

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Schedule E.1 of the confidential response to Staff's First Request, Item 54 and Tab Schedule B-6 ADIT and EDIT (Forecast). Provide a comprehensive explanation as to how the Provision for Deferred Taxes found within cell L58 of Schedule E-1.1 is reflected within the calculated balances of ADIT found within Schedule B-6, or otherwise reflected in Rate Base.

**Response:**

The 'Provision for Deferred Taxes' presented on the Company's Schedule E-1.1, Sheet 1, Column 10, Line 43 represents the total Federal and State deferred income tax, which represents the tax effect of the 12-month activity and certain flow-through amounts related to Excess ADIT amortization, Federal ITC and property. The Company's Schedule B-6 (Forecast) is expected to reflect the 12-month activity and Excess ADIT amortization. The Company elected to amortize ITC "above-the-line" as a reduction in regulatory income tax expense rather than including in rate base as a part of ADIT rate base reduction, with no amortization through operating expenses. Schedule B-6 (Forecasted) also includes a reduction in the Federal NOL based on the tax sharing agreement resulting in a reduction in ADIT of \$18,425, which represents the forecasted

taxable income multiplied by the product of Columbia Kentucky's beginning Federal NOL over the total consolidated beginning Federal NOL and tax effected at 21%.

The Company had an inadvertent formula error on Schedule B-6 (Forecast) that included the wrong excel cell for 'EXCESS ACCELERATED DEPRECIATION – FED' and 'EXCESS ACCELERATED DEPRECIATION – STATE' in its computation of rate base ADIT presented on Schedule B-6 (Forecast), Lines 91 and 92 for the forecasted period which resulted in zero amounts included for the 12-month forecasted current year activity for Excess Tax Depreciation (addback of book depreciation and deduction for MACRS tax depreciation), 'Repairs Deduction', '263A Mixed Service Costs Deduction' and State Bonus Disallowance' adjustments presented on Schedule E-1.1, Page 2, Lines 33, 35, 36 and 59, respectively. The Company has attached an updated Schedule B-6 in KY PSC Case No. 2021-00183, AG 1-101, Attachment A ("Attachment A") with the corrected balance of ADIT for 'EXCESS ACCELERATED DEPRECIATION – FED' and 'EXCESS ACCELERATED DEPRECIATION – STATE' to include the activity from December 31, 2021 to December 31, 2022. Please reference Attachment A, Page 2, Column 20 for the 12-Month ADIT Activity.

The correction results in an increase in rate base ADIT of \$2,099,769 for the forecasted test year as detailed on Line 9, Column 19 as follows:

- As filed Schedule B-6 - \$(90,516,529)

- Attachment A \$(92,616,298)

The Company also updated Schedule B-6 (Forecast) for presentation purposes for the Excess ADIT presented on Lines 137 through 148 to reflect the balances after gross up, as well as, the gross-up for deferred income tax recorded in Account 190 presented to Lines 86 and 87, and updated the reference classification to RB to include in rate base. The previous presentation excluded the gross-up for deferred income taxes from rate base ADIT and Excess ADIT balances were presented before gross-up. This change increased the Account 190 Deferred Income Taxes (Line 4) with an offset to Account 254 (Excess ADIT). The net change has a zero impact on the Total Rate Base ADIT (Line 9).

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Refer to Schedule E.1 of the confidential response to Staff's First Request, Item 54 and Tab Schedule B-6 ADIT and EDIT (Forecast). Provide a comprehensive explanation on whether the calculated Current Income Tax in cell L42 on schedule E-1 impacts the NOL balance reflected within Schedule B-6. If the current income tax expense calculation has not impacted the NOL balance reflected in Schedule B-6, Cell V49, provide a comprehensive explanation as to why those two numbers should not be synchronized within this rate filing.

**Response:**

Schedule E-1.1, Sheet 1, Column 10, Line 27 depicts the Columbia Gas of Kentucky forecasted Federal and state income tax. The current Federal income tax expense on Line 25 does not include the tax effect of the Federal NOL, nor does the provision for deferred Federal income tax on Line 29. There is no impact to tax expense included in net operating income since the Federal NOL would reduce current Federal income tax, offset by deferred Federal income tax resulting in a net zero impact as presented in the table below.

	FORECASTED RETURN AT PROPOSED RATES	FORECASTED RETURN AT PROPOSED RATES	Variance
Book Net Income before Income Tax & Credits	31,141,182	31,141,182	-
Federal Flow-Through Statutory Adjustments	32,010	32,010	-
Federal Timing Statutory Adjustments	(15,967,877)	(15,967,877)	-
State Income Tax Deduction	(487,415)	(487,415)	-
Federal Taxable Income before Federal NOL	14,717,901	14,717,901	-
% of Columbia Kentucky Beginning NOL / Consolidated Beginning NOL	0.00000%	0.59612%	-0.59612%
Federal NOL Utilized	-	(87,736)	87,736
Federal Taxable Income after Federal NOL	14,717,901	14,630,165	87,736
Federal Tax Rate	21.00%	21.00%	0.00%
Current Tax Expense	3,090,759	3,072,335	18,425
Deferred Tax Expense	3,353,254	3,371,679	(18,425)
Total Federal Tax Expense	6,444,013	6,444,013	-

The ADIT for the Federal NOL depicted on Schedule B-6 (Forecast) reflects the change in the balance from December 31, 2021 on Sheet 1, Column 5, Line 38 of \$4,684,162 to December 31, 2022 on Sheet 2, Column 17, Line 38 of \$4,665,738 that represents the amount utilized of \$87,736 in accordance with the tax sharing agreement tax effected at 21% of \$18,425 (Please reference Columbia's Response to the Attorney General's First Requests for Information, No. 110 for the Federal NOL carryforward schedule). The Company notes that Schedule B-6 (Forecast), Sheet 2, Column 19, Line 38 represents the 13-month average. Please reference Columbia's Response to the Attorney General's First Requests for Information, No. 110 for a copy of the tax sharing agreement.

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Refer to the confidential response to Staff's First Request, Item 54 and specifically Tab E-1.1 and provide the following:

- a. For each item listed in cells J87 through J91 provide a comprehensive explanation supporting the inclusion of these balances in the forecasted Income Tax Expense calculation at current rates.
- b. Provide the underlying support for the numbers that are reflected as hard-coded data within the referenced tab.

**Response:**

- a. Schedule E-1.1, Page 2, Lines 2 through 8 non-deductible expenses for Lobbying, Meals & Entertainment, Employee ESPP, Parking, Perm Taxes Allocation NCS, Fines & Penalties and deductible AFUDC Equity. The Company intended to adjust the non-deductible expense for Lobbying to zero for rate making purpose, adjust the non-deductible Meals & Entertainment expense to limit 25% as an estimate of non-deductible as a result of temporary relief in the Consolidated Appropriations Act of 2021 signed into law on December 27, 2020 that allows 100% deduction for certain business meals during 2021 and 2022. However, the Company inadvertently made

the adjustment for the forecasted amount at proposed rates (Column 9) rather than forecasted amount at current rates (Column 4). The adjustment of \$146,221 comprised of Lobbying for \$68,345; Meals & Entertainment for \$59,101 and Parking for \$18,775, which was captured in the Forecasted Return at Current Rates Adjustment on Schedule E-1.1, Column 9, Line 5 to arrive at the correct non-deductible expenses for the Forecasted Return at Proposed Rates on Schedule E-1, Sheet 1, Column 10, Line 5.

- b. The estimates for the forecasted period were based on the Company's income tax accrual for the year ended December 31, 2020. Please reference KY PSC Case No. 2021-00183, AG 1-103, Attachment A for the supporting workpapers for non-deductible amounts included in the cost of service.



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**DATED JULY 7, 2021**

Refer to the confidential response to the Staff's First Request, Item 54. Within Tab Schedule B-6 (Forecast) provide the following information:

- a. Provide a definition for all acronyms contained in the reference column.
- b. Provide the federal and state tax rate(s) used in the computation of these ADIT balances. If more than one state tax rate was used within the calculation of the various balances, provide the justification for using differing state tax rates depending upon the book/tax timing difference.
- c. Provide the gross book/tax timing differences underlying each of the line items comprising the total ADIT balances.

**Response:**

- a. The definition for the acronyms contained in the reference column are summarized below:

RB = ADIT included in rate base

LL = ADIT included in the lead lag analysis

BSA = ADIT included in the balance sheet analysis for working capital

NON = ADIT that is not included

- b. The Federal and state income tax rates used for computation of the various ADIT balances are 19.95% (21% plus (1.05%) Federal benefit of the state income tax rate) and 5% respectively.
- c. Please reference KY PSC Case No. 2021-00183, AG 1-104, Attachment A (“Attachment A”), Page 1 for the gross book/tax temporary differences for the computation of ADIT presented in Schedule B-6 (Forecast). The Company notes that tax credits depicted on Schedule B-6, Lines 4, 47, 48 and 93 are reflected at the tax credit amount. Additionally, please reference Attachment A, Page 2 for the (Excess)/Deficient ADIT balances are a result of the Tax Cuts and Jobs Act (“TCJA”) decrease in Federal income tax rate and decrease in Kentucky income tax rate.

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**DATED JULY 7, 2021**

105. Refer to the confidential response to the Staff's First Request, Item 54. Within Tab Schedule B-6 (Forecast), provide a comprehensive explanation of the timing of recordings to the various ADIT account balances. This response should contain a discussion of how monthly entries are made to ADIT for book/tax timing differences related to depreciation, asset basis differences, and the Repair Deduction, including whether such monthly entries are synchronized with monthly plant balances.

**Response:**

The Company computes the annual forecasted book/tax differences based on the forecasted plant in service additions, including the addback of straight-line book depreciation, deduction of tax repairs, deduction of 263A mixed service costs, and accelerated MACRS tax depreciation. The annual forecasted book/tax differences are pro-rated monthly and included in the monthly income tax accrual. The Company notes that accelerated bonus depreciation has not be recorded since the end of 2017.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the confidential response to the Staff's First Request, Item 54. Within Tab Schedule B-6 (Forecast), provide the following:

- a. Provide the monthly split of line 83, Excess Accelerated Depreciation/Repairs/263A Fed into the its components to include at least the following:
  - i. Bonus Depreciation
  - ii. Basis Differences
  - iii. Repair Deduction
  - iv. Removal Cost differences
  - v. Accelerated Rate differences
  - vi. Other.
- b. Provide the monthly split of line 84, Excess Accelerated Depreciation/Repairs/263A State into the its components to include at least the following:
  - i. Bonus Depreciation
  - ii. Basis Differences
  - iii. Repair Deduction
  - iv. Removal Cost differences
  - v. Accelerated Rate differences

Other.

**Response:**

- a. As indicated in response to KY PSC Case No. 2021-00183 AG 1-101 The Company had an inadvertent formula error on Schedule B-6 (Forecast) that included the wrong excel cell for 'EXCESS ACCELERATED DEPRECIATION – FED' and 'EXCESS ACCELERATED DEPRECIATION – STATE' in its computation of rate base ADIT presented on Schedule B-6 (Forecast), Lines 91 and 92 for the forecasted period which resulted in zero amounts included for the 12-month forecasted current year activity for Excess Tax Depreciation (addback of book depreciation and deduction for MACRS tax depreciation), 'Repairs Deduction', '263A Mixed Service Costs Deduction' and State Bonus Disallowance' adjustments presented on Schedule E-1.1, Page 2, Lines 33, 35, 36 and 59, respectively. The Company provided an updated Schedule B-6 (Forecast) please reference KY PSC Case No. 2021-00183 AG 1-101 Attachment A. Additionally, the Company has provided the monthly split of the components of the book/tax differences that comprise 'EXCESS ACCELERATED DEPRECIATION – FED' and 'EXCESS ACCELERATED DEPRECIATION – STATE' for the forecasted period on KY PSC Case No. 2021-00183 AG 1-215 Attachment B.

b. Please see response above.



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Provide the forecasted balance of excess ‘unprotected’ ADIT and excess ‘protected’ ADIT at December 31, 2021, based upon the identification of each type of ‘property related’ book/tax timing differences into the appropriate classification (Unprotected vs. Protected). For each type of book/tax timing difference the Company identifies as Protected, provide the underlying IRS ruling/pronouncement supporting this classification.

**Response:**

The forecasted balance of excess ‘unprotected’ ADIT and excess ‘protected’ ADIT at December 31, 2021, based upon the identification of each type of ‘property related’ book/tax timing differences into the appropriate classification (Unprotected vs. Protected) is presented below:

	Protected	Unprotected	Protected	Unprotected	Unprotected	Unprotected	
	Property	Property	Federal NOL	Inventory Capitalization	LIFO Storage Adjustment	Custmr Advn for Constr NonCur	TOTAL
Amortization Method	ARAM	ARAM	39	10	10	10	
Bal @ 12/31/2021	(18,208,971)	(8,714,596)	920,772	34,742	602,194	267,680	(25,098,179)

The Company received a private letter ruling (PLR-148310-13) from the IRS for the classification of the Federal NOLC.

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Provide a comprehensive explanation as to whether the IRS statement in Revenue Procedure 2020-39 altered the Company's opinion on the appropriate classification of unprotected/protected book and tax timing differences related to plant contrasted to the Company's classification of property related book/tax timing differences as supported in Case No. 2018-00041.

**Response:**

The Company acknowledges that the Commission Order for Case No. 2018-00041 included the average rate assumption method ("ARAM") amortization for excess Accumulated Deferred Income Taxes ("ADIT") related to property, both protected and unprotected.

Revenue Procedure 2020-39 provides a concise explanation of the normalization rules and how excess deferred taxes are created. In order to take advantage of accelerated depreciation under section 168, a regulated public utility ("RPU") must use a normalization method of accounting for ratemaking purposes. That method requires that, if an RPU uses a different method of depreciation for tax purposes (i.e., accelerated

depreciation) than it uses for ratemaking purposes (e.g., typically straight-line depreciation), it must make adjustments to a reserve to reflect the deferral of taxes, computed at statutory rates, resulting from the difference. This reserve is commonly referred to as ADIT reserve. Under Treas. Reg. Sec. 1.167(l)-1(h)(2) the reserve can only be reduced when and as regulatory depreciation exceeds tax depreciation, or upon the retirement of the subject asset, or expiration of tax depreciation. When tax rates are reduced, however, as they were in the Tax Cuts and Jobs Act from 35% to 21%, the ADIT reflects deferred taxes collected at a 35% rate that will be paid when they become due at 21%. This difference is denominated as excess deferred taxes, or in the nomenclature of the Revenue Procedure, "ETR". The Revenue Procedure goes on to provide rules governing amortization of the "ETR" and RPU's that are taxpayers that currently use ARAM must continue to use ARAM as they are presumed to have adequate vintage data.

The Company has utilized ARAM for purposes of computing the amortization method for excess ADIT related to property as supported in Case No. 2018-00041. Revenue Procedure 2020-39 requires that, if you currently use ARAM for applicable property you must continue to use ARAM, and as such, the Company does not expect to alter the ARAM method for property.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 109  
Respondent: Jennifer Harding; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
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Provide a comprehensive explanation of the accounting for the excess ADIT as a result of the tax rate changes within the Tax Cuts and Jobs Act ("TCJA") on the books of NCSC related to assets whose costs are assigned or allocated to NiSource affiliates. Within this response, provide such journal entries recorded on the books of NCSC to reflect the impacts of the new federal tax rate associated with the TCJA.

**Response:**

Columbia objects as this data request is overly broad and responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) seeks information that is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

NiSource Corporate Services ("NCS") recognized a one-time adjustment as a result of the Federal income tax rate change under the Tax Cuts and Jobs Act ("TCJA") in its books and records. There were no amounts assigned or allocated to NiSource affiliates as the underlying accumulated deferred income taxes are recorded on NCS books and records.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021 - 00183  
TAX REPAIRS DEDUCTION AND ESTIMATED BOOK DEPRECIATION  
FOR THE FORECASTED TEST PERIOD 2022

KY PSC Case No. 2021-00183  
AG 1-117  
Attachment A  
Page 1 of 1

Line No.	Description	2022
	(1)	(2)
1	Forecasted Capital Additions (Excludes Growth)	54,448,426
2	2020 Qualifying Percentage (2020 Tax Repairs / 2020 Mains&Services Additions)	24.46% /1
3	Total Tax Repairs (Mains & Services)	13,318,085
/ 1	See AG 1-116, Attachment A, Page 1, Column 4, Line 4 divided by Line 3	

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110. Provide the underlying documentation and sources for the inclusion of the NOL asset within the ADIT calculation as reflected on both B-6 Schedules (both NOL amounts referenced as hard-coded cells entries). This response should also provide a comprehensive explanation identifying the tax losses by entity comprising the NOL balance included in Rate Base.

**Response:**

The ADIT related to the Federal net operating loss ("NOL") carryforward on B-6 (Base), Line 30 and B-6 (Forecast), Line 38 depicts the cumulative Federal NOL carryforward tax effected at 21%. The cumulative Federal NOL carryforward represents tax losses generated by Columbia Gas of Kentucky in 2011, 2014, 2015, 2016, 2017 and 2021 and utilization of the NOL based on the Federal taxable income multiplied by the Company's beginning balance NOL divided by the consolidated group beginning balance NOL in accordance with the tax sharing agreement included as KY PSC Case No. 2021-00183, AG 1-110, Attachment B. Please refer to KY PSC Case No. 2021-00183, AG 1-110, Attachment A, Page 1 for the Federal NOL ADIT included in rate base. Additionally, the deficient

ADIT related to the Federal net operating loss ("NOL") carryforward that was re-measured at December 31, 2017 as a result of the Tax Cuts and Jobs Act ("TCJA") is depicted on B-6 (Base), Line 132 and B-6 (Forecast), Line 140. The deficient ADIT represents the Federal NOL that was re-measured as of December 31, 2017 from 35% to 21% Federal income tax rate as a result of the Tax Cuts and Jobs ("TCJA"). As ordered by the Commission (Case No. 2018-00041), the deficient ADIT as a result of the re-measurement to the 21% Federal income tax rate was \$1,026,003 million that is amortized over a 39-year period resulting in annual amortization of \$26,308, including a catch up adjustment for the 10-month stub period January 1, 2018 to October 31, 2018. Please refer to KY PSC Case No. 2021-00183, AG 1-110, Attachment A, Page 2 for the Federal NOL ADIT included in rate base.

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March 27, 2020

**NISOURCE INC., AND SUBSIDIARY COMPANIES**

**AMENDED AND RESTATED**

**INTERCOMPANY INCOME TAX ALLOCATION AGREEMENT**

WHEREAS, NiSource Inc., a corporation organized under the laws of the State of Delaware (“NiSource”) and a holding company under the Public Utility Holding Company Act of 2005 (“Act”), together with its subsidiary companies, direct and indirect, listed as parties hereto in Exhibit A, comprise the members of the NiSource consolidated group which will join annually in the filing of a consolidated U.S. federal income tax return, and it is now the intention of NiSource and its subsidiaries, direct and indirect, to enter into an agreement for the allocation of current U.S. federal income taxes; and

WHEREAS, certain members of the Consolidated Group (as defined below) will join annually in the filing of certain consolidated state income tax returns (to the extent permitted or required under applicable state income tax laws), and it is now the intention of the Consolidated Group to enter into an agreement for the allocation of current state income taxes; and

WHEREAS, the members of the Consolidated Group as of September 30, 2002 entered into that Intercompany Income Tax Allocation Agreement dated September 30, 2002, for the allocation of U.S. federal income taxes (the “2002 Agreement”); and

WHEREAS, NiSource entered into that Separation and Distribution Agreement with Columbia Pipeline Group, Inc., dated as of June 30, 2015; and

WHEREAS, the members of the Consolidated Group as of April 7, 2016 entered into that Amended and Restated Intercompany Income Tax Allocation Agreement dated April 7, 2016, for the allocation of U.S. federal income taxes and the members of the Consolidated Group as of August 17, 2016 ratified the First Amendment to Amended and Restated Intercompany Income Tax Allocation Agreement dated August 17, 2016 (together the “2016 Agreement”); and

WHEREAS, the Parties desire to amend and restate the 2016 Agreement as set forth herein in order to amend certain provisions therein, including, but not limited to, adopting certain

obligations with respect to the allocation of income taxes among the Members; and

NOW THEREFORE, each member of the Consolidated Group does hereby covenant and agree with one another that the current consolidated income tax liabilities of the Consolidated Group shall be allocated as follows:

## ARTICLE I.

### **Definitions and Interpretation**

Section 1.1 Definitions. For all purposes of this Agreement, except as otherwise expressly provided, the following terms shall have the following respective meanings:

“Code” means the Internal Revenue Code of 1986, as amended.

“Consolidated Group” means NiSource and all of its subsidiaries which, from time to time, may be included in any (i) U.S. federal income tax return filed by NiSource in accordance with Sections 1501 and 1502 of the Code or (ii) Other Return.

“Consolidated Return” means, with reference to any Taxable Period, any consolidated U.S. federal income tax return or Other Return filed by NiSource whether before or after the date hereof, which includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Return Year” means any Taxable Period for which NiSource files a Consolidated Return or Other Return that includes one or more Members of the Consolidated Group in a consolidated, combined, composite or unitary group of which NiSource is a common parent.

“Consolidated Tax Liability” means, with reference to any Taxable Period, the consolidated, combined, composite or unitary U.S. federal income tax liability or liability relating to Other Taxes, as the case may be (including any interest, additions to tax and penalties), of the Consolidated Group for such Taxable Period.

“Designated Official” means the Vice President, Corporate Tax of NiSource Corporate Services Company or such other official assigned the responsibilities of Vice President, Corporate Tax of NiSource Corporate Services Company.

“Includible Corporation” has the meaning attributed to that term in Section 1504(b) of the Code.

“Member” means, for any Taxable Period, any entity that is treated as a corporation for federal tax purposes (or any predecessor or successor in interest to such corporation under Section 381 of the Code which was or is, as the case may be, an Includible Corporation) which at any time during such Taxable Period is an Includible Corporation that is included in the

Consolidated Group, including NiSource. Provided, however, that Northern Indiana Public Service Company LLC will also be treated as a Member for purposes of this agreement.

“Other Return” means any consolidated, combined, composite or unitary tax return of Other Taxes filed by NiSource or another Member of the Consolidated Group, whether before or after the date hereof, which includes the operations, income or assets of one or more Members of the Consolidated Group.

“Other Taxes” means any taxes (including any interest and penalties) payable by NiSource or another Member of the Consolidated Group to any taxing authority of any state, municipal or other political subdivision, including all agencies and instrumentalities of such taxing authority, other than those taxes subject to Section 2.1.

“Person” means any individual, partnership, firm, corporation, limited liability company, joint stock company, unincorporated association, joint venture, trust or other entity or enterprise, or any government or political subdivision or agency, department or instrumentality thereof.

“Regulations” means the Treasury Regulations promulgated under the Code.

“Standalone” means, with reference to any Member’s tax items or attributes, such tax items or attributes shall be taken into consideration as though such Member were not a Member of the Consolidated Group.

“Standalone Return Tax Liability” means, in the case of each Member of the Consolidated Group for any Taxable Period of the Consolidated Group, the U.S. federal income tax liability of such Member for such Taxable Period computed on a Standalone basis as though such Member were not a Member of the Consolidated Group, except that in making such computation for any such Taxable Period, such liability shall be determined: (1) to the extent the corporate alternative minimum tax is applicable in a Taxable Period, then on the assumption that the "exemption amount" previously specified in Section 55(d)(2) of the Code which is applicable to such Member for such Taxable Period is zero, and (2) on the further assumption that any tax credit or tax deduction will only be taken into account to the extent allowed on a consolidated basis.

“Taxable Period” shall mean any (i) period of 12 consecutive months or (ii) period of less than 12 consecutive months, for which a Consolidated Return is or will be filed by the Consolidated Group.

Section 1.2 Reference, Etc. The words “*hereof*”, “*herein*” and “*hereafter*” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement. All terms defined herein in the singular shall have the same meanings in the plural and *vice versa*. All References herein to any Person includes such Person’s successors and assigns. All references herein to Articles and Sections shall, unless the context requires a different construction, be deemed to be references to the Articles and Sections of this Agreement. In this Agreement, unless a clear contrary intention appears the word “*including*” (and with correlative meaning “*include*”) means “including but not limited to”.

## ARTICLE II.

### **Preparation and Filing of Tax Returns; Allocation of Taxes**

#### Section 2.1 Federal Returns.

(a) A Consolidated Return shall be prepared and filed by NiSource for each Taxable Period in respect of which this Agreement is in effect and for which the Consolidated Group is required or permitted to file a consolidated U.S. federal income tax return. NiSource and all its Members shall execute and file such consents, elections and other documents that may be required or appropriate for the proper filing of such returns.

(b) The U.S. federal Consolidated Tax Liability of the Consolidated Group for each Taxable Period of the Consolidated Group shall be borne by the Members in an amount equal to each Member's Standalone Return Tax Liability. If any Member's Standalone Return Tax Liability does not result in a positive tax liability, the amount of such Standalone Return Tax Liability will be treated as zero. The general effect of the foregoing is that each Member will pay its Standalone Return Tax Liability.

(c) The amounts determined for each Member under Section 2.1(b) shall be used in determining the amounts to be paid (as provided in Sections 3.2(a) and 3.4 of this Agreement) by each Member to NiSource with respect to each Member's share of the Consolidated Group's U.S. federal Consolidated Tax Liability.

(d) In the case of any Member whose Standalone Return Tax Liability for such Taxable Period is greater than zero, such Member shall make a payment of its Standalone Return Tax Liability for such Taxable Period to NiSource, pursuant to Section 3.2(a) hereof.

(e) To the extent the Consolidated Group is subject to a limitation on interest deductions under Section 163(j) and corresponding regulations, the tax liability associated with the Consolidated Group's section 163(j) limitation will be allocated among the Members consistent with the principles of Section 2.1(b), and payments associated with such liability shall be required under the principles of Sections 2.1(c) and (d). Similar allocation and payment principles shall be applied to any interest deduction carryforwards that are permitted under Section 163(j) and corresponding regulations.

(f) For purposes of calculating a Member's Standalone net operating loss ("NOL") for any Taxable Period under this Agreement, such NOL shall be determined by taking such Member's NOL determined on a Standalone basis as of the beginning of the Taxable Period (determined by computing NOLs by reference to only such Member's items of income, gain, deduction and loss). To the extent any NOL of the Consolidated Group may be carried back or carried forward, a Member shall be allocated for use by such Member the percentage of such carryback or carryforward, as the case may be, in the amount calculated by dividing such Member's Standalone NOL by the NOL of the Consolidated Group as of the beginning of the Taxable Period. Notwithstanding the language in Section 4.2 herein, each Member's Standalone

NOL as of the relevant effective date of this Agreement shall be equal to the amount allocated to such Member under the 2002 Agreement or 2016 Agreement, as applicable, immediately prior to the time such prior Agreement was superseded.

(g) To the extent of a tax refund, NOL carryback or other adjustment that subsequently reduces a Member's tax liability as calculated under Section 2.1(b), NiSource shall credit such amount to future payments due from the affected Member. To the extent of audits and other upward adjustments in a Member's tax liability as calculated under Section 2.1(b), such Member is required to make a corresponding payment (as provided in Section 3.4 of this Agreement) to NiSource taking into account such adjustments. Any tax carryforward shall be carried forward for use by the respective Member in calculating its Standalone Return Tax Liability in the subsequent year, and no payment shall be made to NiSource by such Member until such carryforward is fully utilized.

## Section 2.2 Other Taxes.

(a) Wherever appropriate, Other Taxes shall be shared among the applicable Members of the Consolidated Group in a manner that is consistent with the method set forth in Section 2.1 hereof, and amounts due to NiSource, with respect to Other Taxes, shall be determined in a manner consistent with Section 2.1. NiSource will prepare and file (or cause to be prepared and filed) all returns of Other Taxes which are required to be filed with respect to the operations of NiSource, the Consolidated Group and its Members (as Members of the Consolidated Group). In the event any taxing authority permits, but does not require, that a consolidated, combined, composite or unitary return be filed for Other Taxes, which return includes both NiSource and a Member, NiSource may elect to file such return and shall have the right to require any Member to be included in such return. NiSource will notify each of its Members included in each Other Return.

(b) Each Member of the Consolidated Group that is included on a return other than pursuant to an Other Return with any other Member of the Consolidated Group shall be solely responsible and obligated to pay the tax liability with respect to such return from its own funds. Such returns shall be prepared and filed by NiSource or the Member included on such Other Return, as determined by NiSource.

(c) If any Member of the Consolidated Group is required to file a consolidated, combined, composite or unitary return for Other Taxes with another Member of the Consolidated Group, but not with NiSource, then NiSource shall be required to prepare and file such tax returns and shall apportion among and, collect and remit from, the applicable Members such Other Taxes in a manner consistent with Section 2.1. If the right to file a consolidated, combined, composite, or unitary return for such Other Taxes is optional, then NiSource shall

decide which of the Members should, to the extent permitted by law, join in filing each such return.

Section 2.3 Member Tax Information. The Members of the Consolidated Group shall submit or make available the tax information requested by the Designated Official of NiSource in the manner and by the date requested, in order to enable the Designated Official to fulfill its rights and obligations pursuant to Article 2 hereof.

### ARTICLE III.

#### **Responsibility for Tax; Intercompany Payments**

Section 3.1 Responsibility. NiSource will be solely responsible for, and will indemnify and hold each Member of the Consolidated Group harmless, to the extent such Member has complied with its rights and obligations hereunder (including its payment obligations under this Article III), with respect to the payment of: (a) the Consolidated Tax Liability for each Taxable Period for which, as determined under Section 2.1 hereof, NiSource did file, elected to file or was required to file a Consolidated Return for U.S. federal income taxes; and (b) any and all Other Taxes for each Taxable Period for which, as determined under Section 2.2 hereof, NiSource did file, elected to file or was required to file any Other Return. No Member shall at any time be required pursuant to this Agreement to remit, as part of any payment that such Member makes pursuant to this Agreement, any amount of penalty or interest that the Consolidated Group may incur for any Taxable Period by reason of NiSource's failure to properly calculate or timely pay any Consolidated Tax Liability of the Consolidated Group for such Taxable Period or to file timely the Consolidated Group's Consolidated Return for any such Taxable Period.

Section 3.2 Federal Tax Payments. (a) With respect to each Consolidated Return Year, the Designated Official of NiSource shall estimate each Member's share of quarterly estimated U.S. federal tax payments to be made for each Consolidated Return Year. In making this determination, NiSource shall elect a reasonable method for determining estimated tax and each Member shall follow that method. At the direction of the Designated Official, such Members will pay to NiSource such estimates not later than the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of such Consolidated Return Year, or at such intervals as directed by the Designated Official. The difference between (1) a Member's estimated tax payments used for computation of the quarterly estimated payments and (2) such Member's actual tax liability for any Consolidated Return Year as determined under Section 2.1 hereof, shall be paid to NiSource within sixty (60) days after the filing of the U.S. federal Consolidated Return, or applied as a credit against such Member's next estimated tax payment due under this Section 3.2(a), as the case may be.

(b) NiSource shall have sole authority, to the exclusion of all other Members of the Consolidated Group, to agree to any adjustment proposed by the Internal Revenue Service

or any other taxing authority with respect to any U.S. federal Consolidated Return, including interest or penalties, attributable to any Member of the Consolidated Group during any Consolidated Return Year in which such Member was a Member of the Consolidated Group notwithstanding that such adjustment may increase the amounts payable by Members of the Consolidated Group under this Agreement. In the event of any adjustment to the U.S. federal Consolidated Tax Liability attributable to any Member of the Consolidated Group by reason of an amended return, claim for refund or audit by the Internal Revenue Service or any other taxing authority, the liability of all other Members of the Consolidated Group hereunder shall be redetermined to give effect to such adjustment as if such adjustment had been made as a part of the original computation of such liability, and payment by a Member to NiSource (or credit against such Member's next estimated tax payment due under Section 3.2(a), as the case may be) shall be promptly made (or applied as a credit, as the case may be) after any payments are made to the Internal Revenue Service or any other taxing authority, refund is received or final determination of the matter is made in the case of contested proceedings. In such event, any payments between the parties shall bear interest at the then prevailing rate or rates on deficiencies assessed by the Internal Revenue Service or any other relevant taxing authority, during the period from the due date of such Consolidated Return (determined without regard to extensions of time for the filing thereof) for the Consolidated Return Year to which the adjustments were made to the date of payment.

Section 3.3 Other Tax Payments. Wherever appropriate, payments by a Member with respect to Other Taxes and required estimates thereof shall be calculated and made by such Member in a manner consistent with the method set forth in Section 3.2. The principles set forth in Section 3.2 governing the determination and adjustment of payments as well as the method of payment by such Member with respect to U.S. federal income taxes shall be equally applicable in determining and adjusting the amount of and due date of payments to be made by such Member with respect to Other Taxes and estimates thereof. Wherever appropriate, each Member shall pay, directly to the appropriate taxing authority, all taxes for which such Member is liable and for which no other Member has joint and several liability.

Section 3.4 Payment Mechanics. (a) Any payments to be made by a Member of the Consolidated Group pursuant to this Agreement shall be made by such Member to NiSource by either promptly crediting as an offset against amounts owed to such Member by NiSource or to the extent no amounts are owed to such Member by NiSource, by cash payments to NiSource.

(b) Tax payments by NiSource with respect to any Consolidated Tax Liability shall be paid by NiSource and shall be debited to the Member of the Consolidated Group for their respective shares of such Consolidated Tax Liability as determined pursuant to Articles II and III hereof. Tax refunds received by NiSource with respect to any Consolidated Tax Liability shall be credited by NiSource against the future tax liability of the Member entitled to such tax refund, as determined pursuant to Article II.

(c) NiSource shall be responsible for maintaining the books and records reflecting the intercompany accounts reflecting the amounts owned, collected and paid with respect to taxes pursuant to this Agreement.

(d) NiSource may delegate to other Members of the Consolidated Group responsibilities for the collection and disbursement of funds as required under this Agreement as well as responsibilities for maintaining books and records as required under this Agreement.

Section 3.5 Departing Members. In the event that any Member of the Consolidated Group at any time leaves the Consolidated Group and, under any applicable statutory provision or regulation, NiSource shall, to the extent required or permitted by applicable statutory provision or regulation, file the appropriate tax returns with respect to such departing Member or the Consolidated Group, as the case may be, and shall calculate the applicable Consolidated Tax Liability of the Members included in such return in the manner as set forth in this Agreement, in each case as reasonably determined by NiSource. If, under applicable statutory provision or regulation, such departing Member is deemed to take with it all or a portion of any of the tax attributes of the Consolidated Group (including but not limited to NOLs, alternative minimum tax credit carry forwards under Section 53, and other applicable credit carry forwards), then the departing Member shall make a payment to NiSource if such tax attributes of the departing Member differ from the attributes previously allocated to such Member under this Agreement. Such settlement shall consist of payment (1) on a dollar for dollar basis for all differences in credits, and, (2) in the case of NOL differences (or other differences related to other deductions), in a dollar amount computed by reference to the amount of NOL (or other deduction) multiplied by the applicable tax rate relating to such NOL (or other deduction). The settlement payment shall be paid to NiSource within sixty days after the Member leaves the Consolidated Group. The settlement amounts shall be allocated among the remaining Members of the Consolidated Group in proportion to the relative attributes possessed by each Member.

Section 3.6 Administration. The provisions of this Agreement shall be administered by the Designated Official of NiSource. The interpretations of this Agreement by the Designated Official of NiSource shall be conclusive.

Section 3.7 Refunds. For the avoidance of doubt, NiSource will be entitled to receive any and all federal income tax refunds and will be the owner thereof and not the Members that may have generated losses or other tax attributes giving rise to the refund. NiSource will then treat refunds received according to Article II and Sections 3.2, 3.3, and 3.4(b) of this Agreement.

#### **ARTICLE IV.**

##### **Miscellaneous Provisions**



Section 4.1 Effect. The provisions hereof shall fix the rights and obligations of the parties as to the matters covered hereby whether or not such are followed for U.S. federal income tax or other purposes by the Consolidated Group, including the computation of earnings and profits for U.S. federal income tax purposes.

Section 4.2 Effective Date. This Agreement shall be effective with respect to all Taxable Periods ending on or after July 1, 2020 for the portion of such Taxable Period beginning on such date, in which any subsidiary of NiSource is a Member of the Consolidated Group for any portion of such Taxable Period, and thereafter the 2002 Agreement and 2016 Agreement shall be deemed to have been superseded and replaced in their entirety by this Agreement. It is the intent of the parties hereto that any payments previously made or received by the Members under the 2002 Agreement or 2016 Agreement shall not be taken into account under this Agreement including for purposes of determining each Member's obligations under this Agreement, and that the rights and obligations of the parties under the 2002 Agreement and 2016 Agreement shall survive only with respect to Taxable Periods or portions thereof ending prior to July 1, 2020, except as otherwise noted in this Agreement. In the event that a party to this Agreement ceases to be a Member of the Consolidated Group, the rights and obligations of such party and each other party to this Agreement shall survive, but only with respect to Taxable Periods including or ending before the date such party ceases to be a Member of the Consolidated Group.

Section 4.3 State Public Utility Commission Requirements. Section 4.3 State Public Utility Commission Requirements. This Agreement shall only be effective once filed with the Massachusetts Department of Public Utilities and the Indiana Utility Regulatory Commission under Indiana Code 8-1-2-49(2) and Indiana Utility Regulatory Commission General Administrative Order 2016-5, and approved by the Virginia State Corporation Commission under Virginia Code Sections 56-76, et seq., and approved by the Pennsylvania Public Utility Commission under 66 Pennsylvania Consolidated Statutes § 2102. Pursuant to Indiana Utility Regulatory Commission General Administrative Order 2016-5, this agreement shall terminate 5 years from the effective date in Section 4.2.

Section 4.4 Notices. Any and all notices, requests or other communications hereunder shall be given in writing (a) if to NiSource to Attention: Vice President, Tax, Facsimile Number 614-460-8415 and (b) if to any other person, at such other address as shall be furnished by such person by like notice to the other parties.

Section 4.5 Expenses. Each party hereto shall pay its own expenses incident to this Agreement and the transactions contemplated hereby, including all legal and accounting fees and disbursements.

Section 4.6 Benefit and Burden. This Agreement shall inure to the benefit of, and shall be binding upon, the parties hereto and their respective successors.

Section 4.7 Amendments and Waiver. No amendment, modification, change or cancellation of this Agreement shall be valid unless the same is in writing and signed by the parties hereto. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the person against whom that waiver is sought to be enforced. The failure of any party at any time to insist upon strict performance of any condition, promise, agreement or understanding set forth herein shall not be construed as a waiver or relinquishment of the right to insist upon strict performance of the same or any other condition, promise, agreement or understanding at the future time.

Section 4.8 Assignments. Neither this Agreement nor any right, interest or obligation hereunder may be assigned by any party hereto and any attempt to do so shall be null and void.

Section 4.9 Tax Reporting. Notwithstanding the terms of this Agreement, earnings and profits of the Consolidated Group shall be allocated to the Members pursuant to the methods under Sections 1.1552-1(a)(2) and 1.1502-33(d)(3) of the Treasury Regulations, and stock basis shall be determined pursuant to Section 1.1502-32 of the Treasury Regulations.

Section 4.10 Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions hereof, and this Agreement shall be construed in all respects as if such invalid or unenforceable provision were omitted.

