

TAB 72

807 KAR 5:001 Section 16(7)(q)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(q)

Description of Filing Requirement:

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

Response:

Please refer to the attached selected pages from the NiSource Inc. Form 10-K for the year 2023.

Responsible Witness:

Tamaleh L. Shaeffer

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

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

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

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of NiSource Inc. and subsidiaries (the "Company") as of December 31, 2023 and 2022, the related statements of consolidated income, comprehensive income, stockholders' equity, and cash flows, for each of the three years in the period ended December 31, 2023, and the related notes and the schedule listed in the Index at Item 15 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2023, in conformity with accounting principles generally accepted in the United States of America.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2023, based on criteria established in Internal Control — Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 21, 2024, expressed an unqualified opinion on the Company's internal control over financial reporting.

Basis for Opinion

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

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

Critical Audit Matters

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

Non-Controlling Interest - Minority Interest Investment in NIPSCO Holdings II LLC – Refer to Notes 1, 4, 6, and 15 to the financial statements

Critical Audit Matter Description

On December 31, 2023, the Company consummated the closing of the issuance of a 19.9% equity interest in NIPSCO Holdings II LLC, a wholly-owned subsidiary of the Company and the sole owner of Northern Indiana Public Service Company LLC ("NIPSCO"), to BIP BLUE BUYER L.L.C., an affiliate of Blackstone Infrastructure Partners. At closing, BIP BLUE BUYER L.L.C., acquired a 19.9% equity interest in NIPSCO Holdings II LLC in exchange for making a capital contribution of \$2.16 billion in cash to NIPSCO Holdings II LLC. Upon consummation of the minority interest transaction, the Company owns an 80.1% controlling indirect equity interest in NIPSCO LLC while BIP BLUE BUYER L.L.C., owns the remaining 19.9% indirect equity interest.

We identified the \$2.16 billion minority interest investment in NIPSCO Holdings II LLC as a critical audit matter due to the significant degree of judgement involved in complex accounting and tax conclusions. This required a significant degree of auditor judgment when performing audit procedures, including the need to involve professionals in our firm with the

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

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

appropriate expertise to assist us in evaluating management's conclusions around the accounting and tax treatment for the transaction.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the minority interest investment in NIPSCO Holdings II LLC included the following, among others:

- We tested the effectiveness of controls over the accounting assessment for this transaction, including the controls over technical accounting conclusions and income tax treatment of this transaction.
- We evaluated management's conclusions related to accounting for the transaction by:
 - Obtaining and reading the contractual agreements related to this transaction,
 - Involving professionals in our firm with the appropriate expertise in accounting for minority interest transactions to evaluate the work performed by management related to the accounting treatment of the transaction,
 - Involving professionals in our firm with the appropriate expertise in income taxes to evaluate the work performed by management related to the tax treatment of the transaction,
- We evaluated the appropriateness of the Company's disclosures related to the minority interest investment, including balances recorded.

Regulatory Matters - Impact of Rate Regulation on the Financial Statements - Refer to Notes 1, 9, and 12 to the financial statements

Critical Audit Matter Description

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

The Company's subsidiaries' rates are subject to regulatory rate-setting processes. Rates are determined and approved in regulatory proceedings based on an analysis of the subsidiaries' costs to provide utility service and a return on, and recovery of, the subsidiaries' investment in the utility business. Regulatory decisions can have an impact on the recovery of costs, the rate of return earned on investment, and the timing and amount of assets to be recovered by rates. The respective commission's regulation of rates is premised on the full recovery of prudently incurred costs and a reasonable rate of return on invested capital. Decisions to be made by the commission in the future will impact the accounting for regulated operations, including decisions about the amount of allowable costs and return on invested capital included in rates and any refunds that may be required. While the Company has indicated it expects to recover costs from customers through regulated rates, there is a risk that the commission will not approve: (1) full recovery of the costs of providing utility service, or (2) full recovery of all amounts invested in the utility business and a reasonable return on that investment.

We identified the impact of rate regulation, specifically certain regulatory assets and liabilities at the Company's Northern Indiana Public Service Company LLC and Columbia Gas of Ohio, Inc. subsidiaries, as a critical audit matter due to the significant judgments made by management to support its assertions about certain account balances and the significant degree of subjectivity involved in assessing the likelihood of recovery of incurred costs in current or future rates due in part to uncertainty related to future decisions by the rate regulators. This required specialized knowledge of accounting for rate regulation and the rate setting process due to its inherent complexities and a significant degree of auditor judgment when performing audit procedures to evaluate the reasonableness of management's conclusions.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the application of specialized rules to account for the effects of cost-based rate regulation related to the uncertainty of future decisions by the rate regulators, specifically the Indiana Utility Regulatory Commission (IURC) and the Public Utility Commission of Ohio (PUCO), included the following, among others:

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

NI SOURCE INC.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

- We tested the effectiveness of management’s controls over (1) the evaluation of the likelihood of (a) the recovery of costs deferred as regulatory assets in future periods, and (b) regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates; and (2) the evaluation of Hypothetical Liquidation Book Value (HLBV) Models for the company’s Renewable Joint Ventures and its impact on the Company’s regulatory assets for recovery in rate base.
- We read relevant regulatory orders issued by the IURC and the PUCO, including regulatory statutes, interpretations, procedural memorandums, filings made by interveners, and other publicly available information to assess the likelihood of recovery in future rates or a future reduction in rates based on precedents of the commissions’ treatment of similar costs under similar circumstances. We evaluated the external information and compared to management’s recorded regulatory asset and liability balances for completeness, including the implementation of new rate orders at Northern Indiana Public Service Company LLC’s electric business and Columbia Gas of Ohio, Inc.
- For the Northern Indiana Public Service Company LLC gas base rate case proceeding, we inspected the Company’s and intervenors’ filings with the commissions that may impact the Company’s future rates, for any evidence that might contradict management’s assertions related to recoverability of recorded assets.
- We inquired of management about property, plant, and equipment that may be abandoned with an emphasis on the generation strategy related to Northern Indiana Public Service Company LLC’s R.M. Schahfer and Michigan City Generating Stations. We inspected minutes of the board of directors and regulatory orders and other filings with the IURC to identify evidence that may contradict management’s assertion regarding probability of an abandonment.
- We read the relevant regulatory orders issued by the IURC for the Company’s renewable energy investments. We evaluated the appropriateness of recognizing a regulatory liability or asset representing timing differences between the profit allocated under the HLBV method related to the consolidated joint ventures and the allowed earnings included in regulatory rates. We also evaluated the appropriateness of the offset to the regulatory liability or asset recorded in depreciation expense.

/s/ DELOITTE & TOUCHE LLP
Columbus, Ohio
February 21, 2024

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

TAB 73

807 KAR 5:001 Section 16(7)(r)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(r)

Description of Filing Requirement:

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

Response:

Quarterly reports to the stockholders are not issued by Columbia Gas of Kentucky. The quarterly reports for NiSource, Inc. are included in tabs 67-71(a).

Responsible Witness:

Tamaleh L. Shaeffer

TAB 74

807 KAR 5:001 Section 16(7)(s)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(s)

Description of Filing Requirement:

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

Response:

Please refer to Witness Spanos testimony, specifically Attachment JJS-2 and Attachment JJS-3.

Responsible Witness:

John J. Spanos

TAB 75

807 KAR 5:001 Section 16(7)(t)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(t)

Description of Filing Requirement:

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

Response:

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

Schedules and work papers presented in this application were prepared with Microsoft 365 Apps Excel and Word as well as Adobe Acrobat Pro 2023:

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

The core actual and budget financial data is maintained in:

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

Some data was generated from source financial systems as follows:

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

The following are additional software tools used:

- SAS 9.4 for Windows was utilized in the development of the forecast modeling.
- IBM Red Mainframe was utilized to analyze current and forecasted rates as well as to calculate actual and normal heating degree days (HDDs).
- Workday was utilized for details regarding employee information.
- Payscale's MarketPay is used to house survey pay data and to price NiSource jobs.
- JDxpert is used to manage job descriptions.

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

The Depreciation Consultant and Allocated Cost of Service Outside Consultants utilized self-developed proprietary software to prepare the Depreciation and Allocated Cost of Service studies.

Responsible Witness:

Tamaleh L. Shaeffer

TAB 76

807 KAR 5:001 Section 16(7)(u)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(u)

Description of Filing Requirement:

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

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

Response:

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

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

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

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

each basis and its numerator and denominator.

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

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

BASIS 2

GROSS FIXED ASSETS

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

BASIS 3

NUMBER OF METERS SERVICED

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

BASIS 4

NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED

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

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

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

BASIS 8

GROSS DEPRECIABLE PROPERTY

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

BASIS 9

AUTOMOBILE UNITS

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

BASIS 10

NUMBER OF RETAIL CUSTOMERS

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

BASIS 11

NUMBER OF REGULAR EMPLOYEES

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

BASIS 13

FIXED ALLOCATION

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

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

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

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

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

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

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

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the

following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 20

SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

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

Provided below in Table KK-1 are the allocation bases charged by NCSC in its Contract Billings and recorded to Operations & Maintenance (O&M) Expense on Columbia Gas of Kentucky's book of record for years 2021, 2022, and 2023. Table NB-1 represents Columbia Gas of Kentucky's charges from NCSC during the Base Period and Forecasted Period, adjusted.

Table KK-1			
Basis	2021	2022	2023
Direct Billed	\$ 4,968,269	\$ 4,036,072	\$ 4,891,995
Basis 01	1,988,406	2,148,457	2,334,854
Basis 02	9,462	6,254	3,621
Basis 03	30	9	1,204
Basis 04	61,536	17,503	20,380
Basis 07	81,825	83,677	118,677
Basis 08	675	515	3
Basis 09	2,215	4,543	19,526
Basis 10	3,567,850	3,687,050	3,977,907
Basis 11	1,461,847	1,564,742	1,433,962
Basis 13	1,382,636	1,528,424	1,546,177
Basis 14	430	208	92
Basis 20	5,680,277	5,209,640	5,616,813
Direct NCSC	766,474	1,023,263	1,033,603
Total O&M Billed from NCSC to Columbia	\$ 19,971,933	\$ 19,310,357	\$ 20,998,813
Direct Billed O&M Charges %	29%	26%	28%
Allocated Billed O&M Charges %	71%	74%	72%

Table NB-1		
Costs	Base Period (TME 8/31/2024)	Forecasted Period, adjusted (TME 12/31/2025)
Actual (9/1/2023 - 2/29/2024)	\$ 11,960,710	\$ -
Forecast	10,321,783	19,722,579
Grand Total	\$ 22,282,493	\$ 19,722,579

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

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

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

NCSC budget expenses are allocated to each operating company using historical distributions, and then adjusted as necessary for any specific allocations for one-time items, future planned work, or strategic initiatives in line with overall management objectives. Columbia management is provided an opportunity during the budget process to review allocations to ensure they're consistent with management expectations.

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

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

The billing pools are maintained by the NCSC Accounting Department; and therefore, only a few individuals within NCSC Accounting can create or modify billing pools. Each billing pool can be set up with only one Basis of Allocation, or direct company billing. There are system controls in place that allow certain departments, or groups of departments, to only use billing pools that allocate to companies benefitting from the services being provided. Essentially, a

department that supports only the operating affiliates would only be allowed to use billing pools that include the operating affiliates. If an individual would attempt to use a different billing pool, the related accounting systems would prompt an immediate error and not allow data to be input. Additionally, Columbia's Internal Audit group conducts an annual review of cost allocation procedures and makes recommendations related to contract billing processing.

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

NCSC has executed a contract with each affiliate called a Service Agreement, which designates the type of services to be performed, and the method of calculating the charges for these services.

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

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

NiSource Inc., including NCSC, underwent a FERC audit, Docket No. FA11-5-000, which covered the period January 1, 2009, through December 31, 2010. The Final Audit Report was issued by the FERC on October 24, 2012. As stated on page nine of the Final Report, the Audit Staff reviewed and tested the supporting details for NCSC's cost allocation methods; additionally, Audit Staff sampled and selected supporting documents to ensure that NCSC's billings and accounting comply within the USOA (Uniform System of Accounts).

Responsible Witness:

Kristen King, and Nick Bly

TAB 77

807 KAR 5:001 Section 16(7)(v)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(v)

Description of Filing Requirement:

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

Response:

Please refer to Attachments RJA-2 through RJA-4 to Ronald J. Amen's testimony located at Tab 24.

Responsible Witness:

Ronald J. Amen

TAB 78

807 KAR 5:001 Section 16(7)(w)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(w)

Description of Filing Requirement:

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

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

Response:

Not applicable to a gas utility.

Responsible Witness:

Not applicable.

TAB 79

807 KAR 5:001 Section 16(8)(a)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(a)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule A.

Responsible Witness:

Tamaleh L. Shaeffer

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

SCHEDULE

DESCRIPTION

A

OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE A
PAGE 1 OF 1
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	\$ 512,510,189	\$ 518,827,312
2	ADJUSTED OPERATING INCOME	C-1	\$ 32,221,498	\$ 23,814,043
3	EARNED RATE OF RETURN (2 / 1)		6.29%	4.59%
4	REQUIRED RATE OF RETURN	J	7.95%	8.01%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	\$ 40,744,560	\$ 41,558,068
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	\$ 8,523,062	\$ 17,744,025
7	GROSS REVENUE CONVERSION FACTOR	H-1	1.339776	1.339776
8	REVENUE DEFICIENCY (6 x 7)		\$ 11,418,994	\$ 23,773,019
9	REVENUE INCREASE REQUESTED	C-1		\$ 23,773,019
10	ADJUSTED OPERATING REVENUES	C-1		\$ 150,357,678
11	REVENUE REQUIREMENTS (9 + 10)			<u>\$ 174,130,697</u>

TAB 80

807 KAR 5:001 Section 16(8)(b)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(b)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule B.

Responsible Witness:

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

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY - JURISDICTIONAL
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
WPB-2.1.A	PLANT IN SERVICE BY GAS PLANT ACCOUNT
WPB-2.1.B	SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.C	DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.D	DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
WPB-2.1.E	SUMMARY OF INTANGIBLE PLANT ACTIVITY - 2024 AND 2025
WPB-2.1.F	DEPRECIATION BY GAS PLANT ACCOUNT
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
WPB-3.1	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	CONSTRUCTION WORK IN PROGRESS
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	WORKING CAPITAL COMPONENTS
WPB-5.1	MATERIALS & SUPPLIES
B-5.2.A & B	CASH WORKING CAPITAL
WPB-5.3	GAS STORAGE
B-6.A & B	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-6.1	ACCUMULATED DEFERRED INCOME TAXES NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)
B-7	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
RATE BASE SUMMARY - JURISDICTIONAL
AS OF AUGUST 31, 2024

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

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY	2023 & 2024	FILED FOR
			BASE PERIOD	SMRP	TOTAL COMPANY (LESS SMRP)
			(1)	(2)	(3 = 1 - 2)
			\$	\$	\$
1	PLANT IN SERVICE	B-2	813,363,317	60,278,461	753,084,857
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(171,266,500)</u>	<u>9,273,668</u>	<u>(180,540,168)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		642,096,818	69,552,129	572,544,689
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	-	-	-
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	38,586,782	-	38,586,782
8a	RATE BASE	B-6, Line 9	(106,768,754)	(8,147,472)	(98,621,282)
8b	LEAD LAG	B-6, Line 17	3,490,850	-	3,490,850
8c	REQUESTED LEAD LAG ADJUSTMENT		(3,490,850)	-	(3,490,850)
8d	NORMALIZATION		-	-	-
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		<u>(106,768,754)</u>	<u>(8,147,472)</u>	<u>(98,621,282)</u>
9	OTHER ITEMS		-	-	-
10	RATE BASE (5 THROUGH 9)		<u><u>573,914,846</u></u>	<u><u>61,404,657</u></u>	<u><u>512,510,189</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
RATE BASE SUMMARY - JURISDICTIONAL
AS OF DECEMBER 31, 2025

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

SCHEDULE B-1
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY		2023, 2024 & 2025 SMRP		FILED FOR	
			END OF FORECASTED TEST PERIOD (1)	13 MONTH AVERAGE FORECASTED PERIOD (2)	END OF FORECASTED TEST PERIOD (3)	13 MONTH AVERAGE FORECASTED PERIOD (4)	TOTAL COMPANY (LESS SMRP) END OF FORECASTED TEST PERIOD (5) = (1 - 3)	13 MONTH AVERAGE FORECASTED PERIOD (6) = (2 - 4)
			\$	\$	\$	\$	\$	\$
1	PLANT IN SERVICE	B-2	897,138,958	863,750,084	107,858,062	88,741,943	789,280,896	775,008,141
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(190,037,023)</u>	<u>(181,928,968)</u>	<u>14,288,108</u>	<u>13,062,143</u>	<u>(204,325,131)</u>	<u>(194,991,110)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		707,101,935	681,821,117	122,146,170	101,804,086	584,955,765	580,017,030
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	-	-	-	-	-	-
7	OTHER WORKING CAPITAL ALLOWANCES (13 MO. AVG)	B-5.1	37,749,890	37,749,890	-	-	37,749,890	37,749,890
8a	RATE BASE	B-6, Line 9	(112,235,538)	(110,944,612)	(14,100,704)	(11,933,285)	(98,134,834)	(99,011,327)
8b	LEAD LAG	B-6, Line 17	3,490,850	3,490,855	-	-	3,490,850	3,490,855
8c	REQUESTED LEAD LAG ADJUSTMENT		(3,490,850)	(3,490,855)	-	-	(3,490,850)	(3,490,855)
8d	NORMALIZATION	B-6.1, Line 19	-	71,718	-	-	-	71,718
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		<u>(112,235,538)</u>	<u>(110,872,894)</u>	<u>(14,100,704)</u>	<u>(11,933,285)</u>	<u>(98,134,834)</u>	<u>(98,939,609)</u>
9	OTHER ITEMS		-	-	-	-	-	-
10	RATE BASE (5 THROUGH 9)		<u>632,616,288</u>	<u>608,698,113</u>	<u>108,045,466</u>	<u>89,870,801</u>	<u>524,570,821</u>	<u>518,827,312</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY MAJOR GROUPING
AS OF AUGUST 31, 2024

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

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD	JURISDICTIONAL	BASE PERIOD	ADJUSTMENTS	END OF PERIOD
		TOTAL COMPANY	PERCENT	JURISDICTIONAL TOTAL		ADJUSTED JURISDICTION
		(1)	(2)	(3 = 1 x 2)	(4)	(5 = 3 + 4)
		\$		\$	\$	\$
1	INTANGIBLES	14,758,139	100.00%	14,758,139	-	14,758,139
2	PRODUCTION	-	100.00%	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-
5	DISTRIBUTION	732,483,564	100.00%	732,483,564	-	732,483,564
6	GENERAL	6,620,245	100.00%	6,620,245	-	6,620,245
7	COMMON	-	100.00%	-	-	-
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	-	<u>(777,092)</u>
9	TOTAL (Less SMRP)	<u>753,084,857</u>		<u>753,084,857</u>	-	<u>753,084,857</u>
10	DISTRIBUTION (SMRP)	60,278,461	100.00%	60,278,461	-	60,278,461
11	TOTAL COMPANY	<u>813,363,317</u>		<u>813,363,317</u>	-	<u>813,363,317</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY MAJOR GROUPING
AS OF DECEMBER 31, 2025

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

SCHEDULE B-2
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	FORECASTED PERIOD	JURISDICTIONAL PERCENT	FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	13 MONTH AVERAGE
		TOTAL COMPANY		TOTAL		ADJUSTED JURISDICTIONAL	
		(1)	(2)	(3 = 1 x 2)	(4)	(5 = 3 + 4)	(6)
		\$		\$	\$	\$	\$
1	INTANGIBLES	22,717,854	100.00%	22,717,854	-	22,717,854	19,911,882
2	PRODUCTION	-	100.00%	-	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-	-
5	DISTRIBUTION	758,901,457	100.00%	758,901,457	-	758,901,457	748,340,633
6	GENERAL	8,438,676	100.00%	8,438,676	-	8,438,676	7,532,718
7	COMMON	-	100.00%	-	-	-	-
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	-	<u>(777,092)</u>	<u>(777,092)</u>
9	TOTAL (Less SMRP)	<u>789,280,896</u>		<u>789,280,896</u>	-	<u>789,280,896</u>	<u>775,008,141</u>
10	DISTRIBUTION (SMRP)	107,858,062	100.00%	107,858,062	-	107,858,062	88,741,943
11	TOTAL COMPANY	<u>897,138,958</u>		<u>897,138,958</u>	-	<u>897,138,958</u>	<u>863,750,084</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD		JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			TOTAL COMPANY W/O SMRP	(1)				
			\$			\$	\$	\$
1		<u>INTANGIBLE PLANT</u>						
2	301.00	ORGANIZATION	521		100%	521	-	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335			96,335	-	96,335
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943			943	-	943
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-			-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,565,750			12,565,750	-	12,565,750
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,094,590			2,094,590	-	2,094,590
8		TOTAL INTANGIBLE PLANT	14,758,139			14,758,139	-	14,758,139
9		<u>DISTRIBUTION PLANT (Less SMRP)</u>						
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205			205	-	205
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987			876,987	-	876,987
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,105,701			3,105,701	-	3,105,701
13	374.50	RIGHTS OF WAY	2,666,577			2,666,577	-	2,666,577
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125			2,125	-	2,125
15	375.30	STRUC & IMPROV-GENERAL M & R	-			-	-	-
16	375.40	STRUC & IMPROV-REGULATING	3,310,648			3,310,648	-	3,310,648
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-			-	-	-
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,653,356			9,653,356	-	9,653,356
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,995			880,995	-	880,995
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125			132,125	-	132,125
21	376.00	MAINS (Less SMRP)	415,609,477			415,609,477	-	415,609,477
22	378.10	M & R STATION EQUIP-GENERAL	126,600			126,600	-	126,600
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	27,404,158			27,404,158	-	27,404,158
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443			45,443	-	45,443
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144			1,554,144	-	1,554,144
26	380.00	SERVICES (Less SMRP)	203,858,320			203,858,320	-	203,858,320
27	381.00	METERS	19,637,901			19,637,901	-	19,637,901
28	381.10	METERS - AMR	9,980,854			9,980,854	-	9,980,854
29	382.00	METER INSTALLATIONS (Less SMRP)	10,605,505			10,605,505	-	10,605,505
30	383.00	HOUSE REGULATORS (Less SMRP)	7,467,482			7,467,482	-	7,467,482
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,165			2,085,165	-	2,085,165
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,204,468			6,204,468	-	6,204,468
33	387.20	OTHER EQUIP-ODORIZATOR	-			-	-	-
34	387.41	OTHER EQUIP-TELEPHONE	260,538			260,538	-	260,538
35	387.42	OTHER EQUIPMENT-RADIO	419,367			419,367	-	419,367
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679			124,679	-	124,679
37	387.45	OTHER EQUIP-TELEMETERING	6,119,026			6,119,026	-	6,119,026
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644			113,644	-	113,644
39	387.50	GPS PIPE LOCATORS	238,073			238,073	-	238,073
40		TOTAL DISTRIBUTION PLANT (Less SMRP)	732,483,564			732,483,564	-	732,483,564
41		<u>GENERAL PLANT</u>						
42	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741			921,741	-	921,741
43	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-			-	-	-
44	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,130			37,130	-	37,130
45	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924			48,924	-	48,924
46	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462			24,462	-	24,462
47	393.00	STORES EQUIPMENT	-			-	-	-
48	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739			9,739	-	9,739
49	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-			-	-	-
50	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	-			-	-	-
51	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-			-	-	-
52	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	5,244,674			5,244,674	-	5,244,674
53	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	-			-	-	-
54	396.00	LABORATORY	185,547			185,547	-	185,547
55	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	148,028			148,028	-	148,028
56		TOTAL GENERAL PLANT	6,620,245			6,620,245	-	6,620,245
57		<u>OTHER PLANT</u>						
58	378.21	M & R STA EQUIP REG FMV	(777,092)			(777,092)	-	(777,092)
59		TOTAL OTHER PLANT	(777,092)			(777,092)	-	(777,092)
60		TOTAL PLANT IN SERVICE (Less SMRP)	753,084,857			753,084,857	-	753,084,857
61		<u>SMRP PLANT</u>						
62	376.00	MAINS	41,145,560			41,145,560	-	41,145,560
63	378.20	M & R STA EQUIP-GENERAL-REGULATING	436,774			436,774	-	436,774
64	380.00	SERVICES	18,420,437			18,420,437	-	18,420,437
65	382.00	METER INSTALLATIONS	189,720			189,720	-	189,720
66	383.00	HOUSE REGULATORS	85,970			85,970	-	85,970
67		TOTAL SMRP PLANT	60,278,461			60,278,461	-	60,278,461
68		TOTAL GAS PLANT IN SERVICE	813,363,317			813,363,317	-	813,363,317

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.1
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	FORECASTED PERIOD		JURIS. PERCENT	JURIS. TOTAL	ADJUSTMENTS	ADJUSTED JURIS.	13 MONTH AVERAGE
			TOTAL COMPANY W/O SMRP						
			(1)	(2)	(3 = 1)	(4)	(5 = 3 + 4)	(6)	
			\$		\$	\$	\$	\$	
1		<u>INTANGIBLE PLANT</u>							
2	301.00	ORGANIZATION	521	<u>100%</u>	521	-	521	521	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147		81,147	-	81,147	88,157	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943		943	-	943	943	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-		-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,032,201		18,032,201	-	18,032,201	16,135,216	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,603,042		4,603,042	-	4,603,042	3,687,045	
8		TOTAL INTANGIBLE PLANT	<u>22,717,854</u>		<u>22,717,854</u>	-	<u>22,717,854</u>	<u>19,911,882</u>	
9		<u>DISTRIBUTION PLANT (Less SMRP)</u>							
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205		205	-	205	205	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987		876,987	-	876,987	876,987	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,329,394		3,329,394	-	3,329,394	3,216,702	
13	374.50	RIGHTS OF WAY	2,666,577		2,666,577	-	2,666,577	2,666,577	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	-	2,125	2,125	
15	375.30	STRUC & IMPROV-GENERAL M & R	-		-	-	-	-	
16	375.40	STRUC & IMPROV-REGULATING	4,584,485		4,584,485	-	4,584,485	3,995,284	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-		-	-	-	-	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,809,385		9,809,385	-	9,809,385	9,736,916	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,995		880,995	-	880,995	880,995	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125		132,125	-	132,125	132,125	
21	376.00	MAINS (Less SMRP)	427,403,918		427,403,918	-	427,403,918	423,416,152	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291)		(172,291)	-	(172,291)	(172,291)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	30,947,342		30,947,342	-	30,947,342	29,553,454	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	-	45,443	45,443	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144		1,554,144	-	1,554,144	1,554,144	
26	380.00	SERVICES (Less SMRP)	210,022,515		210,022,515	-	210,022,515	206,990,734	
27	381.00	METERS	21,224,269		21,224,269	-	21,224,269	20,844,456	
28	381.10	METERS - AMR	9,980,854		9,980,854	-	9,980,854	9,980,854	
29	382.00	METER INSTALLATIONS (Less SMRP)	10,849,082		10,849,082	-	10,849,082	10,741,912	
30	383.00	HOUSE REGULATORS (Less SMRP)	7,914,231		7,914,231	-	7,914,231	7,740,848	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,386		2,085,386	-	2,085,386	2,085,302	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,485,593		6,485,593	-	6,485,593	6,363,314	
33	387.20	OTHER EQUIP-ODORIZATION	-		-	-	-	-	
34	387.41	OTHER EQUIP-TELEPHONE	260,538		260,538	-	260,538	260,538	
35	387.42	OTHER EQUIPMENT-RADIO	419,367		419,367	-	419,367	419,367	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679		124,679	-	124,679	124,679	
37	387.45	OTHER EQUIP-TELEMETERING	7,122,392		7,122,392	-	7,122,392	6,532,094	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	-	113,644	113,644	
39	387.50	GPS PIPE LOCATORS	238,073		238,073	-	238,073	238,073	
40		TOTAL DISTRIBUTION PLANT (Less SMRP)	<u>758,901,457</u>		<u>758,901,457</u>	-	<u>758,901,457</u>	<u>748,340,633</u>	
41		<u>GENERAL PLANT</u>							
42	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741		921,741	-	921,741	921,741	
43	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-		-	-	-	-	
44	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,130		37,130	-	37,130	37,130	
45	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924		48,924	-	48,924	48,924	
46	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	-	24,462	24,462	
47	393.00	STORES EQUIPMENT	-		-	-	-	-	
48	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739		9,739	-	9,739	9,739	
49	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-		-	-	-	-	
50	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	-		-	-	-	-	
51	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-		-	-	-	-	
52	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	7,063,104		7,063,104	-	7,063,104	6,157,146	
53	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	-		-	-	-	-	
54	396.00	LABORATORY	185,547		185,547	-	185,547	185,547	
55	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	148,028		148,028	-	148,028	148,028	
56		TOTAL GENERAL PLANT	<u>8,438,676</u>		<u>8,438,676</u>	-	<u>8,438,676</u>	<u>7,532,718</u>	
57		<u>OTHER PLANT</u>							
58	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	-	(777,092)	(777,092)	
59		TOTAL OTHER PLANT	<u>(777,092)</u>		<u>(777,092)</u>	-	<u>(777,092)</u>	<u>(777,092)</u>	
60		TOTAL PLANT IN SERVICE (Less SMRP)	<u>789,280,896</u>		<u>789,280,896</u>	-	<u>789,280,896</u>	<u>775,008,141</u>	
61		<u>SMRP PLANT</u>							
62	376.00	MAINS	77,446,264		77,446,264	-	77,446,264	62,010,529	
63	378.20	M & R STA EQUIP-GENERAL-REGULATING	599,781		599,781	-	599,781	599,781	
64	380.00	SERVICES	29,326,333		29,326,333	-	29,326,333	25,711,526	
65	382.00	METER INSTALLATIONS	282,254		282,254	-	282,254	246,457	
66	383.00	HOUSE REGULATORS	203,431		203,431	-	203,431	173,651	
67		Total SMRP Plant	<u>107,858,062</u>		<u>107,858,062</u>	-	<u>107,858,062</u>	<u>88,741,943</u>	
68		TOTAL GAS PLANT IN SERVICE	<u>897,138,958</u>		<u>897,138,958</u>	-	<u>897,138,958</u>	<u>863,750,084</u>	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PLANT IN SERVICE BY GAS PLANT ACCOUNT
 BASE PERIOD 09/30/2023 TO 08/31/2024

WPB-2.1.A
 SHEET 1 OF 4
 WITNESS: GORE

DATA: X BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED

LINE NO.	ACCT. NO.	DESCRIPTION	09/30/2023	10/31/2023	11/30/2023	12/31/2023	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>												
2	301.00	ORGANIZATION	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20	521.20
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51	96,334.51
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27	943.27
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,635,899.54	12,613,710.86	12,708,615.10	13,102,620.84	12,777,441.79	12,802,440.21	12,924,422.79	11,349,474.89	11,399,998.65	11,765,857.39	12,470,214.33	12,565,749.71
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,933,518.23	1,950,106.16	1,955,302.57	2,060,025.96	2,060,373.20	2,047,018.95	2,057,637.21	2,062,543.38	2,068,715.18	2,105,714.21	2,083,755.21	2,094,590.33
8		TOTAL INTANGIBLE PLANT	14,667,216.75	14,661,616.00	14,761,716.65	15,260,445.78	14,935,613.97	14,947,258.14	15,079,858.98	13,509,817.25	13,566,512.81	13,969,370.58	14,651,768.52	14,758,139.02
9		<u>DISTRIBUTION PLANT (LESS SMRP)</u>												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	206.00	206.00	205.40	205.40	205.40	205.40	205.40	205.40	205.40	205.40	205.40
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66	876,986.66
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,893,030.20	2,895,248.20	2,895,472.72	2,957,826.15	2,957,825.99	2,972,581.25	2,977,335.91	2,978,181.61	2,979,476.54	2,979,477.51	3,103,712.81	3,105,701.22
13	374.50	RIGHTS OF WAY	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16	2,666,577.16
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98	2,124.98
15	375.30	STRUC & IMPROV-GENERAL M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	375.40	STRUC & IMPROV-REGULATING	2,986,653.84	2,990,266.82	3,003,360.86	2,996,990.53	3,075,068.69	3,073,733.65	3,081,129.26	3,081,440.72	3,239,248.89	3,262,025.25	3,310,648.26	3,310,648.26
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,524,432.07	9,589,777.29	9,545,197.13	9,572,619.46	9,575,079.72	9,573,035.72	9,587,092.56	9,587,092.56	9,587,092.56	9,587,092.56	9,588,487.50	9,653,355.51
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59	880,994.59
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04	132,125.04
21	376.00	MAINS (LESS SMRP)	406,772,223.85	408,989,043.15	410,150,106.07	411,291,577.66	411,481,640.11	412,100,528.39	412,757,087.34	413,180,540.84	413,949,651.32	414,705,237.02	415,168,259.94	415,609,477.43
22	378.10	M & R STATION EQUIP-GENERAL	571,573.23	571,573.23	571,573.23	571,379.56	571,288.02	571,288.02	204,192.69	167,304.12	167,304.12	167,304.12	167,304.12	126,600.14
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	25,351,623.77	25,364,240.56	25,341,907.28	25,341,221.63	25,353,384.65	25,350,573.11	25,833,137.27	26,041,004.60	26,780,211.89	26,810,871.45	27,367,923.42	27,404,157.58
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08	45,443.08
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06	1,554,144.06
26	380.00	SERVICES (LESS SMRP)	198,991,449.32	200,145,802.18	200,913,073.45	201,989,330.36	202,788,841.65	203,685,829.22	203,683,170.41	203,720,647.67	203,775,826.26	203,793,923.61	203,780,649.54	203,858,319.94
27	381.00	METERS	18,190,693.46	19,337,392.54	19,383,716.71	19,455,628.81	19,483,165.74	19,506,245.87	19,773,017.76	19,293,220.32	19,392,731.44	19,382,533.99	19,428,542.25	19,637,901.43
28	381.10	METERS - AMR	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48	9,980,854.48
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,303,126.36	10,393,363.64	10,468,577.36	10,565,313.15	10,574,151.06	10,584,867.06	10,589,970.80	10,586,815.72	10,585,676.41	10,589,868.26	10,595,728.40	10,605,504.89
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,253,229.50	7,279,256.38	7,308,100.73	7,334,559.73	7,368,278.14	7,387,201.24	7,411,634.89	7,426,322.25	7,434,451.48	7,448,234.57	7,455,648.81	7,467,481.84
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,058.65	2,085,098.38	2,085,111.62	2,085,124.86	2,085,138.10	2,085,151.34	2,085,164.58
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,051,819.12	6,053,865.28	6,051,843.54	6,050,694.32	6,049,390.49	6,045,978.29	6,077,916.16	6,147,919.11	6,148,762.07	6,155,762.25	6,150,394.45	6,204,468.29
33	387.20	OTHER EQUIP-ODORIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46	260,538.46
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40	419,367.40
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76	124,678.76
37	387.45	OTHER EQUIP-TELEMETERING	5,801,722.86	5,803,206.88	5,788,676.48	6,010,372.48	6,008,813.72	6,061,927.25	6,051,035.04	6,000,008.12	6,010,004.50	6,001,383.85	6,073,079.23	6,119,025.93
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47	113,644.47
39	387.50	GPS PIPE LOCATORS	235,051.94	235,051.94	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69	238,072.69
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	714,069,373.31	718,790,831.88	720,802,422.04	723,518,329.72	724,667,743.86	726,294,604.95	727,407,575.71	727,591,366.49	729,431,319.57	730,264,609.76	731,571,287.29	732,483,564.28

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PLANT IN SERVICE BY GAS PLANT ACCOUNT
 BASE PERIOD 09/30/2023 TO 08/31/2024

DATA: X BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED

WPB-2.1 A
 SHEET 2 OF 4
 WITNESS: GORE

LINE ACCT. NO. NO.	DESCRIPTION	09/30/2023 (1) \$	10/31/2023 (2) \$	11/30/2023 (3) \$	12/31/2023 (4) \$	01/31/2024 (5) \$	02/29/2024 (6) \$	03/31/2024 (7) \$	04/30/2024 (8) \$	05/31/2024 (9) \$	06/30/2024 (10) \$	07/31/2024 (11) \$	08/31/2024 (12) \$
1	GENERAL PLANT												
2	391.10 OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	820,366.66	820,366.66	923,516.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33
3	391.11 OFFICE FURN & EQUIP-DATA HANDLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	391.12 OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58
5	392.20 TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	95,778.00	95,778.00	95,778.00	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40
6	392.21 TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20
7	393.00 STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10 TOOLS.SHOP, & GAR EQ-GARAGE & SERV	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00
9	394.11 TOOLS.SHOP, & GAR EQ-CNG STATIONARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	394.13 TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	394.20 TOOLS.SHOP, & GAR EQ-SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	394.30 TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	4,955,243.45	4,929,116.56	5,011,516.40	5,104,134.45	5,156,280.06	5,182,047.89	5,193,522.45	5,192,500.56	5,178,329.52	5,181,832.78	5,218,610.29	5,244,673.66
13	395.00 LABORATORY	4,162.05	4,162.05	4,162.05	4,162.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	396.00 POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00
15	398.00 MISCELLANEOUS EQUIPMENT	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20
16	TOTAL GENERAL PLANT	6,280,456.14	6,254,329.25	6,336,729.09	6,532,496.81	6,531,851.77	6,557,619.60	6,569,094.16	6,568,072.27	6,553,901.23	6,557,404.49	6,594,182.00	6,620,245.37
17	OTHER PLANT												
18	378.21 M & R STA EQUIP REG FMV	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
19	TOTAL OTHER PLANT	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
20	TOTAL PLANT (LESS SMRP)	734,239,954.20	738,929,685.13	741,123,775.78	744,534,180.31	745,358,117.60	747,022,390.69	748,279,436.85	746,892,164.01	748,774,641.61	750,014,292.83	752,040,145.81	753,084,856.66
21	SMRP PLANT												
22	376.00 MAINS	21,738,874.00	23,020,898.82	26,519,588.52	30,688,444.45	31,182,006.36	31,756,171.74	34,184,849.93	35,264,083.76	36,971,103.74	38,826,536.68	40,009,592.45	41,145,560.14
23	378.20 M & R STA EQUIP-GENERAL-REGULATING	(347,783.44)	(347,783.44)	(348,290.83)	(390,412.01)	(390,576.59)	(374,428.06)	(185,312.46)	(100,404.93)	250,814.08	233,282.30	442,996.97	436,773.87
24	380.00 SERVICES	7,621,025.12	8,966,170.63	9,553,534.28	10,095,637.65	10,543,454.86	11,366,299.41	12,303,282.58	13,525,031.55	14,872,091.24	16,026,592.39	16,972,261.01	18,420,436.57
25	382.00 METER INSTALLATIONS	6,890.33	19,890.55	30,489.34	37,351.61	135,150.63	178,773.72	177,090.71	178,647.18	178,394.95	176,613.62	178,666.34	189,719.97
26	383.00 HOUSE REGULATORS	(5,138.72)	(5,701.59)	(6,334.32)	(6,868.99)	624.54	16,476.75	46,168.26	56,426.40	62,104.53	71,731.34	77,705.30	85,970.19
27	TOTAL SMRP PLANT	29,013,867.29	31,653,474.97	35,748,986.99	40,424,152.71	41,470,659.80	42,943,293.56	46,526,079.01	48,923,783.96	52,334,508.54	55,334,756.34	57,681,222.08	60,278,460.73
28	TOTAL GAS PLANT IN SERVICE	763,253,821.49	770,583,160.10	776,872,762.77	784,958,333.02	786,828,777.40	789,965,684.25	794,805,515.86	795,815,947.97	801,109,150.15	805,349,049.17	809,721,367.89	813,363,317.40

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PLANT IN SERVICE BY GAS PLANT ACCOUNT
 FORECASTED TEST PERIOD 12/31/2024 to 12/31/2025

DATA: ___ BASE PERIOD ___X___ FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED

WPB-2.1.A
 SHEET 4 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	12/31/2024	01/31/2025	02/28/2025	03/31/2025	04/30/2025	05/31/2025	06/30/2025	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	13 MONTH AVERAGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33	921,741.33
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58	37,129.58
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40	48,924.40
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20	24,462.20
7	393.00	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00	9,739.00
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,308,950.41	5,472,773.57	5,553,535.06	5,647,287.83	5,560,836.99	6,015,858.78	6,024,368.53	6,403,945.31	6,512,196.07	6,775,835.94	6,780,091.38	6,924,114.92	7,063,104.49	6,157,146.10
13	395.00	LABORATORY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00	185,547.00
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20	148,028.20
16		TOTAL GENERAL PLANT	6,684,522.12	6,848,345.28	6,929,106.77	7,022,859.54	6,936,408.70	7,391,430.49	7,399,940.24	7,779,517.02	7,887,767.78	8,151,407.65	8,155,663.09	8,299,686.63	8,438,676.20	7,532,717.81
17		OTHER PLANT														
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
19		TOTAL OTHER PLANT	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)	(777,092.00)
20		TOTAL PLANT (LESS SMRP)	762,522,885.30	763,446,039.38	764,478,706.30	765,624,401.28	770,615,171.93	774,048,012.95	776,096,710.41	778,745,038.68	779,952,381.13	781,744,211.19	783,625,232.81	784,926,144.31	789,280,895.57	775,008,140.86
21		SMRP PLANT														
22	376.00	MAINS	52,245,108.82	53,649,477.26	54,304,491.47	56,088,274.45	57,250,493.83	59,120,122.05	61,117,569.31	62,384,550.20	63,598,349.40	66,565,710.59	69,795,449.65	72,571,012.11	77,446,263.97	62,010,528.70
23	378.20	M & R STA EQUIP-GENERAL-REGULATING	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62	599,780.62
24	380.00	SERVICES	21,966,406.62	22,383,405.51	22,872,942.69	23,600,002.23	24,334,046.61	25,100,315.21	25,731,407.56	26,303,526.56	27,165,322.72	27,841,783.22	28,606,008.80	29,018,342.06	29,326,332.76	25,711,526.35
25	382.00	METER INSTALLATIONS	228,505.59	230,782.93	232,929.99	234,782.57	236,084.65	237,414.19	239,248.05	241,811.76	246,088.81	255,314.51	266,212.34	272,506.03	282,253.59	246,456.54
26	383.00	HOUSE REGULATORS	144,715.00	152,924.12	159,111.47	163,629.10	167,255.34	169,262.41	172,665.39	174,611.31	177,532.84	184,631.39	190,894.66	196,799.84	203,431.00	173,851.07
27		Total SMRP Plant	75,184,516.66	77,016,370.45	78,169,256.24	80,686,468.97	82,587,661.05	85,226,894.48	87,860,670.93	89,704,280.46	91,787,074.39	95,447,220.34	99,458,346.08	102,658,440.66	107,858,061.94	88,741,943.28
28		TOTAL GAS PLANT IN SERVICE	837,707,401.96	840,462,409.82	842,647,962.54	846,310,870.25	853,202,832.98	859,274,907.43	863,957,381.34	868,449,319.13	871,739,455.52	877,191,431.53	883,083,578.89	887,584,584.97	897,138,957.51	863,750,084.14

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

DATA: X_BASE PERIOD X_FORECASTED PERIOD
 TYPE OF FILING: X_ORIGINAL_UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
 SHEET 1 OF 3
 WITNESS: GORE

