

2022-00342
Attachment JTG-1

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Forecasted Period Ending December 31, 2023
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SMRP Form 1.0

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
SMRP Rider by Rate Schedule

<u>Line No.</u>	<u>Rate Schedule</u> (A)	<u>Allocation Percent</u> ⁽¹⁾ (B)	<u>Revenue Requirement</u> (C)	<u>Billing Determinant Volumes</u> ⁽²⁾ (D)	<u>Volumetric SMRP Rider</u> (E)	<u>Balancing Adjustment SMRP Rider</u> ⁽⁴⁾ (F)	<u>Total Volumetric SMRP Rider</u> (G)
1	Rate GSR, Rate SVGTS - Residential Service	64.419%	\$3,117,435	8,279,217.4	0.3765	0.00000	0.3765
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	27.859%	\$1,348,200	5,989,222.2	0.2251	0.00000	0.2251
3	Rate IUS, Rate IUDS	0.032%	\$1,547	11,251.2	0.1375	0.00000	0.1375
4	Rate IS, Rate DS ⁽³⁾ , Rate SAS	7.690%	\$372,157	8,691,352.8	0.0428	0.00000	0.0428
5	TOTAL	<u>100.000%</u>	<u>\$4,839,339</u>	<u>22,971,043.6</u>			

Notes:

⁽¹⁾ Allocation percent is based on the overall base revenue distribution approved in PSC Case No. 2021-00183

⁽²⁾ Billing Determinants based on volumes in PSC Case No. 2021-00183

⁽³⁾ Excluding customers subject to the Flex Provisions of Rate Schedule DS.

⁽⁴⁾ Balancing Adjustment will have no rate until BA filing in 2024.

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Form 1.1

Columbia Gas of Kentucky
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
SMRP Rider Billing Determinants by Rate Schedule - Estimated Billing Volumes
For the Twelve Months Ending December 31, 2023

<u>Line No.</u>	<u>Rate Schedule</u>	<u>Total Mcf</u>
	(A)	(B)
1	GSR /GTR - Residential	8,279,217.4
2	GSO/GTO/GDS - Commercial or Industrial	5,989,222.2
3	IUS, IUDS	11,251.2
4	IS, DS	8,691,352.8
5	Total	<u><u>22,971,043.6</u></u>

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SMRP Form 2.0

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Forecasted SMRP Revenue Requirement For the Thirteen Months Ending December 31, 2023

<u>Line No.</u>		<u>SMRP Investment December 31, 2023</u> (A)	<u>SMRP Investment Included in Base Rates</u> (B)	<u>2023 SMRP w/o Base Rates</u> (C) (C=A-B)	<u>Revenue Requirement Calculation</u> (D)	<u>Reference</u> (E)
1	Plant In Service	47,972,522	12,363,682	35,608,841		Form 3.0, Form 9.0
2	Accumulated Depreciation	10,015,957	3,313,816	6,702,141		Form 4.0, Form 9.1
3	Accumulated Deferred Income Tax	(4,815,757)	(2,020,326)	(2,795,431)		From 6.0, Form 9.3
4	Net Rate Base (Line 1 + Line 2 + Line 3)	53,172,722	13,657,171	39,515,551	39,515,551	Line 1 + Line 2 + Line 3
5	Rate of Return				8.48%	Form 2.1
6	Return on Rate Base				3,350,919	Line 4 * Line 5
7	Depreciation Expense	1,149,889	263,832	886,057		
8	Property Tax	592,684	0	592,684		
9	O&M Savings	-	0	-		
10	Subtotal Depreciation, Property Tax and O&M Savings	1,742,573	263,832	1,478,741	1,478,741	
11	Revenue Requirement Before PSC Assessment/Uncollectible				4,829,660	Line 6 + Line 10
12	PSC Assessment & Uncollectible Conversion Factor				1.00200	Form 2.2
13	Required Return on SMRP Related Investment				\$ 4,839,339	Line 11 * Line 12

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SMRP Form 2.1

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program
Cost of Capital

<u>Line No.</u>	<u>Capital Structure</u> (A)	<u>Ratio</u> (B)	<u>Cost</u> (C)	<u>Weighted Cost</u> (D)	<u>Pre-Tax @ Effect tax of 24.95%</u> (E)
1	Short term Debt	3.11%	1.30%	0.04%	0.04%
2	Long term Debt	44.25%	4.37%	1.93%	1.93%
3	Equity	52.64%	9.275%	4.88%	6.51%
4	Total	100.00%		6.86%	8.48%

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SMRP Form 2.2

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program
Conversion Factor - PSC fees

<u>Line No.</u>	<u>DESCRIPTION</u>	<u>PERCENTAGE OF INCREMENTAL GROSS REVENUE</u>
1	OPERATING REVENUE	100.000000%
2	LESS: PSC FEES	<u>0.200000%</u>
3	NET REVENUES	99.800000%
4	GROSS REVENUE CONVERSION FACTOR	<u>1.002004</u>

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Plant In Service

	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September Estimate	2022 October Estimate	2022 November Estimate	2022 December Estimate	2022 Cumulative Total	2022 13 Month Average
Additions															
376 Mains	-	2,254,235	750,452	2,065,923	1,677,970	(18,301)	1,460,015	79,845	643,735	1,659,877	2,805,345	4,518,235	5,519,737	23,417,067	
378 Plant Regulators	-	53,390	14,656	24,463	29,659	111,771	16,551	38,096	(14,111)	59,712	95,671	148,144	174,238	752,240	
380 Service Lines	-	1,009,191	1,207,364	1,666,558	1,585,909	1,998,776	1,841,954	1,199,352	1,626,417	523,912	839,423	899,824	1,028,769	15,427,449	
382 Meter Installations	-	11,475	13,251	16,876	13,334	11,860	15,086	24,610	25,152	3,537	5,668	8,776	10,322	159,947	
383 House Regulators	-	68,086	47,977	23,740	29,255	12,390	9,302	14,464	14,837	4,633	7,423	11,494	13,518	257,120	
Total Monthly Additions	-	3,396,377	2,033,699	3,797,560	3,336,127	2,116,495	3,342,908	1,356,367	2,296,030	2,251,672	3,753,530	5,586,474	6,746,583		
Total Cumulative Additions	-	3,396,377	5,430,076	9,227,637	12,563,763	14,680,259	18,023,167	19,379,534	21,675,565	23,927,236	27,680,766	33,267,239	40,013,823	40,013,823	17,635,803
Retirements															
376 Mains	-	(24,771)	-	(3,227)	(11,844)	-	(7,642)	-	(4,715)	(246,809)	(224,072)	(105,036)	(83,127)	(711,244)	
378 Plant Regulators	-	(2,894)	-	-	-	(23,629)	(27,247)	(69,414)	(3,459)	(12,030)	(12,030)	(12,030)	(12,030)	(174,763)	
380 Service Lines	-	(231,058)	(338,500)	(434,009)	(689,445)	(683,727)	(787,624)	(592,695)	(393,747)	(84,444)	(65,555)	(65,555)	(63,333)	(4,429,692)	
382 Meter Installations	-	(1,838)	(1,521)	(3,452)	(3,471)	(3,538)	(4,879)	(2,768)	(2,152)	(713)	(713)	(713)	(713)	(26,471)	
383 House Regulators	-	(338)	(191)	(270)	(313)	(453)	(488)	(318)	(413)	(933)	(933)	(933)	(933)	(6,495)	
Total Monthly Retirements	-	(260,900)	(340,213)	(440,958)	(705,073)	(711,346)	(827,861)	(665,195)	(404,486)	(344,929)	(303,303)	(184,267)	(160,136)		
Total Cumulative Retirements	-	(260,900)	(601,112)	(1,042,070)	(1,747,143)	(2,458,489)	(3,286,350)	(3,951,545)	(4,356,030)	(4,700,959)	(5,004,262)	(5,188,529)	(5,348,665)	(5,348,665)	(2,918,927)
Total Plant In Service															
376 Mains	-	2,229,464	750,452	2,062,696	1,666,125	(18,301)	1,452,372	79,845	639,020	1,413,068	2,581,273	4,413,199	5,436,610	22,705,823	
378 Plant Regulators	-	50,496	14,656	24,463	29,659	88,142	(10,696)	(31,318)	(17,570)	47,682	83,641	136,114	162,208	577,477	
380 Service Lines	-	778,133	868,864	1,232,549	896,464	1,315,049	1,054,330	606,657	1,232,670	439,468	773,868	834,269	965,436	10,997,757	
382 Meter Installations	-	9,637	11,730	13,424	9,863	8,322	10,206	21,842	23,000	2,824	4,955	8,063	9,609	133,475	
383 House Regulators	-	67,748	47,785	23,471	28,942	11,938	8,834	14,147	14,424	3,700	6,490	10,561	12,585	250,625	
Total Plant In Service Monthly Activity	-	3,135,478	1,693,486	3,356,603	2,631,054	1,405,150	2,515,047	691,173	1,891,545	1,906,743	3,450,227	5,402,207	6,586,447		
Total Cumulative Plant In Service	-	3,135,478	4,828,964	8,185,567	10,816,620	12,221,770	14,736,817	15,427,990	17,319,534	19,226,277	22,676,503	28,078,710	34,665,157	34,665,157	14,716,876