Section 4.11 Entire Agreement. **THIS AGREEMENT SETS FORTH ALL OF THE PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES AND REPRESENTATIONS AMONG THE PARTIES WITH RESPECT TO THE TRANSACTIONS CONTEMPLATED HEREBY, AND SUPERSEDES ALL PRIOR AGREEMENTS, ARRANGEMENTS AND UNDERSTANDINGS BETWEEN THE PARTIES HERETO, WHETHER WRITTEN, ORAL OR OTHERWISE, THERE ARE NO PROMISES, AGREEMENTS, CONDITIONS, UNDERSTANDINGS, WARRANTIES OR REPRESENTATIONS, ORAL OR WRITTEN, EXPRESS OR IMPLIED, AMONG THE PARTIES EXCEPT AS SET FORTH HEREIN.**

Section 4.12 Applicable Law. **THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF INDIANA.**

Section 4.13 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and together which shall constitute one instrument. The parties hereto specifically recognize that from time to time other corporations may become Members of the Consolidated Group and thereby agree that such new Members may become Members to this Agreement by executing a copy of this Agreement and it will be effective as if all the Members had re-signed.

Section 4.14 Attorneys' Fees. If any Member or former member hereto commences an action against another party to enforce any of the terms, covenants, conditions or provisions of this Agreement, or because of a default by a party under this Agreement, the prevailing party in any such action shall be entitled to recover its costs, expenses and losses, including attorneys' fees, incurred in connection with the prosecution or defense of such action from the losing party.

Section 4.15 No Third Party Rights. Nothing in this Agreement shall be deemed to create any right in any creditor or other person or entity not a party hereto and this Agreement shall not be construed in any respect to be a contract in whole or in part of the benefit of any third party.

Section 4.16 Further Documents. The parties agree to execute any and all documents, and to perform any and all other acts, reasonably necessary to accomplish the purposes of this Agreement.

Section 4.17 Headings and Captions. The headings and captions contained in this Agreement are inserted and included solely for convenience and shall not be considered or given any effect in construing the provisions hereof if any question of intent should arise.

EXECUTED as of the date and year first above written.

By: Donald E. Brown  
Printed Name: Donald E. Brown  
Title: Executive Vice President  
NiSource Inc.

By: Sandra Brummitt  
Printed Name: Sandra Brummitt  
Title: Vice President and Chief Tax Officer  
[List of companies attached as Exhibit A to  
Agreement]

By: Joseph W. Mulpas  
Printed Name: Joseph W. Mulpas  
Title: Vice President and Chief Accounting Officer  
NiSource Insurance Corporation, Inc.

Exhibit A

NiSource Inc. - Subsidiaries

As of March 27, 2020

1. NiSource Gas Distribution Group, Inc.
2. NiSource Corporate Group, LLC
3. Northern Indiana Public Service Company LLC
4. NIPSCO Accounts Receivable Corporation
5. NiSource Corporate Services Company
6. NiSource Energy Technologies, Inc.
7. Columbia Gas of Ohio, Inc.
8. Columbia Gas of Ohio Receivables Corporation
9. Bay State Gas Company dba Columbia Gas of Massachusetts
10. Columbia Gas of Kentucky, Inc.
11. Central Kentucky Transmission Company
12. Columbia Gas of Maryland, Inc.
13. Columbia Gas of Pennsylvania. Inc.
14. Columbia Gas of Pennsylvania Receivables Corporation
15. Columbia Gas of Virginia, Inc.
16. NiSource Development Company, Inc.
17. Lake Erie Land Company
18. NiSource Retail Services, Inc.
19. EnergyUSA-TPC Corp.
20. NiSource Insurance Corporation, Inc.
21. NiSource Strategic Sourcing Inc.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Does the Company acknowledge that Revenue Procedure 2020-39 clarifies that for purposes of assessing whether IRS normalization requirements have been met, that only net operating loss carryover ("NOLC") attributable to depreciation must be considered, and that all other book/tax timing differences whether plant or non/plant related are not required to be reflected in any NOLC balance included in Rate Base? If this is not the case, please clarify the Company's position relative to the IRS normalization requirements related to NOLC recognition in Rate Base.

**Response:**

The Company acknowledges that revenue procedure 2020-39 provides guidance under §168 of the Internal Revenue Code (Code) to clarify the normalization requirements following the corporate tax rate reduction provided in section 13001 of Public Law No. 115-97, 131 Stat. 2054 (2017), commonly referred to as the Tax Cuts and Jobs Act (TCJA). Compliance with normalization requires a determination of the source of an NOLC so that rate base is not overstated in jurisdictions in which net deferred tax liabilities reduce rate base. While §1.167(l)-1(h)(1)(iii) is the relevant general authority, there is not one single methodology provided for determination of the portion of an NOLC that is

attributable to depreciation. Section 1.167(l)-1(h)(1)(iii) instead informs taxpayers that the amount and time of the deferral of tax attributable to depreciation when there is an NOLC should be taken into account in such “appropriate time and manner as is satisfactory to the district director.” Regulating commissions have expertise in this area, and any reasonable method for determining the portion of the NOLC attributable to depreciation should generally be respected provided such method does not clearly violate normalization requirements.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 112  
Respondent: Jennifer Harding

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Harding Testimony, beginning on page 7, line 16 through page 8, line 4. Provide all supporting workpapers documenting the amounts of excess ADIT and the amortization of excess ADIT reflected as hard-coded numbers in Schedules B-6 and E-1.1, respectively.

**Response:**

Please reference KY PSC Case No. 2021-00183, AG 1-104, Attachment B for the supporting schedule to document the Federal and State excess ADIT and amortization expense reflected in Schedule B-6 and E-1.1.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Schedule E-1.1. Provide a comprehensive explanation as to why the Amortization of Excess ADIT is classified as a reduction to Deferred Federal Tax Expense contrasted with another classification unrelated to the computation of Deferred Federal Tax.

**Response:**

The amortization of excess ADIT presented on Exhibit E-1, Sheet 1, Line 31 represents the flow-through adjustment for the annual pass back of excess ADIT to customers as a result of rate base deferred taxes related the Federal net operating loss ("NOL"), inventory capitalization, customer advances and property related ADIT that was re-measured as of December 31, 2017 from 35% to 21% Federal income tax rate as a result of the Tax Cuts and Jobs ("TCJA"). The decrease in the Federal income tax rate resulted in net excess ADIT. Rather than recognize this benefit as a one-time adjustment to deferred tax expense, the excess ADIT is recognized over periods as ordered by the Commission (Case No. 2018-00041). The amortization period for the Federal NOL is 39-years, inventory

capitalization/LIFO storage adjustment and customer advances is 10-years and property related is amortized in accordance with the average rate assumption method (“ARAM”).

In contrast, the computation of ‘Deferred Federal Tax’ expense presented on Exhibit E-1, Sheet 1, Line 29 represents the tax effect of the contra balance of the current year activity for temporary differences. Specifically, current year non-deductible temporary differences result in current tax expense, which is offset by future deductible temporary differences resulting in deferred tax benefit. Current year deductible temporary differences resulting current tax benefit, which is offset by future taxable temporary differences resulting in deferred tax expense.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Harding Testimony, beginning on page 8, lines 5 – 9. Provide an explanation describing the nature of this adjustment as well as an explanation justifying the recognition of \$48,893, Flow-Through Excess Book/Tax Depreciation - Federal. Provide supporting workpapers for this hard-coded amount.

**Response:**

The Flow-Through Excess Book/Tax Depreciation – Federal represents timing difference for Pre-ACRS assets and capitalized interest. The Company had an unintended formula error that included the incorrect amount of \$48,893. Please reference KY PSC Case No. 2021-00183, AG 1-114, Attachment A for the correct amount of (\$21,770) resulting in a difference of (\$71,663).

CDC AFP January 2021  
 Columbia Gas of Kentucky  
 PowerTax Deferred Tax Summary Report  
 Grouped By: Total Tax Classes

Jurisdiction : Federal Tax Year : 2022	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity
CKY (Inland) FED ADR	(\$39,398.31)	(\$18,251.27)	(\$8,273.65)	\$0.00	(\$9,977.62)
CKY FED DDB to Book on Tax	(\$56,421.65)	\$0.00	(\$11,848.55)	(\$11,848.55)	\$0.00
CKY FED Method to DDB Book	(\$13,013.26)	(\$5,711.27)	(\$2,732.78)	\$0.00	(\$2,978.49)
CKY FED ML Normalized	\$6,231,113.28	\$666,541.56	\$1,308,533.79	\$0.00	(\$641,992.23)
<b>Total Tax Classes</b>	<b>\$6,122,280.06</b>	<b>\$642,579.02</b>	<b>\$1,285,678.81</b>	<b>(\$11,848.55)</b>	<b>(\$654,948.34)</b>
<b>Amortization Type Depreciation Difference Totals:</b>	<b>\$6,122,280.06</b>	<b>\$642,579.02</b>	<b>\$1,285,678.81</b>	<b>(\$11,848.55)</b>	<b>(\$654,948.34)</b>
CKY FED 481a Abandonment	\$81,639.89	\$27,757.56	\$17,144.38	\$0.00	\$10,613.18
CKY FED 481a COR Capitalized	\$48,890.38	\$16,622.78	\$10,266.98	\$0.00	\$6,355.80
CKY FED 481a Repair	(\$1,786,971.23)	(\$608,481.52)	(\$375,263.96)	\$0.00	(\$233,217.56)
CKY FED Abandonment	\$40,677.98	\$12,731.72	\$8,542.38	\$0.00	\$4,189.34
CKY FED CIAC	\$219,483.16	\$72,817.35	\$46,091.46	\$0.00	\$26,725.89
CKY FED COR Capitalized	\$8,485.10	\$2,884.94	\$1,781.87	\$0.00	\$1,103.07
CKY FED CPI	(\$15,086.71)	(\$4,773.85)	(\$3,168.21)	\$0.00	(\$1,605.64)
CKY FED CPI Equity	(\$47,951.36)	\$0.00	(\$10,069.79)	(\$10,069.79)	\$0.00
CKY FED Customer Advances	\$140,785.03	\$47,866.92	\$29,564.86	\$0.00	\$18,302.06
CKY FED G107 INSERVICE	\$306,464.05	\$104,197.75	\$64,357.45	\$0.00	\$39,840.30
CKY FED G107R INSERVICE	(\$372,445.62)	(\$126,631.50)	(\$78,213.58)	\$0.00	(\$48,417.92)
CKY FED Meals & Entertainment	(\$5,542.28)	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED OPEB	(\$35,950.40)	(\$12,223.13)	(\$7,549.58)	\$0.00	(\$4,673.55)
CKY FED OTHER	\$18,222.52	\$6,195.66	\$3,826.73	\$0.00	\$2,368.93
CKY FED Other Adj	\$27,414.16	\$8,355.91	\$5,756.97	\$0.00	\$2,598.94
CKY FED Other Adj Pre ACRS FT	(\$4,749.80)	\$0.00	(\$997.46)	(\$997.46)	\$0.00
CKY FED Pensions	\$20,409.20	\$6,081.31	\$4,285.93	\$0.00	\$1,795.38
CKY FED Repair	\$11,012,106.73	\$2,176,715.76	\$2,312,542.41	\$0.00	(\$135,826.65)
CKY FED Sec 263a Mixed Service C	\$1,489,911.74	\$269,297.21	\$312,881.47	\$0.00	(\$43,584.26)
CKY FED Sec 263A MSC 481(a)	(\$253,842.84)	(\$86,306.58)	(\$53,307.00)	\$0.00	(\$32,999.58)
CKY FED Sec 263A MSC TY2009	(\$13,693.53)	(\$4,655.80)	(\$2,875.64)	\$0.00	(\$1,780.16)
CKY FED Sec 263A MSC TY2010	(\$6,055.20)	(\$2,058.77)	(\$1,271.59)	\$0.00	(\$787.18)
CKY FED TCO Adj	\$50,960.64	\$17,326.62	\$10,701.73	\$0.00	\$6,624.89
<b>Total Tax Classes</b>	<b>\$10,923,161.61</b>	<b>\$1,923,720.34</b>	<b>\$2,295,027.82</b>	<b>(\$11,067.24)</b>	<b>(\$382,374.72)</b>
<b>Amortization Type Book Overhead Totals:</b>	<b>\$10,923,161.61</b>	<b>\$1,923,720.34</b>	<b>\$2,295,027.82</b>	<b>(\$11,067.24)</b>	<b>(\$382,374.72)</b>

**CDC AFP January 2021**  
**Columbia Gas of Kentucky**  
**PowerTax Deferred Tax Summary Report**  
**Grouped By: Total Tax Classes**

<b>Jurisdiction : Federal</b> <b>Tax Year : 2022</b>	<b>Timing Diff</b> <b>Activity</b>	<b>DFIT</b> <b>Activity</b>	<b>FAS109</b> <b>Activity</b>	<b>FT</b> <b>Activity</b>	<b>Excess</b> <b>Activity</b>
CKY FED 481a Bonus Dis	\$358,952.07	\$75,379.93	\$75,379.93	\$0.00	(\$0.00)
<b>Total Tax Classes</b>	<b>\$358,952.07</b>	<b>\$75,379.93</b>	<b>\$75,379.93</b>	<b>\$0.00</b>	<b>(\$0.00)</b>
<b>Amortization Type Tax Only Totals:</b>	<b>\$358,952.07</b>	<b>\$75,379.93</b>	<b>\$75,379.93</b>	<b>\$0.00</b>	<b>(\$0.00)</b>
<b>Jurisdiction Totals:</b>	<b>\$17,404,393.74</b>	<b>\$2,641,679.29</b>	<b>\$3,656,086.56</b>	<b>(\$22,915.79)</b>	<b>(\$1,037,323.06)</b>

CDC AFP January 2021  
 Columbia Gas of Kentucky  
 PowerTax Deferred Tax Summary Report  
 Grouped By: Total Tax Classes

Jurisdiction : Fed Offset-KY Tax Year : 2022	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity
CKY (Inland) FO ADR	(\$39,398.31)	\$1,069.29	\$413.68	\$0.00	\$655.61
CKY FO DDB to Book on Tax	(\$56,421.65)	\$0.00	\$592.43	\$592.43	\$0.00
CKY FO Method to DDB Book	(\$13,013.26)	\$350.58	\$136.64	\$0.00	\$213.94
CKY FO ML BONUS	\$2,547,846.01	(\$16,944.44)	(\$26,752.38)	\$0.00	\$9,807.94
CKY FO ML Normalized	\$8,797,928.97	(\$74,531.92)	(\$92,378.25)	\$0.00	\$17,846.33
<b>Total Tax Classes</b>	<b>\$11,236,941.76</b>	<b>(\$90,056.49)</b>	<b>(\$117,987.89)</b>	<b>\$592.43</b>	<b>\$28,523.83</b>
<b>Amortization Type Depreciation Difference Totals:</b>	<b>\$11,236,941.76</b>	<b>(\$90,056.49)</b>	<b>(\$117,987.89)</b>	<b>\$592.43</b>	<b>\$28,523.83</b>
CKY FO 481a Abandonment	\$81,639.89	(\$1,665.45)	(\$857.22)	\$0.00	(\$808.23)
CKY FO 481a COR Capitalized	\$48,890.38	(\$1,331.92)	(\$513.35)	\$0.00	(\$818.57)
CKY FO 481a Repair	(\$1,786,971.23)	\$48,111.33	\$18,763.20	\$0.00	\$29,348.13
CKY FO Abandonment	\$40,677.98	(\$746.11)	(\$427.12)	\$0.00	(\$318.99)
CKY FO CIAC	\$219,483.16	(\$4,996.57)	(\$2,304.57)	\$0.00	(\$2,692.00)
CKY FO COR Capitalized	\$8,485.10	(\$173.09)	(\$89.09)	\$0.00	(\$84.00)
CKY FO CPI	(\$15,086.71)	\$332.25	\$158.41	\$0.00	\$173.84
CKY FO CPI Equity	(\$47,951.36)	\$0.00	\$503.49	\$503.49	\$0.00
CKY FO Customer Advances	\$140,785.03	(\$3,038.82)	(\$1,478.24)	\$0.00	(\$1,560.58)
CKY FO G107 INSERVICE	\$306,464.05	(\$8,596.33)	(\$3,217.87)	\$0.00	(\$5,378.46)
CKY FO G107R INSERVICE	(\$372,445.62)	\$10,447.11	\$3,910.68	\$0.00	\$6,536.43
CKY FO Meals & Entertainment	(\$5,542.28)	\$0.00	\$0.00	\$0.00	\$0.00
CKY FO OPEB	(\$35,950.40)	\$871.34	\$377.48	\$0.00	\$493.86
CKY FO OTHER	\$18,222.52	(\$511.17)	(\$191.34)	\$0.00	(\$319.83)
CKY FO Other Adj	\$27,414.16	(\$754.80)	(\$287.85)	\$0.00	(\$466.95)
CKY FO Other Adj Pre ACRS FT	(\$4,749.80)	\$0.00	\$49.87	\$49.87	\$0.00
CKY FO Pensions	\$20,409.20	(\$351.01)	(\$214.30)	\$0.00	(\$136.71)
CKY FO Repair	\$11,012,106.73	(\$105,283.37)	(\$115,627.12)	\$0.00	\$10,343.75
CKY FO Sec 263a Mixed Service C	\$1,489,911.74	(\$12,324.94)	(\$15,644.07)	\$0.00	\$3,319.13
CKY FO Sec 263A MSC 481(a)	(\$253,842.84)	\$6,812.81	\$2,665.35	\$0.00	\$4,147.46
CKY FO Sec 263A MSC TY2009	(\$13,693.53)	\$279.34	\$143.78	\$0.00	\$135.56
CKY FO Sec 263A MSC TY2010	(\$6,055.20)	\$123.53	\$63.58	\$0.00	\$59.95

CDC AFP January 2021  
 Columbia Gas of Kentucky  
 PowerTax Deferred Tax Summary Report  
 Grouped By: Total Tax Classes

Jurisdiction : Fed Offset-KY Tax Year : 2022	Timing Diff Activity	DFIT Activity	FAS109 Activity	FT Activity	Excess Activity
CKY FO TCO Adj	\$50,960.64	(\$1,039.60)	(\$535.09)	\$0.00	(\$504.51)
<b>Total Tax Classes</b>	<b>\$10,923,161.61</b>	<b>(\$73,835.47)</b>	<b>(\$114,751.39)</b>	<b>\$553.36</b>	<b>\$41,469.28</b>
<b>Amortization Type Book Overhead Totals:</b>	<b>\$10,923,161.61</b>	<b>(\$73,835.47)</b>	<b>(\$114,751.39)</b>	<b>\$553.36</b>	<b>\$41,469.28</b>
<b>Jurisdiction Totals:</b>	<b>\$22,160,103.37</b>	<b>(\$163,891.96)</b>	<b>(\$232,739.28)</b>	<b>\$1,145.79</b>	<b>\$69,993.11</b>
<b>Company Totals:</b>	<b>\$39,564,497.11</b>	<b>\$2,477,787.33</b>	<b>\$3,423,347.28</b>	<b>(\$21,770.00)</b>	<b>(\$967,329.96)</b>
<b>Grand Totals:</b>	<b>\$39,564,497.11</b>	<b>\$2,477,787.33</b>	<b>\$3,423,347.28</b>	<b>(\$21,770.00)</b>	<b>(\$967,329.96)</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Harding Testimony, page 9, line 13 through page 10, line 4. With respect to the \$95,291 amortization of excess ADIT associated with the reduction in the state tax rate respond to the following:

- a. Refer to any prior Commission order or support adopting the amount of the amortization reflected within Schedule E-1.1.
- b. Provide all supporting workpapers underlying the derivation of excess ADIT associated with the reduction in the state tax rate.
- c. Provide all supporting workpapers supporting the method and assumptions used in arriving at the annual amortization of \$95,291.

**Response:**

- a. The excess ADIT amortization reflected on Schedule E-1.1, Sheet 1, Line 38 represents annual amortization that was computed in Exhibit JH-2. This was based on the most recent and relevant Commission order related to the Tax Cuts and Jobs Act ("TCJA") from Case 2018-00041. The amortization period for the Federal NOL is 39-years, inventory capitalization/LIFO storage adjustment and customer advances is 10-years and property related is amortized in accordance with the average rate assumption method



("ARAM"). The Company proposed to utilize amortization periods based on most recent and relevant Commission order related to the decrease in the Federal income tax rate and adjusted to account for the period from beginning date of the state rate change of 2018 to the forecasted test period of 2022 for the inclusion in rate case base rates. This would achieve a similar outcome if the amortization had begun in 2018.

- b. Please reference KY PSC Case No. 2021-00183, Attachment JH-2, Sheet A from the Direct Testimony of Jennifer Harding for the derivation of excess ADIT associated with the reduction in the state tax rate
- c. Please reference KY PSC Case No. 2021-00183, AG 1-104, Attachment A, Page 2. The Company notes a difference between the State excess ADIT amortization presented on Schedule E-1, Sheet 1, Column 10, Line 38 of (\$95,201) and the supporting schedule State excess ADIT amortization (\$85,040) presented on KY PSC Case No. 2021-00183, AG 1-104, Attachment A, Page 2 attributed to an unintended oversight to correlate between schedules. The Company notes that this amount represents pre-2018 State excess ADIT amortization and State excess ADIT amortization as a result of the Kentucky income tax rate decrease to 5% in 2018.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 116  
Respondent: Jennifer Harding; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the amount of Repair Deduction claimed for tax purposes by Columbia Kentucky for the period 2011 through 2020. Provide the corresponding calculation or estimate of book depreciation expense recorded on the underlying assets associated with the repair deduction for the same period.

**Response:**

Objection. Columbia's rate case is based upon a forecasted test period ending December 31, 2022 and, under applicable law, historical data that required to be filed is generally limited to the base period. Nevertheless, Columbia is providing historical information that predates the base period, up to and including the time following the expiration of the forecasted test year in the Company's 2016 rate case. To the extent that the question calls for additional information, the question is overly broad and seeks information that is very unlikely to be relevant to the issues of this case and Columbia therefore respectfully objects. Notwithstanding these objections, Columbia responds as follows:

Please reference KY PSC Case No. 2021-00183, AG 1-116, Attachment A for the tax repair deduction claimed for Columbia Gas Kentucky for the period 2018 to 2020 attributed to mains and services and the estimated book depreciation based on the composite rate.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the forecasted level of Repair Deduction associated with forecasted plant additions incorporated into this case and provide a comprehensive explanation of how the Company has synchronized the Repair Deduction forecast within the ADIT forecast to the forecast of plant additions embedded in rate base.

**Response:**

Please reference KY PSC Case No. 2021-00183, AG 1-117, Attachment A for the forecasted repairs deduction presented on Schedule E-1.1, Sheet 2, Column 10, Line 35 of \$13,318,085.

As indicated in Columbia's Response to the Attorney General's First Request for Information, No. 213, the Company had an inadvertent formula error that included the wrong excel cell for 'EXCESS ACCELERATED DEPRECIATION – FED' and 'EXCESS ACCELERATED DEPRECIATION – STATE' in its computation of rate base ADIT presented on Schedule B-6 (Forecast), Lines 91 and 92 for the forecasted period which resulted in zero amounts included for the 12-month forecasted current year activity for Excess Tax Depreciation (addback of book depreciation and deduction for MACRS tax depreciation), 'Repairs Deduction', '263A Mixed Service Costs Deduction' and State

Bonus Disallowance' adjustments presented on Schedule E-1.1, Page 2, Lines 33, 35, 36 and 59, respectively. The Company has provided an update Schedule B-6 (Forecast) with the updated ADIT inclusion of the 12-month forecast activity tax effected at statutory rates.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Harding Testimony, pages 14 and 15 as well as Exhibit JH-2. With respect to the impact of House Bill 487 respond to the following:

- a. Does the Company acknowledge that the Commission has discretion to select an appropriate amortization period for all excess ADIT associated with the state tax rate change? If not, provide a comprehensive explanation providing the justification for the argument that a normalization violation would occur if depreciation related book/timing excess ADIT were amortized over periods shorter than that required under either the Average Rate Assumption Method, or the Reverse South Georgia method.
- b. If the Company believes the Commission does not have complete discretion over how to flow back excess ADIT associated with the reduction in the state tax rate, provide a breakdown of the \$8,043,577 of property related ADIT in Rate Base between the following components:
  - i. Bonus Depreciation
  - ii. Basis Differences
  - iii. Repair Deduction

- iv. Removal Cost differences
- v. Accelerated Rate differences
- vi. Other

**Response:**

The Company acknowledges that the Commission has discretion to select an appropriate amortization period for the excess ADIT associated with the state tax rate change. The amortization period reflected in Exhibit JH-2 was proposed by the Company to include in Exhibit B-6 for purposes of inclusion of new base rates. Please reference additional discussion in Columbia's Response to the Attorney General's First Set of Requests for Information, No. 115.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Harding Testimony, page 16. With respect to the statement beginning on line 5 that the "Company's Kentucky income taxes are computed on a separate company basis for rate making purposes," respond to the following:

- a. Provide a comprehensive discussion of whether Columbia Kentucky makes an annual entry to reconcile its tax related book recordings with an annual tax filing or the computation of taxes on a separate company basis (return to provision).
- b. If the true-up occurs as a result of the NiSource corporate federal return and the Combined Corporation state return, provide the return to provision entries recorded in 2020 and provide supporting calculations for such entries.
  - i. If instead, the recording ADIT and Current/Deferred Income Tax Expense is based upon a separate company basis that is not based upon the Kentucky portion of tax returns actually submitted to state and federal taxing jurisdictions, identify the accounting recordings made, if any, to reconcile the Kentucky portion of federal and state returns with the Kentucky stand-alone method of computing taxes.

**Response:**



- a. When the Columbia Kentucky files the annual income tax returns, the Company records a return-to provision true-up on a separate company basis.
- b. Please reference KY PSC Case No. 2021-00183, AG – 119, Attachment A

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide a comprehensive explanation of how the Company and/or its parent NiSource acquires the various types of corporate liability insurance. Confirm that such insurance is acquired at the parent company level. Further, include a discussion of whether such costs are direct assigned to subsidiaries based upon specific characteristics of each subsidiary, or whether such costs are allocated to the subsidiaries on some allocation basis.

**Response:**

NiSource acquires all insurance programs with the assistance of insurance brokers that specialize in energy insurance procurement. Insurance is purchased at the parent level, and premiums are then allocated to the subsidiaries. The allocation methodology and calculations are developed by the actuarial firm, Milliman USA, Inc., except where noted below. Allocations are assigned with a 70 percent weight to loss experience and a 30 percent weight to exposure. The exposure basis is as follows:

- Primary & Excess Liability – primarily revenue
- Workers Compensation – payroll
- Auto Liability – number of autos

- Primary– property value
- Cyber, D&O, Crime and Fiduciary – allocation provided directly from NiSource’s internal Accounting Department

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide a comprehensive explanation of the impact of the Greater Lawrence Incident on the various types of insurance costs incurred by NiSource and the resulting allocated/assigned costs of Columbia Kentucky.

**Response:**

The Greater Lawrence incident did impact excess liability premiums, however, insurers charged a loss surcharge premium fee specifically for the incident in Massachusetts. This loss surcharge was 100% allocated to Columbia Gas of Massachusetts.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 122  
Respondent: Jeff Gore; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Identify the annual insurance costs for a) NiSource and b) Columbia Kentucky identified by insurance policy incorporating each type of insurance for the period 2011 – 2021.

**Response:**

Objection. Columbia's rate case is based upon a forecasted test period ending December 31, 2022 and, under applicable law, historical data that required to be filed is generally limited to the base period. Nevertheless, Columbia is providing historical information that predates the base period, up to and including the time following the expiration of the forecasted test year in the Company's 2016 rate case. To the extent that the question calls for additional information, the question is overly broad and seeks information that is very unlikely to be relevant to the issues of this case and Columbia therefore respectfully objects. Notwithstanding these objections, Columbia responds as follows:

Please refer to KY PSC Case No. 2021-00183, AG 1-122, Attachment A for the insurance premiums for Total NiSource and Columbia Gas of Kentucky.

INSURANCE PAYMENTS - 2017/2018

Invoice Key	Type of Coverage	Policy Period	Total NiSource Premium \$	CKY Premium \$
<b>Property</b>				
1	ARISE (2016 Invoice = NA)			
2	FM Global	6/1/17-5/31/18	3,422,846	13,863
3	MSW Fee <sup>1</sup>	6/1/17-5/31/18	95,880	388
4	RKH Fee	6/1/17-5/31/18	25,000	101
	<b>Total Property Premiums</b>		<b>3,543,726</b>	<b>14,352</b>
<b>Primary Liability</b>				
5	ACE American <sup>2</sup>	7/1/17-6/30/18	72,199	1,661
3	MSW Fee (includes fee charged for all coverages) <sup>1</sup>	7/1/17-6/30/18	80,000	1,840
	<b>Total Primary Liability Premiums</b>		<b>152,199</b>	<b>3,501</b>
<b>Excess Liability</b>				
6	Indiana Surplus Lines Tax <sup>3</sup> (Filed 2/1/18)	1/1/17-12/31/17	51,570	1,266
7	AEGIS (incl SLT and NICI)*	7/1/17-6/30/18	8,633,709	224,476
8	EIM 100 x 35	7/1/17-6/30/18	1,000,000	26,000
7	EIM SLT*	7/1/17-6/30/18	25,000	650
9	Price Forbes- Liberty 10 x 195	7/1/17-6/30/18	51,750	1,346
10	Price Forbes- Liberty 15 po 30 x 205	7/1/17-6/30/18	76,781	1,996
11	JLT Bermuda- Various Layers	7/1/17-6/30/18	1,610,411	41,871
12	Price Forbes- XL 25 p/o 75 x 360	7/1/17-6/30/18	114,269	2,971
13	MSW - Various London Markets	7/1/17-6/30/18	712,572	18,527
3	MSW Fee <sup>1</sup>	7/1/17-6/30/18	475,000	12,350
14	Price Forbes Fee	7/1/17-6/30/18	185,000	4,810
15	JLT Fee	7/1/17-6/30/18	150,000	3,900
3	Haywood & Fleming Associates Fee <sup>1</sup>	7/1/17-6/30/18	50,000	1,300
16	Isosceles Punitives and Credit	7/1/17-6/30/18	41,431	1,077
	<b>Total Excess Liability Premiums</b>		<b>13,177,493</b>	<b>342,540</b>
<b>Directors &amp; Officers Liability</b>				
3	MSW Fee <sup>1</sup>	7/1/17-6/30/18	175,000	5,810
17	Willis Fee	11/1/17-10/31/18	12,500	415
18	Energy Insurance Mutual 10X35	11/1/17-10/31/18	169,497	5,627
19	ACE Bermuda Ltd.	11/1/17-10/31/18	43,964	1,460
20	Allied World Assurance Company	11/1/17-10/31/18	32,340	1,074
21	Various Carriers paid to MSW	11/1/17-10/31/18	1,281,834	42,557
22	Energy Insurance Mutual 15X100	11/1/17-10/31/18	73,253	2,432
23	Various Carriers paid to MSW - Side A	11/1/17-10/31/18	522,270	17,339
	<b>Total Directors &amp; Officers Liability Premiums</b>		<b>2,310,658</b>	<b>76,714</b>
<b>Fiduciary Liability</b>				
24	Energy Insurance Mutual	11/1/17-10/31/18	93,383	3,100
25	Various Carriers paid to MSW	11/1/17-10/31/18	355,762	11,811
	<b>Total Fiduciary Liability Premiums</b>		<b>449,145</b>	<b>14,912</b>
26	Commercial Crime	11/1/17-10/31/18	119,646	3,972
27	Special Crime	11/1/17-10/31/20	10,625	353
<b>Auto Liability</b>				
5	ACE American <sup>2</sup>	7/1/17-6/30/18	64,231	2,569
3	MSW Fee <sup>1</sup>		40,000	1,600
	<b>Total Auto Liability Premiums</b>		<b>104,231</b>	<b>4,169</b>

INSURANCE PAYMENTS - 2017/2018

Invoice Key	Type of Coverage	Policy Period	Total NiSource Premium \$	CKY Premium \$
28	Professional	7/1/17-6/30/18	143,862	3,597
	Cyber			
29	AEGIS	11/1/17-10/31/18	899,890	18,808
30	NICI	11/1/17-10/31/18	117,059	2,447
	Total Auto Liability Premiums		1,016,949	21,254
	Total Other Miscellaneous Insurance Premiums		4,155,115	124,970
	Workers Compensation			
31	AEGIS (NICI)	7/1/17-6/30/18	5,549,000	138,725
5	ACE American <sup>2</sup>	7/1/17-6/30/18	1,023,074	25,577
3	MSW Fee <sup>1</sup>	7/1/17-6/30/18	80,000	2,000
	Total Workers Compensation Premiums		6,652,074	166,302
	Total 2016 Insurance Premiums		27,680,608	651,665
32	Short Term Disability Claims Administration <sup>2</sup>	7/1/17-6/30/18	264,960	7,044
33	Group Term Life Program	1/1/17-12/31/17	6,193,199	168,769
34	Fee		150,000	4,250
	Total Group Term Life Program Premiums		6,343,199	173,019
35	Group Long Term Disability	1/1/17-12/31/17	4,097,769	84,461
34	Fee		200,000	3,991
	Total Group Long Term Disability Premiums		4,297,769	88,452
36	SIR Buydown Liability- AEGIS/NICI	7/1/17-6/30/18	4,718,000	122,668
37	Travel Accident	1/1/17-12/31/17	23,193	468
BONDS	Surety Bonds	1/1/17-12/31/17		1,014
38	LTD 2016 Audit		165,320	7,254
39	Life True Up 2016		32,413	1,898
40	Medical Stop Loss	1/1/17-12/31/17	2,100,000	52,500
	Total All Premiums		45,625,463	1,105,982

<sup>1</sup> All MSW and Haywood Fees accounted for in one invoice

<sup>2</sup> The primary, auto and work comp Ace American premiums, and STD Claims Administration are all

<sup>3</sup> Filed directly with State on February 1st for SLT due on premiums that were paid the preceding 6 m

\* AEGIS (NICI) and EIM SLT are accounted for in one invoice



INSURANCE PAYMENTS - 2018 / 2019 as of 11/1/18

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	<u>Total NiSource Premium</u> \$	<u>CKY Premium</u> \$
	<u>Property</u>	6/1/18 - 6/1/19		
1	FM Global		3,399,841	17,754
2	RK Harrison		25,000	142
3	MSW Fee		95,880	543
	Total Property Premiums		<u>3,520,721</u>	<u>18,438</u>
	<u>Primary Liability Policies</u>	7/1/18 - 7/1/19		
4	General Liability		64,188	1,733
4	Auto Liability		64,233	5,074
4	Work Comp		1,169,705	38,333
3	MSW GL/AL Fee		120,000	4,365
5	NICI WC		5,047,000	165,397
3	MSW WC Fee		80,000	2,622
	Total Primary Liability Premiums		<u>6,545,126</u>	<u>217,524</u>
	<u>Excess Liability</u>	7/1/18 - 7/1/19		
6	AEGIS \$35M/ NICI GL-AL incl SLT		8,665,236	315,200
7	EIM 100 x 35		1,000,000	36,375
8	Isosceles (Lloyds) Total Punitives+ Fee		46,447	1,690
9	Liberty 10 x 195		51,750	1,882
10	London Punitives		9,000	327
11	Liberty 15 po 30 x 205		76,782	2,793
12	XL 25 p/o 75 x 360		114,269	4,157
13	Bermuda Markets +AEGIS Punitive		1,501,856	54,630
14	London Markets incl SLT (not PF)		575,543	20,936
15	Swiss Re		234,250	8,521
16	NICI GL/AL Buydown		4,349,000	158,196
17	JLT Fees		150,000	5,456
3	MSW Excess Fees		475,000	17,278
3	Haywood Fleming Fees		40,000	1,455
18	Price Forbes		166,500	6,056
	Total Excess Liability Premiums		<u>17,455,633</u>	<u>634,953</u>
	<u>Directors &amp; Officers Liability</u>	11/1/18 - 11/1/19		
27	D&O MSW		1,440,654	46,389
28	Side A D&O MSW		564,286	18,170
29	D&O EIM 1		80,505	2,592
30	D&O EIM 2		186,277	5,998
31	D&O Willis 1		43,964	1,416
32	D&O Willis 2		35,542	1,144
3	MSW Fee		175,000	
	Total Directors & Officers Liability		<u>2,526,228</u>	<u>75,710</u>
	<u>Fiduciary Liability</u>	11/1/18 - 11/1/19		
33	MSW		378,807	12,198
34	EIM		98,053	3,157
	Total Fiduciary Liability		<u>476,860</u>	<u>15,355</u>
35	<u>Commercial Crime</u>	11/1/18 - 11/1/19	<u>119,646</u>	<u>3,853</u>
19	<u>Professional</u>	7/1/18 - 7/1/19	<u>140,985</u>	<u>5,128</u>

INSURANCE PAYMENTS - 2018 / 2019 as of 11/1/18

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	<u>Total NiSource Premium</u> \$	<u>CKY Premium</u> \$
	<u>Cyber</u>	11/1/18 - 11/1/19		
36	MSW		845,731	18,183
37	NICI		117,059	2,517
	Total Cyber Liability		<u>962,790</u>	<u>20,700</u>
	Total Other Miscellaneous Insurance Premiums		4,226,508	120,745
	<u>Short Term Disability Claims Administration</u>	7/1/18 - 7/1/19	273,207	7,263
21	<u>Group Term Life Program</u>	1/1/18-12/31/18	6,238,364	180,534
22	Fee		150,000	4,341
	Total Group Term Life Program Premiums		<u>6,388,364</u>	<u>184,875</u>
23	<u>Group Long Term Disability</u>	1/1/18-12/31/18	4,321,116	90,557
22	Fee		200,000	4,061
	Total Group Long Term Disability Premiums		<u>4,521,116</u>	<u>94,618</u>
20	<u>Travel Accident</u>	1/1/18-12/31/18	23,193	485
BONDS	<u>Surety Bonds<sup>1</sup></u>	2018	256,357	914
24	<u>Life True Up 2017</u>		20,016	545
25	<u>LTD 2017 Audit</u>		98,706	1,970
	Medical Stop Loss <sup>2</sup>	1/1/18 - 1/1/19	2,379,338	59,484
	Total All Premiums		<u><u>45,708,284</u></u>	<u><u>1,341,816</u></u>

<sup>1</sup> Figures reflect bond payments processed from January 1 - October 31, 2018

<sup>2</sup> Benefits Department processes invoice. Regulatory will need to obtain information from them.