LINE NO.	MONTH	GAS PLANT IN SERVICE w/o 2023, 2024, & 2025 SMRP				RESERVE FOR DEPRECIATION & AMORTIZATION w/o 2023, 2024, & 2025 SMRP						
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL	RESERVE AMORTIZATIONS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE	
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=5 through 9)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	JANUARY 2023	718,244,952.80	1,894,284.62	(330,986.76)	719,808,250.66	160,219,807.82	1,683,584.73	0.00	(330,982.18)	383,602.75	161,956,013.12	
2	FEBRUARY 2023	719,808,250.66	3,586,775.54	(190,476.34)	723,204,549.86	161,956,013.12	1,747,187.00	0.00	(190,476.34)	(57,284.54)	163,455,439.24	
3	MARCH 2023	723,204,549.86	1,579,619.52	(289,807.29)	724,494,362.09	163,455,439.24	1,708,295.22	0.00	(289,807.29)	(88,354.69)	164,785,572.49	
4	APRIL 2023	724,494,362.09	1,571,146.41	(3,599,521.73)	722,465,986.77	164,785,572.49	1,756,735.88	0.00	(3,599,521.73)	(20,596.79)	162,922,189.85	
5	MAY 2023	722,465,986.77	4,544,122.51	(616,975.45)	726,393,133.83	162,922,189.85	1,793,754.09	0.00	(616,975.45)	(134,719.51)	163,964,248.98	
6	JUNE 2023	726,393,133.83	1,458,590.92	(379,813.67)	727,471,911.09	163,964,248.98	1,765,775.75	0.00	(379,813.67)	(319,779.82)	165,030,431.24	
7	JULY 2023	727,471,911.09	1,461,742.33	(306,733.02)	728,626,920.39	165,030,431.24	1,768,615.40	0.00	(306,733.02)	(362,472.41)	166,129,841.20	
8	AUGUST 2023	728,626,920.39	2,666,331.96	(140,287.25)	731,152,965.11	166,129,841.20	1,799,217.17	0.00	(140,287.25)	(102,922.40)	167,685,848.73	
9	SEPTEMBER 2023	731,152,965.11	3,583,310.84	(496,321.75)	734,239,954.20	167,685,848.73	1,776,564.33	0.00	(496,321.75)	(90,777.21)	168,875,314.11	Base Period - Actuals
10	OCTOBER 2023	734,239,954.20	4,870,156.67	(180,425.74)	738,929,685.13	168,875,314.11	1,764,398.78	0.00	(180,425.74)	(218,881.06)	170,240,406.08	Base Period - Actuals
11	NOVEMBER 2023	738,929,685.13	2,625,692.05	(431,601.39)	741,123,775.78	170,240,406.08	1,788,355.75	0.00	(431,601.39)	(120,429.94)	171,476,730.50	Base Period - Actuals
12	DECEMBER 2023	741,123,775.78	4,245,319.94	(834,915.41)	744,534,180.31	171,476,730.50	1,794,675.15	0.00	(834,914.81)	(113,334.06)	172,323,156.78	Base Period - Actuals
13	JANUARY 2024	744,534,180.31	1,437,645.67	(613,708.38)	745,358,117.60	172,323,156.78	1,824,035.60	0.00	(613,708.38)	(18,403.78)	173,515,080.23	Base Period - Actuals
14	FEBRUARY 2024	745,358,117.60	1,776,434.53	(112,161.44)	747,022,390.69	173,515,080.23	1,766,472.16	0.00	(112,161.44)	(74,788.76)	175,094,602.19	Base Period - Actuals
15	MARCH 2024	747,022,390.69	1,776,427.22	(519,381.06)	748,279,436.85	175,094,602.19	1,735,117.04	0.00	(519,381.06)	(161,396.51)	176,148,941.66	Base Period - Forecasted
16	APRIL 2024	748,279,436.85	1,284,449.69	(2,671,722.53)	746,892,164.01	176,148,941.66	1,792,880.50	0.00	(2,671,722.53)	(142,917.78)	175,127,181.84	Base Period - Forecasted
17	MAY 2024	746,892,164.01	2,165,639.18	(283,161.58)	748,774,641.61	175,127,181.84	1,794,941.12	0.00	(283,161.58)	(101,236.04)	176,537,725.35	Base Period - Forecasted
18	JUNE 2024	748,774,641.61	1,657,904.78	(418,253.56)	750,014,292.83	176,537,725.35	1,797,977.19	0.00	(418,253.56)	(91,774.32)	177,825,674.66	Base Period - Forecasted
19	JULY 2024	750,014,292.83	2,607,754.48	(581,901.50)	752,040,145.81	177,825,674.66	1,810,103.60	0.00	(581,901.50)	(26,802.96)	179,027,073.80	Base Period - Forecasted
20	AUGUST 2024	752,040,145.81	1,289,332.20	(244,621.35)	753,084,856.66	179,027,073.80	1,822,175.45	0.00	(244,621.35)	(64,459.88)	180,540,168.03	Base Period - Forecasted
21	SEPTEMBER 2024	753,084,856.66	1,745,139.21	(230,032.26)	754,599,963.61	180,540,168.03	1,825,304.45	0.00	(230,032.26)	(19,244.07)	182,116,196.14	
22	OCTOBER 2024	754,599,963.61	2,431,869.24	(272,941.16)	756,758,891.69	182,116,196.14	1,826,979.77	0.00	(272,941.16)	(10,067.90)	183,660,166.85	
23	NOVEMBER 2024	756,758,891.69	2,701,237.36	(1,029,924.42)	758,430,204.64	183,660,166.85	1,831,587.36	0.00	(1,029,924.42)	3,121.02	184,464,950.81	
24	DECEMBER 2024	758,430,204.64	4,548,248.69	(455,568.02)	762,522,885.30	184,464,950.81	1,845,061.98	63,240.00	(455,568.02)	(32,066.16)	185,885,618.61	
25	JANUARY 2025	762,522,885.30	1,824,650.10	(901,496.03)	763,446,039.38	185,885,618.61	2,135,602.61	5,270.00	(901,496.03)	(149,845.33)	186,975,149.86	Forecasted Period
26	FEBRUARY 2025	763,446,039.38	1,241,836.86	(209,169.93)	764,478,706.30	186,975,149.86	2,140,682.03	5,270.00	(209,169.93)	(73,464.63)	188,838,467.32	Forecasted Period
27	MARCH 2025	764,478,706.30	1,557,149.00	(411,454.03)	765,624,401.28	188,838,467.32	2,145,123.61	5,270.00	(411,454.03)	(190,243.56)	190,387,163.35	Forecasted Period
28	APRIL 2025	765,624,401.28	5,804,822.65	(814,052.00)	770,615,171.93	190,387,163.35	2,166,527.48	5,270.00	(814,052.00)	(175,819.70)	191,569,089.12	Forecasted Period
29	MAY 2025	770,615,171.93	4,067,622.98	(634,781.96)	774,048,012.95	191,569,089.12	2,190,667.09	5,270.00	(634,781.96)	(284,668.50)	192,845,575.76	Forecasted Period
30	JUNE 2025	774,048,012.95	2,303,166.77	(254,469.31)	776,096,710.41	192,845,575.76	2,206,097.36	5,270.00	(254,469.31)	(59,316.76)	194,743,157.06	Forecasted Period
31	JULY 2025	776,096,710.41	2,924,888.36	(276,560.10)	778,745,038.68	194,743,157.06	2,221,375.84	5,270.00	(276,560.10)	(75,931.03)	196,617,311.76	Forecasted Period
32	AUGUST 2025	778,745,038.68	1,563,341.90	(355,999.44)	779,952,381.13	196,617,311.76	2,228,625.93	5,270.00	(355,999.44)	(369,330.13)	198,125,878.12	Forecasted Period
33	SEPTEMBER 2025	779,952,381.13	2,150,502.64	(358,672.58)	781,744,211.19	198,125,878.12	2,233,122.13	5,270.00	(358,672.58)	(115,201.59)	199,890,396.09	Forecasted Period
34	OCTOBER 2025	781,744,211.19	2,239,103.49	(358,081.87)	783,625,232.81	199,890,396.09	2,240,654.06	5,270.00	(358,081.87)	(85,584.15)	201,692,654.12	Forecasted Period
35	NOVEMBER 2025	783,625,232.81	2,195,808.37	(894,896.86)	784,926,144.31	201,692,654.12	2,250,894.15	5,270.00	(894,896.86)	(65,078.64)	202,988,842.77	Forecasted Period
36	DECEMBER 2025	784,926,144.31	5,136,063.75	(781,312.50)	789,280,895.57	202,988,842.77	2,261,283.98	5,270.00	(781,312.50)	(148,953.35)	204,325,130.90	Forecasted Period
37	13 MONTH AVERAGE DECEMBER 31, 2025				775,008,140.86						194,991,110.37	
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2025 DEPRECIATION EXPENSE						26,483,896.27					
39	BASE PERIOD DEPRECIATION EXPENSE						21,467,696.68					

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

DATA: X_BASE PERIOD X_FORECASTED PERIOD
 TYPE OF FILING: X_ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
 SHEET 2 OF 3
 WITNESS: GORE

LINE NO.	MONTH	GAS PLANT IN SERVICE 2023, 2024, & 2025 SMRP				RESERVE FOR DEPRECIATION & AMORTIZATION 2023, 2024, & 2025 SMRP					
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=5 through 9)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	JANUARY 2023	0.00	931,043.59	(285,592.89)	645,450.70	0.00	999.59	0.00	(285,592.89)	(467,790.23)	(752,383.53)
2	FEBRUARY 2023	645,450.70	1,886,623.52	(124,467.14)	2,407,607.08	(752,383.53)	4,125.73	0.00	(124,467.14)	(93,753.02)	(966,477.96)
3	MARCH 2023	2,407,607.08	5,022,690.78	(211,487.62)	7,218,810.24	(966,477.96)	10,575.11	0.00	(211,487.62)	(93,721.78)	(1,261,112.26)
4	APRIL 2023	7,218,810.24	1,880,232.60	(196,564.10)	8,902,478.74	(1,261,112.26)	16,949.04	0.00	(196,564.10)	(133,094.42)	(1,573,821.74)
5	MAY 2023	8,902,478.74	4,269,313.82	(319,988.47)	12,851,804.09	(1,573,821.74)	22,759.52	0.00	(319,988.47)	(141,930.87)	(2,012,981.56)
6	JUNE 2023	12,851,804.09	4,983,607.85	(461,410.43)	17,374,001.50	(2,012,981.56)	30,485.41	0.00	(461,410.43)	(142,966.09)	(2,586,872.67)
7	JULY 2023	17,374,001.50	4,077,367.95	(330,385.42)	21,120,984.04	(2,586,872.67)	37,801.23	0.00	(330,385.42)	(159,293.12)	(3,038,749.97)
8	AUGUST 2023	21,120,984.04	2,628,073.60	(252,352.75)	23,496,704.88	(3,038,749.97)	43,874.50	0.00	(252,352.75)	(181,077.88)	(3,428,306.11)
9	SEPTEMBER 2023	23,496,704.88	6,013,334.10	(496,171.69)	29,013,867.29	(3,428,306.11)	51,332.51	0.00	(496,171.69)	(143,440.96)	(4,016,586.26)
10	OCTOBER 2023	29,013,867.29	2,824,088.84	(184,481.16)	31,653,474.97	(4,016,586.26)	59,238.30	0.00	(184,481.16)	(171,382.84)	(4,313,211.95)
11	NOVEMBER 2023	31,653,474.97	4,374,690.11	(279,178.10)	35,748,986.99	(4,313,211.95)	65,925.37	0.00	(279,178.10)	(177,115.82)	(4,703,580.50)
12	DECEMBER 2023	35,748,986.99	5,056,597.87	(381,432.15)	40,424,152.71	(4,703,580.50)	73,324.81	0.00	(381,432.15)	(145,829.64)	(5,157,517.48)
13	JANUARY 2024	40,424,152.71	1,129,436.83	(82,929.74)	41,470,659.80	(5,157,517.48)	78,384.47	0.00	(82,929.74)	(92,246.53)	(5,254,309.28)
14	FEBRUARY 2024	41,470,659.80	1,685,978.29	(213,344.53)	42,943,293.56	(5,254,309.28)	81,405.76	0.00	(213,344.53)	(96,320.06)	(5,482,568.11)
15	MARCH 2024	42,943,293.56	4,192,540.05	(609,754.60)	46,526,079.01	(5,482,568.11)	86,784.95	0.00	(609,754.60)	(540,970.80)	(6,546,508.55)
16	APRIL 2024	46,526,079.01	2,856,846.80	(459,141.85)	48,923,783.96	(6,546,508.55)	93,228.11	0.00	(459,141.85)	(161,895.20)	(7,074,317.49)
17	MAY 2024	48,923,783.96	3,888,332.55	(477,607.97)	52,334,508.54	(7,074,317.49)	99,979.65	0.00	(477,607.97)	(208,480.41)	(7,660,426.23)
18	JUNE 2024	52,334,508.54	3,544,982.92	(544,735.12)	55,334,756.34	(7,660,426.23)	107,071.80	0.00	(544,735.12)	(209,520.38)	(8,307,609.93)
19	JULY 2024	55,334,756.34	2,810,522.97	(464,057.23)	57,681,222.08	(8,307,609.93)	112,972.49	0.00	(464,057.23)	(180,997.42)	(8,839,692.09)
20	AUGUST 2024	57,681,222.08	2,917,386.16	(320,147.50)	60,278,460.73	(8,839,692.09)	118,858.43	0.00	(320,147.50)	(232,687.27)	(9,273,668.43)
21	SEPTEMBER 2024	60,278,460.73	4,554,916.82	(501,851.05)	64,331,526.50	(9,273,668.43)	126,212.14	0.00	(501,851.05)	(347,599.69)	(9,996,907.02)
22	OCTOBER 2024	64,331,526.50	4,825,713.64	(504,547.62)	68,652,692.52	(9,996,907.02)	134,303.22	0.00	(504,547.62)	(304,673.79)	(10,671,825.21)
23	NOVEMBER 2024	68,652,692.52	3,142,633.85	(604,396.62)	71,190,929.75	(10,671,825.21)	140,781.08	0.00	(604,396.62)	(279,454.09)	(11,414,894.84)
24	DECEMBER 2024	71,190,929.75	4,693,873.10	(700,286.19)	75,184,516.66	(11,414,894.84)	146,864.38	0.00	(700,286.19)	(205,661.37)	(12,173,978.02)
25	JANUARY 2025	75,184,516.66	1,983,981.05	(152,127.26)	77,016,370.45	(12,173,978.02)	177,508.65	0.00	(152,127.26)	(281,178.87)	(12,429,775.50)
26	FEBRUARY 2025	77,016,370.45	1,301,480.22	(148,594.43)	78,169,256.24	(12,429,775.50)	181,027.31	0.00	(148,594.43)	(87,818.44)	(12,485,161.05)
27	MARCH 2025	78,169,256.24	2,666,717.84	(149,505.10)	80,686,468.97	(12,485,161.05)	185,495.94	0.00	(149,505.10)	(110,871.84)	(12,560,042.05)
28	APRIL 2025	80,686,468.97	2,146,396.24	(245,204.16)	82,587,661.05	(12,560,042.05)	190,869.52	0.00	(245,204.16)	(109,978.62)	(12,724,355.32)
29	MAY 2025	82,587,661.05	2,890,724.28	(251,490.85)	85,226,894.48	(12,724,355.32)	196,389.28	0.00	(251,490.85)	(110,035.81)	(12,889,492.70)
30	JUNE 2025	85,226,894.48	2,906,976.68	(273,200.23)	87,860,670.93	(12,889,492.70)	202,313.57	0.00	(273,200.23)	(89,524.47)	(13,049,903.83)
31	JULY 2025	87,860,670.93	2,065,223.45	(221,613.92)	89,704,280.46	(13,049,903.83)	207,367.95	0.00	(221,613.92)	(109,828.32)	(13,173,978.11)
32	AUGUST 2025	89,704,280.46	2,240,274.05	(157,480.11)	91,787,074.39	(13,173,978.11)	212,334.40	0.00	(157,480.11)	(118,516.75)	(13,237,640.58)
33	SEPTEMBER 2025	91,787,074.39	3,946,089.90	(285,943.95)	95,447,220.34	(13,237,640.58)	218,812.43	0.00	(285,943.95)	(87,607.37)	(13,392,379.47)
34	OCTOBER 2025	95,447,220.34	4,257,377.62	(246,251.87)	99,458,346.08	(13,392,379.47)	226,601.22	0.00	(246,251.87)	(160,223.16)	(13,572,253.28)
35	NOVEMBER 2025	99,458,346.08	3,544,953.29	(344,858.71)	102,658,440.66	(13,572,253.28)	233,672.20	0.00	(344,858.71)	(147,347.53)	(13,830,787.32)
36	DECEMBER 2025	102,658,440.66	5,705,391.20	(505,769.92)	107,858,061.94	(13,830,787.32)	240,991.84	0.00	(505,769.92)	(192,542.85)	(14,288,108.25)
37	13 MONTH AVERAGE DECEMBER 31, 2025				88,741,943.28						(13,062,142.73)
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2025 DEPRECIATION EXPENSE						2,473,384.31				
39	BASE PERIOD DEPRECIATION EXPENSE						1,028,506.65				

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

DATA: X_BASE PERIOD X_FORECASTED PERIOD
 TYPE OF FILING: X_ORIGINAL_UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
 SHEET 3 OF 3
 WITNESS: GORE

LINE NO.	MONTH	GAS PLANT IN SERVICE TOTAL COMPANY				RESERVE FOR DEPRECIATION & AMORTIZATION TOTAL COMPANY					
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=5 through 9)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	JANUARY 2023	718,244,952.80	2,825,328.21	(616,579.65)	720,453,701.36	160,219,807.82	1,684,584.32	0.00	(616,575.07)	(84,187.48)	161,203,629.59
2	FEBRUARY 2023	720,453,701.36	5,473,399.06	(314,943.48)	725,612,156.94	161,203,629.59	1,751,312.73	0.00	(314,943.48)	(151,037.56)	162,488,961.28
3	MARCH 2023	725,612,156.94	6,602,310.30	(501,294.91)	731,713,172.33	162,488,961.28	1,718,870.33	0.00	(501,294.91)	(182,076.47)	163,524,460.23
4	APRIL 2023	731,713,172.33	3,451,379.01	(3,796,085.83)	731,368,465.51	163,524,460.23	1,773,684.92	0.00	(3,796,085.83)	(153,691.21)	161,348,368.11
5	MAY 2023	731,368,465.51	8,813,436.33	(936,963.92)	739,244,937.92	161,348,368.11	1,816,513.61	0.00	(936,963.92)	(276,650.38)	161,951,267.42
6	JUNE 2023	739,244,937.92	6,442,198.77	(841,224.10)	744,845,912.59	161,951,267.42	1,796,261.16	0.00	(841,224.10)	(462,745.91)	162,443,558.57
7	JULY 2023	744,845,912.59	5,539,110.28	(637,118.44)	749,747,904.43	162,443,558.57	1,806,416.63	0.00	(637,118.44)	(521,765.53)	163,091,091.23
8	AUGUST 2023	749,747,904.43	5,294,405.56	(392,640.00)	754,649,669.99	163,091,091.23	1,843,091.67	0.00	(392,640.00)	(284,000.28)	164,257,542.62
9	SEPTEMBER 2023	754,649,669.99	9,596,644.94	(992,493.44)	763,253,821.49	164,257,542.62	1,827,896.84	0.00	(992,493.44)	(234,218.17)	164,858,727.85
10	OCTOBER 2023	763,253,821.49	7,694,245.51	(364,906.90)	770,583,160.10	164,858,727.85	1,823,637.08	0.00	(364,906.90)	(390,263.90)	165,927,194.13
11	NOVEMBER 2023	770,583,160.10	7,000,382.16	(710,779.49)	776,872,762.77	165,927,194.13	1,854,281.12	0.00	(710,779.49)	(297,545.76)	166,773,150.00
12	DECEMBER 2023	776,872,762.77	9,301,917.81	(1,216,347.56)	784,958,333.02	166,773,150.00	1,867,999.96	0.00	(1,216,346.96)	(259,163.70)	167,165,639.30
13	JANUARY 2024	784,958,333.02	2,567,082.50	(696,638.12)	786,828,777.40	167,165,639.30	1,902,420.08	0.00	(696,638.12)	(110,650.31)	168,260,770.95
14	FEBRUARY 2024	786,828,777.40	3,462,412.82	(325,505.97)	789,965,684.25	168,260,770.95	1,847,877.93	0.00	(325,505.97)	(171,108.82)	169,612,034.09
15	MARCH 2024	789,965,684.25	5,968,967.27	(1,129,135.66)	794,805,515.86	169,612,034.09	1,821,901.99	0.00	(1,129,135.66)	(702,367.31)	169,602,433.11
16	APRIL 2024	794,805,515.86	4,141,296.49	(3,130,864.38)	795,815,947.97	169,602,433.11	1,886,108.60	0.00	(3,130,864.38)	(304,812.98)	168,052,864.35
17	MAY 2024	795,815,947.97	6,053,971.74	(760,769.55)	801,109,150.15	168,052,864.35	1,894,920.77	0.00	(760,769.55)	(309,716.45)	168,877,299.12
18	JUNE 2024	801,109,150.15	5,202,887.70	(962,988.68)	805,349,049.17	168,877,299.12	1,905,048.98	0.00	(962,988.68)	(301,294.70)	169,518,064.72
19	JULY 2024	805,349,049.17	5,418,277.45	(1,045,958.73)	809,721,367.89	169,518,064.72	1,923,076.10	0.00	(1,045,958.73)	(207,800.38)	170,187,381.71
20	AUGUST 2024	809,721,367.89	4,206,718.36	(564,768.85)	813,363,317.40	170,187,381.71	1,941,033.89	0.00	(564,768.85)	(297,147.15)	171,266,499.60
21	SEPTEMBER 2024	813,363,317.40	6,300,056.03	(731,883.31)	818,931,490.11	171,266,499.60	1,951,516.59	0.00	(731,883.31)	(366,843.76)	172,119,289.12
22	OCTOBER 2024	818,931,490.11	7,257,582.88	(777,488.78)	825,411,584.21	172,119,289.12	1,961,282.99	0.00	(777,488.78)	(314,741.69)	172,988,341.64
23	NOVEMBER 2024	825,411,584.21	5,843,871.21	(1,634,321.04)	829,621,134.38	172,988,341.64	1,972,368.44	0.00	(1,634,321.04)	(276,333.07)	173,050,055.97
24	DECEMBER 2024	829,621,134.38	9,242,121.79	(1,155,854.21)	837,707,401.96	173,050,055.97	1,991,926.36	63,240.00	(1,155,854.21)	(237,727.53)	173,711,640.59
25	JANUARY 2025	837,707,401.96	3,808,631.15	(1,053,623.29)	840,462,409.82	173,711,640.59	2,313,111.26	5,270.00	(1,053,623.29)	(431,024.20)	174,545,374.36
26	FEBRUARY 2025	840,462,409.82	2,543,317.08	(357,764.36)	842,647,962.54	174,545,374.36	2,321,709.34	5,270.00	(357,764.36)	(161,283.07)	176,353,306.27
27	MARCH 2025	842,647,962.54	4,223,866.84	(560,959.13)	846,310,870.25	176,353,306.27	2,330,619.55	5,270.00	(560,959.13)	(301,115.40)	177,827,121.29
28	APRIL 2025	846,310,870.25	7,951,218.89	(1,059,256.16)	853,202,832.98	177,827,121.29	2,357,397.00	5,270.00	(1,059,256.16)	(285,798.32)	178,844,733.81
29	MAY 2025	853,202,832.98	6,958,347.26	(886,272.81)	859,274,907.43	178,844,733.81	2,387,056.37	5,270.00	(886,272.81)	(394,704.31)	179,956,083.06
30	JUNE 2025	859,274,907.43	5,210,143.45	(527,669.53)	863,957,381.34	179,956,083.06	2,408,410.93	5,270.00	(527,669.53)	(148,841.22)	181,693,253.23
31	JULY 2025	863,957,381.34	4,990,111.81	(498,174.02)	868,449,319.13	181,693,253.23	2,428,743.79	5,270.00	(498,174.02)	(185,759.35)	183,443,333.65
32	AUGUST 2025	868,449,319.13	3,803,615.94	(513,479.56)	871,739,455.52	183,443,333.65	2,440,960.33	5,270.00	(513,479.56)	(487,846.87)	184,888,237.54
33	SEPTEMBER 2025	871,739,455.52	6,096,592.54	(644,616.53)	877,191,431.53	184,888,237.54	2,451,934.56	5,270.00	(644,616.53)	(202,808.96)	186,498,016.62
34	OCTOBER 2025	877,191,431.53	6,496,481.10	(604,333.74)	883,083,578.89	186,498,016.62	2,467,255.28	5,270.00	(604,333.74)	(245,807.31)	188,120,400.85
35	NOVEMBER 2025	883,083,578.89	5,740,761.66	(1,239,755.58)	887,584,584.97	188,120,400.85	2,484,566.35	5,270.00	(1,239,755.58)	(212,426.17)	189,158,055.45
36	DECEMBER 2025	887,584,584.97	10,841,454.96	(1,287,082.42)	897,138,957.51	189,158,055.45	2,502,275.82	5,270.00	(1,287,082.42)	(341,496.20)	190,037,022.65
37	13 MONTH AVERAGE DECEMBER 31, 2025				863,750,084.14						181,928,967.64
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2025 DEPRECIATION EXPENSE						28,957,280.58				
39	BASE PERIOD DEPRECIATION EXPENSE						22,496,203.34				

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 1 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/23 PLANT ENDING BALANCE	01/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	75,651.31	-	267.58	-	-	75,918.89	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	286.91	-	7.86	-	-	294.77	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	10,599,294.17	90,278.65	(141,156.24)	10,548,416.58	4,923,508.32	-	165,133.20	-	(141,156.24)	4,947,485.28	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,804,218.16	5,760.57	-	1,809,978.73	640,967.74	-	31,065.22	-	-	672,032.96	
8		TOTAL INTANGIBLE PLANT	12,501,311.31	96,039.22	(141,156.24)	12,456,194.29	5,640,414.28	-	196,473.86	-	(141,156.24)	5,695,731.90	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-	-	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991.23	-	(4.57)	876,986.66	(522.26)	-	-	0.01	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,748,764.41	500.00	-	2,749,264.41	333,085.24	-	2,909.37	-	-	335,994.61	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,126,967.15	-	2,444.36	-	-	1,129,411.51	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,053.08	-	0.73	-	-	2,053.81	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,821,847.97	651.28	(5,436.90)	2,817,062.35	585,747.20	-	5,098.51	-	(5,436.90)	584,978.82	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,004,447.64	-	3,195.06	9,007,642.70	4,477,884.59	-	17,561.79	-	3,195.06	4,498,641.44	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	860,196.63	-	-	860,196.63	692,903.89	-	4,523.51	-	-	697,427.40	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	3,797.93	-	585.75	-	-	4,383.68	
21	376.00	MAINS (LESS SMRP)	399,913,803.01	691,820.98	(7,748.31)	400,597,875.68	74,867,061.95	-	577,035.12	-	(7,748.31)	75,405,552.89	
22	378.10	M & R STA EQUIP-GENERAL	505,418.38	-	(7,200.05)	498,218.33	415,419.93	-	1,053.82	-	(7,200.05)	409,273.70	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,969,814.46	-	(25,273.06)	24,944,541.40	2,842,986.82	-	52,410.08	-	(25,273.06)	2,868,781.32	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,022.30	-	95.43	-	-	42,117.73	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	313,774.53	-	3,134.19	-	-	316,908.72	
26	380.00	SERVICES (LESS SMRP)	192,516,615.69	815,310.43	(55,161.26)	193,276,764.86	52,138,791.21	-	620,065.87	-	(55,161.26)	52,610,790.15	
27	381.00	METERS	18,837,138.84	198,147.51	(15,807.30)	19,019,479.05	4,670,212.33	-	41,326.81	-	(15,807.30)	4,695,731.84	
28	381.10	METERS - AMR	9,970,104.75	-	-	9,970,104.75	4,614,474.38	-	62,146.99	-	-	4,676,621.37	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,073,731.52	25,107.66	-	10,098,839.18	5,661,414.08	-	14,877.28	-	-	5,676,291.36	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,131,728.52	18,412.32	-	7,150,140.84	2,346,480.10	-	11,544.51	-	-	2,358,024.61	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,707,679.66	-	1,720.17	-	-	1,709,399.83	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,047,305.95	3,496.06	(30,698.01)	6,020,104.00	780,272.62	-	18,754.76	-	(30,698.01)	768,329.37	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	735,015.32	-	-	735,015.32	522,611.17	-	1,892.66	-	-	524,503.83	
35	387.42	OTHER EQUIPMENT-RADIO	786,896.82	-	-	786,896.82	694,186.23	-	2,124.62	-	-	696,310.85	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	125,206.49	-	(527.73)	124,678.76	63,902.87	-	337.35	-	(527.73)	63,712.49	
37	387.45	OTHER EQUIP-TELEMETERING	5,805,293.38	-	(45,168.39)	5,760,124.99	(40,514.11)	-	15,613.32	-	(45,168.39)	(74,144.94)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	35,399.82	-	605.26	-	-	36,005.08	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	700,564,696.39	1,753,446.24	(189,830.52)	702,128,312.11	158,952,600.11	-	1,457,862.26	-	(189,825.94)	160,091,086.62	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 2 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/23 PLANT ENDING BALANCE	01/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	735,526.56	-	-	735,526.56	60,533.72		10,786.61	-	-	-	71,320.33
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(20,654.95)		860.58	-	-	-	(19,794.37)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	115,834.19	-	-	115,834.19	52,046.09		4,770.99	-	-	-	56,817.08
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,117.93		71.84	-	-	-	63,189.77
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,685.63		32.46	-	-	-	3,718.09
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(22,347.00)		(1,862.25)	-	-	-	(24,209.25)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,683,300.95	44,799.16	-	4,728,100.11	1,514,423.96		15,685.67	-	-	-	1,530,109.63
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,843.94		17.67	-	-	-	3,861.61
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	101,687.15	-	-	101,687.15	60,470.57		1,043.63	-	-	-	61,514.20
16		TOTAL GENERAL PLANT	5,956,037.10	44,799.16	-	6,000,836.26	1,969,934.61		31,407.20	-	-	-	2,001,341.81
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(178,589.83)		(2,158.59)	-	-	-	(180,748.42)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(178,589.83)		(2,158.59)	-	-	-	(180,748.42)
20		SUBTOTAL PLANT (LESS SMRP)	718,244,952.80	1,894,284.62	(330,986.76)	719,808,250.66	166,384,359.17		1,683,584.73	-	(330,982.18)	(129,549.81)	167,607,411.91
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,164,551.35)		-	-	-	513,152.56	(5,651,398.79)
22		TOTAL PLANT (LESS SMRP)	718,244,952.80	1,894,284.62	(330,986.76)	719,808,250.66	160,219,807.82		1,683,584.73	-	(330,982.18)	383,602.75	161,956,013.12
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	-	79,805.64	-	79,805.64	-		57.86	-	-	-	57.86
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	(7,576.53)	(7,576.53)	-		(7.96)	-	(7,576.53)	(685.86)	(8,270.35)
26	380.00	SERVICES (SMRP)	-	849,592.64	(277,338.55)	572,254.09	-		948.99	-	(277,338.55)	(467,104.37)	(743,493.93)
27	382.00	METER INSTALLATIONS (SMRP)	-	1,645.31	(489.15)	1,156.16	-		0.85	-	(489.15)	-	(488.30)
28	383.00	HOUSE REGULATORS (SMRP)	-	-	(188.66)	(188.66)	-		(0.15)	-	(188.66)	-	(188.81)
29		TOTAL SMRP PLANT	-	931,043.59	(285,592.89)	645,450.70	-		999.59	-	(285,592.89)	(467,790.23)	(752,383.53)
30		TOTAL GAS PLANT IN SERVICE	718,244,952.80	2,825,328.21	(616,579.65)	720,453,701.36	160,219,807.82		1,684,584.32	-	(616,575.07)	(84,187.48)	161,203,629.59

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 3 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			02/01/23 PLANT BEGINNING BALANCE		02/28/23 PLANT ENDING BALANCE		RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION		COST OF REMOVAL	RESERVE ENDING BALANCE	
			(1)	(2)	(3)	(4)=(1+2+3)				(5)	(6)			(7)
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	75,918.89	-	267.60	-	-	-	-	76,186.49
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	294.77	-	7.86	-	-	-	-	302.63
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	10,548,416.58	936,807.92	(44,206.97)	11,441,017.53	4,947,485.28	-	187,515.86	-	(44,206.97)	-	-	5,090,794.17
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,809,978.73	30,874.05	-	1,840,852.78	672,032.96	-	32,177.48	-	-	-	-	704,210.44
8		TOTAL INTANGIBLE PLANT	12,456,194.29	967,681.97	(44,206.97)	13,379,669.29	5,695,731.90	-	219,968.80	-	(44,206.97)	-	-	5,871,493.73
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-	-	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	-	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,749,264.41	14,000.00	-	2,763,264.41	335,994.61	-	2,917.05	-	-	-	-	338,911.66
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,129,411.51	-	2,444.36	-	-	-	-	1,131,855.87
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,053.81	-	0.73	-	-	-	-	2,054.54
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	2,817,062.35	2,401.62	(400.00)	2,819,063.97	584,978.82	-	5,096.00	-	(400.00)	-	-	589,674.82
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,007,642.70	75,034.28	-	9,082,676.98	4,498,641.44	-	17,638.06	-	-	-	-	4,516,279.50
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	860,196.63	16,454.94	-	876,651.57	697,427.40	-	7,194.91	-	-	-	-	704,622.31
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	4,383.68	-	585.75	-	-	-	-	4,969.43
21	376.00	MAINS (LESS SMRP)	400,597,875.68	1,256,160.78	(67,615.86)	401,786,420.60	75,405,552.89	-	578,380.78	-	(67,615.86)	(3,140.39)	-	75,913,177.42
22	378.10	M & R STATION EQUIP-GENERAL	498,218.33	-	(84.67)	498,133.66	409,273.70	-	1,046.16	-	(84.67)	-	-	410,235.19
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,541.40	161.93	-	24,944,703.33	2,868,781.32	-	52,383.80	-	-	(157.47)	-	2,921,007.64
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,117.73	-	95.43	-	-	-	-	42,213.16
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	316,908.72	-	3,134.19	-	-	-	-	320,042.91
26	380.00	SERVICES (LESS SMRP)	193,276,764.86	615,055.30	(23,184.98)	193,868,635.18	52,610,790.15	-	655,145.57	-	(23,184.98)	(16,699.06)	-	53,226,051.68
27	381.00	METERS	19,019,479.05	417,523.43	-	19,437,002.48	4,695,731.84	-	41,981.66	-	-	-	-	4,737,713.50
28	381.10	METERS - AMR	9,970,104.75	10,749.73	-	9,980,854.48	4,676,621.37	-	62,337.78	-	-	-	-	4,738,959.15
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,098,839.18	26,242.96	-	10,125,082.14	5,676,291.36	-	14,914.85	-	-	-	-	5,691,206.21
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,150,140.84	11,751.60	-	7,161,892.44	2,358,024.61	-	11,568.59	-	-	-	-	2,369,593.20
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,709,399.83	-	1,720.17	-	-	-	-	1,711,120.00
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,020,104.00	22,795.23	(8,771.09)	6,034,128.14	768,329.37	-	18,734.28	-	(8,771.09)	(1,558.89)	-	776,733.67
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	735,015.32	-	-	735,015.32	524,503.83	-	1,892.66	-	-	-	-	526,396.49
35	387.42	OTHER EQUIPMENT-RADIO	786,896.82	-	-	786,896.82	696,310.85	-	2,124.62	-	-	-	-	698,435.47
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	63,712.49	-	336.63	-	-	-	-	64,049.12
37	387.45	OTHER EQUIP-TELEMETERING	5,760,124.99	-	(21,511.84)	5,738,613.15	(74,144.94)	-	15,523.30	-	(21,511.84)	(890.80)	-	(81,024.28)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	36,005.08	-	605.26	-	-	-	-	36,610.34
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	702,128,312.11	2,468,331.80	(121,568.44)	704,475,075.47	160,091,086.62	-	1,497,802.59	-	(121,568.44)	(22,446.61)	-	161,444,874.16

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 4 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			02/01/23 PLANT BEGINNING BALANCE		02/28/23 PLANT ENDING BALANCE		RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/28/23 RESERVE ENDING BALANCE	
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=5+7+8+9+10	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	735,526.56	84,840.10	-	820,366.66	71,320.33		10,963.36	-	-	-	-	82,283.69
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(19,794.37)		860.58	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	115,834.19	-	(24,700.93)	91,133.26	56,817.08		4,565.15	-	(24,700.93)	-	-	36,681.30
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,189.77		71.84	-	-	-	-	63,261.61
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,718.09		32.46	-	-	-	-	3,750.55
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(24,209.25)		(1,862.25)	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,728,100.11	55,534.99	-	4,783,635.10	1,530,109.63		15,852.89	-	-	-	-	1,545,962.52
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,861.61		17.67	-	-	-	-	3,879.28
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	101,687.15	10,386.68	-	112,073.83	61,514.20		1,072.50	-	-	-	-	62,586.70
16		TOTAL GENERAL PLANT	6,000,836.26	150,761.77	(24,700.93)	6,126,897.10	2,001,341.81		31,574.20	-	(24,700.93)	-	-	2,008,215.08
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(180,748.42)		(2,158.59)	-	-	-	-	(182,907.01)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(180,748.42)		(2,158.59)	-	-	-	-	(182,907.01)
20		SUBTOTAL PLANT (LESS SMRP)	719,808,250.66	3,586,775.54	(190,476.34)	723,204,549.86	167,607,411.91		1,747,187.00	-	(190,476.34)	(22,446.61)	-	169,141,675.96
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(5,651,398.79)		-	-	-	(34,837.93)	-	(5,686,236.72)
22		TOTAL PLANT (LESS SMRP)	719,808,250.66	3,586,775.54	(190,476.34)	723,204,549.86	161,956,013.12		1,747,187.00	-	(190,476.34)	(57,284.54)	-	163,455,439.24
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	79,805.64	859,141.80	-	938,947.44	57.86		738.88	-	-	(9,794.68)	-	(8,997.94)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(7,576.53)	-	(6,092.80)	(13,669.33)	(8,270.35)		(22.40)	-	(6,092.80)	-	-	(14,385.54)
26	380.00	SERVICES (SMRP)	572,254.09	1,027,481.72	(116,568.91)	1,483,166.90	(743,493.93)		3,408.60	-	(116,568.91)	(83,958.34)	-	(940,612.58)
27	382.00	METER INSTALLATIONS (SMRP)	1,156.16	-	(1,574.73)	(418.57)	(488.30)		0.84	-	(1,574.73)	-	-	(2,062.19)
28	383.00	HOUSE REGULATORS (SMRP)	(188.66)	-	(230.70)	(419.36)	(188.81)		(0.19)	-	(230.70)	-	-	(419.70)
29		TOTAL SMRP PLANT	645,450.70	1,886,623.52	(124,467.14)	2,407,607.08	(752,383.53)		4,125.73	-	(124,467.14)	(93,753.02)	-	(966,477.96)
30		TOTAL GAS PLANT IN SERVICE	720,453,701.36	5,473,399.06	(314,943.48)	725,612,156.94	161,203,629.59		1,751,312.73	-	(314,943.48)	(151,037.56)	-	162,488,961.28

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 5 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/23			03/31/23	RESERVE	DEPRECIATION	DEPRECIATION	RESERVE			
			BEGINNING	ADDITIONS	RETIREMENTS	PLANT	BEGINNING	ACCRAUAL	ACCRAUAL	AMORTIZATION	RETIREMENTS	COST OF	RESERVE
			ENDING		RATES		ADJUSTMENTS		REMOVAL	ENDING			
			BALANCE		BALANCE	BALANCE					BALANCE		
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11=5+7+8+9+10)
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	76,186.49		267.58	-	-	-	76,454.07
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	302.63		7.86	-	-	-	310.49
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-		-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,441,017.53	5,275.49	(23,227.89)	11,423,065.13	5,090,794.17		179,956.49	-	(23,227.89)	-	5,247,522.77
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,840,852.78	42,472.65	-	1,883,325.43	704,210.44		34,799.90	-	-	-	739,010.34
8		TOTAL INTANGIBLE PLANT	13,379,669.29	47,748.14	(23,227.89)	13,404,189.54	5,871,493.73		215,031.83	-	(23,227.89)	-	6,063,297.67
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-		-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)		-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,763,264.41	-	-	2,763,264.41	338,911.66		2,924.45	-	-	-	341,836.11
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,131,855.87		2,444.36	-	-	-	1,134,300.23
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,054.54		0.73	-	-	-	2,055.27
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	2,819,063.97	9,657.36	(200.00)	2,828,521.33	589,674.82		5,106.37	-	(200.00)	-	594,581.19
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,082,676.98	-	-	9,082,676.98	4,516,279.50		17,711.22	-	-	-	4,533,990.72
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	876,651.57	-	-	876,651.57	704,622.31		7,305.98	-	-	-	711,928.29
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	4,969.43		585.75	-	-	-	5,555.18
21	376.00	MAINS (LESS SMRP)	401,786,420.60	302,117.30	(126,444.81)	401,962,093.09	75,913,177.42		579,344.97	-	(126,444.81)	(20,820.75)	76,345,256.83
22	378.10	M & R STATION EQUIP-GENERAL	498,133.66	-	(3,980.30)	494,153.36	410,235.19		1,041.90	-	(3,980.30)	-	407,296.79
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,703.33	-	-	24,944,703.33	2,921,007.64		52,384.17	-	-	(698.72)	2,972,693.09
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,213.16		95.43	-	-	-	42,308.59
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	320,042.91		3,134.19	-	-	-	323,177.10
26	380.00	SERVICES (LESS SMRP)	193,868,635.18	737,895.02	(38,195.97)	194,568,334.23	53,226,051.68		629,092.38	-	(38,195.97)	(18,448.03)	53,798,500.07
27	381.00	METERS	19,437,002.48	183,790.13	(91,883.58)	19,528,909.03	4,737,713.50		42,537.78	-	(91,883.58)	-	4,688,367.70
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	4,738,959.15		62,213.99	-	-	-	4,801,173.14
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,125,082.14	17,151.14	-	10,142,233.28	5,691,206.21		14,947.53	-	-	-	5,706,153.74
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,161,892.44	17,539.78	-	7,179,432.22	2,369,593.20		11,592.89	-	-	-	2,381,186.09
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,711,120.00		1,720.17	-	-	-	1,712,840.17
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,034,128.14	175,459.89	(5,874.74)	6,203,713.29	776,733.67		19,019.65	-	(5,874.74)	-	789,878.58
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	735,015.32	-	-	735,015.32	526,396.49		1,892.66	-	-	-	528,289.15
35	387.42	OTHER EQUIPMENT-RADIO	786,896.82	-	-	786,896.82	698,435.47		2,124.62	-	-	-	700,560.09
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	64,049.12		336.63	-	-	-	64,385.75
37	387.45	OTHER EQUIP-TELEMETERING	5,738,613.15	30,161.42	-	5,768,774.57	(81,024.28)		15,534.97	-	-	(1,234.03)	(66,723.34)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	36,610.34		605.26	-	-	-	37,215.60
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	704,475,075.47	1,473,772.04	(266,579.40)	705,682,268.11	161,444,874.16		1,473,698.04	-	(266,579.40)	(41,201.53)	162,610,791.28

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 6 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/23 PLANT ENDING BALANCE	03/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	82,283.69		3,418.19	-	-	-	85,701.88
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	36,681.30		1,518.89	-	-	-	38,200.19
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,261.61		71.84	-	-	-	63,333.45
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,750.55		32.46	-	-	-	3,783.01
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,783,635.10	58,099.34	-	4,841,734.44	1,545,962.52		16,042.28	-	-	-	1,562,004.80
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,879.28		17.34	-	-	-	3,896.62
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	112,073.83	-	-	112,073.83	62,586.70		622.94	-	-	-	63,209.64
16		TOTAL GENERAL PLANT	6,126,897.10	58,099.34	-	6,184,996.44	2,008,215.08		21,723.94	-	-	-	2,029,939.02
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(182,907.01)		(2,158.59)	-	-	-	(185,065.60)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(182,907.01)		(2,158.59)	-	-	-	(185,065.60)
20		SUBTOTAL PLANT (LESS SMRP)	723,204,549.86	1,579,619.52	(289,807.29)	724,494,362.09	169,141,675.96		1,708,295.22	-	(289,807.29)	(41,201.53)	170,518,962.37
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(5,686,236.72)		-	-	-	(47,153.16)	(5,733,389.88)
22		TOTAL PLANT (LESS SMRP)	723,204,549.86	1,579,619.52	(289,807.29)	724,494,362.09	163,455,439.24		1,708,295.22	-	(289,807.29)	(88,354.69)	164,785,572.49
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	938,947.44	3,925,560.57	-	4,864,508.01	(8,997.94)		4,207.03	-	-	-	(4,790.91)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(13,669.33)	-	(17,244.22)	(30,913.55)	(14,385.54)		(47.11)	-	(17,244.22)	(970.13)	(32,647.00)
26	380.00	SERVICES (SMRP)	1,483,166.90	1,095,911.02	(192,040.81)	2,387,037.11	(940,612.58)		6,417.92	-	(192,040.81)	(92,751.65)	(1,218,987.13)
27	382.00	METER INSTALLATIONS (SMRP)	(418.57)	1,219.19	(2,045.79)	(1,245.17)	(2,062.19)		(1.61)	-	(2,045.79)	-	(4,109.59)
28	383.00	HOUSE REGULATORS (SMRP)	(419.36)	-	(156.80)	(576.16)	(419.70)		(1.13)	-	(156.80)	-	(577.63)
29		TOTAL SMRP PLANT	2,407,607.08	5,022,690.78	(211,487.62)	7,218,810.24	(966,477.96)		10,575.11	-	(211,487.62)	(93,721.78)	(1,261,112.26)
30		TOTAL GAS PLANT IN SERVICE	725,612,156.94	6,602,310.30	(501,294.91)	731,713,172.33	162,488,961.28		1,718,870.33	-	(501,294.91)	(182,076.47)	163,524,460.23