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2023 Plant In Service

	2022 December Cumulative	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Cumulative Total	2023 13 Month Average
Additions															
376 Mains	23,417,067	739,397	1,802,861	1,927,513	1,509,520	1,360,998	1,533,971	1,727,675	2,516,774	1,855,227	2,972,482	4,602,807	5,413,523	51,379,815	
378 Plant Regulators	752,240	34,988	85,311	91,210	71,430	64,402	72,587	81,753	119,093	87,789	140,657	217,804	256,167	2,075,432	
380 Service Lines	15,427,449	322,197	785,608	839,926	657,783	593,063	668,437	752,845	1,096,700	808,426	1,295,277	2,005,701	2,358,976	27,612,388	
382 Meter Installations	159,947	2,083	5,080	5,431	4,254	3,835	4,322	4,868	7,092	5,228	8,376	12,970	15,254	238,741	
383 House Regulators	257,120	2,455	5,986	6,400	5,012	4,519	5,094	5,737	8,357	6,160	9,870	15,284	17,976	349,971	
Total Monthly Additions		1,101,121	2,684,846	2,870,480	2,247,999	2,026,817	2,284,411	2,572,878	3,748,016	2,762,830	4,426,663	6,854,566	8,061,896		
Total Cumulative Additions	40,013,823	41,114,944	43,799,790	46,670,270	48,918,269	50,945,086	53,229,497	55,802,376	59,550,392	62,313,222	66,739,885	73,594,451	81,656,347	81,656,347	55,719,104
Retirements															
376 Mains	(711,244)	(68,408)	(94,061)	(171,020)	(188,122)	(205,224)	(213,775)	(171,020)	(158,194)	(183,847)	(153,918)	(68,408)	(34,204)	(2,421,446)	
378 Plant Regulators	(174,763)	(4,550)	(6,256)	(11,374)	(12,512)	(13,649)	(14,218)	(11,374)	(10,521)	(12,227)	(10,237)	(4,550)	(2,275)	(288,507)	
380 Service Lines	(4,429,692)	(110,019)	(151,277)	(275,049)	(302,555)	(330,059)	(343,812)	(275,049)	(254,420)	(295,678)	(247,544)	(110,019)	(55,010)	(7,180,185)	
382 Meter Installations	(26,471)	(1,024)	(1,407)	(2,559)	(2,815)	(3,071)	(3,199)	(2,559)	(2,367)	(2,751)	(2,303)	(1,024)	(512)	(52,059)	
383 House Regulators	(6,495)	(114)	(156)	(284)	(312)	(341)	(355)	(284)	(263)	(305)	(256)	(114)	(57)	(9,334)	
Total Monthly Retirements		(184,114)	(253,158)	(460,287)	(506,316)	(552,344)	(575,358)	(460,287)	(425,765)	(494,809)	(414,258)	(184,114)	(92,057)		
Total Cumulative Retirements	(5,348,665)	(5,532,780)	(5,785,938)	(6,246,224)	(6,752,540)	(7,304,884)	(7,880,242)	(8,340,529)	(8,766,294)	(9,261,102)	(9,675,360)	(9,859,474)	(9,951,531)	(9,951,531)	(7,746,582)
Total Plant In Service															
376 Mains	22,705,823	670,989	1,708,800	1,756,493	1,321,398	1,155,773	1,320,195	1,556,655	2,358,581	1,671,380	2,818,564	4,534,399	5,379,319	48,958,369	
378 Plant Regulators	577,477	30,438	79,055	79,835	58,918	50,753	58,369	70,379	108,572	75,561	130,420	213,254	253,892	1,786,925	
380 Service Lines	10,997,757	212,177	634,330	564,876	355,228	263,004	324,625	477,796	842,279	512,748	1,047,733	1,895,682	2,303,966	20,432,203	
382 Meter Installations	133,475	1,060	3,673	2,873	1,439	764	1,124	2,309	4,725	2,477	6,073	11,946	14,743	186,681	
383 House Regulators	250,625	2,342	5,830	6,116	4,700	4,179	4,739	5,453	8,094	5,855	9,615	15,170	17,919	340,637	
Total Plant In Service Monthly Activity		917,006	2,431,688	2,410,194	1,741,684	1,474,473	1,709,053	2,112,592	3,322,251	2,268,021	4,012,405	6,670,451	7,969,839		
Total Cumulative Plant In Service	34,665,157	35,582,164	38,013,852	40,424,046	42,165,729	43,640,202	45,349,255	47,461,847	50,784,098	53,052,120	57,064,525	63,734,977	71,704,815	71,704,815	47,972,522

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Accumulated Depreciation

	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September Estimate	2022 October Estimate	2022 November Estimate	2022 December Estimate	2022 Cumulative Total	2022 13 Month Average
Depreciation Expense															
376 Mains	-	(1,616)	(3,777)	(5,816)	(8,520)	(9,715)	(10,754)	(11,865)	(12,386)	(13,873)	(16,769)	(21,841)	(28,982)	(145,915)	
378 Plant Regulators	-	(53)	(121)	(163)	(219)	(343)	(425)	(380)	(329)	(360)	(499)	(729)	(1,042)	(4,662)	
380 Service Lines	-	(1,290)	(4,022)	(7,507)	(11,037)	(14,705)	(18,633)	(21,388)	(24,438)	(27,212)	(29,223)	(31,890)	(34,875)	(226,221)	
382 Meter Installations	-	(7)	(23)	(42)	(58)	(72)	(86)	(109)	(142)	(161)	(168)	(177)	(190)	(1,234)	
383 House Regulators	-	(55)	(149)	(206)	(248)	(282)	(298)	(316)	(340)	(354)	(362)	(377)	(395)	(3,382)	
Total Depreciation Monthly	-	(3,022)	(8,092)	(13,734)	(20,082)	(25,116)	(30,196)	(34,059)	(37,635)	(41,960)	(47,021)	(55,013)	(65,484)	(381,414)	
Total Cumulative Depreciation	-	(3,022)	(11,113)	(24,847)	(44,930)	(70,046)	(100,241)	(134,300)	(171,935)	(213,895)	(260,916)	(315,930)	(381,414)		
Retirements															
376 Mains	-	24,771	-	3,227	11,844	-	7,642	-	4,715	246,809	224,072	105,036	83,127	711,244	
378 Plant Regulators	-	2,894	-	-	-	23,629	27,247	69,414	3,459	12,030	12,030	12,030	12,030	174,763	
380 Service Lines	-	231,058	338,500	434,009	689,445	683,727	787,624	592,695	393,747	84,444	65,555	65,555	63,333	4,429,692	
382 Meter Installations	-	1,838	1,521	3,452	3,471	3,538	4,879	2,768	2,152	713	713	713	713	26,471	
383 House Regulators	-	338	191	270	313	453	468	318	413	933	933	933	933	6,495	
Total Monthly Retirements	-	260,900	340,213	440,958	705,073	711,346	827,861	665,195	404,486	344,929	303,303	184,267	160,136	5,348,665	
Total Cumulative Retirements	-	260,900	601,112	1,042,070	1,747,143	2,458,489	3,286,350	3,951,545	4,356,030	4,700,959	5,004,262	5,188,529	5,348,665		
Cost of Removal															
376 Mains	-	-	677	23	4,989	-	3,097	-	68	40,564	44,765	40,641	26,717	161,541	
378 Plant Regulators	-	573	297	1,800	30	-	3,167	-	-	572	572	572	572	8,152	
380 Service Lines	-	235,835	124,390	186,994	157,734	247,900	239,842	174,857	244,747	101,982	112,910	100,402	67,191	1,994,784	
382 Meter Installations	-	-	-	-	-	-	-	-	-	64	64	64	64	254	
383 House Regulators	-	-	-	-	-	-	-	-	-	6	6	6	7	26	
Total Monthly Cost of Removal	-	236,407	125,364	188,817	162,753	247,900	246,105	174,857	244,816	143,188	158,317	141,685	94,549	2,164,757	
Total Cumulative Cost of Removal	-	236,407	361,771	550,588	713,341	961,241	1,207,346	1,382,203	1,627,018	1,770,206	1,928,523	2,070,207	2,164,757		
Total Accumulated Depreciation															
376 Mains	-	23,155	(3,101)	(2,566)	8,313	(9,715)	(15)	(11,865)	(7,603)	273,500	252,067	123,837	80,863	726,870	
378 Plant Regulators	-	3,414	175	1,637	(189)	23,286	29,989	69,034	3,131	12,241	12,103	11,873	11,559	178,253	
380 Service Lines	-	465,603	458,869	613,496	836,142	916,922	1,008,832	746,164	614,057	159,214	149,242	134,067	95,649	6,198,255	
382 Meter Installations	-	1,831	1,498	3,411	3,413	3,466	4,794	2,659	2,010	615	609	600	586	25,491	
383 House Regulators	-	283	43	64	65	171	170	1	73	585	577	563	544	3,139	
Total Accumulated Depreciation Activity	-	494,285	457,484	616,041	847,743	934,130	1,043,770	805,993	611,667	446,156	414,598	270,938	189,201	7,132,008	
Total Accumulated Depreciation Cumulative	-	494,285	951,770	1,567,811	2,415,555	3,349,684	4,393,454	5,199,447	5,811,114	6,257,270	6,671,869	6,942,807	7,132,008		3,937,467

