yes:

Improve Our Catch-22 Proxy Access - Proposal 4**Board of Directors' Statement in Opposition****Your Board of Directors unanimously recommends a vote AGAINST this proposal.**

The Board of Directors and its Nominating and Governance Committee have considered this proposal and concluded that it is unnecessary and not in the best interests of our stockholders.

Our proxy access bylaw promotes stockholder rights and protects the interests of all stockholders.

On January 29, 2016, the Board approved an amendment to our bylaws to provide for proxy access after a careful analysis of best practices and stockholder feedback. Our proxy access structure permits a stockholder or group of up to 20 stockholders owning 3% or more of the Company's common stock entitled to vote in the election of directors continuously for at least three years to nominate and include in the Company's proxy materials for an annual meeting of stockholders, director candidates constituting up to the greater of two or 20% of the Board, provided that the stockholder (or group) and each nominee satisfy the requirements in our Amended and Restated Bylaws. This structure is based on a principle that we believe is shared by most of our stockholders—the right to nominate a director using the Company's proxy statement should be available only for those who have a sufficient financial stake in the Company to cause their interests to align with the interests of other stockholders.

Further, in the absence of a reasonable limitation, as this proposal requests, NiSource could be required to make burdensome and time-consuming inquiries into the nature and duration of the share ownership of a large number of individuals. Conducting these inquiries would require significant attention of the Company's employees, diverting their attention away from performing their primary function, which is to operate the Company's business in the best interests of the stockholders. The Board continues to believe that the current group size limit of up to 20 stockholders for the use of proxy access provides the appropriate balance between promoting stockholder rights and enabling the Board and management to focus on meeting our business objectives and enhancing stockholder value.

Our proxy access bylaw is in line with current market standards and best practices.

Of the 703 companies that have adopted proxy access provisions since January 1, 2015, approximately 94% contained the same group size limit of 20 that NiSource has in place while only approximately 2% of the companies surveyed had no limit on group sizes for stockholder aggregation. NiSource will continue to monitor trends among other public companies that have adopted, or will adopt, proxy access to consider whether its parameters continue to be in line with market standards and best practices.

We have demonstrated a commitment to corporate governance practices.

The Board further believes that our strong corporate governance framework makes the adoption of this proposal unnecessary. Our corporate governance practices and policies ensure the Board remains accountable to stockholders. These extensive strong governance practices include:

- Annual election of directors;
- Majority voting for all directors with resignation policy;
- Stockholder right to call special meetings;
- No supermajority voting provisions;
- Separate independent chair and CEO;
- All directors independent except CEO; and
- Annual "Say-on-Pay" advisory votes.

PROPOSAL 4 – STOCKHOLDER PROPOSAL REGARDING PROXY ACCESS

In addition, stockholders may communicate directly with the Board at any time. We are committed to engaging with our stockholders and soliciting their views and input on important governance, environmental, social, executive compensation and other matters. For further information on our engagement efforts and how our stockholders may communicate with any director, any Board committee or the full Board, see the sections titled “Corporate Governance—Stockholder Engagement” and “Corporate Governance—Communications with the Board and Non-Management Directors” on page [19](#).

For the reasons set forth above, the Board believes that the implementation of this proposal is not in the best interests of the Company and its stockholders.

Vote Required

If this proposal is properly presented at the meeting, approval requires the affirmative vote of a majority of the shares present at the virtual Annual Meeting or represented by proxy, and entitled to vote. Proxies submitted without direction pursuant to this solicitation will be voted AGAINST the stockholder proposal. Abstentions will have the same effect as a vote against the proposal. We believe brokers will not have discretionary authority to vote on this proposal, so there could be broker non-votes.

THE BOARD BELIEVES THAT THIS PROPOSAL IS NOT IN THE BEST INTERESTS OF STOCKHOLDERS AND RECOMMENDS A VOTE “AGAINST” THIS PROPOSAL.

AUDIT COMMITTEE REPORT

Our Audit Committee consists of Messrs. Bunting and DeVeydt, Ms. Henretta and Dr. Woo. Each member of the Audit Committee is independent as defined by the applicable NYSE and SEC rules and meets the additional independence standard set forth by the Board in the Corporate Governance Guidelines. Each member of the Audit Committee also is “financially literate” for purposes of applicable NYSE rules. The Board has determined that Mr. Bunting, the Chair of the Audit Committee, and Mr. DeVeydt are “audit committee financial experts” as defined by SEC rules.