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 7 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/23		04/30/23		04/01/23	DEPRECIATION	DEPRECIATION	RESERVE		COST OF	04/30/23
			BEGINNING	ADDITIONS	RETIREMENTS	PLANT ENDING				BEGINNING	ACCRAUAL		
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=(5+7+8+9+10)			
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	76,454.07		267.60	-	-	76,721.67	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	310.49		7.86	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-		-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,423,065.13	101,334.64	(11,622.77)	11,512,777.00	5,247,522.77		180,934.18		(11,622.77)	5,416,834.18	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,883,325.43	(726.27)	-	1,882,599.16	739,010.34		32,334.56		-	771,344.90	
8		TOTAL INTANGIBLE PLANT	13,404,189.54	100,608.37	(11,622.77)	13,493,175.14	6,063,297.67		213,544.20		(11,622.77)	6,265,219.10	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-		-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)		-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,763,264.41	-	-	2,763,264.41	341,836.11		2,924.45	-	-	344,760.56	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,134,300.23		2,444.36	-	-	1,136,744.59	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,055.27		0.73	-	-	2,056.00	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,828,521.33	186.03	-	2,828,707.36	594,581.19		5,115.07	-	-	599,696.26	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,082,676.98	-	-	9,082,676.98	4,533,990.72		17,711.22	-	-	4,551,701.94	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	876,651.57	-	-	876,651.57	711,928.29		4,743.54	-	-	716,671.83	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	5,555.18		585.75	-	-	6,140.93	
21	376.00	MAINS (LESS SMRP)	401,962,093.09	281,792.29	(286,844.15)	401,957,041.23	76,345,256.83		579,447.30		(286,844.15)	76,606,764.08	
22	378.10	M & R STATION EQUIP-GENERAL	494,153.36	-	(1,222.27)	492,931.09	407,296.79		1,036.44	-	(1,222.27)	406,072.16	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,703.33	-	(27,168.59)	24,917,534.74	2,972,693.09		52,349.98	-	(27,168.59)	2,992,800.40	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,308.59		95.43	-	-	42,404.02	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	323,177.10		3,134.19	-	-	326,311.29	
26	380.00	SERVICES (LESS SMRP)	194,568,334.23	795,249.53	(37,604.15)	195,325,979.61	53,798,500.07		684,374.86		(37,604.15)	54,420,353.08	
27	381.00	METERS	19,528,909.03	299,459.25	(1,955,644.39)	17,872,723.89	4,688,367.70		40,830.12		(1,955,644.39)	2,773,553.43	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	4,801,173.14		62,213.99	-	-	4,863,387.13	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,142,233.28	14,616.35	-	10,156,849.63	5,706,153.74		14,970.74	-	-	5,721,124.48	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,179,432.22	3,370.27	-	7,182,802.49	2,381,186.09		11,609.54	-	-	2,392,795.63	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,712,840.17		1,720.17	-	-	1,714,560.34	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,203,713.29	(137,299.88)	(19,843.05)	6,046,570.36	789,878.58		19,038.98		(19,843.05)	759,065.03	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	735,015.32	-	(474,476.86)	260,538.46	528,289.15		1,281.78		(474,476.86)	55,094.07	
35	387.42	OTHER EQUIPMENT-RADIO	786,896.82	-	(367,529.42)	419,367.40	700,560.09		1,628.46		(367,529.42)	334,340.91	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	64,385.75		336.63	-	(9.29)	64,713.09	
37	387.45	OTHER EQUIP-TELEMETERING	5,768,774.57	171,484.96	(410,499.40)	5,529,760.13	(66,723.34)		15,253.02		(410,499.40)	(463,162.55)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	37,215.60		605.26		-	37,820.86	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	705,682,268.11	1,428,858.80	(3,580,832.28)	703,530,294.63	162,610,791.28		1,523,452.01		(3,580,832.28)	160,459,754.71	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 8 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			04/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/23 PLANT ENDING BALANCE	04/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/23 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	85,701.88		3,418.19	-	-	-	-	89,120.07
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	38,200.19		1,518.89	-	-	-	-	39,719.08
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,333.45		71.84	-	-	-	-	63,405.29
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,783.01		32.46	-	-	-	-	3,815.47
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,841,734.44	30,363.75	(7,066.68)	4,865,031.51	1,562,004.80		16,177.94	-	(7,066.68)	-	-	1,571,116.06
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,896.62		17.34	-	-	-	-	3,913.96
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	112,073.83	11,315.49	-	123,389.32	63,209.64		654.39	-	-	-	-	63,864.03
16		TOTAL GENERAL PLANT	6,184,996.44	41,679.24	(7,066.68)	6,219,609.00	2,029,939.02		21,891.05	-	(7,066.68)	-	-	2,044,763.39
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(185,065.60)		(2,151.38)	-	-	-	-	(187,216.98)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(185,065.60)		(2,151.38)	-	-	-	-	(187,216.98)
20		SUBTOTAL PLANT (LESS SMRP)	724,494,362.09	1,571,146.41	(3,599,521.73)	722,465,986.77	170,518,962.37		1,756,735.88	-	(3,599,521.73)	(93,656.30)	-	168,582,520.22
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(5,733,389.88)					73,059.51	-	(5,660,330.37)
22		TOTAL PLANT (LESS SMRP)	724,494,362.09	1,571,146.41	(3,599,521.73)	722,465,986.77	164,785,572.49		1,756,735.88	-	(3,599,521.73)	(20,596.79)	-	162,922,189.85
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	4,864,508.01	805,780.18	-	5,670,288.19	(4,790.91)		7,638.19	-	-	(2,568.83)	-	278.45
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(30,913.55)	-	(1,679.98)	(32,593.53)	(32,647.00)		(66.76)	-	(1,679.98)	(5,246.21)	-	(39,639.95)
26	380.00	SERVICES (SMRP)	2,387,037.11	1,074,077.54	(189,065.28)	3,272,049.37	(1,218,987.13)		9,384.65	-	(189,065.28)	(125,279.38)	-	(1,523,947.15)
27	382.00	METER INSTALLATIONS (SMRP)	(1,245.17)	374.88	(5,647.45)	(6,517.74)	(4,109.59)		(5.89)	-	(5,647.45)	-	-	(9,762.93)
28	383.00	HOUSE REGULATORS (SMRP)	(576.16)	-	(171.39)	(747.55)	(577.63)		(1.14)	-	(171.39)	-	-	(750.16)
29		TOTAL SMRP PLANT	7,218,810.24	1,880,232.60	(196,564.10)	8,902,478.74	(1,261,112.26)		16,949.04	-	(196,564.10)	(133,094.42)	-	(1,573,821.74)
30		TOTAL GAS PLANT IN SERVICE	731,713,172.33	3,451,379.01	(3,796,085.83)	731,368,465.51	163,524,460.23		1,773,684.92	-	(3,796,085.83)	(153,691.21)	-	161,348,368.11

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 9 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/23			05/31/23	05/01/23	DEPRECIATION	DEPRECIATION	RESERVE		05/31/23	
			BEGINNING	ADDITIONS	RETIREMENTS	PLANT	BEGINNING	ACCRAUAL	ACCRAUITON	AMORTIZATION	RETIREMENTS	COST OF	RESERVE
			ENDING		RATES		ADJUSTMENTS		REMOVAL	ENDING			
			BALANCE	(2)	(3)	BALANCE	(5)	(6)	(7)	(8)	(9)	(10)	(11=5+7+8+9+10)
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11=5+7+8+9+10)
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	76,721.67	-	267.58	-	-	-	76,989.25
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	-	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,512,777.00	562,811.97	-	12,075,588.97	5,416,834.18	-	206,452.99	-	-	-	5,623,287.17
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,882,599.16	(527.27)	-	1,882,071.89	771,344.90	-	32,323.11	-	-	-	803,668.01
8		Total Intangible Plant	13,493,175.14	562,284.70	-	14,055,459.84	6,265,219.10	-	239,043.68	-	-	-	6,504,262.78
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,763,264.41	-	-	2,763,264.41	344,760.56	-	2,924.45	-	-	-	347,685.01
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,136,744.59	-	2,444.36	-	-	-	1,139,188.95
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,056.00	-	0.73	-	-	-	2,056.73
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	2,828,707.36	131,288.39	(1,030.10)	2,958,965.65	599,696.26	-	5,233.02	-	(1,030.10)	(30,417.02)	573,482.16
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,082,676.98	-	-	9,082,676.98	4,551,701.94	-	17,711.22	-	-	-	4,569,413.16
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	876,651.57	-	-	876,651.57	716,671.83	-	4,743.53	-	-	-	721,415.36
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	6,140.93	-	585.75	-	-	-	6,726.68
21	376.00	MAINS (LESS SMRP)	401,957,041.23	2,029,115.05	(121,094.09)	403,865,062.19	76,606,764.08	-	580,803.60	-	(121,094.09)	(5,099.91)	77,061,373.68
22	378.10	M & R STATION EQUIP-GENERAL	492,931.09	79,990.83	-	572,921.92	406,072.16	-	1,035.16	-	-	-	407,107.32
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,917,534.74	324,846.16	(949.37)	25,241,431.53	2,992,800.40	-	52,739.56	-	(949.37)	-	3,044,590.60
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,404.02	-	95.43	-	-	-	42,499.45
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	326,311.29	-	3,134.19	-	-	-	329,445.48
26	380.00	SERVICES (LESS SMRP)	195,325,979.61	798,641.09	(58,114.68)	196,066,506.02	54,420,353.08	-	697,234.61	-	(58,114.68)	(27,227.39)	55,032,245.63
27	381.00	METERS	17,872,723.89	365,086.52	(131,610.87)	18,106,199.54	2,773,553.43	-	39,277.00	-	(131,610.87)	-	2,681,219.56
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	4,863,387.13	-	62,213.99	-	-	-	4,925,601.12
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,156,849.63	12,038.09	-	10,168,887.72	5,721,124.48	-	14,990.62	-	-	-	5,736,115.10
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,182,802.49	5,712.37	-	7,188,514.86	2,392,795.63	-	11,616.61	-	-	-	2,404,412.24
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,714,560.34	-	1,720.17	-	-	-	1,716,280.51
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,046,570.36	8,482.23	(10,694.53)	6,044,358.06	759,065.03	-	18,791.32	-	(10,694.53)	(1,660.00)	765,501.82
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	55,094.07	-	670.89	-	-	-	55,764.96
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	334,340.91	-	1,132.29	-	-	-	335,473.20
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	64,713.09	-	336.63	-	-	-	65,049.72
37	387.45	OTHER EQUIP-TELEMETERING	5,529,760.13	94,210.30	(201,258.40)	5,422,712.03	(463,162.55)	-	14,785.84	-	(201,258.40)	-	(649,635.11)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	37,820.86	-	605.26	-	-	-	38,426.12
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	703,530,294.63	3,849,411.03	(524,752.04)	706,854,953.62	160,459,754.71	-	1,534,826.24	-	(524,752.04)	(64,404.32)	161,405,424.59

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 10 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			05/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/23 PLANT ENDING BALANCE	05/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/23 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	89,120.07		3,418.19	-	-	-	-	92,538.26
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	39,719.08		1,518.89	-	-	-	-	41,237.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,405.29		71.84	-	-	-	-	63,477.13
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,815.47		32.46	-	-	-	-	3,847.93
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,865,031.51	132,426.78	(92,223.41)	4,905,234.88	1,571,116.06		16,283.78	-	(92,223.41)	-	-	1,495,176.43
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,913.96		17.34	-	-	-	-	3,931.30
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	123,389.32	-	-	123,389.32	63,864.03		685.84	-	-	-	-	64,549.87
16		TOTAL GENERAL PLANT	6,219,609.00	132,426.78	(92,223.41)	6,259,812.37	2,044,763.39		22,028.34	-	(92,223.41)	-	-	1,974,568.32
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(187,216.98)		(2,144.17)	-	-	-	-	(189,361.15)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(187,216.98)		(2,144.17)	-	-	-	-	(189,361.15)
20		SUBTOTAL PLANT (LESS SMRP)	722,465,986.77	4,544,122.51	(616,975.45)	726,393,133.83	168,582,520.22		1,793,754.09	-	(616,975.45)	(64,404.32)	-	169,694,894.54
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(5,660,330.37)					(70,315.19)	-	(5,730,645.56)
22		TOTAL PLANT (LESS SMRP)	722,465,986.77	4,544,122.51	(616,975.45)	726,393,133.83	162,922,189.85		1,793,754.09	-	(616,975.45)	(134,719.51)	-	163,964,248.98
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	5,670,288.19	3,005,341.41	(14,490.58)	8,661,139.02	278.45		10,390.37	-	(14,490.58)	(939.63)	-	(4,761.39)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(32,593.53)	-	(9,507.96)	(42,101.49)	(39,639.95)		(77.98)	-	(9,507.96)	(4,099.36)	-	(53,325.26)
26	380.00	SERVICES (SMRP)	3,272,049.37	1,261,171.98	(292,187.68)	4,241,033.67	(1,523,947.15)		12,458.90	-	(292,187.68)	(136,891.88)	-	(1,940,567.82)
27	382.00	METER INSTALLATIONS (SMRP)	(6,517.74)	2,800.43	(3,453.44)	(7,170.75)	(9,762.93)		(10.48)	-	(3,453.44)	-	-	(13,226.85)
28	383.00	HOUSE REGULATORS (SMRP)	(747.55)	-	(348.81)	(1,096.36)	(750.16)		(1.28)	-	(348.81)	-	-	(1,100.25)
29		TOTAL SMRP PLANT	8,902,478.74	4,269,313.82	(319,988.47)	12,851,804.09	(1,573,821.74)		22,759.52	-	(319,988.47)	(141,930.87)	-	(2,012,981.56)
30		TOTAL GAS PLANT IN SERVICE	731,368,465.51	8,813,436.33	(936,963.92)	739,244,937.92	161,348,368.11		1,816,513.61	-	(936,963.92)	(276,650.38)	-	161,951,267.42

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 11 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/23 PLANT ENDING BALANCE	06/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	76,989.25	-	267.60	-	-	77,256.85	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	-	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,075,588.97	46,873.14	-	12,122,462.11	5,623,287.17	-	191,924.34	-	-	5,815,211.51	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,882,071.89	59.81	-	1,882,131.70	803,668.01	-	32,318.68	-	-	835,986.69	
8		TOTAL INTANGIBLE PLANT	14,055,459.84	46,932.95	-	14,102,392.79	6,504,262.78	-	224,510.62	-	-	6,728,773.40	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-	-	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	-	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,763,264.41	-	-	2,763,264.41	347,685.01	2,924.45	-	-	-	350,609.46	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,139,188.95	2,444.36	-	-	-	1,141,633.31	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,056.73	0.73	-	-	-	2,057.46	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,958,965.65	13,592.67	-	2,972,558.32	573,482.16	5,363.09	-	-	-	578,845.25	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,082,676.98	-	-	9,082,676.98	4,569,413.16	17,711.22	-	-	-	4,587,124.38	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	876,651.57	-	-	876,651.57	721,415.36	4,743.54	-	-	-	726,158.90	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	6,726.68	585.75	-	-	-	7,312.43	
21	376.00	MAINS (LESS SMRP)	403,865,062.19	526,070.58	(140,884.80)	404,250,247.97	77,061,373.68	582,427.82	-	(140,884.80)	(3,511.94)	77,499,404.77	
22	378.10	M & R STATION EQUIP-GENERAL	572,921.92	-	-	572,921.92	407,107.32	1,035.16	-	-	(89.40)	408,053.08	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,241,431.53	10,172.58	-	25,251,604.11	3,044,590.60	53,174.35	-	-	-	3,097,764.94	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,499.45	95.43	-	-	-	42,594.88	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	329,445.48	3,134.19	-	-	-	332,579.67	
26	380.00	SERVICES (LESS SMRP)	196,066,506.02	749,677.84	(71,336.52)	196,744,847.35	55,032,245.63	681,512.10	-	(71,336.52)	(26,505.62)	55,615,915.58	
27	381.00	METERS	18,106,199.54	58,236.42	(84,885.27)	18,079,550.69	2,681,219.56	39,502.78	-	(84,885.27)	-	2,635,837.07	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	4,925,601.12	62,213.99	-	-	-	4,987,815.11	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,168,887.72	17,686.11	-	10,186,573.83	5,736,115.10	15,012.58	-	-	-	5,751,127.68	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,188,514.86	20,823.15	-	7,209,338.01	2,404,412.24	11,638.49	-	-	-	2,416,050.73	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,716,280.51	1,720.17	-	-	-	1,718,000.68	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,044,358.06	135.94	(71,076.99)	5,973,417.01	765,501.82	18,677.63	-	(71,076.99)	(1,051.54)	712,050.92	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	55,764.96	670.89	-	-	-	56,435.85	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	335,473.20	1,132.29	-	-	-	336,605.49	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	65,049.72	336.63	-	-	-	65,386.35	
37	387.45	OTHER EQUIP-TELEMETERING	5,422,712.03	-	(11,630.09)	5,411,081.94	(649,635.11)	14,625.62	-	(11,630.09)	(483.27)	(647,122.85)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	38,426.12	605.26	-	-	-	39,031.38	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	706,854,953.62	1,396,395.29	(379,813.67)	707,871,535.25	161,405,424.59	1,521,288.52	-	(379,813.67)	(31,641.77)	162,515,257.67	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 12 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/23 PLANT ENDING BALANCE	06/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		<u>GENERAL PLANT</u>											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	92,538.26		3,418.19	-	-	-	95,956.45
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	41,237.97		1,518.89	-	-	-	42,756.86
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,477.13		71.84	-	-	-	63,548.97
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,847.93		32.46	-	-	-	3,880.39
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,905,234.88	15,262.68	-	4,920,497.56	1,495,176.43		16,376.22	-	-	-	1,511,552.65
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,931.30		17.34	-	-	-	3,948.64
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	123,389.32	-	-	123,389.32	64,549.87		685.84	-	-	-	65,235.71
16		TOTAL GENERAL PLANT	6,259,812.37	15,262.68	-	6,275,075.05	1,974,568.32		22,120.78	-	-	-	1,996,689.10
17		<u>OTHER PLANT</u>											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(189,361.15)		(2,144.17)	-	-	-	(191,505.32)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(189,361.15)		(2,144.17)	-	-	-	(191,505.32)
20		SUBTOTAL PLANT (LESS SMRP)	726,393,133.83	1,458,590.92	(379,813.67)	727,471,911.09	169,694,894.54		1,765,775.75	-	(379,813.67)	(31,641.77)	171,049,214.85
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(5,730,645.56)					(288,138.05)	(6,018,783.61)
22		TOTAL PLANT (LESS SMRP)	726,393,133.83	1,458,590.92	(379,813.67)	727,471,911.09	163,964,248.98		1,765,775.75	-	(379,813.67)	(319,779.82)	165,030,431.24
23		<u>SMRP PLANT</u>											
24	376.00	MAINS (SMRP)	8,661,139.02	3,854,453.05	(207.00)	12,515,385.07	(4,761.39)		15,353.33	-	(207.00)	-	10,384.93
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(42,101.49)	-	(98,607.48)	(140,708.97)	(53,325.26)		(191.54)	-	(98,607.48)	(9,703.03)	(161,827.30)
26	380.00	SERVICES (SMRP)	4,241,033.67	1,124,603.45	(358,664.11)	5,006,973.00	(1,940,567.82)		15,336.18	-	(358,664.11)	(133,263.06)	(2,417,158.80)
27	382.00	METER INSTALLATIONS (SMRP)	(7,170.75)	4,551.35	(3,705.51)	(6,324.91)	(13,226.85)		(10.38)	-	(3,705.51)	-	(16,942.74)
28	383.00	HOUSE REGULATORS (SMRP)	(1,096.36)	-	(226.33)	(1,322.69)	(1,100.25)		(2.18)	-	(226.33)	-	(1,328.76)
29		TOTAL SMRP PLANT	12,851,804.09	4,983,607.85	(461,410.43)	17,374,001.50	(2,012,981.56)		30,485.41	-	(461,410.43)	(142,966.09)	(2,586,872.67)
30		TOTAL GAS PLANT IN SERVICE	739,244,937.92	6,442,198.77	(841,224.10)	744,845,912.59	161,951,267.42		1,796,261.16	-	(841,224.10)	(462,745.91)	162,443,558.57

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 13 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/23		07/31/23	07/01/23	DEPRECIATION	DEPRECIATION	RESERVE		07/31/23		
			PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	ACCRUAL RATES	ACCRUAL	AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=(5+7+8+9+10)			
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	77,256.85		267.57	-	-	77,524.42	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35		-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-		-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,122,462.11	55,718.91	-	12,178,181.02	5,815,211.51		193,296.36	-	-	6,008,507.87	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,882,131.70	11,246.94	-	1,893,378.64	835,986.69		32,477.97	-	-	868,464.66	
8		Total Intangible Plant	14,102,392.79	66,965.85	-	14,169,358.64	6,728,773.40		226,041.90	-	-	6,954,815.30	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-		-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)		-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,763,264.41	96,291.17	-	2,859,555.58	360,609.46		2,975.41	-	-	353,584.87	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,141,633.31		2,444.36	-	-	1,144,077.67	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,057.46		0.73	-	-	2,058.19	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,972,558.32	14,538.61	-	2,987,096.93	578,845.25		5,388.52	-	(3,200.63)	581,033.14	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,082,676.98	4,334.02	-	9,087,011.00	4,587,124.38		17,715.45	-	-	4,604,839.83	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	876,651.57	4,343.02	-	880,994.59	726,158.90		6,915.04	-	-	733,073.94	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	7,312.43		585.75	-	-	7,898.18	
21	376.00	MAINS (LESS SMRP)	404,250,247.97	421,173.51	(149,295.55)	404,522,125.93	77,499,404.77		582,873.03	-	(149,295.55)	77,904,257.25	
22	378.10	M & R STATION EQUIP-GENERAL	572,921.92	-	-	572,921.92	408,053.08		1,035.16	-	-	409,088.24	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,251,604.11	30,584.92	-	25,282,189.03	3,097,764.94		53,217.08	-	-	3,150,982.02	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,594.88		95.43	-	-	42,690.31	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	332,579.67		3,134.19	-	-	335,713.86	
26	380.00	SERVICES (LESS SMRP)	196,744,847.35	555,059.30	(45,969.60)	197,253,937.04	55,615,915.58		679,616.55	-	(45,969.60)	56,220,177.61	
27	381.00	METERS	18,079,550.69	165,785.21	(88,892.09)	18,156,443.81	2,635,837.07		39,903.70	-	(88,892.09)	2,586,848.68	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	4,987,815.11		62,213.99	-	-	5,050,029.10	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,186,573.83	16,616.58	-	10,203,190.41	5,751,127.68		15,037.12	-	-	5,766,164.79	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,209,338.01	3,311.49	-	7,212,649.50	2,416,050.73		11,657.63	-	-	2,427,708.36	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,718,000.68		1,720.17	-	-	1,719,720.85	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,973,417.01	3,046.98	(22,575.78)	5,953,888.21	712,050.92		18,537.02	-	(22,575.78)	706,629.67	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	56,435.85		670.89	-	-	57,106.74	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	336,605.49		1,132.29	-	-	337,737.78	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	65,386.35		336.63	-	-	65,722.98	
37	387.45	OTHER EQUIP-TELEMETERING	5,411,081.94	31,830.88	-	5,442,912.82	(647,122.85)		14,652.89	-	-	(632,469.96)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	235,051.94	-	-	235,051.94	39,031.38		605.26	-	-	39,636.64	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	707,871,535.25	1,346,915.69	(306,733.02)	708,911,717.91	162,515,257.67		1,522,464.28	-	(306,733.02)	(62,693.03)	163,668,295.89

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 14 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/23 PLANT ENDING BALANCE	07/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	95,956.45		3,418.19	-	-	99,374.64	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	(18,933.79)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	42,756.86		1,518.89	-	-	44,275.75	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,548.97		71.84	-	-	63,620.81	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	44,754.01	
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,880.39		32.46	-	-	3,912.85	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	(26,071.50)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	37,937.36	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	185.21	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,920,497.56	23,221.91	-	4,943,719.47	1,511,552.65		16,440.36	-	-	1,527,993.01	
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,948.64		17.34	-	-	3,965.98	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	171,938.14	
15	398.00	MISCELLANEOUS EQUIPMENT	123,389.32	24,638.88	-	148,028.20	65,235.71		754.31	-	-	65,990.02	
16		TOTAL GENERAL PLANT	6,275,075.05	47,860.79	-	6,322,935.84	1,996,689.10		22,253.39	-	-	2,018,942.49	
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(191,505.32)		(2,144.17)	-	-	(193,649.49)	
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(191,505.32)		(2,144.17)	-	-	(193,649.49)	
20		SUBTOTAL PLANT (LESS SMRP)	727,471,911.09	1,461,742.33	(306,733.02)	728,626,920.39	171,049,214.85		1,768,615.40	-	(306,733.02)	(62,693.03)	172,448,404.19
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,018,783.61)				(299,779.38)	(6,318,562.99)	
22		TOTAL PLANT (LESS SMRP)	727,471,911.09	1,461,742.33	(306,733.02)	728,626,920.39	165,030,431.24		1,768,615.40	-	(306,733.02)	(362,472.41)	166,129,841.20
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	12,515,385.07	3,124,046.71	(64.34)	15,639,367.44	10,384.93		20,411.89	-	(64.34)	(8,203.54)	22,528.94
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(140,708.97)	-	(90,900.48)	(231,609.45)	(161,827.30)		(390.45)	-	(90,900.48)	(3,350.24)	(256,468.47)
26	380.00	SERVICES (SMRP)	5,006,973.00	946,236.83	(231,124.94)	5,722,084.90	(2,417,158.80)		17,791.89	-	(231,124.94)	(147,739.34)	(2,778,231.18)
27	382.00	METER INSTALLATIONS (SMRP)	(6,324.91)	7,084.41	(5,252.36)	(4,492.86)	(16,942.74)		(7.65)	-	(5,252.36)	-	(22,202.74)
28	383.00	HOUSE REGULATORS (SMRP)	(1,322.69)	-	(3,043.30)	(4,365.99)	(1,328.76)		(4.46)	-	(3,043.30)	-	(4,376.52)
29		Total SMRP Plant	17,374,001.50	4,077,367.95	(330,385.42)	21,120,984.04	(2,586,872.67)		37,801.23	-	(330,385.42)	(159,293.12)	(3,038,749.97)
30		TOTAL GAS PLANT IN SERVICE	744,845,912.59	5,539,110.28	(637,118.44)	749,747,904.43	162,443,558.57		1,806,416.63	-	(637,118.44)	(521,765.53)	163,091,091.23

COLUMBIA GAS OF KENTUCKY, INC.
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FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 15 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/23		08/31/23	08/01/23	DEPRECIATION	DEPRECIATION	RESERVE			08/31/23	
			BEGINNING	ADDITIONS	RETIREMENTS	PLANT	ACCRAUAL	ACCRAUAL	AMORTIZATION	RETIREMENTS	COST OF	RESERVE	
			ENDING						REMOVAL	ENDING			
			BALANCE		BALANCE	BALANCE	RATES	ACCRAUAL	ADJUSTMENTS		BALANCE		
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11=5+7+8+9+10)
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-		-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	77,524.42		267.61	-	-	-	77,792.03
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35		-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-		-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,178,181.02	399,046.51	-	12,577,227.53	6,008,507.87		214,238.91	-	-	-	6,222,746.78
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,893,378.64	63,187.07	-	1,956,565.71	868,464.66		36,321.54	-	-	-	904,786.20
8		TOTAL INTANGIBLE PLANT	14,169,358.64	462,233.58	-	14,631,592.22	6,954,815.30		250,828.06	-	-	-	7,205,643.36
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-		-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)		-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,859,555.58	1,552.60	-	2,861,108.18	353,584.87		3,027.18	-	-	-	356,612.05
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,144,077.67		2,444.36	-	-	-	1,146,522.03
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,058.19		0.73	-	-	-	2,058.92
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	2,987,096.93	-	-	2,987,096.93	581,033.14		5,401.66	-	-	-	586,434.80
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,087,011.00	336,405.19	-	9,423,416.19	4,604,839.83		18,047.67	-	-	-	4,622,887.50
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	733,073.94		6,915.05	-	-	-	739,988.99
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	7,898.18		585.75	-	-	-	8,483.93
21	376.00	MAINS (LESS SMRP)	404,522,125.93	387,330.84	(18,638.41)	404,890,818.36	77,904,257.25		583,315.94	(18,638.41)	(8,437.94)	(8,437.94)	78,460,496.84
22	378.10	M & R STATION EQUIP-GENERAL	572,921.92	-	(1,348.69)	571,573.23	409,088.24		1,033.74	(1,348.69)	(714.85)	(714.85)	408,058.44
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,282,189.03	(7,189.36)	-	25,274,999.67	3,150,982.02		53,241.75	-	-	(1,201.41)	3,203,022.36
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,690.31		95.43	-	-	-	42,785.74
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	335,713.86		3,134.19	-	-	-	338,848.05
26	380.00	SERVICES (LESS SMRP)	197,253,937.04	905,408.90	(33,587.49)	198,125,758.46	56,220,177.61		683,452.29	(33,587.49)	(33,098.75)	(33,098.75)	56,836,943.67
27	381.00	METERS	18,156,443.81	38,453.64	(54,461.25)	18,140,436.20	2,586,848.68		40,206.34	(54,461.25)	(34,524.00)	(34,524.00)	2,538,069.77
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,050,029.10		62,213.99	-	-	-	5,112,243.09
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,203,190.41	42,445.18	-	10,245,635.59	5,766,164.79		15,081.38	-	-	-	5,781,246.18
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,212,649.50	9,621.92	-	7,222,271.42	2,427,708.36		11,668.17	-	-	-	2,439,376.53
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,719,720.85		1,720.17	-	-	-	1,721,441.02
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,953,888.21	99,138.94	(1,208.03)	6,051,819.12	706,629.67		18,658.87	(1,208.03)	(3,536.71)	(3,536.71)	720,543.80
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	57,106.74		670.89	-	-	-	57,777.63
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	337,737.78		1,132.29	-	-	-	338,870.07
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	65,722.98		336.63	-	-	-	66,059.61
37	387.45	OTHER EQUIP-TELEMETERING	5,442,912.82	383,310.94	(31,043.38)	5,795,180.38	(632,469.96)		15,171.42	(31,043.38)	(889.77)	(889.77)	(649,231.69)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	235,051.94	3,020.75	-	238,072.69	39,636.64		609.15	-	-	-	40,245.79
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	708,911,717.91	2,199,499.54	(140,287.25)	710,970,930.21	163,668,295.89		1,528,165.04	-	(140,287.25)	(82,403.43)	164,973,770.26

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

WPB-2.1.C
 SHEET 16 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/23 PLANT ENDING BALANCE	08/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	99,374.64		3,418.19	-	-	-	102,792.83
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	-	91,133.26	44,275.75		1,518.89	-	-	-	45,794.64
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,620.81		71.84	-	-	-	63,692.65
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,912.85		32.46	-	-	-	3,945.31
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,943,719.47	4,598.84	-	4,948,318.31	1,527,993.01		16,486.73	-	-	-	1,544,479.74
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,965.98		17.34	-	-	-	3,983.32
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	65,990.02		822.79	-	-	-	66,812.81
16		TOTAL GENERAL PLANT	6,322,935.84	4,598.84	-	6,327,534.68	2,018,942.49		22,368.24	-	-	-	2,041,310.73
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(193,649.49)		(2,144.17)	-	-	-	(195,793.66)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(193,649.49)		(2,144.17)	-	-	-	(195,793.66)
20		SUBTOTAL PLANT (LESS SMRP)	728,626,920.39	2,666,331.96	(140,287.25)	731,152,965.11	172,448,404.19		1,799,217.17	-	(140,287.25)	(82,403.43)	174,024,930.69
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,318,562.99)					(20,518.97)	(6,339,081.96)
22		TOTAL PLANT (LESS SMRP)	728,626,920.39	2,666,331.96	(140,287.25)	731,152,965.11	166,129,841.20		1,799,217.17	-	(140,287.25)	(102,922.40)	167,685,848.73
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	15,639,367.44	1,345,549.63	(207.00)	16,984,710.07	22,528.94		23,652.37	-	(207.00)	-	45,974.31
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(231,609.45)	-	(73,755.90)	(305,365.35)	(256,468.47)		(563.44)	-	(73,755.90)	(14,666.38)	(345,454.19)
26	380.00	SERVICES (SMRP)	5,722,084.90	1,262,751.21	(168,870.39)	6,815,965.71	(2,778,231.18)		20,792.02	-	(168,870.39)	(166,411.50)	(3,092,721.06)
27	382.00	METER INSTALLATIONS (SMRP)	(4,492.86)	19,772.76	(9,322.32)	5,957.58	(22,202.74)		0.71	-	(9,322.32)	-	(31,524.36)
28	383.00	HOUSE REGULATORS (SMRP)	(4,365.99)	-	(197.14)	(4,563.13)	(4,376.52)		(7.16)	-	(197.14)	-	(4,580.82)
29		TOTAL SMRP PLANT	21,120,984.04	2,628,073.60	(252,352.75)	23,496,704.88	(3,038,749.97)		43,874.50	-	(252,352.75)	(181,077.88)	(3,428,306.11)
30		TOTAL GAS PLANT IN SERVICE	749,747,904.43	5,294,405.56	(392,640.00)	754,649,669.99	163,091,091.23		1,843,091.67	-	(392,640.00)	(284,000.28)	164,257,542.62

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
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 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 17 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/23 PLANT BEGINNING		09/30/23 PLANT ENDING		RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)=(5+7+8+9+10)
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	77,792.03		267.58	-	-	-	78,059.61
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35		-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-		-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,577,227.53	83,014.90	(24,342.89)	12,635,899.54	6,222,746.78		200,681.25		(24,342.89)	-	6,399,085.14
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,956,565.71	913.93	(23,961.41)	1,933,518.23	904,786.20		33,158.41		(23,961.41)	-	913,983.20
8		TOTAL INTANGIBLE PLANT	14,631,592.22	83,928.83	(48,304.30)	14,667,216.75	7,205,643.36		234,107.24		(48,304.30)	-	7,391,446.30
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-		-		-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)		-		-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,861,108.18	31,922.02	-	2,893,030.20	356,612.05		3,044.90		-	-	359,656.95
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,146,522.03		2,444.36		-	-	1,148,966.39
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,058.92		0.73		-	-	2,059.65
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-		-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	2,987,096.93	-	(443.09)	2,986,653.84	586,434.80		5,401.27		(443.09)	-	591,392.98
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-		-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,423,416.19	101,015.88	-	9,524,432.07	4,622,887.50		18,474.15		-	-	4,641,361.65
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	739,988.99		4,743.53		-	-	744,732.52
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	8,483.93		585.75		-	-	9,069.68
21	376.00	MAINS (LESS SMRP)	404,890,818.36	2,157,734.69	(276,329.20)	406,772,223.85	78,460,496.84		584,912.22		(276,329.20)	(16,033.49)	78,753,046.37
22	378.10	M & R STATION EQUIP-GENERAL	571,573.23	-	-	571,573.23	408,058.44		1,032.32		-	-	409,090.76
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,274,999.67	76,624.10	-	25,351,623.77	3,203,022.36		53,314.78		-	(19.77)	3,256,317.37
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,785.74		95.43		-	-	42,881.17
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	338,848.05		3,134.19		-	-	341,982.24
26	380.00	SERVICES (LESS SMRP)	198,125,758.46	920,025.97	(54,335.11)	198,991,449.32	56,836,943.67		677,220.47		(54,335.11)	(28,206.44)	57,431,622.59
27	381.00	METERS	18,140,436.20	113,163.63	(62,906.37)	18,190,693.46	2,538,069.77		40,254.57		(62,906.37)	(11,833.79)	2,503,584.18
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,112,243.09		62,213.99		-	-	5,174,457.08
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,245,635.59	57,490.77	-	10,303,126.36	5,781,246.18		15,154.50		-	-	5,796,400.68
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,222,271.42	30,958.08	-	7,253,229.50	2,439,376.53		11,700.66		-	-	2,451,077.18
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,721,441.02		1,720.17		-	-	1,723,161.19
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,051,819.12	-	-	6,051,819.12	720,543.80		18,811.07		(722.85)	-	738,632.02
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-		-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	57,777.63		670.89		-	-	58,448.52
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	338,870.07		1,132.29		-	-	340,002.36
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	66,059.61		336.63		-	-	66,396.24
37	387.45	OTHER EQUIP-TELEMETERING	5,795,180.38	6,542.48	-	5,801,722.86	(649,231.69)		15,655.82		(45.61)	-	(633,621.48)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-		-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	238,072.69	(3,020.75)	-	235,051.94	40,245.79		609.15		-	-	40,854.94
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	710,970,930.21	3,492,456.87	(394,013.77)	714,069,373.31	164,973,770.26		1,522,663.84		(394,013.77)	(56,861.95)	166,045,558.39

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 18 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/23 PLANT ENDING BALANCE	09/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	102,792.83		3,418.19	-	-	106,211.02	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	(18,933.79)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	91,133.26	-	(54,003.68)	37,129.58	45,794.64		1,068.86	-	(54,003.68)	(7,140.18)	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,692.65		71.84	-	-	63,764.49	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	44,754.01	
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,945.31		32.46	-	-	3,977.77	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	(26,071.50)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	37,937.36	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	185.21	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,948,318.31	6,925.14	-	4,955,243.45	1,544,479.74		16,505.94	-	-	1,560,985.68	
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	3,983.32		17.34	-	-	4,000.66	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	171,938.14	
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	66,812.81		822.79	-	-	67,635.60	
16		TOTAL GENERAL PLANT	6,327,534.68	6,925.14	(54,003.68)	6,280,456.14	2,041,310.73		21,937.42	-	(54,003.68)	2,009,244.47	
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(195,793.66)		(2,144.17)	-	-	(197,937.83)	
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(195,793.66)		(2,144.17)	-	-	(197,937.83)	
20		SUBTOTAL PLANT (LESS SMRP)	731,152,965.11	3,583,310.84	(496,321.75)	734,239,954.20	174,024,930.69		1,776,564.33	-	(496,321.75)	175,248,311.33	
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,339,081.96)				(33,915.26)	(6,372,997.22)	
22		TOTAL PLANT (LESS SMRP)	731,152,965.11	3,583,310.84	(496,321.75)	734,239,954.20	167,685,848.73		1,776,564.33	-	(496,321.75)	168,875,314.11	
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	16,984,710.07	4,929,452.00	(175,288.07)	21,738,874.00	45,974.31		28,074.77	-	(175,288.07)	(101,238.99)	
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(305,365.35)	-	(42,418.09)	(347,783.44)	(345,454.19)		(685.54)	-	(42,418.09)	(390,184.50)	
26	380.00	SERVICES (SMRP)	6,815,965.71	1,078,244.24	(273,184.83)	7,621,025.12	(3,092,721.06)		23,941.06	-	(273,184.83)	(3,483,779.11)	
27	382.00	METER INSTALLATIONS (SMRP)	5,957.58	5,637.86	(4,705.11)	6,890.33	(31,524.36)		9.69	-	(4,705.11)	(36,219.78)	
28	383.00	HOUSE REGULATORS (SMRP)	(4,563.13)	-	(575.59)	(5,138.72)	(4,580.82)		(7.47)	-	(575.59)	(5,163.87)	
29		TOTAL SMRP PLANT	23,496,704.88	6,013,334.10	(496,171.69)	29,013,867.29	(3,428,306.11)		51,332.51	-	(496,171.69)	(4,016,586.26)	
30		TOTAL GAS PLANT IN SERVICE	754,649,669.99	9,596,644.94	(992,493.44)	763,253,821.49	164,257,542.62		1,827,896.84	-	(992,493.44)	164,858,727.85	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 20 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/23 PLANT ENDING BALANCE	10/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	106,211.02		3,418.19	-	-	-	109,629.21
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(7,140.18)		618.83	-	-	-	(6,521.35)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,764.49		71.84	-	-	-	63,836.33
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	3,977.77		32.46	-	-	-	4,010.23
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,955,243.45	-	(26,126.89)	4,929,116.56	1,560,985.68		16,473.93	-	(26,126.89)	-	1,551,332.72
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	4,000.66		17.34	-	-	-	4,018.00
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	67,635.60		822.79	-	-	-	68,458.39
16		TOTAL GENERAL PLANT	6,280,456.14	-	(26,126.89)	6,254,329.25	2,009,244.47		21,455.38	-	(26,126.89)	-	2,004,572.96
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(197,937.83)		(2,144.17)	-	-	-	(200,082.00)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(197,937.83)		(2,144.17)	-	-	-	(200,082.00)
20		SUBTOTAL PLANT (LESS SMRP)	734,239,954.20	4,870,156.67	(180,425.74)	738,929,685.13	175,248,311.33		1,764,398.78	-	(180,425.74)	(49,200.86)	176,783,083.50
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,372,997.22)					(169,680.20)	(6,542,677.42)
22		TOTAL OTHER PLANT (LESS SMRP)	734,239,954.20	4,870,156.67	(180,425.74)	738,929,685.13	168,875,314.11		1,764,398.78	-	(180,425.74)	(218,881.06)	170,240,406.08
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	21,738,874.00	1,282,582.16	(557.34)	23,020,898.82	(101,238.99)		32,450.47	-	(557.34)	(65.73)	(69,411.59)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	-	-	(347,783.44)	(390,184.50)		(730.00)	-	-	-	(390,914.50)
26	380.00	SERVICES (SMRP)	7,621,025.12	1,523,803.05	(178,657.54)	8,966,170.63	(3,483,779.11)		27,506.70	-	(178,657.54)	(171,317.11)	(3,806,247.06)
27	382.00	METER INSTALLATIONS (SMRP)	6,890.33	17,703.63	(4,703.41)	19,890.55	(36,219.78)		19.59	-	(4,703.41)	-	(40,903.60)
28	383.00	HOUSE REGULATORS (SMRP)	(5,138.72)	-	(562.87)	(5,701.59)	(5,163.87)		(8.46)	-	(562.87)	-	(5,735.20)
29		TOTAL SMRP PLANT	29,013,867.29	2,824,088.84	(184,481.16)	31,653,474.97	(4,016,586.26)		59,238.30	-	(184,481.16)	(171,382.84)	(4,313,211.95)
30		TOTAL GAS PLANT IN SERVICE	763,253,821.49	7,694,245.51	(364,906.90)	770,583,160.10	164,858,727.85		1,823,637.08	-	(364,906.90)	(390,263.90)	165,927,194.13

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 21 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/23 PLANT ENDING BALANCE	11/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	78,327.21	-	267.58	-	-	78,594.79	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	-	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,613,710.86	162,058.75	(67,154.51)	12,708,615.10	6,545,756.71	-	203,627.92	-	(67,154.51)	6,682,230.12	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,950,106.16	33,439.41	(28,243.00)	1,955,302.57	947,316.61	-	33,170.98	-	(28,243.00)	952,244.59	
8		TOTAL INTANGIBLE PLANT	14,661,616.00	195,498.16	(95,397.51)	14,761,716.65	7,571,718.88	-	237,066.48	-	(95,397.51)	7,713,387.85	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	-	206.00	-	-	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	-	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,895,248.20	224.52	-	2,895,472.72	362,719.91	-	3,064.26	-	-	365,784.17	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,151,410.75	-	2,444.36	-	-	1,153,855.11	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,060.38	-	0.73	-	-	2,061.11	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,990,266.82	19,631.62	(6,537.58)	3,003,360.86	596,575.32	-	5,419.24	-	(6,537.58)	595,456.98	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,589,777.29	(44,580.16)	-	9,545,197.13	4,659,998.00	-	18,656.60	-	-	4,678,654.60	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	749,476.06	-	4,743.53	-	-	754,219.59	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	9,655.43	-	585.75	-	-	10,241.18	
21	376.00	MAINS (LESS SMRP)	408,989,043.15	1,324,398.55	(163,335.63)	410,150,106.07	79,320,948.73	-	590,256.65	-	(163,335.63)	79,737,772.51	
22	378.10	M & R STATION EQUIP-GENERAL	571,573.23	-	-	571,573.23	410,123.08	-	1,032.32	-	-	411,155.40	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,364,240.56	4,058.48	(26,391.76)	25,341,907.28	3,309,725.76	-	53,398.20	-	(26,391.76)	3,336,732.21	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	42,976.60	-	95.43	-	-	43,072.03	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	345,116.43	-	3,134.19	-	-	348,250.62	
26	380.00	SERVICES (LESS SMRP)	200,145,802.18	821,847.74	(54,576.46)	200,913,073.45	58,022,488.58	-	677,974.77	-	(54,576.46)	58,610,847.05	
27	381.00	METERS	19,337,392.54	99,720.99	(53,396.82)	19,383,716.71	2,485,633.99	-	42,754.55	-	(53,396.82)	2,467,945.75	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,236,671.07	-	62,213.99	-	-	5,298,885.06	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,393,363.64	75,213.72	-	10,468,577.36	5,811,664.51	-	15,386.02	-	-	5,827,050.53	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,279,256.38	28,844.35	-	7,308,100.73	2,462,823.97	-	11,791.22	-	-	2,474,615.19	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,724,881.36	-	1,720.17	-	-	1,726,601.53	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,053,865.28	5,105.68	(7,127.42)	6,051,843.54	757,446.27	-	18,814.29	-	(7,127.42)	769,133.14	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	59,119.41	-	670.89	-	-	59,790.30	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	341,134.65	-	1,132.29	-	-	342,266.94	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	66,732.87	-	336.63	-	-	67,069.50	
37	387.45	OTHER EQUIP-TELEMETERING	5,803,206.88	6,187.94	(20,718.34)	5,788,676.48	(617,954.82)	-	15,649.04	-	(20,718.34)	(623,024.12)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	235,051.94	3,020.75	-	238,072.69	41,460.20	-	609.15	-	-	42,069.35	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	718,790,831.88	2,343,674.18	(332,084.01)	720,802,422.04	167,406,873.66	-	1,531,884.27	-	(332,084.01)	168,554,490.87	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 22 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			11/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/23 PLANT ENDING BALANCE	11/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/23 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	-	-	820,366.66	109,629.21		3,418.19	-	-	-	-	113,047.40
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(6,521.35)		618.83	-	-	-	-	(5,902.52)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,836.33		71.84	-	-	-	-	63,908.17
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,010.23		32.46	-	-	-	-	4,042.69
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,929,116.56	86,519.71	(4,119.87)	5,011,516.40	1,551,332.72		16,567.72	-	(4,119.87)	-	-	1,563,780.57
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	4,018.00		17.34	-	-	-	-	4,035.34
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	68,458.39		822.79	-	-	-	-	69,281.18
16		TOTAL GENERAL PLANT	6,254,329.25	86,519.71	(4,119.87)	6,336,729.09	2,004,572.96		21,549.17	-	(4,119.87)	-	-	2,022,002.26
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(200,082.00)		(2,144.17)	-	-	-	-	(202,226.17)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(200,082.00)		(2,144.17)	-	-	-	-	(202,226.17)
20		SUBTOTAL PLANT (LESS SMRP)	738,929,685.13	2,625,692.05	(431,601.39)	741,123,775.78	176,783,083.50		1,788,355.75	-	(431,601.39)	(52,183.05)	-	178,087,654.81
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,542,677.42)					(68,246.89)		(6,610,924.31)
22		TOTAL PLANT (LESS SMRP)	738,929,685.13	2,625,692.05	(431,601.39)	741,123,775.78	170,240,406.08		1,788,355.75	-	(431,601.39)	(120,429.94)	-	171,476,730.50
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	23,020,898.82	3,498,689.70	-	26,519,588.52	(69,411.59)		35,916.55	-	-	-	-	(33,495.04)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	-	(507.39)	(348,290.83)	(390,914.50)		(730.53)	-	(507.39)	(945.06)	-	(393,097.49)
26	380.00	SERVICES (SMRP)	8,966,170.63	861,761.95	(274,398.31)	9,553,534.28	(3,806,247.06)		30,712.05	-	(274,398.31)	(176,170.76)	-	(4,226,104.09)
27	382.00	METER INSTALLATIONS (SMRP)	19,890.55	14,238.46	(3,639.67)	30,489.34	(40,903.60)		36.82	-	(3,639.67)	-	-	(44,506.45)
28	383.00	HOUSE REGULATORS (SMRP)	(5,701.59)	-	(632.73)	(6,334.32)	(5,735.20)		(9.51)	-	(632.73)	-	-	(6,377.44)
29		TOTAL SMRP PLANT	31,653,474.97	4,374,690.11	(279,178.10)	35,748,986.99	(4,313,211.95)		65,925.37	-	(279,178.10)	(177,115.82)	-	(4,703,580.50)
30		TOTAL GAS PLANT IN SERVICE	770,583,160.10	7,000,382.16	(710,779.49)	776,872,762.77	165,927,194.13		1,854,281.12	-	(710,779.49)	(297,545.76)	-	166,773,150.00