INSURANCE PAYMENTS - 2019 / 2020 as of 11/1/19

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	<u>Total NiSource Premium</u> \$	<u>CKY Premium</u> \$
<u>Property</u>				
1	FM Global	6/1/19 - 6/1/20	3,641,583	18,362
4	MSW Fee	7/1/19 - 7/1/20	35,510	193
Total Property Premiums			<u>3,677,093</u>	<u>18,556</u>
<u>Primary Liability Policies</u>				
2	ACE American - General Liability	7/1/19 - 7/1/20	63,187	1,832
2	ACE American - Auto Liability	7/1/19 - 7/1/20	64,236	5,396
4	MSW GL/AL Fee	7/1/19 - 7/1/20	160,000	6,080
Total General & Auto Liability			<u>287,423</u>	<u>13,308</u>
			7/1/19 - 7/1/20	
2	ACE American - Work Comp	7/1/19 - 7/1/20	1,106,467	36,513
3	AEGIS (NICI) WC	7/1/19 - 7/1/20	5,303,617	175,019
4	MSW WC Fee	7/1/19 - 7/1/20	80,000	2,640
Total Workmen's Comp Liability			<u>6,490,084</u>	<u>214,173</u>
Total Primary Liability Premiums			<u>6,777,507</u>	<u>227,481</u>
<u>Excess Liability</u>				
27	MSW - AEGIS \$35M/ NICI XOI incl SLT	7/1/19 - 7/1/20	13,304,994	505,590
28	EIM 100 x 35	7/1/19 - 7/1/20	2,300,000	87,400
29	EIM 100 x 35 SLT	7/1/19 - 7/1/20	57,500	2,185
30	NICI Level 1	7/1/19 - 7/1/20	139,563	5,303
31	NICI Level 2	7/1/19 - 7/1/20	2,000,000	76,000
40	Loyds	7/1/19 - 7/1/20	1,358,451	51,621
41	Isosceles	7/1/19 - 7/1/20	64,792	2,462
42	Punitive Damages BMS	7/1/19 - 7/1/20	8,889	338
39	AL Bermuda	7/1/19 - 7/1/20	462,500	17,575
39	OCIL	7/1/19 - 7/1/20	1,032,750	39,245
39	Markel Bermuda	7/1/19 - 7/1/20	208,125	7,909
39	Sompo	7/1/19 - 7/1/20	208,125	7,909
37	Argo	7/1/19 - 7/1/20	346,875	13,181
33	XL Dublin/Munich Re	7/1/19 - 7/1/20	712,500	27,075
39	Arch bermuda	7/1/19 - 7/1/20	300,625	11,424
39	Chubb	7/1/19 - 7/1/20	552,500	20,995
36	AIG	7/1/19 - 7/1/20	277,500	10,545
38	Liberty Special	7/1/19 - 7/1/20	138,750	5,273
35	Everest	7/1/19 - 7/1/20	152,071	5,779
35	James River	7/1/19 - 7/1/20	100,500	3,819
35	Axis	7/1/19 - 7/1/20	375,000	14,250
34	Allianz	7/1/19 - 7/1/20	670,625	25,484
39	Chubb	7/1/19 - 7/1/20	1,360,000	51,680
32	NICI Buydown	7/1/19 - 7/1/20	4,598,007	174,724
6	JLT Fees	7/1/19 - 7/1/20	275,000	10,450
4	MSW Excess Fees	7/1/19 - 7/1/20	600,000	22,800
5	BMS	7/1/19 - 7/1/20	185,000	7,030
39	Punitive Damages JLT	7/1/19 - 7/1/20	152,500	5,795
Surplus Lines Tax on Excess			273,613	10,397
Total Excess Liability Premiums			<u>32,216,754</u>	<u>1,224,237</u>
<u>Directors &amp; Officers Liability</u>				

INSURANCE PAYMENTS - 2019 / 2020 as of 11/1/19

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	<u>Total NiSource Premium</u> \$	<u>CKY Premium</u> \$
8	MSW - Various Carriers	11/1/19 - 11/1/20	1,777,527	58,303
9	Side A MSW - Various Carriers	11/1/19 - 11/1/20	565,400	18,545
10	Energy Insurance Mutual 15X90	11/1/19 - 11/1/20	105,000	3,444
11	Energy Insurance Mutual 10X35	11/1/19 - 11/1/20	223,532	7,332
12	Chubb Bermuda Insurance Ltd.	11/1/19 - 11/1/20	89,662	2,941
4	MSW Fee	7/1/19 - 7/1/20	175,000	5,740
7	Willis Fee	11/1/19 - 11/1/20	12,500	410
	Total Directors & Officers Liability		2,948,621	96,715
	<u>Fiduciary Liability</u>			
13	MSW - Various Carriers	11/1/19 - 11/1/20	396,250	12,997
14	Energy Insurance Mutual 25X40	11/1/19 - 11/1/20	103,000	3,378
	Total Fiduciary Liability		499,250	16,375
15	<u>Commercial Crime</u>	11/1/19 - 11/1/20	116,146	3,810
16	<u>Professional</u>	7/1/19 - 7/1/20	140,985	5,357
17	<u>Cyber</u> MSW - AEGIS	11/1/19 - 11/1/20	1,030,552	25,145
	Total Other Miscellaneous Insurance Premiums		4,735,554	147,403
18	<u>Short Term Disability Claims Administration</u>	7/1/19 - 6/30/20	279,485	7,430
19	<u>Group Term Life Program</u>	1/1/19-12/31/19	6,272,544	182,511
20	Fee	1/1/19-12/31/19	150,000	4,365
	Total Group Term Life Program Premiums		6,422,544	186,876
21	<u>Group Long Term Disability</u>	1/1/19-12/31/19	3,766,518	80,190
22	Fee	1/1/19-12/31/19	200,000	4,258
	Total Group Long Term Disability Premiums		3,966,518	84,448
23	<u>Travel Accident</u>	1/1/19-12/31/19	23,193	489
	<u>Surety Bonds</u>	2019	268,455	913
24	<u>Life True Up 2018</u>		59,713	1,728
25	<u>LTD 2018 Audit</u>		30,381	5,169
26	Medical Stop Loss <sup>2</sup>	1/1/19 - 1/1/20	2,807,139	70,918
	Total All Premiums		61,264,336	1,975,647

Bonds- Only have be invoiced for Jan1-Nov.

<sup>2</sup> Benefits Department processes invoice. Regulatory will need to obtain information from them.

INSURANCE PAYMENTS - 2019 / 2020 as of 11/1/19

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	Total NiSource <u>Premium</u> \$	CKY <u>Premium</u> \$
<b><u>Property</u></b>				
1	AEGIS, EIM, Guide One Combined	6/1/20 - 6/1/21	2,967,109	22,046
2	Swiss Re, Lloyd's of London Combined	6/1/20 - 6/1/21	1,431,431	10,636
3	Lloyd's of London Cyber PD Wrap	6/1/20 - 6/1/21	329,602	2,449
4	NICI Property	6/1/20 - 6/1/21	720,752	5,953
5	MSW Fee	7/1/19 - 7/1/20	270,000	2,006
6	BMS Fee	6/1/20 - 6/1/21	150,000	1,115
7	GRC Fee	8/1/20 - 7/31/21	83,600	621
<b>Total Property Premiums</b>			<b>5,952,494</b>	<b>44,825</b>
<b><u>Primary Liability Policies</u></b>				
8	ACE American - General Liability	7/1/20 - 7/1/21	57,197	2,002
8	ACE American - Auto Liability	7/1/20 - 7/1/21	64,228	5,588
9	ESIS Casualty Service Fee	7/1/20-7/1/21	1,199,864	41,995
<b>Total General &amp; Auto Liability</b>			<b>1,321,289</b>	<b>49,585</b>
<b><u>Workers' Compensation</u></b>				
8	ACE American - Work Comp	7/1/20 - 7/1/21	1,095,579	58,066
10	AEGIS (NICI) WC	7/1/20 - 7/1/21	5,116,922	271,197
9	ESIS WC Service Fee	7/1/20-7/1/21	142,459	7,550
<b>Total Workers' Comp Liability</b>			<b>6,354,960</b>	<b>336,813</b>
50	<b>McGriff Primary Casualty Fee</b>	7/1/20 - 7/1/21	256,115	8,964
<b>Total Primary Liability Premiums</b>			<b>7,932,364</b>	<b>395,362</b>
<b><u>Excess Liability</u></b>				
11	MSW - AEGIS \$35M/ NICI XOI incl SLT	7/1/20 - 7/1/21	15,370,693	676,310
12	EIM 100 x 35	7/1/20 - 7/1/21	2,860,000	125,840
11	EIM 100 x 35 SLT	7/1/20 - 7/1/21	71,500	3,146
13	NICI Buydown	7/1/20 - 7/1/21	4,706,334	207,079
14	MSW London - Lloyd's	7/1/20 - 7/1/21	1,575,049	69,302
15	James River, Axis, Everest	7/1/20 - 7/1/21	740,358	32,576
16	BMS - London and Europe	7/1/20 - 7/1/21	1,733,875	76,291
17	BMS Punative Damages	7/1/20 - 7/1/21	140,085	6,164
18	BMS - SCOR Punative Damages	7/1/20 - 7/1/21	24,162	1,063
19	AEGIS Punative Damages	7/1/20 - 7/1/21	167,500	7,370
20	BMS Bermuda Liability	7/1/20 - 7/1/21	6,256,048	275,266
21	NICI XS \$671.5	7/1/20 - 7/1/21	3,000,000	132,000
50	MSW Excess Liability Fees	7/1/20 - 7/1/21	475,000	20,900
22	BMS Fees	7/1/20 - 7/1/21	360,000	15,840
<b>Total Excess Liability Premiums</b>			<b>37,480,603</b>	<b>1,649,147</b>
<b><u>Directors &amp; Officers Liability</u></b>				
23	MSW - Various Carriers	11/1/20 - 11/1/21	2,163,673	82,220
24	Side A MSW - Various Carriers	11/1/20 - 11/1/21	650,216	24,708
25	Energy Insurance Mutual	11/1/20 - 11/1/21	245,886	9,344
26	Energy Insurance Mutual	11/1/20 - 11/1/21	128,668	4,889
27	Chubb Bermuda Insurance Ltd.	11/1/20 - 11/1/21	106,330	4,041

INSURANCE PAYMENTS - 2019 / 2020 as of 11/1/19

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	Total NiSource <u>Premium</u>	CKY <u>Premium</u>
			\$	\$
50	MSW Fee	7/1/19 - 7/1/20	175,000	6,650
29	Willis Fee	11/1/20 - 11/1/21	12,500	475
	<b>Total Directors &amp; Officers Liability</b>		<b>3,482,273</b>	<b>132,326</b>
	<b><u>Fiduciary Liability</u></b>			
30	MSW - Various Carriers	11/1/20 - 11/1/21	436,295	16,579
31	Energy Insurance Mutual 25X40	11/1/20 - 11/1/21	113,300	4,305
	<b>Total Fiduciary Liability</b>		<b>549,595</b>	<b>20,885</b>
32	<b><u>Commercial Crime</u></b>	11/1/20 - 11/1/21	135,308	5,142
	<b><u>Professional</u></b>	7/1/20 - 7/1/21	148,625	5,648
	<b><u>Cyber</u></b>			
34	EIM	11/1/20 - 11/1/21	59,115	1,608
35	MSW - AEGIS	11/1/20 - 11/1/21	1,045,377	28,434
	<b>Total Cyber</b>		<b>1,104,492</b>	<b>30,042</b>
	<b><u>Aviation</u></b>			
36	McGriff Aviation	11/1/20 - 11/1/21	58,870	-
37	McGriff Aviation	11/1/20 - 11/1/21	7,250	-
38	Marsh Aviation	11/1/20 - 11/1/21	26,015	-
39	Marsh Aviation	11/1/20 - 11/1/21	4,331	-
	Total Aviation		96,466	-
	<b>Total Other Miscellaneous Insurance Premiums</b>		<b>5,516,758</b>	<b>-</b>
51	<b><u>Short Term Disability Claims Administration</u></b>	7/1/20 - 6/30/21	270,806	7,199
	<b><u>Group Term Life Program</u></b>			
40	Fee	1/1/20-12/31/20	150,000	
41	<b>Total Group Term Life Program Premiums</b>	1/1/20-12/31/20	7,261,479	
	<b>Total</b>		<b>7,411,479</b>	<b>225,740</b>
	<b><u>Group Long Term Disability</u></b>			
42	Fee	1/1/20 - 1/1/21	200,000	4,260
43	<b>Total Group Long Term Disability Premiums</b>	1/1/20 - 1/1/21	4,034,327	85,931
	<b>Total</b>		<b>4,234,327</b>	<b>90,191</b>
44	<b><u>Travel Accident</u></b>	1/1/20-12/31/21	23,193	489
45	<b><u>Surety Bonds</u></b>	<b>2020</b>	373,627	914
46	<b><u>Life True Up 2019</u></b>		114,402	3,329
47	<b><u>LTD 2019 True Up</u></b>		91,905	1,957
48	<b><u>WC 2019 True Up</u></b>		3,534	117
49	<b>Medical Stop Loss<sup>2</sup></b>	1/1/20 - 1/1/21	3,020,000	75,500

INSURANCE PAYMENTS - 2019 / 2020 as of 11/1/19

<u>Invoice Key</u>	<u>Type of Coverage</u>	<u>Policy Period</u>	Total NiSource <u>Premium</u> \$	CKY <u>Premium</u> \$
<b>Total All Premiums</b>			<u>72,425,492</u>	<u>2,688,812</u>

Bonds- Only have be invoiced for Jan1-Nov. 2020 - Two 2019 Invoices received in year 2020, and included  
<sup>2</sup> Benefits Department processes invoice. Regulatory will need to obtain information from them.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 123  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Article 4.2 within Attachment ST-2. Provide a copy of the most recent two completed audit reports.

**Response:**

Please see KY PSC Case No. 2021-00183, AG 1-123, Attachment A and B which are copies of the two most recent audit reports.



## NiSource Corporate Services Company Cost Allocation Audit

May 6, 2019

To: Adolfo Acevedo, Director Shared Services Center, Corporate Accounting

From: Chris Marlatt, Audit Project Manager  
Jaclyn Callahan, Manager Internal Audit  
Ryan Binkley, Director Internal Audit



## Executive Summary

Internal Audit performs an annual review of the accounting systems, source documents, allocation methods, and billing procedures used by NiSource Corporate Services Company (NCSC) to allocate costs/expenses to the various subsidiary companies ("affiliates"), including the holding company.

The focus of the audit includes the following procedures:

- Determine that costs are fairly and equitably allocated to all subsidiary companies, including the holding company; and
- Verify procedures are in place to ensure that all costs have been allocated monthly and are accurately reflected in the FERC Form 60 Financial Report.

### **Summary Conclusions:**

Based on our audit results, the methods and procedures used to allocate costs/expenses and bill subsidiary companies, including the holding company, are reasonable. Amounts reported as convenience and contract billing payments in the FERC Form 60 appear appropriate.

*Note: there is an inherent risk related to the proper application of these methods by employees (i.e. manual application of billing pool codes to invoices or timesheets).*

This audit conforms with the International Standards for the Professional Practice of Internal Auditing. A summary, along with detailed observations, have been provided to Corporate Accounting Management. Internal Audit would like to thank NCSC staff and management for their cooperation and time in support of this audit.

## Background

- In February 2006, the Public Utility Holding Company Act (PUHCA) was repealed and replaced with the PUHCA of 2005. Prior to this date, NiSource Corporate Services Company (NCSC) was required to obtain prior approval from the Securities and Exchange Commission on new allocation methods used to allocate costs and expenses. The PUHCA of 2005 is primarily a "books and records" statute and provides the Federal Energy Regulatory Commission (FERC) with the authority over the books and records, the ability to prescribe standards, and gives access to the books and records of the holding company to the public utility commissions, but only to the extent relevant to the costs of the subsidiaries.
- NCSC uses various allocation methods to assign expenses to companies (including the holding company), or groups of companies, to classify and disclose expenses in the financial statements. Such allocation methods are defined in the service agreements ("agreements") between NCSC and the affiliates. Affiliates are billed by NCSC via contract and convenience billings. Contract billings represent labor and expenses billed to an affiliate. The allocation between affiliates is based on a billing pool which is a four digit code that identifies the company or company's benefiting from the charge. Convenience billings are accommodation payments that are rendered when NCSC makes a payment to a vendor for goods or services that are for the benefit of more than one or all affiliates, and can be made for an affiliate who may not have the means to wire money to outside vendors. Each affiliate is billed monthly for their proportional share of the payments made in that respective month.

## Audit Scope and Approach

Internal Audit has completed a review of the accounting systems, source documents, allocation methods, and billing procedures used by NCSC to allocate costs/expenses to the various subsidiary companies, including the holding company, for the period January 1, 2018 through December 31, 2018.

**NOTE:** Costs associated with the Merrimack event were included in the population of allocated NCSC costs and subject to our audit procedures. We will be issuing a separate memo regarding the processes of ensuring certain Merrimack event costs (i.e. internal labor) were properly recorded to CMA.

<b>Objective 1: Costs are fairly and equitably allocated to all subsidiary companies including the holding company.</b>		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Determine if allocation factors are updated regularly to reflect current statistical data to ensure that NCSC charges are billed relative to current operations.	<b>No Findings Noted.</b>
2	Verify contract and convenience billings are properly billed to affiliates.	<b>No Findings Noted.</b>
3	Verify holding company costs incurred are properly segregated and paid by the holding company.	<b>No Findings Noted.</b>
4	Verify executive time allocation accurately reflects the companies benefiting from their services.	<b>No Findings Noted.</b>
5	Verify costs charged by department are in accordance with the NCSC cost allocation guidelines.	<b>No Findings Noted.</b>

<b>Objective 2: Processes and procedures are in place to ensure that all costs have been allocated monthly and are accurately reflected in the FERC Form 60 Financial Report.</b>		
#	Procedures	Findings Summary (Refer to Appendix A for rating scale)
1	Determine that all costs are appropriately allocated to affiliates.	<b>No Findings Noted.</b>
2	Verify that contract billings and accommodation payments are accurately reported in the FERC Form 60 Financial Report.	<b>No Findings Noted.</b>

## Report Distribution

**CC:** J. Hamrock  
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## Appendix A

Rating Scale for Audit Findings	
<b>High</b>	<p>Requires corrective action due to high risk of one or more of the following: safety risk; material financial statement impact or fraud; significant violation of established policies and procedures; process/control environment breakdown for critical business processes; high likelihood of legal/regulatory fines or penalties for non-compliance; or significant brand/reputational exposure.</p> <p><i>High risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform independent effectiveness validation testing of a Management remediated, high risk finding prior to official closure.</i></u></p>
<b>Moderate</b>	<p>Requires corrective action due to moderate risk of one or more of the following: safety risk; potential for significant financial statement impact or fraud; process/control design deficiency; process/control not operating effectively; moderate likelihood of legal/regulatory fines or penalties; or potential for negative publicity/brand impact.</p> <p><i>Moderate risk findings require an auditee Management Response coupled with a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit is required to perform an independent process design review of a Management remediated, moderate risk finding prior to official closure.</i></u></p>
<b>Low</b>	<p>Requires minimal attention: no material financial or operational impact; low probability of residual risk; process/controls operating below optimal levels.</p> <p><i>Low risk findings do not require an auditee Management Response nor a Target Implementation Date for remediation.</i></p> <p><u><i>Internal Audit does not perform follow-up review procedures on low risk findings.</i></u></p>

INTERNAL AUDIT DEPARTMENT



**NiSource Corporate Services Company**  
**Cost Allocation Controls**  
**Internal Audit Report**

**Distribution**

**Beneficiaries**

Brentley Archer	Kimra Cole	Michael Hooper
Mark Kempic	Vince Parisi	Gunnar Gode

**Other Key Personnel**

Adolfo Acevedo

**For Information**

Joe Hamrock  
Donald Brown  
Pablo Vegas  
Anne-Marie D'Angelo  
Violet Sistovaris  
Shawn Anderson  
Chuck Shafer

Issue Date: February 22, 2021

## **NiSource Corporate Services Company Cost Allocation Audit Internal Audit Report**

### **Internal Audit Report**

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#### **Background**

NiSource Corporate Service Company (NCSC) is a wholly-owned subsidiary of NiSource Inc. (NiSource or “the Company”), an energy holding company whose primary subsidiaries are fully regulated natural gas and electric utility companies. NCSC incurs expenses that benefit the Company’s utility affiliate companies. NCSC maintains a cost allocation manual that defines the methodologies for assigning expenses to affiliate companies and classifying and disclosing expenses in the financial statements. Per Federal Energy Regulatory Commission (FERC) requirements, NCSC reports the expenses paid on behalf of each affiliate company in FERC Form 60 Financial, which NCSC files annually. Costs billed by NCSC to affiliate companies totaled approximately \$2 billion for 2019.

#### **Audit Objective, Approach, and Coverage**

The objective of this risk-based internal audit was to provide an independent evaluation of the adequacy, effectiveness, and efficiency of controls associated with the allocation, records management and reporting of NCSC costs to the applicable affiliate companies. At the beginning of our audit, we completed a risk assessment, and we conducted detailed process assessments and sample-based transactional testing in higher-risk areas. The review period for this audit was January 1, 2019 through December 31, 2019.

During the audit, we specifically evaluated:

- NCSC cost allocation, including proper calculation of allocation factors utilized
- Segregation of holding company costs
- Employee and executive time allocation
- FERC Form 60 Financial

#### **Internal Audit Finding Ratings**

We assign ratings to audit findings based on the following scale (see the Internal Audit Finding Rating Scale in Appendix A):

“1” – Significant Improvement is Needed and Prompt Management Attention is Required

“2” – Improvement is Needed and Management Attention is Necessary

“3” – Some Improvement is Needed and Management Attention is Justified

“4” – Management Evaluation is Desirable

#### **Internal Audit Conclusion and Summary of Observations**

We found that allocation factors were properly calculated. We also found that holding company costs were appropriately segregated and expenses paid on behalf of each company were accurately reported in the FERC Form 60 Financial Report. While the vast majority of expenses in our sample (including employee and executive time) were properly allocated, we identified some expenses related to environmental inspections that were not properly allocated. The errors were immaterial in total and for the individual affiliates (see the Internal Audit Findings Matrix in Appendix B).

**NiSource Corporate Services Company  
Cost Allocation Audit  
Internal Audit Report**

**Management's Response**

As no findings rated "1" through "3" were identified, a management response was not requested.

**Internal Audit Follow Up**

We will evaluate the adequacy, effectiveness, and efficiency of controls associated with the allocation, records management and reporting of indirect costs during the 2021 Indirect Cost Allocation Internal Audit.

We would like to thank all personnel involved with this assessment for their cooperation and support throughout our review. If Internal Audit can be of further assistance, please contact us.

\*\*\*\*\* End of Internal Audit Report \*\*\*\*\*



**NiSource Corporate Services Company  
 Cost Allocation Audit  
 Appendix A – Internal Audit Finding Rating Scale**

**“1” Significant Improvement is Needed and Prompt Management Attention is Required**

- More than remote probability for damage to the Company’s reputation or brand and the impact to the enterprise could be substantial and rapidly realized
- More than remote probability for a non-compliance with laws/regulations and the impact to the enterprise could be substantial and rapidly realized
- Crucial foundational controls related to high-impact processes are inadequate or ineffective and the impact to the enterprise could be substantial and rapidly realized
- Repeat audit findings and the impact could be significant within the scope of the area being audited

**“2” Improvement is Needed and Management Attention is Necessary (target to reduce risk within 3 to 6 months)**

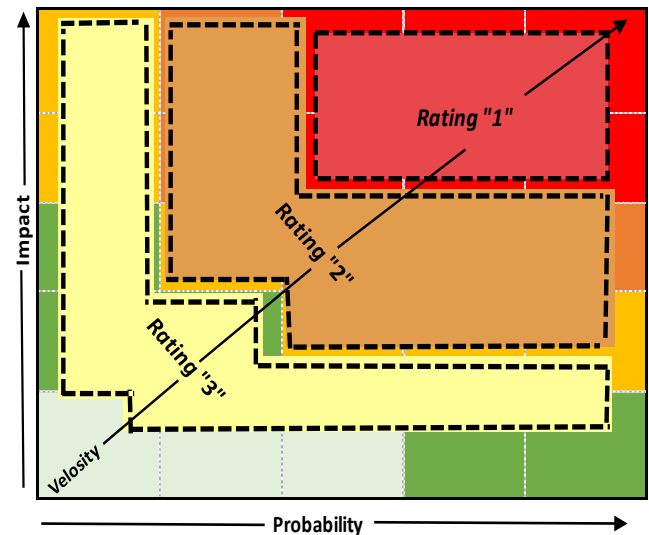
- More than remote probability for damage to the Company’s reputation or brand and the impact could be substantial within the scope of the audit
- More than remote probability for a non-compliance with laws/regulations and the impact could be substantial within the scope of the audit
- Foundational controls related are inadequate or ineffective and the impact could be substantial within the scope of the audit
- Controls are not adequate to prevent or detect fraud in a timely manner
- Transactional errors identified during audit testing are significant within the scope of the audit (based on value or number of erroneous transactions identified)
- Internal Policy is not adequate or is violated and the impact could be substantial within the scope of the audit

**“3” Some Improvement is Needed and Management Attention is Justified (target to reduce risk within 12 months)**

- Internal Policy is not adequate or is violated, but impact is limited and the overall system of controls is not significantly compromised
- Controls are not adequate to prevent erroneous transactions and errors could be more than immaterial within the scope of the audit
- Notable lost opportunity or inefficiency within the scope of the audit

**“4” – Management Evaluation is Desirable**

- Isolated exception with limited impact
- Lost opportunity or inefficiency, but impact is limited



**NiSource Corporate Services Company  
 Cost Allocation Audit  
 Appendix B – Internal Audit Findings Matrix**

<b>1) <u>Processes to ensure that proper cost allocators are selected can be further improved.</u></b>		<b>Risk Rating: 4</b>
<p><b><u>Observation:</u></b>          Proper allocation of expenses is dependent upon employees selecting the correct allocation factor when submitting expenses. Proper accounting classification (including the allocation factor) should be validated during the management review step, which occurs prior to payment. We evaluated a sample of expenses allocated by the NiSource Corporate Services Company (NCSC) to the various affiliate companies and identified one employee who utilized an improper allocation factor when submitting expenses related to environmental inspections. As a result, associated costs were incorrectly allocated to affiliates during 2019 and 2020. The errors were immaterial in total and for the individual affiliates.</p> <p><b><u>Criteria:</u></b>          Employees are sufficiently trained and understand how to properly submit and approve expenses for payment, including the verification of accounting classification, which drives cost allocation.</p> <p><b><u>Risk:</u></b>          Expenses are incorrectly allocated to affiliate companies, negatively impacting financial reporting and regulatory outcomes.</p>	<p><b><u>Management Action Plan:</u></b>          As the error we identified had a limited impact, a management response was not requested. However, Internal Audit recommends that management:</p> <ul style="list-style-type: none"> <li>• Provide the identified employee and supervisor with additional training over reviewing invoice support and processing invoices, including the selection of proper accounting classification</li> <li>• Continue to communicate roles and responsibilities related to reviewing and approving invoices</li> <li>• Consider the impact of the identified improper allocations to upcoming regulatory rate cases and make the correcting accounting adjustments as necessary</li> </ul>	

\*\*\*\*\* End of Report\*\*\*\*\*

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 124  
Respondent: Judy Cooper

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide a copy of the 2019 and 2020 FERC Form 60 submitted by the applicable NiSource affiliate.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-124, Attachment A and B.

20200417-8000 FERC PDF (Unofficial) 04/17/2020

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____

Form 60 Approved  
OMB No. 1902-0215  
Expires 01/31/2023



# FERC FINANCIAL REPORT

## FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b> NiSource Corporate Services Company	<b>Year of Report</b> Dec 31, <u>2019</u>
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## GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

### I. Purpose

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

### II. Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

### III. How to Submit

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

### IV. When to Submit

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

### V. Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

### VI. Time Period

This report covers the entire calendar year.

### VII. Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

### VIII. Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

### IX. Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

## **X. Date Format**

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

## **XI. Number Format**

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

## **XII. Required Entries**

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

## **XIII. Prior Year References**

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

## **XIV. Where to Send Comments on Public Reporting Burden**

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),  
888 First Street NE,  
Washington, DC 20426  
or by email to [DataClearance@ferc.gov](mailto:DataClearance@ferc.gov)

And to:

Office of Information and Regulatory Affairs,  
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal  
Energy Regulatory Commission).  
Comments to OMB should be submitted by email to: [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov)

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

**FERC FORM NO. 60**  
**ANNUAL REPORT FOR SERVICE COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent NiSource Corporate Services Company		02 Year of Report Dec 31, <u>2019</u>
03 Previous Name (If name changed during the year)		04 Date of Name Change  / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 801 East 86th Avenue, Merrillville, IN 46410		06 Name of Contact Person Austin M. Schauer
07 Title of Contact Person Accounting Manager		08 Address of Contact Person 290 W. Nationwide Blvd, Columbus, OH 43215
09 Telephone Number of Contact Person (614) 460-4279		10 E-mail Address of Contact Person aschauer@nisource.com
11 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		12 Resubmission Date (Month, Day, Year)  / /
13 Date of Incorporation 12/31/1932		14 If Not Incorporated, Date of Organization  / /
15 State or Sovereign Power Under Which Incorporated or Organized DELAWARE		
16 Name of Principal Holding Company Under Which Reporting Company is Organized: NiSource Inc.		
CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
17 Name of Signing Officer Joseph W. Mulpas		19 Signature of Signing Officer  Joseph W. Mulpas
18 Title of Signing Officer VP & Chief Accounting Officer		20 Date Signed (Month, Day, Year)  04/15/2020

Name of Respondent 20200417-8000 FERC PDF (Unofficial) 04/17/2020 NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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**List of Schedules and Accounts**

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	Not Applicable
7	Schedule VII - Stores Expense Undistributed	108	Not Applicable
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	Not Applicable
9	Schedule IX - Miscellaneous Deferred Debits	110	Not Applicable
10	Schedule X - Research, Development, or Demonstration Expenditures	111	Not Applicable
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	Not Applicable
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	



Name of Respondent NiSource Corporate Services Company	2020 04 2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule I - Comparative Balance Sheet**

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		<b>Service Company Property</b>			
2	101	Service Company Property	103	126,823,474	140,502,818
3	101.1	Property Under Capital Leases	103	48,528,657	15,293,485
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	8,568,437	2,451,300
6		Total Property (Total Of Lines 2-5)		183,920,568	158,247,603
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	44,728,622	39,883,498
8	111	Less: Accumulated Provision for Amortization of Service Company Property		34,860,851	34,770,863
9		Net Service Company Property (Total of Lines 6-8)		104,331,095	83,593,242
10		<b>Investments</b>			
11	123	Investment In Associate Companies	105	1,010,000	
12	124	Other Investments	105		
13	128	Other Special Funds	105	1,553,995	
14		Total Investments (Total of Lines 11-13)		2,563,995	
15		<b>Current And Accrued Assets</b>			
16	131	Cash		1,953,181	350
17	134	Other Special Deposits			
18	135	Working Funds		197,677	200,870
19	136	Temporary Cash Investments			
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		4,037,504	1,369,154
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	103,631,959	254,648,812
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies		12,011,406	2,039,824
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		16,479,771	16,287,885
29	171	Interest And Dividends Receivable			
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets			
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		138,311,498	274,546,895
36		<b>Deferred Debits</b>			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets		70,298,972	76,224,219
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts		9,490,639	3,641,954
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits			
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		45,869,701	41,442,341
46		Total Deferred Debits (Total of Lines 37-45)		125,659,312	121,308,514
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		370,865,900	479,448,651

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule I - Comparative Balance Sheet (continued)**

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		<b>Proprietary Capital</b>			
49	201	Common Stock Issued	201	400,000	400,000
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	1,863,451	863,451
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201	1,025,098	1,025,098
54	219	Accumulated Other Comprehensive Income	201	( 5,391,223)	( 5,880,063)
55		Total Proprietary Capital (Total of Lines 49-54)		( 2,102,674)	( 3,591,514)
56		<b>Long-Term Debt</b>			
57	223	Advances From Associate Companies	202	53,000,000	53,000,000
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)		53,000,000	53,000,000
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		35,160,070	8,189,603
64	228.2	Accumulated Provision for Injuries and Damages			
65	228.3	Accumulated Provision For Pensions and Benefits		72,268,363	70,203,133
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		107,428,433	78,392,736
68		<b>Current and Accrued Liabilities</b>			
69	231	Notes Payable			
70	232	Accounts Payable		38,064,799	55,632,808
71	233	Notes Payable to Associate Companies	203		
72	234	Accounts Payable to Associate Companies	203	70,648,208	197,186,169
73	236	Taxes Accrued		3,584,055	2,404,348
74	237	Interest Accrued		146,569	304,602
75	241	Tax Collections Payable		22,506	16,528
76	242	Miscellaneous Current and Accrued Liabilities	203	74,148,795	73,539,086
77	243	Obligations Under Capital Leases – Current		9,497,306	3,394,519
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		196,112,238	332,478,060
81		<b>Deferred Credits</b>			
82	253	Other Deferred Credits			
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		4,772,826	11,317,140
87	283	Accumulated deferred income taxes-Other		11,655,077	7,852,229
88		Total Deferred Credits (Total of Lines 82-87)		16,427,903	19,169,369
89		<b>TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)</b>		370,865,900	479,448,651

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
NiSource Corporate Services Company			
<b>FOOTNOTE DATA</b>			

**Schedule Page: 101 Line No.: 2 Column: d**

Refer to Schedule II - Service Company Property lines 1-15 for detail; Refer to Schedule XIV - Notes to the Financial Statements, Items 1.e. - Operating and Capital Lease Commitments for adoption of ASU 2016-02

**Schedule Page: 101 Line No.: 3 Column: d**

Refer to Schedule II - Service Company Property lines 1-15 for detail; Refer to Schedule XIV - Notes to the Financial Statements, Items 1.e. - Operating and Capital Lease Commitments for adoption of ASU 2016-02

**Schedule Page: 101 Line No.: 5 Column: d**

Refer to Schedule II - Service Company Property lines 18-30 for detail.

**Schedule Page: 101 Line No.: 7 Column: d**

Refer to Schedule XIV - Notes to the Financial Statements, Items 1.b. - Property, Plant and Equipment and Related Depreciation/Amortization.

**Schedule Page: 101 Line No.: 8 Column: d**

Refer to Schedule XIV - Notes to the Financial Statements, Items 1.b. - Property, Plant and Equipment and Related Depreciation/Amortization.

**Schedule Page: 101 Line No.: 14 Column: d**

Refer to Schedule IV - Investments.

**Schedule Page: 101 Line No.: 24 Column: d**

The decrease in Account 146 - Accounts Receivable from Associate Companies reflects decrease in affiliate services provided to each of the operating companies including payments billed to Columbia Gas of Massachusetts for Greater Lawrence Incident. Refer to Schedule V - Accounts Receivable from Associate Companies.

**Schedule Page: 101 Line No.: 26 Column: d**

The increase in Account 154 - Materials And Supplies due to build ahead inventory related to safety enhancements to the company's low-pressure gas distribution systems.

**Schedule Page: 101 Line No.: 38 Column: d**

The decrease in Account 182.3 - Other Regulatory Assets reflects OPEB/Pension amortization.

**Schedule Page: 101 Line No.: 40 Column: d**

The increase in Account 184 - Clearing Accounts due to insurer draws to fund worker's compensation claims.

**Schedule Page: 101 Line No.: 57 Column: d**

Refer to Schedule XII - Long Term Debt lines 1-13 for detail.

**Schedule Page: 101 Line No.: 63 Column: d**

The increase in Account 227 - Obligations Under Capital Leases-Non-current due to new accounting guidance for leases.

**Schedule Page: 101 Line No.: 70 Column: d**

The decrease in Account 232 - Accounts Payable due to payments to IT service providers, capital purchases, and consultants, as well as decreases to year end accruals.

**Schedule Page: 101 Line No.: 72 Column: d**

The decrease in Account 234 - Accounts Payable to Associate Companies due to moneypool borrowings in prior year related to payments made for Greater Lawrence Incident collected from affiliate.

**Schedule Page: 101 Line No.: 77 Column: d**

The increase in Account 243 - Obligations Under Capital Leases – Current due to new accounting guidance for leases.

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule II - Service Company Property**

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	73,609,318	2,224,998	17,158,923		58,675,393
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment	22,935,632	3,228,544	2,682,613		23,481,563
7	392	Transportation Equipment	1,097,322				1,097,322
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment	34,262,208	7,870,312	7,024,821		35,107,699
13	398	Miscellaneous Equipment	8,598,339	14,305	151,145		8,461,499
14	399	Other Tangible Property	15,293,484	39,652,483	3,647,311	( 2,770,001)	48,528,655
15	399.1	Asset Retirement Costs					
16		<b>Total Service Company Property (Total of Lines 1-15)</b>	155,796,303	52,990,642	30,664,813	( 2,770,001)	175,352,131
17	107	<b>Construction Work in Progress:</b>					
18		Capitalized Software	834,681	2,235,960		( 1,347,775)	1,722,866
19		General and Misc. Equipment	1,616,619	16,342,113		( 11,113,161)	6,845,571
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		<b>Total Account 107 (Total of Lines 18-30)</b>	2,451,300	18,578,073		( 12,460,936)	8,568,437
32		<b>Total (Lines 16 and Line 31)</b>	158,247,603	71,568,715		( 15,230,937)	183,920,568

20200417-8000 FERC PDF (Unofficial) 04/17/2020

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
FOOTNOTE DATA			

**Schedule Page: 103 Line No.: 14 Column: f**

Other Changes for monthly reduction of Right of Use assets.

**Schedule Page: 103 Line No.: 18 Column: f**

Other Changes for Capitalized Software represents software that was placed in service by NiSource Corporate Services Company.

**Schedule Page: 103 Line No.: 19 Column: f**

Other Changes for General and Miscellaneous Equipment represents equipment and hardware that was placed in service by NiSource Corporate Services Company.

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property**

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	35,092,138	17,248,910	17,158,923		35,182,125
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment	10,693,879	4,095,902	2,682,613		12,107,168
7	392	Transportation Equipment	1,094,943	635			1,095,578
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment	19,626,107	7,656,734	7,024,821		20,258,020
13	398	Miscellaneous Equipment	3,949,439	1,116,965	151,145	62,977	4,978,236
14	399	Other Tangible Property	4,197,856	5,330,766	3,560,276		5,968,346
15	399.1	Asset Retirement Costs					
16		<b>Total</b>	74,654,362	35,449,912	30,577,778	62,977	79,589,473



20200417-8000 FERC PDF (Unofficial) 04/17/2020

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report
NiSource Corporate Services Company			2019
<b>FOOTNOTE DATA</b>			

**Schedule Page: 105 Line No.: 1 Column: d**

Capital contribution of \$1,000,000 and common stock purchase of \$10,000 in NiSource Strategic Sourcing, Inc.

**Schedule Page: 105 Line No.: 3 Column: d**

Reflects the overfunded status of pension plans.



Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule V – Accounts Receivable from Associate Companies**

- List the accounts receivable from each associate company.
- If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	<b>Accounts Receivable From Associate Companies</b>		
2		<b>Associate Company:</b>		
3		Columbia Gas of Kentucky, Inc.	2,087,812	3,705,648
4		Columbia Gas of Maryland, Inc.	962,931	1,224,874
5		Columbia Gas of Massachusetts (1)	199,615,226	27,658,722
6		Columbia Gas of Ohio Receivables Corporation	1,558	1,033
7		Columbia Gas of Ohio, Inc.	17,366,254	24,266,496
8		Columbia of Pennsylvania Receivables Corporation	8,759	1,033
9		Columbia Gas of Pennsylvania, Inc.	7,423,087	10,944,846
10		Columbia Gas of Virginia, Inc.	4,215,537	7,258,593
11		Lake Erie Land Company	1,382	34,994
12		NiSource Development Company, Inc.	1,597,178	899,240
13		NiSource Inc.	902,754	2,378,152
14		NiSource Insurance Corporation, Inc.	2,116	3,317
15		Northern Indiana Public Service Company LLC	20,464,218	24,938,637
16		NiSource Strategic Sourcing, Inc.		316,374
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<b>40</b>	<b>Total</b>		<b>254,648,812</b>	<b>103,631,959</b>

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Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
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**FOOTNOTE DATA**

**Schedule Page: 106 Line No.: 39 Column: b**

Business Unit	Convenience Bill (2)	Contract Bill	Money Pool (3)	Accommodation Payments	Total
Columbia Gas of Kentucky, Inc.	31,061,686	23,676,194	-	1,120,670	55,858,550
Columbia Gas of Maryland, Inc.	9,414,150	9,108,864	-	211,666	18,734,680
Columbia Gas of Massachusetts (1)	415,581,183	91,208,517	-	5,025,384	511,815,084
Columbia Gas of Ohio, Inc.	183,504,145	174,187,538	-	5,013,409	362,705,092
Columbia Gas of Pennsylvania, Inc.	102,383,797	84,114,783	-	2,606,998	189,105,578
Columbia Gas of Virginia, Inc.	68,146,806	47,483,885	-	2,083,379	117,714,070
Columbia of Ohio Receivables Corporation	42,874	17,221	-	-	60,095
Columbia of PA Receivables Corporation	92,079	12,024	-	-	104,103
Lake Erie Land Company	476,377	-	-	2,041	478,418
NIPSCO Accounts Receivables Corporation	472,295	-	-	-	472,295
NiSource Development Company, Inc.	33,273	1,485,670	-	-	1,518,943
NiSource Energy Technologies, Inc.	1,120	237	-	-	1,357
NiSource Inc.	11,161,028	6,212,487	-	4,853,040	22,226,555
NiSource Insurance Corporation, Inc.	609	50,570	-	-	51,179
Northern Indiana Public Service Company LLC	522,661,410	175,717,631	-	12,440,095	710,819,136
NiSource Strategic Sourcing, Inc.	309,875	-	-	6,499	316,374
System Money Pool	-	-	34,380	-	34,380
<b>Total</b>	<b>1,345,342,707</b>	<b>613,275,621</b>	<b>34,380</b>	<b>33,363,181</b>	<b>1,992,015,889</b>

(1) Columbia Gas of Massachusetts d/b/a Bay State Gas

(2) Total convenience bill is inclusive of a portion 146 and 234 accounts; 234 is not included in the schedule above.