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2023 Accumulated Depreciation

	2022 December Cumulative	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Cumulative Total	2023 13 Month Average
Depreciation Expense															
376 Mains	(145,915)	(33,409)	(35,135)	(37,647)	(39,879)	(41,675)	(43,470)	(45,556)	(48,394)	(51,316)	(54,571)	(59,902)	(67,090)	(703,960)	
378 Plant Regulators	(4,662)	(1,245)	(1,360)	(1,527)	(1,672)	(1,787)	(1,902)	(2,037)	(2,225)	(2,418)	(2,635)	(2,996)	(3,486)	(29,952)	
380 Service Lines	(226,221)	(36,828)	(38,232)	(40,220)	(41,746)	(42,771)	(43,745)	(45,076)	(47,266)	(49,512)	(52,100)	(56,982)	(63,946)	(784,645)	
382 Meter Installations	(1,234)	(198)	(201)	(206)	(209)	(211)	(212)	(215)	(219)	(225)	(231)	(245)	(265)	(3,871)	
383 House Regulators	(3,382)	(407)	(414)	(423)	(432)	(439)	(447)	(454)	(466)	(477)	(490)	(509)	(536)	(8,875)	
Total Depreciation Monthly		(72,087)	(75,341)	(80,023)	(83,938)	(86,883)	(89,776)	(93,338)	(98,570)	(103,948)	(110,028)	(120,634)	(135,323)	(1,531,304)	
Total Cumulative Depreciation	(381,414)	(453,501)	(528,842)	(608,865)	(692,803)	(779,686)	(869,463)	(962,801)	(1,061,371)	(1,165,319)	(1,275,347)	(1,395,981)	(1,531,304)		
Retirements															
376 Mains	711,244	68,408	94,061	171,020	188,122	205,224	213,775	171,020	158,194	183,847	153,918	68,408	34,204	2,421,446	
378 Plant Regulators	174,763	4,550	6,256	11,374	12,512	13,649	14,218	11,374	10,521	12,227	10,237	4,550	2,275	288,507	
380 Service Lines	4,429,692	110,019	151,277	275,049	302,555	330,059	343,812	275,049	254,420	295,678	247,544	110,019	55,010	7,180,185	
382 Meter Installations	26,471	1,024	1,407	2,559	2,815	3,071	3,199	2,559	2,367	2,751	2,303	1,024	512	52,059	
383 House Regulators	6,495	114	156	284	312	341	355	284	263	305	256	114	57	9,334	
Total Monthly Retirements		184,114	253,158	460,287	506,316	552,344	575,358	460,287	425,765	494,809	414,258	184,114	92,057	9,951,531	
Total Cumulative Retirements	5,348,665	5,532,780	5,785,938	6,246,224	6,752,540	7,304,884	7,880,242	8,340,529	8,766,294	9,261,102	9,675,360	9,859,474	9,951,531		
Cost of Removal															
376 Mains	161,541	14,081	17,467	22,623	25,720	28,394	26,668	28,972	28,911	29,001	32,004	29,056	19,101	463,539	
378 Plant Regulators	8,152	1,135	1,408	1,824	2,074	2,289	2,150	2,336	2,331	2,338	2,580	2,343	1,540	32,499	
380 Service Lines	1,994,784	84,763	105,149	136,189	154,830	170,926	160,536	174,406	174,042	174,584	192,663	174,916	114,988	3,812,777	
382 Meter Installations	254	-	-	-	-	-	-	-	-	-	-	-	-	254	
383 House Regulators	26	-	-	-	-	-	-	-	-	-	-	-	-	26	
Total Monthly Cost of Removal		99,979	124,024	160,636	182,624	201,608	189,354	205,713	205,284	205,923	227,248	206,315	135,629	4,309,095	
Total Cumulative Cost of Removal	2,164,757	2,264,736	2,388,760	2,549,396	2,732,020	2,933,628	3,122,982	3,328,695	3,533,980	3,739,903	3,967,151	4,173,466	4,309,095		
Total Accumulated Depreciation															
376 Mains	726,870	49,079	76,393	155,996	173,963	191,943	196,973	154,436	138,711	161,532	131,351	37,562	(13,785)	2,181,025	
378 Plant Regulators	178,253	4,440	6,304	11,671	12,914	14,151	14,466	11,673	10,627	12,147	10,182	3,896	329	291,054	
380 Service Lines	6,198,255	157,955	218,195	371,019	415,639	458,214	460,603	404,379	381,197	420,750	388,107	227,954	106,052	10,208,317	
382 Meter Installations	25,491	826	1,207	2,353	2,606	2,860	2,987	2,344	2,147	2,526	2,071	779	247	48,443	
383 House Regulators	3,139	(293)	(258)	(139)	(120)	(99)	(92)	(171)	(203)	(172)	(234)	(396)	(480)	484	
Total Accumulated Depreciation Activity		212,006	301,841	540,900	605,002	667,069	674,936	572,662	532,480	596,784	531,477	269,795	92,364	12,729,323	
Total Accumulated Depreciation Cumulative	7,132,008	7,344,014	7,645,855	8,186,755	8,791,757	9,458,826	10,133,762	10,706,423	11,238,903	11,835,687	12,367,164	12,636,959	12,729,323		10,015,957