The Audit Committee is responsible for, among other things, assisting the Board in monitoring the integrity of our financial statements; reviewing the qualifications and independence of our independent registered public accounting firm; overseeing the performance of our internal audit function and independent registered public accounting firm; and reviewing our risk assessment process. The Audit Committee has the sole authority to appoint, retain or replace the independent registered public accounting firm and is directly responsible for the compensation and oversight of the work of the independent registered public accounting firm for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for us. The independent registered public accounting firm reports directly to the Audit Committee.

In the performance of its responsibilities, the Audit Committee met regularly with the members of our internal audit function and Deloitte, our independent registered public accounting firm, with and without management present, to discuss the results of its examinations, evaluations of our internal controls, and the overall quality of our financial reporting. The Audit Committee also met regularly with management to discuss accounting, auditing, internal control, financial reporting, earnings and risk management matters. During these meetings, the Audit Committee reviewed and discussed, among other items, the audited consolidated financial statements, the unaudited interim financial statements, significant accounting policies applied by us in our financial statements and non-GAAP financial measures, with management and Deloitte. The Audit Committee also discussed with, and received regular status reports from, our internal audit function and Deloitte on the overall scope and plans for their audits, including the scope and plans for evaluating the effectiveness of internal controls over financial reporting.

The Audit Committee has discussed with Deloitte the matters required to be discussed by the applicable requirements of the PCAOB and the SEC. The Audit Committee also has received the written disclosures and the letter from Deloitte required by the applicable requirements of the PCAOB regarding the independent registered public accounting firm’s communications with audit committees concerning independence and has discussed with Deloitte its independence. The Audit Committee has considered whether Deloitte’s provision of non-audit services to us is compatible with maintaining Deloitte’s independence. In reliance on the review and discussions referred to above, the Audit Committee recommended to the Board that the audited consolidated financial statements be included in our Annual Report on Form 10-K for the year ended December 31, 2020.

The Audit Committee has appointed Deloitte to serve as our independent registered public accounting firm for the fiscal year ending December 31, 2021. In determining whether to reappoint Deloitte, the Audit Committee took into consideration various factors, including the historical and recent performance of Deloitte on the audit; the professional qualifications of the firm and the lead audit partner; the quality of ongoing discussions with Deloitte; the results of an internal survey of Deloitte’s service and quality; the appropriateness of fees; and evidence supporting the firm’s independence, objectivity and professional skepticism. Although the Audit Committee has sole authority to appoint the independent registered public accounting firm, the Audit Committee has recommended that the Board seek stockholder ratification of the appointment at the Annual Meeting as a matter of good corporate governance.

Audit Committee

Theodore H. Bunting, Jr., Chair

Wayne S. DeVeydt

Deborah A. Henretta

Carolyn Y. Woo

INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FEES

The following table represents the aggregate fees for professional services billed by Deloitte for the fiscal years ended December 31, 2020 and 2019.

	2020	2019
Audit Fees(1)	\$4,853,000	\$4,940,000
Audit-Related Fees(2)	565,436	524,721
Tax Compliance(3)	—	—
Tax Advice and Tax Planning(4)	187,878	100,070
All Other Fees(5)	21,238	23,208

- (1) *Audit Fees* — Fees for professional services performed by Deloitte for the audit of our annual financial statements in our Annual Report on Form 10-K and review of financial statements included in our Quarterly Report on Form 10-Q filings and services that are normally provided in connection with statutory and regulatory filings or engagements.
- (2) *Audit-Related Fees* — Fees for the assurance and related services performed by Deloitte that are reasonably related to the performance of the audit or review of our financial statements. These fees included services provided by Deloitte in connection with the audit of our benefit plans.
- (3) *Tax Compliance* — Fees for professional services performed by Deloitte with respect to tax compliance.
- (4) *Tax Advice and Tax Planning* — Fees for professional services performed by Deloitte with respect to tax advice and tax planning.
- (5) *All Other Fees* — Fees for permissible work performed by Deloitte that does not fit within the above categories.

Pre-Approval Policies and Procedures. During 2020, the Audit Committee approved all audit, audit-related and non-audit services provided to us by Deloitte prior to management engaging the independent registered public accounting firm for those purposes. The Audit Committee's current practice is to consider for pre-approval annually all audit, audit-related and non-audit services proposed to be provided by our independent registered public accounting firm for the year. Additional fees for other proposed audit-related or non-audit services (not within the scope of the approved audit engagement) which have been properly presented to the Pre-Approval Subcommittee of the Audit Committee (consisting of Theodore H. Bunting, Jr.) by our Vice President and Chief Accounting Officer may be considered and, if appropriate, approved by the Pre-Approval Subcommittee of the Audit Committee, subject to later ratification by the full Audit Committee. In no event, however, will any non-audit service be approved by the Pre-Approval Subcommittee that would result in the independent registered public accounting firm no longer being considered independent under the applicable SEC rules. In appointing Deloitte as our independent registered public accounting firm, the Audit Committee has considered whether the provision of the non-audit services rendered by Deloitte is compatible with maintaining the firm's independence.