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<b>FOOTNOTE DATA</b>			

Please see below for total convenience bill by company.

Business Unit	146	234	Convenience Bill
Columbia Gas of Kentucky, Inc.	31,061,686	(1,032,216)	30,029,470
Columbia Gas of Maryland, Inc.	9,414,150	(251,586)	9,162,564
Columbia Gas of Massachusetts (1)	415,581,183	(739,292,991)	(323,711,808)
Columbia Gas of Ohio, Inc.	183,504,145	(5,810,512)	177,693,633
Columbia Gas of Pennsylvania, Inc.	102,383,797	(2,006,408)	100,377,389
Columbia Gas of Virginia, Inc.	68,146,806	(5,650,101)	62,496,705
Columbia of Ohio Receivables Corporation	42,874	-	42,874
Columbia of PA Receivables Corporation	92,079	-	92,079
Lake Erie Land Company	476,377	(893)	475,484
NIPSCO Accounts Receivables Corporation	472,295	(30,681)	441,614
NiSource Development Company, Inc.	33,273	(333)	32,940
NiSource Energy Technologies, Inc.	1,120		1,120
NiSource Inc.	11,161,028	(19,395,770)	(8,234,742)
NiSource Insurance Corporation, Inc.	609		609
Northern Indiana Public Service Company LLC	522,661,410	(48,495,493)	474,165,917
NiSource Strategic Sourcing, Inc.	309,875	(388,346)	(78,471)
System Money Pool	-		-
<b>Total</b>	<b>1,345,342,707</b>	<b>(822,355,330)</b>	<b>522,987,377</b>

(3) See Schedule XIV - Notes to Financial Statements, Items 1.f. - System Money Pool/System Cash

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**Schedule VI – Fuel Stock Expenses Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
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<b>40</b>	<b>Total</b>				

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule VII – Stores Expense Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					
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<b>40</b>	<b>Total</b>				

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule VIII - Miscellaneous Current and Accrued Assets**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3				
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40	<b>Total</b>			

Name of Respondent 2020-04-19-0000 FERC PDF (Unofficial) 04/17/2020 NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule IX - Miscellaneous Deferred Debits**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Items List:		
3				
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<b>40</b>	<b>Total</b>			

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**Schedule X - Research, Development, or Demonstration Expenditures**

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	<b>Research, Development, or Demonstration Expenditures</b>	
2		<b>Project List:</b>	
3			
4			
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<b>40</b>	<b>Total</b>		



Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XI - Proprietary Capital**

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.  
 2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	4,000
2			Par or Stated Value per Share	100.00
3			Outstanding Number of Shares	4,000
4			Close of Period Amount	400,000
5		Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		1,863,451
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		( 5,391,223)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	1,025,098
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	1,025,098

Name of Respondent  NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report  2019
<b>FOOTNOTE DATA</b>			

**Schedule Page: 201 Line No.: 9 Column: d**

Balance is related to miscellaneous paid-in capital for taxes on employee stock options, and for state and federal tax savings related to the 2013 and 2014 tax years and paid-in capital related to NiSource Strategic Sourcing, Inc.

**Schedule Page: 201 Line No.: 11 Column: d**

Balance is related to accumulated other comprehensive income for Pension and Other Post Employment Benefit Obligations (refer to Schedule XIV - Notes to the Financial Statement, Item 1.d.).

**Schedule Page: 201 Line No.: 12 Column: d**

The Order Granting Accounting Request in Edison Electric Institute, 165 FERC ¶ 61,114 (2018) permits a reclassification of stranded tax effects for certain public utilities and centralized service companies resulting from the Tax Cuts and Jobs Act.

Name of Respondent 202004292000 FERC PDF (Unofficial) 04/17/2020 NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XII – Long Term Debt**

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3		NiSource Inc.	Promissory Note	11/28/2025	5.92000	7,035,000	7,035,000		7,035,000
4		NiSource Inc.	Promissory Note	11/28/2042	5.26000	8,000,000	8,000,000		8,000,000
5		NiSource Inc.	Promissory Note	11/30/2020	2.82370	6,125,000	6,125,000		6,125,000
6		NiSource Inc.	Promissory Note	12/30/2021	2.75430	5,840,000	5,840,000		5,840,000
7		NiSource Inc.	Promissory Note	12/30/2026	3.54280	5,000,000	5,000,000		5,000,000
8		NiSource Inc.	Promissory Note	12/29/2022	2.85830	7,000,000	7,000,000		7,000,000
9		NiSource Inc.	Promissory Note	12/29/2027	3.44540	7,000,000	7,000,000		7,000,000
10		NiSource Inc.	Promissory Note	12/29/2047	3.89110	7,000,000	7,000,000		7,000,000
11									
12									
13		<b>TOTAL</b>					53,000,000		53,000,000
14	224	Other Long-Term Debt							
15		List Creditor:							
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28		<b>TOTAL</b>							

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XIII – Current and Accrued Liabilities**

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).  
 2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies		
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24	234	Accounts Payable to Associate Companies	197,186,169	70,648,208
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32				
33				
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41	242	Miscellaneous Current and Accrued Liabilities	73,539,086	74,148,795
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43				
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48				
49				
50		(Total)	270,725,255	144,797,003

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**FOOTNOTE DATA**

**Schedule Page: 203 Line No.: 24 Column: d**

Accounts Payable to Associate Companies	Balance at Beginning of Year	Balance at Close of Year
Columbia Gas of Massachusetts (1)	78,306	7,713,996
Columbia Gas of Kentucky, Inc.	14,040	297,075
Columbia Gas of Ohio, Inc.	1,046,666	3,129,861
Columbia Gas of Maryland Inc	-	101,119
Columbia Gas of Pennsylvania, Inc.	78,522	953,356
Columbia Gas of Virginia, Inc.	32,356	879,445
NiSource Development Company, Inc.	200,164	275,152
NiSource Strategic Sourcing, Inc.	-	388,345
NiSource Inc.	424,655	1,662,403
Northern Indiana Public Service Company LLC	72,654	2,873,651
System Money Pool	195,238,806	52,373,805
<b>Total</b>	<b>197,186,169</b>	<b>70,648,208</b>

(1) Bay State Gas d/b/a Columbia Gas of Massachusetts

**Schedule Page: 203 Line No.: 41 Column: d**

Miscellaneous and Accrued Liabilities	Balance at Beginning of Year	Balance at Close of Year
Accrued Outside Vendor Payments	9,345,709	22,237,237
Accrued Payroll	1,746,589	1,858,484
Accrued Vacation	18,084,885	17,259,683
Benefits Administration Service Fees	242,148	237,751
Comprehensive Medical Expense Plan Accrual	1,400,493	1,415,867
Dental Assistance Plan Accrual	197,228	181,508
Employee Stock Purchase Plan	341,469	261,570
Flexible Spending	552,889	567,488
Incentive/Bonus Accrual	20,152,397	17,749,401

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<b>FOOTNOTE DATA</b>			

Post Employment Benefit Obligation	97,872	130,547
Prescription Drug Liability	312,183	314,827
Retirement Plans	2,685,400	2,636,300
Severance	2,247,817	1,470,948
Unclaimed Funds	12,021	16,128
Insurance Claims	15,025	1,780,296
Plant In Service	16,089,788	6,031,068
Miscellaneous - 1 Items Beginning; 4 Items Ending	15,173	(308)
<b>Total</b>	<b>73,539,086</b>	<b>74,148,795</b>

Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
<b>Schedule XIV- Notes to Financial Statements</b>			

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

**1. Notes regarding the financial statements or any account thereof:**

**a. The “Greater Lawrence Incident”**

On September 13, 2018, a series of fires and explosions occurred in Lawrence, Andover and North Andover, Massachusetts related to the delivery of natural gas by Columbia of Massachusetts (referred to herein as the “Greater Lawrence Incident”). The incident resulted in the interruption of gas for approximately 7,500 gas meters, the majority of which serve residences and of which approximately 700 serve businesses, and the interruption of other utility service more broadly in the area. Columbia of Massachusetts has replaced the cast iron and bare steel gas pipeline system in the affected area.

**b. Property, Plant and Equipment and Related Depreciation/Amortization**

Property, Plant and Equipment is stated at historical cost. Depreciation is calculated on a straight-line basis.

NiSource Corporate Services (“NCSC”) records in Property, Plant and Equipment external and internal costs associated with computer software for internal use. Capitalization of such costs commences upon completion of the preliminary stage of each project. Once the installed software is ready for its intended use, such costs are amortized on a straight-line basis generally over a period of 5 years.

**c. Income Taxes**

NiSource Corporate Services Company records income taxes to recognize full inter-period tax allocations. Under the liability method, deferred income taxes are provided for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities.

Pursuant to the Internal Revenue Code and relevant state taxing authorities, NCSC is part of the NiSource consolidated income tax returns for federal and certain state jurisdictions. NiSource and its subsidiaries are parties to an agreement (“Intercompany Income Tax Allocation Agreement”) that provides for the allocation of consolidated tax liabilities. The Intercompany Income Tax Allocation Agreement generally provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax.

On December 22, 2017 the President signed into law the TCJA, which, among other things, enacted significant changes to the Internal Revenue Code of 1986, as amended, including a reduction in the maximum U.S. federal corporate income tax rate from 35% to 21%. These changes were effective January 1, 2018.

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Schedule XIV- Notes to Financial Statements			

Under GAAP, the effects of a change in tax law are recoded as a discrete item in the period of enactment.

We participate in the IRS Compliance Assurance Process (CAP) which provides the opportunity to resolve tax matters with the IRS before filing each year's consolidated federal income tax return. As of December 31, 2019, tax years through 2018 have been audited and are effectively closed to further assessment. The audit of tax year 2019 under the Compliance Assurance Program ("CAP") is expected to be completed in 2020.

The statute of limitations in each of the state jurisdictions in which NiSource operates remain open until the years are settled for federal income tax purposes, at which time amended state income tax returns reflecting all federal income tax adjustments are filed. As of December 31, 2019, there were no state income tax audits in progress that would have a material impact on the consolidated financial statements.

**d. Pension and Other Postretirement Benefits**

NiSource provides defined contribution plans and noncontributory defined benefit retirement plans that cover certain of its employees. Benefits under the defined benefit retirement plans reflect the employees' compensation, years of service and age at retirement. Additionally, NiSource provides health care and life insurance benefits for certain retired employees. The majority of employees may become eligible for these benefits if they reach retirement age while working for NiSource. The expected cost of such benefits is accrued during the employees' years of service. For most plans, cash contributions are remitted to grantor trusts.

FASB ASU 2017-07 amended the requirements in ASC 715 related to the income statement presentation of pension and OPEB costs. NiSource pension & OPEB costs can be segregated into five components: 1) service cost, 2) interest cost, 3) expected return on plan assets, 4) amortization of prior service cost and 5) amortization of actuarial gain / loss. Under legacy GAAP, these different components have been aggregated and reported net in the financial statements within Operation and maintenance (O&M) expense. Capitalization has been applied to the total of the aggregated components. ASU 2017-07 requires entities to disaggregate service cost from the remaining cost components and present it within O&M expense (along with other compensation costs for employees). The remaining components are to be presented outside of operating income. In addition, only the service cost component is eligible for capitalization as part of property, plant and equipment (PP&E). The ASU was effective for NiSource beginning January 1, 2018.

**e. Operating and Capital Lease Commitments**

FASB ASU 2016-02 amended requirements in ASC 840 related to leases. Under the FASB's new guidance, lessees are required to recognize for all leases at the lease commencement date: (1) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (2) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. We adopted the provisions of ASC 842 beginning on January 1, 2019, using the transition method provided in ASU 2018-11, which was applied to all existing leases at that date. As such, results for reporting periods beginning after January 1, 2019 will be presented under ASC 842, while prior period amounts will continue to be reported in accordance with ASC 840. Further, ASC 842 provides lessees the option of electing an accounting policy, by class of underlying asset, in which the lessee may choose not to separate nonlease components from lease components. We elected this practical expedient for our leases of



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fleet vehicles and IT assets. We elected to use a practical expedient that allows the use of hindsight in determining lease terms when evaluating leases that existed at the implementation date. We also elected the short-term lease recognition exemption, allowing us to not recognize ROU assets or lease liabilities for all leases that qualify. Adoption of the new standard resulted in the recording of additional lease liabilities and corresponding ROU assets of \$22.0 million

Capital lease assets and related accumulated depreciation/amortization included in the Balance Sheet were \$26.5 million and \$6.0 million at December 31, 2019 and \$15.3 and \$4.2 million at December 31, 2018. Capital lease obligations are recorded on the Company's balance sheet at the present value of future minimum lease payments. These capital leases obligations are primarily related to Information Technology equipment and software.

Future minimum rental payments required under operating and capital leases that have initial or remaining non-cancelable lease terms in excess of one year are:

(in millions)	Operating Leases	Capital Leases (a)
2020	\$ 3.8	\$ 7.0
2021	3.7	7.1
2022	2.8	6.5
2023	2.9	2.7
2024	2.3	0.0
After	12.6	0.0
<b>Total future minimum payments</b>	<b>\$ 28.1</b>	<b>\$ 23.3</b>

(a) Capital lease payments shown above are inclusive of interest totaling \$1.0 million.

#### **f. System Money Pool / System Cash**

The Parent Company and its subsidiaries participate in the System Money Pool (Pool) which is administered by NCSC employees on behalf of the participants.

Participants invest their excess funds to the Pool. Short-term financing requirements of participants, with the exception of the Parent Company, are satisfied by advances from the Pool. Excess funds in the Pool are invested on a short-term basis on behalf of the depositors.

Participants depositing funds in the Pool share in the interest earned on these investments plus interest paid to the Pool by borrowers on a basis proportionate to its investment in the Pool. Participants borrowing from the Pool pay interest at the rate equivalent to the composite rate on short-term transactions of the Pool. Participants may withdraw their investments in the Pool at any time. Borrowings from the Pool are payable on demand, and may be prepaid at any time without premium or penalty.

#### **2. Significant contingent assets or liabilities existing at the end of the year:**

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**a. Leases**

Please see the Operating and Capital Lease Commitments section in Note 1 for information relating to NCSC operating and capital leases that have initial remaining non-cancelable lease terms in excess of one year.

**b. Purchase and Service Obligations**

NCSC has entered into various service agreements whereby NCSC is contractually obligated to make certain minimum payments in future periods. NCSC’s service agreements encompass a broad range of business support and maintenance functions.

On December 31, 2013, NiSource Corporate Services signed a seven year agreement with IBM to provide IT business process and support functions to NiSource effective January 1, 2014 with a commencement date of April 1, 2014. In April 2017, NiSource initiated a process to terminate its agreement with IBM and began negotiating contracts with IT service providers other than IBM. NiSource reached an agreement with IBM resolving all termination issues under the service agreement in the fourth quarter of 2017.

In May and June 2017, NiSource executed agreements with new IT service providers. The new agreements have terms ending at various dates throughout 2022. Transition responsibilities from IBM to the new service providers was substantially complete as of the end of 2017. Costs associated with transition activities, including legal and consulting fees, were expensed as incurred. NiSource Corporate Services was contractually obligated to pay approximately \$153.2 million to IT service providers and project fees for services provided from 2020 through 2024.

**3. Significant changes in services rendered or expenses incurred during the year:**

Billings to Associate and Non-Associate companies were \$52.3 million lower in 2019 compared to 2018. This change was attributable to decreased maintenance costs for Greater Lawrence Incident and lower strategic spend on initiatives to enhance customer value. Decreases were partially offset by increased spend on strategic initiatives to enhance safety and reliability.

**4. Amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions:**

No amounts were recorded to these accounts.

**5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference:**

Footnotes containing descriptive information are listed throughout this report.

**6. Describe the annual statement supplied to each associate service company in support of the amount of interest borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how the ratio is**

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**computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.**

NCSC included interest on borrowed capital in billings reflecting the interest on Long Term Debt (Accounts 223 and 233) and interest on Short Term Debt (Account 234-System Money Pool). In 2019, NCSC included interest on borrowed capital of \$3.5 million (Schedule XVII-Analysis of Billing-Associate Companies, Column D & Schedule XVIII-Analysis of Billings-Non-Associate Companies, Column D).

The annual statement of Total Compensation for Use of Capital supplied to each NCSC Associate Company details, by month, each associates' portion of the total compensation billed to all associate companies. The rate at which each associate is billed Total Compensation for Use of Capital is based on their monthly portion of labor expense as a proportion of total system labor expense. Each Associate Company is provided with the components used to calculate the Compensation for Use of Capital including the monthly billing rates, the total system compensation billed, total system labor, labor billed to the associate, and total compensation billed.

In 2019, NCSC provided reduced billings for \$0.1 million for Interest During Construction (Account 432) for interest amounts capitalized on NCSC plant assets. The process to assign these credits to each NCSC Associate Company was the same as utilized for Total Compensation for use of Capital. The following table identifies the credits billed to each Associate Company. In 2019, NCSC had an immaterial amount of interest income earned (Account 419) due to being in an investment status in the System Money Pool.

**Allowance for Borrowed Funds Used During Construction**

Company	Company Name	Total
00022	NiSource Insurance Corp Inc	(3,736)
00032	Columbia Gas of Kentucky Inc	(26,758)
00034	Columbia Gas of Ohio Inc	(1,357)
00035	Columbia Gas of Maryland Inc	(12,518)
00037	Columbia Gas of Pennsylvania	(7,336)
00038	Columbia Gas of Virginia Inc	(902)
00058	NiSource Inc.	(21,312)
00059	Northern Indiana Public Svc Co	(136)
00060	NiSource Development Co Inc	(0)
00078	NiSource Energy Technologies	
00080	Columbia Gas of Massachusetts	(11,059)
00093	Columbia of Ohio Receivables	(4)
00094	Columbia of PA Receivables	(3)
<b>Associate Total</b>		<b>(85,122)</b>
<b>Grand Total</b>		<b>(85,122)</b>

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**Schedule XV- Comparative Income Statement**

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		<b>SERVICE COMPANY OPERATING REVENUES</b>		
2	400	Service Company Operating Revenues	468,004,887	520,350,872
3		<b>SERVICE COMPANY OPERATING EXPENSES</b>		
4	401	Operation Expenses	384,942,344	398,915,220
5	402	Maintenance Expenses	30,221,257	69,601,805
6	403	Depreciation Expenses	18,201,002	14,906,582
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property		
9	405	Amortization of Other Property	17,248,911	19,486,412
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	12,033,836	11,704,066
13	409.1	Income Taxes, Operating Income	8,018,632	3,427,071
14	410.1	Provision for Deferred Income Taxes, Operating Income	14,263,742	7,320,388
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income	( 22,068,315)	( 10,490,476)
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services		
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		<b>TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)</b>	462,861,409	514,871,068
23		<b>NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)</b>	5,143,478	5,479,804
24		<b>OTHER INCOME</b>		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	92,181	4,120
27	419.1	Allowance for Other Funds Used During Construction		
28	421	Miscellaneous Income or Loss	1,792	137,249
29	421.1	Gain on Disposition of Property		2,540
30		<b>TOTAL OTHER INCOME (Total of Lines 25-29)</b>	93,973	143,909
31		<b>OTHER INCOME DEDUCTIONS</b>		
32	421.2	Loss on Disposition of Property	64,608	435,530
33	425	Miscellaneous Amortization		
34	426.1	Donations	743,019	530,385
35	426.2	Life Insurance		
36	426.3	Penalties	99,228	491
37	426.4	Expenditures for Certain Civic, Political and Related Activities	46,964	48,785
38	426.5	Other Deductions		30,402
39		<b>TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)</b>	953,819	1,045,593
40		<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>		

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<b>Schedule XV- Comparative Income Statement (continued)</b>					
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions	120,000	120,000	
42	409.2	Income Taxes, Other Income and Deductions	( 214,059)	( 214,353)	
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		71,688	
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions		( 77,463)	
45	411.5	Investment Tax Credit, Other Income Deductions			
46		<b>TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)</b>	( 94,059)	( 100,128)	
47		<b>INTEREST CHARGES</b>			
48	427	Interest on Long-Term Debt			
49	428	Amortization of Debt Discount and Expense			
50	429	(less) Amortization of Premium on Debt- Credit			
51	430	Interest on Debt to Associate Companies	3,565,611	4,080,529	
52	431	Other Interest Expense	897,212	740,416	
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	85,132	142,697	
54		<b>TOTAL INTEREST CHARGES (Total of Lines 48-53)</b>	4,377,691	4,678,248	
55		<b>NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)</b>			
56		<b>EXTRAORDINARY ITEMS</b>			
57	434	Extraordinary Income			
58	435	(less) Extraordinary Deductions			
59		<b>Net Extraordinary Items (Line 57 less Line 58)</b>			
60	409.4	(less) Income Taxes, Extraordinary			
61		<b>Extraordinary Items After Taxes (Line 59 less Line 60)</b>			
62		<b>NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)</b>			

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<b>FOOTNOTE DATA</b>			

**Schedule Page: 301 Line No.: 2 Column: c**

Refer to Schedule XIV - Notes to Financial Statements, Items 3 - Significant changes in services rendered or expenses incurred during the year.

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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies**

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense	1,163,364	17,037,638	18,201,002			
2	404-405	Amortization Expense	4,538	17,244,373	17,248,911			
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes	6,789,698	5,364,139	12,153,837			
5	409.1-409.3	Income Taxes		7,804,573	7,804,573			
6	410.1-411.2	Provision for Deferred Taxes		14,263,742	14,263,742			
7	411.1-411.2	Provision for Deferred Taxes – Credit		22,068,315	22,068,315			
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services						
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income		92,181	92,181			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss		1,792	1,792			
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property	64,608		64,608			
21	425	Miscellaneous Amortization						
22	426.1	Donations	365,667	377,352	743,019			
23	426.2	Life Insurance						
24	426.3	Penalties	99,228		99,228			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	45,346	1,618	46,964			
26	426.5	Other Deductions						
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies	185,271	3,380,340	3,565,611			
31	431	Other Interest Expense	9,968	887,244	897,212			
32	432	Allowance for Borrowed Funds Used During Construction		( 85,132)	( 85,132)			
33	500-509	Total Steam Power Generation Operation Expenses						
34	510-515	Total Steam Power Generation Maintenance Expenses						

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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses						
36	528-532	Total Nuclear Power Generation Maintenance Expenses						
37	535-540.1	Total Hydraulic Power Generation Operation Expenses						
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses						
39	546-550.1	Total Other Power Generation Operation Expenses						
40	551-554.1	Total Other Power Generation Maintenance Expenses						
41	555-557	Total Other Power Supply Operation Expenses						
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
44	561.2	Load Dispatch-Monitor and Operate Transmission System						
45	561.3	Load Dispatch-Transmission Service and Scheduling						
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development						
48	561.6	Transmission Service Studies						
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)						
52	563	Overhead Line Expenses (Major Only)						
53	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses						
59	568	Maintenance Supervision and Engineering (Major Only)						
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						
62	569.2	Maintenance of Computer Software						
63	569.3	Maintenance of Communication Equipment						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)						
66	571	Maintenance of Overhead Lines (Major Only)						
67	572	Maintenance of Underground Lines (Major Only)						
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)						



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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses						
71	575.1-575.8	Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	101,896		101,896			
74	590-598	Total Distribution Maintenance Expenses						
75		Total Electric Operation and Maintenance Expenses	8,829,584	44,113,599	52,943,183			
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses	5,642,280	237,102	5,879,382			
78	814-826	Total Underground Storage Operation Expenses						
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
82	844.1-846.2	Total Liquefied Natural Gas Terminating and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminating and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses						
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
94	860	Rents						
95		Total Gas Transmission Operation Expenses						
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains						
99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	870-881	Total Distribution Operation Expenses	42,154,368	497,571	42,651,939			

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Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses	4,545,673		4,545,673			
106		Total Natural Gas Operation and Maintenance Expenses	52,342,321	734,673	53,076,994			
107	901	Supervision						
108	902	Meter reading expenses						
109	903	Customer records and collection expenses	21,412,178	7,060,873	28,473,051			
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses	21,412,178	7,060,873	28,473,051			
113	907	Supervision						
114	908	Customer assistance expenses	85,543	116	85,659			
115	909	Informational And Instructional Advertising Expenses	492,338	9,253	501,591			
116	910	Miscellaneous Customer Service And Informational Expenses	3,470,477	949,644	4,420,121			
117		Total Service and Informational Operation Accounts	4,048,358	959,013	5,007,371			
118	911	Supervision	223,814		223,814			
119	912	Demonstrating and Selling Expenses	1,061,531	30,051	1,091,582			
120	913	Advertising Expenses	1,060,539	93,618	1,154,157			
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	2,345,884	123,669	2,469,553			
123	920	Administrative and General Salaries	45,882,329	74,732,210	120,614,539			
124	921	Office Supplies and Expenses	5,819,461	5,999,609	11,819,070			
125	923	Outside Services Employed	22,628,185	82,271,200	104,899,385			
126	924	Property Insurance		72	72			
127	925	Injuries and Damages	342,188	1,802,407	2,144,595			
128	926	Employee Pensions and Benefits	22,037,026	18,037,153	40,074,179			
129	928	Regulatory Commission Expenses	12,720		12,720			
130	930.1	General Advertising Expenses	512,266	( 430,536)	81,730			
131	930.2	Miscellaneous General Expenses	269,901	513,708	783,609			
132	931	Rents	9,083,276	10,845,977	19,929,253			
133		Total Administrative and General Operation Expenses	106,587,352	193,771,800	300,359,152			
134	935	Maintenance of Structures and Equipment	3,278,309	22,397,274	25,675,583			
135		Total Administrative and General Maintenance Expenses	137,672,081	224,312,629	361,984,710			
136		Total Cost of Service	198,843,986	269,160,901	468,004,887			

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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense	1,163,364	17,037,638	18,201,002
2	404-405	Amortization Expense	4,538	17,244,373	17,248,911
3	407.3-407.4	Regulatory Debits/Credits – Net			
4	408.1-408.2	Taxes Other Than Income Taxes	6,789,698	5,364,139	12,153,837
5	409.1-409.3	Income Taxes		7,804,573	7,804,573
6	410.1-411.2	Provision for Deferred Taxes		14,263,742	14,263,742
7	411.1-411.2	Provision for Deferred Taxes – Credit		22,068,315	22,068,315
8	411.6	Gain from Disposition of Service Company Plant			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment			
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income		92,181	92,181
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss		1,792	1,792
19	421.1	Gain on Disposition of Property			
20	421.2	Loss on Disposition Of Property	64,608		64,608
21	425	Miscellaneous Amortization			
22	426.1	Donations	365,667	377,352	743,019
23	426.2	Life Insurance			
24	426.3	Penalties	99,228		99,228
25	426.4	Expenditures for Certain Civic, Political and Related Activities	45,346	1,618	46,964
26	426.5	Other Deductions			
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies	185,271	3,380,340	3,565,611
31	431	Other Interest Expense	9,968	887,244	897,212
32	432	Allowance for Borrowed Funds Used During Construction		( 85,132)	( 85,132)
33	500-509	Total Steam Power Generation Operation Expenses			
34	510-515	Total Steam Power Generation Maintenance Expenses			

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses			
36	528-532	Total Nuclear Power Generation Maintenance Expenses			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			
39	546-550.1	Total Other Power Generation Operation Expenses			
40	551-554.1	Total Other Power Generation Maintenance Expenses			
41	555-557	Total Other Power Supply Operation Expenses			
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
44	561.2	Load Dispatch-Monitor and Operate Transmission System			
45	561.3	Load Dispatch-Transmission Service and Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	Station Expenses (Major Only)			
52	563	Overhead Line Expenses (Major Only)			
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)			
56	567	Rents			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses			
59	568	Maintenance Supervision and Engineering (Major Only)			
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses			
71	575.1-575.8	Total Regional Market Operation Expenses			
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	101,896		101,896
74	590-598	Total Distribution Maintenance Expenses			
75		Total Electric Operation and Maintenance Expenses	8,829,584	44,113,599	52,943,183
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses	5,642,280	237,102	5,879,382
78	814-826	Total Underground Storage Operation Expenses			
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses			
81	843.1-843.9	Total Other Storage Maintenance Expenses			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses			
91	857	Measuring and Regulating Station Expenses			
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses			
94	860	Rents			
95		Total Gas Transmission Operation Expenses			
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains			
99	864	Maintenance of Compressor Station Equipment			
100	865	Maintenance of Measuring And Regulating Station Equipment			
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses			
104	870-881	Total Distribution Operation Expenses	42,154,368	497,571	42,651,939

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses	4,545,673		4,545,673
106		Total Natural Gas Operation and Maintenance Expenses	52,342,321	734,673	53,076,994
107	901	Supervision			
108	902	Meter reading expenses			
109	903	Customer records and collection expenses	21,412,178	7,060,873	28,473,051
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses	21,412,178	7,060,873	28,473,051
113	907	Supervision			
114	908	Customer assistance expenses	85,543	116	85,659
115	909	Informational And Instructional Advertising Expenses	492,338	9,253	501,591
116	910	Miscellaneous Customer Service And Informational Expenses	3,470,477	949,644	4,420,121
117		Total Service and Informational Operation Accounts	4,048,358	959,013	5,007,371
118	911	Supervision	223,814		223,814
119	912	Demonstrating and Selling Expenses	1,061,531	30,051	1,091,582
120	913	Advertising Expenses	1,060,539	93,618	1,154,157
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	2,345,884	123,669	2,469,553
123	920	Administrative and General Salaries	45,882,329	74,732,210	120,614,539
124	921	Office Supplies and Expenses	5,819,461	5,999,609	11,819,070
125	923	Outside Services Employed	22,628,185	82,271,200	104,899,385
126	924	Property Insurance		72	72
127	925	Injuries and Damages	342,188	1,802,407	2,144,595
128	926	Employee Pensions and Benefits	22,037,026	18,037,153	40,074,179
129	928	Regulatory Commission Expenses	12,720		12,720
130	930.1	General Advertising Expenses	512,266	( 430,536)	81,730
131	930.2	Miscellaneous General Expenses	269,901	513,708	783,609
132	931	Rents	9,083,276	10,845,977	19,929,253
133		Total Administrative and General Operation Expenses	106,587,352	193,771,800	300,359,152
134	935	Maintenance of Structures and Equipment	3,278,309	22,397,274	25,675,583
135		Total Administrative and General Maintenance Expenses	137,672,081	224,312,629	361,984,710
136		Total Cost of Service	198,843,986	269,160,901	468,004,887

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
<b>FOOTNOTE DATA</b>			

**Schedule Page: 304 Line No.: 75 Column: e**

The cell does not represent Total Electric Operations and Maintenance Expense as the FERC Form 60 software indicates. NCSC's actual Total Electric Operations and Maintenance Expense for 2019 is \$101,896

Name of Respondent NiSource Corporate Services Company	2020 FERC PDF (Unofficial) 04/17/2020	This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XVII - Analysis of Billing – Associate Companies (Account 457)**

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Columbia Gas of Kentucky, Inc.	9,100,417	8,703,068	144,672	17,948,157
2	Columbia Gas of Maryland, Inc.	3,496,653	2,979,079	54,620	6,530,352
3	Columbia Gas of Massachusetts (1)	27,378,081	29,820,263	608,760	57,807,104
4	Columbia Gas of Ohio, Inc.	63,610,207	69,712,334	1,042,318	134,364,859
5	Columbia Gas of Pennsylvania, Inc.	32,118,569	31,634,345	492,734	64,245,648
6	Columbia Gas of Virginia, Inc.	18,705,859	17,160,183	288,213	36,154,255
7	Columbia Gas of Ohio Receivables Corporation	9,840	7,098	200	17,138
8	Columbia Gas of Pennsylvania Receivables Corporation	5,147	6,662	131	11,940
9	NiSource Development Company, Inc.	390,939	212,199	5,368	608,506
10	NiSource Energy Technologies, Inc.	215	18	4	237
11	NiSource Inc.	3,890,428	2,222,536	38,828	6,151,792
12	NiSource Insurance Corporation, Inc.	5,161	44,875	429	50,465
13	Northern Indiana Public Service Company LLC	39,947,198	103,328,141	839,095	144,114,434
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39					
<b>40</b>	<b>Total</b>	<b>198,658,714</b>	<b>265,830,801</b>	<b>3,515,372</b>	<b>468,004,887</b>



Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2019
<b>FOOTNOTE DATA</b>			

**Schedule Page: 307 Line No.: 3 Column: a**

(1) Bay State Gas d/b/a Columbia Gas of Massachusetts.

**Schedule Page: 307 Line No.: 40 Column: d**

Compensation for use of Capital represents interest expense paid on long-term intercompany notes and short-term intercompany borrowings from the System Money Pool.

Name of Respondent 2020041920000 FERC PDF (Unofficial) 04/17/2020 NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2019
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**Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)**

1. For services rendered to nonassociate companies (Account 458), list all of the nonassociate companies. In a footnote, describe the services rendered to each respective nonassociate company.

Line No.	Name of Non-associate Company  (a)	Account 458.1 Direct Costs Charged  (b)	Account 458.2 Indirect Costs Charged  (c)	Account 458.3 Compensation For Use of Capital  (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies  (e)	Total Amount Billed  (f)
1						
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35						
36						
37						
38						
39						
<b>40</b>	<b>Total</b>					

Name of Respondent 20200417-8000 FERC PDF (Unofficial) 04/17/2020 NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2019</u>
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**Schedule XIX - Miscellaneous General Expenses - Account 930.2**

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.  
 2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Corporate Dues and Memberships	690,320
2	Labor	58,469
3	Other - 39 Items	34,820
4		
5		
6		
7		
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39		
<b>40</b>	<b>Total</b>	<b>783,609</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
NiSource Corporate Services Company			
<b>Schedule XX - Organization Chart</b>			

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

As of December 31, 2019

**ORGANIZATION CHART**

Office of the CEO

Audit

Internal Audit

Finance

Treasury & Risk

Tax

Planning & Analysis

Office of the CFO

Investor Relations

Corporate Strategy

Corporate Accounting

Legal

Compliance

Corporate Secretary

Legal

Regulatory Policy, Corporate Affairs & HR

Talent and Org Effectiveness

Regulatory Policy

Human resources

HR Operations and Benefits

HR Consulting-Emp relatns-Comp

Corporate Affairs

Transformation

Transformation Office

Office of the CTO

Information Technology

Other Corporate

Gas Segment, Customer Service & New Business

Gas Segment Cust Svc & NB

Customer Services & New Business

Sales and Marketing

Customer Programs and Billing

Customer Insights\_Performance

Customer Contact Centers

Gas Operations

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2019
<b>Schedule XX - Organization Chart</b>			

Field Operations  
 Distribution Operations

Technical Services

Technical Services  
 Customer Value

Capital Execution

Gas EPC Admin  
 Construction  
 Cap Allocation and Controls

Environmental, Safety, Engineering & Training

Training  
 Safety  
 Pipeline Safety and Compliance  
 Gas Meter Shops  
 Environmental  
 Engineering Services

Shared Services

Supply Chain  
 Supply and Optimization  
 Shared Services  
 Corporate Services  
 Cap Allocation and Controls

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
<b>Schedule XXI - Methods of Allocation</b>			

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.

2. Include any other allocation methods used to allocate costs.

1. Provided below are the service departments or functions that NiSource Corporate Services Company provides to associate companies and the primary bases of allocation used when necessary to bill more than one company. Depending on the nature of the service being rendered, more than one allocation basis may be used by each function. Please see the response to question two of this schedule detailing the numerator and denominator of each basis of allocation.

Service Department or Function	Primary Basis of Allocation
Accounting and Statistical Services	Basis 1, Basis 4, Basis 20
Auditing Services	Basis 1, Basis 20
Budget Services	Basis 1, Basis 10, Basis 20
Business Services	Basis 10
Corporate Services	Basis 10, Basis 20
Customer Billing, Collection, and Contact Services	Basis 10
Employee Services	Basis 11, Basis 20
Engineering and Research Services	Basis 1, Basis 10
Facility Services	Basis 10, Basis 13, Basis 20
Gas Dispatching Services	Basis 1, Basis 10
Information Services	Basis 10, Basis 11, Basis 20
Information Technology Services	Basis 10, Basis 11, Basis 13, Basis 20
Insurance Services	Basis 7, Basis 10
Land/Surveying Services	Basis 1, Basis 10
Legal Services	Basis 1, Basis 11, Basis 20
Officers	Basis 1, Basis 10, Basis 20
Operations Support and Planning Services	Basis 1, Basis 10
Purchasing, Storage and Disposition Services	Basis 1, Basis 4, Basis 20
Regulatory Services	Basis 1
Tax Services	Basis 1, Basis 20
Transportation Services	Basis 1, Basis 9, Basis 20
Treasury Services	Basis 20

2. In compliance with PUHCA 2005 and FERC, NiSource Corporate Services Company (NCSC) uses a billing pool system to collect costs that are applicable and billable to affiliates. NCSC will bill charges directly to a NiSource Affiliate to the extent possible while any remaining costs are then allocated. The billing system utilizes a 4-digit billing pool value which is used to calculate and bill charges to its NiSource affiliates (known as "contract billing"). Costs are directly charged to a particular affiliate whenever possible. Some charges necessarily involve more than one affiliate, and in that case, the billing pool details how expenses are allocated among participating affiliates. NCSC currently updates the statistical data used in the approved allocation bases on a semi-annual basis or as needed. NCSC allocates costs for a particular billing pool in accordance with the following bases of allocation that have been previously approved by the SEC and filed annually with the FERC. Provided below are the Bases of Allocation for NCSC including a description of each basis and its numerator

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
NiSource Corporate Services Company			
<b>Schedule XXI - Methods of Allocation</b>			

and denominator.

**BASIS 1**

**GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

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

**BASIS 2**

**GROSS FIXED ASSETS**

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

**BASIS 3**

**NUMBER OF METERS SERVICED**

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

**BASIS 4**

**NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED**

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

**BASIS 7**

**GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE**

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

**BASIS 8**

**GROSS DEPRECIABLE PROPERTY**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2019
NiSource Corporate Services Company			
<b>Schedule XXI - Methods of Allocation</b>			

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

**BASIS 9**

AUTOMOBILE UNITS

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

**BASIS 10**

NUMBER OF RETAIL CUSTOMERS

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

**BASIS 11**

NUMBER OF REGULAR EMPLOYEES

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

**BASIS 13**

FIXED ALLOCATION

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

**BASIS 14**

NUMBER OF TRANSPORTATION CUSTOMERS

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

**BASIS 15**

NUMBER OF COMMERCIAL CUSTOMERS

Charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers



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<b>Schedule XXI - Methods of Allocation</b>			

to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

**BASIS 16**

NUMBER OF RESIDENTIAL CUSTOMERS

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

**BASIS 17**

NUMBER OF HIGH PRESSURE CUSTOMERS

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

**BASIS 20**

SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

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

20200417-8000 FERC PDF (Unofficial) 04/17/2020

Document Content(s)

Form6020191200020.PDF.....1-54

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. ____



# FERC FINANCIAL REPORT

## FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b> NiSource Corporate Services Company	<b>Year of Report</b> Dec 31, <u>2020</u>
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## GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

### **I. Purpose**

Form No. 60 is an annual regulatory support requirement under 18 CFR 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

### **II. Who Must Submit**

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to §§ 18 CFR 366.3 and 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

### **III. How to Submit**

Submit FERC Form No. 60 electronically through the Form No. 60 Submission Software. Retain one copy of each report for your files. For any resubmissions, submit the filing using the Form No. 60 Submission Software including a justification. Respondents must submit the Corporate Officer Certification electronically.