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Depreciation Expense

	Monthly Depreciation Rate by GPA	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Cumulative Total
376 Mains	0.1450%														
Additions	-	-	2,254,235	750,452	2,065,923	1,677,970	(18,301)	1,460,015	79,845	643,735	1,659,877	2,805,345	4,518,235	5,519,737	23,417,067
Retirements	-	-	(24,771)	-	(3,227)	(11,844)	-	(7,642)	-	(4,715)	(246,809)	(224,072)	(105,036)	(83,127)	
Monthly Activity	-	-	2,229,464	750,452	2,062,696	1,666,125	(18,301)	1,452,372	79,845	639,020	1,413,068	2,581,273	4,413,199	5,436,610	22,705,823
Cumulative Balance	-	-	2,229,464	2,979,916	5,042,612	6,708,737	6,690,436	8,142,808	8,222,653	8,861,673	10,274,741	12,856,014	17,269,213	22,705,823	
Depreciation on Prior Month Balance	-	-	-	3,233	4,321	7,312	9,728	9,701	11,807	11,923	12,849	14,898	18,641	25,040	
1/2 Month Depreciation on Current Month Activity	-	-	1,616	544	1,495	1,208	(13)	1,053	58	463	1,024	1,871	3,200	3,942	
Total Depreciation	-	-	1,616	3,777	5,816	8,520	9,715	10,754	11,865	12,386	13,873	16,769	21,841	28,982	145,915
378 Plant Regulators	0.2100%														
Additions	-	-	53,390	14,656	24,463	29,659	111,771	16,551	38,096	(14,111)	59,712	95,671	148,144	174,238	752,240
Retirements	-	-	(2,894)	-	-	-	(23,629)	(27,247)	(69,414)	(3,459)	(12,030)	(12,030)	(12,030)	(83,127)	
Monthly Activity	-	-	50,496	14,656	24,463	29,659	88,142	(10,696)	(31,318)	(17,570)	47,682	83,641	136,114	162,208	577,477
Cumulative Balance	-	-	50,496	65,152	89,615	119,274	207,416	196,720	165,402	147,832	195,514	279,155	415,269	577,477	
Depreciation on Prior Month Balance	-	-	-	106	137	188	250	436	413	347	310	411	586	872	
1/2 Month Depreciation on Current Month Activity	-	-	53	15	26	31	93	(11)	(33)	(18)	50	88	143	170	
Total Depreciation	-	-	53	121	163	219	343	425	380	329	360	499	729	1,042	4,662
380 Service Lines	0.3317%														
Additions	-	-	1,009,191	1,207,364	1,666,558	1,585,909	1,998,776	1,841,954	1,199,352	1,626,417	523,912	839,423	899,824	1,028,769	15,427,449
Retirements	-	-	(231,058)	(338,500)	(434,009)	(689,445)	(683,727)	(787,624)	(592,695)	(393,747)	(84,444)	(65,555)	(65,555)	(63,333)	
Monthly Activity	-	-	778,133	868,864	1,232,549	896,464	1,315,049	1,054,330	606,657	1,232,670	439,468	773,868	834,269	965,436	10,997,757
Cumulative Balance	-	-	778,133	1,646,996	2,879,545	3,776,009	5,091,058	6,145,388	6,752,045	7,984,715	8,424,184	9,198,052	10,032,321	10,997,757	
Depreciation on Prior Month Balance	-	-	-	2,581	5,463	9,550	12,524	16,885	20,382	22,394	26,483	27,940	30,507	33,274	
1/2 Month Depreciation on Current Month Activity	-	-	1,290	1,441	2,044	1,487	2,181	1,748	1,006	2,044	729	1,283	1,383	1,601	
Total Depreciation	-	-	1,290	4,022	7,507	11,037	14,705	18,633	21,388	24,438	27,212	29,223	31,890	34,875	226,221
382 Meter Installations	0.1475%														
Additions	-	-	11,475	13,251	16,876	13,334	11,860	15,086	24,610	25,152	3,537	5,668	8,776	10,322	159,947
Retirements	-	-	(1,838)	(1,521)	(3,452)	(3,471)	(3,538)	(4,879)	(2,768)	(2,152)	(713)	(713)	(713)	(713)	
Monthly Activity	-	-	9,637	11,730	13,424	9,863	8,322	10,206	21,842	23,000	2,824	4,955	8,063	9,609	133,475
Cumulative Balance	-	-	9,637	21,367	34,791	44,654	52,976	63,182	85,024	108,024	110,849	115,803	123,867	133,475	
Depreciation on Prior Month Balance	-	-	-	14	32	51	66	78	93	125	159	164	171	183	
1/2 Month Depreciation on Current Month Activity	-	-	7	9	10	7	6	8	16	17	2	4	6	7	
Total Depreciation	-	-	7	23	42	58	72	86	109	142	161	168	177	190	1,234
383 House Regulators	0.1617%														
Additions	-	-	68,086	47,977	23,740	29,255	12,390	9,302	14,464	14,837	4,633	7,423	11,494	13,518	257,120
Retirements	-	-	(338)	(191)	(270)	(313)	(453)	(468)	(318)	(413)	(933)	(933)	(933)	(933)	
Monthly Activity	-	-	67,748	47,785	23,471	28,942	11,938	8,834	14,147	14,424	3,700	6,490	10,561	12,585	250,625
Cumulative Balance	-	-	67,748	115,533	139,004	167,947	179,884	188,718	202,865	217,289	220,989	227,479	238,040	250,625	
Depreciation on Prior Month Balance	-	-	-	110	187	225	272	291	305	328	351	357	368	385	
1/2 Month Depreciation on Current Month Activity	-	-	55	39	19	23	10	7	11	12	3	5	9	10	
Total Depreciation	-	-	55	149	206	248	282	298	316	340	354	362	377	395	3,382
Total Depreciation - Monthly			3,022	8,092	13,734	20,082	25,116	30,196	34,059	37,635	41,960	47,021	55,013	65,484	381,414
Total Cumulative Depreciation		0	3,022	11,113	24,847	44,930	70,046	100,241	134,300	171,935	213,895	260,916	315,930	381,414	

Columbia Gas of Kentucky, Inc.
 Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
 2023 Depreciation Expense

	Monthly Depreciation Rate by GPA	2022 December Cumulative	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Cumulative Total
376 Mains	0.1450%														
Additions			739,397	1,802,861	1,927,513	1,509,520	1,360,998	1,533,971	1,727,675	2,516,774	1,855,227	2,972,482	4,602,807	5,413,523	27,962,748
Retirements			(68,408)	(94,061)	(171,020)	(188,122)	(205,224)	(213,775)	(171,020)	(158,194)	(183,847)	(153,918)	(68,408)	(34,204)	
Monthly Activity			670,989	1,708,800	1,756,493	1,321,398	1,155,773	1,320,195	1,556,655	2,358,581	1,671,380	2,818,564	4,534,399	5,379,319	48,958,369
Cumulative Balance		22,705,823	23,376,812	25,085,611	26,842,104	28,163,502	29,319,276	30,639,471	32,196,126	34,554,707	36,226,086	39,044,651	43,579,050	48,958,369	
Depreciation on Prior Month Balance			32,923	33,896	36,374	38,921	40,837	42,513	44,427	46,684	50,104	52,528	56,615	63,190	
1/2 Month Depreciation on Current Month Activity			486	1,239	1,273	958	838	957	1,129	1,710	1,212	2,043	3,287	3,900	
Total Depreciation			33,409	35,135	37,647	39,879	41,675	43,470	45,556	48,394	51,316	54,571	59,902	67,090	558,045
378 Plant Regulators	0.2100%														
Additions			34,988	85,311	91,210	71,430	64,402	72,587	81,753	119,093	87,789	140,657	217,804	256,167	1,323,192
Retirements			(4,550)	(6,256)	(11,374)	(12,512)	(13,649)	(14,218)	(11,374)	(10,521)	(12,227)	(10,237)	(4,550)	(2,275)	
Monthly Activity			30,438	79,055	79,835	58,918	50,753	58,369	70,379	108,572	75,561	130,420	213,254	253,892	1,786,925
Cumulative Balance		577,477	607,916	686,971	766,806	825,724	876,477	934,846	1,005,225	1,113,797	1,189,359	1,319,779	1,533,033	1,786,925	
Depreciation on Prior Month Balance			1,213	1,277	1,443	1,610	1,734	1,841	1,963	2,111	2,339	2,498	2,772	3,219	
1/2 Month Depreciation on Current Month Activity			32	83	84	62	53	61	74	114	79	137	224	267	
Total Depreciation			1,245	1,360	1,527	1,672	1,787	1,902	2,037	2,225	2,418	2,635	2,996	3,486	25,290
380 Service Lines	0.3317%														
Additions			322,197	785,608	839,926	657,783	593,063	668,437	752,845	1,096,700	808,426	1,295,277	2,005,701	2,358,976	12,184,939
Retirements			(110,019)	(151,277)	(275,049)	(302,555)	(330,059)	(343,812)	(275,049)	(254,420)	(295,678)	(247,544)	(110,019)	(55,010)	
Monthly Activity			212,177	634,330	564,876	355,228	263,004	324,625	477,796	842,279	512,748	1,047,733	1,895,682	2,303,966	20,432,203
Cumulative Balance		10,997,757	11,209,934	11,844,264	12,409,141	12,764,369	13,027,373	13,351,998	13,829,794	14,672,073	15,184,821	16,232,555	18,128,236	20,432,203	
Depreciation on Prior Month Balance			36,476	37,180	39,283	41,157	42,335	43,207	44,284	45,869	48,662	50,363	53,838	60,125	
1/2 Month Depreciation on Current Month Activity			352	1,052	937	589	436	538	792	1,397	850	1,737	3,144	3,821	
Total Depreciation			36,828	38,232	40,220	41,746	42,771	43,745	45,076	47,266	49,512	52,100	56,982	63,946	558,424
382 Meter Installations	0.1475%														
Additions			2,083	5,080	5,431	4,254	3,835	4,322	4,868	7,092	5,228	8,376	12,970	15,254	78,794
Retirements			(1,024)	(1,407)	(2,559)	(2,815)	(3,071)	(3,199)	(2,559)	(2,367)	(2,751)	(2,303)	(1,024)	(512)	
Monthly Activity			1,060	3,673	2,873	1,439	764	1,124	2,309	4,725	2,477	6,073	11,946	14,743	186,681
Cumulative Balance		133,475	134,535	138,208	141,081	142,520	143,284	144,408	146,718	151,442	153,919	159,992	171,939	186,681	
Depreciation on Prior Month Balance			197	198	204	208	210	211	213	216	223	227	236	254	
1/2 Month Depreciation on Current Month Activity			1	3	2	1	1	1	2	3	2	4	9	11	
Total Depreciation			198	201	206	209	211	212	215	219	225	231	245	265	2,636
383 House Regulators	0.1617%														
Additions			2,455	5,986	6,400	5,012	4,519	5,094	5,737	8,357	6,160	9,870	15,284	17,976	92,851
Retirements			(114)	(156)	(284)	(312)	(341)	(355)	(284)	(263)	(305)	(256)	(114)	(57)	
Monthly Activity			2,342	5,830	6,116	4,700	4,179	4,739	5,453	8,094	5,855	9,615	15,170	17,919	340,637
Cumulative Balance		250,625	252,967	258,797	264,914	269,614	273,792	278,531	283,984	292,078	297,934	307,548	322,718	340,637	
Depreciation on Prior Month Balance			405	409	418	428	436	443	450	459	472	482	497	522	
1/2 Month Depreciation on Current Month Activity			2	5	5	4	3	4	4	7	5	8	12	14	
Total Depreciation			407	414	423	432	439	447	454	466	477	490	509	536	5,494
Total Depreciation - Monthly			72,087	75,341	80,023	83,938	86,883	89,776	93,338	98,570	103,948	110,028	120,634	135,323	1,149,889
Total Cumulative Depreciation		381,414	453,501	528,842	608,865	692,803	779,686	869,463	962,801	1,061,371	1,165,319	1,275,347	1,395,981	1,531,304	