STOCKHOLDER PROPOSALS AND NOMINATIONS FOR 2022 ANNUAL MEETING

Stockholders may submit proposals appropriate for stockholder action at the 2022 Annual Meeting consistent with the requirements of Rule 14a-8 under the Exchange Act, all other rules of the SEC relating to stockholder proposals and our Bylaws. Written notice containing the required information should be addressed to the attention of our Corporate Secretary at NiSource Inc., 801 E. 86th Avenue, Merrillville, Indiana 46410. For your proposal to be considered for inclusion in our proxy statement in connection with the 2022 Annual Meeting, we must receive your written proposal no later than December 20, 2021.

Stockholder proposals not intended to be included in our proxy statement (including director nominations) may be brought before the 2022 Annual Meeting by filing a notice of stockholder's intent to do so no earlier than January 25, 2022, and no later than February 24, 2022. The notice must include all of the information required to be set forth in any such notice by our Bylaws.

Stockholders who intend to submit director nominees for inclusion in our proxy materials for the 2022 Annual Meeting must comply with the requirements of proxy access as set forth in our Bylaws. The stockholder or group of stockholders who wish to submit director nominees pursuant to proxy access must deliver the required materials to us no earlier than November 20, 2021, and no later than December 20, 2021.

If you would like a copy of our Bylaws, please contact our Corporate Secretary at the above address or access our Bylaws filed with the SEC as Exhibit 3.1 to our Current Report on Form 8-K filed on January 26, 2018. Failure to comply with our Bylaw procedure and deadlines may preclude presentation and consideration of the matter or of the proposed nominee for election at the 2022 Annual Meeting.

ANNUAL REPORT AND FINANCIAL STATEMENTS

Attention is directed to the financial statements contained in our Annual Report for the year ended December 31, 2020. As of the mail date of this Proxy Statement, a copy of the Annual Report has been sent, or is concurrently being sent, to stockholders of record as of March 30, 2021. These statements and other reports filed with the SEC are available through our website at <https://www.nisource.com/filings>.

AVAILABILITY OF FORM 10-K

A copy of our Annual Report on Form 10-K for the fiscal year ended December 31, 2020, including the financial statements and the financial statement schedules, but without exhibits, is contained within our Annual Report which has been sent, or is concurrently being sent, to you and is available free of charge to any stockholder upon written request to NiSource Inc., c/o Corporate Secretary, 801 East 86th Avenue, Merrillville, Indiana 46410 and is also available on our website at <https://www.nisource.com/filings>.

MULTIPLE STOCKHOLDERS SHARING THE SAME ADDRESS — “HOUSEHOLDING”

The SEC has adopted rules that permit companies and intermediaries (e.g., brokers) to satisfy the delivery requirements for proxy statements with respect to two or more stockholders sharing the same address by delivering a single set of proxy materials addressed to those stockholders. This process, which is commonly referred to as “householding,” may potentially provide extra convenience for stockholders and cost savings for companies or the intermediary.

You may receive proxy materials through an intermediary who uses householding to deliver proxy materials. If so, a single copy of the proxy materials may be delivered to multiple stockholders sharing an address unless the affected stockholder provides contrary instructions. Once you have received notice from your broker that they will be householding communications to your address, householding will continue until you are notified otherwise or until you revoke your consent. If this applies to you and you would prefer to receive separate copies of the proxy materials, please notify your broker that you no longer wish to participate in householding. Additionally, you may direct your written request for a copy of the proxy materials to NiSource Inc., c/o Corporate Secretary, 801 East 86th Avenue, Merrillville, Indiana 46410, or you may request a copy by telephone at (877) 647-5990. If your broker is not currently householding (i.e., you received multiple copies of our proxy statement), and you would like to request delivery of a single copy, you should contact your broker and find out if this option is available to you.

OTHER BUSINESS

The Board does not intend to bring any other matters before the Annual Meeting other than those described in this Proxy Statement. If any other matters do properly come before the meeting, it is the intention of the persons named in the enclosed form of proxy to vote the proxy in accordance with their judgment on such matters.

Whether or not you plan to attend the virtual Annual Meeting, you can be sure your shares are represented at the meeting by submitting your completed proxy by telephone, through the Internet or by promptly marking, dating, signing and returning the enclosed proxy card.