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 23 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/23 PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	78,594.79	-	267.61	-	-	78,862.40	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	-	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	-	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,708,615.10	499,707.65	(105,701.91)	13,102,620.84	6,682,230.12	-	203,838.65	-	(105,701.91)	6,780,366.86	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,955,302.57	104,723.39	-	2,060,025.96	952,244.59	-	35,306.15	-	-	987,550.74	
8		TOTAL INTANGIBLE PLANT	14,761,716.65	604,431.04	(105,701.91)	15,260,445.78	7,713,387.85	-	239,412.41	-	(105,701.91)	7,847,098.35	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206.00	-	(0.60)	205.40	-	-	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	-	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,895,472.72	62,353.43	-	2,957,826.15	365,784.17	-	3,097.37	-	-	368,881.54	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,153,855.11	-	2,444.36	-	-	1,156,299.47	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,061.11	-	0.73	-	-	2,061.84	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	-	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,003,360.86	(31.72)	(6,338.61)	2,996,990.53	595,456.98	-	5,425.32	-	(6,338.61)	594,543.69	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	-	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,545,197.13	34,230.83	(6,808.50)	9,572,619.46	4,678,654.60	-	18,639.87	-	(6,808.50)	4,690,485.97	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	754,219.59	-	4,743.54	-	-	758,963.13	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	10,241.18	-	585.75	-	-	10,826.93	
21	376.00	MAINS (LESS SMRP)	410,150,106.07	1,791,171.35	(649,699.76)	411,291,577.66	79,737,772.51	-	591,884.54	-	(649,699.76)	79,654,433.21	
22	378.10	M & R STATION EQUIP-GENERAL	571,573.23	-	(193.67)	571,379.56	411,155.40	-	1,032.12	-	(193.67)	411,351.21	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,341,907.28	(518.45)	(167.20)	25,341,221.63	3,336,732.21	-	53,373.96	-	(167.20)	3,389,938.96	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,072.03	-	95.43	-	-	43,167.46	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	348,250.62	-	3,134.19	-	-	351,384.81	
26	380.00	SERVICES (LESS SMRP)	200,913,073.45	1,124,048.42	(47,791.51)	201,989,330.36	58,610,847.05	-	679,235.38	-	(47,791.51)	59,215,765.90	
27	381.00	METERS	19,383,716.71	71,972.62	(60.52)	19,455,628.81	2,467,945.75	-	42,885.11	-	(60.52)	2,502,250.70	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,298,885.06	-	62,213.99	-	-	5,361,099.05	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,468,577.36	96,735.79	-	10,565,313.15	5,827,050.53	-	15,512.47	-	-	5,842,563.00	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,308,100.73	26,459.00	-	7,334,559.73	2,474,615.19	-	11,835.90	-	-	2,486,451.09	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,726,601.53	-	1,720.17	-	-	1,728,321.70	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,051,843.54	(437.73)	(711.49)	6,050,694.32	769,133.14	-	18,809.37	-	(711.49)	785,825.46	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	-	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	59,790.30	-	670.89	-	-	60,461.19	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	342,266.94	-	1,132.29	-	-	343,399.23	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	67,069.50	-	336.63	-	-	67,406.13	
37	387.45	OTHER EQUIP-TELEMETERING	5,788,676.48	226,051.48	(4,355.48)	6,010,372.48	(623,024.12)	-	15,928.72	-	(4,355.48)	(611,450.88)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	-	-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	42,069.35	-	613.04	-	-	42,682.39	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	720,802,422.04	3,432,035.02	(716,127.34)	723,518,329.72	168,554,490.87	-	1,535,351.14	-	(716,126.74)	(62,616.94)	169,311,098.33

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 24 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/23 PLANT ENDING BALANCE	12/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	820,366.66	103,149.67	-	923,516.33	113,047.40		3,633.09	-	-	116,680.49	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	(18,933.79)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(5,902.52)		618.83	-	-	(5,283.69)	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	-	95,778.00	63,908.17		71.84	-	-	63,980.01	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	44,754.01	
7	393.00	STORES EQUIPMENT	-	-	-	-	-		-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,042.69		32.46	-	-	4,075.15	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	(26,071.50)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36		-	-	-	37,937.36	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	185.21	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,011,516.40	105,704.21	(13,086.16)	5,104,134.45	1,563,780.57		16,859.42	-	(13,086.16)	1,567,553.83	
13	395.00	LABORATORY	4,162.05	-	-	4,162.05	4,035.34		17.34	-	-	4,052.68	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	171,938.14	
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	69,281.18		822.79	-	-	70,103.97	
16		TOTAL GENERAL PLANT	6,336,729.09	208,853.88	(13,086.16)	6,532,496.81	2,022,002.26		22,055.77	-	(13,086.16)	2,030,971.87	
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(202,226.17)		(2,144.17)	-	-	(204,370.34)	
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(202,226.17)		(2,144.17)	-	-	(204,370.34)	
20		SUBTOTAL PLANT (LESS SMRP)	741,123,775.78	4,245,319.94	(834,915.41)	744,534,180.31	178,087,654.81		1,794,675.15	-	(834,914.81)	(62,616.94)	178,984,798.21
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,610,924.31)					(50,717.12)	(6,661,641.43)
22		Total Plant (Less SMRP)	741,123,775.78	4,245,319.94	(834,915.41)	744,534,180.31	171,476,730.50		1,794,675.15	-	(834,914.81)	(113,334.06)	172,323,156.78
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	26,519,588.52	4,263,655.31	(94,799.38)	30,688,444.45	(33,495.04)		41,475.42	-	(94,799.38)	-	(86,819.00)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(348,290.83)	-	(42,121.18)	(390,412.01)	(393,097.49)		(775.23)	-	(42,121.18)	(12,469.08)	(448,462.97)
26	380.00	SERVICES (SMRP)	9,553,534.28	782,388.46	(240,285.09)	10,095,637.65	(4,226,104.09)		32,584.99	-	(240,285.09)	(133,360.56)	(4,567,164.75)
27	382.00	METER INSTALLATIONS (SMRP)	30,489.34	10,554.10	(3,691.83)	37,351.61	(44,506.45)		50.06	-	(3,691.83)	-	(48,148.22)
28	383.00	HOUSE REGULATORS (SMRP)	(6,334.32)	-	(534.67)	(6,868.99)	(6,377.44)		(10.43)	-	(534.67)	-	(6,922.54)
29		TOTAL SMRP PLANT	35,748,986.99	5,056,597.87	(381,432.15)	40,424,152.71	(4,703,580.50)		73,324.81	-	(381,432.15)	(145,829.64)	(5,157,517.48)
30		TOTAL GAS PLANT IN SERVICE	776,872,762.77	9,301,917.81	(1,216,347.56)	784,958,333.02	166,773,150.00		1,867,999.96	-	(1,216,346.96)	(259,163.70)	167,165,639.30

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 25 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/24 PLANT ENDING BALANCE	01/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	78,862.40	Amort.	267.57	-	-	79,129.97	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,102,620.84	40,225.48	(365,404.53)	12,777,441.79	6,780,366.86	Amort.	206,031.19	-	(365,404.53)	6,620,993.52	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,060,025.96	30,384.30	(30,037.06)	2,060,373.20	987,550.74	Amort.	34,758.99	-	(30,037.06)	992,272.67	
8		Total Intangible Plant	15,260,445.78	70,609.78	(395,441.59)	14,935,613.97	7,847,098.35		241,057.75	-	(395,441.59)	7,692,714.51	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,957,826.15	-	(0.16)	2,957,825.99	368,881.54		3,130.37	-	(0.16)	372,011.75	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,156,299.47		2,444.36	-	-	1,158,743.83	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,061.84		0.73	-	-	2,062.57	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	2,996,990.53	78,078.16	-	3,075,068.69	594,543.69		5,490.15	-	-	600,033.84	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,572,619.46	2,460.26	-	9,575,079.72	4,690,485.97		18,669.01	-	-	4,709,154.98	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	758,963.13	Amort.	4,743.53	-	-	763,706.66	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	10,826.93		585.75	-	-	11,412.68	
21	376.00	MAINS (LESS SMRP)	411,291,577.66	276,955.41	(86,892.96)	411,481,640.11	79,654,433.21		592,824.77	-	(86,892.96)	80,149,405.69	
22	378.10	M & R STATION EQUIP-GENERAL	571,379.56	-	(91.54)	571,288.02	411,351.21		1,031.82	-	(91.54)	412,222.03	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,341,221.63	12,163.02	-	25,353,384.65	3,389,938.96		53,386.55	-	(77.89)	3,443,247.63	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,167.46		95.43	-	-	43,262.89	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	351,384.81		3,134.19	-	-	354,519.00	
26	380.00	SERVICES (LESS SMRP)	201,989,330.36	815,547.74	(16,036.45)	202,788,841.65	59,215,765.90		704,730.24	-	(16,036.45)	59,886,315.97	
27	381.00	METERS	19,455,628.81	70,136.19	(42,599.26)	19,483,165.74	2,502,250.70		43,179.54	-	(42,599.26)	2,492,127.46	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,361,099.05		62,213.99	-	-	5,423,313.04	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,565,313.15	8,837.91	-	10,574,151.06	5,842,563.00		15,590.45	-	-	5,858,153.46	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,334,559.73	33,718.41	-	7,368,278.14	2,486,451.09		11,884.68	-	-	2,498,335.78	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,728,321.70		1,720.17	-	-	1,730,041.87	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,050,694.32	290.79	(1,594.62)	6,049,390.49	785,825.46		18,805.55	-	(1,594.62)	803,036.39	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	60,461.19		670.89	-	-	61,132.08	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	343,399.23		1,132.29	-	-	344,531.52	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	67,406.13		336.63	-	-	67,742.76	
37	387.45	OTHER EQUIP-TELEMETERING	6,010,372.48	844.74	(2,403.50)	6,008,813.72	(611,450.88)		16,225.90	-	(2,403.50)	(597,694.77)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	114,497.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	42,682.39		613.04	-	-	43,295.43	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	723,518,329.72	1,299,032.63	(149,618.49)	724,667,743.86	169,311,098.33		1,562,640.04	-	(149,618.49)	(40,020.21)	170,684,099.67

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 26 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/24 PLANT ENDING BALANCE	01/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		<u>GENERAL PLANT</u>											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	923,516.33	-	(1,775.00)	921,741.33	116,680.49		3,844.29	-	(1,775.00)	-	118,749.78
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(5,283.69)		618.83	-	-	-	(4,664.86)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778.00	-	(46,853.60)	48,924.40	63,980.01		54.26	-	(46,853.60)	-	17,180.67
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	-	44,754.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,075.15		32.46	-	-	-	4,107.61
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,104,134.45	68,003.26	(15,857.65)	5,156,280.06	1,567,553.83		17,100.69	-	(15,857.65)	-	1,568,796.87
13	395.00	LABORATORY	4,162.05	-	(4,162.05)	-	4,052.68		8.67	-	(4,162.05)	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	70,103.97		822.79	-	-	-	70,926.76
16		TOTAL GENERAL PLANT	6,532,496.81	68,003.26	(68,648.30)	6,531,851.77	2,030,971.87		22,481.99	-	(68,648.30)	-	1,984,805.56
17		<u>OTHER PLANT</u>											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(204,370.34)	Amort.	(2,144.17)	-	-	-	(206,514.51)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(204,370.34)		(2,144.17)	-	-	-	(206,514.51)
20		SUBTOTAL PLANT (LESS SMRP)	744,534,180.31	1,437,645.67	(613,708.38)	745,358,117.60	178,984,798.21		1,824,035.60	-	(613,708.38)	(40,020.21)	180,155,105.23
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,661,641.43)					21,616.43	(6,640,025.00)
22		TOTAL PLANT (LESS SMRP)	744,534,180.31	1,437,645.67	(613,708.38)	745,358,117.60	172,323,156.78		1,824,035.60	-	(613,708.38)	(18,403.78)	173,515,080.23
23		<u>SMRP PLANT</u>											
24	376.00	MAINS (SMRP)	30,688,444.45	493,561.91	-	31,182,006.36	(86,819.00)	1.74%	44,855.83	-	-	(1,024.86)	(42,988.03)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,412.01)	-	(164.58)	(390,576.59)	(448,462.97)	2.52%	(820.17)	-	(164.58)	-	(449,447.73)
26	380.00	SERVICES (SMRP)	10,095,637.65	528,444.89	(80,627.68)	10,543,454.86	(4,567,164.75)	3.98%	34,226.63	-	(80,627.68)	(91,221.67)	(4,704,787.47)
27	382.00	METER INSTALLATIONS (SMRP)	37,351.61	99,666.40	(1,867.38)	135,150.63	(48,148.22)	1.77%	127.13	-	(1,867.38)	-	(49,888.48)
28	383.00	HOUSE REGULATORS (SMRP)	(6,868.99)	7,763.63	(270.10)	624.54	(6,922.54)	1.94%	(4.94)	-	(270.10)	-	(7,197.59)
29		TOTAL SMRP PLANT	40,424,152.71	1,129,436.83	(82,929.74)	41,470,659.80	(5,157,517.48)		78,384.47	-	(82,929.74)	(92,246.53)	(5,254,309.28)
30		TOTAL GAS PLANT IN SERVICE	784,958,333.02	2,567,082.50	(696,638.12)	786,828,777.40	167,165,639.30		1,902,420.08	-	(696,638.12)	(110,650.31)	168,260,770.95

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 27 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			02/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/29/24 PLANT ENDING BALANCE	02/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/29/24 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$	
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	79,129.97	Amort.	267.60	-	-	-	-	79,397.57
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,777,441.79	42,429.28	(17,430.86)	12,802,440.21	6,620,993.52	Amort.	207,717.51	-	(17,430.86)	-	-	6,811,280.17
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,060,373.20	3,396.66	(16,750.91)	2,047,018.95	992,272.67	Amort.	34,708.97	-	(16,750.91)	-	-	1,010,230.73
8		TOTAL INTANGIBLE PLANT	14,935,613.97	45,825.94	(34,181.77)	14,947,258.14	7,692,714.51		242,694.08	-	(34,181.77)	-	-	7,901,226.82
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,957,825.99	14,755.26	-	2,972,581.25	372,011.75		3,138.17	-	-	-	-	375,149.92
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,158,743.83		2,444.36	-	-	-	-	1,161,188.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,062.57		0.73	-	-	-	-	2,063.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)		-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	3,075,068.69	-	(1,335.04)	3,073,733.65	600,033.84		5,559.54	-	(1,335.04)	-	-	604,258.34
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02		-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,575,079.72	(2,044.00)	-	9,573,035.72	4,709,154.98		18,669.41	-	-	-	-	4,727,824.39
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	763,706.66	Amort.	4,743.54	-	-	-	-	768,450.20
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	11,412.68		585.75	-	-	-	-	11,998.43
21	376.00	MAINS (LESS SMRP)	411,481,640.11	620,652.30	(1,764.02)	412,100,528.39	80,149,405.69		593,403.11	-	(1,764.02)	(1,927.92)	-	80,739,116.86
22	378.10	M & R STA EQUIP-GENERAL	571,288.02	-	-	571,288.02	412,222.03		1,031.72	-	-	-	-	413,253.75
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,353,384.65	5.04	(2,816.58)	25,350,573.11	3,443,247.63		53,396.03	-	(2,816.58)	-	-	3,493,827.08
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,262.89		95.43	-	-	-	-	43,358.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	354,519.00		3,134.19	-	-	-	-	357,653.19
26	380.00	SERVICES (LESS SMRP)	202,788,841.65	925,342.35	(28,354.78)	203,685,829.22	59,886,315.97		644,224.95	-	(28,354.78)	(18,123.91)	-	60,484,062.23
27	381.00	METERS	19,483,165.74	57,366.82	(34,286.69)	19,506,245.87	2,492,127.46		43,600.20	-	(34,286.69)	(7,459.22)	-	2,493,981.75
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,423,313.04		62,213.99	-	-	-	-	5,485,527.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,574,151.06	10,716.00	-	10,584,867.06	5,858,153.46		15,605.12	-	-	-	-	5,873,758.57
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,368,278.14	18,923.10	-	7,387,201.24	2,498,335.78		11,927.36	-	-	-	-	2,510,263.13
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	-	-	2,085,058.65	1,730,041.87		1,720.17	-	-	-	-	1,731,762.04
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,049,390.49	4,375.31	(7,787.51)	6,045,978.29	803,036.39		18,798.23	-	(7,787.51)	-	-	814,047.11
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)		-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	61,132.08		670.89	-	-	-	-	61,802.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	344,531.52		1,132.29	-	-	-	-	345,663.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	67,742.76		336.63	-	-	-	-	68,079.39
37	387.45	OTHER EQUIP-TELEMETERING	6,008,813.72	54,748.58	(1,635.05)	6,061,927.25	(597,694.77)		16,295.50	-	(1,635.05)	-	-	(583,034.32)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07		-	-	-	-	-	114,497.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	43,295.43		613.04	-	-	-	-	43,908.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	724,667,743.86	1,704,840.76	(77,979.67)	726,294,604.95	170,684,099.67		1,503,340.35	-	(77,979.67)	(27,511.05)	-	172,081,949.30

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 28 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/29/24 PLANT ENDING BALANCE	02/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/29/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		<u>GENERAL PLANT</u>											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	118,749.78		3,840.59	-	-	122,590.37	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)		-	-	-	(18,933.79)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(4,664.86)		618.83	-	-	(4,046.03)	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,180.67		36.69	-	-	17,217.36	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01		-	-	-	44,754.01	
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,107.61		32.46	-	-	4,140.07	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)		-	-	-	(26,071.50)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	37,937.36	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21		-	-	-	185.21	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,156,280.06	25,767.83	-	5,182,047.89	1,568,796.87		17,230.55	-	-	1,586,027.42	
13	395.00	LABORATORY	-	-	-	-	(100.70)		-	-	-	(100.70)	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14		-	-	-	171,938.14	
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	70,926.76		822.79	-	-	71,749.55	
16		TOTAL GENERAL PLANT	6,531,851.77	25,767.83	-	6,557,619.60	1,984,805.56		22,581.91	-	-	2,007,387.47	
17		<u>OTHER PLANT</u>											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(206,514.51)	Amort.	(2,144.17)	-	-	(208,658.68)	
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(206,514.51)		(2,144.17)	-	-	(208,658.68)	
20		SUBTOTAL PLANT (LESS SMRP)	745,358,117.60	1,776,434.53	(112,161.44)	747,022,390.69	180,155,105.23		1,766,472.16	-	(112,161.44)	(27,511.05)	181,781,904.90
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,640,025.00)					(47,277.71)	(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	745,358,117.60	1,776,434.53	(112,161.44)	747,022,390.69	173,515,080.23		1,766,472.16	-	(112,161.44)	(74,788.76)	175,094,602.19
23		<u>SMRP PLANT</u>											
24	376.00	MAINS (SMRP)	31,182,006.36	631,073.58	(56,908.20)	31,756,171.74	(42,988.03)	1.74%	45,630.27	-	(56,908.20)	(5,197.96)	(59,463.92)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,576.59)	26,957.00	(10,808.47)	(374,428.06)	(449,447.73)	2.52%	(803.04)	-	(10,808.47)	-	(461,059.24)
26	380.00	SERVICES (SMRP)	10,543,454.86	965,406.04	(142,561.49)	11,366,299.41	(4,704,787.47)	3.98%	36,333.55	-	(142,561.49)	(91,122.10)	(4,902,137.51)
27	382.00	METER INSTALLATIONS (SMRP)	135,150.63	46,199.51	(2,576.42)	178,773.72	(49,888.48)	1.77%	231.17	-	(2,576.42)	-	(52,233.72)
28	383.00	HOUSE REGULATORS (SMRP)	624.54	16,342.16	(489.95)	16,476.75	(7,197.59)	1.94%	13.81	-	(489.95)	-	(7,673.72)
29		TOTAL SMRP PLANT	41,470,659.80	1,685,978.29	(213,344.53)	42,943,293.56	(5,254,309.28)		81,405.76	-	(213,344.53)	(96,320.06)	(5,482,568.11)
30		TOTAL GAS PLANT IN SERVICE	786,828,777.40	3,462,412.82	(325,505.97)	789,965,684.25	168,260,770.95		1,847,877.93	-	(325,505.97)	(171,108.82)	169,612,034.09

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 29 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/24 PLANT ENDING BALANCE	03/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	79,397.57	Amort.	267.60	-	-	79,665.16	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,802,440.21	126,243.24	(4,260.66)	12,924,422.79	6,811,280.17	Amort.	137,859.57	-	(4,260.66)	6,944,879.08	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,047,018.95	10,618.26	-	2,057,637.21	1,010,230.73	Amort.	34,797.46	-	-	1,045,028.19	
8		TOTAL INTANGIBLE PLANT	14,947,258.14	136,861.50	(4,260.66)	15,079,858.98	7,901,226.82		172,924.62	-	(4,260.66)	8,069,890.78	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,972,581.25	4,754.66	-	2,977,335.91	375,149.92	1.27%	3,148.00	-	-	378,297.92	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,161,188.19	1.10%	2,444.00	-	-	1,163,632.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,063.30	2.32%	4.00	-	-	2,067.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,073,733.65	16,168.71	(8,773.10)	3,081,129.26	604,258.34	2.32%	5,950.00	-	(8,773.10)	548,563.46	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,573,035.72	14,056.84	-	9,587,092.56	4,727,824.39	2.32%	18,521.00	-	(1.85)	4,746,343.54	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	768,450.20	Amort.	4,743.54	-	-	773,193.74	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	11,998.43	2.32%	255.00	-	-	12,253.43	
21	376.00	MAINS (LESS SMRP)	412,100,528.39	668,732.17	(12,173.22)	412,757,087.34	80,739,116.86	1.74%	598,022.21	-	(12,173.22)	81,266,309.24	
22	378.10	M & R STATION EQUIP-GENERAL	571,288.02	-	(367,095.33)	204,192.69	413,253.75	2.52%	814.00	-	(367,095.33)	46,972.42	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,350,573.11	479,747.58	2,816.58	25,833,137.27	3,493,827.08	2.52%	53,742.43	-	2,816.58	3,471,186.85	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,358.32	2.52%	95.00	-	-	43,453.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	357,653.19	2.42%	3,134.00	-	-	360,787.19	
26	380.00	SERVICES (LESS SMRP)	203,685,829.22	83,633.60	(86,292.41)	203,683,170.41	60,484,062.23	3.98%	675,554.17	-	(86,292.41)	61,109,591.62	
27	381.00	METERS	19,506,245.87	292,651.41	(25,879.52)	19,773,017.76	2,493,981.75	2.65%	43,371.00	-	(25,879.52)	2,511,473.23	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,485,527.03	7.48%	62,214.00	-	-	5,547,741.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,584,867.06	5,059.49	44.25	10,589,970.80	5,873,758.57	1.77%	15,616.24	-	44.25	5,889,419.07	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,387,201.24	24,580.77	(147.12)	7,411,634.89	2,510,263.13	1.94%	11,962.00	-	(147.12)	2,522,078.01	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,058.65	39.73	-	2,085,098.38	1,731,762.04	0.99%	1,720.00	-	-	1,733,482.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,045,978.29	32,042.94	(105.07)	6,077,916.16	814,047.11	3.73%	18,843.00	-	(105.07)	827,943.16	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	61,802.97	3.24%	703.00	-	-	62,505.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	345,663.81	3.24%	1,132.00	-	-	346,795.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	68,079.39	3.24%	337.00	-	-	68,416.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,061,927.25	6,409.15	(17,301.36)	6,051,035.04	(583,034.32)	3.24%	16,352.00	-	(17,301.36)	(586,076.46)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,497.07	3.24%	307.00	-	-	114,804.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	43,908.47	13.67%	2,712.00	-	-	46,620.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	726,294,604.95	1,627,877.05	(514,906.29)	727,407,575.71	172,081,949.30		1,541,696.59	-	(514,906.29)	172,947,343.08	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 30 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/24 PLANT ENDING BALANCE	03/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	122,590.37	4.97%	3,818.00	-	-	-	126,408.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(4,046.03)	20.00%	619.00	-	-	-	(3,427.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,217.36	0.90%	37.00	-	-	-	17,254.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,754.01	0.90%	18.00	-	-	-	44,772.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,140.07	4.00%	32.00	-	-	-	4,172.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,182,047.89	11,688.67	(214.11)	5,193,522.45	1,586,027.42	4.00%	17,293.00	-	(214.11)	-	1,603,106.31
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	71,749.55	6.67%	823.00	-	-	-	72,572.55
16		TOTAL GENERAL PLANT	6,557,619.60	11,688.67	(214.11)	6,569,094.16	2,007,387.47		22,640.00	-	(214.11)	-	2,029,813.36
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(208,658.68)	Amort.	(2,144.17)	-	-	-	(210,802.85)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(208,658.68)		(2,144.17)	-	-	-	(210,802.85)
20		SUBTOTAL PLANT (LESS SMRP)	747,022,390.69	1,776,427.22	(519,381.06)	748,279,436.85	181,781,904.90		1,735,117.04	-	(519,381.06)	(161,396.51)	182,836,244.37
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	747,022,390.69	1,776,427.22	(519,381.06)	748,279,436.85	175,094,602.19		1,735,117.04	-	(519,381.06)	(161,396.51)	176,148,941.66
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	31,756,171.74	2,429,478.01	(799.82)	34,184,849.93	(59,463.92)	1.74%	47,806.79	-	(799.82)	(9.54)	(12,466.49)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(374,428.06)	207,785.36	(18,669.76)	(185,312.46)	(461,059.24)	2.52%	(587.43)	-	(18,669.76)	(4,717.51)	(485,033.94)
26	380.00	SERVICES (SMRP)	11,366,299.41	1,525,237.13	(588,253.96)	12,303,282.58	(4,902,137.51)	3.98%	39,251.83	-	(588,253.96)	(536,243.75)	(5,987,383.39)
27	382.00	METER INSTALLATIONS (SMRP)	178,773.72	212.62	(1,895.63)	177,090.71	(52,233.72)	1.77%	262.76	-	(1,895.63)	-	(53,866.60)
28	383.00	HOUSE REGULATORS (SMRP)	16,476.75	29,826.93	(135.42)	46,168.26	(7,673.72)	1.94%	51.00	-	(135.42)	-	(7,758.14)
29		TOTAL SMRP PLANT	42,943,293.56	4,192,540.05	(609,754.60)	46,526,079.01	(5,482,568.11)		86,784.95	-	(609,754.60)	(540,970.80)	(6,546,508.55)
30		TOTAL GAS PLANT IN SERVICE	789,965,684.25	5,968,967.27	(1,129,135.66)	794,805,515.86	169,612,034.09		1,821,901.99	-	(1,129,135.66)	(702,367.31)	169,602,433.11

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 31 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/24 PLANT ENDING BALANCE	04/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	79,665.16	Amort.	267.60	-	-	-	79,932.76
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,924,422.79	184,077.00	(1,759,024.90)	11,349,474.89	6,944,879.08	Amort.	194,438.81	-	(1,759,024.90)	-	5,380,292.99
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,057,637.21	4,906.17	-	2,062,543.38	1,045,028.19	Amort.	34,926.83	-	-	-	1,079,955.01
8		TOTAL INTANGIBLE PLANT	15,079,858.98	188,983.17	(1,759,024.90)	13,509,817.25	8,069,890.78		229,633.23	-	(1,759,024.90)	-	6,540,499.11
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,977,335.91	845.70	-	2,978,181.61	378,297.92	1.27%	3,151.00	-	-	-	381,448.92
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,163,632.19	1.10%	2,444.00	-	-	-	1,166,076.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,067.30	2.32%	4.00	-	-	-	2,071.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	3,081,129.26	311.46	-	3,081,440.72	548,563.46	2.32%	5,957.00	-	-	(3,277.19)	551,243.27
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,587,092.56	-	-	9,587,092.56	4,746,343.54	2.32%	18,535.00	-	-	(1,697.84)	4,763,180.70
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	773,193.74	Amort.	4,743.54	-	-	-	777,937.28
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	12,253.43	2.32%	255.00	-	-	-	12,508.43
21	376.00	MAINS (LESS SMRP)	412,757,087.34	456,022.62	(32,569.12)	413,180,540.84	81,266,309.24	1.74%	598,804.56	-	(32,569.12)	(23,106.49)	81,809,438.18
22	378.10	M & R STATION EQUIP-GENERAL	204,192.69	-	(36,888.57)	167,304.12	46,972.42	2.52%	390.00	-	(36,888.57)	-	10,473.85
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,833,137.27	207,867.33	(0.00)	26,041,004.60	3,471,186.85	2.52%	54,467.85	-	(0.00)	(102,492.49)	3,423,162.20
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,453.32	2.52%	95.00	-	-	-	43,548.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	360,787.19	2.42%	3,134.00	-	-	-	363,921.19
26	380.00	SERVICES (LESS SMRP)	203,683,170.41	107,967.07	(70,489.81)	203,720,647.67	61,109,591.62	3.98%	675,610.93	-	(70,489.81)	-	61,714,712.73
27	381.00	METERS	19,773,017.76	184,273.64	(664,071.08)	19,293,220.32	2,511,473.23	2.65%	43,136.00	-	(664,071.08)	-	1,890,538.15
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,547,741.03	7.48%	62,214.00	-	-	-	5,609,955.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,589,970.80	149.46	(3,304.54)	10,586,815.72	5,889,419.07	1.77%	15,617.85	-	(3,304.54)	-	5,901,732.38
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,411,634.89	14,902.79	(215.44)	7,426,322.25	2,522,078.01	1.94%	11,993.71	-	(215.44)	-	2,533,856.28
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,098.38	13.24	-	2,085,111.62	1,733,482.04	0.99%	1,720.00	-	-	-	1,735,202.04
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,077,916.16	76,236.70	(6,233.75)	6,147,919.11	827,943.16	3.73%	19,001.00	-	(6,233.75)	(11,961.84)	828,748.57
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	62,505.97	3.24%	703.00	-	-	-	63,208.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	346,795.81	3.24%	1,132.00	-	-	-	347,927.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	68,416.39	3.24%	337.00	-	-	-	68,753.39
37	387.45	OTHER EQUIP-TELEMETERING	6,051,035.04	36,591.78	(87,618.70)	6,000,008.12	(586,076.46)	3.24%	16,269.00	-	(87,618.70)	(381.93)	(657,808.09)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	114,804.07	3.24%	307.00	-	-	-	115,111.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	46,620.47	13.67%	2,712.00	-	-	-	49,332.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	727,407,575.71	1,085,181.79	(901,391.01)	727,591,366.49	172,947,343.08		1,542,734.44	-	(901,391.01)	(142,917.78)	173,445,768.72

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 32 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/24 PLANT ENDING BALANCE	04/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	126,408.37	4.97%	3,818.00	-	-	-	130,226.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(3,427.03)	20.00%	619.00	-	-	-	(2,808.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,254.36	0.90%	37.00	-	-	-	17,291.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,772.01	0.90%	18.00	-	-	-	44,790.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,172.07	4.00%	32.00	-	-	-	4,204.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,193,522.45	10,284.73	(11,306.62)	5,192,500.56	1,603,106.31	4.00%	17,310.00	-	(11,306.62)	-	1,609,109.69
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	72,572.55	6.67%	823.00	-	-	-	73,395.55
16		TOTAL GENERAL PLANT	6,569,094.16	10,284.73	(11,306.62)	6,568,072.27	2,029,813.36		22,657.00	-	(11,306.62)	-	2,041,163.74
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(210,802.85)	Amort.	(2,144.17)	-	-	-	(212,947.02)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(210,802.85)		(2,144.17)	-	-	-	(212,947.02)
20		SUBTOTAL PLANT (LESS SMRP)	748,279,436.85	1,284,449.69	(2,671,722.53)	746,892,164.01	182,836,244.37		1,792,880.50	-	(2,671,722.53)	(142,917.78)	181,814,484.55
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	748,279,436.85	1,284,449.69	(2,671,722.53)	746,892,164.01	176,148,941.66		1,792,880.50	-	(2,671,722.53)	(142,917.78)	175,127,181.84
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	34,184,849.93	1,085,099.04	(5,865.21)	35,264,083.76	(12,466.49)	1.74%	50,350.45	-	(5,865.21)	(1,099.29)	30,919.46
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(185,312.46)	99,194.38	(14,286.85)	(100,404.93)	(485,033.94)	2.52%	(299.85)	-	(14,286.85)	(7,484.36)	(507,104.99)
26	380.00	SERVICES (SMRP)	12,303,282.58	1,659,435.52	(437,686.55)	13,525,031.55	(5,987,383.39)	3.98%	42,832.07	-	(437,686.55)	(153,311.55)	(6,535,549.41)
27	382.00	METER INSTALLATIONS (SMRP)	177,090.71	2,709.61	(1,153.14)	178,647.18	(53,866.60)	1.77%	262.15	-	(1,153.14)	-	(54,757.59)
28	383.00	HOUSE REGULATORS (SMRP)	46,168.26	10,408.25	(150.10)	56,426.40	(7,758.14)	1.94%	83.29	-	(150.10)	-	(7,824.95)
29		TOTAL SMRP PLANT	46,526,079.01	2,856,846.80	(459,141.85)	48,923,783.96	(6,546,508.55)		93,228.11	-	(459,141.85)	(161,895.20)	(7,074,317.49)
30		TOTAL GAS PLANT IN SERVICE	794,805,515.86	4,141,296.49	(3,130,864.38)	795,815,947.97	169,602,433.11		1,886,108.60	-	(3,130,864.38)	(304,812.98)	168,052,864.35

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 33 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/24 PLANT ENDING BALANCE	05/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	79,932.76	Amort.	267.60	-	-	80,200.36	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,349,474.89	79,811.00	(29,287.24)	11,399,998.65	5,380,292.99	Amort.	194,653.59	-	(29,287.24)	5,545,659.34	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,062,543.38	6,258.02	(86.21)	2,068,715.18	1,079,955.01	Amort.	35,018.21	-	(86.21)	1,114,887.01	
8		TOTAL INTANGIBLE PLANT	13,509,817.25	86,069.02	(29,373.45)	13,566,512.81	6,540,499.11		229,939.40	-	(29,373.45)	6,741,065.06	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,978,181.61	1,294.93	-	2,979,476.54	381,448.92	1.27%	3,153.00	-	-	384,601.92	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,166,076.19	1.10%	2,444.00	-	-	1,168,520.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,071.30	2.32%	4.00	-	-	2,075.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,081,440.72	159,532.96	(1,724.79)	3,239,248.89	551,243.27	2.32%	6,110.00	-	(1,724.79)	470,319.43	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,587,092.56	-	-	9,587,092.56	4,763,180.70	2.32%	18,535.00	-	-	4,781,715.70	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	777,937.28	Amort.	4,743.54	-	-	782,680.82	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	12,508.43	2.32%	255.00	-	-	12,763.43	
21	376.00	MAINS (LESS SMRP)	413,180,540.84	802,954.81	(33,844.34)	413,949,651.32	81,809,438.18	1.74%	599,669.41	-	(33,844.34)	82,370,342.95	
22	378.10	M & R STA EQUIP-GENERAL	167,304.12	-	-	167,304.12	10,473.85	2.52%	351.00	-	-	10,824.85	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,041,004.60	739,207.28	(0.00)	26,780,211.89	3,423,162.20	2.52%	55,462.22	-	(0.00)	3,468,021.52	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,548.32	2.52%	95.00	-	-	43,643.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	363,921.19	2.42%	3,134.00	-	-	367,055.19	
26	380.00	SERVICES (LESS SMRP)	203,720,647.67	126,759.50	(71,580.91)	203,775,826.26	61,714,712.73	3.98%	675,765.13	-	(71,580.91)	62,318,896.96	
27	381.00	METERS	19,293,220.32	171,081.34	(71,570.22)	19,392,731.44	1,890,538.15	2.65%	42,716.00	-	(71,570.22)	1,861,683.93	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,609,955.03	7.48%	62,214.00	-	-	5,672,169.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,586,815.72	74.50	(1,213.81)	10,585,676.41	5,901,732.38	1.77%	15,614.19	-	(1,213.81)	5,916,132.75	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,426,322.25	8,491.82	(362.59)	7,434,451.48	2,533,856.28	1.94%	12,012.41	-	(362.59)	2,545,506.11	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,111.62	13.24	-	2,085,124.86	1,735,202.04	0.99%	1,720.00	-	-	1,736,922.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,147,919.11	2,985.97	(2,143.01)	6,148,762.07	828,748.57	3.73%	19,111.00	-	(2,143.01)	845,312.77	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	63,208.97	3.24%	703.00	-	-	63,911.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	347,927.81	3.24%	1,132.00	-	-	349,059.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	68,753.39	3.24%	337.00	-	-	69,090.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,000,008.12	57,235.20	(47,238.82)	6,010,004.50	(657,808.09)	3.24%	16,214.00	-	(47,238.82)	(688,832.91)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	115,111.07	3.24%	307.00	-	-	115,418.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	49,332.47	13.67%	2,712.00	-	-	52,044.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	727,591,366.49	2,069,631.56	(229,678.48)	729,431,319.57	173,445,768.72		1,544,513.89	-	(229,678.48)	174,659,368.10	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 34 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/24 PLANT ENDING BALANCE	05/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		<u>GENERAL PLANT</u>											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	130,226.37	4.97%	3,818.00	-	-	-	134,044.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(2,808.03)	20.00%	619.00	-	-	-	(2,189.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,291.36	0.90%	37.00	-	-	-	17,328.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,790.01	0.90%	18.00	-	-	-	44,808.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,204.07	4.00%	32.00	-	-	-	4,236.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,192,500.56	9,938.61	(24,109.65)	5,178,329.52	1,609,109.69	4.00%	17,285.00	-	(24,109.65)	-	1,602,285.04
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	73,395.55	6.67%	823.00	-	-	-	74,218.55
16		TOTAL GENERAL PLANT	6,568,072.27	9,938.61	(24,109.65)	6,553,901.23	2,041,163.74		22,632.00	-	(24,109.65)	-	2,039,686.09
17		<u>OTHER PLANT</u>											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(212,947.02)	Amort.	(2,144.17)	-	-	-	(215,091.19)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(212,947.02)		(2,144.17)	-	-	-	(215,091.19)
20		SUBTOTAL PLANT (LESS SMRP)	746,892,164.01	2,165,639.18	(283,161.58)	748,774,641.61	181,814,484.55		1,794,941.12	-	(283,161.58)	(101,236.04)	183,225,028.06
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	746,892,164.01	2,165,639.18	(283,161.58)	748,774,641.61	175,127,181.84		1,794,941.12	-	(283,161.58)	(101,236.04)	176,537,725.35
23		<u>SMRP PLANT</u>											
24	376.00	MAINS (SMRP)	35,264,083.76	1,715,794.26	(8,774.27)	36,971,103.74	30,919.46	1.74%	52,370.59	-	(8,774.27)	(381.61)	74,134.16
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(100,404.93)	372,549.16	(21,330.14)	250,814.08	(507,104.99)	2.52%	157.78	-	(21,330.14)	(2,964.33)	(531,241.67)
26	380.00	SERVICES (SMRP)	13,525,031.55	1,791,521.11	(444,461.42)	14,872,091.24	(6,535,549.41)	3.98%	47,091.87	-	(444,461.42)	(205,134.47)	(7,138,053.44)
27	382.00	METER INSTALLATIONS (SMRP)	178,647.18	2,537.27	(2,789.50)	178,394.95	(54,757.59)	1.77%	263.81	-	(2,789.50)	-	(57,283.27)
28	383.00	HOUSE REGULATORS (SMRP)	56,426.40	5,930.76	(252.63)	62,104.53	(7,824.95)	1.94%	95.59	-	(252.63)	-	(7,982.00)
29		TOTAL SMRP PLANT	48,923,783.96	3,888,332.55	(477,607.97)	52,334,508.54	(7,074,317.49)		99,979.65	-	(477,607.97)	(208,480.41)	(7,660,426.23)
30		TOTAL GAS PLANT IN SERVICE	795,815,947.97	6,053,971.74	(760,769.55)	801,109,150.15	168,052,864.35		1,894,920.77	-	(760,769.55)	(309,716.45)	168,877,299.12

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 35 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/24 PLANT ENDING BALANCE	06/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	80,200.36	Amort.	267.60	-	-	80,467.96	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,399,998.65	574,250.00	(208,391.26)	11,765,857.39	5,545,659.34	Amort.	195,156.60	-	(208,391.26)	5,532,424.68	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,068,715.18	51,358.47	(14,359.44)	2,105,714.21	1,114,887.01	Amort.	35,227.42	-	(14,359.44)	1,135,754.99	
8		TOTAL INTANGIBLE PLANT	13,566,512.81	625,608.47	(222,750.70)	13,969,370.58	6,741,065.06		230,651.61	-	(222,750.70)	6,748,965.97	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,979,476.54	0.97	-	2,979,477.51	384,601.92	1.27%	3,153.00	-	(7,600.33)	380,154.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,168,520.19	1.10%	2,444.00	-	-	1,170,964.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,075.30	2.32%	4.00	-	-	2,079.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,239,248.89	22,776.36	-	3,262,025.25	470,319.43	2.32%	6,285.00	-	-	476,604.43	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,587,092.56	-	-	9,587,092.56	4,781,715.70	2.32%	18,535.00	-	-	4,800,250.70	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	782,680.82	Amort.	4,743.54	-	-	787,424.36	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	12,763.43	2.32%	255.00	-	-	13,018.43	
21	376.00	MAINS (LESS SMRP)	413,949,651.32	780,556.69	(24,970.99)	414,705,237.02	82,370,342.95	1.74%	600,774.81	-	(24,970.99)	82,935,739.52	
22	378.10	M & R STA EQUIP-GENERAL	167,304.12	-	-	167,304.12	10,824.85	2.52%	351.00	-	-	11,175.85	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,780,211.89	30,659.57	(0.00)	26,810,871.45	3,468,021.52	2.52%	56,270.41	-	(0.00)	3,453,769.28	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,643.32	2.52%	95.00	-	-	43,738.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	367,055.19	2.42%	3,134.00	-	-	370,189.19	
26	380.00	SERVICES (LESS SMRP)	203,775,826.26	99,769.36	(81,672.01)	203,793,923.61	62,318,896.96	3.98%	675,886.45	-	(81,672.01)	62,913,111.40	
27	381.00	METERS	19,392,731.44	46,950.42	(57,147.87)	19,382,533.99	1,861,683.93	2.65%	42,814.00	-	(57,147.87)	1,847,350.06	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,672,169.03	7.48%	62,214.00	-	-	5,734,383.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,585,676.41	5,611.30	(1,419.46)	10,589,868.26	5,916,132.75	1.77%	15,617.31	-	(1,419.46)	5,930,330.61	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,434,451.48	14,135.63	(352.55)	7,448,234.57	2,545,506.11	1.94%	12,030.22	-	(352.55)	2,557,183.78	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,124.86	13.24	-	2,085,138.10	1,736,922.04	0.99%	1,720.00	-	-	1,738,642.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,148,762.07	19,168.09	(12,167.91)	6,155,762.25	845,312.77	3.73%	19,123.00	-	(12,167.91)	851,242.18	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	63,911.97	3.24%	703.00	-	-	64,614.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	349,059.81	3.24%	1,132.00	-	-	350,191.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	69,090.39	3.24%	337.00	-	-	69,427.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,010,004.50	7,676.08	(16,296.73)	6,001,383.85	(688,832.91)	3.24%	16,215.00	-	(16,296.73)	(691,133.05)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	115,418.07	3.24%	307.00	-	-	115,725.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	52,044.47	13.67%	2,712.00	-	-	54,756.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	729,431,319.57	1,027,317.71	(194,027.52)	730,264,609.76	174,659,368.10		1,546,855.74	-	(194,027.52)	175,920,422.00	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 36 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			06/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/24 PLANT ENDING BALANCE	06/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/24 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	134,044.37	4.97%	3,818.00	-	-	-	-	137,862.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(2,189.03)	20.00%	619.00	-	-	-	-	(1,570.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,328.36	0.90%	37.00	-	-	-	-	17,365.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,808.01	0.90%	18.00	-	-	-	-	44,826.01
7	393.00	STORES EQUIPMENT	-	-	-	-	0.00	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,236.07	4.00%	32.00	-	-	-	-	4,268.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,178,329.52	4,978.60	(1,475.34)	5,181,832.78	1,602,285.04	4.00%	17,267.00	-	(1,475.34)	-	-	1,618,076.70
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	74,218.55	6.67%	823.00	-	-	-	-	75,041.55
16		TOTAL GENERAL PLANT	6,553,901.23	4,978.60	(1,475.34)	6,557,404.49	2,039,686.09		22,614.00	-	(1,475.34)	-	-	2,060,824.75
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(215,091.19)	Amort.	(2,144.17)	-	-	-	-	(217,235.36)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(215,091.19)		(2,144.17)	-	-	-	-	(217,235.36)
20		SUBTOTAL PLANT (LESS SMRP)	748,774,641.61	1,657,904.78	(418,253.56)	750,014,292.83	183,225,028.06		1,797,977.19	-	(418,253.56)	(91,774.32)	-	184,512,977.37
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)							(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	748,774,641.61	1,657,904.78	(418,253.56)	750,014,292.83	176,537,725.35		1,797,977.19	-	(418,253.56)	(91,774.32)	-	177,825,674.66
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	36,971,103.74	1,857,378.49	(1,945.55)	38,826,536.68	74,134.16	1.74%	54,953.19	-	(1,945.55)	(1,257.63)	-	125,884.17
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	250,814.08	14,630.76	(32,162.55)	233,282.30	(531,241.67)	2.52%	508.59	-	(32,162.55)	(9,306.35)	-	(572,201.98)
26	380.00	SERVICES (SMRP)	14,872,091.24	1,661,620.43	(507,119.28)	16,026,592.39	(7,138,053.44)	3.98%	51,240.55	-	(507,119.28)	(198,956.40)	-	(7,792,888.57)
27	382.00	METER INSTALLATIONS (SMRP)	178,394.95	1,480.79	(3,262.11)	176,613.62	(57,283.27)	1.77%	261.69	-	(3,262.11)	-	-	(60,283.70)
28	383.00	HOUSE REGULATORS (SMRP)	62,104.53	9,872.45	(245.63)	71,731.34	(7,982.00)	1.94%	107.78	-	(245.63)	-	-	(8,119.85)
29		TOTAL SMRP PLANT	52,334,508.54	3,544,982.92	(544,735.12)	55,334,756.34	(7,660,426.23)		107,071.80	-	(544,735.12)	(209,520.38)	-	(8,307,609.93)
30		TOTAL GAS PLANT IN SERVICE	801,109,150.15	5,202,887.70	(962,988.68)	805,349,049.17	168,877,299.12		1,905,048.98	-	(962,988.68)	(301,294.70)	-	169,518,064.72