### **IV. When to Submit**

Submit FERC Form No. 60 according to the filing date contained § 18 CFR 369.1 of the Commission's regulations.

### **V. Preparation**

Prepare this report in conformity with the Uniform System of Accounts (18 CFR 367) (USof A). Interpret all accounting words and phrases in accordance with the USof A.

### **VI. Time Period**

This report covers the entire calendar year.

### **VII. Whole Dollar Usage**

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

### **VIII. Accurateness**

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

### **IX. Applicability**

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

## X. Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

## XI. Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

## XII. Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

## XIII. Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

## XIV. Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),  
888 First Street NE,  
Washington, DC 20426  
or by email to [DataClearance@ferc.gov](mailto:DataClearance@ferc.gov)

And to:

Office of Information and Regulatory Affairs,  
Office of Management and Budget, Washington, DC 20503 (Attention: Desk Office for the Federal  
Energy Regulatory Commission).  
Comments to OMB should be submitted by email to: [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov)

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS
I. Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

**FERC FORM NO. 60  
 ANNUAL REPORT FOR SERVICE COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent NiSource Corporate Services Company		02 Year of Report Dec 31, <u>2020</u>
03 Previous Name (If name changed during the year)		04 Date of Name Change  / /
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 801 East 86th Avenue, Merrillville, IN 46410	06 Name of Contact Person Jacob L. Draa	
07 Title of Contact Person Accounting Manager	08 Address of Contact Person 290 Nationwide Blvd, Columbus, OH 43215	
09 Telephone Number of Contact Person (614) 460-4687	10 E-mail Address of Contact Person jdraa@nisource.com	
11 This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	12 Resubmission Date (Month, Day, Year)  / /	
13 Date of Incorporation 12/31/1932	14 If Not Incorporated, Date of Organization  / /	
15 State or Sovereign Power Under Which Incorporated or Organized DELAWARE		
16 Name of Principal Holding Company Under Which Reporting Company is Organized: NiSource Inc.		
CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
17 Name of Signing Officer Gunnar J. Gode	19 Signature of Signing Officer  Gunnar J. Gode	20 Date Signed (Month, Day, Year)  03/30/2021
18 Title of Signing Officer VP & Chief Accounting Officer		

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**List of Schedules and Accounts**

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101-102	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	Not Applicable
7	Schedule VII - Stores Expense Undistributed	108	Not Applicable
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	Not Applicable
9	Schedule IX - Miscellaneous Deferred Debits	110	Not Applicable
10	Schedule X - Research, Development, or Demonstration Expenditures	111	Not Applicable
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301-302	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303-306	
17	Schedule XVII - Analysis of Billing – Associate Companies (Account 457)	307	
18	Schedule XVIII – Analysis of Billing – Non-Associate Companies (Account 458)	308	
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	307	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule I - Comparative Balance Sheet**

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		<b>Service Company Property</b>			
2	101	Service Company Property	103	134,865,958	126,823,474
3	101.1	Property Under Capital Leases	103	79,446,870	48,528,657
4	106	Completed Construction Not Classified			
5	107	Construction Work In Progress	103	25,459,069	8,568,437
6		Total Property (Total Of Lines 2-5)		239,771,897	183,920,568
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	62,969,268	44,728,622
8	111	Less: Accumulated Provision for Amortization of Service Company Property		46,591,700	34,860,851
9		Net Service Company Property (Total of Lines 6-8)		130,210,929	104,331,095
10		<b>Investments</b>			
11	123	Investment In Associate Companies	105		1,010,000
12	124	Other Investments	105		
13	128	Other Special Funds	105	12,431,387	1,553,995
14		Total Investments (Total of Lines 11-13)		12,431,387	2,563,995
15		<b>Current And Accrued Assets</b>			
16	131	Cash			1,953,181
17	134	Other Special Deposits			
18	135	Working Funds		298,566	197,677
19	136	Temporary Cash Investments			
20	141	Notes Receivable			
21	142	Customer Accounts Receivable			
22	143	Accounts Receivable		7,323,390	4,037,504
23	144	Less: Accumulated Provision for Uncollectible Accounts			
24	146	Accounts Receivable From Associate Companies	106	117,900,822	103,631,959
25	152	Fuel Stock Expenses Undistributed	107		
26	154	Materials And Supplies		13,966,142	12,011,406
27	163	Stores Expense Undistributed	108		
28	165	Prepayments		19,458,064	16,479,771
29	171	Interest And Dividends Receivable			
30	172	Rents Receivable			
31	173	Accrued Revenues			
32	174	Miscellaneous Current and Accrued Assets			
33	175	Derivative Instrument Assets	109		
34	176	Derivative Instrument Assets – Hedges			
35		Total Current and Accrued Assets (Total of Lines 16-34)		158,946,984	138,311,498
36		<b>Deferred Debits</b>			
37	181	Unamortized Debt Expense			
38	182.3	Other Regulatory Assets		55,687,959	70,298,972
39	183	Preliminary Survey And Investigation Charges			
40	184	Clearing Accounts		7,183,584	9,490,639
41	185	Temporary Facilities			
42	186	Miscellaneous Deferred Debits			
43	188	Research, Development, or Demonstration Expenditures	110		
44	189	Unamortized loss on reacquired debt	111		
45	190	Accumulated Deferred Income Taxes		42,357,706	45,869,701
46		Total Deferred Debits (Total of Lines 37-45)		105,229,249	125,659,312
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		406,818,549	370,865,900



Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule I - Comparative Balance Sheet (continued)**

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
48		<b>Proprietary Capital</b>			
49	201	Common Stock Issued	201	400,000	400,000
50	204	Preferred Stock Issued	201		
51	211	Miscellaneous Paid-In-Capital	201	1,863,451	1,863,451
52	215	Appropriated Retained Earnings	201		
53	216	Unappropriated Retained Earnings	201	1,025,098	1,025,098
54	219	Accumulated Other Comprehensive Income	201	( 4,618,260)	( 5,391,223)
55		Total Proprietary Capital (Total of Lines 49-54)		( 1,329,711)	( 2,102,674)
56		<b>Long-Term Debt</b>			
57	223	Advances From Associate Companies	202	46,875,000	53,000,000
58	224	Other Long-Term Debt	202		
59	225	Unamortized Premium on Long-Term Debt			
60	226	Less: Unamortized Discount on Long-Term Debt-Debit			
61		Total Long-Term Debt (Total of Lines 57-60)		46,875,000	53,000,000
62		Other Non-current Liabilities			
63	227	Obligations Under Capital Leases-Non-current		47,214,167	35,160,070
64	228.2	Accumulated Provision for Injuries and Damages			
65	228.3	Accumulated Provision For Pensions and Benefits		77,085,842	72,268,363
66	230	Asset Retirement Obligations			
67		Total Other Non-current Liabilities (Total of Lines 63-66)		124,300,009	107,428,433
68		<b>Current and Accrued Liabilities</b>			
69	231	Notes Payable			
70	232	Accounts Payable		49,525,536	38,064,799
71	233	Notes Payable to Associate Companies	203		
72	234	Accounts Payable to Associate Companies	203	91,897,393	70,648,208
73	236	Taxes Accrued		4,854,830	3,584,055
74	237	Interest Accrued			146,569
75	241	Tax Collections Payable		68,492	22,506
76	242	Miscellaneous Current and Accrued Liabilities	203	60,940,753	74,148,795
77	243	Obligations Under Capital Leases – Current		18,177,106	9,497,306
78	244	Derivative Instrument Liabilities			
79	245	Derivative Instrument Liabilities – Hedges			
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		225,464,110	196,112,238
81		<b>Deferred Credits</b>			
82	253	Other Deferred Credits			
83	254	Other Regulatory Liabilities			
84	255	Accumulated Deferred Investment Tax Credits			
85	257	Unamortized Gain on Reacquired Debt			
86	282	Accumulated deferred income taxes-Other property		4,377,515	4,772,826
87	283	Accumulated deferred income taxes-Other		7,131,626	11,655,077
88		Total Deferred Credits (Total of Lines 82-87)		11,509,141	16,427,903
89		<b>TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)</b>		406,818,549	370,865,900

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
FOOTNOTE DATA			

- Schedule Page: 101 Line No.: 2 Column: d**  
Refer to Schedule II - Service Company Property lines 1-15 for detail; Refer to Schedule XIV - Notes to the Financial Statements, Items 1.e. - Operating and Capital Lease Commitments for adoption of ASU 2016-02
- Schedule Page: 101 Line No.: 5 Column: d**  
Refer to Schedule II - Service Company Property lines 18-30 for detail.
- Schedule Page: 101 Line No.: 7 Column: d**  
Refer to Schedule II - Service Company Property lines 18-30 for detail.
- Schedule Page: 101 Line No.: 13 Column: d**  
The increase in Account 128 - Other Special Funds is due to pension remeasurement entries.
- Schedule Page: 101 Line No.: 14 Column: d**  
Refer to Schedule IV - Investments.
- Schedule Page: 101 Line No.: 26 Column: d**  
Balance in Account 154 - Materials And Supplies is mostly due to build ahead inventory related to safety enhancements to the company's low-pressure gas distribution systems.
- Schedule Page: 101 Line No.: 38 Column: d**  
The decrease in Account 182.3 - Other Regulatory Assets reflects OPEB/Pension amortization.
- Schedule Page: 101 Line No.: 57 Column: d**  
Refer to Schedule XII - Long Term Debt lines 1-13 for detail.
- Schedule Page: 101 Line No.: 63 Column: d**  
The increase in Account 227 - Obligations Under Capital Leases-Non-current due to new accounting guidance for leases.
- Schedule Page: 101 Line No.: 70 Column: d**  
The increase in Account 232 - Accounts Payable due to checks outstanding to vendors.
- Schedule Page: 101 Line No.: 72 Column: d**  
The increase in Account 234 - Accounts Payable to Associate Companies due to moneypool borrowings.
- Schedule Page: 101 Line No.: 76 Column: d**  
The decrease in Account 242 - Miscellaneous Current and Accrued Liabilities is due to reduced accruals for incentive compensation, profit sharing, and IT service providers.
- Schedule Page: 101 Line No.: 77 Column: d**  
The increase in Account 243 - Obligations Under Capital Leases – Current due to new accounting guidance for leases.

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule II - Service Company Property**

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Acct # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	58,675,393	3,736,277	2,774,937		59,636,733
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment	23,481,563	360,919	4,936,574		18,905,908
7	392	Transportation Equipment	1,097,322		1,038,358		58,964
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment	35,107,699	12,607,118	461,203		47,253,614
13	398	Miscellaneous Equipment	8,461,499	549,242			9,010,741
14	399	Other Tangible Property	48,528,656	50,056,714	15,393,923	( 3,744,579)	79,446,868
15	399.1	Asset Retirement Costs					
16		<b>Total Service Company Property (Total of Lines 1-15)</b>	175,352,132	67,310,270	24,604,995	( 3,744,579)	214,312,828
17	107	<b>Construction Work in Progress:</b>					
18		Capitalized Software	1,722,866	4,735,849		( 5,658,053)	800,662
19		General and Misc. Equipment	6,845,571	29,408,301		( 11,595,465)	24,658,407
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31		<b>Total Account 107 (Total of Lines 18-30)</b>		34,144,150		( 17,253,518)	25,459,069
32		<b>Total (Lines 16 and Line 31)</b>		101,454,420			239,771,897

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule III – Accumulated Provision for Depreciation and Amortization of Service Company Property**

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					
2	303	Miscellaneous Intangible Plant	35,182,126	14,505,786	2,774,937		46,912,975
3	306	Leasehold Improvements					
4	389	Land and Land Rights					
5	390	Structures and Improvements					
6	391	Office Furniture and Equipment	12,107,168	3,558,275	4,936,574		10,728,869
7	392	Transportation Equipment	1,095,578	136,084	1,038,358	929,552	1,122,856
8	393	Stores equipment					
9	394	Tools, Shop and Garage Equipment					
10	395	Laboratory Equipment					
11	396	Power Operated Equipment					
12	397	Communications Equipment	20,258,020	8,180,588	461,203		27,977,405
13	398	Miscellaneous Equipment	4,978,236	1,207,647			6,185,883
14	399	Other Tangible Property	5,968,346	12,831,535	2,166,901		16,632,980
15	399.1	Asset Retirement Costs					
16		<b>Total</b>	79,589,474	40,419,915	11,377,973	929,552	109,560,968



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
FOOTNOTE DATA			

**Schedule Page: 105 Line No.: 1 Column: d**

Return of capital contribution \$1,000,000 and common stock purchase \$10,000 in NiSource Strategic Sourcing Inc.

**Schedule Page: 105 Line No.: 3 Column: d**

Reflects the overfunded status of Pension plans.

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule V – Accounts Receivable from Associate Companies**

- List the accounts receivable from each associate company.
- If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	146	<b>Accounts Receivable From Associate Companies</b>		
2		<b>Associate Company:</b>		
3		Columbia Gas of Kentucky, Inc.	3,705,648	3,663,542
4		Columbia Gas of Maryland, Inc.	1,224,874	1,251,610
5		Columbia Gas of Massachusetts (1)	27,658,722	17,750,075
6		Columbia Gas of Ohio Receivables Corporation	1,033	1,121
7		Columbia Gas of Ohio, Inc.	24,266,496	32,375,592
8		Columbia of Pennsylvania Receivables Corporation	1,033	641
9		Columbia Gas of Pennsylvania, Inc.	10,944,846	12,829,716
10		Columbia Gas of Virginia, Inc.	7,258,593	7,438,757
11		Lake Erie Land Company	34,994	36,754
12		NiSource Development Company, Inc.	899,240	719,297
13		NiSource Inc.	2,378,152	5,128,780
14		NiSource Insurance Corporation, Inc.	3,317	4,809
15		NIPSCO Accounts Receivable Corporation		( 32,680)
16		Northern Indiana Public Service Company	24,938,637	35,682,277
17		NiSource Strategic Sourcing	316,374	1,050,531
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36				
37				
38				
39				0
40	<b>Total</b>		<b>103,631,959</b>	<b>117,900,822</b>

Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
<b>FOOTNOTE DATA</b>			

**Schedule Page: 106 Line No.: 39 Column: d**

Business Unit	Convenience Bill (2)	Contract Bill	Money Pool (3)	Accommodation Payments	Total
Columbia Gas of Kentucky, Inc.	33,971,475	23,833,811	-	918,223	58,723,509
Columbia Gas of Maryland, Inc.	9,087,299	7,429,385	-	182,669	16,699,353
Columbia Gas of Massachusetts (1)	200,283,659	52,914,662	-	2,351,739	255,550,060
Columbia Gas of Ohio, Inc.	196,886,660	179,980,378	-	3,744,576	380,611,614
Columbia Gas of Pennsylvania, Inc.	113,164,189	86,192,920	-	1,591,679	200,948,788
Columbia Gas of Virginia, Inc.	60,084,964	47,125,023	-	1,653,118	108,863,105
Columbia of Ohio Receivables Corporation	1,109	14,230	-	-	15,339
Columbia of PA Receivables Corporation	1,136	8,802	-	-	9,938
Lake Erie Land Company	606,867	-	-	910	607,777
NIPSCO Accounts Receivables Corporation	495,923	-	-	-	495,923
NiSource Development Company, Inc.	61,504	1,521,376	-	-	1,582,880
NiSource Energy Technologies, Inc.	294	-	-	-	294
NiSource Inc.	11,254,817	7,143,213	-	8,414,010	26,812,040
NiSource Insurance Corporation, Inc.	978	36,951	-	-	37,929
Northern Indiana Public Service Company	620,894,817	180,669,785	-	10,317,996	811,882,598
NiSource Strategic Sourcing	625,936	-	-	22	625,958
System Money Pool	-	-	1,581	-	1,581
<b>Total</b>	<b>1,247,421,627</b>	<b>586,870,536</b>	<b>1,581</b>	<b>29,174,942</b>	<b>1,863,468,686</b>

(1) Columbia Gas of Massachusetts d/b/a Bay State Gas

(2) Total convenience bill is inclusive of a portion 146 and 234 accounts; 234 is not included in the schedule above. Please see below for total convenience bill by company.



Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
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**FOOTNOTE DATA**

Business Unit	146	234	Convenience Bill		
Columbia Gas of Kentucky, Inc.	33,971,475	(1,131,060)	32,840,415		
Columbia Gas of Maryland, Inc.	9,087,299	(343,754)	8,743,545		
Columbia Gas of Massachusetts (1)	200,283,659	(20,892,294)	179,391,365		
Columbia Gas of Ohio, Inc.	196,886,660	(7,511,441)	189,375,219		
Columbia Gas of Pennsylvania, Inc.	113,164,189	(4,307,770)	108,856,419		
Columbia Gas of Virginia, Inc.	60,084,964	(1,460,525)	58,624,439		
Columbia of Ohio Receivables Corporation	1,109	-	1,109		
Columbia of PA Receivables Corporation	1,136	-	1,136		
Lake Erie Land Company	606,867	(19,719)	587,148		
NIPSCO Accounts Receivables Corporation	495,923	-	495,923		
NiSource Development Company, Inc.	61,504	(1,116)	60,388		
NiSource Energy Technologies, Inc.	294	-	294		
NiSource Inc.	11,254,817	(5,453,058)	5,801,759		
NiSource Insurance Corporation, Inc.	978	-	978		
Northern Indiana Public Service Company	620,894,817	(43,306,873)	577,587,944		
NiSource Strategic Sourcing	625,936	(417)	625,519		
System Money Pool	-	-	-		
<b>Total</b>	<b>1,247,421,627</b>	<b>(84,428,027)</b>	<b>1,162,993,600</b>		
(3) See Schedule XIV - Notes to Financial Statements, Items 1.f. - System Money Pool/System Cash					

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule VI – Fuel Stock Expenses Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.  
 2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	Fuel Stock Expenses Undistributed			
2		Associate Company:			
3					
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36					
37					
38					
39					
<b>40</b>	<b>Total</b>				

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule VII – Stores Expense Undistributed**

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	Stores Expense Undistributed			
2		Associate Company:			
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
<b>40</b>	<b>Total</b>				

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule VIII - Miscellaneous Current and Accrued Assets**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	Miscellaneous Current and Accrued Assets		
2		Item List:		
3				
4				
5				
6				
7				
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39				
<b>40</b>	<b>Total</b>			

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule IX - Miscellaneous Deferred Debits**

1. Provide detail of items in this account. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	Miscellaneous Deferred Debits		
2		Items List:		
3				
4				
5				
6				
7				
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36				
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38				
39				
<b>40</b>	<b>Total</b>			

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule X - Research, Development, or Demonstration Expenditures**

1. Describe each material research, development, or demonstration project that incurred costs by the service corporation during the year. Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	<b>Research, Development, or Demonstration Expenditures</b>	
2		<b>Project List:</b>	
3			
4			
5			
6			
7			
8			
9			
10			
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35			
36			
37			
38			
39			
<b>40</b>	<b>Total</b>		

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XI - Proprietary Capital**

1. For miscellaneous paid-in capital (Account 211) and appropriate retained earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.  
 2. For the unappropriated retained earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing nonassociates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	4,000
2			Par or Stated Value per Share	100.00
3			Outstanding Number of Shares	4,000
4			Close of Period Amount	400,000
5		Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		1,863,451
10	215	Appropriated Retained Earnings		
11	219	Accumulated Other Comprehensive Income		( 4,618,260)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	1,025,098
13			Net Income or (Loss)	
14			Dividend Paid	
15			Balance at Close of Year	1,025,098

Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
<b>FOOTNOTE DATA</b>			

**Schedule Page: 201 Line No.: 9 Column: d**

Balance is related to miscellaneous paid-in capital for taxes on employee stock options, and for state and federal tax savings related to the 2013 and 2014 tax years.

**Schedule Page: 201 Line No.: 11 Column: d**

Balance is related to accumulated other comprehensive income for Pension and Other Post Employment Benefit Obligations (refer to Schedule XIV-Notes to Financial Statement, Item 1.d.).

**Schedule Page: 201 Line No.: 12 Column: d**

The Order Granting Accounting Request in Edison Electric Institute, 165 FERC ¶ 61,114 (2018) permits a reclassification of stranded tax effects for certain public utilities and centralized service companies resulting from the Tax Cuts and Jobs Act.



Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XII – Long Term Debt**

1. For the advances from associate companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (c).
2. For the deductions in Column (h), please give an explanation in a footnote.
3. For other long-term debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation Class & Series of Obligation (c)	Date of Maturity (d)	Interest Rate (e)	Amount Authorized (f)	Balance at Beginning of Year (g)	Additions Deductions (h)	Balance at Close of Year (i)
1	223	Advances from Associate Companies							
2		Associate Company:							
3		NiSource Inc.	Promissory Note	11/28/2025	5.92000	7,035,000	7,035,000		7,035,000
4		NiSource Inc.	Promissory Note	11/28/2042	5.26000	8,000,000	8,000,000		8,000,000
5		NiSource Inc.	Promissory Note	12/30/2021	2.75430	5,840,000	5,840,000		5,840,000
6		NiSource Inc.	Promissory Note	12/30/2026	3.54280	5,000,000	5,000,000		5,000,000
7		NiSource Inc.	Promissory Note	12/29/2022	2.85830	7,000,000	7,000,000		7,000,000
8		NiSource Inc.	Promissory Note	12/29/2027		7,000,000	7,000,000		7,000,000
9		NiSource Inc.	Promissory Note	12/29/2047	3.44540	7,000,000	7,000,000		7,000,000
10									
11									
12									
13		<b>TOTAL</b>					46,875,000		46,875,000
14	224	Other Long-Term Debt							
15		List Creditor:							
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<b>TOTAL</b>							

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule XIII – Current and Accrued Liabilities**

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of miscellaneous current and accrued liabilities (Account 242). Items less than \$50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	Notes Payable to Associates Companies		
2				
3				
4				
5				
6				
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10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24	234	Accounts Payable to Associate Companies	70,648,208	91,897,393
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	242	Miscellaneous Current and Accrued Liabilities	74,148,795	61,076,686
42				
43				
44				
45				
46				
47				
48				
49				
50		(Total)	144,797,003	152,974,079

Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
<b>FOOTNOTE DATA</b>			

**Schedule Page: 203 Line No.: 24 Column: d**

Accounts Payable to Associate Companies	Balance at Beginning of Year	Balance at Close of Year
Columbia Gas of Massachusetts (1)	7,713,996	838,307
Columbia Gas of Kentucky, Inc.	297,075	43,331
Columbia Gas of Ohio, Inc.	3,129,861	1,278,610
Columbia Gas of Maryland Inc	101,119	13,726
Columbia Gas of Pennsylvania, Inc.	953,356	281,333
Columbia Gas of Virginia, Inc.	879,445	83,167
NiSource Development Company, Inc.	275,152	256,341
NiSource Finance Corporation	-	-
NiSource Strategic Sourcing	388,345	1,138,157
NiSource Inc.	1,662,403	5,953,247
Northern Indiana Public Service Company	2,873,651	500,469
Northern Indiana Public Service Company Accounts Rec Corp	-	(32,680)
Lake Erie Land Company	-	6,350
System Money Pool	52,373,805	81,537,035
<b>Total</b>	<b>70,648,208</b>	<b>91,897,393</b>

(1) Bay State Gas d/b/a Columbia Gas of Massachusetts

**Schedule Page: 203 Line No.: 41 Column: d**

Miscellaneous and Accrued Liabilities	Balance at Beginning of Year	Balance at Close of Year
Accrued Outside Vendor Payments	22,237,237	15,141,948
Accrued Payroll	1,858,484	113,235
Accrued Vacation	17,259,683	17,790,708
Benefits Administration Service Fees	237,751	91,427
Comprehensive Medical Expense Plan Accrual	1,415,867	1,300,965
Dental Assistance Plan Accrual	181,508	151,604
Employee Stock Purchase Plan	261,570	275,579
Flexible Spending	567,488	672,305
Incentive/Bonus Accrual	17,749,401	14,701,854
Post Employment Benefit Obligation	130,547	100,908
Prescription Drug Liability	314,827	300,775
Retirement Plans	2,636,300	2,717,331
Severance	1,470,948	7,351,656
Unclaimed Funds	16,128	19,425

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report
NiSource Corporate Services Company			2020

**FOOTNOTE DATA**

Insurance Claims	1,780,296	-
Plant In Service	6,031,068	317,237
Miscellaneous - 4 Items Beginning; 4 Items Ending	(308)	29,729
<b>Total</b>	<b>74,148,795</b>	<b>61,076,686</b>

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2020

**Schedule XIV- Notes to Financial Statements**

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions.
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate service company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

**1. Notes regarding the financial statements or any account thereof:**

**a. Bay State Gas d/b/a Columbia of Massachusetts Asset Sale**

On February 26, 2020, NiSource entered into the Asset Purchase Agreement with Eversource providing for the sale of the Massachusetts Business to Eversource, subject to the terms and conditions set forth in the agreement. This sale was completed on October 9, 2020.

As a result of the sale, NiSource (to include NiSource Corporate Services Company) and Eversource entered into the Transition Services Agreement (TSA) to provide certain services, as outlined on Page 308.

**b. Property, Plant and Equipment and Related Depreciation/Amortization**

Property, Plant and Equipment is stated at historical cost. Depreciation is calculated on a straight-line basis.

NiSource Corporate Services (“NCSC”) records in Property, Plant and Equipment external and internal costs associated with computer software for internal use. Capitalization of such costs commences upon completion of the preliminary stage of each project. Once the installed software is ready for its intended use, such costs are amortized on a straight-line basis generally over a period of 5 years.

**c. Cloud Computing**

FASB ASU 2018-15 allows capitalization of implementation costs related to cloud computing arrangements consistent with ASC 350-40. In accordance with Docket No. AI20-1-000, NiSource records eligible costs to Account 303 – Miscellaneous intangible plant and amortizes to Account 404 – Amortization of Limited-Term Property.

**d. Income Taxes**

NiSource Corporate Services Company records income taxes to recognize full inter-period tax allocations. Under the liability method, deferred income taxes are provided for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities.

Pursuant to the Internal Revenue Code and relevant state taxing authorities, NCSC is part of the NiSource consolidated income tax returns for federal and certain state jurisdictions. NiSource and its subsidiaries are parties to an agreement (“Intercompany Income Tax Allocation Agreement”) that provides for the allocation

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report  2020
<b>Schedule XIV- Notes to Financial Statements</b>			

of consolidated tax liabilities. The Intercompany Income Tax Allocation Agreement generally provides that each party is allocated an amount of tax similar to that which would be owed had the party been separately subject to tax.

We participate in the IRS Compliance Assurance Process (CAP) which provides the opportunity to resolve tax matters with the IRS before filing each year's consolidated federal income tax return. As of December 31, 2020, tax years through 2019 have been audited and are effectively closed to further assessment. The audit of tax year 2020 under the Compliance Assurance Program ("CAP") is expected to be completed in 2021.

The statute of limitation period for each of the state jurisdictions in which NiSource operates remains open until the respective limitation period ends which is generally within 3-4 years from the filing date. As of December 31, 2020, there were no open state income tax audits.

**e. Pension and Other Postretirement Benefits**

NiSource provides defined contribution plans and noncontributory defined benefit retirement plans that cover certain of its employees. Benefits under the defined benefit retirement plans reflect the employees' compensation, years of service and age at retirement. Additionally, NiSource provides health care and life insurance benefits for certain retired employees. The majority of employees may become eligible for these benefits if they reach retirement age while working for NiSource. The expected cost of such benefits is accrued during the employees' years of service. For most plans, cash contributions are remitted to grantor trusts.

FASB ASU 2017-07 amended the requirements in ASC 715 related to the income statement presentation of pension and OPEB costs. NiSource pension & OPEB costs can be segregated into five components: 1) service cost, 2) interest cost, 3) expected return on plan assets, 4) amortization of prior service cost and 5) amortization of actuarial gain / loss. Under legacy GAAP, these different components have been aggregated and reported net in the financial statements within Operation and maintenance (O&M) expense. Capitalization has been applied to the total of the aggregated components. ASU 2017-07 requires entities to disaggregate service cost from the remaining cost components and present it within O&M expense (along with other compensation costs for employees). The remaining components are to be presented outside of operating income. In addition, only the service cost component is eligible for capitalization as part of property, plant and equipment (PP&E). The ASU was effective for NiSource beginning January 1, 2018.

**f. Operating and Capital Lease Commitments**

FASB ASU 2016-02 amended requirements in ASC 840 related to leases. Under the FASB's new guidance, lessees are required to recognize for all leases at the lease commencement date: (1) a lease liability, which is a lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and (2) a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term. We adopted the provisions of ASC 842 beginning on January 1, 2019, using the transition method provided in ASU 2018-11, which was applied to all existing leases at that date. As such, results for reporting periods beginning after January 1, 2019 will be presented under ASC 842, while prior period amounts will continue to be reported in accordance with ASC 840. Further, ASC 842 provides lessees the option of electing an accounting policy, by class of underlying asset, in which the lessee may choose not to

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
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<b>Schedule XIV- Notes to Financial Statements</b>			

separate nonlease components from lease components. We elected this practical expedient for our leases of fleet vehicles and IT assets. We elected to use a practical expedient that allows the use of hindsight in determining lease terms when evaluating leases that existed at the implementation date. We also elected the short-term lease recognition exemption, allowing us to not recognize ROU assets or lease liabilities for all leases that qualify.

Capital lease assets and related accumulated depreciation/amortization included in the Balance Sheet were \$63.8 million and \$16.6 million at December 31, 2020 and \$26.5 and \$6.0 million at December 31, 2019. Capital lease obligations are recorded on the Company's balance sheet at the present value of future minimum lease payments. These capital leases obligations are primarily related to Information Technology equipment and software.

Future minimum rental payments required under operating and capital leases that have initial or remaining non-cancelable lease terms in excess of one year are:

(in millions)	Operating Leases	Capital Leases (a)
2021	\$ 3.1	\$ 17.0
2022	1.6	16.5
2023	1.6	12.8
2024	1.7	4.7
2025	1.7	0.0
After	10.9	0.0
<b>Total future minimum payments</b>	<b>\$ 20.6</b>	<b>\$ 51.1</b>

(a) Capital lease payments shown above are inclusive of interest totaling \$1.7 million.

**g. System Money Pool / System Cash**

The Parent Company and its subsidiaries participate in the System Money Pool (Pool) which is administered by NCSC employees on behalf of the participants.

Participants invest their excess funds to the Pool. Short-term financing requirements of participants, with the exception of the Parent Company, are satisfied by advances from the Pool. Excess funds in the Pool are invested on a short-term basis on behalf of the depositors.

Participants depositing funds in the Pool share in the interest earned on these investments plus interest paid to the Pool by borrowers on a basis proportionate to its investment in the Pool. Participants borrowing from the Pool pay interest at the rate equivalent to the composite rate on short-term transactions of the Pool. Participants may withdraw their investments in the Pool at any time. Borrowings from the Pool are payable on demand, and may be prepaid at any time without premium or penalty.

**2. Significant contingent assets or liabilities existing at the end of the year:**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
<b>Schedule XIV- Notes to Financial Statements</b>			

**a. Leases**

Please see the Operating and Capital Lease Commitments section in Note 1 for information relating to NCSC operating and capital leases that have initial remaining non-cancelable lease terms in excess of one year.

**b. Purchase and Service Obligations**

NCSC has entered into various service agreements whereby NCSC is contractually obligated to make certain minimum payments in future periods. NCSC’s service agreements encompass a broad range of business support and maintenance functions.

In May and June 2017, NiSource executed agreements with new IT service providers. Transition responsibilities from IBM to the new service providers was substantially complete as of the end of 2017. NiSource Corporate Services is contractually obligated to pay approximately \$240.3 million to IT service providers and project fees for services provided from 2021 through 2025.

**3. Significant changes in services rendered or expenses incurred during the year:**

Billings to Associate and Non-Associate companies were flat from 2019 to 2020. Increases due to corporate savings initiatives and incremental costs due to COVID were offset by decreases in performance related costs such as incentive compensation and profit sharing expense as well as reduced discretionary IT project costs. Additionally, certain costs were billed to non-associate companies in accordance with TSA.

**4. Amounts recorded in Account 434, Extraordinary Income, or Account 435, Extraordinary Deductions:**

No amounts were recorded to these accounts.

**5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference:**

Footnotes containing descriptive information are listed throughout this report.

**6. Describe the annual statement supplied to each associate service company in support of the amount of interest borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how the ratio is computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.**

NCSC included interest on borrowed capital in billings reflecting the interest on Long Term Debt (Accounts 223 and 233) and interest on Short Term Debt (Account 234-System Money Pool). In 2020, NCSC included interest on borrowed capital of \$2.4 million (Schedule XVII-Analysis of Billing-Associate Companies, Column



Name of Respondent NiSource Corporate Services Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
<b>Schedule XIV- Notes to Financial Statements</b>			

D & Schedule XVIII-Analysis of Billings-Non-Associate Companies, Column D.

The annual statement of Total Compensation for Use of Capital supplied to each NCSC Associate Company details, by month, each associates’ portion of the total compensation billed to all associate companies. The rate at which each associate is billed Total Compensation for Use of Capital is based on their monthly portion of labor expense as a proportion of total system labor expense. Each Associate Company is provided with the components used to calculate the Compensation for Use of Capital including the monthly billing rates, the total system compensation billed, total system labor, labor billed to the associate, and total compensation billed.

In 2020, NCSC provided reduced billings for \$0.7 million for Interest During Construction (Account 432) for interest amounts capitalized on NCSC plant assets. The process to assign these credits to each NCSC Associate Company was the same as utilized for Total Compensation for use of Capital. The following table identifies the credits billed to each Associate Company. In 2020, NCSC had an immaterial amount of interest income earned (Account 419) due to being in an investment status in the System Money Pool.

<b>Allowance for Borrowed Funds Used During Construction</b>		
<b>Company</b>	<b>Company Name</b>	<b>Total</b>
00022	NiSource Insurance Corp Inc	(53)
00032	Columbia Gas of Kentucky Inc	(29,611)
00034	Columbia Gas of Ohio Inc	(203,691)
00035	Columbia Gas of Maryland Inc	(10,827)
00037	Columbia Gas of Pennsylvania	(97,973)
00038	Columbia Gas of Virginia Inc	(58,005)
00058	NiSource Inc.	(6,212)
00059	Northern Indiana Public Svc Co	(174,313)
00060	NiSource Development Co Inc	(1,011)
00080	Columbia Gas of Massachusetts	(74,235)
00093	Columbia of Ohio Receivables	(46)
00094	Columbia of PA Receivables	(29)
	<b>Associate Total</b>	<b>(656,005)</b>
00082	Columbia Pipeline Group Services Company	-
	<b>Non-Associate Total</b>	<b>-</b>
	<b>Grand Total</b>	<b>(656,005)</b>

Name of Respondent NiSource Corporate Services Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
<b>Schedule XV- Comparative Income Statement</b>					
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)	
1		<b>SERVICE COMPANY OPERATING REVENUES</b>			
2	400	Service Company Operating Revenues	467,959,172	468,004,887	
3		<b>SERVICE COMPANY OPERATING EXPENSES</b>			
4	401	Operation Expenses	385,127,965	384,942,344	
5	402	Maintenance Expenses	28,159,031	30,221,257	
6	403	Depreciation Expenses	25,805,323	18,201,002	
7	403.1	Depreciation Expense for Asset Retirement Costs			
8	404	Amortization of Limited-Term Property	249,368		
9	405	Amortization of Other Property	14,256,418	17,248,911	
10	407.3	Regulatory Debits			
11	407.4	Regulatory Credits			
12	408.1	Taxes Other Than Income Taxes, Operating Income	11,401,819	12,033,836	
13	409.1	Income Taxes, Operating Income	813,685	8,018,632	
14	410.1	Provision for Deferred Income Taxes, Operating Income	15,458,291	14,263,742	
15	411.1	Provision for Deferred Income Taxes – Credit , Operating Income	( 16,294,710)	( 22,068,315)	
16	411.4	Investment Tax Credit, Service Company Property			
17	411.6	Gains from Disposition of Service Company Plant			
18	411.7	Losses from Disposition of Service Company Plant			
19	411.10	Accretion Expense			
20	412	Costs and Expenses of Construction or Other Services			
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
22		<b>TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)</b>	464,977,190	462,861,409	
23		<b>NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)</b>	2,981,982	5,143,478	
24		<b>OTHER INCOME</b>			
25	418.1	Equity in Earnings of Subsidiary Companies			
26	419	Interest and Dividend Income	1,581	92,181	
27	419.1	Allowance for Other Funds Used During Construction			
28	421	Miscellaneous Income or Loss	1,175	1,792	
29	421.1	Gain on Disposition of Property	842,778		
30		<b>TOTAL OTHER INCOME (Total of Lines 25-29)</b>	845,534	93,973	
31		<b>OTHER INCOME DEDUCTIONS</b>			
32	421.2	Loss on Disposition of Property	145,479	64,608	
33	425	Miscellaneous Amortization			
34	426.1	Donations	457,165	743,019	
35	426.2	Life Insurance			
36	426.3	Penalties		99,228	
37	426.4	Expenditures for Certain Civic, Political and Related Activities	17,252	46,964	
38	426.5	Other Deductions			
39		<b>TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)</b>	619,896	953,819	
40		<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>			

Name of Respondent NiSource Corporate Services Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
<b>Schedule XV- Comparative Income Statement (continued)</b>				
Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions	120,000	120,000
42	409.2	Income Taxes, Other Income and Deductions	393,294	( 214,059)
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions		
44	411.2	Provision for Deferred Income Taxes – Credit, Other Income and Deductions	( 370,560)	
45	411.5	Investment Tax Credit, Other Income Deductions		
46		<b>TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)</b>	142,734	( 94,059)
47		<b>INTEREST CHARGES</b>		
48	427	Interest on Long-Term Debt		
49	428	Amortization of Debt Discount and Expense		
50	429	(less) Amortization of Premium on Debt- Credit		
51	430	Interest on Debt to Associate Companies	2,428,125	3,565,611
52	431	Other Interest Expense	1,292,766	897,212
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit	656,005	85,132
54		<b>TOTAL INTEREST CHARGES (Total of Lines 48-53)</b>	3,064,886	4,377,691
55		<b>NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 54)</b>		
56		<b>EXTRAORDINARY ITEMS</b>		
57	434	Extraordinary Income		
58	435	(less) Extraordinary Deductions		
59		<b>Net Extraordinary Items (Line 57 less Line 58)</b>		
60	409.4	(less) Income Taxes, Extraordinary		
61		<b>Extraordinary Items After Taxes (Line 59 less Line 60)</b>		
62		<b>NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55-61)</b>		

Name of Respondent	This Report is:	Resubmission Date (Mo, Da, Yr)	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2020
FOOTNOTE DATA			

**Schedule Page: 301 Line No.: 2 Column: c**

Refer to Schedule XIV - Notes to Financial Statements, Items 3 - Significant changes in services rendered or expenses incurred during the year.

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies**

1. Total cost of service will equal for associate and nonassociate companies the total amount billed under their separate analysis of billing schedules.