2022-00342
Attachment JTG-1
SMRP Form 6.0

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax (Normalized)
Annual Adjustment to the Safety Modification and Replacement Program

	2021 December	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Activity (N = M-A)	2022 Monthly Activity (O = N/12)	2022 13 Month Ave. (P)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
ADIT Balance - Form 6.1	-												(3,060,853)	(3,060,853)	(255,071)	
2022 Normalized ADIT	-	(255,071)	(510,142)	(765,213)	(1,020,284)	(1,275,355)	(1,530,426)	(1,785,497)	(2,040,568)	(2,295,639)	(2,550,710)	(2,805,781)	(3,060,853)			(1,530,426)
	2022 December	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Activity	2023 Monthly Activity	2023 13 Month Ave.
ADIT Balance - Form 6.1	(3,060,853)												(6,570,658)	(3,509,805)	(292,484)	
2023 Normalized ADIT	(3,060,853)	(3,353,337)	(3,645,821)	(3,938,305)	(4,230,789)	(4,523,273)	(4,815,757)	(5,108,241)	(5,400,725)	(5,693,209)	(5,985,693)	(6,278,177)	(6,570,661)			(4,815,757)

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program
Summary of Form 6.1, Pages 2 and 3

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2022 Additions	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ [1] 24.95%	Accumulated Deferred Inc. Taxes
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Total Plant Additions		40,013,823	41,642,524	-	-	-	-						
2														
3	0.03750	1	10,484,607						10,484,607	2,164,757	381,414	12,267,950	3,060,853	3,060,853
4	0.07219	2	2,214,767	10,858,136	-				13,072,903	2,144,338	1,149,889	14,067,352	3,509,805	6,570,658
5	0.06677	3	2,048,484	2,308,909	-	-			4,357,393	-	-	-	-	-
6	0.06177	4	1,895,086	2,135,557	-	-	-		4,030,643	-	-	-	-	-
7	0.05713	5	1,752,732	1,975,638	-	-	-		3,728,370	-	-	-	-	-
8	0.05285	6	1,621,423	1,827,233	-	-	-		3,448,656	-	-	-	-	-
9	0.04888	7	1,499,624	1,690,343	-	-	-		3,189,967	-	-	-	-	-
10	0.04522	8	1,387,336	1,563,368	-	-	-		2,950,704	-	-	-	-	-
11	0.04462	9	1,368,928	1,446,307	-	-	-		2,815,235	-	-	-	-	-
12	0.04461	10	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
13	0.04462	11	1,368,928	1,426,797	-	-	-		2,795,725	-	-	-	-	-
14	0.04461	12	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
15	0.04462	13	1,368,928	1,426,797	-	-	-		2,795,725	-	-	-	-	-
16	0.04461	14	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
17	0.04462	15	1,368,928	1,426,797	-	-	-		2,795,725	-	-	-	-	-
18	0.04461	16	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
19	0.04462	17	1,368,928	1,426,797	-	-	-		2,795,725	-	-	-	-	-
20	0.04461	18	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
21	0.04462	19	1,368,928	1,426,797	-	-	-		2,795,725	-	-	-	-	-
22	0.04461	20	1,368,622	1,427,116	-	-	-		2,795,738	-	-	-	-	-
23	0.02231	21	684,465	1,426,797	-	-	-		2,111,262	-	-	-	-	-
24		22		713,562	-	-	-		713,562	-	-	-	-	-
25		23		-	-	-	-		-	-	-	-	-	-
26		24		-	-	-	-		-	-	-	-	-	-
27														
28			40,013,824	41,642,531	-	-	-	-	81,656,355	4,309,095	1,531,304			

Notes:

[1] Deferred Taxes calculated beginning 1/1/2018 using 21% Corporate Tax Rate and 5% State Tax Rate.

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program^[1]

Ln. No.	MACRS 20 Year Tax Depr Rates (A)	Year (B)	2022 Additions (C) (\$)	2023 Additions (D) (\$)	2024 Additions (E) (\$)	2025 Additions (F) (\$)	2026 Additions (G) (\$)	2027 Additions (H) (\$)	Annual Tax Depreciation (I) (\$)	Cost of Removal (J) (\$)	Book Depreciation (K) (\$)	Difference (L) (\$)	Deferred Tax @ 24.95% [3] (M) (\$)	Accumulated Deferred Inc. Taxes (N) (\$)
1	Mains & Services		38,844,515	40,147,687	-	-	-	-						
2	Composite Tax Rate [2]		23.909%	23.909%	23.909%	23.909%	23.909%	23.909%						
3	0.03750	1	10,395,627						10,395,627	2,156,325	372,136	12,179,816	3,038,864	3,038,864
4	0.07219	2	2,133,740	10,744,384					12,878,124	2,119,991	1,116,470	13,881,645	3,463,471	6,502,335
5	0.06677	3	1,973,540	2,205,324	-	-			4,178,864					
6	0.06177	4	1,825,754	2,039,749	-	-	-		3,865,503					
7	0.05713	5	1,688,608	1,887,005	-	-	-		3,575,613					
8	0.05285	6	1,562,103	1,745,258	-	-	-		3,307,361					
9	0.04888	7	1,444,760	1,614,509	-	-	-		3,059,269					
10	0.04522	8	1,336,580	1,493,230	-	-	-		2,829,810					
11	0.04462	9	1,318,846	1,381,421	-	-	-		2,700,267					
12	0.04461	10	1,318,551	1,363,091	-	-	-		2,681,642					
13	0.04462	11	1,318,846	1,362,786	-	-	-		2,681,632					
14	0.04461	12	1,318,551	1,363,091	-	-	-		2,681,642					
15	0.04462	13	1,318,846	1,362,786	-	-	-		2,681,632					
16	0.04461	14	1,318,551	1,363,091	-	-	-		2,681,642					
17	0.04462	15	1,318,846	1,362,786	-	-	-		2,681,632					
18	0.04461	16	1,318,551	1,363,091	-	-	-		2,681,642					
19	0.04462	17	1,318,846	1,362,786	-	-	-		2,681,632					
20	0.04461	18	1,318,551	1,363,091	-	-	-		2,681,642					
21	0.04462	19	1,318,846	1,362,786	-	-	-		2,681,632					
22	0.04461	20	1,318,551	1,363,091	-	-	-		2,681,642					
23	0.02231	21	659,422	1,362,786	-	-	-		2,022,208					
24		22		681,550	-	-	-		681,550					
25		23			-	-	-							
26		24			-	-	-							
27					-	-	-							
28			38,844,514	40,147,690	(4)	-	-	-	78,992,208	4,276,316	1,488,605			

Notes:

[1] Plant additions eligible for repairs tax deduction.