BY ORDER OF THE BOARD OF DIRECTORS

Anne-Marie W. D'Angelo
Executive Vice President, General Counsel and
Corporate Secretary

Dated: April 19, 2021





901 E. 86TH AVENUE
 MERRILLVILLE, IN 46410



SCAN TO
 VIEW MATERIALS & VOTE



VOTE BY INTERNET
Before The Meeting - Go to www.proxyvote.com or scan the QR Barcode above

Use the Internet to transmit your voting instructions and for electronic delivery of information up until 11:59 p.m. Eastern Time on May 24, 2021 for shares held directly and by 11:59 p.m. Eastern Time on May 20, 2021 for shares held in the 401(k) Plan. Have the information that is printed in the box marked by the arrow → [XXXXXXXXXXXX XXXX XXXX XXXX XXXX] available and follow the instructions. In addition to voting, you may also sign up for electronic delivery of future proxy statements, proxy cards and annual reports at www.proxyvote.com.

During The Meeting - Go to www.virtualshareholdermeeting.com/NIS2021

The company will be hosting the meeting live via the Internet. To attend the meeting via the Internet and vote during the meeting, please visit www.virtualshareholdermeeting.com/NIS2021. Be sure to have the information that is printed in the box marked by the arrow → [XXXXXXXXXXXX XXXX XXXX XXXX XXXX] available and follow the instructions.

VOTE BY PHONE - 1-800-690-6903

Use any touch-tone telephone to transmit your voting instructions. Vote by 11:59 p.m. Eastern Time on May 24, 2021 for shares held directly and by 11:59 p.m. Eastern Time on May 20, 2021 for shares held in the 401(k) Plan. Have your proxy card in hand when you call and then follow the instructions.

VOTE BY MAIL

Mark, sign and date your proxy card and return it in the postage-paid envelope we have provided or return it to Vote Processing, c/o Broadridge, 51 Mercedes Way, Edgewood, NY 11717.

TO VOTE, MARK BLOCKS BELOW IN BLUE OR BLACK INK AS FOLLOWS:

D38213-P47982

KEEP THIS PORTION FOR YOUR RECORDS
 DETACH AND RETURN THIS PORTION ONLY

THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED.

NISOURCE INC.

The Board of Directors recommends you vote **FOR** the following proposals 1, 2 and 3:

1. To elect twelve directors to hold office until the next Annual Stockholders' Meeting and until their respective successors have been elected or appointed and qualified.

Nominees:

- | | For | Against | Abstain |
|------------------------------|--------------------------|--------------------------|--------------------------|
| 1a. Peter A. Altabel | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1b. Theodore H. Bunting, Jr. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1c. Eric L. Butler | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1d. Aristides S. Candris | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1e. Wayne S. DeVeydt | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1f. Joseph Hamrock | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1g. Deborah A. Herretta | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1h. Deborah A. P. Hersman | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1i. Michael E. Jearnis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1j. Kevin T. Kabat | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1k. Carolyn Y. Woo | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 1l. Lloyd M. Yates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- | | For | Against | Abstain |
|--|--------------------------|--------------------------|--------------------------|
| 2. To approve named executive officer compensation on an advisory basis. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. To ratify the appointment of Deloitte & Touche LLP as the Company's independent registered public accounting firm for 2021. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

The Board of Directors recommends you vote **AGAINST** proposal 4:

- | | For | Against | Abstain |
|---|--------------------------|--------------------------|--------------------------|
| 4. To consider a stockholder proposal regarding proxy access. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

NOTE: Such other business as may properly come before the Annual Meeting and any adjournment or postponement thereof.

NOTE: Please sign as name appears hereon. Joint owners should each sign. When signing as attorney, executor, administrator, trustee or guardian, please give full title as such.

 Signature [PLEASE SIGN WITHIN BOX] Date

 Signature (Joint Owners) Date

Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting of Stockholders:

The Proxy Statement and the 2020 Annual Report to Stockholders are available at <https://www.nisource.com/filings>.

▼ IF YOU HAVE NOT VOTED VIA THE INTERNET OR TELEPHONE, FOLD ALONG THE PERFORATION, DETACH
AND RETURN THE BOTTOM PORTION IN THE ENCLOSED ENVELOPE. ▼

D38214-P47982

Proxy — NiSource Inc.

**This Proxy is Solicited on Behalf of the Board of Directors of NiSource Inc.
for its Annual Meeting of Stockholders to be held on May 25, 2021.**

The undersigned hereby appoints Joseph Hamrock and Anne-Marie W. D'Angelo, or either of them, the proxies of the undersigned, with all power of substitution, for and in the name of the undersigned to represent and vote the shares of common stock of the undersigned at the Company's Annual Meeting of Stockholders ("Annual Meeting"), to be held virtually at www.virtualshareholdermeeting.com/NI2021 on Tuesday, May 25, 2021, at 10:00 a.m., Central Time, and any adjournment or postponement thereof.