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 37 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/24 PLANT ENDING BALANCE	07/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	80,467.96	Amort.	267.60	-	-	80,735.55	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,765,857.39	1,089,068.00	(384,711.06)	12,470,214.33	5,532,424.68	Amort.	205,452.51	-	(384,711.06)	5,353,166.13	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,105,714.21	5,415.64	(27,374.64)	2,083,755.21	1,135,754.99	Amort.	35,193.62	-	(27,374.64)	1,143,573.97	
8		TOTAL INTANGIBLE PLANT	13,969,370.58	1,094,483.64	(412,085.70)	14,651,768.52	6,748,965.97		240,913.73	-	(412,085.70)	6,577,794.00	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,979,477.51	124,235.30	-	3,103,712.81	380,154.59	1.27%	3,219.00	-	-	383,373.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,170,964.19	1.10%	2,444.00	-	-	1,173,408.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,079.30	2.32%	4.00	-	-	2,083.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,262,025.25	48,647.76	(24.75)	3,310,648.26	476,604.43	2.32%	6,354.00	-	(24.75)	474,895.76	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,587,092.56	1,394.94	-	9,588,487.50	4,800,250.70	2.32%	18,536.00	-	-	4,818,786.70	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	787,424.36	Amort.	4,743.54	-	-	792,167.90	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	13,018.43	2.32%	255.00	-	-	13,273.43	
21	376.00	MAINS (LESS SMRP)	414,705,237.02	486,117.80	(23,094.87)	415,168,259.94	82,935,739.52	1.74%	601,658.29	-	(23,094.87)	83,503,198.24	
22	378.10	M & R STA EQUIP-GENERAL	167,304.12	-	-	167,304.12	11,175.85	2.52%	351.00	-	-	11,526.85	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,810,871.45	557,051.97	(0.00)	27,367,923.42	3,453,769.28	2.52%	56,887.80	-	(0.00)	3,503,333.02	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,738.32	2.52%	95.00	-	-	43,833.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	370,189.19	2.42%	3,134.00	-	-	373,323.19	
26	380.00	SERVICES (LESS SMRP)	203,793,923.61	50,719.65	(63,993.72)	203,780,649.54	62,913,111.40	3.98%	675,894.77	-	(63,993.72)	63,525,012.44	
27	381.00	METERS	19,382,533.99	98,375.95	(52,367.69)	19,428,542.25	1,847,350.06	2.65%	42,854.00	-	(52,367.69)	1,837,836.37	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,734,383.03	7.48%	62,214.00	-	-	5,796,597.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,589,868.26	7,232.18	(1,372.04)	10,595,728.40	5,930,330.61	1.77%	15,623.49	-	(1,372.04)	5,944,582.06	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,448,234.57	9,112.35	(1,698.11)	7,455,648.81	2,557,183.78	1.94%	12,047.17	-	(1,698.11)	2,567,532.84	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,138.10	13.24	-	2,085,151.34	1,738,642.04	0.99%	1,720.00	-	-	1,740,362.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,155,762.25	8,012.76	(13,380.56)	6,150,394.45	851,242.18	3.73%	19,126.00	-	(13,380.56)	856,651.33	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	64,614.97	3.24%	703.00	-	-	65,317.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	350,191.81	3.24%	1,132.00	-	-	351,323.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	69,427.39	3.24%	337.00	-	-	69,764.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,001,383.85	71,695.38	-	6,073,079.23	(691,133.05)	3.24%	16,301.00	-	-	(674,832.05)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	115,725.07	3.24%	307.00	-	-	116,032.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	54,756.47	13.67%	2,712.00	-	-	57,468.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	730,264,609.76	1,462,609.28	(155,931.75)	731,571,287.29	175,920,422.00		1,548,653.05	-	(155,931.75)	(26,802.96)	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 38 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/24 PLANT ENDING BALANCE	07/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	137,862.37	4.97%	3,818.00	-	-	-	141,680.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(1,570.03)	20.00%	619.00	-	-	-	(951.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,365.36	0.90%	37.00	-	-	-	17,402.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,826.01	0.90%	18.00	-	-	-	44,844.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,268.07	4.00%	32.00	-	-	-	4,300.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,181,832.78	50,661.56	(13,884.05)	5,218,610.29	1,618,076.70	4.00%	17,334.00	-	(13,884.05)	-	1,621,526.65
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	75,041.55	6.67%	823.00	-	-	-	75,864.55
16		TOTAL GENERAL PLANT	6,557,404.49	50,661.56	(13,884.05)	6,594,182.00	2,060,824.75		22,681.00	-	(13,884.05)	-	2,069,621.70
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(217,235.36)	Amort.	(2,144.17)	-	-	-	(219,379.53)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(217,235.36)		(2,144.17)	-	-	-	(219,379.53)
20		SUBTOTAL PLANT (LESS SMRP)	750,014,292.83	2,607,754.48	(581,901.50)	752,040,145.81	184,512,977.37		1,810,103.60	-	(581,901.50)	(26,802.96)	185,714,376.51
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	750,014,292.83	2,607,754.48	(581,901.50)	752,040,145.81	177,825,674.66		1,810,103.60	-	(581,901.50)	(26,802.96)	179,027,073.80
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	38,826,536.68	1,190,107.97	(7,052.21)	40,009,592.45	125,884.17	1.74%	57,155.72	-	(7,052.21)	(3,331.73)	172,655.95
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	233,282.30	265,825.44	(56,110.77)	442,996.97	(572,201.98)	2.52%	710.20	-	(56,110.77)	(2,422.62)	(630,025.17)
26	380.00	SERVICES (SMRP)	16,026,592.39	1,343,019.56	(397,350.94)	16,972,261.01	(7,792,888.57)	3.98%	54,723.23	-	(397,350.94)	(175,243.07)	(8,310,759.34)
27	382.00	METER INSTALLATIONS (SMRP)	176,613.62	5,205.85	(3,153.13)	178,666.34	(60,283.70)	1.77%	262.51	-	(3,153.13)	-	(63,174.32)
28	383.00	HOUSE REGULATORS (SMRP)	71,731.34	6,364.15	(390.19)	77,705.30	(8,119.85)	1.94%	120.83	-	(390.19)	-	(8,389.21)
29		TOTAL SMRP PLANT	55,334,756.34	2,810,522.97	(464,057.23)	57,681,222.08	(8,307,609.93)		112,972.49	-	(464,057.23)	(180,997.42)	(8,839,692.09)
30		TOTAL GAS PLANT IN SERVICE	805,349,049.17	5,418,277.45	(1,045,958.73)	809,721,367.89	169,518,064.72		1,923,076.10	-	(1,045,958.73)	(207,800.38)	170,187,381.71

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 39 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			08/01/24			08/31/24	08/01/24	DEPRECIATION	RESERVE		COST OF REMOVAL	08/31/24		
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	PLANT ENDING	RESERVE BEGINNING	ACCURAL RATES	DEPRECIATION ACCRUAL	AMORTIZATIONS		RESERVE ENDING		
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10	
\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$				
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	80,735.55	Amort.	267.60	-	-	-	-	81,003.15
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,470,214.33	138,184.00	(42,648.62)	12,565,749.71	5,353,166.13	Amort.	215,219.88	-	(42,648.62)	-	-	5,525,737.39
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,083,755.21	10,835.12	-	2,094,590.33	1,143,573.97	Amort.	35,329.04	-	-	-	-	1,178,903.00
8		TOTAL INTANGIBLE PLANT	14,651,768.52	149,019.12	(42,648.62)	14,758,139.02	6,577,794.00		250,816.52	-	(42,648.62)	-	-	6,785,961.90
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,103,712.81	1,988.41	-	3,105,701.22	383,373.59	1.27%	3,286.00	-	-	-	-	386,659.59
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,173,408.19	1.10%	2,444.00	-	-	-	-	1,175,852.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,083.30	2.32%	4.00	-	-	-	-	2,087.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	3,310,648.26	-	-	3,310,648.26	474,895.76	2.32%	6,401.00	-	-	-	-	481,296.76
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,588,487.50	64,868.01	-	9,653,355.51	4,818,786.70	2.32%	18,600.00	-	-	-	-	4,837,386.70
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	792,167.90	Amort.	4,743.54	-	-	-	-	796,911.44
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	13,273.43	2.32%	255.00	-	-	-	-	13,528.43
21	376.00	MAINS (LESS SMRP)	415,168,259.94	454,632.37	(13,414.87)	415,609,477.43	83,503,198.24	1.74%	602,313.42	-	(13,414.87)	(13,706.35)	-	84,078,390.44
22	378.10	M & R STATION EQUIP-GENERAL	167,304.12	-	(40,703.98)	126,600.14	11,526.85	2.52%	309.00	-	(40,703.98)	-	-	(28,868.13)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,367,923.42	36,234.16	0.00	27,404,157.58	3,503,333.02	2.52%	57,510.53	-	0.00	(45,281.17)	-	3,515,562.39
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,833.32	2.52%	95.00	-	-	-	-	43,928.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	373,323.19	2.42%	3,134.00	-	-	-	-	376,457.19
26	380.00	SERVICES (LESS SMRP)	203,780,649.54	124,479.65	(46,809.25)	203,858,319.94	63,525,012.44	3.98%	676,001.44	-	(46,809.25)	0.00	-	64,154,204.64
27	381.00	METERS	19,428,542.25	246,144.92	(36,785.74)	19,637,901.43	1,837,836.37	2.65%	43,136.00	-	(36,785.74)	(4,327.18)	-	1,839,859.45
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,796,597.03	7.48%	62,214.00	-	-	-	-	5,858,811.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,595,728.40	11,743.20	(1,966.71)	10,605,504.89	5,944,582.06	1.77%	15,635.85	-	(1,966.71)	-	-	5,958,251.20
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,455,648.81	12,184.60	(351.56)	7,467,481.84	2,567,532.84	1.94%	12,062.32	-	(351.56)	-	-	2,579,243.60
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,151.34	13.24	-	2,085,164.58	1,740,362.04	0.99%	1,720.00	-	-	-	-	1,742,082.04
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,150,394.45	63,737.21	(9,663.37)	6,204,468.29	856,651.33	3.73%	19,202.00	-	(9,663.37)	(860.30)	-	865,329.66
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	65,317.97	3.24%	703.00	-	-	-	-	66,020.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	351,323.81	3.24%	1,132.00	-	-	-	-	352,455.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	69,764.39	3.24%	337.00	-	-	-	-	70,101.39
37	387.45	OTHER EQUIP-TELEMETERING	6,073,079.23	98,223.95	(52,277.25)	6,119,025.93	(674,832.05)	3.24%	16,459.00	-	(52,277.25)	(284.89)	-	(710,935.19)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	116,032.07	3.24%	307.00	-	-	-	-	116,339.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	57,468.47	13.67%	2,712.00	-	-	-	-	60,180.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	731,571,287.29	1,114,249.71	(201,972.73)	732,483,564.28	177,286,340.34		1,550,717.11	-	(201,972.73)	(64,459.88)	-	178,570,624.84

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 40 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/24 PLANT ENDING BALANCE	08/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	141,680.37	4.97%	3,818.00	-	-	-	145,498.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(951.03)	20.00%	619.00	-	-	-	(332.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,402.36	0.90%	37.00	-	-	-	17,439.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,844.01	0.90%	18.00	-	-	-	44,862.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,300.07	4.00%	32.00	-	-	-	4,332.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,218,610.29	26,063.37	-	5,244,673.66	1,621,526.65	4.00%	17,439.00	-	-	-	1,638,965.65
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	75,864.55	6.67%	823.00	-	-	-	76,687.55
16		TOTAL GENERAL PLANT	6,594,182.00	26,063.37	-	6,620,245.37	2,069,621.70		22,786.00	-	-	-	2,092,407.70
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(219,379.53)	Amort.	(2,144.17)	-	-	-	(221,523.70)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(219,379.53)		(2,144.17)	-	-	-	(221,523.70)
20		SUBTOTAL PLANT (LESS SMRP)	752,040,145.81	1,289,332.20	(244,621.35)	753,084,856.66	185,714,376.51		1,822,175.45	-	(244,621.35)	(64,459.88)	187,227,470.74
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLAN (LESS SMRP)	752,040,145.81	1,289,332.20	(244,621.35)	753,084,856.66	179,027,073.80		1,822,175.45	-	(244,621.35)	(64,459.88)	180,540,168.03
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	40,009,592.45	1,137,187.63	(1,219.95)	41,145,560.14	172,655.95	1.74%	58,837.58	-	(1,219.95)	(27.69)	230,245.89
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	442,996.97	17,290.95	(23,514.05)	436,773.87	(630,025.17)	2.52%	923.47	-	(23,514.05)	(11,474.30)	(664,090.06)
26	380.00	SERVICES (SMRP)	16,972,261.01	1,738,824.36	(290,648.80)	18,420,436.57	(8,310,759.34)	3.98%	58,692.56	-	(290,648.80)	(221,185.27)	(8,763,900.86)
27	382.00	METER INSTALLATIONS (SMRP)	178,666.34	15,573.38	(4,519.75)	189,719.97	(63,174.32)	1.77%	272.15	-	(4,519.75)	-	(67,421.92)
28	383.00	HOUSE REGULATORS (SMRP)	77,705.30	8,509.83	(244.95)	85,970.19	(8,389.21)	1.94%	132.68	-	(244.95)	-	(8,501.48)
29		TOTAL SMRP PLANT	57,681,222.08	2,917,386.16	(320,147.50)	60,278,460.73	(8,839,692.09)		118,858.43	-	(320,147.50)	(232,687.27)	(9,273,668.43)
30		TOTAL GAS PLANT IN SERVICE	809,721,367.89	4,206,718.36	(564,768.85)	813,363,317.40	170,187,381.71		1,941,033.89	-	(564,768.85)	(297,147.15)	171,266,499.60

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 41 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/24 PLANT ENDING BALANCE	09/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	81,003.15	Amort.	267.60	-	-	81,270.75	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,565,749.71	12,791.00	(11,181.70)	12,567,359.01	5,525,737.39	Amort.	216,036.93	-	(11,181.70)	5,730,592.62	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,094,590.33	1,002.97	-	2,095,593.29	1,178,903.00	Amort.	35,427.69	-	-	1,214,330.69	
8		TOTAL INTANGIBLE PLANT	14,758,139.02	13,793.97	(11,181.70)	14,760,751.28	6,785,961.90		251,732.22	-	(11,181.70)	7,026,512.42	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,105,701.22	3,645.69	-	3,109,346.91	386,659.59	1.27%	3,289.00	-	-	389,948.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,175,852.19	1.10%	2,444.00	-	-	1,178,296.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,087.30	2.32%	4.00	-	-	2,091.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,310,648.26	62,292.28	(2,216.88)	3,370,723.66	481,296.76	2.32%	6,459.00	-	(2,216.88)	485,538.88	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,653,355.51	19,478.59	-	9,672,834.10	4,837,386.70	2.32%	18,682.00	-	-	4,856,068.70	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	796,911.44	Amort.	4,743.54	-	-	801,654.98	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	13,528.43	2.32%	255.00	-	-	13,783.43	
21	376.00	MAINS (LESS SMRP)	415,609,477.43	1,182,626.46	(63,501.83)	416,728,602.06	84,078,390.44	1.74%	603,445.19	-	(63,501.83)	84,601,370.74	
22	378.10	M & R STATION EQUIP-GENERAL	126,600.14	-	-	126,600.14	(28,868.13)	2.52%	266.00	-	-	(28,602.13)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,404,157.58	113,814.15	(0.00)	27,517,971.73	3,515,562.39	2.52%	57,668.68	-	(0.00)	3,617,720.73	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	43,928.32	2.52%	95.00	-	-	44,023.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	376,457.19	2.42%	3,134.00	-	-	379,591.19	
26	380.00	SERVICES (LESS SMRP)	203,858,319.94	115,196.51	(71,471.10)	203,902,045.35	64,154,204.64	3.98%	676,203.25	-	(71,471.10)	64,758,936.79	
27	381.00	METERS	19,637,901.43	61,871.56	(34,559.61)	19,665,213.38	1,839,859.45	2.65%	43,397.00	-	(34,559.61)	1,847,213.62	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,858,811.03	7.48%	62,214.00	-	-	5,921,025.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,605,504.89	22,561.46	(1,473.36)	10,626,592.99	5,958,251.20	1.77%	15,658.30	-	(1,473.36)	5,972,436.14	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,467,481.84	29,287.06	(535.79)	7,496,233.11	2,579,243.60	1.94%	12,095.45	-	(535.79)	2,590,803.26	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,164.58	13.26	-	2,085,177.84	1,742,082.04	0.99%	1,720.00	-	-	1,743,802.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,204,468.29	6,164.91	(3,267.33)	6,207,365.87	865,329.66	3.73%	19,290.00	-	(3,267.33)	836,079.46	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	66,020.97	3.24%	703.00	-	-	66,723.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	352,455.81	3.24%	1,132.00	-	-	353,587.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	70,101.39	3.24%	337.00	-	-	70,438.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,119,025.93	71,469.48	(41,824.66)	6,148,670.75	(710,935.19)	3.24%	16,561.00	-	(41,824.66)	(736,213.45)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	116,339.07	3.24%	307.00	-	-	116,646.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	60,180.47	13.67%	2,712.00	-	-	62,892.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	732,483,564.28	1,688,421.41	(218,850.56)	733,953,135.13	178,570,624.84		1,552,815.40	-	(218,850.56)	179,885,345.61	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 42 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/24 PLANT ENDING BALANCE	09/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATIONS	RETIREMENTS	COST OF REMOVAL	09/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10) \$
1		<u>GENERAL PLANT</u>											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	145,498.37	4.97%	3,818.00	-	-	-	149,316.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	(332.03)	20.00%	619.00	-	-	-	286.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,439.36	0.90%	37.00	-	-	-	17,476.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,862.01	0.90%	18.00	-	-	-	44,880.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,332.07	4.00%	32.00	-	-	-	4,364.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,244,673.66	42,923.83	-	5,287,597.49	1,638,965.65	4.00%	17,554.00	-	-	-	1,656,519.65
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	76,687.55	6.67%	823.00	-	-	-	77,510.55
16		TOTAL GENERAL PLANT	6,620,245.37	42,923.83	-	6,663,169.20	2,092,407.70		22,901.00	-	-	-	2,115,308.70
17		<u>OTHER PLANT</u>											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(221,523.70)	Amort.	(2,144.17)	-	-	-	(223,667.87)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(221,523.70)		(2,144.17)	-	-	-	(223,667.87)
20		SUBTOTAL PLANT (LESS SMRP)	753,084,856.66	1,745,139.21	(230,032.26)	754,599,963.61	187,227,470.74		1,825,304.45	-	(230,032.26)	(19,244.07)	188,803,498.85
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	753,084,856.66	1,745,139.21	(230,032.26)	754,599,963.61	180,540,168.03		1,825,304.45	-	(230,032.26)	(19,244.07)	182,116,196.14
23		<u>SMRP PLANT</u>											
24	376.00	MAINS (SMRP)	41,145,560.14	2,783,904.02	(22,782.86)	43,906,681.30	230,245.89	1.74%	61,662.81	-	(22,782.86)	(11,780.01)	257,345.83
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	436,773.87	57,075.67	(42,480.75)	451,368.79	(664,090.06)	2.52%	932.33	-	(42,480.75)	(120,367.16)	(826,005.64)
26	380.00	SERVICES (SMRP)	18,420,436.57	1,694,212.25	(433,456.48)	19,681,192.34	(8,763,900.86)	3.98%	63,184.75	-	(433,456.48)	(215,452.51)	(9,349,625.10)
27	382.00	METER INSTALLATIONS (SMRP)	189,719.97	5,131.59	(2,821.43)	192,030.13	(67,421.92)	1.77%	281.70	-	(2,821.43)	-	(69,961.65)
28	383.00	HOUSE REGULATORS (SMRP)	85,970.19	14,593.29	(309.53)	100,253.95	(8,501.48)	1.94%	150.55	-	(309.53)	-	(8,660.46)
29		TOTAL SMRP PLANT	60,278,460.73	4,554,916.82	(501,851.05)	64,331,526.50	(9,273,668.43)		126,212.14	-	(501,851.05)	(347,599.69)	(9,996,907.02)
30		TOTAL GAS PLANT IN SERVICE	813,363,317.40	6,300,056.03	(731,883.31)	818,931,490.11	171,266,499.60		1,951,516.59	-	(731,883.31)	(366,843.76)	172,119,289.12

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 43 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			10/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/24 PLANT ENDING BALANCE	10/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/24 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$	
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	81,270.75	Amort.	267.60	-	-	-	-	81,538.35
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,567,359.01	197,898.00	(40,480.84)	12,724,776.17	5,730,592.62	Amort.	214,543.06	-	(40,480.84)	-	-	5,904,654.85
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,095,593.29	15,517.31	(79.48)	2,111,031.12	1,214,330.69	Amort.	35,563.96	-	(79.48)	-	-	1,249,815.17
8		TOTAL INTANGIBLE PLANT	14,760,751.28	213,415.31	(40,560.32)	14,933,606.27	7,026,512.42		250,374.62	-	(40,560.32)	-	-	7,236,326.72
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,109,346.91	256.59	-	3,109,603.50	389,948.59	1.27%	3,291.00	-	-	-	-	393,239.59
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,178,296.19	1.10%	2,444.00	-	-	-	-	1,180,740.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,091.30	2.32%	4.00	-	-	-	-	2,095.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	3,370,723.66	6,048.98	-	3,376,772.64	485,538.88	2.32%	6,523.00	-	-	(557.02)	-	491,504.86
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,672,834.10	9,303.34	-	9,682,137.44	4,856,068.70	2.32%	18,710.00	-	-	-	-	4,874,778.70
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	801,654.98	Amort.	4,743.54	-	-	-	-	806,398.52
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	13,783.43	2.32%	255.00	-	-	-	-	14,038.43
21	376.00	MAINS (LESS SMRP)	416,728,602.06	1,264,073.61	(52,867.22)	417,939,808.44	84,601,370.74	1.74%	605,134.53	-	(52,867.22)	(6,651.80)	-	85,146,986.25
22	378.10	M & R STATION EQUIP-GENERAL	126,600.14	-	(6,637.27)	119,962.87	(28,602.13)	2.52%	259.00	-	(6,637.27)	-	-	(34,980.40)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,517,971.73	16,334.11	0.00	27,534,305.85	3,617,720.73	2.52%	57,804.57	-	0.00	1,263.39	-	3,676,788.69
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,023.32	2.52%	95.00	-	-	-	-	44,118.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	379,591.19	2.42%	3,134.00	-	-	-	-	382,725.19
26	380.00	SERVICES (LESS SMRP)	203,902,045.35	165,973.34	(71,084.54)	203,996,934.15	64,758,936.79	3.98%	676,432.38	-	(71,084.54)	(0.00)	-	65,364,284.63
27	381.00	METERS	19,665,213.38	631,949.72	(43,447.32)	20,253,715.78	1,847,213.62	2.65%	44,077.00	-	(43,447.32)	(4,122.46)	-	1,843,720.84
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,921,025.03	7.48%	62,214.00	-	-	-	-	5,983,239.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,626,592.99	26,267.85	(1,357.59)	10,651,503.26	5,972,436.14	1.77%	15,692.60	-	(1,357.59)	-	-	5,986,771.15
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,496,233.11	25,864.53	(496.39)	7,521,601.25	2,590,803.26	1.94%	12,139.71	-	(496.39)	-	-	2,602,446.57
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,177.84	13.26	-	2,085,191.10	1,743,802.04	0.99%	1,720.00	-	-	-	-	1,745,522.04
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,207,365.87	20,690.72	(22,095.13)	6,205,961.46	836,079.46	3.73%	19,292.00	-	(22,095.13)	-	-	833,276.33
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	66,723.97	3.24%	703.00	-	-	-	-	67,426.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	353,587.81	3.24%	1,132.00	-	-	-	-	354,719.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	70,438.39	3.24%	337.00	-	-	-	-	70,775.39
37	387.45	OTHER EQUIP-TELEMETERING	6,148,670.75	46,801.70	(18,077.13)	6,177,395.32	(736,213.45)	3.24%	16,640.00	-	(18,077.13)	-	-	(737,650.58)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	116,646.07	3.24%	307.00	-	-	-	-	116,953.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	62,892.47	13.67%	2,712.00	-	-	-	-	65,604.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	733,953,135.13	2,213,577.74	(216,062.58)	735,950,650.29	179,885,345.61		1,555,796.32	-	(216,062.58)	(10,067.90)	-	181,215,011.44

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 44 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/24 PLANT ENDING BALANCE	10/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	149,316.37	4.97%	3,818.00	-	-	-	153,134.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	286.97	20.00%	619.00	-	-	-	905.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,476.36	0.90%	37.00	-	-	-	17,513.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,880.01	0.90%	18.00	-	-	-	44,898.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,364.07	4.00%	32.00	-	-	-	4,396.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,287,597.49	4,876.19	(16,318.26)	5,276,155.42	1,656,519.65	4.00%	17,606.00	-	(16,318.26)	-	1,657,807.39
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	77,510.55	6.67%	823.00	-	-	-	78,333.55
16		TOTAL GENERAL PLANT	6,663,169.20	4,876.19	(16,318.26)	6,651,727.13	2,115,308.70		22,953.00	-	(16,318.26)	-	2,121,943.44
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(223,667.87)	Amort.	(2,144.17)	-	-	-	(225,812.04)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(223,667.87)		(2,144.17)	-	-	-	(225,812.04)
20		SUBTOTAL PLANT (LESS SMRP)	754,599,963.61	2,431,869.24	(272,941.16)	756,758,891.69	188,803,498.85		1,826,979.77	-	(272,941.16)	(10,067.90)	190,347,469.56
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	754,599,963.61	2,431,869.24	(272,941.16)	756,758,891.69	182,116,196.14		1,826,979.77	-	(272,941.16)	(10,067.90)	183,660,166.85
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	43,906,681.30	3,427,744.73	(22,963.05)	47,311,462.99	257,345.83	1.74%	66,133.47	-	(22,963.05)	(13,082.24)	287,434.01
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	451,368.79	39,486.91	(26,692.36)	464,163.33	(826,005.64)	2.52%	961.43	-	(26,692.36)	(2,335.41)	(854,071.98)
26	380.00	SERVICES (SMRP)	19,681,192.34	1,342,617.55	(452,192.32)	20,571,617.57	(9,349,625.10)	3.98%	66,752.62	-	(452,192.32)	(289,256.15)	(10,024,320.95)
27	382.00	METER INSTALLATIONS (SMRP)	192,030.13	1,619.13	(2,426.52)	191,222.73	(69,961.65)	1.77%	282.41	-	(2,426.52)	-	(72,105.77)
28	383.00	HOUSE REGULATORS (SMRP)	100,253.95	14,245.31	(273.36)	114,225.90	(8,660.46)	1.94%	173.29	-	(273.36)	-	(8,760.52)
29		TOTAL SMRP PLANT	64,331,526.50	4,825,713.64	(504,547.62)	68,652,692.52	(9,996,907.02)		134,303.22	-	(504,547.62)	(304,673.79)	(10,671,825.21)
30		TOTAL GAS PLANT IN SERVICE	818,931,490.11	7,257,582.88	(777,488.78)	825,411,584.21	172,119,289.12		1,961,282.99	-	(777,488.78)	(314,741.69)	172,988,341.64

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 45 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/24 PLANT ENDING BALANCE	11/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	81,538.35	Amort.	267.60	-	-	81,805.95	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,724,776.17	730,728.00	(328,263.84)	13,127,240.33	5,904,654.85	Amort.	218,317.46	-	(328,263.84)	5,794,708.47	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,111,031.12	57,296.85	(161,353.98)	2,006,973.99	1,249,815.17	Amort.	33,387.01	-	(161,353.98)	1,121,848.20	
8		TOTAL INTANGIBLE PLANT	14,933,606.27	788,024.85	(489,617.82)	15,232,013.30	7,236,326.72		251,972.07	-	(489,617.82)	6,998,680.97	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,109,603.50	157.32	-	3,109,760.82	393,239.59	1.27%	3,291.00	-	-	396,530.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,180,740.19	1.10%	2,444.00	-	-	1,183,184.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,095.30	2.32%	4.00	-	-	2,099.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,376,772.64	33,042.25	(10,946.47)	3,398,868.42	491,504.86	2.32%	6,550.00	-	(10,946.47)	487,108.39	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,682,137.44	-	(56.88)	9,682,080.56	4,874,778.70	2.32%	18,719.00	-	(56.88)	4,893,440.82	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	806,398.52	Amort.	4,743.54	-	-	811,142.06	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	14,038.43	2.32%	255.00	-	-	14,293.43	
21	376.00	MAINS (LESS SMRP)	417,939,808.44	1,042,682.96	(68,525.57)	418,913,965.83	85,146,986.25	1.74%	606,718.25	-	(68,525.57)	85,693,206.04	
22	378.10	M & R STATION EQUIP-GENERAL	119,962.87	-	(277,438.87)	(157,476.00)	(34,980.40)	2.52%	(39.00)	-	(277,438.87)	(312,458.27)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,534,305.85	47,983.93	(0.00)	27,582,289.78	3,676,788.69	2.52%	57,872.44	-	(0.00)	3,733,398.73	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,118.32	2.52%	95.00	-	-	44,213.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	382,725.19	2.42%	3,134.00	-	-	385,859.19	
26	380.00	SERVICES (LESS SMRP)	203,996,934.15	244,135.00	(95,975.14)	204,145,094.01	65,364,284.63	3.98%	676,835.89	-	(95,975.14)	65,945,145.38	
27	381.00	METERS	20,253,715.78	430,946.90	(56,322.96)	20,628,339.72	1,843,720.84	2.65%	45,141.00	-	(56,322.96)	1,828,895.18	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	5,983,239.03	7.48%	62,214.00	-	-	6,045,453.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,651,503.26	16,053.60	(1,667.50)	10,665,889.36	5,986,771.15	1.77%	15,721.35	-	(1,667.50)	6,000,824.99	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,521,601.25	24,709.18	(791.44)	7,545,518.98	2,602,446.57	1.94%	12,178.99	-	(791.44)	2,613,834.12	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,191.10	13.26	-	2,085,204.36	1,745,522.04	0.99%	1,720.00	-	-	1,747,242.04	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,205,961.46	9,553.02	(7,470.63)	6,208,043.85	833,276.33	3.73%	19,293.00	-	(7,470.63)	845,098.70	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	67,426.97	3.24%	703.00	-	-	68,129.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	354,719.81	3.24%	1,132.00	-	-	355,851.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	70,775.39	3.24%	337.00	-	-	71,112.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,177,395.32	41,435.90	(18,898.06)	6,199,933.16	(737,650.58)	3.24%	16,709.00	-	(18,898.06)	(739,839.64)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	116,953.07	3.24%	307.00	-	-	117,260.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	65,604.47	13.67%	2,712.00	-	-	68,316.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	735,950,650.29	1,890,713.32	(538,093.54)	737,303,270.07	181,215,011.44		1,558,791.46	-	(538,093.54)	182,238,830.38	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 46 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/24 PLANT ENDING BALANCE	11/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	153,134.37	4.97%	3,818.00	-	-	-	156,952.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	-	-	-	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	905.97	20.00%	619.00	-	-	-	1,524.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,513.36	0.90%	37.00	-	-	-	17,550.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,898.01	0.90%	18.00	-	-	-	44,916.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,396.07	4.00%	32.00	-	-	-	4,428.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,276,155.42	22,499.19	(2,213.06)	5,296,441.55	1,657,807.39	4.00%	17,621.00	-	(2,213.06)	-	1,673,215.33
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	-	-	-	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	78,333.55	6.67%	823.00	-	-	-	79,156.55
16		TOTAL GENERAL PLANT	6,651,727.13	22,499.19	(2,213.06)	6,672,013.26	2,121,943.44		22,968.00		(2,213.06)		2,142,698.38
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(225,812.04)	Amort.	(2,144.17)	-	-	-	(227,956.21)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(225,812.04)		(2,144.17)		-		(227,956.21)
20		SUBTOTAL PLANT (LESS SMRP)	756,758,891.69	2,701,237.36	(1,029,924.42)	758,430,204.64	190,347,469.56		1,831,587.36		(1,029,924.42)	3,121.02	191,152,253.52
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	756,758,891.69	2,701,237.36	(1,029,924.42)	758,430,204.64	183,660,166.85		1,831,587.36		(1,029,924.42)	3,121.02	184,464,950.81
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	47,311,462.99	1,808,638.09	(28,291.13)	49,091,809.95	287,434.01	1.74%	69,892.75	-	(28,291.13)	(11,800.74)	317,234.90
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	464,163.33	75,803.70	(47,655.25)	492,311.78	(854,071.98)	2.52%	1,004.56	-	(47,655.25)	(3,436.14)	(904,158.81)
26	380.00	SERVICES (SMRP)	20,571,617.57	1,229,330.08	(524,944.84)	21,276,002.81	(10,024,320.95)	3.98%	69,397.11	-	(524,944.84)	(264,217.21)	(10,744,085.89)
27	382.00	METER INSTALLATIONS (SMRP)	191,222.73	14,809.99	(3,076.45)	202,956.27	(72,105.77)	1.77%	290.65	-	(3,076.45)	-	(74,891.56)
28	383.00	HOUSE REGULATORS (SMRP)	114,225.90	14,051.99	(428.97)	127,848.93	(8,760.52)	1.94%	196.01	-	(428.97)	-	(8,993.48)
29		TOTAL SMRP PLANT	68,652,692.52	3,142,633.85	(604,396.62)	71,190,929.75	(10,671,825.21)		140,781.08		(604,396.62)	(279,454.09)	(11,414,894.84)
30		TOTAL GAS PLANT IN SERVICE	825,411,584.21	5,843,871.21	(1,634,321.04)	829,621,134.38	172,988,341.64		1,972,368.44		(1,634,321.04)	(276,333.07)	173,050,055.97

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 47 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			12/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/24 PLANT ENDING BALANCE	12/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/24 RESERVE ENDING BALANCE	
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10	
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	81,805.95	Amort.	267.60	-	-	-	-	82,073.54
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,127,240.33	721,090.00	(149,532.32)	13,698,798.01	5,794,708.47	Amort.	227,150.31	-	(149,532.32)	-	-	5,872,326.46
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,006,973.99	19,175.78	-	2,026,149.77	1,121,848.20	Amort.	33,826.08	-	-	-	-	1,155,674.29
8		TOTAL INTANGIBLE PLANT	15,232,013.30	740,265.78	(149,532.32)	15,822,746.76	6,998,680.97		261,243.99	-	(149,532.32)	-	-	7,110,392.64
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,109,760.82	28,613.16	-	3,138,373.98	396,530.59	1.27%	3,306.00	-	-	-	-	399,836.59
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,183,184.19	1.10%	2,444.00	-	-	-	-	1,185,628.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,099.30	2.32%	4.00	-	-	-	-	2,103.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.32%	-	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	3,398,868.42	86,144.78	(65,223.36)	3,419,789.84	487,108.39	2.32%	6,591.00	-	(65,223.36)	-	-	428,476.03
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.32%	-	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,682,080.56	7,105.02	(899.43)	9,688,286.15	4,893,440.82	2.32%	18,725.00	-	(899.43)	-	-	4,911,266.39
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	811,142.06	Amort.	4,743.54	-	-	-	-	815,885.60
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	14,293.43	2.32%	255.00	-	-	-	-	14,548.43
21	376.00	MAINS (LESS SMRP)	418,913,965.83	2,783,665.44	(67,856.41)	421,629,774.86	85,693,206.04	1.74%	609,393.86	-	(67,856.41)	(6,499.74)	-	86,228,243.74
22	378.10	M & R STATION EQUIP-GENERAL	(157,476.00)	-	(14,815.25)	(172,291.25)	(312,458.27)	2.52%	(346.00)	-	(14,815.25)	-	-	(327,619.52)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,582,289.78	173,447.46	0.01	27,755,737.24	3,733,398.73	2.52%	58,105.16	-	0.01	(20,541.53)	-	3,770,962.37
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,213.32	2.52%	95.00	-	-	-	-	44,308.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	385,859.19	2.42%	3,134.00	-	-	-	-	388,993.19
26	380.00	SERVICES (LESS SMRP)	204,145,094.01	250,799.24	(100,258.35)	204,295,634.91	65,945,145.38	3.98%	677,331.08	-	(100,258.35)	(0.01)	-	66,522,218.10
27	381.00	METERS	20,628,339.72	109,269.03	(21,685.65)	20,715,923.10	1,828,895.18	2.65%	45,651.00	-	(21,685.65)	(4,405.79)	-	1,848,454.74
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,045,453.03	7.48%	62,214.00	-	-	-	-	6,107,667.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,665,889.36	22,841.06	(560.07)	10,688,170.35	6,000,824.99	1.77%	15,749.16	-	(560.07)	(277.19)	-	6,015,736.89
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,545,518.98	27,107.76	(249.58)	7,572,377.15	2,613,834.12	1.94%	12,220.37	-	(249.58)	-	-	2,625,804.90
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,204.36	13.26	-	2,085,217.62	1,747,242.04	0.99%	1,720.00	-	-	(341.90)	-	1,748,620.14
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,208,043.85	44,544.46	(3,943.17)	6,248,645.14	845,098.70	3.73%	19,360.00	-	(3,943.17)	-	-	860,515.53
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	68,129.97	3.24%	703.00	-	-	-	-	68,832.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	355,851.81	3.24%	1,132.00	-	-	-	-	356,983.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	71,112.39	3.24%	337.00	-	-	-	-	71,449.39
37	387.45	OTHER EQUIP-TELEMETERING	6,199,933.16	252,118.08	(20,739.13)	6,431,312.11	(739,839.64)	3.24%	17,052.00	-	(20,739.13)	-	-	(743,526.77)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	117,260.07	3.24%	307.00	-	-	-	-	117,567.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	68,316.47	13.67%	2,712.00	-	-	-	-	71,028.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	737,303,270.07	3,785,668.75	(296,230.40)	740,792,708.42	182,238,830.38		1,562,939.16	-	(296,230.40)	(32,066.16)	-	183,473,472.98

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 48 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/24 PLANT ENDING BALANCE	12/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10) \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	156,952.37	4.97%	3,818.00	57,773.00	-	-	218,543.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(18,933.79)	0.00%	-	6,311.00	-	-	(12,622.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	1,524.97	20.00%	619.00	5,475.00	-	-	7,618.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,550.36	0.90%	37.00	-	-	-	17,587.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,916.01	0.90%	18.00	-	-	-	44,934.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,428.07	4.00%	32.00	-	-	-	4,460.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	37,937.36	Amort.	-	(9,468.00)	-	-	28,469.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,296,441.55	22,314.16	(9,805.30)	5,308,950.41	1,673,215.33	4.00%	17,676.00	-	(9,805.30)	-	1,681,086.03
13	395.00	LABORATORY	-	-	-	-	(100.70)	5.00%	-	(33.00)	-	-	(133.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	79,156.55	6.67%	823.00	3,182.00	-	-	83,161.55
16		TOTAL GENERAL PLANT	6,672,013.26	22,314.16	(9,805.30)	6,684,522.12	2,142,698.38		23,023.00	63,240.00	(9,805.30)	-	2,219,156.08
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(227,956.21)	Amort.	(2,144.17)	-	-	-	(230,100.38)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(227,956.21)		(2,144.17)	-	-	-	(230,100.38)
20		SUBTOTAL PLANT (LESS SMRP)	758,430,204.64	4,548,248.69	(455,568.02)	762,522,885.30	191,152,253.52		1,845,061.98	63,240.00	(455,568.02)	(32,066.16)	192,572,921.32
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	758,430,204.64	4,548,248.69	(455,568.02)	762,522,885.30	184,464,950.81		1,845,061.98	63,240.00	(455,568.02)	(32,066.16)	185,885,618.61
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	49,091,809.95	3,267,355.63	(114,056.76)	52,245,108.82	317,234.90	1.74%	73,469.14	-	(114,056.76)	(7,757.70)	268,889.59
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	492,311.78	146,303.31	(38,834.48)	599,780.62	(904,158.81)	2.52%	1,146.84	-	(38,834.48)	(2,970.83)	(944,817.28)
26	380.00	SERVICES (SMRP)	21,276,002.81	1,237,369.07	(546,965.25)	21,966,406.62	(10,744,085.89)	3.98%	71,709.92	-	(546,965.25)	(194,932.84)	(11,414,274.06)
27	382.00	METER INSTALLATIONS (SMRP)	202,956.27	25,917.85	(368.53)	228,505.59	(74,891.56)	1.77%	317.84	-	(368.53)	-	(74,942.25)
28	383.00	HOUSE REGULATORS (SMRP)	127,848.93	16,927.24	(61.18)	144,715.00	(8,993.48)	1.94%	220.63	-	(61.18)	-	(8,834.02)
29		TOTAL SMRP PLANT	71,190,929.75	4,693,873.10	(700,286.19)	75,184,516.66	(11,414,894.84)		146,864.38	-	(700,286.19)	(205,661.37)	(12,173,978.02)
30		TOTAL GAS PLANT IN SERVICE	829,621,134.38	9,242,121.79	(1,155,854.21)	837,707,401.96	173,050,055.97		1,991,926.36	63,240.00	(1,155,854.21)	(237,727.53)	173,711,640.59