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense	720,429	24,522,504	25,242,933	562,390		562,390
2	404-405	Amortization Expense	658,795	13,447,669	14,106,464	399,322		399,322
3	407.3-407.4	Regulatory Debits/Credits – Net						
4	408.1-408.2	Taxes Other Than Income Taxes	6,212,704	5,177,878	11,390,582	131,237		131,237
5	409.1-409.3	Income Taxes		1,206,979	1,206,979			
6	410.1-411.2	Provision for Deferred Taxes		15,458,291	15,458,291			
7	411.1-411.2	Provision for Deferred Taxes – Credit		16,665,270	16,665,270			
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services						
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						
15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income		1,581	1,581			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss		1,175	1,175			
19	421.1	Gain on Disposition of Property		842,778	842,778			
20	421.2	Loss on Disposition Of Property		145,479	145,479			
21	425	Miscellaneous Amortization						
22	426.1	Donations	224,602	232,563	457,165			
23	426.2	Life Insurance						
24	426.3	Penalties						
25	426.4	Expenditures for Certain Civic, Political and Related Activities	17,252		17,252			
26	426.5	Other Deductions						
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt – Credit						
30	430	Interest on Debt to Associate Companies	1,778	2,426,347	2,428,125			
31	431	Other Interest Expense	10	1,292,756	1,292,766			
32	432	Allowance for Borrowed Funds Used During Construction		( 656,005)	( 656,005)			
33	500-509	Total Steam Power Generation Operation Expenses						
34	510-515	Total Steam Power Generation Maintenance Expenses						

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report			
NiSource Corporate Services Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020			
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
35	517-525	Total Nuclear Power Generation Operation Expenses						
36	528-532	Total Nuclear Power Generation Maintenance Expenses						
37	535-540.1	Total Hydraulic Power Generation Operation Expenses						
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses						
39	546-550.1	Total Other Power Generation Operation Expenses						
40	551-554.1	Total Other Power Generation Maintenance Expenses						
41	555-557	Total Other Power Supply Operation Expenses						
42	560	Operation Supervision and Engineering						
43	561.1	Load Dispatch-Reliability						
44	561.2	Load Dispatch-Monitor and Operate Transmission System						
45	561.3	Load Dispatch-Transmission Service and Scheduling						
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development						
48	561.6	Transmission Service Studies						
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)						
52	563	Overhead Line Expenses (Major Only)						
53	564	Underground Line Expenses (Major Only)						
54	565	Transmission of Electricity by Others (Major Only)						
55	566	Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses						
59	568	Maintenance Supervision and Engineering (Major Only)						
60	569	Maintenance of Structures (Major Only)						
61	569.1	Maintenance of Computer Hardware						
62	569.2	Maintenance of Computer Software						
63	569.3	Maintenance of Communication Equipment						
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)						
66	571	Maintenance of Overhead Lines (Major Only)						
67	572	Maintenance of Underground Lines (Major Only)						
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)						

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report			
NiSource Corporate Services Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020			
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70		Total Transmission Maintenance Expenses						
71	575.1-575.8	Total Regional Market Operation Expenses						
72	576.1-576.5	Total Regional Market Maintenance Expenses						
73	580-589	Total Distribution Operation Expenses	97,538		97,538			
74	590-598	Total Distribution Maintenance Expenses						
75		Total Electric Operation and Maintenance Expenses	7,933,108	45,743,657	53,676,765	1,092,949		1,092,949
76	700-798	Production Expenses (Provide selected accounts in a footnote)						
77	800-813	Total Other Gas Supply Operation Expenses	6,193,304	177,575	6,370,879			
78	814-826	Total Underground Storage Operation Expenses						
79	830-837	Total Underground Storage Maintenance Expenses						
80	840-842.3	Total Other Storage Operation Expenses						
81	843.1-843.9	Total Other Storage Maintenance Expenses						
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering						
85	851	System Control and Load Dispatching.						
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses						
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
94	860	Rents						
95		Total Gas Transmission Operation Expenses						
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains						
99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	870-881	Total Distribution Operation Expenses	17,091,377	1,815,539	18,906,916	180		180

Name of Respondent		This Report Is:		Resubmission Date	Year/Period of Report			
NiSource Corporate Services Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020			
Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
105	885-894	Total Distribution Maintenance Expenses	3,242,642	( 185,340)	3,057,302			
106		Total Natural Gas Operation and Maintenance Expenses	26,527,323	1,807,774	28,335,097	180		180
107	901	Supervision						
108	902	Meter reading expenses						
109	903	Customer records and collection expenses	20,323,977	6,142,127	26,466,104			
110	904	Uncollectible accounts						
111	905	Miscellaneous customer accounts expenses						
112	906	Total Customer Accounts Operation Expenses	20,323,977	6,142,127	26,466,104			
113	907	Supervision						
114	908	Customer assistance expenses	48,920		48,920			
115	909	Informational And Instructional Advertising Expenses	23,515		23,515			
116	910	Miscellaneous Customer Service And Informational Expenses	4,102,886	529,012	4,631,898	57		57
117		Total Service and Informational Operation Accounts	4,175,321	529,012	4,704,333	57		57
118	911	Supervision	150,950		150,950			
119	912	Demonstrating and Selling Expenses	371,156		371,156			
120	913	Advertising Expenses	72,419	224,376	296,795			
121	916	Miscellaneous Sales Expenses						
122		Total Sales Operation Expenses	594,525	224,376	818,901			
123	920	Administrative and General Salaries	62,421,355	73,145,561	135,566,916	1,713,571		1,713,571
124	921	Office Supplies and Expenses	5,546,502	4,075,951	9,622,453	2,499		2,499
125	923	Outside Services Employed	21,167,626	94,729,739	115,897,365	12,208,872		12,208,872
126	924	Property Insurance		23,157	23,157			
127	925	Injuries and Damages	379,070	2,025,424	2,404,494	5,802		5,802
128	926	Employee Pensions and Benefits	15,855,433	16,019,851	31,875,284	325,883		325,883
129	928	Regulatory Commission Expenses	54,830		54,830			
130	930.1	General Advertising Expenses	547,796	( 134,731)	413,065			
131	930.2	Miscellaneous General Expenses	140,625	444,277	584,902	121		121
132	931	Rents	7,691,190	9,272,854	16,964,044	99,800		99,800
133		Total Administrative and General Operation Expenses	113,804,427	199,602,083	313,406,510	14,356,548		14,356,548
134	935	Maintenance of Structures and Equipment	1,386,953	22,818,705	24,205,658	896,070		896,070
135		Total Administrative and General Maintenance Expenses	140,285,203	229,316,303	369,601,506	15,252,675		15,252,675
136		Total Cost of Service	174,745,634	276,867,734	451,613,368	16,345,804		16,345,804



Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
1	403-403.1	Depreciation Expense	1,282,819	24,522,504	25,805,323
2	404-405	Amortization Expense	1,058,117	13,447,669	14,505,786
3	407.3-407.4	Regulatory Debits/Credits – Net			
4	408.1-408.2	Taxes Other Than Income Taxes	6,343,941	5,177,878	11,521,819
5	409.1-409.3	Income Taxes		1,206,979	1,206,979
6	410.1-411.2	Provision for Deferred Taxes		15,458,291	15,458,291
7	411.1-411.2	Provision for Deferred Taxes – Credit		16,665,270	16,665,270
8	411.6	Gain from Disposition of Service Company Plant			
9	411.7	Losses from Disposition of Service Company Plant			
10	411.4-411.5	Investment Tax Credit Adjustment			
11	411.10	Accretion Expense			
12	412	Costs and Expenses of Construction or Other Services			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies			
14	418	Non-operating Rental Income			
15	418.1	Equity in Earnings of Subsidiary Companies			
16	419	Interest and Dividend Income		1,581	1,581
17	419.1	Allowance for Other Funds Used During Construction			
18	421	Miscellaneous Income or Loss		1,175	1,175
19	421.1	Gain on Disposition of Property		842,778	842,778
20	421.2	Loss on Disposition Of Property		145,479	145,479
21	425	Miscellaneous Amortization			
22	426.1	Donations	224,602	232,563	457,165
23	426.2	Life Insurance			
24	426.3	Penalties			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	17,252		17,252
26	426.5	Other Deductions			
27	427	Interest On Long-Term Debt			
28	428	Amortization of Debt Discount and Expense			
29	429	Amortization of Premium on Debt – Credit			
30	430	Interest on Debt to Associate Companies	1,778	2,426,347	2,428,125
31	431	Other Interest Expense	10	1,292,756	1,292,766
32	432	Allowance for Borrowed Funds Used During Construction		( 656,005)	( 656,005)
33	500-509	Total Steam Power Generation Operation Expenses			
34	510-515	Total Steam Power Generation Maintenance Expenses			

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
35	517-525	Total Nuclear Power Generation Operation Expenses			
36	528-532	Total Nuclear Power Generation Maintenance Expenses			
37	535-540.1	Total Hydraulic Power Generation Operation Expenses			
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses			
39	546-550.1	Total Other Power Generation Operation Expenses			
40	551-554.1	Total Other Power Generation Maintenance Expenses			
41	555-557	Total Other Power Supply Operation Expenses			
42	560	Operation Supervision and Engineering			
43	561.1	Load Dispatch-Reliability			
44	561.2	Load Dispatch-Monitor and Operate Transmission System			
45	561.3	Load Dispatch-Transmission Service and Scheduling			
46	561.4	Scheduling, System Control and Dispatch Services			
47	561.5	Reliability Planning and Standards Development			
48	561.6	Transmission Service Studies			
49	561.7	Generation Interconnection Studies			
50	561.8	Reliability Planning and Standards Development Services			
51	562	Station Expenses (Major Only)			
52	563	Overhead Line Expenses (Major Only)			
53	564	Underground Line Expenses (Major Only)			
54	565	Transmission of Electricity by Others (Major Only)			
55	566	Miscellaneous Transmission Expenses (Major Only)			
56	567	Rents			
57	567.1	Operation Supplies and Expenses (Nonmajor Only)			
58		Total Transmission Operation Expenses			
59	568	Maintenance Supervision and Engineering (Major Only)			
60	569	Maintenance of Structures (Major Only)			
61	569.1	Maintenance of Computer Hardware			
62	569.2	Maintenance of Computer Software			
63	569.3	Maintenance of Communication Equipment			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant			
65	570	Maintenance of Station Equipment (Major Only)			
66	571	Maintenance of Overhead Lines (Major Only)			
67	572	Maintenance of Underground Lines (Major Only)			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)			

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
69	574	Maintenance of Transmission Plant (Nonmajor Only)			
70		Total Transmission Maintenance Expenses			
71	575.1-575.8	Total Regional Market Operation Expenses			
72	576.1-576.5	Total Regional Market Maintenance Expenses			
73	580-589	Total Distribution Operation Expenses	97,538		97,538
74	590-598	Total Distribution Maintenance Expenses			
75		Total Electric Operation and Maintenance Expenses	9,026,057	45,743,657	54,769,714
76	700-798	Production Expenses (Provide selected accounts in a footnote)			
77	800-813	Total Other Gas Supply Operation Expenses	6,193,304	177,575	6,370,879
78	814-826	Total Underground Storage Operation Expenses			
79	830-837	Total Underground Storage Maintenance Expenses			
80	840-842.3	Total Other Storage Operation Expenses			
81	843.1-843.9	Total Other Storage Maintenance Expenses			
82	844.1-846.2	Total Liquefied Natural Gas Terminaling and Processing Operation Expenses			
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses			
84	850	Operation Supervision and Engineering			
85	851	System Control and Load Dispatching.			
86	852	Communication System Expenses			
87	853	Compressor Station Labor and Expenses			
88	854	Gas for Compressor Station Fuel			
89	855	Other Fuel and Power for Compressor Stations			
90	856	Mains Expenses			
91	857	Measuring and Regulating Station Expenses			
92	858	Transmission and Compression of Gas By Others			
93	859	Other Expenses			
94	860	Rents			
95		Total Gas Transmission Operation Expenses			
96	861	Maintenance Supervision and Engineering			
97	862	Maintenance of Structures and Improvements			
98	863	Maintenance of Mains			
99	864	Maintenance of Compressor Station Equipment			
100	865	Maintenance of Measuring And Regulating Station Equipment			
101	866	Maintenance of Communication Equipment			
102	867	Maintenance of Other Equipment			
103		Total Gas Transmission Maintenance Expenses			
104	870-881	Total Distribution Operation Expenses	17,091,557	1,815,539	18,907,096

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, 2020
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**Schedule XVI- Analysis of Charges for Service- Associate and Non-Associate Companies (continued)**

Line No.	Account Number (a)	Title of Account (b)	Total Charges for Services Direct Cost (i)	Total Charges for Services Indirect Cost (j)	Total Charges for Services Total Cost (k)
105	885-894	Total Distribution Maintenance Expenses	3,242,642	( 185,340)	3,057,302
106		Total Natural Gas Operation and Maintenance Expenses	26,527,503	1,807,774	28,335,277
107	901	Supervision			
108	902	Meter reading expenses			
109	903	Customer records and collection expenses	20,323,977	6,142,127	26,466,104
110	904	Uncollectible accounts			
111	905	Miscellaneous customer accounts expenses			
112	906	Total Customer Accounts Operation Expenses	20,323,977	6,142,127	26,466,104
113	907	Supervision			
114	908	Customer assistance expenses	48,920		48,920
115	909	Informational And Instructional Advertising Expenses	23,515		23,515
116	910	Miscellaneous Customer Service And Informational Expenses	4,102,943	529,012	4,631,955
117		Total Service and Informational Operation Accounts	4,175,378	529,012	4,704,390
118	911	Supervision	150,950		150,950
119	912	Demonstrating and Selling Expenses	371,156		371,156
120	913	Advertising Expenses	72,419	224,376	296,795
121	916	Miscellaneous Sales Expenses			
122		Total Sales Operation Expenses	594,525	224,376	818,901
123	920	Administrative and General Salaries	64,134,926	73,145,561	137,280,487
124	921	Office Supplies and Expenses	5,549,001	4,075,951	9,624,952
125	923	Outside Services Employed	33,376,498	94,729,739	128,106,237
126	924	Property Insurance		23,157	23,157
127	925	Injuries and Damages	384,872	2,025,424	2,410,296
128	926	Employee Pensions and Benefits	16,181,316	16,019,851	32,201,167
129	928	Regulatory Commission Expenses	54,830		54,830
130	930.1	General Advertising Expenses	547,796	( 134,731)	413,065
131	930.2	Miscellaneous General Expenses	140,746	444,277	585,023
132	931	Rents	7,790,990	9,272,854	17,063,844
133		Total Administrative and General Operation Expenses	128,160,975	199,602,083	327,763,058
134	935	Maintenance of Structures and Equipment	2,283,023	22,818,705	25,101,728
135		Total Administrative and General Maintenance Expenses	155,537,878	229,316,303	384,854,181
136		Total Cost of Service	191,091,438	276,867,734	467,959,172

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
FOOTNOTE DATA			

**Schedule Page: 304 Line No.: 75 Column: e**

This cell does not represent Total Electric Operations and Maintenance Expense as the FERC Form 60 software indicates.

**Schedule Page: 304 Line No.: 75 Column: h**

This cell does not represent Total Electric Operations and Maintenance Expense as the FERC Form 60 software indicates.

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XVII - Analysis of Billing – Associate Companies (Account 457)**

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Columbia Gas of Kentucky Inc	8,099,671	9,306,761	108,820	17,515,252
2	Columbia Gas of Maryland Inc	3,083,000	3,072,241	40,133	6,195,374
3	Columbia Gas of Massachusetts (1)	18,616,277	23,571,218	276,607	42,464,102
4	Columbia Gas of Ohio Inc	58,641,076	72,814,042	753,858	132,208,976
5	Columbia Gas of Pennsylvania	28,179,588	33,898,875	362,371	62,440,834
6	Columbia Gas of Virginia Inc	16,479,969	18,358,591	214,702	35,053,262
7	Columbia of Ohio Receivables	12,242	1,829	159	14,230
8	Columbia of PA Receivables	7,411	1,295	96	8,802
9	NiSource Development Co Inc	344,247	208,717	3,812	556,776
10	NiSource Inc.	5,036,512	2,027,379	25,696	7,089,587
11	NiSource Insurance Corp Inc	1,126	35,598	197	36,921
12	Northern Indiana Public Svc Co	36,248,188	111,140,971	640,093	148,029,252
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39					
<b>40</b>	<b>Total</b>	<b>174,749,307</b>	<b>274,437,517</b>	<b>2,426,544</b>	<b>451,613,368</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report
NiSource Corporate Services Company			2020
FOOTNOTE DATA			

**Schedule Page: 307 Line No.: 3 Column: e**

(1) Bay State Gas d/b/a Columbia Gas of Massachusetts.

**Schedule Page: 307 Line No.: 40 Column: d**

Compensation for use of Capital represents interest expense paid on long-term intercompany notes and short-term intercompany borrowings from the System Money Pool.





Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
FOOTNOTE DATA			

**Schedule Page: 308 Line No.: 1 Column: f**

**Types of Services Provided**

Accounting and Statistical Services

Budget Services

Business Services

Corporate Services

Customer Billing, Collection and Contact Services

Employee Services

Gas Dispatching Services

Information Technology Services

Legal Services

Operations Support and Planning Services

Purchasing, Storage and Disposition Services

Regulatory Services

Name of Respondent NiSource Corporate Services Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year/Period of Report Dec 31, <u>2020</u>
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**Schedule XIX - Miscellaneous General Expenses - Account 930.2**

1. Provide a listing of the amount included in Account 930.2, "Miscellaneous General Expenses" classifying such expenses according to their nature. Amounts less than \$50,000 may be grouped showing the number of items and the total for the group.  
 2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Corporate Dues and Memberships	324,068
2	Labor	192,536
3	Other - 11 Items	68,419
4		
5		
6		
7		
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39		
<b>40</b>	<b>Total</b>	<b>585,023</b>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
NiSource Corporate Services Company			
<b>Schedule XX - Organization Chart</b>			

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

ANNUAL REPORT OF NISOURCE CORPORATE SERVICES COMPANY, INC.

As of December 31, 2020

ORGANIZATION CHART

Office of the CEO

- Finance, Supply Chain, IT, Regulatory
- Information Technology
- Accounting
- Tax Department
- Treasury and Investor Relations
- Transformation
- Audit
- Corporate Audit and CFO
- Finance and Services

- Legal, Communications, Federal Affairs, Policy
- Federal Government Affairs
- Legal

- Customer Experience, Communications, and HR
- Communications
- Customer Experience
- Corporate Affairs & HR

- NiSource Utilities
- Utility Operations Support
- Utility Technical Services
- Gas Utilities
- NiSource Utilities Admin

- Safety Services
- Incident Command Structure
- Safety

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
<b>Schedule XXI - Methods of Allocation</b>			

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

1. Provided below are the service departments or functions that NiSource Corporate Services Company provides to associate companies and the primary bases of allocation used when necessary to bill more than one company. Depending on the nature of the service being rendered, more than one allocation basis may be used by each function. Please see the response to question two of this schedule detailing the numerator and denominator of each basis of allocation.

Service Department or Function	Primary Basis of Allocation
Accounting and Statistical Services	Basis 1, Basis 4, Basis 20
Auditing Services	Basis 1, Basis 20
Budget Services	Basis 1, Basis 10, Basis 20
Business Services	Basis 10
Corporate Services	Basis 10, Basis 20
Customer Billing, Collection, and Contact Services	Basis 10
Employee Services	Basis 11, Basis 20
Engineering and Research Services	Basis 1, Basis 10
Facility Services	Basis 10, Basis 13, Basis 20
Gas Dispatching Services	Basis 1, Basis 10
Information Services	Basis 10, Basis 11, Basis 20
Information Technology Services	Basis 10, Basis 11, Basis 13, Basis 20
Insurance Services	Basis 7, Basis 10
Land/Surveying Services	Basis 1, Basis 10
Legal Services	Basis 1, Basis 11, Basis 20
Officers	Basis 1, Basis 10, Basis 20
Operations Support and Planning Services	Basis 1, Basis 10
Purchasing, Storage and Disposition Services	Basis 1, Basis 4, Basis 20
Regulatory Services	Basis 1
Tax Services	Basis 1, Basis 20
Transportation Services	Basis 1, Basis 9, Basis 20
Treasury Services	Basis 20

2. In compliance with PUHCA 2005 and FERC, NiSource Corporate Services Company (NCSC) uses a billing pool system to collect costs that are applicable and billable to affiliates. NCSC will bill charges directly to a NiSource Affiliate to the extent possible while any remaining costs are then allocated. The billing system utilizes a 4-digit billing pool value which is used to calculate and bill charges to its NiSource affiliates (known as “contract billing”). Costs are directly charged to a particular affiliate whenever possible. Some charges necessarily involve more than one affiliate, and in that case, the billing pool details how expenses are allocated among participating affiliates. NCSC currently updates the statistical data used in the approved allocation bases

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2020
<b>Schedule XXI - Methods of Allocation</b>			

on a semi-annual basis or as needed. NCSC allocates costs for a particular billing pool in accordance with the following bases of allocation that have been previously approved by the SEC and filed annually with the FERC. Provided below are the Bases of Allocation for NCSC including a description of each basis and its numerator and denominator.

**BASIS 1**

**GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

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

**BASIS 2**

**GROSS FIXED ASSETS**

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

**BASIS 3**

**NUMBER OF METERS SERVICED**

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

**BASIS 4**

**NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED**

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

**BASIS 7**

**GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE**

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

Name of Respondent	This Report is:	Resubmission Date	Year of Report
NiSource Corporate Services Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2020
<b>Schedule XXI - Methods of Allocation</b>			

**BASIS 8**

GROSS DEPRECIABLE PROPERTY

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

**BASIS 9**

AUTOMOBILE UNITS

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

**BASIS 10**

NUMBER OF RETAIL CUSTOMERS

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

**BASIS 11**

NUMBER OF REGULAR EMPLOYEES

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

**BASIS 13**

FIXED ALLOCATION

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

**BASIS 14**

NUMBER OF TRANSPORTATION CUSTOMERS

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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Resubmission Date (Mo, Da, Yr) / /	Year of Report 2020
Schedule XXI - Methods of Allocation			

**BASIS 15**

NUMBER OF COMMERCIAL CUSTOMERS

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

**BASIS 16**

NUMBER OF RESIDENTIAL CUSTOMERS

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

**BASIS 17**

NUMBER OF HIGH PRESSURE CUSTOMERS

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

**BASIS 20**

SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

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

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION  
DATED JULY 7, 2021**

Refer to Article 5.2 within Attachment ST-2. Provide a listing of all new or departing direct and indirect affiliates of NiSource and the effective date such modification was made to the client list.

**Response:**

Listed below are two indirect new affiliates of NiSource added in December 2020.

Affiliate	Descr
00500	Rosewater Wind Generation LLC
00550	Rosewater Wind Farm LLC

In addition, effective with the sale of Columbia Gas of Massachusetts, Inc. September 2020, billing pool calculations were updated. Refer to KY PSC Case No. 2021-00183, AG 1-152, Attachments A and B for additional support on modifications due to change in affiliates.



KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 126  
Respondent: Suzanne Surface; As to the objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide a copy of any studies a) conducted by NiSource or any NiSource affiliate or b) in possession of NiSource or any affiliate comparing the relative Administrative and General cost burden comparing the service company costs of NiSource with its peer holding companies (electric or gas).

**Response:**

Objection. Columbia objects as there are no reasonable limiting time frames contained in the data request. Further, Columbia objects as Columbia's rate case is based upon a forecasted test period ending December 31, 2022 and, under applicable law, historical data that is required to be filed is generally limited to the base period. Nevertheless, Columbia is providing historical information that predates the base period, up to and including the time following the expiration of the forecasted test year in the Company's 2016 rate case. Columbia further objects as responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) is overly broad and seeks information that is irrelevant to the issues of this case.

Notwithstanding these objections, Columbia responds as follows:

In 2020, NiSource launched an initiative called NiSource Next, a multi-year enterprise-wide program designed to deliver long-term, sustainable capability enhancements and cost efficiency improvements. The program is structured to leverage our current scale, utilize technology, define clear accountability with our leaders and employees, and standardize processes to create an organization focused on operational rigor and continuous improvement. The overarching objectives of this program include an unwavering commitment to safety leadership, identifying savings opportunities, efficient and empowered leadership structure, enhanced digital customer service capabilities, and standardizing operations management supported by technology enhancements. Cost efficiencies achieved are expected to reduce future inflationary pressure related to O&M costs.

Please refer to the attached documents containing studies conducted by or on behalf of NiSource comparing the Administrative and General service company costs of NiSource with its peer holding companies relevant to this proceeding and responsive to this request. These documents were prepared to support NiSource Next and irrelevant information has been omitted.

- CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-126, Attachment A
- CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-126, Attachment B

- CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-126, Attachment C
- CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-126, Attachment D
- CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-126, Attachment E

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 127  
Respondent: Kimberly Cartella

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Cartella Testimony, page 31. Provide a copy of the most recent comparison of NiSource benefits with industry benefits as referenced on lines 17 and 18.

**Response:**

See CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-127, Attachment A and Attachment B for a copy of the most recent comparison of NiSource benefits with industry benefits.

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Volume 7, May 5, 2021 Form 8K covering the first quarter 2021 financial results, page 6, which includes a comparison of the first quarter 2021 Net Income with that of the first quarter 2020 Net Income. Footnotes 1 – 3 all relate to 2021 charges taken as a result of the Greater Lawrence Incident (\$5.8 million), the NiSource Next initiative (\$9.7 million) and the Columbia Massachusetts sale (\$6.9 million, \$280.2 million in 2020), respectively.

With respect to these three footnotes provide the following:

- a. Provide a comprehensive explanation indicating how the costs of each of these 2020 items were assigned to NiSource affiliates. Reference the applicable source within the Service Agreement that supports the basis for the cost assignment.
- b. For each of these categories, provide the amounts charged to each NCSC affiliate for i) 2020 and ii) 2021 through May, providing the underlying basis for such cost assignments.
- c. For each of the footnote items indicate the amount charged to Columbia Kentucky operations in a) 2019, b) 2020 and c) 2021 through May.

d. Provide a comprehensive explanation of the NiSource next initiative.

Provide copies of any internal memos, studies or reports provided to executive management concerning this initiative.

**Response:**

a., b., and c.

Objection: Columbia objects to parts a. and b. of this request as responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

The costs related to the Greater Lawrence Incident and the Columbia Gas of Massachusetts sale were not charged to Columbia Gas of Kentucky. The amounts and affiliates that were charged are not relevant to this proceeding.

The following details the total NiSource and Columbia Gas of Kentucky cost for NiSource

Next:



Line No.		NiSource Next Costs (\$)		
		2019	2020	YTD May 2021
1	CKY direct	-	163,927	211,482
2	<u>Recorded on NCSC books - billed to CKY</u>			
3	NCSC - Direct Billed to CKY	-	834,887	98,717
4	NCSC - Overhead - follows labor billings			2,507
5	NCSC - Allocated to CKY - Basis 1			9,187
6	NCSC - Allocated to CKY - Basis 2			38
7	NCSC - Allocated to CKY - Basis 4			1,307
8	NCSC - Allocated to CKY - Basis 10	-	9,195	(10,147)
9	NCSC - Allocated to CKY - Basis 11	-	34,401	50,095
10	NCSC - Allocated to CKY - Basis 20	-	469,140	253,306
11	Total billed to CKY	-	1,347,623	405,010
12	Total CKY	-	1,511,550	616,492
13	Total NiSource	-	45,861,995	12,405,981

The allocation basis used by NiSource Corporate Services were included in 807 KAR 5:001 Section 16-(7)(u) and discussed in Columbia Witness Taylor testimony. The amounts charged to other affiliates (Line 14) is not detailed as this information is not relevant to this proceeding.

d.

General Objection. Columbia objects to providing copies of *any* internal memos, studies or reports provided to executive management concerning this initiative, as this request is overly broad and responding to this request would be unduly burdensome.

Notwithstanding these objections, Columbia is providing the following materials that were presented to the Executive Leadership Team and Senior Leadership Team regarding NiSource Next:

- i. Materials communicating about the NiNext program: CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-128, Attachment A and CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-128, Attachment B
- ii. Materials provided to the Senior Leadership Team working sessions, by date: CONFIDENTIAL KY PSC Case No. 2021-00183, AG 1-128, Attachments C through J

The materials contain recommendations for savings and/or performance improvements at various levels of confidence. The initiatives continue to evolve as additional facts become known.

#### Description of NiSource Next

In 2020, NiSource launched an initiative called NiSource Next, a multi-year enterprise-wide program designed to deliver long-term, sustainable capability enhancements and cost efficiency improvements. The program is structured to leverage our current scale, utilize technology, define clear accountability with our leaders and employees, and standardize processes to create an organization focused on operational rigor and

continuous improvement. The overarching objectives of this program include an unwavering commitment to safety leadership, identifying savings opportunities, efficient and empowered leadership structure, enhanced digital customer service capabilities, and standardizing operations management supported by technology enhancements. Cost efficiencies achieved are expected to reduce future inflationary pressure related to O&M costs.

NiSource Next is centered on the following five programs:

- A streamlined organizational structure and clearly defined roles and responsibilities
- Evolution of business services which will provide support to our employees when needed and provide opportunities to consolidate and digitize processes across supply chain, human resources, finance and customer and billing organizations
- Operational work standardization which builds from the operational rigor, risk identification and safety enhancement work underway with our Safety Management System and is intended to ensure we execute work processes the best and safest way
- Enabling field mobility which will provide tools and resources to our employees when and where they are needed – we will deploy enhanced work planning and scheduling tools and provide field employees with the technology and resources

they need to allow for a paperless environment, provide all information needed at the job site to support safe execution of work while improving the consistency and quality of records and operational data

- Connected customer experience which will enable us to be responsive to and empower customers by implementing digital and mobile capabilities to drive self-service, decrease call handling times through automation, and empower teams with tools to achieve high productivity in a remote work environment; we will also modernize billing practices and encourage customers to transition to paperless billing while applying analytics to more quickly address customer service needs across multiple channels.

ATTACHMENT  
FILED UNDER SEAL  
PURSUANT TO A  
MOTION FOR  
CONFIDENTIAL  
TREATMENT

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 129  
Respondent: Jeff Gore; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide a comprehensive discussion of how estimates of legal liabilities incurred as a result of the Greater Lawrence Incident were recorded on the books of NiSource and identify the affiliate(s) charged with such costs by month since the initial date such liabilities were recorded.

**Response:**

Columbia objects as this data request is overbroad and unduly burdensome, and responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

No legal liabilities as a result of the Greater Lawrence Incident were allocated to Columbia Gas of Kentucky and therefore the legal liabilities from the Greater Lawrence Incident are not included in, nor relevant to, this proceeding.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Tabs 31 and 38. Notwithstanding the results of the pending rate case, the Company is forecasting minimal revenue growth over the next four-year period. However, within Tab 38 the Company is forecasting \$8.9 and \$8.7 million in growth capital expenditures in 2021 and 2022, respectively. Provide a comprehensive explanation as well as any supporting analytical information justifying the minimal-growth revenue forecast with the significant increase in the growth component of the construction budget.

**Response:**

The minimal growth in the revenue forecast shown in Tab 38 of the Application is mainly attributable to the change in customer count, inclusive of new customer growth, coupled with other assumptions used to forecast the revenue provided in the forecasted income statement for 2021 through 2024. Please note the income statement information provided in Tab 38 of the Application does not reflect any impact from the current proceeding.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to page 232 of the FERC Form 2 report attached to Tab 57 of Volume 4. Provide a comprehensive explanation of the \$3,173,574 charged to account 926 in 2020 associated with "RIP Expense." Provide the underlying calculations supporting this charge.

**Response:**

GAAP guidance, primarily under ASC 715-30, requires an entity to measure its benefit obligations at the end of its annual reporting period. However, in certain circumstances an entity may be required to remeasure both plan assets and benefit obligations at an interim period. Items that may trigger an interim remeasurement include plan amendments, settlements, curtailments, or in some instances changes in legislation. Upon remeasurement, a business entity shall adjust its balance sheet to reflect the overfunded or underfunded status of the plan consistent with that measurement date. The offset to the change in funded status of a plan is recognized as an asset or liability on the balance sheet.

In 2020, the Company experienced a Q3 remeasurement due to lump sum distributions from the Columbia Group Energy pension plan to retirees that were



anticipated to be in excess of the plan's 2020 fiscal year service cost and interest cost. Additionally, the pension and OPEB plans were remeasured at year end as normal for the annual reporting period update.

Refer to KY PSC Case No. 2021-00183, AG-1-131, Attachment A for a summary of the credits recorded to the Company's Regulatory Assets (Accounts 18235114, 18235115, 182335450) that were a result of the plan remeasurements.

Sum of Sum Amount	Account	ACCT DESCR	Journal ID	Debit/Credit	DEBIT	Grand Total	
				CREDIT			
18235114	NC Reg Asset FAS 158		CLOPB57	(168,984)		(168,984)	(f)
			CLOPB59	(370,890)		(370,890)	(h)
			CLPENOPB	(152,301)		(152,301)	(a)
18235114 Total	NC Reg Asset FAS 158			(692,175)		(692,175)	
18235115	NC Reg Asset FAS158		CLPEN34	(522,918)	212,404	(310,514)	(d)
			CLPEN56	(1,210,658)		(1,210,658)	(e)
			CLPEN58	(340,765)		(340,765)	(g)
			CLPENOPB	(401,333)	14,222	(387,111)	(b)
18235115 Total	NC Reg Asset FAS158			(2,475,674)	226,626	(2,249,048)	
18235450	NC Reg Asset Pen NQulfd		CLPEN56	(4,763)		(4,763)	(e)
			CLPEN58		60	60	(g)
			CLPENOPB	(962)		(962)	(c)
18235450 Total	NC Reg Asset Pen NQulfd			(5,725)	60	(5,665)	
Grand Total				(3,173,574)	226,686	(2,946,888)	

2020 Expense: non-service portion offset to OCI Reg Asset					
	Amort. Of Transitional Obligation	Amort. Of Prior Service Cost	Amort. Of Actuarial (Gain) Loss	Sum	
Columbia Gas of Kentucky	-	(271)	401,604	(401,333)	(b)
Qualified Pension Plans	-	-	962	(962)	(c)
Non-Qualified Pension	-	22,479	72,718		
Pre-65 Retiree Medical	-	14,452	(21,611)		
Post-65 Retiree Medical	-	-	64,263	(152,301)	(a)
Retiree Life Insurance Plan	-	-			

Aon Report Support: Page 4 File name: 2020 Expense by Plan and by Company  
Aon Report Support: Page 9 File name: 2020 Expense by Plan and by Company  
Aon Report Support: Page 10 File name: 2020 Expense by Plan and by Company  
Aon Report Support: Page 11 File name: 2020 Expense by Plan and by Company  
Aon Report Support: Page 12 File name: 2020 Expense by Plan and by Company

One-time Settlement		(522,918)	(d)
Year-End Remeasurement		(1,215,421)	(e)
Book AOCI	5,224,552		
Remeasured AOCI per	<u>4,009,131</u>		
	(1,215,421)		
Year-End Remeasurement		(168,984)	(f)
Book AOCI	2,053,403		
Remeasured AOCI per	<u>1,884,419</u>		
	(168,984)		
Year-End Remeasurement		(340,765)	(g)
Book AOCI	4,009,131		
Remeasured AOCI per	<u>3,668,426</u>		
	(340,705)		
Year-End Remeasurement		(370,890)	(h)
Book AOCI	1,884,419		
Remeasured AOCI per	<u>1,513,529</u>		
	(370,890)		

Aon Report Support: Page 3 File name: 20200831 CEG Remeasurement Exhibits  
Aon Report Support: Page 4 and 7 File Name: 2020 Year-End by Plan and by Company\_Prelim Jan 6 2021  
Aon Report Support: Page 8, 9, and 10 File Name: 2020 Year-End by Plan and by Company\_Prelim Jan 6 2021  
Aon Report Support: Page 4 and 7 File Name: 2020 Year-End by Plan and by Company\_Final Jan 18 2021  
Aon Report Support: Page 8, 9, and 10 File Name: 2020 Year-End by Plan and by Company\_Final Jan 18 2021

(3,173,574)

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Please confirm that third-party damage reimbursements continue to be reflected as a reduction to O&M expense as indicated in response to the Attorney General's Second Request for Information, Item 19 in Case No. 2016-00162.

**Response:**

Yes, the third-party damage reimbursements continue to be reflected as a reduction to O&M expense as indicated in response to the Attorney General's Second Request for Information, Item 19 in Case No. 2016-00162.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the accounts credited for third-party damage reimbursements by FERC Account for the period 2018 – year to date 2021, the base period, and the forecast period.

**Response:**

(a) The accounts credited for third-party damage reimbursements by FERC Account for the period 2018 – year to date 2021 are: 874, 878, 879, 887, and 892.

(b) The accounts credited for third-party damage reimbursements by FERC Account for the forecast period are: 874, 878, 879, and 892

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Chun-Yi Lai Testimony, pages 4 and 5. With regards to Columbia Kentucky budgets, provide the following:

- a. Provide a copy of the overall O&M budget of Columbia Kentucky incorporated within the forecasted results of this case.
- b. Provide a copy of the department budgets by cost element as referenced in direct testimony.
- c. Provide a copy of the most recent years' budget and actual results by department by cost element.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-134, Attachment A for the overall O&M budget for the forecasted test period. The attachment also included the budget and actual results by cost element for calendar year 2020.