Unless otherwise marked, the proxy will be voted: "FOR" all of the nominees for director named in the proxy statement; "FOR" advisory approval of the compensation of our Named Executive Officers; "FOR" the ratification of the appointment of Deloitte as our independent registered public accounting firm for 2021; and "AGAINST" a stockholder proposal regarding proxy access.

The undersigned stockholder hereby acknowledges receipt of the Notice of Annual Meeting and Proxy Statement relating to the Annual Meeting and hereby revokes any proxy or proxies previously given. The undersigned stockholder may revoke this proxy at any time before it is voted by filing with the Corporate Secretary of the Company a written notice of revocation or a duly executed proxy bearing a later date, by voting by telephone or through the Internet, or by attending the Annual Meeting and voting in person.

Continued and to be signed on reverse side

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

48. To the extent not provided in the responses above, provide all wage, compensation, or employee benefits studies, analyses, or surveys conducted since the utility's last rate case or that are currently utilized by the utility.

Response:

On a regular basis, the Company participates in various compensation and employee benefits surveys. The Company utilizes these surveys for regular review of employee compensation and benefits. A listing provided by survey publisher, survey type and survey name is provided below. Responsive information is voluminous in nature, is considered to be proprietary by the vendor, and is subject to licensing agreements. Additionally, generally speaking, the responsive information in its raw, native format is not usable without a service provider to aggregate the data.

As a result, the Company will make available for review any of the survey information at a time convenient to the Commission. The Company is willing to make this information available in Lexington at a mutually agreed date and time along with the appropriate confidentiality protections.

Also see the direct testimony of Kimberly Cartella as well as Attachments KKC-1, KKC-2, and KKC-3.

Survey Publisher	Survey Type	Survey Name
Aon	Compensation	Aon Energy Marketing and Trading
Aon	Compensation	Aon Global Cyber Security
Aon	Compensation	Aon TCM Broad-Based Mgmt Total Comp by Industry
Aon	Compensation	Aon TCM Executive & Senior Mgmt Total Comp by Industry Full Value LTI
Aon	Benefits	Benefits Index 2019 Salaried Benefits - General Industry Comparison
Aon	Benefits	Benefits Index 2019 Salaried Benefits - Utility Comparison
Aon	Compensation	U.S. Salary Increase Survey
Aon	Compensation	U.S. Variable Compensation Measurement
Gallagher	Compensation	Gallagher Aviation
Mercer	Compensation	Mercer Benchmark Sales, Mktg & Comm
Mercer	Compensation	Mercer Contact Center & Customer Service
Mercer	Compensation	Mercer Energy MTCS General Benchmark - U.S.
Mercer	Compensation	Mercer Energy MTCS Utilities - U.S.
Mercer	Compensation	Mercer Metro Benchmark - National All Data
Mercer	Compensation	U.S Mercer Benchmark Database Long-Term Incentive and Equity Report
Mercer	Compensation	US Compensation Planning Survey
Willis Towers Watson	Compensation	Long-Term Incentives Policies and Practices Report - U.S.
Willis Towers Watson	Compensation	WTW American Gas Association
Willis Towers Watson	Compensation	WTW Energy Services Executive
Willis Towers Watson	Compensation	WTW Energy Services Mid-Mgmt, Prof & Support
Willis Towers Watson	Compensation	WTW General Industry Executive
Willis Towers Watson	Compensation	WTW General Industry Mid-Mgmt, Prof & Support
WorldatWork	Compensation	Salary Budget Survey

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

49. Provide the average number of customers on the utility's system (actual and projected), by rate schedule, for the rate base period and the three most recent calendar years.

Response:

Please see KY PSC Case No. 2021-00183, Staff 1-49, Attachment A.

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Average Number of Natural Gas Customers by Rate Schedule
For the Three Most Recent Calendar Years and the Twelve Months Ended August 31, 2021