[2] Composite rate including repairs (20.73%) and mixed services 263A (4.01%)

[3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program^[1]

Ln. No.	MACRS 20 Year Tax Depr Rates		2022 Additions	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 24.95% [3]	Accumulated Deferred Inc. Taxes
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Plant Additions [1]		1,169,307	1,494,837	-	-	-	-						
2	Composite Tax Rate [2]		4.010%	4.010%	4.010%	4.010%	4.010%	4.010%						
3	0.03750	1	88,980						88,980	8,432	9,278	88,134	21,989	21,989
4	0.07219	2	81,027	113,752					194,779	24,347	33,420	185,706	46,334	68,323
5	0.06677	3	74,944	103,585	-	-			178,529					
6	0.06177	4	69,332	95,808	-	-	-		165,140	-				
7	0.05713	5	64,124	88,633	-	-	-	-	152,757	-				
8	0.05285	6	59,320	81,975	-	-	-	-	141,295					
9	0.04888	7	54,864	75,834	-	-	-	-	130,698					
10	0.04522	8	50,756	70,138	-	-	-	-	120,894					
11	0.04462	9	50,082	64,886	-	-	-	-	114,968					
12	0.04461	10	50,071	64,025	-	-	-	-	114,096					
13	0.04462	11	50,082	64,011	-	-	-	-	114,093					
14	0.04461	12	50,071	64,025	-	-	-	-	114,096					
15	0.04462	13	50,082	64,011	-	-	-	-	114,093					
16	0.04461	14	50,071	64,025	-	-	-	-	114,096					
17	0.04462	15	50,082	64,011	-	-	-	-	114,093					
18	0.04461	16	50,071	64,025	-	-	-	-	114,096					
19	0.04462	17	50,082	64,011	-	-	-	-	114,093					
20	0.04461	18	50,071	64,025	-	-	-	-	114,096					
21	0.04462	19	50,082	64,011	-	-	-	-	114,093					
22	0.04461	20	50,071	64,025	-	-	-	-	114,096					
23	0.02231	21	25,043	64,011	-	-	-	-	89,054					
24		22		32,012	-	-	-	-	32,012					
25		23			-	-	-	-	-					
26		24			-	-	-	-	-					
27					-	-	-	-	-					
28			1,169,308	1,494,839	-	-	-	-	2,664,147	32,779	42,698			

Notes:

- [1] Plant additions not eligible for repairs tax deduction.
- [2] Composite rate including mixed services 263A (4.01%)
- [3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Property Tax Calculation

<u>Line No.</u>		<u>SMRP Investment</u> <u>December 31, 2022</u> (A)	<u>Reference</u> (B)
	Return on Investment		
	<u>Rate Base</u>		
1	Net SMRP Investment-Property, Plant and Equipment	41,797,166	Form 3.0 and 4.0
	<u>Operating Expenses</u>		
2	Property Tax ⁽¹⁾	<u>592,684</u>	Line 1 * 1.418%

Notes:

⁽¹⁾ Property taxes rate is filed for rate in 2021-00183 that was unchanged by Settlement

2022-00342
Attachment JTG-1
SMRP Form 8.0

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program
Calculation of O&M Savings

	<u>FERC Account 887</u>
	(\$)
2022 O&M Account 887 Costs ^[1]	2,978,227
2022 O&M Account 887 per Case No. 2021-00183	<u>2,978,227</u>
Projected O&M Savings	-

^[1] 2022 O&M reflects the base rate costs per case. This will be updated to actual O&M costs in next SMRP filing (filed Oct 2023)

2022-00342
Attachment JTG-1
SMRP Form 9.0

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Base Rates Plant In Service

	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Cumulative Total	2022 13 Month Average
Additions															
376 Mains	-	822,196	2,004,747	2,143,359	1,678,558	1,513,404	1,705,747	1,921,142	2,798,606	2,062,977	3,305,345	5,118,235	6,019,737	31,094,053	
378 Plant Regulators	-	23,798	58,026	62,038	48,585	43,805	49,372	55,606	81,004	59,712	95,671	148,144	174,238	900,000	
380 Service Lines	-	208,804	509,124	544,326	426,286	384,343	433,190	487,892	710,732	523,912	839,423	1,299,824	1,528,769	7,896,627	
382 Meter Installations	-	1,410	3,437	3,675	2,878	2,595	2,925	3,294	4,799	3,537	5,668	8,776	10,322	53,316	
383 House Regulators	-	1,846	4,502	4,813	3,770	3,399	3,831	4,314	6,285	4,633	7,423	11,494	13,518	69,827	
Total Monthly Additions	-	1,058,054	2,579,838	2,758,212	2,160,077	1,947,545	2,195,064	2,472,249	3,601,426	2,654,772	4,253,530	6,586,474	7,746,583		
Total Cumulative Additions	-	1,058,054	3,637,892	6,396,104	8,556,180	10,503,726	12,698,790	15,171,039	18,772,465	21,427,237	25,680,767	32,267,240	40,013,824	40,013,824	15,091,024
Retirements															
376 Mains	-	(166,254)	(228,600)	(415,636)	(457,200)	(498,763)	(519,545)	(415,636)	(384,463)	(446,809)	(374,072)	(166,254)	(83,127)	(4,156,359)	
378 Plant Regulators	-	(4,812)	(4,812)	(6,015)	(8,421)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(120,300)	
380 Service Lines	-	(52,777)	(63,333)	(73,888)	(94,999)	(100,277)	(105,555)	(110,832)	(94,999)	(84,444)	(105,555)	(105,555)	(63,333)	(1,055,547)	
382 Meter Installations	-	(285)	(285)	(356)	(499)	(713)	(713)	(713)	(713)	(713)	(713)	(713)	(713)	(7,129)	
383 House Regulators	-	(373)	(373)	(467)	(653)	(933)	(933)	(933)	(933)	(933)	(933)	(933)	(933)	(9,330)	
Total Monthly Retirements	-	(224,501)	(297,403)	(496,362)	(561,772)	(612,716)	(638,776)	(540,144)	(493,138)	(544,929)	(493,303)	(285,485)	(160,136)		
Total Cumulative Retirements	-	(224,501)	(521,904)	(1,018,266)	(1,580,038)	(2,192,754)	(2,831,530)	(3,371,674)	(3,864,812)	(4,409,741)	(4,903,044)	(5,188,529)	(5,348,665)	(5,348,665)	(2,727,343)
Total Plant In Service															
376 Mains	-	655,942	1,776,147	1,727,723	1,221,358	1,014,641	1,186,202	1,505,506	2,414,143	1,616,168	2,931,273	4,951,981	5,936,610	26,937,694	
378 Plant Regulators	-	18,986	53,214	56,023	40,164	31,775	37,342	43,576	68,974	47,682	83,641	136,114	162,208	779,700	
380 Service Lines	-	156,027	445,791	470,438	331,287	284,066	327,635	377,060	615,733	439,468	733,868	1,194,269	1,465,436	6,841,080	
382 Meter Installations	-	1,125	3,152	3,319	2,379	1,882	2,212	2,581	4,086	2,824	4,955	8,063	9,609	46,187	
383 House Regulators	-	1,473	4,129	4,346	3,117	2,466	2,898	3,381	5,352	3,700	6,490	10,561	12,585	60,497	
Total Plant In Service Monthly Activity	-	833,553	2,282,435	2,261,850	1,598,305	1,334,829	1,556,288	1,932,105	3,108,288	2,109,843	3,760,227	6,300,989	7,586,447		
Total Cumulative Plant In Service	-	833,553	3,115,988	5,377,838	6,976,142	8,310,972	9,867,260	11,799,365	14,907,653	17,017,496	20,777,723	27,078,711	34,665,159	34,665,159	12,363,682

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Base Rates Accumulated Depreciation

	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Cumulative Total	2022 13 Month Average
<u>Depreciation Expense</u>															
376 Mains	-	(476)	(2,239)	(4,780)	(6,917)	(8,539)	(10,134)	(12,085)	(14,927)	(17,849)	(21,146)	(26,861)	(34,756)	(160,709)	
378 Plant Regulators	-	(20)	(96)	(211)	(311)	(387)	(459)	(545)	(662)	(785)	(923)	(1,154)	(1,467)	(7,021)	
380 Service Lines	-	(259)	(1,256)	(2,776)	(4,105)	(5,126)	(6,140)	(7,309)	(8,955)	(10,706)	(12,651)	(15,848)	(20,259)	(95,392)	
382 Meter Installations	-	(1)	(4)	(8)	(13)	(16)	(19)	(23)	(28)	(33)	(39)	(48)	(61)	(293)	
383 House Regulators	-	(1)	(5)	(13)	(19)	(23)	(27)	(33)	(39)	(47)	(55)	(69)	(87)	(418)	
Total Depreciation Monthly	(756)	(3,601)	(7,788)	(11,365)	(14,091)	(16,780)	(19,995)	(24,612)	(29,420)	(34,814)	(43,980)	(56,631)	(263,832)		
Total Cumulative Depreciation	(756)	(4,357)	(12,144)	(23,510)	(37,601)	(54,381)	(74,376)	(98,988)	(128,407)	(163,221)	(207,201)	(263,832)	(527,665)		
<u>Retirements</u>															
376 Mains	-	166,254	228,600	415,636	457,200	498,763	519,545	415,636	384,463	446,809	374,072	166,254	83,127	4,156,359	
378 Plant Regulators	-	4,812	4,812	6,015	8,421	12,030	12,030	12,030	12,030	12,030	12,030	12,030	12,030	120,300	
380 Service Lines	-	52,777	63,333	73,888	94,999	100,277	105,555	110,832	94,999	84,444	105,555	105,555	63,333	1,055,547	
382 Meter Installations	-	285	285	356	499	713	713	713	713	713	713	713	713	7,129	
383 House Regulators	-	373	373	467	653	933	933	933	933	933	933	933	933	9,330	
Total Monthly Retirements	224,501	297,403	496,362	561,772	612,716	638,776	540,144	493,138	544,929	493,303	285,485	160,136	5,348,665		
Total Cumulative Retirements	224,501	521,904	1,018,266	1,580,038	2,192,754	2,831,530	3,371,674	3,864,812	4,409,741	4,903,044	5,188,529	5,348,665	10,697,330		
<u>Cost of Removal</u>															
376 Mains	-	19,694	24,431	31,643	35,974	39,714	37,300	40,523	40,438	40,564	44,765	40,641	26,717	422,406	
378 Plant Regulators	-	229	229	286	400	572	572	572	572	572	572	572	572	5,716	
380 Service Lines	-	44,909	54,225	72,588	82,571	93,942	88,291	98,740	100,327	101,982	112,910	100,402	67,191	1,018,077	
382 Meter Installations	-	25	25	32	45	64	64	64	64	64	64	64	64	636	
383 House Regulators	-	3	3	3	5	6	7	6	6	6	6	6	7	65	
Total Monthly Cost of Removal	64,860	78,913	104,552	118,995	134,298	126,233	139,905	141,407	143,188	158,317	141,685	94,549	1,446,900		
Total Cumulative Cost of Removal	64,860	143,773	248,325	367,320	501,617	627,850	767,754	909,161	1,052,349	1,210,666	1,352,351	1,446,900	2,893,800		
<u>Total Accumulated Depreciation</u>															
376 Mains	-	185,473	250,792	442,500	486,257	529,939	546,711	444,073	409,974	469,524	397,691	180,034	75,088	4,418,056	
378 Plant Regulators	-	5,021	4,945	6,090	8,510	12,214	12,142	12,057	11,939	11,816	11,679	11,448	11,134	118,995	
380 Service Lines	-	97,427	116,302	143,699	173,465	189,093	187,706	202,263	186,371	175,720	205,814	190,109	110,264	1,978,232	
382 Meter Installations	-	310	306	379	531	760	758	754	749	743	738	729	715	7,472	
383 House Regulators	-	375	370	458	639	916	912	907	900	892	884	871	852	8,977	
Total Accumulated Depreciation Activity	288,605	372,715	593,126	669,402	732,922	748,229	660,053	609,933	658,697	616,806	383,190	198,055	6,531,733		
Total Accumulated Depreciation Cumulative	288,605	661,320	1,254,446	1,923,848	2,656,770	3,404,999	4,065,053	4,674,986	5,333,683	5,950,488	6,333,678	6,531,733	13,063,466	3,313,816	

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2022 Base Rates Depreciation Expense

	Monthly Depreciation Rate by GPA	2021 December Cumulative	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Cumulative Total
376 Mains	0.1450%														
Additions	-	-	822,196	2,004,747	2,143,359	1,678,558	1,513,404	1,705,747	1,921,142	2,798,606	2,062,977	3,305,345	5,118,235	6,019,737	31,094,053
Retirements	-	-	(166,254)	(228,600)	(415,636)	(457,200)	(498,763)	(519,545)	(415,636)	(384,463)	(446,809)	(374,072)	(166,254)	(83,127)	
Monthly Activity	-	-	655,942	1,776,147	1,727,723	1,221,358	1,014,641	1,186,202	1,505,506	2,414,143	1,616,168	2,931,273	4,951,981	5,936,610	26,937,694
Cumulative Balance	-	-	655,942	2,432,089	4,159,812	5,381,170	6,395,811	7,582,013	9,087,519	11,501,662	13,117,831	16,049,103	21,001,084	26,937,694	
Depreciation on Prior Month Balance	-	-	-	951	3,527	6,032	7,803	9,274	10,994	13,177	16,677	19,021	23,271	30,452	
1/2 Month Depreciation on Current Month Activity	-	-	476	1,288	1,253	885	736	860	1,091	1,750	1,172	2,125	3,590	4,304	
Total Depreciation	-	-	476	2,239	4,780	6,917	8,539	10,134	12,085	14,927	17,849	21,146	26,861	34,756	160,709
378 Plant Regulators	0.2100%														
Additions	-	-	23,798	58,026	62,038	48,585	43,805	49,372	55,606	81,004	59,712	95,671	148,144	174,238	900,000
Retirements	-	-	(4,812)	(4,812)	(6,015)	(8,421)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	(12,030)	
Monthly Activity	-	-	18,986	53,214	56,023	40,164	31,775	37,342	43,576	68,974	47,682	83,641	136,114	162,208	779,700
Cumulative Balance	-	-	18,986	72,200	128,224	168,388	200,162	237,504	281,080	350,055	397,736	481,378	617,492	779,700	
Depreciation on Prior Month Balance	-	-	-	40	152	269	354	420	499	590	735	835	1,011	1,297	
1/2 Month Depreciation on Current Month Activity	-	-	20	56	59	42	33	39	46	72	50	88	143	170	
Total Depreciation	-	-	20	96	211	311	387	459	545	662	785	923	1,154	1,467	7,021
380 Service Lines	0.3317%														
Additions	-	-	208,804	509,124	544,326	426,286	384,343	433,190	487,892	710,732	523,912	839,423	1,299,824	1,528,769	7,896,627
Retirements	-	-	(52,777)	(63,333)	(73,888)	(94,999)	(100,277)	(105,555)	(110,832)	(94,999)	(84,444)	(105,555)	(105,555)	(63,333)	
Monthly Activity	-	-	156,027	445,791	470,438	331,287	284,066	327,635	377,060	615,733	439,468	733,868	1,194,269	1,465,436	6,841,080
Cumulative Balance	-	-	156,027	601,819	1,072,257	1,403,544	1,687,610	2,015,245	2,392,305	3,008,039	3,447,507	4,181,375	5,375,644	6,841,080	
Depreciation on Prior Month Balance	-	-	-	517	1,996	3,556	4,655	5,597	6,684	7,934	9,977	11,434	13,868	17,829	
1/2 Month Depreciation on Current Month Activity	-	-	259	739	780	549	471	543	625	1,021	729	1,217	1,980	2,430	
Total Depreciation	-	-	259	1,256	2,776	4,105	5,126	6,140	7,309	8,955	10,706	12,651	15,848	20,259	95,392
382 Meter Installations	0.1475%														
Additions	-	-	1,410	3,437	3,675	2,878	2,595	2,925	3,294	4,799	3,537	5,668	8,776	10,322	53,316
Retirements	-	-	(285)	(285)	(356)	(499)	(713)	(713)	(713)	(713)	(713)	(713)	(713)	(713)	
Monthly Activity	-	-	1,125	3,152	3,319	2,379	1,882	2,212	2,581	4,086	2,824	4,955	8,063	9,609	46,187
Cumulative Balance	-	-	1,125	4,277	7,596	9,976	11,858	14,069	16,651	20,736	23,561	28,515	36,578	46,187	
Depreciation on Prior Month Balance	-	-	-	2	6	11	15	17	21	25	31	35	42	54	
1/2 Month Depreciation on Current Month Activity	-	-	1	2	2	2	1	2	2	3	2	4	6	7	
Total Depreciation	-	-	1	4	8	13	16	19	23	28	33	39	48	61	293
383 House Regulators	0.1617%														
Additions	-	-	1,846	4,502	4,813	3,770	3,399	3,831	4,314	6,285	4,633	7,423	11,494	13,518	69,827
Retirements	-	-	(373)	(373)	(467)	(653)	(933)	(933)	(933)	(933)	(933)	(933)	(933)	(933)	
Monthly Activity	-	-	1,473	4,129	4,346	3,117	2,466	2,898	3,381	5,352	3,700	6,490	10,561	12,585	60,497
Cumulative Balance	-	-	1,473	5,602	9,949	13,065	15,531	18,428	21,810	27,162	30,861	37,351	47,912	60,497	
Depreciation on Prior Month Balance	-	-	-	2	9	16	21	25	30	35	44	50	60	77	
1/2 Month Depreciation on Current Month Activity	-	-	1	3	4	3	2	2	3	4	3	5	9	10	
Total Depreciation	-	-	1	5	13	19	23	27	33	39	47	55	69	87	418
Total Depreciation - Monthly			756	3,601	7,788	11,365	14,091	16,780	19,995	24,612	29,420	34,814	43,980	56,631	263,832
Total Cumulative Depreciation		0	756	4,357	12,144	23,510	37,601	54,381	74,376	98,988	128,407	163,221	207,201	263,832	

2022-00342
Attachment JTG-1
SMRP Form 9.3

Columbia Gas of Kentucky, Inc.
Base Rates Accumulated Deferred Income Tax (Normalized)
Annual Adjustment to the Safety Modification and Replacement Program

	2021 December	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 Activity (N = M-A)	2022 Monthly Activity (O = N/12)	2022 13 Month Ave. (P)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
ADIT Balance - Form 9.4	-												(4,040,657)	(4,040,657)	(336,721)	
2022 Normalized ADIT	-	(336,721)	(673,442)	(1,010,163)	(1,346,884)	(1,683,605)	(2,020,326)	(2,357,047)	(2,693,768)	(3,030,489)	(3,367,210)	(3,703,931)	(4,040,657)			(2,020,326)

Columbia Gas of Kentucky, Inc.
Calculation of Base Rates Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program
Summary of Form 9.4, Pages 2 and 3

<u>Ln. No.</u>	<u>MACRS 20 Year Tax Depr Rates</u>	<u>Year</u>	<u>2022 Additions</u>	<u>2023 Additions</u>	<u>2024 Additions</u>	<u>2025 Additions</u>	<u>2026 Additions</u>	<u>2027 Additions</u>	<u>Annual Tax Depreciation</u>	<u>Cost of Removal</u>	<u>Book Depreciation</u>	<u>Difference</u>	<u>Deferred Tax @ [1] [2] 24.95%</u>	<u>Accumulated Deferred Inc. Taxes</u>
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Total Plant Additions		40,013,824	-	-	-	-	-	-	-	-	-	-	-
2														
3	0.03750	1	15,011,953	-	-	-	-	-	15,011,953	1,446,900	263,832	16,195,021	4,040,657	4,040,657
4	0.07219	2	1,875,205	-	-	-	-	-	1,875,205	-	-	-	-	-
5	0.06677	3	1,734,416	-	-	-	-	-	1,734,416	-	-	-	-	-
6	0.06177	4	1,604,535	-	-	-	-	-	1,604,535	-	-	-	-	-
7	0.05713	5	1,484,007	-	-	-	-	-	1,484,007	-	-	-	-	-
8	0.05285	6	1,372,830	-	-	-	-	-	1,372,830	-	-	-	-	-
9	0.04888	7	1,269,706	-	-	-	-	-	1,269,706	-	-	-	-	-
10	0.04522	8	1,174,633	-	-	-	-	-	1,174,633	-	-	-	-	-
11	0.04462	9	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
12	0.04461	10	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
13	0.04462	11	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
14	0.04461	12	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
15	0.04462	13	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
16	0.04461	14	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
17	0.04462	15	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
18	0.04461	16	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
19	0.04462	17	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
20	0.04461	18	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
21	0.04462	19	1,159,048	-	-	-	-	-	1,159,048	-	-	-	-	-
22	0.04461	20	1,158,788	-	-	-	-	-	1,158,788	-	-	-	-	-
23	0.02231	21	579,524	-	-	-	-	-	579,524	-	-	-	-	-
24		22		-	-	-	-	-	-	-	-	-	-	-
25				-	-	-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-	-	-
27				-	-	-	-	-	-	-	-	-	-	-
28			40,013,825	-	-	-	-	-	40,013,825	1,446,900	263,832			

Notes:

[1] Includes adjustment for state disallowance on 2017 bonus tax depreciation as calculated on Form 2.1 pages 4 through 8.

[2] Deferred Taxes calculated beginning 1/1/2018 using 21% Corporate Tax Rate and 5% State Tax Rate.

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program^[1]

Ln. No.	MACRS 20 Year Tax Depr Rates		2022 Additions	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 24.95% [3]	Accumulated Deferred Inc. Taxes
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Mains & Services		38,990,680	-	-	-	-	-						
2	Composite Tax Rate [2]		35.898%	35.898%	35.898%	35.898%	35.898%	35.898%						
3	0.03750	1	14,934,096						14,934,096	1,440,484	256,101	16,118,479	4,021,560	4,021,560
4	0.07219	2	1,804,306						1,804,306	-	-	-	-	-
5	0.06677	3	1,668,840						1,668,840	-	-	-	-	-
6	0.06177	4	1,543,870						1,543,870	-	-	-	-	-
7	0.05713	5	1,427,899						1,427,899	-	-	-	-	-
8	0.05285	6	1,320,925						1,320,925	-	-	-	-	-
9	0.04888	7	1,221,700						1,221,700	-	-	-	-	-
10	0.04522	8	1,130,222						1,130,222	-	-	-	-	-
11	0.04462	9	1,115,226						1,115,226	-	-	-	-	-
12	0.04461	10	1,114,976						1,114,976	-	-	-	-	-
13	0.04462	11	1,115,226						1,115,226	-	-	-	-	-
14	0.04461	12	1,114,976						1,114,976	-	-	-	-	-
15	0.04462	13	1,115,226						1,115,226	-	-	-	-	-
16	0.04461	14	1,114,976						1,114,976	-	-	-	-	-
17	0.04462	15	1,115,226						1,115,226	-	-	-	-	-
18	0.04461	16	1,114,976						1,114,976	-	-	-	-	-
19	0.04462	17	1,115,226						1,115,226	-	-	-	-	-
20	0.04461	18	1,114,976						1,114,976	-	-	-	-	-
21	0.04462	19	1,115,226						1,115,226	-	-	-	-	-
22	0.04461	20	1,114,976						1,114,976	-	-	-	-	-
23	0.02231	21	557,613						557,613	-	-	-	-	-
24		22							-	-	-	-	-	-
25		23							-	-	-	-	-	-
26		24							-	-	-	-	-	-
27									-	-	-	-	-	-
28			38,990,681	-	-	-	-	-	38,990,683	1,440,484	256,101			

Notes:

[1] Plant additions eligible for repairs tax deduction.

[2] Composite rate including repairs (33.22%) and mixed services 263A (4.01%)

[3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

Columbia Gas of Kentucky, Inc.
Calculation of Accumulated Deferred Income Tax
Annual Adjustment to the Safety Modification and Replacement Program [1]

Ln. No.	MACRS 20 Year Tax Depr Rates		2022 Additions	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ 24.95% [3]	Accumulated Deferred Inc. Taxes
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Plant Additions [1]		1,023,144	-	-	-	-	-	-	-	-	-	-	-
2	Composite Tax Rate [2]		4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%	4.010%
3	0.03750	1	77,857	-	-	-	-	-	77,857	6,417	7,732	76,542	19,097	19,097
4	0.07219	2	70,899	-	-	-	-	-	70,899	-	-	-	-	-
5	0.06677	3	65,576	-	-	-	-	-	65,576	-	-	-	-	-
6	0.06177	4	60,665	-	-	-	-	-	60,665	-	-	-	-	-
7	0.05713	5	56,108	-	-	-	-	-	56,108	-	-	-	-	-
8	0.05285	6	51,905	-	-	-	-	-	51,905	-	-	-	-	-
9	0.04888	7	48,006	-	-	-	-	-	48,006	-	-	-	-	-
10	0.04522	8	44,411	-	-	-	-	-	44,411	-	-	-	-	-
11	0.04462	9	43,822	-	-	-	-	-	43,822	-	-	-	-	-
12	0.04461	10	43,812	-	-	-	-	-	43,812	-	-	-	-	-
13	0.04462	11	43,822	-	-	-	-	-	43,822	-	-	-	-	-
14	0.04461	12	43,812	-	-	-	-	-	43,812	-	-	-	-	-
15	0.04462	13	43,822	-	-	-	-	-	43,822	-	-	-	-	-
16	0.04461	14	43,812	-	-	-	-	-	43,812	-	-	-	-	-
17	0.04462	15	43,822	-	-	-	-	-	43,822	-	-	-	-	-
18	0.04461	16	43,812	-	-	-	-	-	43,812	-	-	-	-	-
19	0.04462	17	43,822	-	-	-	-	-	43,822	-	-	-	-	-
20	0.04461	18	43,812	-	-	-	-	-	43,812	-	-	-	-	-
21	0.04462	19	43,822	-	-	-	-	-	43,822	-	-	-	-	-
22	0.04461	20	43,812	-	-	-	-	-	43,812	-	-	-	-	-
23	0.02231	21	21,911	-	-	-	-	-	21,911	-	-	-	-	-
24		22		-	-	-	-	-	-	-	-	-	-	-
25		23		-	-	-	-	-	-	-	-	-	-	-
26		24		-	-	-	-	-	-	-	-	-	-	-
27				-	-	-	-	-	-	-	-	-	-	-
28			1,023,142	-	-	-	-	-	1,023,142	6,417	7,732	-	-	-

Notes:

[1] Plant additions not eligible for repairs tax deduction.

[2] Composite rate including mixed services 263A (4.01%)

[3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.