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 49 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/25 PLANT ENDING BALANCE	01/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=(5+7+8+9+10) \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	82,073.54	Amort.	267.60	-	-	82,341.14	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,698,798.01	301,851.67	(270,166.99)	13,730,482.69	5,872,326.46	Amort.	229,484.71	-	(270,166.99)	5,831,644.18	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,026,149.77	159,569.20	(23,782.54)	2,161,936.43	1,155,674.29	Amort.	34,304.59	-	(23,782.54)	1,166,196.33	
8		TOTAL INTANGIBLE PLANT	15,822,746.76	461,420.87	(293,949.53)	15,990,218.10	7,110,392.64		264,056.89	-	(293,949.53)	7,080,500.00	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,138,373.98	192.74	-	3,138,566.72	399,836.59	1.33%	3,478.00	-	-	403,314.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,185,628.19	1.10%	2,444.00	-	-	1,188,072.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,103.30	2.39%	4.00	-	-	2,107.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,419,789.84	-	(25,077.63)	3,394,712.21	428,476.03	2.39%	6,786.00	-	(25,077.63)	388,748.49	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,688,286.15	-	-	9,688,286.15	4,911,266.39	2.51%	20,265.00	-	-	4,931,531.39	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	815,885.60	Amort.	4,743.54	-	-	820,629.14	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	14,548.43	2.11%	232.00	-	-	14,780.43	
21	376.00	MAINS (LESS SMRP)	421,629,774.86	363,800.82	(39,188.69)	421,954,386.99	86,228,243.74	1.80%	632,688.06	-	(39,188.69)	86,810,883.68	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(327,619.52)	3.31%	(475.00)	-	-	(328,094.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,755,737.24	169,691.00	(467,046.30)	27,458,381.94	3,770,962.37	3.31%	76,149.61	-	(467,046.30)	3,380,065.68	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,308.32	3.31%	125.00	-	-	44,433.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	388,993.19	2.54%	3,290.00	-	-	392,283.19	
26	380.00	SERVICES (LESS SMRP)	204,295,634.91	483,599.34	(29,180.92)	204,750,053.33	66,522,218.10	5.18%	882,857.32	-	(29,180.92)	67,260,589.90	
27	381.00	METERS	20,715,923.10	83,298.62	(6,932.16)	20,792,289.56	1,848,454.74	3.58%	61,916.00	-	(6,932.16)	1,903,438.58	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,107,667.03	6.79%	56,475.00	-	-	6,164,142.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,688,170.35	7,435.16	(617.24)	10,694,988.27	6,015,736.89	2.28%	20,313.68	-	(617.24)	6,035,433.33	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,572,377.15	48,167.92	(373.07)	7,620,172.00	2,625,804.90	2.22%	14,052.68	-	(373.07)	2,639,484.51	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,217.62	13.99	-	2,085,231.61	1,748,620.14	1.99%	3,458.00	-	-	1,752,078.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,248,645.14	3,827.63	(6,837.04)	6,245,635.73	860,515.53	5.47%	28,477.00	-	(6,837.04)	882,125.69	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	68,832.97	4.96%	1,077.00	-	-	69,909.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	356,983.81	4.96%	1,733.00	-	-	358,716.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	71,449.39	4.96%	515.00	-	-	71,964.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,431,312.11	7,085.40	-	6,438,397.51	(743,526.77)	4.96%	26,597.00	-	(2,215.59)	(719,145.36)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	117,567.07	4.96%	470.00	-	-	118,037.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	71,028.47	13.50%	2,678.00	-	-	73,706.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	740,792,708.42	1,167,112.61	(575,253.04)	741,384,567.99	183,473,472.98		1,850,349.89	-	(575,253.04)	184,598,724.50	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 50 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/25 PLANT BEGINNING BALANCE		01/31/25 PLANT ENDING BALANCE		01/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION		COST OF REMOVAL	01/31/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)=(1+2+3)				(7)=((1+4)/2*6/12)	(8)		
			\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	218,543.37	5.00%	3,841.00	4,814.42	-	-	227,198.79
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(12,622.79)	0.00%	-	525.92	-	-	(12,096.87)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	7,618.97	20.00%	619.00	456.25	-	-	8,694.22
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,587.36	0.90%	37.00	-	-	-	17,624.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,934.01	0.90%	18.00	-	-	-	44,952.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,460.07	4.00%	32.00	-	-	-	4,492.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	28,469.36	Amort.	-	(789.00)	-	-	27,680.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,308,950.41	196,116.62	(32,293.46)	5,472,773.57	1,681,086.03	4.00%	17,970.00	-	(32,293.46)	-	1,666,762.57
13	395.00	LABORATORY	-	-	-	-	(133.70)	5.00%	-	(2.75)	-	-	(136.45)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	83,161.55	6.67%	823.00	265.17	-	-	84,249.72
16		TOTAL GENERAL PLANT	6,684,522.12	196,116.62	(32,293.46)	6,848,345.28	2,219,156.08		23,340.00	5,270.00	(32,293.46)	-	2,215,472.62
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(230,100.38)	Amort.	(2,144.17)	-	-	-	(232,244.55)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(230,100.38)		(2,144.17)	-	-	-	(232,244.55)
20		SUBTOTAL PLANT (LESS SMRP)	762,522,885.30	1,824,650.10	(901,496.03)	763,446,039.38	192,572,921.32		2,135,602.61	5,270.00	(901,496.03)	(149,845.33)	193,662,452.57
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	762,522,885.30	1,824,650.10	(901,496.03)	763,446,039.38	185,885,618.61		2,135,602.61	5,270.00	(901,496.03)	(149,845.33)	186,975,149.86
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	52,245,108.82	1,423,405.28	(19,036.84)	53,649,477.26	268,889.59	1.80%	79,420.94	-	(19,036.84)	(131.23)	329,142.46
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(944,817.28)	3.31%	1,654.39	-	-	-	(943,162.89)
26	380.00	SERVICES (SMRP)	21,966,406.62	549,819.06	(132,820.17)	22,383,405.51	(11,414,274.06)	5.18%	95,721.68	-	(132,820.17)	(281,047.64)	(11,732,420.19)
27	382.00	METER INSTALLATIONS (SMRP)	228,505.59	2,483.51	(206.17)	230,782.93	(74,942.25)	2.28%	436.32	-	(206.17)	-	(74,712.10)
28	383.00	HOUSE REGULATORS (SMRP)	144,715.00	8,273.20	(64.08)	152,924.12	(8,834.02)	2.22%	275.32	-	(64.08)	-	(8,622.78)
29		TOTAL SMRP PLANT	75,184,516.66	1,983,981.05	(152,127.26)	77,016,370.45	(12,173,978.02)		177,508.65	-	(152,127.26)	(281,178.87)	(12,429,775.50)
30		TOTAL GAS PLANT IN SERVICE	837,707,401.96	3,808,631.15	(1,053,623.29)	840,462,409.82	173,711,640.59		2,313,111.26	5,270.00	(1,053,623.29)	(431,024.20)	174,545,374.36

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 51 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/28/25 PLANT ENDING BALANCE	02/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/28/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	82,341.14	Amort.	267.60	-	-	82,608.74	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,730,482.69	99,476.00	(35,698.90)	13,794,259.79	5,831,644.18	Amort.	231,264.13	-	(35,698.90)	6,027,209.40	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,161,936.43	6,276.86	(53,945.76)	2,114,267.53	1,166,196.33	Amort.	34,877.24	-	(53,945.76)	1,147,127.82	
8		TOTAL INTANGIBLE PLANT	15,990,218.10	105,752.86	(89,644.66)	16,006,326.30	7,080,500.00		266,408.97	-	(89,644.66)	7,257,264.31	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,138,566.72	1,621.77	-	3,140,188.49	403,314.59	1.33%	3,479.00	-	-	406,793.59	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,188,072.19	1.10%	2,444.00	-	-	1,190,516.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,107.30	2.39%	4.00	-	-	2,111.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,394,712.21	8,721.08	(1,844.99)	3,401,588.30	388,748.49	2.39%	6,768.00	-	(1,844.99)	393,671.50	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,688,286.15	15,148.13	-	9,703,434.28	4,931,531.39	2.51%	20,281.00	-	-	4,951,812.39	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	820,629.14	Amort.	4,743.54	-	-	825,372.68	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	14,780.43	2.11%	232.00	-	-	15,012.43	
21	376.00	MAINS (LESS SMRP)	421,954,386.99	287,577.43	(35,728.32)	422,206,236.10	86,810,883.68	1.80%	633,120.52	-	(35,728.32)	87,370,186.14	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(328,094.52)	3.31%	(475.00)	-	-	(328,569.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,458,381.94	248,588.34	(4,881.21)	27,702,089.07	3,380,065.68	3.31%	76,075.61	-	(4,881.21)	3,451,260.08	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,433.32	3.31%	125.00	-	-	44,558.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	392,283.19	2.54%	3,290.00	-	-	395,573.19	
26	380.00	SERVICES (LESS SMRP)	204,750,053.33	376,759.95	(30,926.10)	205,095,887.18	67,260,589.90	5.18%	884,583.72	-	(30,926.10)	68,079,810.77	
27	381.00	METERS	20,792,289.56	60,131.13	-	20,852,420.69	1,903,438.58	3.58%	62,120.00	-	-	1,965,558.58	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,164,142.03	6.79%	56,475.00	-	-	6,220,617.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,694,988.27	7,230.23	(802.34)	10,701,416.16	6,035,433.33	2.28%	20,326.47	-	(802.34)	6,054,957.47	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,620,172.00	36,254.56	(230.81)	7,656,195.75	2,639,484.51	2.22%	14,130.37	-	(230.81)	2,653,384.07	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,231.61	13.99	-	2,085,245.60	1,752,078.14	1.99%	3,458.00	-	-	1,755,536.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,245,635.73	4,422.60	(1,917.38)	6,248,140.95	882,125.69	5.47%	28,475.00	-	(1,917.38)	908,229.41	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	69,909.97	4.96%	1,077.00	-	-	70,986.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	358,716.81	4.96%	1,733.00	-	-	360,449.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	71,964.39	4.96%	515.00	-	-	72,479.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,438,397.51	-	(34,340.84)	6,404,056.67	(719,145.36)	4.96%	26,541.00	-	(34,340.84)	(727,429.44)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	118,037.07	4.96%	470.00	-	-	118,507.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	73,706.47	13.50%	2,678.00	-	-	76,384.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	741,384,567.99	1,046,469.22	(110,671.98)	742,320,365.23	184,598,724.50		1,852,670.23	-	(110,671.98)	(73,464.63)	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 52 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/28/25 PLANT ENDING BALANCE	02/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/28/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	227,198.79	5.00%	3,841.00	4,814.42	-	-	235,854.20
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(12,096.87)	0.00%	-	525.92	-	-	(11,570.96)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	8,694.22	20.00%	619.00	456.25	-	-	9,769.47
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,624.36	0.90%	37.00	-	-	-	17,661.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,952.01	0.90%	18.00	-	-	-	44,970.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,492.07	4.00%	32.00	-	-	-	4,524.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	27,680.36	Amort.	-	(789.00)	-	-	26,891.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,472,773.57	89,614.78	(8,853.29)	5,553,535.06	1,666,762.57	4.00%	18,377.00	-	(8,853.29)	-	1,676,286.28
13	395.00	LABORATORY	-	-	-	-	(136.45)	5.00%	-	(2.75)	-	-	(139.20)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	84,249.72	6.67%	823.00	265.17	-	-	85,337.88
16		TOTAL GENERAL PLANT	6,848,345.28	89,614.78	(8,853.29)	6,929,106.77	2,215,472.62		23,747.00	5,270.00	(8,853.29)	-	2,235,636.33
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(232,244.55)	Amort.	(2,144.17)	-	-	-	(234,388.72)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(232,244.55)		(2,144.17)	-	-	-	(234,388.72)
20		SUBTOTAL PLANT (LESS SMRP)	763,446,039.38	1,241,836.86	(209,169.93)	764,478,706.30	193,662,452.57		2,140,682.03	5,270.00	(209,169.93)	(73,464.63)	195,525,770.03
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	763,446,039.38	1,241,836.86	(209,169.93)	764,478,706.30	186,975,149.86		2,140,682.03	5,270.00	(209,169.93)	(73,464.63)	188,838,467.32
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	53,649,477.26	662,537.45	(7,523.24)	54,304,491.47	329,142.46	1.80%	80,965.48	-	(7,523.24)	(3,881.01)	398,703.69
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(943,162.89)	3.31%	1,654.39	-	-	-	(941,508.50)
26	380.00	SERVICES (SMRP)	22,383,405.51	630,300.72	(140,763.54)	22,872,942.69	(11,732,420.19)	5.18%	97,678.28	-	(140,763.54)	(83,937.42)	(11,859,442.88)
27	382.00	METER INSTALLATIONS (SMRP)	230,782.93	2,415.06	(268.00)	232,929.99	(74,712.10)	2.28%	440.53	-	(268.00)	-	(74,539.57)
28	383.00	HOUSE REGULATORS (SMRP)	152,924.12	6,227.00	(39.64)	159,111.47	(8,622.78)	2.22%	288.63	-	(39.64)	-	(8,373.79)
29		TOTAL SMRP PLANT	77,016,370.45	1,301,480.22	(148,594.43)	78,169,256.24	(12,429,775.50)		181,027.31	-	(148,594.43)	(87,818.44)	(12,485,161.05)
30		TOTAL GAS PLANT IN SERVICE	840,462,409.82	2,543,317.08	(357,764.36)	842,647,962.54	174,545,374.36		2,321,709.34	5,270.00	(357,764.36)	(161,283.07)	176,353,306.27

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 53 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/25 PLANT BEGINNING BALANCE		03/31/25 PLANT ENDING BALANCE		RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	82,608.74	Amort.	267.60	-	-	82,876.34	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,794,259.79	138,481.00	(84,261.43)	13,848,479.36	6,027,209.40	Amort.	232,399.22	-	(84,261.43)	6,175,347.19	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,114,267.53	8,738.10	-	2,123,005.63	1,147,127.82	Amort.	34,931.37	-	-	1,182,059.18	
8		TOTAL INTANGIBLE PLANT	16,006,326.30	147,219.10	(84,261.43)	16,069,283.97	7,257,264.31		267,598.18	-	(84,261.43)	7,440,601.06	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,140,188.49	5,030.44	-	3,145,218.93	406,793.59	1.33%	3,483.00	-	(10,403.82)	399,872.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,190,516.19	1.10%	2,444.00	-	-	1,192,960.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,111.30	2.39%	4.00	-	-	2,115.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,401,588.30	44,540.32	(922.50)	3,445,206.12	393,671.50	2.39%	6,818.00	-	(922.50)	375,555.75	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,703,434.28	4.67	-	9,703,438.95	4,951,812.39	2.51%	20,296.00	-	(1.94)	4,972,106.45	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	825,372.68	Amort.	4,743.54	-	-	830,116.22	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	15,012.43	2.11%	232.00	-	-	15,244.43	
21	376.00	MAINS (LESS SMRP)	422,206,236.10	178,754.65	(25,347.21)	422,359,643.54	87,370,186.14	1.80%	633,424.43	-	(25,347.21)	87,971,137.53	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(328,569.52)	3.31%	(475.00)	-	-	(329,044.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,702,089.07	521,365.33	(229,463.45)	27,993,990.95	3,451,260.08	3.31%	76,814.61	-	(229,463.45)	3,298,611.24	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,558.32	3.31%	125.00	-	-	44,683.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	395,573.19	2.54%	3,290.00	-	-	398,863.19	
26	380.00	SERVICES (LESS SMRP)	205,095,887.18	460,646.10	(31,467.00)	205,525,066.29	68,079,810.77	5.18%	886,256.89	-	(31,467.00)	68,892,377.72	
27	381.00	METERS	20,852,420.69	26,041.48	(34,518.77)	20,843,943.40	1,965,558.58	3.58%	62,197.00	-	(34,518.77)	1,993,236.81	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,220,617.03	6.79%	56,475.00	-	-	6,277,092.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,701,416.16	6,626.64	(1,080.35)	10,706,962.45	6,054,957.47	2.28%	20,337.67	-	(1,080.35)	6,074,214.79	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,656,195.75	26,581.75	(279.39)	7,682,498.11	2,653,384.07	2.22%	14,188.46	-	(279.39)	2,667,293.14	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,245.60	13.99	-	2,085,259.59	1,755,536.14	1.99%	3,458.00	-	-	1,758,994.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,248,140.95	35,690.61	(2,601.80)	6,281,229.76	908,229.41	5.47%	28,557.00	-	(2,601.80)	928,872.57	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	70,986.97	4.96%	1,077.00	-	-	72,063.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	360,449.81	4.96%	1,733.00	-	-	362,182.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	72,479.39	4.96%	515.00	-	-	72,994.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,404,056.67	10,881.15	(1,512.12)	6,413,425.70	(727,429.44)	4.96%	26,489.00	-	(1,512.12)	(703,418.29)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	118,507.07	4.96%	470.00	-	-	118,977.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	76,384.47	13.50%	2,678.00	-	-	79,062.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	742,320,365.23	1,316,177.13	(327,192.60)	743,309,349.77	186,267,258.11		1,855,631.60	-	(327,192.60)	187,605,453.56	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 54 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/25 PLANT ENDING BALANCE	03/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	235,854.20	5.00%	3,841.00	4,814.42	-	-	244,509.62
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(11,570.96)	0.00%	-	525.92	-	-	(11,045.04)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	9,769.47	20.00%	619.00	456.25	-	-	10,844.72
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,661.36	0.90%	37.00	-	-	-	17,698.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,970.01	0.90%	18.00	-	-	-	44,988.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,524.07	4.00%	32.00	-	-	-	4,556.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	26,891.36	Amort.	-	(789.00)	-	-	26,102.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,553,535.06	93,752.77	-	5,647,287.83	1,676,286.28	4.00%	18,668.00	-	-	-	1,694,954.28
13	395.00	LABORATORY	-	-	-	-	(139.20)	5.00%	-	(2.75)	-	-	(141.95)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	85,337.88	6.67%	823.00	265.17	-	-	86,426.05
16		TOTAL GENERAL PLANT	6,929,106.77	93,752.77	-	7,022,859.54	2,235,636.33		24,038.00	5,270.00	-	-	2,264,944.33
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(234,388.72)	Amort.	(2,144.17)	-	-	-	(236,532.89)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(234,388.72)		(2,144.17)	-	-	-	(236,532.89)
20		SUBTOTAL PLANT (LESS SMRP)	764,478,706.30	1,557,149.00	(411,454.03)	765,624,401.28	195,525,770.03		2,145,123.61	5,270.00	(411,454.03)	(190,243.56)	197,074,466.06
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	764,478,706.30	1,557,149.00	(411,454.03)	765,624,401.28	188,838,467.32		2,145,123.61	5,270.00	(411,454.03)	(190,243.56)	190,387,163.35
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	54,304,491.47	1,789,653.73	(5,870.75)	56,088,274.45	398,703.69	1.80%	82,794.57	-	(5,870.75)	(7,956.11)	467,671.39
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(941,508.50)	3.31%	1,654.39	-	-	-	(939,854.11)
26	380.00	SERVICES (SMRP)	22,872,942.69	870,285.05	(143,225.50)	23,600,002.23	(11,859,442.88)	5.18%	100,304.11	-	(143,225.50)	(102,915.73)	(12,005,280.00)
27	382.00	METER INSTALLATIONS (SMRP)	232,929.99	2,213.44	(360.86)	234,782.57	(74,539.57)	2.28%	444.33	-	(360.86)	-	(74,456.10)
28	383.00	HOUSE REGULATORS (SMRP)	159,111.47	4,565.62	(47.99)	163,629.10	(8,373.79)	2.22%	298.54	-	(47.99)	-	(8,123.24)
29		TOTAL SMRP PLANT	78,169,256.24	2,666,717.84	(149,505.10)	80,686,468.97	(12,485,161.05)		185,495.94	-	(149,505.10)	(110,871.84)	(12,560,042.05)
30		TOTAL GAS PLANT IN SERVICE	842,647,962.54	4,223,866.84	(560,959.13)	846,310,870.25	176,353,306.27		2,330,619.55	5,270.00	(560,959.13)	(301,115.40)	177,827,121.29

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 55 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			04/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/25 PLANT ENDING BALANCE	04/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/25 RESERVE ENDING BALANCE	
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=(5+7+8+9+10)	
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	82,876.34	Amort.	267.60	-	-	-	83,143.93	-
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	318.35	-
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	13,848,479.36	2,276,545.42	(16,342.54)	16,108,682.24	6,175,347.19	Amort.	238,232.90	-	(16,342.54)	-	6,397,237.55	-
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,123,005.63	2,091,855.57	(8,519.78)	4,206,341.42	1,182,059.18	Amort.	47,633.13	-	(8,519.78)	-	1,221,172.54	-
8		TOTAL INTANGIBLE PLANT	16,069,283.97	4,368,400.99	(24,862.32)	20,412,822.64	7,440,601.06		286,133.63	-	(24,862.32)	-	7,701,872.37	-
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	(522.25)	-
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,145,218.93	894.75	-	3,146,113.68	399,872.77	1.33%	3,486.00	-	-	-	403,358.77	-
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,192,960.19	1.10%	2,444.00	-	-	-	1,195,404.19	-
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,115.30	2.39%	4.00	-	-	-	2,119.30	-
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	-	(77.66)	-
16	375.40	STRUC & IMPROV-REGULATING	3,445,206.12	857.98	-	3,446,064.10	275,355.75	2.39%	6,863.00	-	(9,027.76)	-	273,190.99	-
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	-	0.02	-
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,703,438.95	-	-	9,703,438.95	4,972,106.45	2.51%	20,296.00	-	(1,777.58)	-	4,990,624.87	-
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	830,116.22	Amort.	4,743.54	-	-	-	834,859.76	-
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	15,244.43	2.11%	232.00	-	-	-	15,476.43	-
21	376.00	MAINS (LESS SMRP)	422,359,643.54	200,513.20	(65,314.48)	422,494,842.27	87,971,137.53	1.80%	633,640.92	-	(65,314.48)	(16,894.51)	88,522,569.46	-
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(329,044.52)	3.31%	(475.00)	-	-	-	(329,519.52)	-
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,993,990.95	397,062.85	(70,463.61)	28,320,590.19	3,298,611.24	3.31%	77,667.61	-	(70,463.61)	(89,843.37)	3,215,971.87	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,683.32	3.31%	125.00	-	-	-	44,808.32	-
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	398,863.19	2.54%	3,290.00	-	-	-	402,153.19	-
26	380.00	SERVICES (LESS SMRP)	205,525,066.29	499,789.26	(49,567.62)	205,975,287.92	68,892,377.72	5.18%	888,155.34	-	(49,567.62)	(43,309.70)	69,687,655.74	-
27	381.00	METERS	20,843,943.40	74,327.63	(267,856.14)	20,650,414.89	1,993,236.81	3.58%	61,896.00	-	(267,856.14)	-	1,787,276.67	-
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,277,092.03	6.79%	56,475.00	-	-	-	6,333,567.03	-
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,706,962.45	5,668.39	(1,770.22)	10,710,860.62	6,074,214.79	2.28%	20,346.68	-	(1,770.22)	-	6,092,791.25	-
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,682,498.11	21,422.23	(309.68)	7,703,610.66	2,667,293.14	2.22%	14,231.93	-	(309.68)	-	2,681,215.38	-
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,259.59	13.99	-	2,085,273.58	1,758,994.14	1.99%	3,458.00	-	-	-	1,762,452.14	-
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,281,229.76	91,255.58	(7,461.82)	6,365,023.52	928,872.57	5.47%	28,823.00	-	(7,461.82)	(14,318.36)	935,915.39	-
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	(59,912.03)	-
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	72,063.97	4.96%	1,077.00	-	-	-	73,140.97	-
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	362,182.81	4.96%	1,733.00	-	-	-	363,915.81	-
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	72,994.39	4.96%	515.00	-	-	-	73,509.39	-
37	387.45	OTHER EQUIP-TELEMETERING	6,413,425.70	62,123.78	(157,503.25)	6,318,046.23	(703,418.29)	4.96%	26,312.00	-	(157,503.25)	(648.42)	(835,257.96)	-
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	118,977.07	4.96%	470.00	-	-	-	119,447.07	-
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	79,062.47	13.50%	2,678.00	-	-	-	81,740.47	-
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	743,309,349.77	1,353,929.64	(620,246.82)	744,043,032.59	187,605,453.56		1,858,488.02	-	(620,246.82)	(175,819.70)	188,667,875.06	-

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 56 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/25 PLANT ENDING BALANCE	04/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	244,509.62	5.00%	3,841.00	4,814.42	-	-	253,165.04
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(11,045.04)	0.00%	-	525.92	-	-	(10,519.12)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	10,844.72	20.00%	619.00	456.25	-	-	11,919.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,698.36	0.90%	37.00	-	-	-	17,735.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	44,988.01	0.90%	18.00	-	-	-	45,006.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,556.07	4.00%	32.00	-	-	-	4,588.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	26,102.36	Amort.	-	(789.00)	-	-	25,313.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,647,287.83	82,492.02	(168,942.86)	5,560,836.99	1,694,954.28	4.00%	18,680.00	-	(168,942.86)	-	1,544,691.42
13	395.00	LABORATORY	-	-	-	-	(141.95)	5.00%	-	(2.75)	-	-	(144.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	86,426.05	6.67%	823.00	265.17	-	-	87,514.22
16		TOTAL GENERAL PLANT	7,022,859.54	82,492.02	(168,942.86)	6,936,408.70	2,264,944.33		24,050.00	5,270.00	(168,942.86)	-	2,125,321.47
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(236,532.89)	Amort.	(2,144.17)	-	-	-	(238,677.06)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(236,532.89)		(2,144.17)	-	-	-	(238,677.06)
20		SUBTOTAL PLANT (LESS SMRP)	765,624,401.28	5,804,822.65	(814,052.00)	770,615,171.93	197,074,466.06		2,166,527.48	5,270.00	(814,052.00)	(175,819.70)	198,256,391.83
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	765,624,401.28	5,804,822.65	(814,052.00)	770,615,171.93	190,387,163.35		2,166,527.48	5,270.00	(814,052.00)	(175,819.70)	191,569,089.12
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	56,088,274.45	1,181,166.58	(18,947.19)	57,250,493.83	467,671.39	1.80%	85,004.08	-	(18,947.19)	(4,413.99)	529,314.29
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(939,854.11)	3.31%	1,654.39	-	-	-	(938,199.72)
26	380.00	SERVICES (SMRP)	23,600,002.23	959,656.86	(225,612.49)	24,334,046.61	(12,005,280.00)	5.18%	103,457.66	-	(225,612.49)	(105,564.63)	(12,232,999.46)
27	382.00	METER INSTALLATIONS (SMRP)	234,782.57	1,893.37	(591.29)	236,084.65	(74,456.10)	2.28%	447.32	-	(591.29)	-	(74,600.07)
28	383.00	HOUSE REGULATORS (SMRP)	163,629.10	3,679.43	(53.19)	167,255.34	(8,123.24)	2.22%	306.07	-	(53.19)	-	(7,870.36)
29		TOTAL SMRP PLANT	80,686,468.97	2,146,396.24	(245,204.16)	82,587,661.05	(12,560,042.05)		190,869.52	-	(245,204.16)	(109,978.62)	(12,724,355.32)
30		TOTAL GAS PLANT IN SERVICE	846,310,870.25	7,951,218.89	(1,059,256.16)	853,202,832.98	177,827,121.29		2,357,397.00	5,270.00	(1,059,256.16)	(285,798.32)	178,844,733.81

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 57 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/25 PLANT ENDING BALANCE	05/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	0.00	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	-	96,334.51	83,143.93	Amort.	246.50	-	-	83,390.44	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	0.00	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	16,108,682.24	109,475.18	(211,510.36)	16,006,647.07	6,397,237.55	Amort.	243,224.06	-	(211,510.36)	6,428,951.25	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,206,341.42	106,742.14	(7,455.12)	4,305,628.44	1,221,172.54	Amort.	61,000.44	-	(7,455.12)	1,274,717.85	
8		TOTAL INTANGIBLE PLANT	20,412,822.64	216,217.32	(218,965.48)	20,410,074.48	7,701,872.37		304,471.00	-	(218,965.48)	7,787,377.89	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	0.00	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,146,113.68	1,370.04	-	3,147,483.72	403,358.77	1.33%	3,488.00	-	-	406,846.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,195,404.19	1.10%	2,444.00	-	-	1,197,848.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	2,119.30	2.39%	4.00	-	-	2,123.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	3,446,064.10	645,831.93	(4,751.32)	4,087,144.71	273,190.99	2.39%	7,502.00	-	(4,751.32)	40,938.81	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,703,438.95	-	-	9,703,438.95	4,990,624.87	2.51%	20,296.00	-	-	5,010,920.87	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	834,859.76	Amort.	4,743.54	-	-	839,603.30	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	15,476.43	2.11%	232.00	-	-	15,708.43	
21	376.00	MAINS (LESS SMRP)	422,494,842.27	499,549.49	(65,920.04)	422,928,471.72	88,522,569.46	1.80%	634,067.04	-	(65,920.04)	89,086,528.75	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(329,519.52)	3.31%	(475.00)	-	-	(329,994.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	28,320,590.19	1,412,014.83	-	29,732,605.02	3,215,971.87	3.31%	80,064.61	-	-	3,296,036.48	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,808.32	3.31%	125.00	-	-	44,933.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	402,153.19	2.54%	3,290.00	-	-	405,443.19	
26	380.00	SERVICES (LESS SMRP)	205,975,287.92	558,990.87	(50,245.52)	206,484,033.26	69,687,655.74	5.18%	890,225.17	-	(50,245.52)	70,482,640.80	
27	381.00	METERS	20,650,414.89	69,006.45	(28,868.18)	20,690,553.16	1,787,276.67	3.58%	61,667.00	-	(28,868.18)	1,820,075.49	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,333,567.03	6.79%	56,475.00	-	-	6,390,042.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,710,860.62	5,570.18	(1,589.78)	10,714,841.02	6,092,791.25	2.28%	20,354.18	-	(1,589.78)	6,111,555.64	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,703,610.66	12,206.69	(521.21)	7,715,296.14	2,681,215.38	2.22%	14,262.72	-	(521.21)	2,694,956.89	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,273.58	13.99	-	2,085,287.57	1,762,452.14	1.99%	3,458.00	-	-	1,765,910.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,365,023.52	3,574.21	(2,565.19)	6,366,032.54	935,915.39	5.47%	29,016.00	-	(2,565.19)	961,882.86	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	73,140.97	4.96%	1,077.00	-	-	74,217.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	363,915.81	4.96%	1,733.00	-	-	365,648.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	73,509.39	4.96%	515.00	-	-	74,024.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,318,046.23	97,171.20	(170,271.24)	6,244,946.19	(835,257.96)	4.96%	25,964.00	-	(170,271.24)	(979,565.20)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	119,447.07	4.96%	470.00	-	-	119,917.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	81,740.47	13.50%	2,678.00	-	-	84,418.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	744,043,032.59	3,305,299.88	(324,732.49)	747,023,599.97	188,667,875.06		1,863,676.26	-	(324,732.49)	189,922,150.33	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 58 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			05/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/25 PLANT ENDING BALANCE	05/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/25 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	253,165.04	5.00%	3,841.00	4,814.42	-	-	-	261,820.45
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(10,519.12)	0.00%	-	525.92	-	-	-	(9,993.21)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	11,919.97	20.00%	619.00	456.25	-	-	-	12,995.22
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,735.36	0.90%	37.00	-	-	-	-	17,772.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,006.01	0.90%	18.00	-	-	-	-	45,024.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,588.07	4.00%	32.00	-	-	-	-	4,620.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	25,313.36	Amort.	-	(789.00)	-	-	-	24,524.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,560,836.99	546,105.78	(91,083.99)	6,015,858.78	1,544,691.42	4.00%	19,294.00	-	(91,083.99)	-	-	1,472,901.43
13	395.00	LABORATORY	-	-	-	-	(144.70)	5.00%	-	(2.75)	-	-	-	(147.45)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	87,514.22	6.67%	823.00	265.17	-	-	-	88,602.38
16		TOTAL GENERAL PLANT	6,936,408.70	546,105.78	(91,083.99)	7,391,430.49	2,125,321.47		24,664.00	5,270.00	(91,083.99)	-	-	2,064,171.48
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(238,677.06)	Amort.	(2,144.17)	-	-	-	-	(240,821.23)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(238,677.06)		(2,144.17)	-	-	-	-	(240,821.23)
20		SUBTOTAL PLANT (LESS SMRP)	770,615,171.93	4,067,622.98	(634,781.96)	774,048,012.95	198,256,391.83		2,190,667.09	5,270.00	(634,781.96)	(284,668.50)	-	199,532,878.47
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)							(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	770,615,171.93	4,067,622.98	(634,781.96)	774,048,012.95	191,569,089.12		2,190,667.09	5,270.00	(634,781.96)	(284,668.50)	-	192,845,575.76
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	57,250,493.83	1,891,800.50	(22,172.28)	59,120,122.05	529,314.29	1.80%	87,277.96	-	(22,172.28)	(364.35)	-	594,055.62
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(938,199.72)	3.31%	1,654.39	-	-	-	-	(936,545.33)
26	380.00	SERVICES (SMRP)	24,334,046.61	994,966.62	(228,698.03)	25,100,315.21	(12,232,999.46)	5.18%	106,695.83	-	(228,698.03)	(109,671.46)	-	(12,464,673.12)
27	382.00	METER INSTALLATIONS (SMRP)	236,084.65	1,860.56	(531.02)	237,414.19	(74,600.07)	2.28%	449.82	-	(531.02)	-	-	(74,681.28)
28	383.00	HOUSE REGULATORS (SMRP)	167,255.34	2,096.59	(89.52)	169,262.41	(7,870.36)	2.22%	311.28	-	(89.52)	-	-	(7,648.60)
29		TOTAL SMRP PLANT	82,587,661.05	2,890,724.28	(251,490.85)	85,226,894.48	(12,724,355.32)		196,389.28	-	(251,490.85)	(110,035.81)	-	(12,889,492.70)
30		TOTAL GAS PLANT IN SERVICE	853,202,832.98	6,958,347.26	(886,272.81)	859,274,907.43	178,844,733.81		2,387,056.37	5,270.00	(886,272.81)	(394,704.31)	-	179,956,083.06

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
SHEET 59 OF 72
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/25		06/30/25	06/01/25	DEPRECIATION	RESERVE			06/30/25		
			BEGINNING	ADDITIONS	RETIREMENTS	PLANT	ACCUMULATED	DEPRECIATION	AMORTIZATION	RETIREMENTS	COST OF	RESERVE	
			BALANCE			ENDING	BALANCE	RATES	ACCUMULATED	ADJUSTMENTS	REMOVAL	ENDING	
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,334.51	-	(15,187.61)	81,146.90	83,390.44	Amort.	225.41	-	(15,187.61)	-	68,428.24
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	-	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	-
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	16,006,647.07	1,169,581.62	(48,469.32)	17,127,759.36	6,428,951.25	Amort.	251,835.54	-	(48,469.32)	-	6,632,317.47
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,305,628.44	17,690.72	-	4,323,319.16	1,274,717.85	Amort.	61,722.61	-	-	-	1,336,440.46
8		TOTAL INTANGIBLE PLANT	20,410,074.48	1,187,272.34	(63,656.93)	21,533,689.89	7,787,377.89		313,783.56	-	(63,656.93)	-	8,037,504.52
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	-
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	-	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,147,483.72	1.03	-	3,147,484.75	406,846.77	1.33%	3,488.00	-	-	-	410,334.77
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,197,848.19	1.10%	2,444.00	-	-	-	1,200,292.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,123.30	2.39%	4.00	-	-	-	2,127.30
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	-	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	4,087,144.71	62,742.59	-	4,149,887.30	40,938.81	2.39%	8,203.00	-	-	-	49,141.81
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	-	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,703,438.95	-	-	9,703,438.95	5,010,920.87	2.51%	20,296.00	-	-	-	5,031,216.87
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	839,603.30	Amort.	4,743.54	-	-	-	844,346.84
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	15,708.43	2.11%	232.00	-	-	-	15,940.43
21	376.00	MAINS (LESS SMRP)	422,928,471.72	352,587.60	(51,819.03)	423,229,240.29	89,086,528.75	1.80%	634,618.73	-	(51,819.03)	(9,861.77)	89,659,466.68
22	378.10	M & R STA EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(329,994.52)	3.31%	(475.00)	-	-	-	(330,469.52)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	29,732,605.02	58,565.13	-	29,791,170.14	3,296,036.48	3.31%	82,093.61	-	(7,732.00)	-	3,370,398.10
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	44,933.32	3.31%	125.00	-	-	-	45,058.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	405,443.19	2.54%	3,290.00	-	-	-	408,733.19
26	380.00	SERVICES (LESS SMRP)	206,484,033.26	519,468.80	(57,169.48)	206,946,332.59	70,482,640.80	5.18%	892,320.20	-	(57,169.48)	(36,728.94)	71,281,062.58
27	381.00	METERS	20,690,553.16	18,937.67	(23,050.86)	20,686,439.97	1,820,075.49	3.58%	61,721.00	-	(23,050.86)	-	1,858,745.63
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,390,042.03	6.79%	56,475.00	-	-	-	6,446,517.03
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,714,841.02	7,349.37	(1,859.14)	10,720,331.26	6,111,555.64	2.28%	20,363.17	-	(1,859.14)	-	6,130,059.68
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,715,296.14	20,319.46	(506.77)	7,735,108.82	2,694,956.89	2.22%	14,291.72	-	(506.77)	-	2,708,741.84
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,287.57	13.99	-	2,085,301.56	1,765,910.14	1.99%	3,458.00	-	-	-	1,769,368.14
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,366,032.54	22,944.27	(14,565.02)	6,374,411.79	961,882.86	5.47%	29,038.00	-	(14,565.02)	(1,227.74)	975,128.10
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	-	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	74,217.97	4.96%	1,077.00	-	-	-	75,294.97
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	365,648.81	4.96%	1,733.00	-	-	-	367,381.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	74,024.39	4.96%	515.00	-	-	-	74,539.39
37	387.45	OTHER EQUIP-TELEMETERING	6,244,946.19	13,032.08	(10,419.39)	6,247,558.88	(979,565.20)	4.96%	25,818.00	-	(10,419.39)	(3,766.31)	(967,932.90)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	119,917.07	4.96%	470.00	-	-	-	120,387.07
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	84,418.47	13.50%	2,678.00	-	-	-	87,096.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	747,023,599.97	1,075,961.99	(159,389.69)	747,940,172.28	189,922,150.33		1,869,020.97	-	(159,389.69)	(59,316.76)	191,572,464.86

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 60 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/25 PLANT ENDING BALANCE	06/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	261,820.45	5.00%	3,841.00	4,814.42	-	-	270,475.87
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(9,993.21)	0.00%	-	525.92	-	-	(9,467.29)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	12,995.22	20.00%	619.00	456.25	-	-	14,070.47
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,772.36	0.90%	37.00	-	-	-	17,809.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,024.01	0.90%	18.00	-	-	-	45,042.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,620.07	4.00%	32.00	-	-	-	4,652.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	24,524.36	Amort.	-	(789.00)	-	-	23,735.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,015,858.78	39,932.44	(31,422.69)	6,024,368.53	1,472,901.43	4.00%	20,067.00	-	(31,422.69)	-	1,461,545.74
13	395.00	LABORATORY	-	-	-	-	(147.45)	5.00%	-	(2.75)	-	-	(150.20)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	88,602.38	6.67%	823.00	265.17	-	-	89,690.55
16		TOTAL GENERAL PLANT	7,391,430.49	39,932.44	(31,422.69)	7,399,940.24	2,064,171.48		25,437.00	5,270.00	(31,422.69)	-	2,063,455.79
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(240,821.23)	Amort.	(2,144.17)	-	-	-	(242,965.40)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(240,821.23)		(2,144.17)	-	-	-	(242,965.40)
20		SUBTOTAL PLANT (LESS SMRP)	774,048,012.95	2,303,166.77	(254,469.31)	776,096,710.41	199,532,878.47		2,206,097.36	5,270.00	(254,469.31)	(59,316.76)	201,430,459.77
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	774,048,012.95	2,303,166.77	(254,469.31)	776,096,710.41	192,845,575.76		2,206,097.36	5,270.00	(254,469.31)	(59,316.76)	194,743,157.06
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	59,120,122.05	2,009,726.28	(12,279.02)	61,117,569.31	594,055.62	1.80%	90,178.27	-	(12,279.02)	-	671,954.87
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(936,545.33)	3.31%	1,654.39	-	-	-	(934,890.94)
26	380.00	SERVICES (SMRP)	25,100,315.21	891,305.53	(260,213.17)	25,731,407.56	(12,464,673.12)	5.18%	109,711.80	-	(260,213.17)	(89,524.47)	(12,704,698.96)
27	382.00	METER INSTALLATIONS (SMRP)	237,414.19	2,454.85	(620.99)	239,248.05	(74,681.28)	2.28%	452.83	-	(620.99)	-	(74,849.44)
28	383.00	HOUSE REGULATORS (SMRP)	169,262.41	3,490.02	(87.04)	172,665.39	(7,648.60)	2.22%	316.28	-	(87.04)	-	(7,419.36)
29		TOTAL SMRP PLANT	85,226,894.48	2,906,976.68	(273,200.23)	87,860,670.93	(12,889,492.70)		202,313.57	-	(273,200.23)	(89,524.47)	(13,049,903.83)
30		TOTAL GAS PLANT IN SERVICE	859,274,907.43	5,210,143.45	(527,669.53)	863,957,381.34	179,956,083.06		2,408,410.93	5,270.00	(527,669.53)	(148,841.22)	181,693,253.23

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 61 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/25 PLANT ENDING BALANCE	07/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	68,428.24	Amort.	225.41	-	-	68,653.65	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,127,759.36	308,137.34	(110,228.53)	17,325,668.17	6,632,317.47	Amort.	262,245.08	-	(110,228.53)	6,784,334.02	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,323,319.16	5,474.06	(9,526.10)	4,319,267.12	1,336,440.46	Amort.	61,544.93	-	(9,526.10)	1,388,459.29	
8		TOTAL INTANGIBLE PLANT	21,533,689.89	313,611.40	(119,754.63)	21,727,546.66	8,037,504.52		324,015.42	-	(119,754.63)	8,241,765.31	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,147,484.75	145,237.66	-	3,292,722.41	410,334.77	1.33%	3,569.00	-	-	413,903.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,200,292.19	1.10%	2,444.00	-	-	1,202,736.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,127.30	2.39%	4.00	-	-	2,131.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,149,887.30	134,011.13	(68.17)	4,283,830.26	49,141.81	2.39%	8,399.00	-	(68.17)	35,330.40	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,703,438.95	1,460.45	-	9,704,899.40	5,031,216.87	2.51%	20,298.00	-	-	5,051,514.87	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	844,346.84	Amort.	4,743.54	-	-	849,090.38	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	15,940.43	2.11%	232.00	-	-	16,172.43	
21	376.00	MAINS (LESS SMRP)	423,229,240.29	195,124.56	(44,292.73)	423,380,072.12	89,659,466.68	1.80%	634,957.41	-	(44,292.73)	90,240,498.98	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(330,469.52)	3.31%	(475.00)	-	-	(330,944.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	29,791,170.14	1,064,066.42	-	30,855,236.56	3,370,398.10	3.31%	83,641.61	-	-	3,454,039.71	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,058.32	3.31%	125.00	-	-	45,183.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	408,733.19	2.54%	3,290.00	-	-	412,023.19	
26	380.00	SERVICES (LESS SMRP)	206,946,332.59	384,153.32	(44,968.37)	207,285,517.54	71,281,062.58	5.18%	894,050.27	-	(44,968.37)	72,086,390.60	
27	381.00	METERS	20,686,439.97	39,680.40	(21,122.75)	20,704,997.62	1,858,745.63	3.58%	61,742.00	-	(21,122.75)	1,899,364.88	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,446,517.03	6.79%	56,475.00	-	-	6,502,992.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,720,331.26	9,472.30	(1,797.03)	10,728,006.53	6,130,059.68	2.28%	20,375.99	-	(1,797.03)	6,148,638.64	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,735,108.82	13,098.68	(1,769.18)	7,746,438.32	2,708,741.84	2.22%	14,320.77	-	(1,769.18)	2,721,293.43	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,301.56	13.99	-	2,085,315.55	1,769,368.14	1.99%	3,458.00	-	-	1,772,826.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,374,411.79	9,591.30	(16,016.57)	6,367,986.52	975,128.10	5.47%	29,042.00	-	(16,016.57)	987,750.99	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	75,294.97	4.96%	1,077.00	-	-	76,371.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	367,381.81	4.96%	1,733.00	-	-	369,114.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	74,539.39	4.96%	515.00	-	-	75,054.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,247,558.88	209,019.30	-	6,456,578.18	(967,932.90)	4.96%	26,255.00	-	-	(941,677.90)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	120,387.07	4.96%	470.00	-	-	120,857.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	87,096.47	13.50%	2,678.00	-	-	89,774.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	747,940,172.28	2,204,929.52	(130,034.80)	750,015,067.00	191,572,464.86		1,873,420.59	-	(130,034.80)	193,239,919.61	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 62 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION							
			07/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/25 PLANT ENDING BALANCE	07/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/25 RESERVE ENDING BALANCE	
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10) \$	
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	270,475.87	5.00%	3,841.00	4,814.42	-	-	-	279,131.29
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(9,467.29)	0.00%	-	525.92	-	-	-	(8,941.37)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	14,070.47	20.00%	619.00	456.25	-	-	-	15,145.72
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,809.36	0.90%	37.00	-	-	-	-	17,846.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,042.01	0.90%	18.00	-	-	-	-	45,060.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,652.07	4.00%	32.00	-	-	-	-	4,684.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	23,735.36	Amort.	-	(789.00)	-	-	-	22,946.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,024,368.53	406,347.45	(26,770.67)	6,403,945.31	1,461,545.74	4.00%	20,714.00	-	(26,770.67)	-	-	1,455,489.07
13	395.00	LABORATORY	-	-	-	-	(150.20)	5.00%	-	(2.75)	-	-	-	(152.95)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	89,690.55	6.67%	823.00	265.17	-	-	-	90,778.72
16		TOTAL GENERAL PLANT	7,399,940.24	406,347.45	(26,770.67)	7,779,517.02	2,063,455.79		26,084.00	5,270.00	(26,770.67)	-	-	2,068,039.12
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(242,965.40)	Amort.	(2,144.17)	-	-	-	-	(245,109.57)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(242,965.40)		(2,144.17)	-	-	-	-	(245,109.57)
20		SUBTOTAL PLANT (LESS SMRP)	776,096,710.41	2,924,888.36	(276,560.10)	778,745,038.68	201,430,459.77		2,221,375.84	5,270.00	(276,560.10)	(75,931.03)	-	203,304,614.47
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)							(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	776,096,710.41	2,924,888.36	(276,560.10)	778,745,038.68	194,743,157.06		2,221,375.84	5,270.00	(276,560.10)	(75,931.03)	-	196,617,311.76
23		SMRP PLANT												
24	376.00	MAINS (SMRP)	61,117,569.31	1,283,012.21	(16,031.32)	62,384,550.20	671,954.87	1.80%	92,626.59	-	(16,031.32)	(3,181.03)	-	745,369.11
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(934,890.94)	3.31%	1,654.39	-	-	-	-	(933,236.55)
26	380.00	SERVICES (SMRP)	25,731,407.56	776,797.49	(204,678.49)	26,303,526.56	(12,704,698.96)	5.18%	112,308.73	-	(204,678.49)	(106,647.29)	-	(12,903,716.00)
27	382.00	METER INSTALLATIONS (SMRP)	239,248.05	3,163.96	(600.25)	241,811.76	(74,849.44)	2.28%	457.01	-	(600.25)	-	-	(74,992.67)
28	383.00	HOUSE REGULATORS (SMRP)	172,665.39	2,249.80	(303.87)	174,611.31	(7,419.36)	2.22%	321.23	-	(303.87)	-	-	(7,402.00)
29		TOTAL SMRP PLANT	87,860,670.93	2,065,223.45	(221,613.92)	89,704,280.46	(13,049,903.83)		207,367.95	-	(221,613.92)	(109,828.32)	-	(13,173,978.11)
30		TOTAL GAS PLANT IN SERVICE	863,957,381.34	4,990,111.81	(498,174.02)	868,449,319.13	181,693,253.23		2,428,743.79	5,270.00	(498,174.02)	(185,759.35)	-	183,443,333.65