<u>Line No.</u>	<u>Rate Schedule</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Base Period TME 08/31/2021</u>
1	Sales Customers				
2	Residential				
3	GSR	102,396	104,115	106,636	107,271
4	G1R	4	4	4	4
5	IN3	9	10	10	10
6	IN5	2	3	3	3
7	LG2	1	1	1	1
8	LG3	1	1	1	1
9	LG4	1	1	1	1
10	Commercial				
11	LG2	1	1	-	-
12	GSO	10,603	10,836	11,029	11,156
13	Industrial				
14	GSO	49	53	50	49
15	IS	-	-	-	-
16	Public Utilities				
17	IUS	2	2	2	2
18	Transportation Customers				
19	Residential				
20	GTR	18,415	17,205	16,267	15,371
21	Commercial				
22	GTO	3,260	3,031	2,838	2,726
23	DS	29	30	29	27
24	GDS	14	14	14	14
25	Industrial				
26	GTO	13	11	12	12
27	DS	38	39	40	41
28	GDS	10	8	7	7
29	DS3	3	3	3	3
30	FX5	3	3	3	3
31	FX7	1	-	-	-
32	SC3	1	1	-	-
33	Total	<u>134,856</u>	<u>135,372</u>	<u>136,950</u>	<u>136,702</u>

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

50. In the formats provided in Schedule L, provide schedules of gas operations net income per MCF sold, per company books for the base period and the three preceding calendar years.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-50, Attachment A.

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Net Income per MCF Sold
For Calendar Years 2018, 2019, 2020 and the Base Period

Line No.	Description	2018	2019	2020	Base Period TME 08/31/2021
		\$	\$	\$	\$
1	<u>Operating Income</u>				
2	Total Operating Revenues	143,588,683	137,927,987	131,005,836	148,319,652
3	<u>Operating Income Deductions</u>				
4	Operating and Maintenance Expenses:				
5	Power Production Expenses	-	-	-	
6	Purchased Power Expenses	55,785,434	46,586,121	37,265,862	50,483,226
7	Transmission Expenses	803	1,722	993	1,010
8	Distribution Expenses	17,834,995	21,326,489	19,598,602	21,741,231
9	Customer Accounts Expenses	4,972,013	4,222,140	5,776,175	5,312,422
10	Customer Service & Informational Expenses	1,070,203	498,143	375,483	1,072,432
11	Sales Expenses	148,306	174,578	37,120	49,754
12	Administrative & General Expenses	20,088,942	23,031,065	24,149,305	27,792,888
13	Total O&M Expenses (L5 through L12)	99,900,696	95,840,258	87,203,540	106,452,963
14	Depreciation Expenses	12,807,796	13,883,939	15,169,708	16,051,491
15	Amortization of Utility Plant Acquisition Adjustment	-	-	-	
16	Taxes Other Than Income Taxes	5,050,151	5,747,586	6,749,593	7,399,025
17	Income Taxes - Federal	3,322,030	1,558,516	449,908	(473,738)
18	Income Taxes - Other	14,020	(19,045)	8,546	(335,221)
19	Provision for Deferred Income Taxes	845,689	1,668,580	3,477,385	3,757,339
20	Investment Tax Credit Adjustment - Net	170,963	(24,396)	(21,701)	(20,541)
21	Total Operating Expenses	122,111,345	118,655,438	113,036,979	132,831,318
22	Net Utility Operating Income (Loss)	21,477,338	19,272,549	17,968,857	15,488,334

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Net Income per MCF Sold
For Calendar Years 2018, 2019, 2020 and the Base Period

Line No.	Description	2018 \$	2019 \$	2020 \$	Base Period TME 08/31/2021 \$
23	OTHER INCOME AND DEDUCTIONS				
24	Other Income:				
25	NON-UTILITY OPERATING INCOME	403,875	357,426	272,061	284,955
26	Equity in Earnings of Susidiary Company	56,477	54,096	42,232	7,143
27	Interest and Dividend Income	29,732	45,579	-	-
28	Allowance for Funds Used During Construction	112,798	179,308	199,654	284,528
29	Miscellaneous Non-operating Income	3,249,740	3,739,009	1,343,671	1,496,215
30	Gain on Distribution of Property	0	0	0	0
31	Total Other Income	3,852,622	4,375,418	1,857,618	2,072,841
32	Other Income Deductions:				
33	Loss on Disposition of Property	747	1,177	4	1
34	Miscellaneous Income and Deductions:	391,465	530,280	438,388	193,139
35	Taxes Applicable to Other Income and Deductions:				
36	Income Taxes and Investment Tax Credits	862,083	981,013	352,730	396,092
37	Taxes Other Than Income taxes	-	-	-	-
38	Total Taxes on Other Income and Deductions	862,083	981,013	352,730	396,092
39	Net Other Income and Deductions	2,598,327	2,862,948	1,066,496	1,483,609
40	INTEREST CHARGES				
41	Interest on Long-Term Debt	6,105,329	6,707,343	7,484,136	7,790,659
42	Interest on Short-Term Debt	247,990	234,817	102,729	96,954
43	Amortization of Premium on Debt - Credit	-	-	-	-
44	Other interest	(124,762)	(158,663)	(129,535)	(159,832)
45	Total Interest Chareges	6,228,557	6,783,497	7,457,330	7,727,781
46					
47	Net Income (Loss)	17,847,108	15,352,000	11,578,023	9,244,162
48	Mcf Sold	11,195,219	10,841,755	10,336,595	11,910,905

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set One No. 51
Respondent: Jeffery Gore

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021**

51. Provide, in the formats provided in Schedule M, comparative operating statistics for gas operations.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-51, Schedule M.

Columbia Gas of Kentucky

Case No. 2021-00183

Comparative Operating Statistics - Gas Operations

For the Calendar Years 2018 through 2020

(Total Company)

Line No.	Item (a)	Three Most Recent Calendar Years					
		2018		2019		2020	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1.	Cost per MCF of Purchased Gas	\$4.43	-2.95%	\$3.92	-11.61%	\$3.34	-14.74%
2.	Cost of Propane Gas per MCF Equivalent for Peak Shaving	0.00	0.00%	0.00	0.00%	0.00	0.00%
3.	Cost per MCF of Gas Sold	\$5.07	-11.39%	\$3.76	-25.91%	\$3.08	-17.98%
4.	Maintenance Cost per Transmission Mile	0.00	0.00%	0.00	0.00%	0.00	0.00%
5.	Maintenance Cost per Distribution Mile	\$2,226.55	5.95%	\$2,210.23	-0.73%	\$2,199.41	-0.49%
6.	Sales Promotion Expense per Customer	\$1.10	-61.54%	\$1.29	17.27%	\$0.27	-79.07%
7.	Administration and General Expense per Customer	\$142.95	-16.13%	\$163.75	14.55%	\$170.59	4.18%
8.	Wages and Salaries – Charged Expense – per Average Employee	\$57,201.77	2.39%	\$61,168.64	6.93%	\$55,502.74	-9.26%
9.	Depreciation Expense:						
10.	Per \$100 of Average Gross Depreciable Plant in Service	\$2.71	-0.37%	\$2.71	-0.33%	\$2.69	-0.69%
11.	Rents:						
12.	Per \$100 of Average Gross Plant in Service	\$0.01	-50.00%	\$0.02	100.00%	\$0.01	-50.00%
13.	Property Taxes:						
14.	Per \$100 of Average Net Plant in Service	\$1.23	-0.67%	\$1.21	-1.56%	\$1.19	-1.72%
15.	Payroll Taxes:						
16.	Per Average Employee whose Salary is Charged to Expense	\$4,349.44	-5.25%	\$4,660.89	7.16%	\$4,163.13	-10.68%
17.	Interest Expense:						
18.	Per \$100 of Average Debt Outstanding	\$5.15	-3.74%	\$5.03	-2.33%	\$5.03	0.00%
19.	Per \$100 of Average Plant Investment	\$1.30	-5.80%	\$1.30	0.00%	\$1.29	-0.77%
20.	Per MCF Sold	\$0.54	-21.74%	\$0.62	14.81%	\$0.76	22.58%
21.	Meter Reading Expense per Meter	\$1.85	17.87%	\$1.61	-12.75%	\$1.51	-6.70%

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

52. For the historical portion of the base period and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type of charge;
- b. Amount billed;
- c. Amount recovered; and
- d. Number of times the charge was assessed.

Response:

See attached KY PSC Case No. 2021-00183, Staff 1-52, Attachment A. The Company has identified nonrecurring charges as those charges whose revenues are recorded on the Company's financial statements under FERC accounts 487, 488, 493, and 495 excluding off-system sales.

The Company does not attempt to identify uncollectible accounts by individual charge and therefore has no means of identifying the amount recovered by individual charges. Although the company's charges are an aggregation of charges to individual customers, the Company does not count the individual customers when reporting the revenues generated from the charges. Therefore data for subparts c. and d. are not available.