**Columbia Gas of Kentucky, Inc.**  
**Actual and Budget O&M Expense (Including O&M Trackers) for 2020**  
**Budget O&M Expense (Including O&M Trackers) for Forecasted Test Period**

Department	Cost Element	Actual FY2020	Budget FY2020	Budget FY2022
<b>Audit Corporate</b>	Audit Fees	\$ 162,561	\$ 152,077	\$ 152,077
<b>Audit Corporate Total</b>		<b>\$ 162,561</b>	<b>\$ 152,077</b>	<b>\$ 152,077</b>
<b>Corporate Insurance</b>	Corporate Insurance	\$ 1,845,883	\$ 1,853,052	\$ 2,321,393
	Injuries & Damages	\$ 248,562	\$ 236,597	\$ 324,772
<b>Corporate Insurance Total</b>		<b>\$ 2,094,444</b>	<b>\$ 2,089,650</b>	<b>\$ 2,646,165</b>
<b>Corporate Miscellaneous</b>	401K	\$ 567,858	\$ 466,714	\$ 582,534
	Corporate Service Bill	\$ 17,519,012	\$ 15,772,317	\$ 20,913,572
	Employee Expenses	\$ 5,407	\$ -	\$ -
	Employee Medical Health Insurance	\$ 983,195	\$ 1,487,151	\$ 1,852,008
	Incentive Compensation	\$ 625,376	\$ 861,351	\$ 966,157
	Injuries & Damages	\$ (0)	\$ -	\$ -
	Materials & Supplies	\$ 14,195	\$ -	\$ -
	Membership Dues	\$ 431	\$ -	\$ -
	Miscellaneous & Other	\$ 115,582	\$ -	\$ (138,782)
	Miscellaneous Revenue Tracker	\$ 1,071,322	\$ 1,477,914	\$ 1,483,985
	OPEB Expense	\$ 5,877	\$ 7,006	\$ 44,756
	Other Benefits	\$ 508,537	\$ 215,908	\$ 400,147
	Outside Services	\$ 134,389	\$ 129,883	\$ 151,695
	Pension Expense	\$ 301,665	\$ 556,397	\$ 294,935
	Profit Sharing	\$ 28,391	\$ 121,831	\$ 142,679
	Stock Compensation	\$ 366,046	\$ 570,824	\$ 337,495
	Utilities	\$ 17,053	\$ -	\$ -
	Vehicles	\$ 11,165	\$ -	\$ -
<b>Corporate Miscellaneous Total</b>		<b>\$ 22,275,502</b>	<b>\$ 21,667,297</b>	<b>\$ 27,031,181</b>
<b>Customer Operations</b>	Employee Expenses	\$ -	\$ 160	\$ -
	Labor	\$ 58,820	\$ 124,120	\$ 71,963
	Materials & Supplies	\$ 566,522	\$ 574,194	\$ 484,772
	Miscellaneous & Other	\$ 10	\$ 750	\$ -
	Outside Services	\$ 141,822	\$ 150,140	\$ 151,050
<b>Customer Operations Total</b>		<b>\$ 767,175</b>	<b>\$ 849,365</b>	<b>\$ 707,785</b>
<b>Engineering and Standards</b>	Advertising	\$ 540	\$ -	\$ -
	Employee Expenses	\$ 13,798	\$ 6,914	\$ -
	Labor	\$ 55,101	\$ 54,060	\$ 60,190
	Materials & Supplies	\$ 861	\$ 2,173	\$ -
	Membership Dues	\$ 262	\$ -	\$ -
	Miscellaneous & Other	\$ 6,942	\$ 1,657	\$ 17,023
	Outside Services	\$ 700	\$ 7,745	\$ 14,999
<b>Engineering and Standards Total</b>		<b>\$ 78,205</b>	<b>\$ 72,550</b>	<b>\$ 92,211</b>
<b>Engineering Services</b>	Employee Expenses	\$ 285	\$ 3,600	\$ -
	Labor	\$ 85,532	\$ 132,702	\$ 24,209
	Materials & Supplies	\$ 92,867	\$ 87,672	\$ 82,763
	Miscellaneous & Other	\$ 6,350	\$ 0	\$ 6,100
	Outside Services	\$ 470	\$ 0	\$ -
<b>Engineering Services Total</b>		<b>\$ 185,504</b>	<b>\$ 223,974</b>	<b>\$ 113,072</b>
<b>Fleet Warehouse and Meter Operations</b>	Vehicles	\$ 1,617,050	\$ 1,653,245	\$ 1,752,390
<b>Fleet Warehouse and Meter Operations Total</b>		<b>\$ 1,617,050</b>	<b>\$ 1,653,245</b>	<b>\$ 1,752,390</b>
<b>Gas Operations</b>	401K	\$ 92	\$ -	\$ -
	Employee Expenses	\$ 272,176	\$ 381,295	\$ 398,075
	Employee Medical Health Insurance	\$ 9,803	\$ -	\$ -
	Incentive Compensation	\$ 25,750	\$ -	\$ -
	Injuries & Damages	\$ 8	\$ -	\$ -
	Labor	\$ 8,728,307	\$ 9,898,674	\$ 9,830,252
	Leases Building & Land	\$ (1,831)	\$ -	\$ -
	Leases Other	\$ 15,775	\$ 15,211	\$ 32,754
	Materials & Supplies	\$ 1,224,657	\$ 873,515	\$ 975,567
	Membership Dues	\$ 350	\$ -	\$ -
	Miscellaneous & Other	\$ 51,293	\$ 138,677	\$ 77,437
	Miscellaneous Revenue Billings	\$ (99,925)	\$ (559,452)	\$ (348,372)
	OPEB Expense	\$ 4	\$ -	\$ -
	Other Benefits	\$ (56,235)	\$ -	\$ -
	Outside Services	\$ 5,726,676	\$ 5,642,189	\$ 6,963,506
	Pension Expense	\$ 55	\$ -	\$ -
	Utilities	\$ 131,072	\$ 65,216	\$ 172,009
	Vehicles	\$ 19,253	\$ 1,426	\$ -
<b>Gas Operations Total</b>		<b>\$ 16,047,280</b>	<b>\$ 16,456,752</b>	<b>\$ 18,101,228</b>
<b>Gas Presidents Group</b>	Advertising	\$ 28,889	\$ 750	\$ 22,126
	Employee Expenses	\$ 97,077	\$ 217,103	\$ 78,383
	Incentive Compensation	\$ 31,500	\$ -	\$ -
	Labor	\$ 2,234,716	\$ 2,455,238	\$ 2,490,067
	Leases Other	\$ 596	\$ -	\$ -
	Legal Expenses	\$ -	\$ 400,001	\$ -
	Materials & Supplies	\$ 94,075	\$ 61,984	\$ 58,403
	Membership Dues	\$ 90,354	\$ 99,964	\$ 50,516
	Miscellaneous & Other	\$ 272,997	\$ 55,584	\$ 226,075
	Outside Services	\$ 191,051	\$ 153,774	\$ 114,956
	Utilities	\$ 419	\$ -	\$ 336
	Vehicles	\$ 219	\$ -	\$ -
<b>Gas Presidents Group Total</b>		<b>\$ 3,041,894</b>	<b>\$ 3,444,398</b>	<b>\$ 3,040,863</b>

Columbia Gas of Kentucky, Inc.  
**Actual and Budget O&M Expense (Including O&M Trackers) for 2020**  
**Budget O&M Expense (Including O&M Trackers) for Forecasted Test Period**

Department	Cost Element	Actual FY2020	Budget FY2020	Budget FY2022
Incident Command Structure	Employee Expenses	\$ 2,333	\$ -	\$ -
	Labor	\$ 119	\$ -	\$ -
	Materials & Supplies	\$ 18,830	\$ -	\$ -
	Outside Services	\$ 71,381	\$ -	\$ -
<b>Incident Command Structure Total</b>	<b>\$ 92,662</b>	<b>\$ -</b>	<b>\$ -</b>	
IT Infrastructure	Utilities	\$ 685,489	\$ 429,313	\$ 562,374
<b>IT Infrastructure Total</b>		<b>\$ 685,489</b>	<b>\$ 429,313</b>	<b>\$ 562,374</b>
Major Projects	Materials & Supplies	\$ -	\$ 0	\$ -
	Miscellaneous & Other	\$ -	\$ 3,395	\$ 3,395
	Outside Services	\$ 95,600	\$ 92,936	\$ 103,079
<b>Major Projects Total</b>	<b>\$ 95,600</b>	<b>\$ 96,331</b>	<b>\$ 106,474</b>	
Pipeline Safety Technical Services	Employee Expenses	\$ 255	\$ -	\$ 136
	Labor	\$ 115,972	\$ 178,703	\$ 100,598
	Materials & Supplies	\$ 51	\$ -	\$ -
	Miscellaneous & Other	\$ 10	\$ -	\$ 10
	Outside Services	\$ 57,270	\$ -	\$ 85,905
	Vehicles	\$ 75	\$ -	\$ 90
<b>Pipeline Safety Technical Services Total</b>	<b>\$ 173,633</b>	<b>\$ 178,703</b>	<b>\$ 186,739</b>	
Tax and Procurement	Leases Building & Land	\$ 148,348	\$ 48,000	\$ 148,348
	Leases Other	\$ (52,102)	\$ (23,688)	\$ (52,102)
	Materials & Supplies	\$ 11,393	\$ 57,846	\$ 11,393
	Miscellaneous & Other	\$ 5,607	\$ -	\$ 5,607
	Outside Services	\$ 276,853	\$ 221,866	\$ 276,853
	Utilities	\$ 143,589	\$ 159,046	\$ 143,589
<b>Tax and Procurement Total</b>	<b>\$ 533,689</b>	<b>\$ 463,069</b>	<b>\$ 533,689</b>	
Training	Employee Expenses	\$ 14,373	\$ 11,000	\$ 11,000
	Labor	\$ 264,255	\$ 161,514	\$ 392,410
	Materials & Supplies	\$ 1,596	\$ 3,600	\$ 3,600
	Miscellaneous & Other	\$ (2,448)	\$ (0)	\$ 18,883
	Outside Services	\$ 103,844	\$ 56,041	\$ 37,158
	Vehicles	\$ 79	\$ -	\$ -
<b>Training Total</b>	<b>\$ 381,699</b>	<b>\$ 232,155</b>	<b>\$ 463,051</b>	
Uncollectibles	Uncollectible	\$ 2,062,161	\$ 440,764	\$ 419,097
<b>Uncollectibles Total</b>		<b>\$ 2,062,161</b>	<b>\$ 440,764</b>	<b>\$ 419,097</b>
<b>Grand Total</b>		<b>\$ 50,294,548</b>	<b>\$ 48,449,642</b>	<b>\$ 55,908,397</b>

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 135  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Chun-Yi Lai Testimony, page 4. Provide a copy of the O&M budget of NCSC relied upon in this case in the most granular format available.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-135, Attachment A for the NCSC O&M budget detail by cost element relied upon in this case.



<b>Twelve Months Ended</b>	<b>08/31/21</b>	<b>12/31/22</b>
	<b>Base Period</b>	<b>Forecasted Test Period</b>
Labor	7,110,577	7,711,448
Employee Related Expenses	120,555	186,033
External Services Direct	4,700,195	3,715,035
Materials & Supplies Total	937,692	1,570,302
Rents & Leases Direct	811,602	861,421
Other O&M Expenses Direct	957,416	1,078,321
Fleet & Clearing	35,360	36,907
<b>Direct Expenses</b>	<b>14,673,397</b>	<b>15,159,467</b>
Corporate Incentive Program	1,198,540	1,143,875
Stock Compensation	533,277	625,404
Employee Benefits	2,518,385	1,630,628
External Services Indirect	56,171	59,368
Other O&M Expenses Indirect	(47,707)	(131,841)
<b>Indirect Expenses</b>	<b>4,258,667</b>	<b>3,327,435</b>
<b>O&amp;M</b>	<b>18,932,064</b>	<b>18,486,903</b>
Depreciation	1,245,012	1,599,886
Interest Expenses, Net	65,249	165,878
Total Other Taxes	606,435	628,017
Other Misc	(14,504)	32,889
<b>Corporate Services Bill</b>	<b>20,834,256</b>	<b>20,913,572</b>
Management Fee Transfers	(26,070)	-
<b>Total</b>	<b>20,808,186</b>	<b>20,913,572</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide all calculations and supporting workpapers reconciling the total NCSC budget with the resulting portion of NCSC charges contract billed direct, contract billed allocated, and convenience billed Columbia Kentucky included in the base period and forecasted period.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG-1-136, Attachment A for the portion of contract bill allocated to Columbia Kentucky in the base period and forecasted period. NCSC budgeted expenses are allocated to each operating company using historical distributions, and then adjusted as necessary for any specific allocations for one-time items, future planned work, or strategic initiatives in line with overall management objectives. Items convenience billed are not a part of the NCSC actual results or budget as they are recorded and budgeted directly on Columbia Kentucky.

Twelve Months Ended	Total NCS Costs		Allocated to KY	
	08/31/21	12/31/22	08/31/21	12/31/22
	Base Period	Forecasted Test Period	Base Period	Forecasted Test Period
Labor	148,318,770	154,207,687	7,110,577	7,711,448
Employee Related Expenses	3,109,025	4,377,313	120,555	186,033
External Services Direct	143,204,095	96,620,726	4,700,195	3,715,035
Materials & Supplies Total	24,590,440	41,216,851	937,692	1,570,302
Rents & Leases Direct	18,264,388	18,495,010	811,602	861,421
Other O&M Expenses Direct	18,011,902	22,798,590	957,416	1,078,321
Fleet & Clearing	374,941	416,022	35,360	36,907
<b>Direct Expenses</b>	<b>355,873,562</b>	<b>338,132,199</b>	<b>14,673,397</b>	<b>15,159,467</b>
Corporate Incentive Program	26,243,625	24,922,293	1,198,540	1,143,875
Stock Compensation	14,149,219	16,449,420	533,277	625,404
Employee Benefits	56,800,232	32,603,939	2,518,385	1,630,628
External Services Indirect	1,666,815	1,182,748	56,171	59,368
Other O&M Expenses Indirect	(1,280,817)	(3,539,596)	(47,707)	(131,841)
<b>Indirect Expenses</b>	<b>97,579,074</b>	<b>71,618,804</b>	<b>4,258,667</b>	<b>3,327,435</b>
<b>O&amp;M</b>	<b>453,452,636</b>	<b>409,751,003</b>	<b>18,932,064</b>	<b>18,486,903</b>
Depreciation	37,538,676	48,000,430	1,245,012	1,599,886
Interest Expenses, Net	2,536,608	2,371,409	65,249	165,878
Total Other Taxes	12,606,837	12,647,465	606,435	628,017
Other Misc	(506,134,757)	(472,770,308)	(14,504)	32,889
<b>Corporate Services Bill</b>	<b>-</b>	<b>-</b>	<b>20,834,256</b>	<b>20,913,572</b>
Management Fee Transfers	-	-	(26,070)	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>20,808,186</b>	<b>20,913,572</b>

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 137  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the budgets of NCSC for the periods 2018 – 2020. This information should be provided in sufficient detail as to demonstrate the amounts incorporated into this filing from the various NCSC cost pools.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-137, Attachment A for detail by NCSC cost element for the periods 2018 – 2020.

	Actual	Actual	Actual
<b>Twelve Months Ended</b>	<b>12/31/18</b>	<b>12/31/19</b>	<b>12/31/20</b>
<b>Year</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Labor	5,924,153	6,185,502	6,270,343
Employee Related Expenses	262,569	360,601	138,975
External Services Direct	4,766,529	4,959,117	4,697,421
Materials & Supplies Total	274,997	255,254	302,214
Rents & Leases Direct	752,235	832,977	751,026
Other O&M Expenses Direct	464,732	544,496	451,650
Fleet & Clearing	39,957	35,835	26,109
<b>Direct Expenses</b>	<b>12,485,171</b>	<b>13,173,783</b>	<b>12,637,738</b>
Corporate Incentive Program	557,218	679,533	376,696
Stock Compensation	375,600	413,654	351,403
Employee Benefits	1,413,952	1,487,663	2,103,110
External Services Indirect	52,029	39,753	46,914
<b>Indirect Expenses</b>	<b>2,398,799</b>	<b>2,620,604</b>	<b>2,878,124</b>
<b>O&amp;M</b>	<b>14,883,970</b>	<b>15,794,386</b>	<b>15,515,862</b>
Depreciation	1,120,514	1,182,863	1,301,270
Interest Expenses, Net	140,948	171,091	118,349
Total Other Taxes	474,940	529,526	513,871
Other Misc	122,685	295,098	87,761
<b>Corporate Services Bill</b>	<b>16,743,056</b>	<b>17,972,964</b>	<b>17,537,114</b>
Management Fee Transfers	2,279	(12,651)	(18,101)
<b>Total</b>	<b>16,745,336</b>	<b>17,960,314</b>	<b>17,519,012</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Taylor Testimony, page 5, lines 4-14. Confirm that the requested increase does not contain any proposed adjustments to the forecasted convenience billings of NCSC to Columbia Kentucky. If this is not accurate, provide a comprehensive explanation of the adjustments proposed to convenience billings

**Response:**

Correct. Forecasted convenience billings are budgeted directly on Columbia Kentucky and not included in the NCSC budget numbers. Please note identification of each individual convenience billing adjustment is not maintained / separately identified in Columbia's supporting schedule and work papers as convenience billings are recorded directly to Columbia Kentucky's books, and reviewed as such in totality with other direct billed costs.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Taylor Testimony, page 14, lines 8 – 16, discussing adjustments to operating company budgets. With respect to the NSCS budget costs applicable to Columbia Kentucky, provide the amount of adjustments contained in the forecast period for i) specific allocation of one-time items, ii) future planned work, and iii) strategic initiatives.

**Response:**

Please refer to the table below for NCSC budget adjustments in the forecasted period related to NiSource Next initiatives with impact to direct, indirect and related payroll tax savings. Additional detail surrounding NiSource Next is included in Columbia's Response to the Attorney General's First Set of Requests for Information, No. 128. In addition, costs related to the Safety Management System and future planned Safety work is included below.

<b>FY2022 Strategic Initiatives</b>		
	<b>Total NCS</b>	<b>CKY Allocation</b>
Direct	(16,347,883)	(834,518)
Indirect	(3,539,596)	(131,841)
Payroll Tax	(954,452)	(46,868)
<b>Total Savings</b>	<b>(20,841,930)</b>	<b>(1,013,226)</b>
Safety Plan	7,490,000	443,397
<b>Net Savings</b>	<b>(13,351,930)</b>	<b>(569,829)</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Taylor Testimony, page 18, lines 11 – 18. Provide all available information from peer utilities supporting the claim that the \$19.32 million in allocated cost to Columbia Kentucky is reasonable.

**Response:**

Peer utilities is one indicator that can be used as a basis of measurement if peers are relatively similar. It may not always be the best objective measure if cost components vary based on geography of territories served, nature of services, capitalization methods, consistent use of FERC accounts, etc. Another basis for comparison is to use an inflation index which was the method used for this rate filing as demonstrated in Attachment ST-4 and consistent with the method used by the Office of Attorney General in previous Columbia Kentucky base rate case filings. In the AG rebuttal testimony in Case No. 2013-00167, p33 and Case No. 2016-00162, inflation is calculated starting with the previous base period, pro-forma adjusted test year and using a GDP index. Witness Taylor has employed a consistent inflation methodology starting with a pro-forma NCSC base test period from the 2016-00162 case to illustrate the costs are reasonable.



KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 141  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the actual monthly headcount of NCSC for the period January 2018 through May 2021.

**Response:**

Please see KY PSC Case No. 2021-00183, AG Set 1 No. 141, Attachment A.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 142  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION  
DATED JULY 7, 2021**

Provide the budgeted headcount of NCSC for the period January 2018 through December 2022 as is incorporated within the NCSC forecast embedded within the current request.

**Response:**

Please see KY PSC Case No. 2021-00183, AG 1-142, Attachment A

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 143  
Respondent: Susan Taylor; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Article 3.1 of Attachment ST-2. Provide the direct charge salaries charged to each NiSource affiliate, including Columbia Kentucky by month for the period January 2018 – May 2021.

**Response:**

Columbia objects as this data request is overly broad and responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) seeks information that is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

Please see KY PSC Case No. 2021-00183, AG 1-143, Attachment A for direct salaries charged to each NiSource affiliate, including Columbia Kentucky, by month, for the period January 2018 – May 2021.

2018 NCSC Labor Costs														
Cost Type	Business Unit Description	201801	201802	201803	201804	201805	201806	201807	201808	201809	201810	201811	201812	Grand Total
Direct	Columbia Gas of Kentucky (CKY)	207,201	194,081	187,930	185,813	192,004	193,880	190,045	218,536	174,820	203,734	185,516	187,291	2,320,849
<b>Direct Total</b>		<b>207,201</b>	<b>194,081</b>	<b>187,930</b>	<b>185,813</b>	<b>192,004</b>	<b>193,880</b>	<b>190,045</b>	<b>218,536</b>	<b>174,820</b>	<b>203,734</b>	<b>185,516</b>	<b>187,291</b>	<b>2,320,849</b>
Allocated	Columbia Gas of Kentucky (CKY)	336,496	323,933	336,839	315,663	324,327	322,850	304,843	318,727	271,531	236,858	253,117	258,121	3,603,303
<b>Allocated Total</b>		<b>336,496</b>	<b>323,933</b>	<b>336,839</b>	<b>315,663</b>	<b>324,327</b>	<b>322,850</b>	<b>304,843</b>	<b>318,727</b>	<b>271,531</b>	<b>236,858</b>	<b>253,117</b>	<b>258,121</b>	<b>3,603,303</b>
<b>Grand Total</b>		<b>543,697</b>	<b>518,014</b>	<b>524,769</b>	<b>501,476</b>	<b>516,330</b>	<b>516,730</b>	<b>494,887</b>	<b>537,262</b>	<b>446,350</b>	<b>440,592</b>	<b>438,632</b>	<b>445,412</b>	<b>5,924,153</b>

2019 NCSC Labor Costs														
Cost Type	Business Unit Description	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Grand Total
Direct	Columbia Gas of Kentucky (CKY)	177,025	220,347	216,364	193,090	193,654	214,297	186,363	171,659	190,421	221,808	183,592	175,176	2,343,798
<b>Direct Total</b>		<b>177,025</b>	<b>220,347</b>	<b>216,364</b>	<b>193,090</b>	<b>193,654</b>	<b>214,297</b>	<b>186,363</b>	<b>171,659</b>	<b>190,421</b>	<b>221,808</b>	<b>183,592</b>	<b>175,176</b>	<b>2,343,798</b>
Allocated	Columbia Gas of Kentucky (CKY)	325,098	319,946	334,157	322,115	312,728	339,093	294,843	305,188	312,953	360,166	315,007	300,411	3,841,705
<b>Allocated Total</b>		<b>325,098</b>	<b>319,946</b>	<b>334,157</b>	<b>322,115</b>	<b>312,728</b>	<b>339,093</b>	<b>294,843</b>	<b>305,188</b>	<b>312,953</b>	<b>360,166</b>	<b>315,007</b>	<b>300,411</b>	<b>3,841,705</b>
<b>Grand Total</b>		<b>502,124</b>	<b>540,293</b>	<b>550,521</b>	<b>515,205</b>	<b>506,382</b>	<b>553,390</b>	<b>481,206</b>	<b>476,846</b>	<b>503,374</b>	<b>581,974</b>	<b>498,600</b>	<b>475,587</b>	<b>6,185,502</b>

2020 NCSC Labor Costs														
Cost Type	Business Unit Description	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	Grand Total
Direct	Columbia Gas of Kentucky (CKY)	199,001	178,593	198,895	233,138	203,078	201,409	235,139	189,088	194,028	197,579	199,272	196,337	2,425,556
<b>Direct Total</b>		<b>199,001</b>	<b>178,593</b>	<b>198,895</b>	<b>233,138</b>	<b>203,078</b>	<b>201,409</b>	<b>235,139</b>	<b>189,088</b>	<b>194,028</b>	<b>197,579</b>	<b>199,272</b>	<b>196,337</b>	<b>2,425,556</b>
Allocated	Columbia Gas of Kentucky (CKY)	340,055	324,604	326,866	334,488	315,854	322,138	299,584	302,985	333,569	344,024	320,043	280,578	3,844,788
<b>Allocated Total</b>		<b>340,055</b>	<b>324,604</b>	<b>326,866</b>	<b>334,488</b>	<b>315,854</b>	<b>322,138</b>	<b>299,584</b>	<b>302,985</b>	<b>333,569</b>	<b>344,024</b>	<b>320,043</b>	<b>280,578</b>	<b>3,844,788</b>
<b>Grand Total</b>		<b>539,056</b>	<b>503,198</b>	<b>525,761</b>	<b>567,626</b>	<b>518,932</b>	<b>523,547</b>	<b>534,722</b>	<b>492,073</b>	<b>527,597</b>	<b>541,603</b>	<b>519,314</b>	<b>476,915</b>	<b>6,270,343</b>

<b>2021 YTD May NCSC Labor Costs</b>							
<b>Cost Type</b>	<b>Business Unit Description</b>	<b>202101</b>	<b>202102</b>	<b>202103</b>	<b>202104</b>	<b>202105</b>	<b>Grand Total</b>
Direct	Columbia Gas of Kentucky (CKY)	196,909	202,926	208,345	239,886	257,414	1,105,480
<b>Direct Total</b>		<b>196,909</b>	<b>202,926</b>	<b>208,345</b>	<b>239,886</b>	<b>257,414</b>	<b>1,105,480</b>
Allocated	Columbia Gas of Kentucky (CKY)	329,211	342,453	350,573	361,423	340,388	1,724,048
<b>Allocated Total</b>		<b>329,211</b>	<b>342,453</b>	<b>350,573</b>	<b>361,423</b>	<b>340,388</b>	<b>1,724,048</b>
<b>Grand Total</b>		<b>526,120</b>	<b>545,380</b>	<b>558,918</b>	<b>601,309</b>	<b>597,801</b>	<b>2,829,527</b>

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 144  
Respondent: Susan Taylor; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Article 3.2 of Attachment ST-2. Provide the apportioned salary charged allocated to each NiSource affiliate, including Columbia Kentucky by month for the period January 2018 – May 2021.

**Response:**

Columbia objects as this data request is overly broad and responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) seeks information that is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

Please refer to KY PSC Case No. 2021-00183, AG 1-143, Attachment A for salaries direct and allocated to Columbia Kentucky by month for the period January 2018 – May 2021.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Exhibit A of Attachment ST-2. Provide a breakdown of the monthly NCSC charges billed by month to Columbia Kentucky for the period January 2018 – May 2021 split between i) direct billed charges, ii) allocated charges separately identified for each Basis identified within Exhibit A and iii) all other methods. The sum of these three components should equal the total monthly NCSC charges billed to Columbia Kentucky. Include within this response the identification of any portion of the costs allocated/assigned to Columbia Kentucky, which are capitalized by month.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-145, Attachment A ("Attachment A") for a breakdown of the monthly NCSC charges billed by month to Columbia Kentucky for the period January 2018 – May 2021 split between i) direct billed charges, and ii) allocated charges separately identified for each Basis identified within Exhibit A. NCSC management fee capitalized charges are separately identified on the Capital tab on Attachment A.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

146. Refer to the Taylor Testimony, page 12, Exhibit A of Attachment ST-2 as well as Table ST-1.

- a. Provide a copy of all supporting documentation underlying the allocation ratios developed for each NiSource affiliate for allocation basis 1, 10, 11, 13 and 20.
- b. A number of the descriptions of the Basis allocation methods contain the reference that "All Companies may be included in this allocation." For any NiSource entity not included within each of the allocation methodologies, identify such affiliate and provide the justification for exclusion.

**Response:**

- a. Please refer to KY PSC Case No. 2021-00183, AG 1-146, Attachment A for supporting documentation underlying the allocation ratios.
- b. For allocations such as customers, employees, depreciable property, automotive units, etc., only those NiSource entities with actual customers, employees, depreciable property, automotive units etc. are included in the calculation.

ATTACHMENTS  
ARE EXCEL  
SPREADSHEETS  
AND UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to the Taylor Testimony, page 12, Table ST-1. Provide a comprehensive explanation differentiating the terms "Direct Billed" and "Direct NCSC" found within the table.

**Response:**

Direct billed pertains to costs NCSC bills to one or more affiliates, thus not using allocation methods listed under Appendix A of the Service Agreement in Attachment ST-2.

Direct NCSC pertains to costs of NCSC doing business as noted in Article 2.5 of the Service Agreement that are billed using a direct code of 0012 and not using an allocation method listed under Appendix A of the Service Agreement in Attachment ST-2.

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 148  
Respondent: Susan Taylor; As to the Objection: Legal

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Provide the annual NCSC charges incurred for each NiSource affiliate for the period 2018 – 2020. Provide the monthly NCSC charges by affiliate for the period January – May 2021.

**Response:**

Columbia objects as this data request is overly broad and responsive information related to NiSource affiliates (e.g, any operating company, gas or electric, other than Columbia) seeks information that is irrelevant to the issues of this case. Notwithstanding these objections, Columbia responds as follows:

Please refer to KY PSC Case No. 2021-00183, AG 1-148, Attachment A for the annual NCSC charges incurred for each NiSource affiliate for the period 2018 – 2020, and the monthly charges for the period January – May 2021.

**Annual NCSC Charges By NiSource Affiliate**

<b>AFFILIATE</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Grand Total</b>
NiSource Insurance Corp Inc	40,507.51	50,464.69	36,920.42	127,892.62
Columbia Gas of Kentucky Inc	16,743,067.15	17,948,157.13	17,515,252.59	52,206,476.87
Columbia Gas of Ohio Inc	127,663,167.90	134,364,859.77	132,208,976.85	394,237,004.52
Columbia Gas of Maryland Inc	6,781,131.10	6,530,352.47	6,195,373.84	19,506,857.41
Columbia Gas of Pennsylvania	63,223,230.80	64,245,647.59	62,440,833.65	189,909,712.04
Columbia Gas of Virginia Inc	34,468,758.20	36,154,254.30	35,053,261.60	105,676,274.10
NiSource Inc.	7,002,608.25	6,151,792.44	7,089,586.85	20,243,987.54
Northern Indiana Public Svc Co	148,933,388.21	144,114,433.47	148,029,251.87	441,077,073.55
NiSource Development Co Inc	515,888.94	608,505.23	556,775.91	1,681,170.08
NiSource Energy Technologies	147.68	237.00		384.68
Columbia Gas of Massachusetts	114,915,619.61	57,807,104.23	42,464,102.21	215,186,826.05
Columbia of Ohio Receivables	31,125.16	17,138.28	14,229.96	62,493.40
Columbia of PA Receivables	32,231.44	11,940.40	8,801.84	52,973.68
<b>Grand Total</b>	<b>520,350,871.95</b>	<b>468,004,887.00</b>	<b>451,613,367.59</b>	<b>1,439,969,126.54</b>

**Monthly NCSC Charges By NiSource affiliate**

<b>AFFILIATE</b>	<b>202101</b>	<b>202102</b>	<b>202103</b>	<b>202104</b>	<b>202105</b>	<b>Grand Total</b>
NiSource Insurance Corp Inc	2,765.21	2,913.85	1,800.71	2,920.79	3,676.35	14,076.91
Columbia Gas of Kentucky Inc	1,488,290.78	1,501,661.70	1,545,221.29	1,667,083.88	1,694,483.49	7,896,741.14
Columbia Gas of Ohio Inc	11,031,180.10	11,183,037.07	11,694,395.41	12,314,136.87	12,199,435.88	58,422,185.33
Columbia Gas of Maryland Inc	513,231.19	508,400.51	567,360.51	610,925.15	590,325.99	2,790,243.35
Columbia Gas of Pennsylvania	5,082,043.81	5,230,371.17	5,567,990.09	5,774,633.02	5,791,634.77	27,446,672.86
Columbia Gas of Virginia Inc	2,824,686.19	2,914,524.86	3,129,164.27	3,253,224.46	3,250,375.00	15,371,974.78
NiSource Inc.	926,561.17	429,729.53	422,115.33	488,270.09	500,210.80	2,766,886.92
Northern Indiana Public Svc Co	11,940,312.14	12,542,048.26	13,128,000.41	14,090,836.57	15,608,330.28	67,309,527.66
NiSource Development Co Inc	35,029.90	40,498.32	38,168.98	35,167.93	51,091.66	199,956.79
Columbia Gas of Massachusetts	163,135.39	49,161.17	(19,306.63)	37,531.82	100,599.87	331,121.62
Columbia of Ohio Receivables	599.27	1,366.14	1,370.33	1,526.79	1,330.64	6,193.17
Columbia of PA Receivables	228.88	438.30	484.17	238.03	493.71	1,883.09
Rosewater Wind Generation LLC	98.00	1,690.59				1,788.59
Rosewater Wind Farm LLC	450.70	880.76	6,759.06	9,548.36	6,068.09	23,706.97
<b>Grand Total</b>	<b>34,008,612.73</b>	<b>34,406,722.23</b>	<b>36,083,523.93</b>	<b>38,286,043.76</b>	<b>39,798,056.53</b>	<b>182,582,959.18</b>

KY PSC Case No. 2021-00183  
Response to the Attorney General's Data Request Set One No. 149  
Respondent: Susan Taylor

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

For the year 2020, provide a summary of NCSC costs by department and/or function further identified by the amount of such charges i) Direct charged or ii) Allocated according to each of the Basis identified within Exhibit A of Attachment ST—2.

**Response:**

Please refer to KY PSC Case No. 2021-00183, AG 1-149, Attachment A for a summary of NCSC costs by function, identified by direct and allocated charges.



<b>Function</b>	<b>Allocation Basis</b>	<b>Total</b>
<b>Customer Experience, Communications, and HR</b>	Basis 1	(2,204)
	Basis 10	1,408,842
	Basis 11	428,838
	Basis 14	140
	Basis 20	112,257
	Direct Billed	1,215,727
	NCSC Overhead	1,147
<b>Customer Experience, Communications, and HR Total</b>		<b>3,164,748</b>
<b>Executive</b>	Basis 10	87
	Basis 11	1,140
	Basis 20	243,467
	NCSC Overhead	1,030
<b>Executive Total</b>		<b>245,724</b>
<b>Finance</b>	Basis 1	301,345
	Basis 10	901,010
	Basis 11	657,990
	Basis 13	1,346,284
	Basis 14	87
	Basis 2	9,696
	Basis 20	3,459,462
	Basis 3	97
	Basis 4	90,663
	Basis 7	2,206
	Basis 8	3
	Basis 9	9,809
	Direct Billed	1,473,044
	NCSC Overhead	375,449
<b>Finance Total</b>		<b>8,627,146</b>
<b>General &amp; Other AG</b>	NCSC Overhead	79,236
<b>General &amp; Other AG Total</b>		<b>79,236</b>
<b>General Counsel</b>	Basis 1	62,269
	Basis 10	451
	Basis 11	42,879
	Basis 20	217,331
	Direct Billed	412,083
	NCSC Overhead	68,942
<b>General Counsel Total</b>		<b>803,954</b>
<b>Miscellaneous Corporate</b>	Basis 1	13,624
	Basis 10	75,572
	Basis 11	27,497
	Basis 20	222,488
	Basis 7	6,258
	NCSC Overhead	5,979
<b>Miscellaneous Corporate Total</b>		<b>351,418</b>
<b>NiSource Utilities</b>	Basis 1	858,041
	Basis 10	481,579
	Basis 11	25,937
	Basis 13	473
	Basis 14	(1)
	Basis 2	1,237

	Basis 20	44,702
	Basis 3	24
	Basis 4	3
	Basis 7	5,940
	Basis 8	79
	Basis 9	1,340
	Direct Billed	1,672,651
	NCSC Overhead	20,525
<b>NiSource Utilities Total</b>		<b>3,112,529</b>
<b>Office of Strategy and Risk</b>	Basis 1	3,312
	Basis 10	53,457
	Basis 11	2,895
	Basis 13	67
	Basis 14	3
	Basis 2	13
	Basis 20	266,314
	Basis 4	102
	Basis 7	80,808
	Basis 8	0
	Basis 9	30
	Direct Billed	10,598
	NCSC Overhead	39,182
<b>Office of Strategy and Risk Total</b>		<b>456,783</b>
<b>Safety Services</b>	Basis 1	140,527
	Basis 10	185,114
	Basis 11	80,532
	Basis 13	51,966
	Basis 20	112,332
	Basis 4	18
	Direct Billed	53,698
	NCSC Overhead	49,527
<b>Safety Services Total</b>		<b>673,715</b>
<b>Grand Total</b>		<b>17,515,253</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION**  
**DATED JULY 7, 2021**

Refer to Article 4.1 of Attachment ST-2. If Columbia Kentucky has requested i) a meeting or ii) a change in the scope of services provided as referenced in this section, provide all documentation of the meeting and any scope changes requested by the client which has occurred since January 2018.

**Response:**

There is a formal meeting requested by Columbia Kentucky on a monthly basis to review budget to actual results for reasonableness. Any discussions on variances are highlighted and discussed during those meetings. Please refer to KY PSC Case No. 2021-00183, AG 1-150, Attachment A for the budget to actual reports, which include NiSource Corporate Services Company (NCSC), for April through August 2019. Please refer to Application, Tab 61, Section 16-(7)(o) for reports from September 2019 through March 2021. Please note that reports are not available prior to April 2019 as a result of a technical system issue, but the attachment contains all available reports and will continue to update as we move through the case. A consistent budget to actual review was performed during all time periods from January 2018 forward.

For scope of services, refer to Columbia's Response to the Attorney General's First Set of Requests for Information, No. 139 for the allocated adjustments contained in the forecast period for one-time items, ii) future planned work, and iii) strategic initiatives. As noted in Columbia's Response to the Attorney General's First Set of Information Requests, No. 49, part d, any change in scope of services (i.e. future planned work, strategic initiatives outside of the normal scope of services provided by NCSC Functions) are proactively discussed ahead of the start of an initiative. In addition, please note a change in scope of services for Large Customer Relations (LCR) in 2019. The change in services was to more closely align LCR customer relations with our state economic development activities in an effort to attract and retain LCR customers.

# NET OPERATING EARNINGS - APRIL 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	APRIL MTD					APRIL YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Net Revenue	\$ 6.9	\$ 6.9	\$ (0.0)	\$ 6.1	\$ 0.8	\$ 42.3	\$ 41.2	\$ 1.1	\$ 40.1	\$ 2.2
O&M	(4.0)	(3.7)	(0.3)	(3.6)	(0.4)	(15.3)	(14.9)	(0.4)	(14.6)	(0.7)
Depreciation	(1.1)	(1.1)	(0.0)	(1.1)	(0.1)	(4.5)	(4.5)	(0.0)	(4.2)	(0.3)
Other Taxes	(0.5)	(0.5)	0.0	(0.4)	(0.0)	(1.9)	(2.0)	0.1	(1.7)	(0.1)
<b>Operating Earnings*</b>	<b>\$ 1.4</b>	<b>\$ 1.6</b>	<b>\$ (0.3)</b>	<b>\$ 1.1</b>	<b>\$ 0.3</b>	<b>\$ 20.6</b>	<b>\$ 19.9</b>	<b>\$ 0.8</b>	<b>\$ 19.7</b>	<b>\$ 1.0</b>
Other Income/(Deductions)	0.0	0.0	(0.0)	0.1	(0.1)	(0.0)	0.1	(0.1)	0.2	(0.3)
Interest Expense	(0.5)	(0.6)	0.0	(0.5)	(0.1)	(2.2)	(2.3)	0.1	(2.1)	(0.1)
<b>Pre-Tax Operating Earnings</b>	<b>\$ 0.8</b>	<b>\$ 1.1</b>	<b>\$ (0.3)</b>	<b>\$ 0.7</b>	<b>\$ 0.2</b>	<b>\$ 18.4</b>	<b>\$ 17.7</b>	<b>\$ 0.7</b>	<b>\$ 17.8</b>	<b>\$ 0.6</b>
Income Taxes	(0.1)	(0.2)	0.1	(0.1)	(0.0)	(4.3)	(4.2)	(0.2)	(4.2)	(0.1)
Effective Tax Rate	17.6%	19.5%	2.0%	15.9%	-2.0%	23.6%	23.6%	0.0%	23.7%	0.0%
<b>Net Operating Earnings</b>	<b>\$ 0.7</b>	<b>\$ 0.9</b>	<b>\$ (0.2)</b>	<b>\$ 0.6</b>	<b>\$ 0.1</b>	<b>\$ 14.1</b>	<b>\$ 13.5</b>	<b>\$ 0.6</b>	<b>\$ 13.6</b>	<b>\$ 0.5</b>

\*Operating Earnings Excluding Trackers

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PLAN - YTD:**

**Net Revenue:** Prior period adjustment of \$0.3M (January), PBR favorability \$0.6M

# JET REVENUE - APRIL 2019 (\$M)

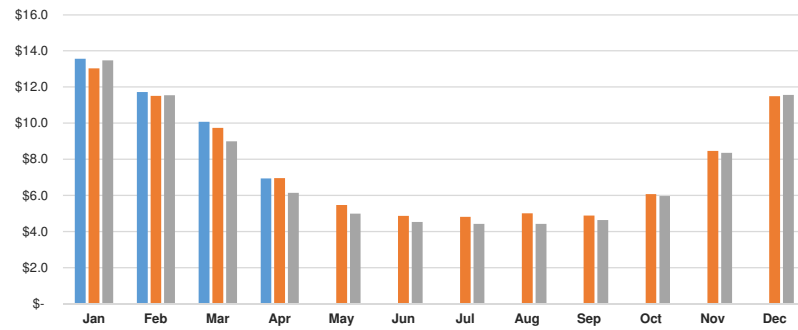
Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	APRIL MTD					APRIL YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Residential	\$ 3.6	\$ 3.6	\$ -	\$ 3.7	\$ (0.1)	\$ 24.8	\$ 23.8	\$ 0.9	\$ 25.6	\$ (0.8)
Commercial	1.6	1.7	(0.1)	1.6	-	10.2	10.5	(0.4)	10.1	0.1
Industrial	0.5	0.5	-	0.6	(0.1)	2.2	2.4	(0.1)	2.3	(0.1)
Rate Case Outcomes	-	-	-	-	-	-	-	-	-	-
Base Margin	5.7	5.8	(0.1)	5.9	(0.1)	37.2	36.7	0.4	37.9	(0.8)
Capital Trackers	0.7	0.7	-	-	0.7	2.6	2.6	-	-	2.6
Supply & Optimization	0.3	0.2	0.1	0.2	0.1	1.8	1.2	0.6	1.3	0.4
Other	0.2	0.2	(0.0)	0.0	0.2	0.8	0.7	0.0	0.9	(0.1)
<b>Net Revenue*</b>	<b>\$ 6.9</b>	<b>\$ 6.9</b>	<b>\$ -</b>	<b>\$ 6.1</b>	<b>\$ 0.8</b>	<b>\$ 42.3</b>	<b>\$ 41.2</b>	<b>\$ 1.1</b>	<b>\$ 40.1</b>	<b>\$ 2.2</b>

\*Net Revenue Excluding Trackers

## Revenue by Month (\$M)



### Customer Count - RESIDENTIAL

Actual	Var to Plan	Var to PY
122,115	103	157

### Volumes - RESIDENTIAL

Actual	Plan	PY
716,985	214,985	(54,496)

### Customer Count - COMMERCIAL

Actual	Var to Plan	Var to PY
14,044	65	19

### Volumes - COMMERCIAL

Actual	Plan	PY
702,884	140,884	7,946

### Customer Count - INDUSTRIAL

Actual	Var to Plan	Var to PY
118	0	(1)

### Volumes - INDUSTRIAL

Actual	Plan	PY
1,213,941	74,941	125,271

## HIGHLIGHTS

### VARIANCE TO PLAN - MTD:

### VARIANCE TO PLAN - YTD:

**Residential:** Prior period adjustment of \$0.3 (January (P)),  
**Supply & Optimization:** Continued favorability due to updated revenue split until PBR is revisited in November.