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 63 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/25 PLANT ENDING BALANCE	08/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	68,653.65	Amort.	225.41	-	-	68,879.06	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,325,668.17	130,651.34	(54,486.85)	17,401,832.66	6,784,334.02	Amort.	263,962.94	-	(54,486.85)	6,993,810.11	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,319,267.12	8,912.13	(32,787.81)	4,295,391.43	1,388,459.29	Amort.	61,382.61	-	(32,787.81)	1,417,054.09	
8		TOTAL INTANGIBLE PLANT	21,727,546.66	139,563.47	(87,274.66)	21,779,835.46	8,241,765.31		325,570.96	-	(87,274.66)	8,480,061.61	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,292,722.41	2,103.74	-	3,294,826.15	413,903.77	1.33%	3,651.00	-	-	417,554.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,202,736.19	1.10%	2,444.00	-	-	1,205,180.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,131.30	2.39%	4.00	-	-	2,135.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,283,830.26	-	-	4,283,830.26	35,330.40	2.39%	8,532.00	-	-	43,862.40	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,704,899.40	67,914.43	-	9,772,813.83	5,051,514.87	2.51%	20,370.00	-	-	5,071,884.87	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	849,090.38	Amort.	4,743.54	-	-	853,833.92	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	16,172.43	2.11%	232.00	-	-	16,404.43	
21	376.00	MAINS (LESS SMRP)	423,380,072.12	166,443.15	(27,769.47)	423,518,745.80	90,240,498.98	1.80%	635,173.83	-	(27,769.47)	90,836,663.73	
22	378.10	M & R STA EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(330,944.52)	3.31%	(475.00)	-	-	(331,419.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,855,236.56	69,213.56	(77,751.69)	30,846,698.42	3,454,039.71	3.31%	85,097.61	-	(77,751.69)	3,160,444.93	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,183.32	3.31%	125.00	-	-	45,308.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	412,023.19	2.54%	3,290.00	-	-	415,313.19	
26	380.00	SERVICES (LESS SMRP)	207,285,517.54	533,807.10	(32,918.70)	207,786,405.94	72,086,390.60	5.18%	895,863.40	-	(32,918.70)	72,900,900.24	
27	381.00	METERS	20,704,997.62	99,283.69	(14,837.70)	20,789,443.61	1,899,364.88	3.58%	61,896.00	-	(14,837.70)	1,939,221.89	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,502,992.03	6.79%	56,475.00	-	-	6,559,467.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,728,006.53	15,380.59	(2,575.89)	10,740,811.24	6,148,638.64	2.28%	20,395.49	-	(2,575.89)	6,166,458.24	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,746,438.32	17,514.92	(505.35)	7,763,447.89	2,721,293.43	2.22%	14,346.27	-	(505.35)	2,735,134.34	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,315.55	13.99	-	2,085,329.54	1,772,826.14	1.99%	3,458.00	-	-	1,776,284.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,367,986.52	76,293.65	(11,567.08)	6,432,713.09	987,750.99	5.47%	29,175.00	-	(11,567.08)	1,004,329.13	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	76,371.97	4.96%	1,077.00	-	-	77,448.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	369,114.81	4.96%	1,733.00	-	-	370,847.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	75,054.39	4.96%	515.00	-	-	75,569.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,456,578.18	166,759.95	-	6,623,338.13	(941,677.90)	4.96%	27,032.00	-	(483.68)	(915,129.58)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	120,857.07	4.96%	470.00	-	-	121,327.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	89,774.47	13.50%	2,678.00	-	-	92,452.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	750,015,067.00	1,214,728.77	(167,925.88)	751,061,869.89	193,239,919.61		1,878,302.14	-	(167,925.88)	194,580,965.74	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 64 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/25 PLANT ENDING BALANCE	08/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION	RETIREMENTS	COST OF REMOVAL	08/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	279,131.29	5.00%	3,841.00	4,814.42	-	-	287,786.70
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(8,941.37)	0.00%	-	525.92	-	-	(8,415.46)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	15,145.72	20.00%	619.00	456.25	-	-	16,220.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,846.36	0.90%	37.00	-	-	-	17,883.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,060.01	0.90%	18.00	-	-	-	45,078.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,684.07	4.00%	32.00	-	-	-	4,716.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	22,946.36	Amort.	-	(789.00)	-	-	22,157.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,403,945.31	209,049.66	(100,798.90)	6,512,196.07	1,455,489.07	4.00%	21,527.00	-	(100,798.90)	-	1,376,217.17
13	395.00	LABORATORY	-	-	-	-	(152.95)	5.00%	-	(2.75)	-	-	(155.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	90,778.72	6.67%	823.00	265.17	-	-	91,866.88
16		TOTAL GENERAL PLANT	7,779,517.02	209,049.66	(100,798.90)	7,887,767.78	2,068,039.12		26,897.00	5,270.00	(100,798.90)	-	1,999,407.22
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(245,109.57)	Amort.	(2,144.17)	-	-	-	(247,253.74)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(245,109.57)		(2,144.17)	-	-	-	(247,253.74)
20		SUBTOTAL PLANT (LESS SMRP)	778,745,038.68	1,563,341.90	(355,999.44)	779,952,381.13	203,304,614.47		2,228,625.93	5,270.00	(355,999.44)	(369,330.13)	204,813,180.83
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	778,745,038.68	1,563,341.90	(355,999.44)	779,952,381.13	196,617,311.76		2,228,625.93	5,270.00	(355,999.44)	(369,330.13)	198,125,878.12
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	62,384,550.20	1,220,499.04	(6,699.84)	63,598,349.40	745,369.11	1.80%	94,487.17	-	(6,699.84)	(459.34)	832,697.11
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(933,236.55)	3.31%	1,654.39	-	-	-	(931,582.16)
26	380.00	SERVICES (SMRP)	26,303,526.56	1,011,629.23	(149,833.07)	27,165,322.72	(12,903,716.00)	5.18%	115,403.60	-	(149,833.07)	(118,057.41)	(13,056,202.89)
27	382.00	METER INSTALLATIONS (SMRP)	241,811.76	5,137.46	(860.40)	246,088.81	(74,992.67)	2.28%	463.51	-	(860.40)	-	(75,389.57)
28	383.00	HOUSE REGULATORS (SMRP)	174,611.31	3,008.32	(86.80)	177,532.84	(7,402.00)	2.22%	325.73	-	(86.80)	-	(7,163.07)
29		TOTAL SMRP PLANT	89,704,280.46	2,240,274.05	(157,480.11)	91,787,074.39	(13,173,978.11)		212,334.40	-	(157,480.11)	(118,516.75)	(13,237,640.58)
30		TOTAL GAS PLANT IN SERVICE	868,449,319.13	3,803,615.94	(513,479.56)	871,739,455.52	183,443,333.65		2,440,960.33	5,270.00	(513,479.56)	(487,846.87)	184,888,237.54

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
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 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 65 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/25 PLANT ENDING BALANCE	09/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	68,879.06	Amort.	225.41	-	-	69,104.47	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,401,832.66	33,203.34	(144,955.91)	17,290,080.09	6,993,810.11	Amort.	263,574.76	-	(144,955.91)	7,112,428.97	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,295,391.43	2,693.36	-	4,298,084.79	1,417,054.09	Amort.	61,411.02	-	-	1,478,465.11	
8		TOTAL INTANGIBLE PLANT	21,779,835.46	35,896.70	(144,955.91)	21,670,776.26	8,480,061.61		325,211.19	-	(144,955.91)	8,660,316.89	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,294,826.15	3,857.15	-	3,298,683.30	417,554.77	1.33%	3,654.00	-	-	421,208.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,205,180.19	1.10%	2,444.00	-	-	1,207,624.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,135.30	2.39%	4.00	-	-	2,139.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,283,830.26	171,598.03	(6,106.89)	4,449,321.40	43,862.40	2.39%	8,697.00	-	(6,106.89)	46,452.51	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,772,813.83	20,393.37	-	9,793,207.20	5,071,884.87	2.51%	20,463.00	-	-	5,092,347.87	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	853,833.92	Amort.	4,743.54	-	-	858,577.46	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	16,404.43	2.11%	232.00	-	-	16,636.43	
21	376.00	MAINS (LESS SMRP)	423,518,745.80	550,752.84	(56,144.50)	424,013,354.14	90,836,663.73	1.80%	635,648.96	-	(56,144.50)	91,393,013.10	
22	378.10	M & R STA EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(331,419.52)	3.31%	(475.00)	-	-	(331,894.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,846,698.42	217,404.89	-	31,064,103.32	3,160,444.93	3.31%	85,385.61	-	-	3,245,830.54	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,308.32	3.31%	125.00	-	-	45,433.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	415,313.19	2.54%	3,290.00	-	-	418,603.19	
26	380.00	SERVICES (LESS SMRP)	207,786,405.94	580,979.20	(50,269.97)	208,107,115.17	72,900,900.24	5.18%	898,090.33	-	(50,269.97)	73,713,359.04	
27	381.00	METERS	20,789,443.61	24,956.18	(13,939.78)	20,800,460.01	1,939,221.89	3.58%	62,038.00	-	(13,939.78)	1,984,851.72	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,559,467.03	6.79%	56,475.00	-	-	6,615,942.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,740,811.24	29,549.76	(1,929.72)	10,768,431.28	6,166,458.24	2.28%	20,433.67	-	(1,929.72)	6,184,962.19	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,763,447.89	42,099.11	(770.18)	7,804,776.82	2,735,134.34	2.22%	14,401.00	-	(770.18)	2,748,765.16	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,329.54	14.01	-	2,085,343.55	1,776,284.14	1.99%	3,458.00	-	-	1,779,742.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,432,713.09	7,379.42	(3,911.00)	6,436,181.51	1,004,329.13	5.47%	29,330.00	-	(3,911.00)	975,556.35	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	77,448.97	4.96%	1,077.00	-	-	78,525.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	370,847.81	4.96%	1,733.00	-	-	372,580.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	75,569.39	4.96%	515.00	-	-	76,084.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,623,338.13	121,337.48	-	6,744,675.61	(915,129.58)	4.96%	27,627.00	-	(24.79)	(887,527.37)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	121,327.07	4.96%	470.00	-	-	121,797.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	92,452.47	13.50%	2,678.00	-	-	95,130.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	751,061,869.89	1,770,321.44	(133,072.05)	752,699,119.28	194,580,965.74		1,882,538.11	-	(133,072.05)	196,215,230.22	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 66 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/25 PLANT ENDING BALANCE	09/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	287,786.70	5.00%	3,841.00	4,814.42	-	-	296,442.12
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(8,415.46)	0.00%	-	525.92	-	-	(7,889.54)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	16,220.97	20.00%	619.00	456.25	-	-	17,296.22
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,883.36	0.90%	37.00	-	-	-	17,920.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,078.01	0.90%	18.00	-	-	-	45,096.01
7	393.00	STORES EQUIPMENT	-	-	-	-	0.00	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,716.07	4.00%	32.00	-	-	-	4,748.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	22,157.36	Amort.	-	(789.00)	-	-	21,368.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,512,196.07	344,284.49	(80,644.62)	6,775,835.94	1,376,217.17	4.00%	22,147.00	-	(80,644.62)	-	1,317,719.55
13	395.00	LABORATORY	-	-	-	-	(155.70)	5.00%	-	(2.75)	-	-	(158.45)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	91,866.88	6.67%	823.00	265.17	-	-	92,955.05
16		TOTAL GENERAL PLANT	7,887,767.78	344,284.49	(80,644.62)	8,151,407.65	1,999,407.22		27,517.00	5,270.00	(80,644.62)	-	1,951,549.60
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(247,253.74)	Amort.	(2,144.17)	-	-	-	(249,397.91)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(247,253.74)		(2,144.17)	-	-	-	(249,397.91)
20		SUBTOTAL PLANT (LESS SMRP)	779,952,381.13	2,150,502.64	(358,672.58)	781,744,211.19	204,813,180.83		2,233,122.13	5,270.00	(358,672.58)	(115,201.59)	206,577,698.80
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	779,952,381.13	2,150,502.64	(358,672.58)	781,744,211.19	198,125,878.12		2,233,122.13	5,270.00	(358,672.58)	(115,201.59)	199,890,396.09
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	63,598,349.40	3,023,718.97	(56,357.78)	66,565,710.59	832,697.11	1.80%	97,623.04	-	(56,357.78)	(1,415.83)	872,546.54
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(931,582.16)	3.31%	1,654.39	-	-	-	(929,927.77)
26	380.00	SERVICES (SMRP)	27,165,322.72	905,269.82	(228,809.32)	27,841,783.22	(13,056,202.89)	5.18%	118,723.67	-	(228,809.32)	(86,191.54)	(13,252,480.07)
27	382.00	METER INSTALLATIONS (SMRP)	246,088.81	9,870.27	(644.57)	255,314.51	(75,389.57)	2.28%	476.33	-	(644.57)	-	(75,557.81)
28	383.00	HOUSE REGULATORS (SMRP)	177,532.84	7,230.84	(132.28)	184,631.39	(7,163.07)	2.22%	335.00	-	(132.28)	-	(6,960.36)
29		TOTAL SMRP PLANT	91,787,074.39	3,946,089.90	(285,943.95)	95,447,220.34	(13,237,640.58)		218,812.43	-	(285,943.95)	(87,607.37)	(13,392,379.47)
30		TOTAL GAS PLANT IN SERVICE	871,739,455.52	6,096,592.54	(644,616.53)	877,191,431.53	184,888,237.54		2,451,934.56	5,270.00	(644,616.53)	(202,808.96)	186,498,016.62

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 67 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/25 PLANT ENDING BALANCE	10/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	69,104.47	Amort.	225.41	-	-	69,329.88	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,290,080.09	177,056.34	(33,306.92)	17,433,829.51	7,112,428.97	Amort.	264,410.64	-	(33,306.92)	7,343,532.69	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,298,084.79	268,820.71	(7,246.56)	4,559,658.94	1,478,465.11	Amort.	63,154.86	-	(7,246.56)	1,534,373.40	
8		TOTAL INTANGIBLE PLANT	21,670,776.26	445,877.05	(40,553.48)	22,076,099.82	8,660,316.89		327,790.91	-	(40,553.48)	8,947,554.32	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,298,683.30	271.47	-	3,298,954.77	421,208.77	1.33%	3,656.00	-	-	424,864.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,207,624.19	1.10%	2,444.00	-	-	1,210,068.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,139.30	2.39%	4.00	-	-	2,143.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,449,321.40	16,663.28	-	4,465,984.68	46,452.51	2.39%	8,878.00	-	(1,534.43)	53,796.08	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,793,207.20	9,740.27	-	9,802,947.47	5,092,347.87	2.51%	20,494.00	-	-	5,112,841.87	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	858,577.46	Amort.	4,743.54	-	-	863,321.00	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	16,636.43	2.11%	232.00	-	-	16,868.43	
21	376.00	MAINS (LESS SMRP)	424,013,354.14	575,115.03	(58,653.26)	424,529,815.91	91,393,013.10	1.80%	636,407.13	-	(58,653.26)	91,954,103.89	
22	378.10	M & R STA EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(331,894.52)	3.31%	(475.00)	-	-	(332,369.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	31,064,103.32	31,200.99	(12,678.34)	31,082,625.97	3,245,830.54	3.31%	85,710.61	-	(12,678.34)	3,318,862.81	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,433.32	3.31%	125.00	-	-	45,558.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	418,603.19	2.54%	3,290.00	-	-	421,893.19	
26	380.00	SERVICES (LESS SMRP)	208,317,115.17	690,402.44	(49,631.38)	208,957,886.23	73,713,359.04	5.18%	900,618.85	-	(49,631.38)	74,498,622.69	
27	381.00	METERS	20,800,460.01	254,899.84	(17,524.68)	21,037,835.17	1,984,851.72	3.58%	62,409.00	-	(17,524.68)	2,028,073.23	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,615,942.03	6.79%	56,475.00	-	-	6,672,417.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,768,431.28	34,404.18	(1,778.09)	10,801,057.37	6,184,962.19	2.28%	20,490.55	-	(1,778.09)	6,203,674.65	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,804,776.82	37,179.33	(713.55)	7,841,242.60	2,748,765.16	2.22%	14,472.64	-	(713.55)	2,762,524.25	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,343.55	14.01	-	2,085,357.56	1,779,742.14	1.99%	3,458.00	-	-	1,783,200.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,436,181.51	24,766.86	(26,447.94)	6,434,500.43	975,556.35	5.47%	29,334.00	-	(26,447.94)	978,442.41	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	78,525.97	4.96%	1,077.00	-	-	79,602.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	372,580.81	4.96%	1,733.00	-	-	374,313.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	76,084.39	4.96%	515.00	-	-	76,599.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,744,675.61	79,457.70	(115,245.55)	6,708,887.76	(887,527.37)	4.96%	27,804.00	-	(115,245.55)	(974,968.92)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	121,797.07	4.96%	470.00	-	-	122,267.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	95,130.47	13.50%	2,678.00	-	-	97,808.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	752,699,119.28	1,754,115.40	(282,672.79)	754,170,561.89	196,215,230.22		1,887,044.32	-	(282,672.79)	(85,584.15) 197,734,017.59	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 68 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/25 PLANT ENDING BALANCE	10/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION	RETIREMENTS	COST OF REMOVAL	10/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	296,442.12	5.00%	3,841.00	4,814.42	-	-	305,097.54
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(7,889.54)	0.00%	-	525.92	-	-	(7,363.62)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	17,296.22	20.00%	619.00	456.25	-	-	18,371.47
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,920.36	0.90%	37.00	-	-	-	17,957.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,096.01	0.90%	18.00	-	-	-	45,114.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,748.07	4.00%	32.00	-	-	-	4,780.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	21,368.36	Amort.	-	(789.00)	-	-	20,579.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,775,835.94	39,111.04	(34,855.60)	6,780,091.38	1,317,719.55	4.00%	22,593.00	-	(34,855.60)	-	1,305,456.95
13	395.00	LABORATORY	-	-	-	-	(158.45)	5.00%	-	(2.75)	-	-	(161.20)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	92,955.05	6.67%	823.00	265.17	-	-	94,043.22
16		TOTAL GENERAL PLANT	8,151,407.65	39,111.04	(34,855.60)	8,155,663.09	1,951,549.60		27,963.00	5,270.00	(34,855.60)	-	1,949,927.00
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(249,397.91)	Amort.	(2,144.17)	-	-	-	(251,542.08)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(249,397.91)		(2,144.17)	-	-	-	(251,542.08)
20		SUBTOTAL PLANT (LESS SMRP)	781,744,211.19	2,239,103.49	(358,081.87)	783,625,232.81	206,577,698.80		2,240,654.06	5,270.00	(358,081.87)	(85,584.15)	208,379,956.83
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	781,744,211.19	2,239,103.49	(358,081.87)	783,625,232.81	199,890,396.09		2,240,654.06	5,270.00	(358,081.87)	(85,584.15)	201,692,654.12
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	66,565,710.59	3,249,371.74	(19,632.68)	69,795,449.65	872,546.54	1.80%	102,270.87	-	(19,632.68)	(25.49)	955,159.24
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(929,927.77)	3.31%	1,654.39	-	-	-	(928,273.38)
26	380.00	SERVICES (SMRP)	27,841,783.22	990,128.29	(225,902.71)	28,606,008.80	(13,252,480.07)	5.18%	121,833.15	-	(225,902.71)	(160,197.67)	(13,516,747.31)
27	382.00	METER INSTALLATIONS (SMRP)	255,314.51	11,491.75	(593.92)	266,212.34	(75,557.81)	2.28%	495.45	-	(593.92)	-	(75,656.28)
28	383.00	HOUSE REGULATORS (SMRP)	184,631.39	6,385.83	(122.56)	190,894.66	(6,960.36)	2.22%	347.36	-	(122.56)	-	(6,735.55)
29		TOTAL SMRP PLANT	95,447,220.34	4,257,377.62	(246,251.87)	99,458,346.08	(13,392,379.47)		226,601.22	-	(246,251.87)	(160,223.16)	(13,572,253.28)
30		TOTAL GAS PLANT IN SERVICE	877,191,431.53	6,496,481.10	(604,333.74)	883,083,578.89	186,498,016.62		2,467,255.28	5,270.00	(604,333.74)	(245,807.31)	188,120,400.85

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 69 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/25 PLANT ENDING BALANCE	11/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	69,329.88	Amort.	225.41	-	-	69,555.29	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,433,829.51	567,873.00	(42,616.78)	17,959,085.73	7,343,532.69	Amort.	269,133.65	-	(42,616.78)	7,570,049.56	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,559,658.94	35,832.55	-	4,595,491.49	1,534,373.40	Amort.	65,201.92	-	-	1,599,575.32	
8		TOTAL INTANGIBLE PLANT	22,076,099.82	603,705.55	(42,616.78)	22,637,188.59	8,947,554.32		334,560.98	-	(42,616.78)	9,239,498.52	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,298,954.77	166.45	-	3,299,121.22	424,864.77	1.33%	3,656.00	-	-	428,520.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,210,068.19	1.10%	2,444.00	-	-	1,212,512.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,143.30	2.39%	4.00	-	-	2,147.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,465,984.68	91,022.27	(30,154.51)	4,526,852.44	53,796.08	2.39%	8,955.00	-	(30,154.51)	32,596.57	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,802,947.47	-	(59.55)	9,802,887.92	5,112,841.87	2.51%	20,504.00	-	(59.55)	5,133,286.32	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	863,321.00	Amort.	4,743.54	-	-	868,064.54	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	16,868.43	2.11%	232.00	-	-	17,100.43	
21	376.00	MAINS (LESS SMRP)	424,529,815.91	369,721.46	(138,068.75)	424,761,468.62	91,954,103.89	1.80%	636,968.15	-	(138,068.75)	92,449,835.02	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(332,369.52)	3.31%	(475.00)	-	-	(332,844.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	31,082,625.97	91,657.68	(529,956.63)	30,644,327.02	3,318,862.81	3.31%	85,131.61	-	(529,956.63)	2,874,037.78	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,558.32	3.31%	125.00	-	-	45,683.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	421,893.19	2.54%	3,290.00	-	-	425,183.19	
26	380.00	SERVICES (LESS SMRP)	208,957,886.23	546,906.93	(66,990.56)	209,437,802.59	74,498,622.69	5.18%	903,037.44	-	(66,990.56)	75,274,228.90	
27	381.00	METERS	21,037,835.17	173,824.43	(22,718.12)	21,188,941.48	2,028,073.23	3.58%	62,988.00	-	(22,718.12)	2,066,873.41	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,672,417.03	6.79%	56,475.00	-	-	6,728,892.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,801,057.37	21,026.11	(2,184.00)	10,819,899.48	6,203,674.65	2.28%	20,540.22	-	(2,184.00)	6,222,030.87	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,841,242.60	35,518.55	(1,137.66)	7,875,623.49	2,762,524.25	2.22%	14,538.38	-	(1,137.66)	2,775,924.97	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,357.56	14.01	-	2,085,371.57	1,783,200.14	1.99%	3,458.00	-	-	1,786,658.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,434,500.43	11,435.00	(8,942.37)	6,436,993.06	978,442.41	5.47%	29,336.00	-	(8,942.37)	998,836.04	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	79,602.97	4.96%	1,077.00	-	-	80,679.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	374,313.81	4.96%	1,733.00	-	-	376,046.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	76,599.39	4.96%	515.00	-	-	77,114.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,708,887.76	70,347.90	(15,629.44)	6,763,606.22	(974,968.92)	4.96%	27,843.00	-	(15,629.44)	(962,755.36)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	122,267.07	4.96%	470.00	-	-	122,737.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	97,808.47	13.50%	2,678.00	-	-	100,486.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	754,170,561.89	1,411,640.79	(815,841.59)	754,766,361.09	197,734,017.59		1,890,267.34	-	(815,841.59)	(65,078.64)	198,743,364.70

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 70 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/25 PLANT ENDING BALANCE	11/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION	RETIREMENTS	COST OF REMOVAL	11/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	305,097.54	5.00%	3,841.00	4,814.42	-	-	313,752.95
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(7,363.62)	0.00%	-	525.92	-	-	(6,837.71)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	18,371.47	20.00%	619.00	456.25	-	-	19,446.72
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,957.36	0.90%	37.00	-	-	-	17,994.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,114.01	0.90%	18.00	-	-	-	45,132.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,780.07	4.00%	32.00	-	-	-	4,812.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	20,579.36	Amort.	-	(789.00)	-	-	19,790.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,780,091.38	180,462.03	(36,438.49)	6,924,114.92	1,305,456.95	4.00%	22,840.00	-	(36,438.49)	-	1,291,858.46
13	395.00	LABORATORY	-	-	-	-	(161.20)	5.00%	-	(2.75)	-	-	(163.95)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	94,043.22	6.67%	823.00	265.17	-	-	95,131.38
16		TOTAL GENERAL PLANT	8,155,663.09	180,462.03	(36,438.49)	8,299,686.63	1,949,927.00		28,210.00	5,270.00	(36,438.49)	-	1,946,968.51
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(251,542.08)	Amort.	(2,144.17)	-	-	-	(253,686.25)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(251,542.08)		(2,144.17)	-	-	-	(253,686.25)
20		SUBTOTAL PLANT (LESS SMRP)	783,625,232.81	2,195,808.37	(894,896.86)	784,926,144.31	208,379,956.83		2,250,894.15	5,270.00	(894,896.86)	(65,078.64)	209,676,145.48
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	783,625,232.81	2,195,808.37	(894,896.86)	784,926,144.31	201,692,654.12		2,250,894.15	5,270.00	(894,896.86)	(65,078.64)	202,988,842.77
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	69,795,449.65	2,814,581.34	(39,018.88)	72,571,012.11	955,159.24	1.80%	106,774.85	-	(39,018.88)	(27.25)	1,022,887.96
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(928,273.38)	3.31%	1,654.39	-	-	-	(926,618.99)
26	380.00	SERVICES (SMRP)	28,606,008.80	717,248.18	(304,914.93)	29,018,342.06	(13,516,747.31)	5.18%	124,372.56	-	(304,914.93)	(147,320.28)	(13,844,609.96)
27	382.00	METER INSTALLATIONS (SMRP)	266,212.34	7,023.18	(729.50)	272,506.03	(75,656.28)	2.28%	511.78	-	(729.50)	-	(75,874.00)
28	383.00	HOUSE REGULATORS (SMRP)	190,894.66	6,100.58	(195.40)	196,799.84	(6,735.55)	2.22%	358.62	-	(195.40)	-	(6,572.34)
29		TOTAL SMRP PLANT	99,458,346.08	3,544,953.29	(344,858.71)	102,658,440.66	(13,572,253.28)		233,672.20	-	(344,858.71)	(147,347.53)	(13,830,787.32)
30		TOTAL GAS PLANT IN SERVICE	883,083,578.89	5,740,761.66	(1,239,755.58)	887,584,584.97	188,120,400.85		2,484,566.35	5,270.00	(1,239,755.58)	(212,426.17)	189,158,055.45

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 71 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/25 PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		INTANGIBLE PLANT											
2	301.00	ORGANIZATION	521.20	-	-	521.20	-	Amort.	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,146.90	-	-	81,146.90	69,555.29	Amort.	206.82	-	-	69,762.11	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943.27	-	-	943.27	318.35	Amort.	-	-	-	318.35	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	-	-	-	-	-	Amort.	-	-	-	-	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,959,085.73	190,053.00	(116,937.47)	18,032,201.26	7,570,049.56	Amort.	273,314.33	-	(116,937.47)	7,726,426.42	
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	4,595,491.49	11,992.23	(4,442.02)	4,603,041.70	1,599,575.32	Amort.	65,185.30	-	(4,442.02)	1,660,318.60	
8		TOTAL INTANGIBLE PLANT	22,637,188.59	202,045.23	(121,379.49)	22,717,854.33	9,239,498.52		338,706.45	-	(121,379.49)	9,456,825.48	
9		DISTRIBUTION PLANT (LESS SMRP)											
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205.40	-	-	205.40	-	Non-Dep.	-	-	-	-	
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,986.66	-	-	876,986.66	(522.25)	Non-Dep.	-	-	-	(522.25)	
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,299,121.22	30,272.76	-	3,329,393.98	428,520.77	1.33%	3,673.00	-	-	432,193.77	
13	374.50	RIGHTS OF WAY	2,666,577.16	-	-	2,666,577.16	1,212,512.19	1.10%	2,444.00	-	-	1,214,956.19	
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,124.98	-	-	2,124.98	2,147.30	2.39%	4.00	-	-	2,151.30	
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	(77.66)	2.39%	-	-	-	(77.66)	
16	375.40	STRUC & IMPROV-REGULATING	4,526,852.44	237,305.08	(179,672.35)	4,584,485.17	32,596.57	2.39%	9,073.00	-	(179,672.35)	(138,002.78)	
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	0.02	2.39%	-	-	-	0.02	
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,802,887.92	7,438.69	(941.67)	9,809,384.94	5,133,286.32	2.51%	20,511.00	-	(941.67)	5,152,855.65	
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,994.59	-	-	880,994.59	868,064.54	Amort.	4,743.54	-	-	872,808.08	
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125.04	-	-	132,125.04	17,100.43	2.11%	232.00	-	-	17,332.43	
21	376.00	MAINS (LESS SMRP)	424,761,468.62	2,899,295.39	(256,845.93)	427,403,918.08	92,449,835.02	1.80%	639,124.04	-	(256,845.93)	(12,053.58)	
22	378.10	M & R STATION EQUIP-GENERAL	(172,291.25)	-	-	(172,291.25)	(332,844.52)	3.31%	(475.00)	-	-	(333,319.52)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,644,327.02	331,314.88	(28,299.70)	30,947,342.20	2,874,037.78	3.31%	84,945.61	-	(28,299.70)	(55,580.42)	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443.08	-	-	45,443.08	45,683.32	3.31%	125.00	-	-	45,808.32	
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144.06	-	-	1,554,144.06	425,183.19	2.54%	3,290.00	-	-	428,473.19	
26	380.00	SERVICES (LESS SMRP)	209,437,802.59	655,089.27	(70,377.04)	210,022,514.82	75,274,228.90	5.18%	905,334.74	-	(70,377.04)	(78,994.00)	
27	381.00	METERS	21,188,941.48	44,074.17	(8,747.01)	21,224,268.64	2,066,873.41	3.58%	63,266.00	-	(8,747.01)	(1,777.09)	
28	381.10	METERS - AMR	9,980,854.48	-	-	9,980,854.48	6,728,892.03	6.79%	56,475.00	-	-	6,785,367.03	
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,819,899.48	29,915.96	(733.54)	10,849,081.90	6,222,030.87	2.28%	20,585.98	-	(733.54)	(139.00)	
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,875,623.49	38,966.43	(358.78)	7,914,231.14	2,775,924.97	2.22%	14,605.79	-	(358.78)	-	
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,371.57	14.01	-	2,085,385.58	1,786,658.14	1.99%	3,458.00	-	-	1,790,116.14	
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,436,993.06	53,319.87	(4,719.99)	6,485,592.94	998,836.04	5.47%	29,453.00	-	(4,719.99)	(409.26)	
33	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	(59,912.03)	0.00%	-	-	-	(59,912.03)	
34	387.41	OTHER EQUIP-TELEPHONE	260,538.46	-	-	260,538.46	80,679.97	4.96%	1,077.00	-	-	81,756.97	
35	387.42	OTHER EQUIPMENT-RADIO	419,367.40	-	-	419,367.40	376,046.81	4.96%	1,733.00	-	-	377,779.81	
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,678.76	-	-	124,678.76	77,114.39	4.96%	515.00	-	-	77,629.39	
37	387.45	OTHER EQUIP-TELEMETERING	6,763,606.22	428,034.08	(69,248.63)	7,122,391.67	(962,755.36)	4.96%	28,698.00	-	(69,248.63)	(1,003,305.99)	
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644.47	-	-	113,644.47	122,737.07	4.96%	470.00	-	-	123,207.07	
39	387.50	GPS PIPE LOCATORS	238,072.69	-	-	238,072.69	100,486.47	13.50%	2,678.00	-	-	103,164.47	
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	754,766,361.09	4,755,040.59	(619,944.65)	758,901,457.03	198,743,364.70		1,896,039.70	-	(619,944.65)	(148,953.35)	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.C
 SHEET 72 OF 72
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/25 PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1		GENERAL PLANT											
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741.33	-	-	921,741.33	313,752.95	5.00%	3,841.00	4,814.42	-	-	322,408.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	(6,837.71)	0.00%	-	525.92	-	-	(6,311.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,129.58	-	-	37,129.58	19,446.72	20.00%	619.00	456.25	-	-	20,521.97
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	48,924.40	17,994.36	0.90%	37.00	-	-	-	18,031.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	24,462.20	45,132.01	0.90%	18.00	-	-	-	45,150.01
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739.00	-	-	9,739.00	4,812.07	4.00%	32.00	-	-	-	4,844.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	19,790.36	Amort.	-	(789.00)	-	-	19,001.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	185.21	4.00%	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,924,114.92	178,977.93	(39,988.36)	7,063,104.49	1,291,858.46	4.00%	23,312.00	-	(39,988.36)	-	1,275,182.10
13	395.00	LABORATORY	-	-	-	-	(163.95)	5.00%	-	(2.75)	-	-	(166.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	185,547.00	171,938.14	0.00%	-	-	-	-	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	148,028.20	-	-	148,028.20	95,131.38	6.67%	823.00	265.17	-	-	96,219.55
16		TOTAL GENERAL PLANT	8,299,686.63	178,977.93	(39,988.36)	8,438,676.20	1,946,968.51		28,682.00	5,270.00	(39,988.36)	-	1,940,932.15
17		OTHER PLANT											
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	(777,092.00)	(253,686.25)	Amort.	(2,144.17)	-	-	-	(255,830.42)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	(777,092.00)	(253,686.25)		(2,144.17)	-	-	-	(255,830.42)
20		SUBTOTAL PLANT (LESS SMRP)	784,926,144.31	5,136,063.75	(781,312.50)	789,280,895.57	209,676,145.48		2,261,283.98	5,270.00	(781,312.50)	(148,953.35)	211,012,433.61
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	(6,687,302.71)						(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	784,926,144.31	5,136,063.75	(781,312.50)	789,280,895.57	202,988,842.77		2,261,283.98	5,270.00	(781,312.50)	(148,953.35)	204,325,130.90
23		SMRP PLANT											
24	376.00	MAINS (SMRP)	72,571,012.11	5,060,386.28	(185,134.42)	77,446,263.97	1,022,887.96	1.80%	112,512.96	-	(185,134.42)	-	950,266.50
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	-	-	599,780.62	(926,618.99)	3.31%	1,654.39	-	-	-	(924,964.60)
26	380.00	SERVICES (SMRP)	29,018,342.06	628,319.56	(320,328.86)	29,326,332.76	(13,844,609.96)	5.18%	125,927.26	-	(320,328.86)	(192,542.85)	(14,231,554.41)
27	382.00	METER INSTALLATIONS (SMRP)	272,506.03	9,992.59	(245.02)	282,253.59	(75,874.00)	2.28%	527.02	-	(245.02)	-	(75,592.00)
28	383.00	HOUSE REGULATORS (SMRP)	196,799.84	6,692.78	(61.62)	203,431.00	(6,572.34)	2.22%	370.21	-	(61.62)	-	(6,263.75)
29		TOTAL SMRP PLANT	102,658,440.66	5,705,391.20	(505,769.92)	107,858,061.94	(13,830,787.32)		240,991.84	-	(505,769.92)	(192,542.85)	(14,288,108.25)
30		TOTAL GAS PLANT IN SERVICE	887,584,584.97	10,841,454.96	(1,287,082.42)	897,138,957.51	189,158,055.45		2,502,275.82	5,270.00	(1,287,082.42)	(341,496.20)	190,037,022.65

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 1 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/23 PLANT ENDING BALANCE	01/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	0.00	79,805.64	0.00	79,805.64	0.00		57.86	0.00	0.00	0.00	57.86
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	0.00	0.00	(7,576.53)	(7,576.53)	0.00	(7.96)	0.00	(7,576.53)	(685.86)	(8,270.35)	
3	380.00	SERVICES (SMRP)	0.00	849,592.64	(277,338.55)	572,254.09	0.00		948.99	0.00	(277,338.55)	(467,104.37)	(743,493.93)
4	382.00	METER INSTALLATIONS (SMRP)	0.00	1,645.31	(489.15)	1,156.16	0.00		0.85	0.00	(489.15)	0.00	(488.30)
5	383.00	HOUSE REGULATORS (SMRP)	0.00	0.00	(188.66)	(188.66)	0.00		(0.15)	0.00	(188.66)	0.00	(188.81)
6		TOTAL SMRP	0.00	931,043.59	(285,592.89)	645,450.70	0.00		999.59	0.00	(285,592.89)	(467,790.23)	(752,383.53)
7	376.00	MAINS (SMRP)	0.00	79,805.64	0.00	79,805.64	0.00		57.86	0.00	0.00	0.00	57.86
8	376.00	MAINS (LESS SMRP)	399,913,803.01	691,820.98	(7,748.31)	400,597,875.68	74,867,061.95		577,035.12	0.00	(7,748.31)	(30,795.87)	75,405,552.89
9	376.00	TOTAL - MAINS	399,913,803.01	771,626.62	(7,748.31)	400,677,681.32	74,867,061.95		577,092.98	0.00	(7,748.31)	(30,795.87)	75,405,610.75
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	0.00	0.00	(7,576.53)	(7,576.53)		(7.96)	0.00	(7,576.53)	(685.86)	(8,270.35)	
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,969,814.46	0.00	(25,273.06)	24,944,541.40	2,842,986.82		52,410.08	0.00	(25,273.06)	(1,342.52)	2,868,781.32
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,969,814.46	0.00	(32,849.59)	24,936,964.87	2,842,986.82		52,402.12	0.00	(32,849.59)	(2,028.38)	2,860,510.97
13	380.00	SERVICES (SMRP)	0.00	849,592.64	(277,338.55)	572,254.09			948.99	0.00	(277,338.55)	(467,104.37)	(743,493.93)
14	380.00	SERVICES (LESS SMRP)	192,516,615.69	815,310.43	(55,161.26)	193,276,764.86	52,138,791.21		620,065.87	0.00	(55,161.26)	(92,905.67)	52,610,790.15
15	380.00	TOTAL - SERVICES	192,516,615.69	1,664,903.07	(332,499.81)	193,849,018.95	52,138,791.21		621,014.86	0.00	(332,499.81)	(560,010.04)	51,867,296.22
16	382.00	METER INSTALLATIONS (SMRP)	0.00	1,645.31	(489.15)	1,156.16			0.85	0.00	(489.15)	0.00	(488.30)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,073,731.52	25,107.66	0.00	10,098,839.18	5,661,414.08		14,877.28	0.00	0.00	0.00	5,676,291.36
18	382.00	TOTAL - METER INSTALLATIONS	10,073,731.52	26,752.97	(489.15)	10,099,995.34	5,661,414.08		14,878.13	0.00	(489.15)	0.00	5,675,803.06
19	383.00	HOUSE REGULATORS (SMRP)	0.00	0.00	(188.66)	(188.66)			(0.15)	0.00	(188.66)	0.00	(188.81)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,131,728.52	18,412.32	0.00	7,150,140.84	2,346,480.10		11,544.51	0.00	0.00	0.00	2,358,024.61
21	383.00	TOTAL - HOUSE REGULATORS	7,131,728.52	18,412.32	(188.66)	7,149,952.18	2,346,480.10		11,544.36	0.00	(188.66)	0.00	2,357,835.80

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 2 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/28/23 PLANT ENDING BALANCE	02/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/28/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	79,805.64	859,141.80	0.00	938,947.44	57.86		738.88	0.00	0.00	(9,794.68)	(8,997.94)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(7,576.53)	0.00	(6,092.80)	(13,669.33)	(8,270.35)		(22.40)	0.00	(6,092.80)	0.00	(14,385.54)
3	380.00	SERVICES (SMRP)	572,254.09	1,027,481.72	(116,568.91)	1,483,166.90	(743,493.93)		3,408.60	0.00	(116,568.91)	(83,958.34)	(940,612.58)
4	382.00	METER INSTALLATIONS (SMRP)	1,156.16	0.00	(1,574.73)	(418.57)	(488.30)		0.84	0.00	(1,574.73)	0.00	(2,062.19)
5	383.00	HOUSE REGULATORS (SMRP)	(188.66)	0.00	(230.70)	(419.36)	(188.81)		(0.19)	0.00	(230.70)	0.00	(419.70)
6		TOTAL SMRP	645,450.70	1,886,623.52	(124,467.14)	2,407,607.08	(752,383.53)		4,125.73	0.00	(124,467.14)	(93,753.02)	(966,477.96)
7	376.00	MAINS (SMRP)	79,805.64	859,141.80	0.00	938,947.44	57.86		738.88	0.00	0.00	(9,794.68)	(8,997.94)
8	376.00	MAINS (LESS SMRP)	400,597,875.68	1,256,160.78	(67,615.86)	401,786,420.60	75,405,552.89		578,380.78	0.00	(67,615.86)	(3,140.39)	75,913,177.42
9	376.00	TOTAL - MAINS	400,677,681.32	2,115,302.58	(67,615.86)	402,725,368.04	75,405,610.75		579,119.66	0.00	(67,615.86)	(12,935.07)	75,904,179.48
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(7,576.53)	0.00	(6,092.80)	(13,669.33)	(8,270.35)		(22.40)	0.00	(6,092.80)	0.00	(14,385.54)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,541.40	161.93	0.00	24,944,703.33	2,868,781.32		52,383.80	0.00	0.00	(157.47)	2,921,007.64
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,936,964.87	161.93	(6,092.80)	24,931,034.00	2,860,510.97		52,361.40	0.00	(6,092.80)	(157.47)	2,906,622.10
13	380.00	SERVICES (SMRP)	572,254.09	1,027,481.72	(116,568.91)	1,483,166.90	(743,493.93)		3,408.60	0.00	(116,568.91)	(83,958.34)	(940,612.58)
14	380.00	SERVICES (LESS SMRP)	193,276,764.86	615,055.30	(23,184.98)	193,868,635.18	52,610,790.15		655,145.57	0.00	(23,184.98)	(16,699.06)	53,226,051.68
15	380.00	TOTAL - SERVICES	193,849,018.95	1,642,537.02	(139,753.89)	195,351,802.08	51,867,296.22		658,554.17	0.00	(139,753.89)	(100,657.40)	52,285,439.10
16	382.00	METER INSTALLATIONS (SMRP)	1,156.16	0.00	(1,574.73)	(418.57)	(488.30)		0.84	0.00	(1,574.73)	0.00	(2,062.19)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,098,839.18	26,242.96	0.00	10,125,082.14	5,676,291.36		14,914.85	0.00	0.00	0.00	5,691,206.21
18	382.00	TOTAL - METER INSTALLATIONS	10,099,995.34	26,242.96	(1,574.73)	10,124,663.57	5,675,803.06		14,915.69	0.00	(1,574.73)	0.00	5,689,144.02
19	383.00	HOUSE REGULATORS (SMRP)	(188.66)	0.00	(230.70)	(419.36)	(188.81)		(0.19)	0.00	(230.70)	0.00	(419.70)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,150,140.84	11,751.60	0.00	7,161,892.44	2,358,024.61		11,568.59	0.00	0.00	0.00	2,369,593.20
21	383.00	TOTAL - HOUSE REGULATORS	7,149,952.18	11,751.60	(230.70)	7,161,473.08	2,357,835.80		11,568.40	0.00	(230.70)	0.00	2,369,173.50