Columbia Gas of Kentucky, Inc.
 Case No. 2021-00183
 Non-Recurring Charges

Line No.	Period	Acct 487 Forfeited Discounts	Acct 488 Return Check Charge	Acct 488 Reconnection Charge	Acct 493 Rent from Gas Property	Acct 495 Gas Lost Due to Line Break	Acct 495 Third Party Billing	Acct 495 Customer Billing Service	Acct 495 OMO/OFO Demand Penalty	Acct 495 Customer Rate Change Fee	Acct 495 Choice Marketer Fee - Mcf	Acct 495 Other Revenue	Acct 495 Misc. Customer Lists
1	Calendar Year 2016	373,252.42	14,010.00	94,456.37	58,884.00	4,275.41	60,396.71	62,009.30	265,727.50	11,700.00	154,613.78	22,602.55	(13,723.74)
2	Calendar Year 2017	474,103.53	19,245.00	103,313.40	59,144.00	3,713.95	64,591.43	56,869.73	273,182.50	8,150.00	143,350.08	14,961.76	19,806.62
3	Calendar Year 2018	496,801.89	20,100.00	105,626.34	46,536.00	7,018.04	55,513.42	52,650.80	324,167.50	2,475.00	166,577.62	41,606.88	178,309.81
4	Calendar Year 2019	479,024.75	21,225.00	125,835.51	45,178.00	10,479.05	50,504.73	49,144.00	100,057.50	3,600.00	145,850.84	307,247.11	39,217.14
5	Calendar Year 2020	194,406.28	16,050.00	63,667.19	33,492.00	2,029.15	45,215.49	46,479.40	0.00	3,300.00	121,864.92	280,742.83	(380.65)
6	Base Year Actual Months												
7	Sep-20	14.90	1,290.00	14,747.61	2,791.00	345.32	3,531.09	3,825.20	0.00	250.00	2,996.27	415.00	0.00
8	Oct-20	(19.85)	855.00	(6,057.56)	2,791.00	486.98	5,163.41	3,802.60	0.00	275.00	4,125.82	45,819.90	0.00
9	Nov-20	52.77	1,230.00	1,917.47	2,791.00	240.93	3,422.82	3,809.60	0.00	275.00	7,720.17	85,800.01	0.00
10	Dec-20	22,964.03	1,530.00	27,655.27	2,791.00	(417.57)	3,517.27	3,718.00	0.00	275.00	16,669.00	42,815.00	0.00
11	Jan-21	49,603.07	1,740.00	(4,079.49)	2,791.00	239.68	3,452.20	3,690.80	0.00	250.00	25,396.22	2,515.00	0.00
12	Feb-21	81,573.35	1,890.00	2,163.69	2,913.00	(280.85)	3,501.62	3,670.80	0.00	250.00	26,306.50	55,985.00	0.00

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

53. For the forecasted portion of the base period and forecasted test year, provide a schedule detailing all nonrecurring charges by customer class which includes:

- a. Type of charge;
- b. Revenues forecasted;
- c. Number of charges forecasted (except late payment penalties);
- d. Basis for late payment penalties; and
- e. Support of the nonrecurring charge

Response:

Non-recurring charges for forecasted months in 2021 were based on the 3 year average of historical actual data from the general ledger for the years of 2016, 2017 and 2018. Non-recurring charges for forecasted months in 2022 were based on the 3 year average of historical actual data from the general ledger for the years of 2018, 2019 and 2020.

- a. See attached KY PSC Case No. 2021-00183, Staff 1-53, Attachment A.
- b. See attached KY PSC Case No. 2021-00183, Staff 1-53, Attachment A.
- c. The basis for the non-recurring charge forecast is the general ledger, which does not include the number of charges, so the number of charges is not available for forecasted periods.

- d. Account 487 (Late Payment Charges) were forecasted as described above.
- e. Accounts 488, 493, and 495 were forecasted as described above.

**Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Non-Recurring Charges**

Line No.	Period	Acct 487 Forfeited Discounts	Acct 488 Return Check Charge & Reconnection Charge	Acct 493 Rent from Gas Property	Acct 495 Excluding Off System Sales
1	Base Year Forecast Months				
2	Mar-21	74,106.87	7,352.93	3,466.00	48,446.93
3	Apr-21	51,179.33	9,755.44	3,466.00	31,408.92
4	May-21	36,480.67	7,780.47	3,466.00	22,219.25
5	Jun-21	34,758.72	11,925.66	3,466.00	29,995.97
6	Jul-21	20,889.71	4,669.80	3,466.00	32,668.96
7	Aug-21	19,249.59	11,241.85	3,466.00	11,055.75
8	Calendar Year 2022	390,077.64	117,501.35	41,592.00	678,382.43

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

54. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas, columns, and rows unprotected and accessible.

Response:

Please refer to KY PSC Case No. 2021-00183, Staff 1-54, CONFIDENTIAL Attachment A

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

KY PSC Case No. 2021-00183
Response to Staff's Data Request Set One No. 55
Respondent: Chin-Yi Lai, David Roy, Susan Taylor, Jeffery Gore

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 5, 2021

55. To the extent not already provided, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information in Excel spreadsheet format with all formulas, columns, and rows unprotected accessible.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-55, Attachments A through T.

ATTACHMENTS
ARE EXCEL
SPREADSHEETS
AND UPLOADED
SEPARATELY