# O&M - APRIL 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	APRIL MTD					APRIL YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Finance, Supply Chain, IT, Reg	\$ 0.8	\$ 0.7	\$ (0.1)	\$ 0.6	\$ (0.2)	\$ 2.9	\$ 2.8	\$ -	\$ 2.4	\$ (0.5)
NIPSCO Electric Total	-	0.0	-	0.0	-	0.0	0.0	-	0.0	-
Legal, Comm, Fed Affairs, Policy	0.0	0.0	-	0.0	-	0.2	0.2	-	0.2	-
Custmr Ops, Shrd Svcs Ops, HR	0.5	0.5	-	0.5	-	2.2	2.0	(0.1)	2.1	(0.1)
Gas Utilities, Safety & Gas Tech Svcs	2.0	1.8	(0.1)	1.5	(0.4)	7.4	7.1	(0.3)	6.2	(1.1)
Other	0.0	0.0	-	0.3	0.3	0.2	0.0	(0.1)	1.2	1.0
<b>Total Direct Expenses</b>	<b>\$ 3.3</b>	<b>\$ 3.1</b>	<b>\$ (0.2)</b>	<b>\$ 3.0</b>	<b>\$ (0.4)</b>	<b>\$ 12.8</b>	<b>\$ 12.2</b>	<b>\$ (0.5)</b>	<b>\$ 12.0</b>	<b>\$ (0.7)</b>
<b>Total Indirect Expenses</b>	<b>\$ 0.5</b>	<b>\$ 0.4</b>	<b>\$ (0.1)</b>	<b>\$ 0.5</b>	<b>\$ -</b>	<b>\$ 1.8</b>	<b>\$ 1.9</b>	<b>\$ 0.1</b>	<b>\$ 2.0</b>	<b>\$ 0.2</b>
Depreciation	0.1	0.1	-	0.1	-	0.4	0.5	0.1	0.4	-
Total Other Taxes	0.0	0.1	-	0.0	-	0.2	0.2	-	0.2	-
Loss(Gain) on Sale or Impairment of Assets	0.0	0.0	-	0.0	-	0.1	0.1	-	0.0	-
Interest Expenses, Net	-	-	-	0.0	-	0.0	-	-	0.0	-
Other, Net	0.0	0.0	-	(0.0)	-	0.1	0.0	(0.1)	(0.0)	(0.1)
<b>Total Non O&amp;M NCS Items</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ -</b>	<b>\$ 0.1</b>	<b>\$ -</b>	<b>\$ 0.7</b>	<b>\$ 0.7</b>	<b>\$ -</b>	<b>\$ 0.5</b>	<b>\$ (0.2)</b>
<b>Total O&amp;M Excluding Trackers</b>	<b>\$ 4.0</b>	<b>\$ 3.7</b>	<b>\$ (0.3)</b>	<b>\$ 3.6</b>	<b>\$ (0.4)</b>	<b>\$ 15.3</b>	<b>\$ 14.9</b>	<b>\$ (0.4)</b>	<b>\$ 14.6</b>	<b>\$ (0.7)</b>

## HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PLAN - YTD:

# NET OPERATING EARNINGS - MAY 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	MAY MTD				MAY YTD					
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Net Revenue	\$ 5.5	\$ 5.5	\$ (0.0)	\$ 5.0	\$ 0.5	\$ 47.8	\$ 46.7	\$ 1.1	\$ 45.1	\$ 2.6
O&M	(3.8)	(3.7)	(0.1)	(3.6)	(0.2)	(19.1)	(18.6)	(0.5)	(18.2)	(0.9)
Depreciation	(1.1)	(1.1)	(0.0)	(1.1)	(0.1)	(5.7)	(5.6)	(0.1)	(5.2)	(0.4)
Other Taxes	(0.5)	(0.5)	0.0	(0.4)	(0.0)	(2.3)	(2.5)	0.2	(2.1)	(0.2)
<b>Operating Earnings*</b>	<b>\$ 0.1</b>	<b>\$ 0.1</b>	<b>\$ (0.0)</b>	<b>\$ (0.1)</b>	<b>\$ 0.2</b>	<b>\$ 20.7</b>	<b>\$ 20.0</b>	<b>\$ 0.7</b>	<b>\$ 19.5</b>	<b>\$ 1.2</b>
Other Income/(Deductions)	0.0	0.0	(0.0)	0.1	(0.1)	(0.0)	0.1	(0.1)	0.3	(0.3)
Interest Expense	(0.6)	(0.6)	0.0	(0.5)	(0.0)	(2.7)	(2.8)	0.1	(2.6)	(0.2)
<b>Pre-Tax Operating Earnings</b>	<b>\$ (0.5)</b>	<b>\$ (0.4)</b>	<b>\$ (0.0)</b>	<b>\$ (0.6)</b>	<b>\$ 0.1</b>	<b>\$ 17.9</b>	<b>\$ 17.2</b>	<b>\$ 0.7</b>	<b>\$ 17.3</b>	<b>\$ 0.7</b>
Income Taxes	0.2	0.2		0.2	(0.0)	(4.2)	(4.0)	(0.2)	(4.0)	(0.1)
Effective Tax Rate	37.4%	38.1%	1.0%	32.3%	-5.0%	23.2%	23.2%	0.0%	23.4%	0.0%
<b>Net Operating Earnings</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>\$ (0.0)</b>	<b>\$ (0.4)</b>	<b>\$ 0.1</b>	<b>\$ 13.8</b>	<b>\$ 13.2</b>	<b>\$ 0.5</b>	<b>\$ 13.2</b>	<b>\$ 0.5</b>

\*Operating Earnings Excluding Trackers

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PLAN - YTD:**

**Net Revenue:** Prior period adjustment of \$0.3M (January), PBR favorability \$0.7M



# JET REVENUE - MAY 2019 (\$M)

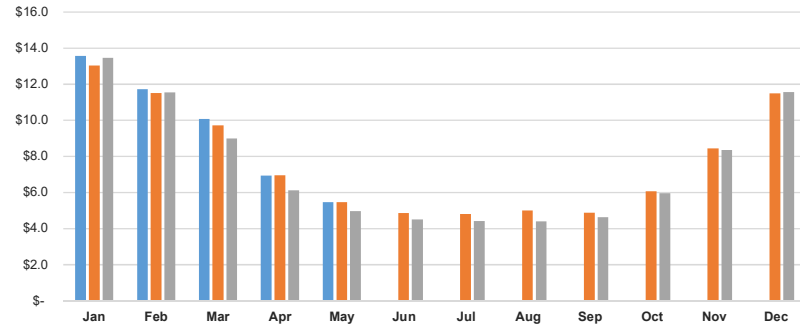
Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	MAY MTD					MAY YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Residential	\$ 2.6	\$ 2.7	\$ (0.1)	\$ 2.9	\$ (0.2)	\$ 27.4	\$ 26.5	\$ 0.9	\$ 28.4	\$ (1.0)
Commercial	1.3	1.4	-	1.3	-	11.5	11.9	(0.4)	11.4	0.1
Industrial	0.4	0.4	-	0.5	(0.1)	2.6	2.8	(0.2)	2.8	(0.1)
Rate Case Outcomes	-	-	-	-	-	-	-	-	-	-
Base Margin	4.4	4.5	(0.1)	4.7	(0.3)	41.5	41.2	0.3	42.6	(1.1)
Capital Trackers	0.6	0.7	-	-	0.6	3.3	3.3	-	-	3.3
Supply & Optimization	0.4	0.2	0.1	0.2	0.1	2.1	1.4	0.7	1.6	0.6
Other	0.1	0.1	(0.1)	0.1	0.0	0.9	0.8	0.0	1.0	(0.1)
<b>Net Revenue*</b>	<b>\$ 5.5</b>	<b>\$ 5.5</b>	<b>\$ -</b>	<b>\$ 5.0</b>	<b>\$ 0.5</b>	<b>\$ 47.8</b>	<b>\$ 46.7</b>	<b>\$ 1.1</b>	<b>\$ 45.1</b>	<b>\$ 2.6</b>

\*Net Revenue Excluding Trackers

## Revenue by Month (\$M)



## Customer Count - RESIDENTIAL

Actual	Var to Plan	Var to PY
121,490	154	334

## Volumes - RESIDENTIAL

Actual	Plan	PY
187,174	(32,826)	(134,806)

## Customer Count - COMMERCIAL

Actual	Var to Plan	Var to PY
13,941	49	11

## Volumes - COMMERCIAL

Actual	Plan	PY
418,228	16,228	8,231

## Customer Count - INDUSTRIAL

Actual	Var to Plan	Var to PY
118	0	0

## Volumes - INDUSTRIAL

Actual	Plan	PY
1,036,252	98,252	(3,454)

## HIGHLIGHTS

### VARIANCE TO PLAN - MTD:

### VARIANCE TO PLAN - YTD:

**Residential:** Prior period adjustment of \$0.3 (January (P)),  
**Supply & Optimization:** Continued favorability due to updated revenue split until PBR is revisited in November.

### VARIANCE TO PLAN - PY:

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

# O&M - MAY 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	MAY MTD					MAY YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Finance, Supply Chain, IT, Reg	\$ 0.6	\$ 0.5	\$ -	\$ 0.4	\$ (0.2)	\$ 2.9	\$ 2.8	\$ (0.1)	\$ 2.2	\$ (0.7)
NIPSCO Electric Total	-	0.0	-	0.0	-	0.0	0.0	-	0.0	-
Legal, Comm, Fed Affairs, Policy	0.0	0.1	-	0.1	-	0.2	0.3	-	0.2	-
Custmr Ops, Shrd Srvcs Ops, HR	0.5	0.5	-	0.5	-	2.7	2.5	(0.2)	2.6	(0.1)
Gas Utilities, Safety & Gas Tech Svcs	2.0	2.0	-	1.8	(0.2)	9.9	9.6	(0.2)	8.5	(1.3)
Other	0.0	0.0	-	0.3	0.2	0.2	0.1	(0.1)	1.4	1.2
<b>Total Direct Expenses</b>	<b>\$ 3.2</b>	<b>\$ 3.1</b>	<b>\$ -</b>	<b>\$ 3.0</b>	<b>\$ (0.2)</b>	<b>\$ 15.9</b>	<b>\$ 15.3</b>	<b>\$ (0.6)</b>	<b>\$ 15.0</b>	<b>\$ (0.9)</b>
<b>Total Indirect Expenses</b>	<b>\$ 0.4</b>	<b>\$ 0.5</b>	<b>\$ -</b>	<b>\$ 0.5</b>	<b>\$ -</b>	<b>\$ 2.3</b>	<b>\$ 2.4</b>	<b>\$ 0.1</b>	<b>\$ 2.5</b>	<b>\$ 0.2</b>
Depreciation	0.1	0.1	-	0.1	-	0.5	0.6	0.1	0.4	(0.1)
Total Other Taxes	0.0	0.0	-	0.0	-	0.2	0.2	-	0.2	-
Loss(Gain) on Sale or Impairment of Assets	0.0	0.0	-	0.0	-	0.1	0.1	-	0.1	-
Interest Expenses, Net	-	-	-	-	-	0.0	-	-	0.0	-
Other, Net	0.0	0.0	-	(0.0)	-	0.1	0.0	(0.1)	(0.1)	(0.1)
<b>Total Non O&amp;M NCS Items</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ -</b>	<b>\$ 0.1</b>	<b>\$ -</b>	<b>\$ 0.9</b>	<b>\$ 0.9</b>	<b>\$ -</b>	<b>\$ 0.7</b>	<b>\$ (0.2)</b>
<b>Total O&amp;M Excluding Trackers</b>	<b>\$ 3.8</b>	<b>\$ 3.7</b>	<b>\$ (0.1)</b>	<b>\$ 3.6</b>	<b>\$ (0.2)</b>	<b>\$ 19.1</b>	<b>\$ 18.6</b>	<b>\$ (0.5)</b>	<b>\$ 18.2</b>	<b>\$ (0.9)</b>

## HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PLAN - YTD:

# NET OPERATING EARNINGS - JUNE 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JUNE MTD					JUNE YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Net Revenue	\$ 4.9	\$ 4.9	\$ 0.0	\$ 4.5	\$ 0.4	\$ 52.7	\$ 51.6	\$ 1.1	\$ 49.7	\$ 3.0
O&M	(3.9)	(3.9)	(0.1)	(3.7)	(0.3)	(23.0)	(22.5)	(0.5)	(21.9)	(1.1)
Depreciation	(1.1)	(1.2)	-	(1.1)	(0.1)	(6.8)	(6.8)	(0.1)	(6.3)	(0.5)
Other Taxes	(0.5)	(0.5)	0.0	(0.4)	(0.1)	(2.8)	(3.0)	0.2	(2.6)	(0.2)
<b>Operating Earnings*</b>	<b>\$ (0.6)</b>	<b>\$ (0.6)</b>	<b>\$ -</b>	<b>\$ (0.6)</b>	<b>\$ (0.0)</b>	<b>\$ 20.1</b>	<b>\$ 19.3</b>	<b>\$ 0.7</b>	<b>\$ 18.9</b>	<b>\$ 1.1</b>
Other Income/(Deductions)	0.0	0.0	(0.0)	0.1	(0.1)	(0.0)	0.1	(0.1)	0.4	(0.4)
Interest Expense	(0.5)	(0.5)	(0.0)	(0.5)	(0.1)	(3.3)	(3.3)	0.1	(3.1)	(0.2)
<b>Pre-Tax Operating Earnings</b>	<b>\$ (1.2)</b>	<b>\$ (1.1)</b>	<b>\$ (0.0)</b>	<b>\$ (1.0)</b>	<b>\$ (0.1)</b>	<b>\$ 16.8</b>	<b>\$ 16.1</b>	<b>\$ 0.7</b>	<b>\$ 16.2</b>	<b>\$ 0.5</b>
Income Taxes	0.3	0.3	0.0	0.4	(0.1)	(3.8)	(3.7)	(0.2)	(3.6)	(0.2)
Effective Tax Rate	29.5%	30.1%	1.0%	41.8%	12.0%	22.8%	22.8%	0.0%	22.2%	-1.0%
<b>Net Operating Earnings</b>	<b>\$ (0.8)</b>	<b>\$ (0.8)</b>	<b>\$ (0.0)</b>	<b>\$ (0.6)</b>	<b>\$ (0.2)</b>	<b>\$ 12.9</b>	<b>\$ 12.4</b>	<b>\$ 0.5</b>	<b>\$ 12.6</b>	<b>\$ 0.3</b>

\*Operating Earnings Excluding Trackers

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PLAN - YTD:**

**Net Revenue: PBR (S&O) favorability \$0.9M**

# JET REVENUE - JUNE 2019 (\$M)

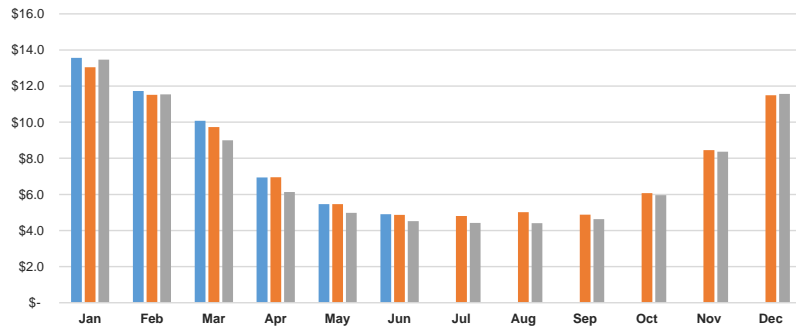
Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JUNE MTD					JUNE YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Residential	\$ 2.3	\$ 2.3	\$ -	\$ 2.6	\$ (0.2)	\$ 29.7	\$ 28.9	\$ 0.8	\$ 31.0	\$ (1.3)
Commercial	1.2	1.2	-	1.2	-	12.7	13.0	(0.3)	12.6	0.1
Industrial	0.4	0.4	-	0.4	-	3.1	3.2	(0.1)	3.2	(0.1)
Rate Case Outcomes	-	-	-	-	-	-	-	-	-	-
Base Margin	4.0	3.9	-	4.2	(0.2)	45.5	45.1	0.3	46.8	(1.3)
Capital Trackers	0.6	0.7	(0.1)	-	0.6	3.9	4.0	(0.1)	-	3.9
Supply & Optimization	0.3	0.2	0.1	0.2	0.1	2.4	1.6	0.9	1.8	0.7
Other	0.0	0.1	(0.1)	0.1	(0.1)	0.9	0.9	0.0	1.0	(0.2)
<b>Net Revenue*</b>	<b>\$ 4.9</b>	<b>\$ 4.9</b>	<b>\$ -</b>	<b>\$ 4.5</b>	<b>\$ 0.4</b>	<b>\$ 52.7</b>	<b>\$ 51.6</b>	<b>\$ 1.1</b>	<b>\$ 49.7</b>	<b>\$ 3.0</b>

\*Net Revenue Excluding Trackers

## Revenue by Month (\$M)



Customer Count - RESIDENTIAL			Volumes - RESIDENTIAL		
Actual	Var to Plan	Var to PY	Actual	Plan	PY
0	(120,484)	(119,997)	0	(113,000)	(226,223)
Customer Count - COMMERCIAL			Volumes - COMMERCIAL		
Actual	Var to Plan	Var to PY	Actual	Plan	PY
0	(13,806)	(13,839)	0	(311,000)	(446,683)
Customer Count - INDUSTRIAL			Volumes - INDUSTRIAL		
Actual	Var to Plan	Var to PY	Actual	Plan	PY
0	(118)	(116)	0	(902,000)	(893,410)

## HIGHLIGHTS

### VARIANCE TO PLAN - MTD:

### VARIANCE TO PLAN - YTD:

**Base Margin:** Prior period adjustment of \$0.3 (January (P)).

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

### VARIANCE TO PLAN - PY:

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

# O&M - JUNE 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JUNE MTD					JUNE YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Finance, Supply Chain, IT, Reg	\$ 0.7	\$ 0.5	\$ (0.1)	\$ 0.4	\$ (0.3)	\$ 3.6	\$ 3.4	\$ (0.2)	\$ 2.6	\$ (1.0)
NIPSCO Electric Total	-	0.0	-	0.0	-	0.0	0.0	-	0.0	-
Legal, Comm, Fed Affairs, Policy	0.1	0.1	-	0.1	-	0.3	0.3	-	0.3	-
Custmr Ops, Shrd Srvcs Ops, HR	0.4	0.5	-	0.5	0.1	3.1	3.0	(0.1)	3.1	-
Gas Utilities, Safety & Gas Tech Svcs	1.8	2.1	0.4	1.8	-	11.6	11.8	0.2	10.3	(1.3)
Other	0.1	0.0	(0.1)	0.3	0.2	0.4	0.1	(0.3)	1.7	1.3
<b>Total Direct Expenses</b>	<b>\$ 3.1</b>	<b>\$ 3.2</b>	<b>\$ 0.1</b>	<b>\$ 3.0</b>	<b>\$ (0.0)</b>	<b>\$ 19.0</b>	<b>\$ 18.6</b>	<b>\$ (0.5)</b>	<b>\$ 18.1</b>	<b>\$ (1.0)</b>
<b>Total Indirect Expenses</b>	<b>\$ 0.7</b>	<b>\$ 0.5</b>	<b>\$ (0.2)</b>	<b>\$ 0.5</b>	<b>\$ (0.2)</b>	<b>\$ 3.0</b>	<b>\$ 2.8</b>	<b>\$ (0.1)</b>	<b>\$ 3.0</b>	<b>\$ -</b>
Depreciation	0.1	0.1	-	0.1	-	0.6	0.7	0.1	0.5	(0.1)
Total Other Taxes	0.0	0.0	-	0.0	-	0.3	0.3	-	0.3	-
Loss(Gain) on Sale or Impairment of Assets	0.0	0.0	-	0.0	-	0.1	0.1	-	0.1	-
Interest Expenses, Net	-	-	-	-	-	0.0	-	-	0.0	-
Other, Net	0.0	0.0	-	0.0	-	0.1	0.0	(0.1)	(0.1)	(0.1)
<b>Total Non O&amp;M NCS Items</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ -</b>	<b>\$ 0.1</b>	<b>\$ -</b>	<b>\$ 1.0</b>	<b>\$ 1.0</b>	<b>\$ -</b>	<b>\$ 0.8</b>	<b>\$ (0.2)</b>
<b>Total O&amp;M Excluding Trackers</b>	<b>\$ 3.9</b>	<b>\$ 3.8</b>	<b>\$ (0.1)</b>	<b>\$ 3.7</b>	<b>\$ (0.3)</b>	<b>\$ 23.0</b>	<b>\$ 22.5</b>	<b>\$ (0.5)</b>	<b>\$ 21.9</b>	<b>\$ (1.1)</b>

## HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PLAN - YTD:

# NET OPERATING EARNINGS - JULY 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JULY MTD					JULY YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Net Revenue	\$ 5.4	\$ 4.8	\$ 0.6	\$ 4.4	\$ 0.9	\$ 58.0	\$ 56.4	\$ 1.7	\$ 54.1	\$ 4.0
O&M	(4.0)	(3.7)	(0.3)	(3.5)	(0.5)	(27.0)	(26.2)	(0.9)	(25.4)	(1.6)
Depreciation	(1.2)	(1.2)	-	(1.1)	(0.1)	(8.0)	(7.9)	(0.1)	(7.4)	(0.6)
Other Taxes	(0.5)	(0.5)	0.0	(0.4)	(0.1)	(3.3)	(3.5)	0.2	(3.0)	(0.3)
<b>Operating Earnings*</b>	<b>\$ (0.3)</b>	<b>\$ (0.5)</b>	<b>\$ 0.2</b>	<b>\$ (0.6)</b>	<b>\$ 0.3</b>	<b>\$ 19.8</b>	<b>\$ 18.8</b>	<b>\$ 1.0</b>	<b>\$ 18.3</b>	<b>\$ 1.5</b>
Other Income/(Deductions)	0.0	0.0	(0.0)	0.1	(0.1)	(0.0)	0.1	(0.1)	0.4	(0.5)
Interest Expense	(0.6)	(0.6)	0.0	(0.5)	(0.1)	(3.9)	(3.9)	0.1	(3.6)	(0.3)
<b>Pre-Tax Operating Earnings</b>	<b>\$ (0.8)</b>	<b>\$ (1.1)</b>	<b>\$ 0.2</b>	<b>\$ (1.0)</b>	<b>\$ 0.2</b>	<b>\$ 15.9</b>	<b>\$ 15.0</b>	<b>\$ 0.9</b>	<b>\$ 15.2</b>	<b>\$ 0.7</b>
Income Taxes	0.3	0.3	(0.1)	0.3	(0.0)	(3.6)	(3.3)	(0.2)	(3.3)	(0.3)
Effective Tax Rate	31.7%	30.4%	-1.0%	28.4%	12.0%	22.3%	22.2%	0.0%	22.8%	-1.0%
<b>Net Operating Earnings</b>	<b>\$ (0.6)</b>	<b>\$ (0.8)</b>	<b>\$ 0.2</b>	<b>\$ (0.7)</b>	<b>\$ (0.2)</b>	<b>\$ 12.4</b>	<b>\$ 11.7</b>	<b>\$ 0.7</b>	<b>\$ 11.9</b>	<b>\$ 0.5</b>

\*Operating Earnings Excluding Trackers

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PLAN - YTD:**

**Net Revenue:** PBR (S&O) favorability \$0.9M

# IET REVENUE - JULY 2019 (\$M)

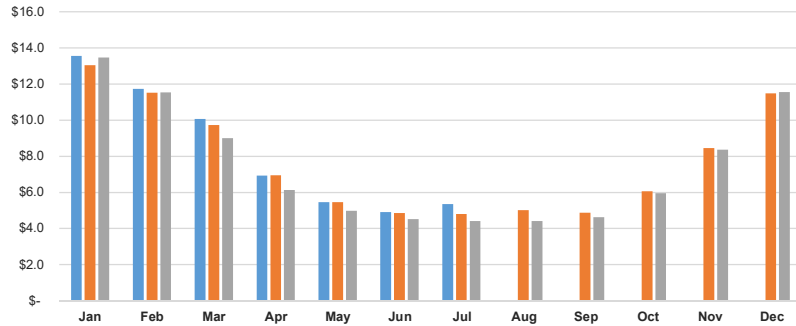
Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JULY MTD					JULY YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Residential	\$ 2.3	\$ 2.3	\$ -	\$ 2.6	\$ (0.2)	\$ 32.0	\$ 31.2	\$ 0.8	\$ 33.5	\$ (1.5)
Commercial	1.2	1.2	-	1.2	-	13.9	14.2	(0.3)	13.8	0.1
Industrial	0.4	0.4	-	0.4	-	3.5	3.6	(0.1)	3.6	(0.1)
Rate Case Outcomes	-	-	-	-	-	-	-	-	-	-
Base Margin	4.0	3.9	-	4.2	(0.2)	49.4	49.0	0.4	51.0	(1.5)
Capital Trackers	0.6	0.7	(0.1)	-	0.6	4.5	4.6	(0.2)	-	4.5
Supply & Optimization	0.4	0.2	0.1	0.2	0.1	2.8	1.8	1.0	2.0	0.8
Other	0.5	0.1	0.5	0.0	0.4	1.3	0.9	0.4	1.1	0.3
<b>Net Revenue*</b>	<b>\$ 5.4</b>	<b>\$ 4.8</b>	<b>\$ 0.6</b>	<b>\$ 4.4</b>	<b>\$ 0.9</b>	<b>\$ 58.0</b>	<b>\$ 56.4</b>	<b>\$ 1.7</b>	<b>\$ 54.1</b>	<b>\$ 4.0</b>

\*Net Revenue Excluding Trackers

## Revenue by Month (\$M)



### Customer Count - RESIDENTIAL

Actual	Var to Plan	Var to PY
120,158	239	817

### Volumes - RESIDENTIAL

Actual	Plan	PY
110,593	(407)	5,931

### Customer Count - COMMERCIAL

Actual	Var to Plan	Var to PY
13,783	45	20

### Volumes - COMMERCIAL

Actual	Plan	PY
334,408	8,408	33,122

### Customer Count - INDUSTRIAL

Actual	Var to Plan	Var to PY
118	0	0

### Volumes - INDUSTRIAL

Actual	Plan	PY
917,087	75,087	34,122

## HIGHLIGHTS

### VARIANCE TO PLAN - MTD:

### VARIANCE TO PLAN - YTD:

**Base Margin:** Prior period adjustment of \$0.3 (January (P)),

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

### VARIANCE TO PLAN - PY:

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

# O&M - JULY 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	JULY MTD					JULY YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Finance, Supply Chain, IT, Reg	\$ 0.6	\$ 0.5	\$ (0.1)	\$ 0.4	\$ (0.2)	\$ 4.2	\$ 3.9	\$ (0.3)	\$ 3.0	\$ (1.2)
NIPSCO Electric Total	-	0.0	-	0.0	-	0.0	0.0	-	0.0	-
Legal, Comm, Fed Affairs, Policy	0.1	0.0	-	0.0	-	0.4	0.4	-	0.3	-
Custmr Ops, Shrd Svcs Ops, HR	0.2	0.4	0.2	0.5	0.3	3.3	3.4	0.1	3.6	0.3
Gas Utilities, Safety & Gas Tech Svcs	2.3	2.0	(0.3)	1.8	(0.5)	13.9	13.8	(0.1)	12.1	(1.8)
Other	0.1	0.0	-	0.1	0.1	0.4	0.1	(0.3)	1.8	1.4
<b>Total Direct Expenses</b>	<b>\$ 3.2</b>	<b>\$ 3.0</b>	<b>\$ (0.1)</b>	<b>\$ 2.9</b>	<b>\$ (0.3)</b>	<b>\$ 22.2</b>	<b>\$ 21.6</b>	<b>\$ (0.7)</b>	<b>\$ 20.9</b>	<b>\$ (1.3)</b>
<b>Total Indirect Expenses</b>	<b>\$ 0.6</b>	<b>\$ 0.5</b>	<b>\$ (0.1)</b>	<b>\$ 0.5</b>	<b>\$ (0.1)</b>	<b>\$ 3.5</b>	<b>\$ 3.3</b>	<b>\$ (0.2)</b>	<b>\$ 3.5</b>	<b>\$ -</b>
Depreciation	0.1	0.1	-	0.1	-	0.7	0.8	0.1	0.6	(0.1)
Total Other Taxes	0.0	0.0	-	0.0	-	0.3	0.3	-	0.3	-
Loss(Gain) on Sale or Impairment of Assets	0.0	0.0	-	0.0	-	0.1	0.1	-	0.1	-
Interest Expenses, Net	0.0	-	-	-	-	0.0	-	-	0.0	-
Other, Net	0.0	0.0	-	(0.0)	-	0.1	0.0	(0.1)	(0.1)	(0.2)
<b>Total Non O&amp;M NCS Items</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ -</b>	<b>\$ 0.1</b>	<b>\$ -</b>	<b>\$ 1.2</b>	<b>\$ 1.2</b>	<b>\$ -</b>	<b>\$ 1.0</b>	<b>\$ (0.3)</b>
<b>Total O&amp;M Excluding Trackers</b>	<b>\$ 4.0</b>	<b>\$ 3.7</b>	<b>\$ (0.3)</b>	<b>\$ 3.5</b>	<b>\$ (0.5)</b>	<b>\$ 27.0</b>	<b>\$ 26.1</b>	<b>\$ (0.9)</b>	<b>\$ 25.4</b>	<b>\$ (1.6)</b>

## HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PLAN - YTD:



# NET OPERATING EARNINGS - AUGUST 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	AUGUST MTD					AUGUST YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Net Revenue	\$ 5.1	\$ 5.0	\$ 0.1	\$ 4.4	\$ 0.7	\$ 62.7	\$ 61.4	\$ 1.3	\$ 58.5	\$ 4.2
O&M	(3.8)	(3.7)	(0.1)	(3.7)	(0.2)	(30.8)	(29.9)	(0.9)	(29.1)	(1.8)
Depreciation	(1.2)	(1.2)	0.0	(1.1)	(0.1)	(9.1)	(9.1)	(0.0)	(8.4)	(0.7)
Other Taxes	(0.5)	(0.5)	-	(0.4)	(0.1)	(3.8)	(4.0)	0.2	(3.4)	(0.4)
<b>Operating Earnings*</b>	<b>\$ (0.4)</b>	<b>\$ (0.4)</b>	<b>\$ 0.0</b>	<b>\$ (0.7)</b>	<b>\$ 0.4</b>	<b>\$ 19.0</b>	<b>\$ 18.4</b>	<b>\$ 0.6</b>	<b>\$ 17.6</b>	<b>\$ 1.4</b>
Other Income/(Deductions)	0.0	0.0	(0.0)	0.1	(0.1)	(0.0)	0.2	(0.2)	0.5	(0.5)
Interest Expense	(0.6)	(0.6)	0.1	(0.5)	(0.0)	(4.4)	(4.6)	0.1	(4.1)	(0.3)
<b>Pre-Tax Operating Earnings</b>	<b>\$ (1.0)</b>	<b>\$ (1.0)</b>	<b>\$ 0.0</b>	<b>\$ (1.2)</b>	<b>\$ 0.3</b>	<b>\$ 14.6</b>	<b>\$ 14.0</b>	<b>\$ 0.5</b>	<b>\$ 14.0</b>	<b>\$ 0.6</b>
Income Taxes	0.3	0.3	(0.0)	0.3	(0.0)	(3.2)	(3.0)	(0.1)	(3.0)	(0.2)
Effective Tax Rate	31.2%	30.9%	0.0%	28.0%	-3.0%	21.7%	21.6%	0.0%	21.2%	0.0%
<b>Net Operating Earnings</b>	<b>\$ (0.7)</b>	<b>\$ (0.7)</b>	<b>\$ 0.0</b>	<b>\$ (0.9)</b>	<b>\$ 0.2</b>	<b>\$ 11.4</b>	<b>\$ 11.0</b>	<b>\$ 0.4</b>	<b>\$ 11.0</b>	<b>\$ 0.4</b>

\*Operating Earnings Excluding Trackers

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PLAN - YTD:**

**Net Revenue: PBR (S&O) favorability \$0.9M**

# IET REVENUE - AUGUST 2019 (\$M)

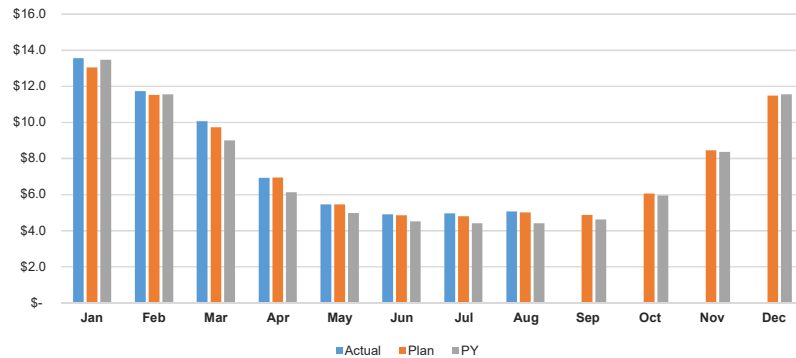
Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	AUGUST MTD					AUGUST YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Residential	\$ 2.3	\$ 2.3	\$ -	\$ 2.5	\$ (0.2)	\$ 34.3	\$ 33.5	\$ 0.8	\$ 36.1	\$ (1.7)
Commercial	1.1	1.1	-	1.3	(0.1)	15.0	15.3	(0.3)	15.1	(0.1)
Industrial	0.6	0.6	-	0.4	0.2	4.1	4.2	(0.1)	4.0	0.1
Rate Case Outcomes	-	-	-	-	-	-	-	-	-	-
Base Margin	4.0	4.1	-	4.2	(0.1)	53.5	53.1	0.4	55.2	(1.7)
Capital Trackers	0.6	0.7	(0.1)	-	0.6	5.0	5.3	(0.2)	-	5.0
Supply & Optimization	0.3	0.2	0.1	0.2	0.1	3.1	2.0	1.1	2.2	0.9
Other	0.1	0.1	0.0	0.0	0.1	1.1	1.0	0.1	1.1	(0.0)
<b>Net Revenue*</b>	<b>\$ 5.1</b>	<b>\$ 5.0</b>	<b>\$ 0.1</b>	<b>\$ 4.4</b>	<b>\$ 0.7</b>	<b>\$ 62.7</b>	<b>\$ 61.4</b>	<b>\$ 1.3</b>	<b>\$ 58.5</b>	<b>\$ 4.2</b>

\*Net Revenue Excluding Trackers

## Revenue by Month (\$M)



## Customer Count - RESIDENTIAL

Actual	Var to Plan	Var to PY
119,839	247	811

## Volumes - RESIDENTIAL

Actual	Plan	PY
99,677	(11,323)	(2,330)

## Customer Count - COMMERCIAL

Actual	Var to Plan	Var to PY
13,725	36	3

## Volumes - COMMERCIAL

Actual	Plan	PY
316,713	(5,288)	14,505

## Customer Count - INDUSTRIAL

Actual	Var to Plan	Var to PY
118	0	1

## Volumes - INDUSTRIAL

Actual	Plan	PY
1,099,022	91,022	171,721

## HIGHLIGHTS

**VARIANCE TO PLAN - MTD:**

**VARIANCE TO PY - MTD:**

**VARIANCE TO PLAN - YTD:**

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

**VARIANCE TO PLAN - PY:**

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

# O&M - AUGUST 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

	AUGUST MTD					AUGUST YTD				
	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY	2019 Actual	LRP	Var. to Plan	2018 Actual	Var. to PY
Finance, Supply Chain, IT, Reg	\$ 0.5	\$ 0.5	\$ -	\$ 0.4	\$ (0.1)	\$ 4.7	\$ 4.5	\$ (0.3)	\$ 3.4	\$ (1.3)
NIPSCO Electric Total	(0.0)	0.0	-	0.0	-	0.0	0.0	-	0.0	-
Legal, Comm, Fed Affairs, Policy	0.1	0.1	-	0.1	-	0.4	0.4	-	0.4	-
Custmr Ops, Shrd Srvc Ops, HR	0.4	0.5	0.1	0.5	0.1	3.7	3.9	0.1	4.1	0.4
Gas Utilities, Safety & Gas Tech Svcs	2.1	2.1	-	1.7	(0.4)	16.0	15.9	(0.1)	13.8	(2.2)
Other	0.0	0.0	-	0.3	0.2	0.5	0.1	(0.4)	2.1	1.6
<b>Total Direct Expenses</b>	<b>\$ 3.1</b>	<b>\$ 3.1</b>	<b>\$ 0.1</b>	<b>\$ 3.0</b>	<b>\$ (0.2)</b>	<b>\$ 25.4</b>	<b>\$ 24.7</b>	<b>\$ (0.6)</b>	<b>\$ 23.9</b>	<b>\$ (1.5)</b>
<b>Total Indirect Expenses</b>	<b>\$ 0.5</b>	<b>\$ 0.4</b>	<b>\$ (0.1)</b>	<b>\$ 0.5</b>	<b>\$ -</b>	<b>\$ 4.1</b>	<b>\$ 3.8</b>	<b>\$ (0.3)</b>	<b>\$ 4.0</b>	<b>\$ -</b>
Depreciation	0.1	0.1	-	0.1	-	0.8	0.9	0.1	0.7	(0.1)
Total Other Taxes	0.0	0.0	-	0.0	-	0.4	0.4	-	0.4	-
Loss(Gain) on Sale or Impairment of Assets	0.0	0.0	-	0.0	-	0.1	0.1	-	0.1	-
Interest Expenses, Net	-	-	-	-	-	0.0	-	-	0.0	-
Other, Net	0.0	0.0	-	(0.0)	-	0.1	0.0	(0.1)	(0.1)	(0.2)
<b>Total Non O&amp;M NCS Items</b>	<b>\$ 0.2</b>	<b>\$ 0.2</b>	<b>\$ -</b>	<b>\$ 0.1</b>	<b>\$ -</b>	<b>\$ 1.4</b>	<b>\$ 1.4</b>	<b>\$ -</b>	<b>\$ 1.1</b>	<b>\$ (0.3)</b>
<b>Total O&amp;M Excluding Trackers</b>	<b>\$ 3.8</b>	<b>\$ 3.7</b>	<b>\$ (0.1)</b>	<b>\$ 3.6</b>	<b>\$ (0.2)</b>	<b>\$ 30.8</b>	<b>\$ 29.9</b>	<b>\$ (0.9)</b>	<b>\$ 29.0</b>	<b>\$ (1.8)</b>

## HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PLAN - YTD: