

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SECOND REQUEST FOR INFORMATION
DATED MARCH 5, 2024

1. Refer to Columbia Kentucky's response to Commission Staff's First Request for Information (Staff's First Request), Item 1. In Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, provide a version of Columbia Kentucky's Application without updates to the 2023 revenue requirement to reflect actual financial results for January through August 2023 and without reforecasting September 2023 through December 2023.

Response:

Please refer to 2023-00335 PSC Set 2 No 1 Attachment A for the requested information. The 2023 Plant additions, retirements and cost of removal reflect the activity as filed in Case No. 2022-00342.

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Forecasted Period Ending December 31, 2024
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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%	\$4,343,257	8,191,323.0	0.5302	0.00000	0.5302
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind.	27.859%	\$1,878,332	5,849,379.7	0.3211	0.00000	0.3211
3	Rate IUS, Rate IUDS	0.032%	\$2,155	10,713.6	0.2011	0.00000	0.2011
4	Rate IS, Rate DS ⁽³⁾ , Rate SAS	7.690%	\$518,495	8,829,909.5	0.0587	0.00000	0.0587
5	TOTAL	100.000%	\$6,742,239	22,881,325.8			

Notes:

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

⁽²⁾ Billing Determinants based on projected 2024 volumes

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

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

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, 2024

<u>Rate Schedule</u>	<u>Total Mcf</u>
(A)	(B)
GSR /GTR - Residential	8,191,323.0
GSO/GTO/GDS - Commercial or Industrial	5,849,379.7
IUS, IU DS	10,713.6
IS, DS	8,829,909.5
Total	<u>22,881,325.8</u>

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, 2024

<u>Line No.</u>	<u>SMRP Investment December 31, 2024</u> (A)	<u>Revenue Requirement Calculation</u> (B)	<u>Reference</u> (C)
1	Plant In Service	52,743,826	Form 3.0
2	Accumulated Depreciation	9,684,794	Form 4.0
3	Accumulated Deferred Income Tax	(5,424,412)	From 6.0
4	Net Rate Base (Line 1 + Line 2 + Line 3)	57,004,209	Line 1 + Line 2 + Line 3
5	Rate of Return	8.48%	Form 2.1
6	Return on Rate Base	4,833,957	Line 4 * Line 5
7	Depreciation Expense	1,278,087	
8	Property Tax	616,710	
9	O&M Savings	-	
10	Subtotal Depreciation, Property Tax and O&M Savings	1,894,797	Line 7 + Line 8 + Line 9
11	Revenue Requirement Before PSC Assessment/Uncollectible	6,728,754	Line 6 + Line 10
12	PSC Assessment & Uncollectible Conversion Factor	1.002004	Form 2.2
13	Required Return on SMRP Related Investment	\$ 6,742,239	Line 11 * Line 12

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

<u>Line</u> <u>No.</u>	<u>Capital Structure</u> (A)	<u>Ratio</u> (B)	<u>Cost</u> (C)	<u>Weighted</u> <u>Cost</u> (D)	<u>Pre-Tax @</u> <u>Effect tax of</u> <u>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%

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")
2023 Plant In Service

	2022 December Cumulative	2023 January Estimate	2023 February Estimate	2023 March Estimate	2023 April Estimate	2023 May Estimate	2023 June Estimate	2023 July Estimate	2023 August Estimate	2023 September Estimate	2023 October Estimate	2023 November Estimate	2023 December Estimate	2023 Cumulative Total	2023 13 Month Average
<u>Additions</u>															
376 Mains	-	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	
378 Plant Regulators	-	34,988	85,311	91,209,571	71,430	64,402	72,587	81,753	119,093	87,789	140,657	217,804	256,167	1,323,192	
380 Service Lines	-	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	
382 Meter Installations	-	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	
383 House Regulators	-	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	
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	-	1,101,121	3,785,967	6,656,447	8,904,446	10,931,264	13,215,674	15,788,553	19,536,569	22,299,399	26,726,062	33,580,628	41,642,524	41,642,524	15,705,281
<u>Retirements</u>															
376 Mains	-	(68,408)	(94,061)	(171,020)	(188,122)	(205,224)	(213,775)	(171,020)	(158,194)	(183,847)	(153,918)	(68,408)	(34,204)	(1,710,202)	
378 Plant Regulators	-	(4,550)	(6,256)	(11,374)	(12,512)	(13,649)	(14,218)	(11,374)	(10,521)	(12,227)	(10,237)	(4,550)	(2,275)	(113,744)	
380 Service Lines	-	(110,019)	(151,277)	(275,049)	(302,555)	(330,059)	(343,812)	(275,049)	(254,420)	(295,678)	(247,544)	(110,019)	(55,010)	(2,750,493)	
382 Meter Installations	-	(1,024)	(1,407)	(2,559)	(2,815)	(3,071)	(3,199)	(2,559)	(2,367)	(2,751)	(2,303)	(1,024)	(512)	(25,588)	
383 House Regulators	-	(114)	(156)	(284)	(312)	(341)	(355)	(284)	(263)	(305)	(256)	(114)	(57)	(2,839)	
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	-	(184,114)	(437,272)	(897,559)	(1,403,875)	(1,956,219)	(2,531,577)	(2,991,864)	(3,417,628)	(3,912,437)	(4,326,695)	(4,510,809)	(4,602,866)	(4,602,866)	(2,397,916)
<u>Total Plant In Service</u>															
376 Mains	-	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	26,252,546	
378 Plant Regulators	-	30,438	79,055	79,835	58,918	50,753	58,369	70,379	108,572	75,561	130,420	213,254	253,892	1,209,448	
380 Service Lines	-	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	9,434,446	
382 Meter Installations	-	1,060	3,673	2,873	1,439	764	1,124	2,309	4,725	2,477	6,073	11,946	14,743	53,206	
383 House Regulators	-	2,342	5,830	6,116	4,700	4,179	4,739	5,453	8,094	5,855	9,615	15,170	17,919	90,012	
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	-	917,006	3,348,695	5,758,888	7,500,572	8,975,045	10,684,098	12,796,689	16,118,941	18,386,962	22,399,368	29,069,819	37,039,658	37,039,658	13,307,365

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2024 Plant In Service

	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total	2024 13 Month Average
Additions															
376 Mains	27,962,748	1,294,212	580,082	1,679,820	1,085,099	1,715,794	1,857,378	1,190,108	1,137,188	2,783,904	3,427,745	1,808,638	3,267,356	49,790,071	
378 Plant Regulators	1,323,192	42,392	62,102	130,248	99,194	372,549	14,631	265,825	17,291	57,076	39,487	75,804	146,303	2,646,095	
380 Service Lines	12,184,939	1,097,144	1,076,102	1,440,237	1,574,436	1,706,521	1,576,620	1,258,020	1,653,824	1,609,212	1,258,222	1,229,330	1,237,369	28,901,977	
382 Meter Installations	78,794	13,046	12,687	11,628	9,946	9,774	12,896	16,621	26,988	35,132	31,619	14,810	25,918	299,858	
383 House Regulators	92,851	23,403	17,615	12,915	10,408	5,931	9,872	6,364	8,510	14,593	14,245	14,052	16,927	247,687	
Total Monthly Additions		2,470,198	1,748,588	3,274,847	2,779,083	3,810,569	3,471,398	2,736,938	2,843,801	4,499,917	4,771,319	3,142,634	4,693,873		
Total Cumulative Additions	41,642,524	44,112,722	45,861,309	49,136,156	51,915,240	55,725,809	59,197,207	61,934,145	64,777,946	69,277,862	74,049,181	77,191,815	81,885,688	81,885,688	59,746,739
Retirements															
376 Mains	(1,710,202)	(10,873)	(464)	(800)	(5,865)	(8,774)	(1,946)	(7,052)	(1,220)	(45,569)	(45,749)	(28,291)	(114,057)	(1,980,861)	
378 Plant Regulators	(113,744)	(13,921)	(9,727)	(5,995)	(14,287)	(21,330)	(32,163)	(56,111)	(23,514)	(42,481)	(26,692)	(47,655)	(38,834)	(446,454)	
380 Service Lines	(2,750,493)	(261,131)	(272,771)	(277,541)	(437,687)	(444,461)	(507,119)	(397,351)	(290,649)	(433,456)	(452,192)	(524,945)	(546,965)	(7,596,762)	
382 Meter Installations	(25,588)	(1,083)	(1,408)	(1,896)	(3,106)	(2,789)	(3,262)	(3,153)	(4,520)	(2,821)	(2,427)	(3,076)	(369)	(55,498)	
383 House Regulators	(2,839)	(181)	(112)	(135)	(150)	(253)	(246)	(858)	(245)	(310)	(273)	(429)	(61)	(6,091)	
Total Monthly Retirements		(287,188)	(284,481)	(286,368)	(461,095)	(477,608)	(544,735)	(464,525)	(320,148)	(524,637)	(527,333)	(604,397)	(700,286)		
Total Cumulative Retirements	(4,602,866)	(4,890,054)	(5,174,536)	(5,460,903)	(5,921,998)	(6,399,606)	(6,944,341)	(7,408,866)	(7,729,013)	(8,253,650)	(8,780,983)	(9,385,380)	(10,085,666)	(10,085,666)	(7,002,912)
Total Plant In Service															
376 Mains	26,252,546	1,283,339	579,618	1,679,020	1,079,234	1,707,020	1,855,433	1,183,056	1,135,968	2,738,336	3,381,996	1,780,347	3,153,299	47,809,210	
378 Plant Regulators	1,209,448	28,472	52,376	124,252	84,908	351,219	(17,532)	209,715	(6,223)	14,595	12,795	28,148	107,469	2,199,641	
380 Service Lines	9,434,446	836,013	803,331	1,162,696	1,136,749	1,262,060	1,069,501	860,669	1,363,176	1,175,756	806,030	704,385	690,404	21,305,215	
382 Meter Installations	53,206	11,963	11,279	9,732	6,840	6,984	9,634	13,468	22,468	32,310	29,193	11,734	25,549	244,360	
383 House Regulators	90,012	23,222	17,503	12,780	10,258	5,678	9,627	5,507	8,265	14,284	13,972	13,623	16,866	241,596	
Total Plant In Service Monthly Activity		2,183,009	1,464,107	2,988,479	2,317,989	3,332,961	2,926,663	2,272,413	2,523,653	3,975,280	4,243,985	2,538,237	3,993,587		
Total Cumulative Plant In Service	37,039,658	39,222,667	40,686,774	43,675,253	45,993,242	49,326,203	52,252,866	54,525,279	57,048,932	61,024,213	65,268,198	67,806,435	71,800,022	71,800,022	52,743,826

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

	2022 December Cumulative	2023 January Actual	2023 February Actual	2023 March Actual	2023 April Actual	2023 May Actual	2023 June Actual	2023 July Actual	2023 August Actual	2023 September Estimate	2023 October Estimate	2023 November Estimate	2023 December Estimate	2023 Cumulative Total	2023 13 Month Average
Depreciation Expense															
376 Mains	-	(486)	(2,212)	(4,724)	(6,956)	(8,752)	(10,547)	(12,633)	(15,471)	(18,393)	(21,647)	(26,978)	(34,166)	(162,966)	
378 Plant Regulators	-	(32)	(147)	(314)	(460)	(574)	(689)	(824)	(1,012)	(1,205)	(1,422)	(1,783)	(2,274)	(10,736)	
380 Service Lines	-	(352)	(1,756)	(3,745)	(5,270)	(6,295)	(7,270)	(8,600)	(10,790)	(13,036)	(15,624)	(20,506)	(27,470)	(120,714)	
382 Meter Installations	-	(1)	(5)	(9)	(12)	(14)	(15)	(18)	(23)	(29)	(34)	(48)	(68)	(275)	
383 House Regulators	-	(2)	(9)	(18)	(27)	(34)	(41)	(49)	(61)	(72)	(84)	(104)	(131)	(632)	
Total Depreciation Monthly		(873)	(4,128)	(8,810)	(12,725)	(15,669)	(18,562)	(22,124)	(27,357)	(32,735)	(38,812)	(49,419)	(64,109)	(295,323)	
Total Cumulative Depreciation	-	(873)	(5,001)	(13,811)	(26,536)	(42,205)	(60,768)	(82,892)	(110,249)	(142,984)	(181,796)	(231,215)	(295,323)		
Retirements															
376 Mains	-	68,408	94,061	171,020	188,122	205,224	213,775	171,020	158,194	183,847	153,918	68,408	34,204	1,710,202	
378 Plant Regulators	-	4,550	6,256	11,374	12,512	13,649	14,218	11,374	10,521	12,227	10,237	4,550	2,275	113,744	
380 Service Lines	-	110,019	151,277	275,049	302,555	330,059	343,812	275,049	254,420	295,678	247,544	110,019	55,010	2,750,493	
382 Meter Installations	-	1,024	1,407	2,559	2,815	3,071	3,199	2,559	2,367	2,751	2,303	1,024	512	25,588	
383 House Regulators	-	114	156	284	312	341	355	284	263	305	256	114	57	2,839	
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	4,602,866	
Total Cumulative Retirements	-	184,114	437,272	897,559	1,403,875	1,956,219	2,531,577	2,991,864	3,417,628	3,912,437	4,326,695	4,510,809	4,602,866		
Cost of Removal															
376 Mains	-	14,081	17,467	22,623	25,720	28,394	26,668	28,972	28,911	29,001	32,004	29,056	19,101	301,998	
378 Plant Regulators	-	1,135	1,408	1,824	2,074	2,289	2,150	2,336	2,331	2,338	2,580	2,343	1,540	24,347	
380 Service Lines	-	84,763	105,149	136,189	154,830	170,926	160,536	174,406	174,042	174,584	192,663	174,916	114,988	1,817,993	
382 Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	2,144,338	
Total Cumulative Cost of Removal	-	99,979	224,003	384,640	567,263	768,871	958,225	1,163,938	1,369,223	1,575,146	1,802,394	2,008,709	2,144,338		
Total Accumulated Depreciation															
376 Mains	-	82,002	109,316	188,919	206,886	224,866	229,896	187,359	171,634	194,455	164,275	70,486	19,139	1,849,234	
378 Plant Regulators	-	5,653	7,517	12,884	14,126	15,364	15,679	12,886	11,840	13,360	11,395	5,109	1,541	127,355	
380 Service Lines	-	194,431	254,671	407,494	452,115	494,690	497,078	440,855	417,673	457,226	424,583	264,430	142,528	4,447,772	
382 Meter Installations	-	1,023	1,403	2,550	2,803	3,057	3,184	2,541	2,343	2,722	2,268	976	444	25,313	
383 House Regulators	-	112	147	266	285	306	314	234	202	233	172	9	(75)	2,207	
Total Accumulated Depreciation Activity		283,220	373,054	612,113	676,215	738,283	746,150	643,876	603,693	667,997	602,693	341,010	163,578	6,451,881	
Total Accumulated Depreciation Cum	-	283,220	656,274	1,268,387	1,944,602	2,682,884	3,429,034	4,072,910	4,676,603	5,344,600	5,947,293	6,288,303	6,451,881		3,311,230

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2024 Accumulated Depreciation

	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total	2024 13 Month Average
Depreciation Expense															
376 Mains	(162,966)	(38,996)	(40,347)	(41,984)	(43,984)	(46,005)	(48,587)	(50,791)	(52,472)	(55,280)	(59,718)	(63,461)	(67,037)	(771,629)	
378 Plant Regulators	(10,736)	(2,570)	(2,655)	(2,840)	(3,060)	(3,518)	(3,868)	(4,070)	(4,283)	(4,292)	(4,321)	(4,364)	(4,507)	(55,085)	
380 Service Lines	(120,714)	(32,677)	(35,396)	(38,656)	(42,469)	(46,448)	(50,314)	(53,515)	(57,203)	(61,413)	(64,700)	(67,204)	(69,517)	(740,226)	
382 Meter Installations	(275)	(87)	(104)	(120)	(132)	(142)	(155)	(172)	(199)	(239)	(284)	(314)	(342)	(2,564)	
383 House Regulators	(632)	(165)	(197)	(221)	(240)	(254)	(266)	(277)	(289)	(308)	(330)	(352)	(377)	(3,907)	
Total Depreciation Monthly		(74,495)	(78,700)	(83,822)	(89,886)	(96,366)	(103,189)	(108,826)	(114,445)	(121,532)	(129,353)	(135,694)	(141,779)	(1,573,411)	
Total Cumulative Depreciation	(295,323)	(369,819)	(448,519)	(532,341)	(622,227)	(718,593)	(821,782)	(930,608)	(1,045,053)	(1,166,585)	(1,295,937)	(1,431,632)	(1,573,411)		
Retirements															
376 Mains	1,710,202	10,873	464	800	5,865	8,774	1,946	7,052	1,220	45,569	45,749	28,291	114,057	1,980,861	
378 Plant Regulators	113,744	13,921	9,727	5,995	14,287	21,330	32,163	56,111	23,514	42,481	26,692	47,655	38,834	446,454	
380 Service Lines	2,750,493	261,131	272,771	277,541	437,687	444,461	507,119	397,351	290,649	433,456	452,192	524,945	546,965	7,596,762	
382 Meter Installations	25,588	1,083	1,408	1,896	3,106	2,789	3,262	3,153	4,520	2,821	2,427	3,076	369	55,498	
383 House Regulators	2,839	181	112	135	150	253	246	858	245	310	273	429	61	6,091	
Total Monthly Retirements		287,188	284,481	286,368	461,095	477,608	544,735	464,525	320,148	524,637	527,333	604,397	700,286	10,085,666	
Total Cumulative Retirements	4,602,866	4,890,054	5,174,536	5,460,903	5,921,998	6,399,606	6,944,341	7,408,866	7,729,013	8,253,650	8,780,983	9,385,380	10,085,666		
Cost of Removal															
376 Mains	301,998	-	4,253	10	3,069	382	1,258	3,332	28	11,780	13,082	11,801	7,758	358,749	
378 Plant Regulators	24,347	1,881	328	2,508	7,484	2,964	9,306	2,423	11,474	120,367	2,335	3,436	2,971	191,826	
380 Service Lines	1,817,993	458,078	112,046	148,464	153,312	205,134	198,956	175,243	221,185	215,453	289,256	264,217	194,933	4,454,270	
382 Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Monthly Cost of Removal		459,959	116,627	150,981	163,865	208,480	209,520	180,997	232,687	347,600	304,674	279,454	205,661	5,004,845	
Total Cumulative Cost of Removal	2,144,338	2,604,297	2,720,924	2,871,905	3,035,771	3,244,251	3,453,771	3,634,769	3,867,456	4,215,056	4,519,730	4,799,184	5,004,845		
Total Accumulated Depreciation															
376 Mains	1,849,234	(28,124)	(35,630)	(41,175)	(35,050)	(36,849)	(45,384)	(40,407)	(51,224)	2,068	(887)	(23,369)	54,777	1,567,981	
378 Plant Regulators	127,355	13,232	7,400	5,663	18,711	20,777	37,601	54,463	30,705	158,556	24,706	46,728	37,298	583,195	
380 Service Lines	4,447,772	686,532	349,420	387,349	548,529	603,148	655,762	519,079	454,631	587,496	676,749	721,958	672,381	11,310,806	
382 Meter Installations	25,313	996	1,303	1,775	2,974	2,647	3,107	2,981	4,321	2,583	2,143	2,763	27	52,934	
383 House Regulators	2,207	16	(85)	(86)	(90)	(1)	(20)	580	(44)	2	(57)	77	(315)	2,184	
Total Accumulated Depreciation Activity		672,652	322,408	353,527	535,074	589,722	651,066	536,696	438,390	750,705	702,654	748,157	764,168	13,517,100	
Total Accumulated Depreciation Cum	6,451,881	7,124,533	7,446,941	7,800,467	8,335,542	8,925,264	9,576,330	10,113,027	10,551,416	11,302,121	12,004,775	12,752,932	13,517,100		9,684,794

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 Actual	2023 February Actual	2023 March Actual	2023 April Actual	2023 May Actual	2023 June Actual	2023 July Actual	2023 August Actual	2023 September Estimate	2023 October Estimate	2023 November Estimate	2023 December Estimate	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	26,252,546
Cumulative Balance	-		670,989	2,379,789	4,136,282	5,457,680	6,613,453	7,933,648	9,490,303	11,848,884	13,520,264	16,338,828	20,873,227	26,252,546	
Depreciation on Prior Month Balance			-	973	3,451	5,998	7,914	9,590	11,504	13,761	17,181	19,604	23,691	30,266	
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 - 376 Mains	-		486	2,212	4,724	6,956	8,752	10,547	12,633	15,471	18,393	21,647	26,978	34,166	162,966
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	1,209,448
Cumulative Balance	-		30,438	109,493	189,329	248,247	299,000	357,369	427,748	536,320	611,881	742,302	955,556	1,209,448	
Depreciation on Prior Month Balance			-	64	230	398	521	628	750	898	1,126	1,285	1,559	2,007	
1/2 Month Depreciation on Current Month Activity			32	83	84	62	53	61	74	114	79	137	224	267	
Total Depreciation - 378 Plant Regulators	-		32	147	314	460	574	689	824	1,012	1,205	1,422	1,783	2,274	10,736
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	9,434,446
Cumulative Balance	-		212,177	846,538	1,411,384	1,766,612	2,029,616	2,354,242	2,832,037	3,674,317	4,187,065	5,234,798	7,130,480	9,434,446	
Depreciation on Prior Month Balance			-	704	2,808	4,681	5,859	6,732	7,808	9,393	12,186	13,887	17,362	23,649	
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 - 380 Service Lines	-		352	1,756	3,745	5,270	6,295	7,270	8,600	10,790	13,036	15,624	20,506	27,470	120,714
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	53,206
Cumulative Balance	-		1,060	4,733	7,605	9,044	9,809	10,933	13,242	17,967	20,444	26,517	38,463	53,206	
Depreciation on Prior Month Balance			-	2	7	11	13	14	16	20	27	30	39	57	
1/2 Month Depreciation on Current Month Activity			1	3	2	1	1	1	2	3	2	4	9	11	
Total Depreciation - 382 Meter Installations	-		1	5	9	12	14	15	18	23	29	34	48	68	275
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	90,012
Cumulative Balance	-		2,342	8,172	14,288	18,988	23,167	27,906	33,359	41,453	47,308	56,923	72,093	90,012	
Depreciation on Prior Month Balance			-	4	13	23	31	37	45	54	67	76	92	117	
1/2 Month Depreciation on Current Month Activity			2	5	5	4	3	4	4	7	5	8	12	14	
Total Depreciation - 383 House Regulators	-		2	9	18	27	34	41	49	61	72	84	104	131	632
Total Depreciation - Monthly			873	4,128	8,810	12,725	15,669	18,562	22,124	27,357	32,735	38,812	49,419	64,109	295,323
Total Cumulative Depreciation		0	873	5,001	13,811	26,536	42,205	60,768	82,892	110,249	142,984	181,796	231,215	295,323	

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2024 Depreciation Expense

	Monthly Depreciation Rate by GPA	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total
376 Mains	0.1450%														
Additions			1,294,212	580,082	1,679,820	1,085,099	1,715,794	1,857,378	1,190,108	1,137,188	2,783,904	3,427,745	1,808,638	3,267,356	21,827,323
Retirements			(10,873)	(464)	(800)	(5,865)	(8,774)	(1,946)	(7,052)	(1,220)	(45,569)	(45,749)	(28,291)	(114,057)	
Monthly Activity			1,283,339	579,618	1,679,020	1,079,234	1,707,020	1,855,433	1,183,056	1,135,968	2,738,336	3,381,996	1,780,347	3,153,299	47,809,210
Cumulative Balance		26,252,546	27,535,885	28,115,503	29,794,523	30,873,757	32,580,777	34,436,210	35,619,265	36,755,233	39,493,569	42,875,565	44,655,912	47,809,210	
Depreciation on Prior Month Balance			38,066	39,927	40,767	43,202	44,767	47,242	49,933	51,648	53,295	57,266	62,170	64,751	
1/2 Month Depreciation on Current Month Activity			930	420	1,217	782	1,238	1,345	858	824	1,985	2,452	1,291	2,286	
Total Depreciation - 376 Mains		-	38,996	40,347	41,984	43,984	46,005	48,587	50,791	52,472	55,280	59,718	63,461	67,037	608,663
378 Plant Regulators	0.2100%														
Additions			42,392	62,102	130,248	99,194	372,549	14,631	265,825	17,291	57,076	39,487	75,804	146,303	1,322,903
Retirements			(13,921)	(9,727)	(5,995)	(14,287)	(21,330)	(32,163)	(56,111)	(23,514)	(42,481)	(26,692)	(47,655)	(38,834)	
Monthly Activity			28,472	52,376	124,252	84,908	351,219	(17,532)	209,715	(6,223)	14,595	12,795	28,148	107,469	2,199,641
Cumulative Balance		1,209,448	1,237,920	1,290,295	1,414,548	1,499,455	1,850,674	1,833,142	2,042,857	2,036,634	2,051,229	2,064,023	2,092,172	2,199,641	
Depreciation on Prior Month Balance			2,540	2,600	2,710	2,971	3,149	3,886	3,850	4,290	4,277	4,308	4,334	4,394	
1/2 Month Depreciation on Current Month Activity			30	55	130	89	369	(18)	220	(7)	15	13	30	113	
Total Depreciation - 378 Plant Regulators			2,570	2,655	2,840	3,060	3,518	3,868	4,070	4,283	4,292	4,321	4,364	4,507	44,349
380 Service Lines	0.3317%														
Additions			1,097,144	1,076,102	1,440,237	1,574,436	1,706,521	1,576,620	1,258,020	1,653,824	1,609,212	1,258,222	1,229,330	1,237,369	16,717,038
Retirements			(261,131)	(272,771)	(277,541)	(437,687)	(444,461)	(507,119)	(397,351)	(290,649)	(433,456)	(452,192)	(524,945)	(546,965)	
Monthly Activity			836,013	803,331	1,162,696	1,136,749	1,262,060	1,069,501	860,669	1,363,176	1,175,756	806,030	704,385	690,404	21,305,215
Cumulative Balance		9,434,446	10,270,459	11,073,790	12,236,486	13,373,235	14,635,295	15,704,796	16,565,464	17,928,640	19,104,396	19,910,426	20,614,811	21,305,215	
Depreciation on Prior Month Balance			31,291	34,064	36,728	40,584	44,355	48,540	52,088	54,942	59,463	63,363	66,036	68,372	
1/2 Month Depreciation on Current Month Activity			1,386	1,332	1,928	1,885	2,093	1,774	1,427	2,261	1,950	1,337	1,168	1,145	
Total Depreciation - 380 Service Lines			32,677	35,396	38,656	42,469	46,448	50,314	53,515	57,203	61,413	64,700	67,204	69,517	619,512
382 Meter Installations	0.1475%														
Additions			13,046	12,687	11,628	9,946	9,774	12,896	16,621	26,988	35,132	31,619	14,810	25,918	221,064
Retirements			(1,083)	(1,408)	(1,896)	(3,106)	(2,789)	(3,262)	(3,153)	(4,520)	(2,821)	(2,427)	(3,076)	(369)	
Monthly Activity			11,963	11,279	9,732	6,840	6,984	9,634	13,468	22,468	32,310	29,193	11,734	25,549	244,360
Cumulative Balance		53,206	65,169	76,448	86,180	93,020	100,005	109,638	123,106	145,574	177,885	207,077	218,811	244,360	
Depreciation on Prior Month Balance			78	96	113	127	137	148	162	182	215	262	305	323	
1/2 Month Depreciation on Current Month Activity			9	8	7	5	5	7	10	17	24	22	9	19	
Total Depreciation - 382 Meter Installations			87	104	120	132	142	155	172	199	239	284	314	342	2,289
383 House Regulators	0.1617%														
Additions			23,403	17,615	12,915	10,408	5,931	9,872	6,364	8,510	14,593	14,245	14,052	16,927	154,836
Retirements			(181)	(112)	(135)	(150)	(253)	(246)	(858)	(245)	(310)	(273)	(429)	(61)	
Monthly Activity			23,222	17,503	12,780	10,258	5,678	9,627	5,507	8,265	14,284	13,972	13,623	16,866	241,596
Cumulative Balance		90,012	113,234	130,737	143,517	153,775	159,453	169,080	174,586	182,851	197,135	211,107	224,730	241,596	
Depreciation on Prior Month Balance			146	183	211	232	249	258	273	282	296	319	341	363	
1/2 Month Depreciation on Current Month Activity			19	14	10	8	5	8	4	7	12	11	11	14	
Total Depreciation - 383 House Regulators			165	197	221	240	254	266	277	289	308	330	352	377	3,276
Total Depreciation - Monthly			74,495	78,700	83,822	89,886	96,366	103,189	108,826	114,445	121,532	129,353	135,694	141,779	1,278,087
Total Cumulative Depreciation		295,323	369,819	448,519	532,341	622,227	718,593	821,782	930,608	1,045,053	1,166,585	1,295,937	1,431,632	1,573,411	

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

	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.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) (N= M-A)	(O) (O=N/12)	(P)
ADIT Balance - Form 6.1	-												(3,170,434)	(3,170,434)	(264,203)	
2023 Normalized ADIT	-	(264,203)	(528,406)	(792,609)	(1,056,812)	(1,321,015)	(1,585,218)	(1,849,421)	(2,113,624)	(2,377,827)	(2,642,030)	(2,906,233)	(3,170,434)			(1,585,218)
	2023 December	2024 January	2024 February	2024 March	2024 April	2024 May	2024 June	2024 July	2024 August	2024 September	2024 October	2024 November	2024 December	2024 Activity	2024 Monthly Activity	2024 13 Month Ave.
ADIT Balance - Form 6.1	(3,170,434)												(7,678,391)	(4,507,957)	(375,663)	
2024 Normalized ADIT	(3,170,434)	(3,546,097)	(3,921,760)	(4,297,423)	(4,673,086)	(5,048,749)	(5,424,412)	(5,800,075)	(6,175,738)	(6,551,401)	(6,927,064)	(7,302,727)	(7,678,387)			(5,424,412)

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	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	2028 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		41,642,524	40,243,164	-	-	-	-						
2														
3	0.03750	1	10,858,136						10,858,136	2,144,338	295,323	12,707,151	3,170,434	3,170,434
4	0.07219	2	2,308,909	14,176,635	-				16,485,544	2,860,507	1,278,087	18,067,964	4,507,957	7,678,391
5	0.06677	3	2,135,557	1,955,058	-	-			4,090,615	-	-	-	-	-
6	0.06177	4	1,975,638	1,808,273	-	-	-		3,783,911	-	-	-	-	-
7	0.05713	5	1,827,233	1,672,862	-	-	-	-	3,500,095	-	-	-	-	-
8	0.05285	6	1,690,343	1,547,201	-	-	-	-	3,237,544	-	-	-	-	-
9	0.04888	7	1,563,368	1,431,289	-	-	-	-	2,994,657	-	-	-	-	-
10	0.04522	8	1,446,307	1,323,774	-	-	-	-	2,770,081	-	-	-	-	-
11	0.04462	9	1,427,116	1,224,653	-	-	-	-	2,651,769	-	-	-	-	-
12	0.04461	10	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
13	0.04462	11	1,427,116	1,208,133	-	-	-	-	2,635,249	-	-	-	-	-
14	0.04461	12	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
15	0.04462	13	1,427,116	1,208,133	-	-	-	-	2,635,249	-	-	-	-	-
16	0.04461	14	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
17	0.04462	15	1,427,116	1,208,133	-	-	-	-	2,635,249	-	-	-	-	-
18	0.04461	16	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
19	0.04462	17	1,427,116	1,208,133	-	-	-	-	2,635,249	-	-	-	-	-
20	0.04461	18	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
21	0.04462	19	1,427,116	1,208,133	-	-	-	-	2,635,249	-	-	-	-	-
22	0.04461	20	1,426,797	1,208,404	-	-	-	-	2,635,201	-	-	-	-	-
23	0.02231	21	713,559	1,208,133	-	-	-	-	1,921,692	-	-	-	-	-
24		22		604,208	-	-	-	-	604,208	-	-	-	-	-
25		23		-	-	-	-	-	-	-	-	-	-	-
26		24		-	-	-	-	-	-	-	-	-	-	-
27														
28			41,642,528	40,243,175	-	-	-	-	81,885,703	5,004,845	1,573,411			

Notes:
[1] 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	Year	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	2028 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		40,147,687	38,544,361	-	-	-	-						
2	Composite Tax Rate [2]		23.909%	33.968%	33.968%	33.968%	33.968%	33.968%						
3	0.03750	1	10,744,384						10,744,384	2,119,991	283,681	12,580,694	3,138,883	3,138,883
4	0.07219	2	2,205,324	14,047,362					16,252,686	2,693,028	1,228,174	17,717,540	4,420,526	7,559,409
5	0.06677	3	2,039,749	1,837,339	-	-			3,877,088					
6	0.06177	4	1,887,005	1,699,392	-	-	-		3,586,397	-				
7	0.05713	5	1,745,258	1,572,135	-	-	-		3,317,393	-				
8	0.05285	6	1,614,509	1,454,040	-	-	-		3,068,549					
9	0.04888	7	1,493,230	1,345,108	-	-	-		2,838,338					
10	0.04522	8	1,381,421	1,244,066	-	-	-		2,625,487					
11	0.04462	9	1,363,091	1,150,914	-	-	-		2,514,005					
12	0.04461	10	1,362,786	1,135,643	-	-	-		2,498,429					
13	0.04462	11	1,363,091	1,135,388	-	-	-		2,498,479					
14	0.04461	12	1,362,786	1,135,643	-	-	-		2,498,429					
15	0.04462	13	1,363,091	1,135,388	-	-	-		2,498,479					
16	0.04461	14	1,362,786	1,135,643	-	-	-		2,498,429					
17	0.04462	15	1,363,091	1,135,388	-	-	-		2,498,479					
18	0.04461	16	1,362,786	1,135,643	-	-	-		2,498,429					
19	0.04462	17	1,363,091	1,135,388	-	-	-		2,498,479					
20	0.04461	18	1,362,786	1,135,643	-	-	-		2,498,429					
21	0.04462	19	1,363,091	1,135,388	-	-	-		2,498,479					
22	0.04461	20	1,362,786	1,135,643	-	-	-		2,498,429					
23	0.02231	21	681,547	1,135,388	-	-	-		1,816,935					
24		22		567,827	-	-	-		567,827					
25		23			-	-	-		-					
26		24			-	-	-		-					
27					-	-	-		-					
28			40,147,689	38,544,367	-	-	-	-	78,692,058	4,813,019	1,511,855			

Notes:

- [1] Plant additions eligible for repairs tax deduction.
- [2] Composite rate including repairs (31.21%) and mixed services 263A (4.01%)
- [3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

	2023	2024	2025	2026	2027	2028
Repairs %	20.73%	31.21%	31.21%	31.21%	31.21%	31.21%
263a %	4.01%	4.01%	4.01%	4.01%	4.01%	4.01%
	3.18%	2.76%	2.76%	2.76%	2.76%	2.76%
Bonus Tax	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	23.91%	33.97%	33.97%	33.97%	33.97%	33.97%

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 December 31, 2023 (A)</u>	<u>Reference (B)</u>
	<u>Investment subject to Property Tax</u>		
1	Net SMRP Investment-Property, Plant and Equipment	43,491,539	Form 3.0 and 4.0
	<u>Operating Expenses</u>		
2	Property Tax ⁽¹⁾	<u>616,710</u>	Line 1 * 1.418%

Notes:

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

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 SMRP BA filing (filed March 2024)

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SECOND REQUEST FOR INFORMATION
DATED MARCH 5, 2024

2. Refer to Columbia Kentucky's Response to Staff's First Request, Item 1, regarding the statement, "Variances in the estimates of 2023 cumulative totals for investments have a de minimis effect on the rates that are at issue in this case as the 2023 estimated total investment of \$41,62,524 is unchanged."

- a. Confirm whether the 2023 estimated total investment amount stated should instead be \$41,642,524.
- b. Given the statement provided, explain why Columbia Kentucky updated and reforecasted its financial results for 2023.

Response:

A. Confirmed.

B. The process of updating the current calendar year data has been a common practice for CKY and was continued when preparing the information in 2023-00335. Given the ordinary minimal impact to the revenue requirement, Columbia will discontinue this partial year update in future October filings. The actual monthly plant activity will only be reflected in the March Balancing Adjustment going forward.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SECOND REQUEST FOR INFORMATION
DATED MARCH 5, 2024

3. Refer to Columbia Kentucky's current Safety Modification and Replacement Programs (SMRP) Rider, Twenty-Fourth Revised Sheet No. 58.

a. Confirm whether Columbia Kentucky's SMRP tariff provides that the Rider SMRP will be updated annually in an October 15th filing to reflect the expected impact on Columbia Kentucky's revenue requirements of forecasted net plant additions, and subsequently in a March 31st filing its forecast is to be adjusted to true up the actual costs with the projected costs for the previous 12 months ended December.

b. If confirmed, explain how Columbia Kentucky's proposed methodology for its SMRP conforms to the provisions of its SMRP Rider Tariff.

Response:

a. Yes, confirmed.

b. Columbia's application in the instant case, Case No. 2023-00335, reflects the expected impact of the planned 2024 SMRP projects. No later than March 31, 2024,

Columbia will file its application in a separate case before the Commission for its Balancing Adjustment to true-up its calendar year 2023 SMRP work.

COMMONWEALTH OF KENTUCKY


BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA)
 GAS OF KENTUCKY, INC. FOR ITS ANNUAL) Case No. 2023-00335
 SAFETY MODIFICATION AND REPLACEMENT)
 PROGRAM FILING)

VERIFICATION OF JEFFERY GORE

STATE OF OHIO)
)
 COUNTY OF FRANKLIN)

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



 Jeffery Gore

The foregoing Verification was signed, acknowledged and sworn to before me this 20th day of March, 2024, by Jeffery Gore.



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



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

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF COLUMBIA
GAS OF KENTUCKY, INC. FOR ITS ANNUAL
SAFETY MODIFICATION AND REPLACEMENT
PROGRAM FILING

Case No. 2023-00335

VERIFICATION OF JUDY COOPER

COMMONWEALTH OF KENTUCKY)
COUNTY OF FAYETTE)

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

Judy Cooper
Judy Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 20th day of March, 2024, by Judy Cooper.

Evelyn Long Durr

Notary Commission No. KYNP 49615

Commission expiration: May 15, 2026