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 3 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/23 PLANT ENDING BALANCE	03/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	938,947.44	3,925,560.57	0.00	4,864,508.01	(8,997.94)		4,207.03	0.00	0.00	0.00	(4,790.91)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(13,669.33)	0.00	(17,244.22)	(30,913.55)	(14,385.54)	(47.11)	0.00	(17,244.22)	(970.13)	(32,647.00)	
3	380.00	SERVICES (SMRP)	1,483,166.90	1,095,911.02	(192,040.81)	2,387,037.11	(940,612.58)		6,417.92	0.00	(192,040.81)	(92,751.65)	(1,218,987.13)
4	382.00	METER INSTALLATIONS (SMRP)	(418.57)	1,219.19	(2,045.79)	(1,245.17)	(2,062.19)	(1.61)	0.00	(2,045.79)	0.00	(4,109.59)	
5	383.00	HOUSE REGULATORS (SMRP)	(419.36)	0.00	(156.80)	(576.16)	(419.70)	(1.13)	0.00	(156.80)	0.00	(577.63)	
6		TOTAL SMRP	2,407,607.08	5,022,690.78	(211,487.62)	7,218,810.24	(966,477.96)		10,575.11	0.00	(211,487.62)	(93,721.78)	(1,261,112.26)
7	376.00	MAINS (SMRP)	938,947.44	3,925,560.57	0.00	4,864,508.01	(8,997.94)		4,207.03	0.00	0.00	0.00	(4,790.91)
8	376.00	MAINS (LESS SMRP)	401,786,420.60	302,117.30	(126,444.81)	401,962,093.09	75,913,177.42		579,344.97	0.00	(126,444.81)	(20,820.75)	76,345,256.83
9	376.00	TOTAL - MAINS	402,725,368.04	4,227,677.87	(126,444.81)	406,826,601.10	75,904,179.48		583,552.00	0.00	(126,444.81)	(20,820.75)	76,340,465.92
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(13,669.33)	0.00	(17,244.22)	(30,913.55)	(14,385.54)	(47.11)	0.00	(17,244.22)	(970.13)	(32,647.00)	
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,703.33	0.00	0.00	24,944,703.33	2,921,007.64		52,384.17	0.00	0.00	(698.72)	2,972,693.09
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,931,034.00	0.00	(17,244.22)	24,913,789.78	2,906,622.10		52,337.06	0.00	(17,244.22)	(1,668.85)	2,940,046.09
13	380.00	SERVICES (SMRP)	1,483,166.90	1,095,911.02	(192,040.81)	2,387,037.11	(940,612.58)		6,417.92	0.00	(192,040.81)	(92,751.65)	(1,218,987.13)
14	380.00	SERVICES (LESS SMRP)	193,868,635.18	737,895.02	(38,195.97)	194,568,334.23	53,226,051.68		629,092.38	0.00	(38,195.97)	(18,448.03)	53,798,500.07
15	380.00	TOTAL - SERVICES	195,351,802.08	1,833,806.04	(230,236.78)	196,955,371.34	52,285,439.10		635,510.30	0.00	(230,236.78)	(111,199.68)	52,579,512.94
16	382.00	METER INSTALLATIONS (SMRP)	(418.57)	1,219.19	(2,045.79)	(1,245.17)	(2,062.19)	(1.61)	0.00	(2,045.79)	0.00	(4,109.59)	
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,125,082.14	17,151.14	0.00	10,142,233.28	5,691,206.21		14,947.53	0.00	0.00	0.00	5,706,153.74
18	382.00	TOTAL - METER INSTALLATIONS	10,124,663.57	18,370.33	(2,045.79)	10,140,988.11	5,689,144.02		14,945.92	0.00	(2,045.79)	0.00	5,702,044.15
19	383.00	HOUSE REGULATORS (SMRP)	(419.36)	0.00	(156.80)	(576.16)	(419.70)	(1.13)	0.00	(156.80)	0.00	(577.63)	
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,161,892.44	17,539.78	0.00	7,179,432.22	2,369,593.20		11,592.89	0.00	0.00	0.00	2,381,186.09
21	383.00	TOTAL - HOUSE REGULATORS	7,161,473.08	17,539.78	(156.80)	7,178,856.06	2,369,173.50		11,591.76	0.00	(156.80)	0.00	2,380,608.46

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 4 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/23 PLANT ENDING BALANCE	04/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	4,864,508.01	805,780.18	0.00	5,670,288.19	(4,790.91)		7,638.19	0.00	0.00	(2,568.83)	278.45
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(30,913.55)	0.00	(1,679.98)	(32,593.53)	(32,647.00)		(66.76)	0.00	(1,679.98)	(5,246.21)	(39,639.95)
3	380.00	SERVICES (SMRP)	2,387,037.11	1,074,077.54	(189,065.28)	3,272,049.37	(1,218,987.13)		9,384.65	0.00	(189,065.28)	(125,279.38)	(1,523,947.15)
4	382.00	METER INSTALLATIONS (SMRP)	(1,245.17)	374.88	(5,647.45)	(6,517.74)	(4,109.59)		(5.89)	0.00	(5,647.45)	0.00	(9,762.93)
5	383.00	HOUSE REGULATORS (SMRP)	(576.16)	0.00	(171.39)	(747.55)	(577.63)		(1.14)	0.00	(171.39)	0.00	(750.16)
6		TOTAL SMRP	7,218,810.24	1,880,232.60	(196,564.10)	8,902,478.74	(1,261,112.26)		16,949.04	0.00	(196,564.10)	(133,094.42)	(1,573,821.74)
7	376.00	MAINS (SMRP)	4,864,508.01	805,780.18	0.00	5,670,288.19	(4,790.91)		7,638.19	0.00	0.00	(2,568.83)	278.45
8	376.00	MAINS (LESS SMRP)	401,962,093.09	281,792.29	(286,844.15)	401,957,041.23	76,345,256.83		579,447.30	0.00	(286,844.15)	(31,095.90)	76,606,764.08
9	376.00	TOTAL - MAINS	406,826,601.10	1,087,572.47	(286,844.15)	407,627,329.42	76,340,465.92		587,085.49	0.00	(286,844.15)	(33,664.73)	76,607,042.53
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(30,913.55)	0.00	(1,679.98)	(32,593.53)	(32,647.00)		(66.76)	0.00	(1,679.98)	(5,246.21)	(39,639.95)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,944,703.33	0.00	(27,168.59)	24,917,534.74	2,972,693.09		52,349.98	0.00	(32,357.77)	(5,074.08)	2,987,611.22
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,913,789.78	0.00	(28,848.57)	24,884,941.21	2,940,046.09		52,283.22	0.00	(34,037.75)	(10,320.29)	2,947,971.27
13	380.00	SERVICES (SMRP)	2,387,037.11	1,074,077.54	(189,065.28)	3,272,049.37	(1,218,987.13)		9,384.65	0.00	(189,065.28)	(125,279.38)	(1,523,947.15)
14	380.00	SERVICES (LESS SMRP)	194,568,334.23	795,249.53	(37,604.15)	195,325,979.61	53,798,500.07		684,374.86	0.00	(37,604.15)	(24,917.70)	54,420,353.08
15	380.00	TOTAL - SERVICES	196,955,371.34	1,869,327.07	(226,669.43)	198,598,028.98	52,579,512.94		693,759.50	0.00	(226,669.43)	(150,197.08)	52,896,405.93
16	382.00	METER INSTALLATIONS (SMRP)	(1,245.17)	374.88	(5,647.45)	(6,517.74)	(4,109.59)		(5.89)	0.00	(5,647.45)	0.00	(9,762.93)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,142,233.28	14,616.35	0.00	10,156,849.63	5,706,153.74		14,970.74	0.00	0.00	0.00	5,721,124.48
18	382.00	TOTAL - METER INSTALLATIONS	10,140,988.11	14,991.23	(5,647.45)	10,150,331.89	5,702,044.15		14,964.85	0.00	(5,647.45)	0.00	5,711,361.55
19	383.00	HOUSE REGULATORS (SMRP)	(576.16)	0.00	(171.39)	(747.55)	(577.63)		(1.14)	0.00	(171.39)	0.00	(750.16)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,179,432.22	3,370.27	0.00	7,182,802.49	2,381,186.09		11,609.54	0.00	0.00	0.00	2,392,795.63
21	383.00	TOTAL - HOUSE REGULATORS	7,178,856.06	3,370.27	(171.39)	7,182,054.94	2,380,608.46		11,608.40	0.00	(171.39)	0.00	2,392,045.47

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 5 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/23 PLANT ENDING BALANCE	05/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	5,670,288.19	3,005,341.41	(14,490.58)	8,661,139.02	278.45		10,390.37	0.00	(14,490.58)	(939.63)	(4,761.39)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(32,593.53)	0.00	(9,507.96)	(42,101.49)	(39,639.95)		(77.98)	0.00	(9,507.96)	(4,099.36)	(53,325.26)
3	380.00	SERVICES (SMRP)	3,272,049.37	1,261,171.98	(292,187.68)	4,241,033.67	(1,523,947.15)		12,458.90	0.00	(292,187.68)	(136,891.88)	(1,940,567.82)
4	382.00	METER INSTALLATIONS (SMRP)	(6,517.74)	2,800.43	(3,453.44)	(7,170.75)	(9,762.93)		(10.48)	0.00	(3,453.44)	0.00	(13,226.85)
5	383.00	HOUSE REGULATORS (SMRP)	(747.55)	0.00	(348.81)	(1,096.36)	(750.16)		(1.28)	0.00	(348.81)	0.00	(1,100.25)
6		TOTAL SMRP	8,902,478.74	4,269,313.82	(319,988.47)	12,851,804.09	(1,573,821.74)		22,759.52	0.00	(319,988.47)	(141,930.87)	(2,012,981.56)
7	376.00	MAINS (SMRP)	5,670,288.19	3,005,341.41	(14,490.58)	8,661,139.02	278.45		10,390.37	0.00	(14,490.58)	(939.63)	(4,761.39)
8	376.00	MAINS (LESS SMRP)	401,957,041.23	2,029,115.05	(121,094.09)	403,865,062.19	76,606,764.08		580,803.60	0.00	(121,094.09)	(5,099.91)	77,061,373.68
9	376.00	TOTAL - MAINS	407,627,329.42	5,034,456.46	(135,584.67)	412,526,201.21	76,607,042.53		591,193.97	0.00	(135,584.67)	(6,039.54)	77,056,612.29
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(32,593.53)	0.00	(9,507.96)	(42,101.49)	(39,639.95)		(77.98)	0.00	(9,507.96)	(4,099.36)	(53,325.26)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	24,917,534.74	324,846.16	(949.37)	25,241,431.53	2,987,611.22		52,739.56	0.00	(949.37)	0.00	3,039,401.42
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,884,941.21	324,846.16	(10,457.33)	25,199,330.04	2,947,971.27		52,661.58	0.00	(10,457.33)	(4,099.36)	2,986,076.16
13	380.00	SERVICES (SMRP)	3,272,049.37	1,261,171.98	(292,187.68)	4,241,033.67	(1,523,947.15)		12,458.90	0.00	(292,187.68)	(136,891.88)	(1,940,567.82)
14	380.00	SERVICES (LESS SMRP)	195,325,979.61	798,641.09	(58,114.68)	196,066,506.02	54,420,353.08		697,234.61	0.00	(58,114.68)	(27,227.39)	55,032,245.63
15	380.00	TOTAL - SERVICES	198,598,028.98	2,059,813.07	(350,302.36)	200,307,539.69	52,896,405.93		709,693.51	0.00	(350,302.36)	(164,119.27)	53,091,677.81
16	382.00	METER INSTALLATIONS (SMRP)	(6,517.74)	2,800.43	(3,453.44)	(7,170.75)	(9,762.93)		(10.48)	0.00	(3,453.44)	0.00	(13,226.85)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,156,849.63	12,038.09	0.00	10,168,887.72	5,721,124.48		14,990.62	0.00	0.00	0.00	5,736,115.10
18	382.00	TOTAL - METER INSTALLATIONS	10,150,331.89	14,838.52	(3,453.44)	10,161,716.97	5,711,361.55		14,980.14	0.00	(3,453.44)	0.00	5,722,888.25
19	383.00	HOUSE REGULATORS (SMRP)	(747.55)	0.00	(348.81)	(1,096.36)	(750.16)		(1.28)	0.00	(348.81)	0.00	(1,100.25)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,182,802.49	5,712.37	0.00	7,188,514.86	2,392,795.63		11,616.61	0.00	0.00	0.00	2,404,412.24
21	383.00	TOTAL - HOUSE REGULATORS	7,182,054.94	5,712.37	(348.81)	7,187,418.50	2,392,045.47		11,615.33	0.00	(348.81)	0.00	2,403,311.99

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 6 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/23 PLANT ENDING BALANCE	06/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	8,661,139.02	3,854,453.05	(207.00)	12,515,385.07	(4,761.39)		15,353.33	0.00	(207.00)	0.00	10,384.93
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(42,101.49)	0.00	(98,607.48)	(140,708.97)	(53,325.26)		(191.54)	0.00	(98,607.48)	(9,703.03)	(161,827.30)
3	380.00	SERVICES (SMRP)	4,241,033.67	1,124,603.45	(358,664.11)	5,006,973.00	(1,940,567.82)		15,336.18	0.00	(358,664.11)	(133,263.06)	(2,417,158.80)
4	382.00	METER INSTALLATIONS (SMRP)	(7,170.75)	4,551.35	(3,705.51)	(6,324.91)	(13,226.85)		(10.38)	0.00	(3,705.51)	0.00	(16,942.74)
5	383.00	HOUSE REGULATORS (SMRP)	(1,096.36)	0.00	(226.33)	(1,322.69)	(1,100.25)		(2.18)	0.00	(226.33)	0.00	(1,328.76)
6		TOTAL SMRP	12,851,804.09	4,983,607.85	(461,410.43)	17,374,001.50	(2,012,981.56)		30,485.41	0.00	(461,410.43)	(142,966.09)	(2,586,872.67)
7	376.00	MAINS (SMRP)	8,661,139.02	3,854,453.05	(207.00)	12,515,385.07	(4,761.39)		15,353.33	0.00	(207.00)	0.00	10,384.93
8	376.00	MAINS (LESS SMRP)	403,865,062.19	526,070.58	(140,884.80)	404,250,247.97	77,061,373.68		582,427.82	0.00	(140,884.80)	(3,511.94)	77,499,404.77
9	376.00	TOTAL - MAINS	412,526,201.21	4,380,523.63	(141,091.80)	416,765,633.04	77,056,612.29		597,781.15	0.00	(141,091.80)	(3,511.94)	77,509,789.70
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(42,101.49)	0.00	(98,607.48)	(140,708.97)	(53,325.26)		(191.54)	0.00	(98,607.48)	(9,703.03)	(161,827.30)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,241,431.53	10,172.58	0.00	25,251,604.11	3,039,401.42		53,174.35	0.00	0.00	0.00	3,092,575.76
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,199,330.04	10,172.58	(98,607.48)	25,110,895.14	2,986,076.16		52,982.81	0.00	(98,607.48)	(9,703.03)	2,930,748.46
13	380.00	SERVICES (SMRP)	4,241,033.67	1,124,603.45	(358,664.11)	5,006,973.00	(1,940,567.82)		15,336.18	0.00	(358,664.11)	(133,263.06)	(2,417,158.80)
14	380.00	SERVICES (LESS SMRP)	196,066,506.02	749,677.84	(71,336.52)	196,744,847.35	55,032,245.63		681,512.10	0.00	(71,336.52)	(26,505.62)	55,615,915.58
15	380.00	TOTAL - SERVICES	200,307,539.69	1,874,281.29	(430,000.63)	201,751,820.35	53,091,677.81		696,848.28	0.00	(430,000.63)	(159,768.68)	53,198,756.78
16	382.00	METER INSTALLATIONS (SMRP)	(7,170.75)	4,551.35	(3,705.51)	(6,324.91)	(13,226.85)		(10.38)	0.00	(3,705.51)	0.00	(16,942.74)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,168,887.72	17,686.11	0.00	10,186,573.83	5,736,115.10		15,012.58	0.00	0.00	0.00	5,751,127.68
18	382.00	TOTAL - METER INSTALLATIONS	10,161,716.97	22,237.46	(3,705.51)	10,180,248.92	5,722,888.25		15,002.20	0.00	(3,705.51)	0.00	5,734,184.94
19	383.00	HOUSE REGULATORS (SMRP)	(1,096.36)	0.00	(226.33)	(1,322.69)	(1,100.25)		(2.18)	0.00	(226.33)	0.00	(1,328.76)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,188,514.86	20,823.15	0.00	7,209,338.01	2,404,412.24		11,638.49	0.00	0.00	0.00	2,416,050.73
21	383.00	TOTAL - HOUSE REGULATORS	7,187,418.50	20,823.15	(226.33)	7,208,015.32	2,403,311.99		11,636.31	0.00	(226.33)	0.00	2,414,721.97

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 7 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/23 PLANT ENDING BALANCE	07/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	12,515,385.07	3,124,046.71	(64.34)	15,639,367.44	10,384.93		20,411.89	0.00	(64.34)	(8,203.54)	22,528.94
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(140,708.97)	0.00	(90,900.48)	(231,609.45)	(161,827.30)		(390.45)	0.00	(90,900.48)	(3,350.24)	(256,468.47)
3	380.00	SERVICES (SMRP)	5,006,973.00	946,236.83	(231,124.94)	5,722,084.90	(2,417,158.80)		17,791.89	0.00	(231,124.94)	(147,739.34)	(2,778,231.18)
4	382.00	METER INSTALLATIONS (SMRP)	(6,324.91)	7,084.41	(5,252.36)	(4,492.86)	(16,942.74)		(7.65)	0.00	(5,252.36)	0.00	(22,202.74)
5	383.00	HOUSE REGULATORS (SMRP)	(1,322.69)	0.00	(3,043.30)	(4,365.99)	(1,328.76)		(4.46)	0.00	(3,043.30)	0.00	(4,376.52)
6		TOTAL SMRP	17,374,001.50	4,077,367.95	(330,385.42)	21,120,984.04	(2,586,872.67)		37,801.23	0.00	(330,385.42)	(159,293.12)	(3,038,749.97)
7	376.00	MAINS (SMRP)	12,515,385.07	3,124,046.71	(64.34)	15,639,367.44	10,384.93		20,411.89	0.00	(64.34)	(8,203.54)	22,528.94
8	376.00	MAINS (LESS SMRP)	404,250,247.97	421,173.51	(149,295.55)	404,522,125.93	77,499,404.77		582,873.03	0.00	(149,295.55)	(28,725.00)	77,904,257.25
9	376.00	TOTAL - MAINS	416,765,633.04	3,545,220.22	(149,359.89)	420,161,493.37	77,509,789.70		603,284.92	0.00	(149,359.89)	(36,928.54)	77,926,786.19
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(140,708.97)	0.00	(90,900.48)	(231,609.45)	(161,827.30)		(390.45)	0.00	(90,900.48)	(3,350.24)	(256,468.47)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,251,604.11	30,584.92	0.00	25,282,189.03	3,092,575.76		53,217.08	0.00	0.00	0.00	3,145,792.84
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,110,895.14	30,584.92	(90,900.48)	25,050,579.58	2,930,748.46		52,826.63	0.00	(90,900.48)	(3,350.24)	2,889,324.37
13	380.00	SERVICES (SMRP)	5,006,973.00	946,236.83	(231,124.94)	5,722,084.90	(2,417,158.80)		17,791.89	0.00	(231,124.94)	(147,739.34)	(2,778,231.18)
14	380.00	SERVICES (LESS SMRP)	196,744,847.35	555,059.30	(45,969.60)	197,253,937.04	55,615,915.58		679,616.55	0.00	(45,969.60)	(29,384.91)	56,220,177.61
15	380.00	TOTAL - SERVICES	201,751,820.35	1,501,296.13	(277,094.54)	202,976,021.94	53,198,756.78		697,408.44	0.00	(277,094.54)	(177,124.25)	53,441,946.43
16	382.00	METER INSTALLATIONS (SMRP)	(6,324.91)	7,084.41	(5,252.36)	(4,492.86)	(16,942.74)		(7.65)	0.00	(5,252.36)	0.00	(22,202.74)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,186,573.83	16,616.58	0.00	10,203,190.41	5,751,127.68		15,037.12	0.00	0.00	0.00	5,766,164.79
18	382.00	TOTAL - METER INSTALLATIONS	10,180,248.92	23,700.99	(5,252.36)	10,198,697.55	5,734,184.94		15,029.47	0.00	(5,252.36)	0.00	5,743,962.05
19	383.00	HOUSE REGULATORS (SMRP)	(1,322.69)	0.00	(3,043.30)	(4,365.99)	(1,328.76)		(4.46)	0.00	(3,043.30)	0.00	(4,376.52)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,209,338.01	3,311.49	0.00	7,212,649.50	2,416,050.73		11,657.63	0.00	0.00	0.00	2,427,708.36
21	383.00	TOTAL - HOUSE REGULATORS	7,208,015.32	3,311.49	(3,043.30)	7,208,283.51	2,414,721.97		11,653.17	0.00	(3,043.30)	0.00	2,423,331.84

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 8 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/23 PLANT ENDING BALANCE	08/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	15,639,367.44	1,345,549.63	(207.00)	16,984,710.07	22,528.94		23,652.37	0.00	(207.00)	0.00	45,974.31
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(231,609.45)	0.00	(73,755.90)	(305,365.35)	(256,468.47)		(563.44)	0.00	(73,755.90)	(14,666.38)	(345,454.19)
3	380.00	SERVICES (SMRP)	5,722,084.90	1,262,751.21	(168,870.39)	6,815,965.71	(2,778,231.18)		20,792.02	0.00	(168,870.39)	(166,411.50)	(3,092,721.06)
4	382.00	METER INSTALLATIONS (SMRP)	(4,492.86)	19,772.76	(9,322.32)	5,957.58	(22,202.74)		0.71	0.00	(9,322.32)	0.00	(31,524.36)
5	383.00	HOUSE REGULATORS (SMRP)	(4,365.99)	0.00	(197.14)	(4,563.13)	(4,376.52)		(7.16)	0.00	(197.14)	0.00	(4,580.82)
6		TOTAL SMRP	21,120,984.04	2,628,073.60	(252,352.75)	23,496,704.88	(3,038,749.97)		43,874.50	0.00	(252,352.75)	(181,077.88)	(3,428,306.11)
7	376.00	MAINS (SMRP)	15,639,367.44	1,345,549.63	(207.00)	16,984,710.07	22,528.94		23,652.37	0.00	(207.00)	0.00	45,974.31
8	376.00	MAINS (LESS SMRP)	404,522,125.93	387,330.84	(18,638.41)	404,890,818.36	77,904,257.25		583,315.94	0.00	(18,638.41)	(8,437.94)	78,460,496.84
9	376.00	TOTAL - MAINS	420,161,493.37	1,732,880.47	(18,845.41)	421,875,528.43	77,926,786.19		606,968.31	0.00	(18,845.41)	(8,437.94)	78,506,471.15
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(231,609.45)	0.00	(73,755.90)	(305,365.35)	(256,468.47)		(563.44)	0.00	(73,755.90)	(14,666.38)	(345,454.19)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,282,189.03	(7,189.36)	0.00	25,274,999.67	3,145,792.84		53,241.75	0.00	0.00	(1,201.41)	3,197,833.18
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,050,579.58	(7,189.36)	(73,755.90)	24,969,634.32	2,889,324.37		52,678.31	0.00	(73,755.90)	(15,867.79)	2,852,378.99
13	380.00	SERVICES (SMRP)	5,722,084.90	1,262,751.21	(168,870.39)	6,815,965.71	(2,778,231.18)		20,792.02	0.00	(168,870.39)	(166,411.50)	(3,092,721.06)
14	380.00	SERVICES (LESS SMRP)	197,253,937.04	905,408.90	(33,587.49)	198,125,758.46	56,220,177.61		683,452.29	0.00	(33,587.49)	(33,098.75)	56,836,943.67
15	380.00	TOTAL - SERVICES	202,976,021.94	2,168,160.11	(202,457.88)	204,941,724.17	53,441,946.43		704,244.31	0.00	(202,457.88)	(199,510.25)	53,744,222.61
16	382.00	METER INSTALLATIONS (SMRP)	(4,492.86)	19,772.76	(9,322.32)	5,957.58	(22,202.74)		0.71	0.00	(9,322.32)	0.00	(31,524.36)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,203,190.41	42,445.18	0.00	10,245,635.59	5,766,164.79		15,081.38	0.00	0.00	0.00	5,781,246.18
18	382.00	TOTAL - METER INSTALLATIONS	10,198,697.55	62,217.94	(9,322.32)	10,251,593.17	5,743,962.05		15,082.09	0.00	(9,322.32)	0.00	5,749,721.82
19	383.00	HOUSE REGULATORS (SMRP)	(4,365.99)	0.00	(197.14)	(4,563.13)	(4,376.52)		(7.16)	0.00	(197.14)	0.00	(4,580.82)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,212,649.50	9,621.92	0.00	7,222,271.42	2,427,708.36		11,668.17	0.00	0.00	0.00	2,439,376.53
21	383.00	TOTAL - HOUSE REGULATORS	7,208,283.51	9,621.92	(197.14)	7,217,708.29	2,423,331.84		11,661.01	0.00	(197.14)	0.00	2,434,795.71

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 9 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/23 PLANT ENDING BALANCE	09/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	16,984,710.07	4,929,452.00	(175,288.07)	21,738,874.00	45,974.31		28,074.77	0.00	(175,288.07)	0.00	(101,238.99)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(305,365.35)	0.00	(42,418.09)	(347,783.44)	(345,454.19)		(685.54)	0.00	(42,418.09)	(1,626.68)	(390,184.50)
3	380.00	SERVICES (SMRP)	6,815,965.71	1,078,244.24	(273,184.83)	7,621,025.12	(3,092,721.06)		23,941.06	0.00	(273,184.83)	(141,814.28)	(3,483,779.11)
4	382.00	METER INSTALLATIONS (SMRP)	5,957.58	5,637.86	(4,705.11)	6,890.33	(31,524.36)		9.69	0.00	(4,705.11)	0.00	(36,219.78)
5	383.00	HOUSE REGULATORS (SMRP)	(4,563.13)	0.00	(575.59)	(5,138.72)	(4,580.82)		(7.47)	0.00	(575.59)	0.00	(5,163.87)
6		TOTAL SMRP	23,496,704.88	6,013,334.10	(496,171.69)	29,013,867.29	(3,428,306.11)		51,332.51	0.00	(496,171.69)	(143,440.96)	(4,016,586.26)
7	376.00	MAINS (SMRP)	16,984,710.07	4,929,452.00	(175,288.07)	21,738,874.00	45,974.31		28,074.77	0.00	(175,288.07)	0.00	(101,238.99)
8	376.00	MAINS (LESS SMRP)	404,890,818.36	2,157,734.69	(276,329.20)	406,772,223.85	78,460,496.84		584,912.22	0.00	(276,329.20)	(16,033.49)	78,753,046.37
9	376.00	TOTAL - MAINS	421,875,528.43	7,087,186.69	(451,617.27)	428,511,097.85	78,506,471.15		612,986.99	0.00	(451,617.27)	(16,033.49)	78,651,807.38
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(305,365.35)	0.00	(42,418.09)	(347,783.44)	(345,454.19)		(685.54)	0.00	(42,418.09)	(1,626.68)	(390,184.50)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,274,999.67	76,624.10	0.00	25,351,623.77	3,197,833.18		53,314.78	0.00	0.00	(19.77)	3,251,128.19
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,969,634.32	76,624.10	(42,418.09)	25,003,840.33	2,852,378.99		52,629.24	0.00	(42,418.09)	(1,646.45)	2,860,943.69
13	380.00	SERVICES (SMRP)	6,815,965.71	1,078,244.24	(273,184.83)	7,621,025.12	(3,092,721.06)		23,941.06	0.00	(273,184.83)	(141,814.28)	(3,483,779.11)
14	380.00	SERVICES (LESS SMRP)	198,125,758.46	920,025.97	(54,335.11)	198,991,449.32	56,836,943.67		677,220.47	0.00	(54,335.11)	(28,206.44)	57,431,622.59
15	380.00	TOTAL - SERVICES	204,941,724.17	1,998,270.21	(327,519.94)	206,612,474.44	53,744,222.61		701,161.53	0.00	(327,519.94)	(170,020.72)	53,947,843.48
16	382.00	METER INSTALLATIONS (SMRP)	5,957.58	5,637.86	(4,705.11)	6,890.33	(31,524.36)		9.69	0.00	(4,705.11)	0.00	(36,219.78)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,245,635.59	57,490.77	0.00	10,303,126.36	5,781,246.18		15,154.50	0.00	0.00	0.00	5,796,400.68
18	382.00	TOTAL - METER INSTALLATIONS	10,251,593.17	63,128.63	(4,705.11)	10,310,016.69	5,749,721.82		15,164.19	0.00	(4,705.11)	0.00	5,760,180.90
19	383.00	HOUSE REGULATORS (SMRP)	(4,563.13)	0.00	(575.59)	(5,138.72)	(4,580.82)		(7.47)	0.00	(575.59)	0.00	(5,163.87)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,222,271.42	30,958.08	0.00	7,253,229.50	2,439,376.53		11,700.66	0.00	0.00	0.00	2,451,077.18
21	383.00	TOTAL - HOUSE REGULATORS	7,217,708.29	30,958.08	(575.59)	7,248,090.78	2,434,795.71		11,693.19	0.00	(575.59)	0.00	2,445,913.31

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 10 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/23 PLANT ENDING BALANCE	10/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	21,738,874.00	1,282,582.16	(557.34)	23,020,898.82	(101,238.99)		32,450.47	0.00	(557.34)	(65.73)	(69,411.59)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	0.00	0.00	(347,783.44)	(390,184.50)		(730.00)	0.00	0.00	0.00	(390,914.50)
3	380.00	SERVICES (SMRP)	7,621,025.12	1,523,803.05	(178,657.54)	8,966,170.63	(3,483,779.11)		27,506.70	0.00	(178,657.54)	(171,317.11)	(3,806,247.06)
4	382.00	METER INSTALLATIONS (SMRP)	6,890.33	17,703.63	(4,703.41)	19,890.55	(36,219.78)		19.59	0.00	(4,703.41)	0.00	(40,903.60)
5	383.00	HOUSE REGULATORS (SMRP)	(5,138.72)	0.00	(562.87)	(5,701.59)	(5,163.87)		(8.46)	0.00	(562.87)	0.00	(5,735.20)
6		TOTAL SMRP	29,013,867.29	2,824,088.84	(184,481.16)	31,653,474.97	(4,016,586.26)		59,238.30	0.00	(184,481.16)	(171,382.84)	(4,313,211.95)
7	376.00	MAINS (SMRP)	21,738,874.00	1,282,582.16	(557.34)	23,020,898.82	(101,238.99)		32,450.47	0.00	(557.34)	(65.73)	(69,411.59)
8	376.00	MAINS (LESS SMRP)	406,772,223.85	2,229,825.85	(13,006.55)	408,989,043.15	78,753,046.37		587,841.75	0.00	(13,006.55)	(6,932.84)	79,320,948.73
9	376.00	TOTAL - MAINS	428,511,097.85	3,512,408.01	(13,563.89)	432,009,941.97	78,651,807.38		620,292.22	0.00	(13,563.89)	(6,998.57)	79,251,537.14
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	0.00	0.00	(347,783.44)	(390,184.50)		(730.00)	0.00	0.00	0.00	(390,914.50)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,351,623.77	12,616.79	0.00	25,364,240.56	3,251,128.19		53,408.39	0.00	0.00	0.00	3,304,536.58
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,003,840.33	12,616.79	0.00	25,016,457.12	2,860,943.69		52,678.39	0.00	0.00	0.00	2,913,622.08
13	380.00	SERVICES (SMRP)	7,621,025.12	1,523,803.05	(178,657.54)	8,966,170.63	(3,483,779.11)		27,506.70	0.00	(178,657.54)	(171,317.11)	(3,806,247.06)
14	380.00	SERVICES (LESS SMRP)	198,991,449.32	1,189,886.96	(35,534.10)	200,145,802.18	57,431,622.59		660,474.55	0.00	(35,534.10)	(34,074.46)	58,022,488.58
15	380.00	TOTAL - SERVICES	206,612,474.44	2,713,690.01	(214,191.64)	209,111,972.81	53,947,843.48		687,981.25	0.00	(214,191.64)	(205,391.57)	54,216,241.52
16	382.00	METER INSTALLATIONS (SMRP)	6,890.33	17,703.63	(4,703.41)	19,890.55	(36,219.78)		19.59	0.00	(4,703.41)	0.00	(40,903.60)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,303,126.36	90,237.28	0.00	10,393,363.64	5,796,400.68		15,263.83	0.00	0.00	0.00	5,811,664.51
18	382.00	TOTAL - METER INSTALLATIONS	10,310,016.69	107,940.91	(4,703.41)	10,413,254.19	5,760,180.90		15,283.42	0.00	(4,703.41)	0.00	5,770,760.91
19	383.00	HOUSE REGULATORS (SMRP)	(5,138.72)	0.00	(562.87)	(5,701.59)	(5,163.87)		(8.46)	0.00	(562.87)	0.00	(5,735.20)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,253,229.50	26,026.88	0.00	7,279,256.38	2,451,077.18		11,746.79	0.00	0.00	0.00	2,462,823.97
21	383.00	TOTAL - HOUSE REGULATORS	7,248,090.78	26,026.88	(562.87)	7,273,554.79	2,445,913.31		11,738.33	0.00	(562.87)	0.00	2,457,088.77

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 11 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/23 PLANT ENDING BALANCE	11/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	23,020,898.82	3,498,689.70	0.00	26,519,588.52	(69,411.59)		35,916.55	0.00	0.00	0.00	(33,495.04)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	0.00	(507.39)	(348,290.83)	(390,914.50)		(730.53)	0.00	(507.39)	(945.06)	(393,097.49)
3	380.00	SERVICES (SMRP)	8,966,170.63	861,761.95	(274,398.31)	9,553,534.28	(3,806,247.06)		30,712.05	0.00	(274,398.31)	(176,170.76)	(4,226,104.09)
4	382.00	METER INSTALLATIONS (SMRP)	19,890.55	14,238.46	(3,639.67)	30,489.34	(40,903.60)		36.82	0.00	(3,639.67)	0.00	(44,506.45)
5	383.00	HOUSE REGULATORS (SMRP)	(5,701.59)	0.00	(632.73)	(6,334.32)	(5,735.20)		(9.51)	0.00	(632.73)	0.00	(6,377.44)
6		TOTAL SMRP	31,653,474.97	4,374,690.11	(279,178.10)	35,748,986.99	(4,313,211.95)		65,925.37	0.00	(279,178.10)	(177,115.82)	(4,703,580.50)
7	376.00	MAINS (SMRP)	23,020,898.82	3,498,689.70	0.00	26,519,588.52	(69,411.59)		35,916.55	0.00	0.00	0.00	(33,495.04)
8	376.00	MAINS (LESS SMRP)	408,989,043.15	1,324,398.55	(163,335.63)	410,150,106.07	79,320,948.73		590,256.65	0.00	(163,335.63)	(10,097.24)	79,737,772.51
9	376.00	TOTAL - MAINS	432,009,941.97	4,823,088.25	(163,335.63)	436,669,694.59	79,251,537.14		626,173.20	0.00	(163,335.63)	(10,097.24)	79,704,277.47
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,783.44)	0.00	(507.39)	(348,290.83)	(390,914.50)		(730.53)	0.00	(507.39)	(945.06)	(393,097.49)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,364,240.56	4,058.48	(26,391.76)	25,341,907.28	3,304,536.58		53,398.20	0.00	(26,391.76)	0.00	3,331,543.03
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,016,457.12	4,058.48	(26,899.15)	24,993,616.45	2,913,622.08		52,667.67	0.00	(26,899.15)	(945.06)	2,938,445.54
13	380.00	SERVICES (SMRP)	8,966,170.63	861,761.95	(274,398.31)	9,553,534.28	(3,806,247.06)		30,712.05	0.00	(274,398.31)	(176,170.76)	(4,226,104.09)
14	380.00	SERVICES (LESS SMRP)	200,145,802.18	821,847.74	(54,576.46)	200,913,073.45	58,022,488.58		677,974.77	0.00	(54,576.46)	(35,039.84)	58,610,847.05
15	380.00	TOTAL - SERVICES	209,111,972.81	1,683,609.69	(328,974.77)	210,466,607.73	54,216,241.52		708,686.81	0.00	(328,974.77)	(211,210.60)	54,384,742.96
16	382.00	METER INSTALLATIONS (SMRP)	19,890.55	14,238.46	(3,639.67)	30,489.34	(40,903.60)		36.82	0.00	(3,639.67)	0.00	(44,506.45)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,393,363.64	75,213.72	0.00	10,468,577.36	5,811,664.51		15,386.02	0.00	0.00	0.00	5,827,050.53
18	382.00	TOTAL - METER INSTALLATIONS	10,413,254.19	89,452.18	(3,639.67)	10,499,066.70	5,770,760.91		15,422.84	0.00	(3,639.67)	0.00	5,782,544.08
19	383.00	HOUSE REGULATORS (SMRP)	(5,701.59)	0.00	(632.73)	(6,334.32)	(5,735.20)		(9.51)	0.00	(632.73)	0.00	(6,377.44)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,279,256.38	28,844.35	0.00	7,308,100.73	2,462,823.97		11,791.22	0.00	0.00	0.00	2,474,615.19
21	383.00	TOTAL - HOUSE REGULATORS	7,273,554.79	28,844.35	(632.73)	7,301,766.41	2,457,088.77		11,781.71	0.00	(632.73)	0.00	2,468,237.75

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 12 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/23 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/23 PLANT ENDING BALANCE	12/01/23 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/23 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	26,519,588.52	4,263,655.31	(94,799.38)	30,688,444.45	(33,495.04)		41,475.42	0.00	(94,799.38)	0.00	(86,819.00)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(348,290.83)	0.00	(42,121.18)	(390,412.01)	(393,097.49)		(775.23)	0.00	(42,121.18)	(12,469.08)	(448,462.97)
3	380.00	SERVICES (SMRP)	9,553,534.28	782,388.46	(240,285.09)	10,095,637.65	(4,226,104.09)		32,584.99	0.00	(240,285.09)	(133,360.56)	(4,567,164.75)
4	382.00	METER INSTALLATIONS (SMRP)	30,489.34	10,554.10	(3,691.83)	37,351.61	(44,506.45)		50.06	0.00	(3,691.83)	0.00	(48,148.22)
5	383.00	HOUSE REGULATORS (SMRP)	(6,334.32)	0.00	(534.67)	(6,868.99)	(6,377.44)		(10.43)	0.00	(534.67)	0.00	(6,922.54)
6		TOTAL SMRP	35,748,986.99	5,056,597.87	(381,432.15)	40,424,152.71	(4,703,580.50)		73,324.81	0.00	(381,432.15)	(145,829.64)	(5,157,517.48)
7	376.00	MAINS (SMRP)	26,519,588.52	4,263,655.31	(94,799.38)	30,688,444.45	(33,495.04)		41,475.42	0.00	(94,799.38)	0.00	(86,819.00)
8	376.00	MAINS (LESS SMRP)	410,150,106.07	1,791,171.35	(649,699.76)	411,291,577.66	79,737,772.51		591,884.54	0.00	(649,699.76)	(25,524.08)	79,654,433.21
9	376.00	TOTAL - MAINS	436,669,694.59	6,054,826.66	(744,499.14)	441,980,022.11	79,704,277.47		633,359.96	0.00	(744,499.14)	(25,524.08)	79,567,614.21
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(348,290.83)	0.00	(42,121.18)	(390,412.01)	(393,097.49)		(775.23)	0.00	(42,121.18)	(12,469.08)	(448,462.97)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,341,907.28	(518.45)	(167.20)	25,341,221.63	3,331,543.03		53,373.96	0.00	(167.20)	0.00	3,384,749.78
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,993,616.45	(518.45)	(42,288.38)	24,950,809.62	2,938,445.54		52,598.73	0.00	(42,288.38)	(12,469.08)	2,936,286.81
13	380.00	SERVICES (SMRP)	9,553,534.28	782,388.46	(240,285.09)	10,095,637.65	(4,226,104.09)		32,584.99	0.00	(240,285.09)	(133,360.56)	(4,567,164.75)
14	380.00	SERVICES (LESS SMRP)	200,913,073.45	1,124,048.42	(47,791.51)	201,989,330.36	58,610,847.05		679,235.38	0.00	(47,791.51)	(26,525.02)	59,215,765.90
15	380.00	TOTAL - SERVICES	210,466,607.73	1,906,436.88	(288,076.60)	212,084,968.01	54,384,742.96		711,820.37	0.00	(288,076.60)	(159,885.58)	54,648,601.15
16	382.00	METER INSTALLATIONS (SMRP)	30,489.34	10,554.10	(3,691.83)	37,351.61	(44,506.45)		50.06	0.00	(3,691.83)	0.00	(48,148.22)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,468,577.36	96,735.79	0.00	10,565,313.15	5,827,050.53		15,512.47	0.00	0.00	0.00	5,842,563.00
18	382.00	TOTAL - METER INSTALLATIONS	10,499,066.70	107,289.89	(3,691.83)	10,602,664.76	5,782,544.08		15,562.53	0.00	(3,691.83)	0.00	5,794,414.78
19	383.00	HOUSE REGULATORS (SMRP)	(6,334.32)	0.00	(534.67)	(6,868.99)	(6,377.44)		(10.43)	0.00	(534.67)	0.00	(6,922.54)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,308,100.73	26,459.00	0.00	7,334,559.73	2,474,615.19		11,835.90	0.00	0.00	0.00	2,486,451.09
21	383.00	TOTAL - HOUSE REGULATORS	7,301,766.41	26,459.00	(534.67)	7,327,690.74	2,468,237.75		11,825.47	0.00	(534.67)	0.00	2,479,528.55

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 13 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/24 PLANT ENDING BALANCE	01/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	30,688,444.45	493,561.91	0.00	31,182,006.36	(86,819.00)		44,855.83	0.00	0.00	(1,024.86)	(42,988.03)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,412.01)	0.00	(164.58)	(390,576.59)	(448,462.97)		(820.17)	0.00	(164.58)	0.00	(449,447.73)
3	380.00	SERVICES (SMRP)	10,095,637.65	528,444.89	(80,627.68)	10,543,454.86	(4,567,164.75)		34,226.63	0.00	(80,627.68)	(91,221.67)	(4,704,787.47)
4	382.00	METER INSTALLATIONS (SMRP)	37,351.61	99,666.40	(1,867.38)	135,150.63	(48,148.22)		127.13	0.00	(1,867.38)	0.00	(49,888.48)
5	383.00	HOUSE REGULATORS (SMRP)	(6,868.99)	7,763.63	(270.10)	624.54	(6,922.54)		(4.94)	0.00	(270.10)	0.00	(7,197.59)
6		TOTAL SMRP	40,424,152.71	1,129,436.83	(82,929.74)	41,470,659.80	(5,157,517.48)		78,384.47	0.00	(82,929.74)	(92,246.53)	(5,254,309.28)
7	376.00	MAINS (SMRP)	30,688,444.45	493,561.91	0.00	31,182,006.36	(86,819.00)		44,855.83	0.00	0.00	(1,024.86)	(42,988.03)
8	376.00	MAINS (LESS SMRP)	411,291,577.66	276,955.41	(86,892.96)	411,481,640.11	79,654,433.21		592,824.77	0.00	(86,892.96)	(10,959.33)	80,149,405.69
9	376.00	TOTAL - MAINS	441,980,022.11	770,517.32	(86,892.96)	442,663,646.47	79,567,614.21		637,680.60	0.00	(86,892.96)	(11,984.19)	80,106,417.66
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,412.01)	0.00	(164.58)	(390,576.59)	(448,462.97)		(820.17)	0.00	(164.58)	0.00	(449,447.73)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,341,221.63	12,163.02	0.00	25,353,384.65	3,384,749.78		53,386.55	0.00	0.00	(77.89)	3,438,058.45
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,950,809.62	12,163.02	(164.58)	24,962,808.06	2,936,286.81		52,566.38	0.00	(164.58)	(77.89)	2,988,610.72
13	380.00	SERVICES (SMRP)	10,095,637.65	528,444.89	(80,627.68)	10,543,454.86	(4,567,164.75)		34,226.63	0.00	(80,627.68)	(91,221.67)	(4,704,787.47)
14	380.00	SERVICES (LESS SMRP)	201,989,330.36	815,547.74	(16,036.45)	202,788,841.65	59,215,765.90		704,730.24	0.00	(16,036.45)	(18,143.72)	59,886,315.97
15	380.00	TOTAL - SERVICES	212,084,968.01	1,343,992.63	(96,664.13)	213,332,296.51	54,648,601.15		738,956.87	0.00	(96,664.13)	(109,365.39)	55,181,528.50
16	382.00	METER INSTALLATIONS (SMRP)	37,351.61	99,666.40	(1,867.38)	135,150.63	(48,148.22)		127.13	0.00	(1,867.38)	0.00	(49,888.48)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,565,313.15	8,837.91	0.00	10,574,151.06	5,842,563.00		15,590.45	0.00	0.00	0.00	5,858,153.46
18	382.00	TOTAL - METER INSTALLATIONS	10,602,664.76	108,504.31	(1,867.38)	10,709,301.69	5,794,414.78		15,717.58	0.00	(1,867.38)	0.00	5,808,264.98
19	383.00	HOUSE REGULATORS (SMRP)	(6,868.99)	7,763.63	(270.10)	624.54	(6,922.54)		(4.94)	0.00	(270.10)	0.00	(7,197.59)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,334,559.73	33,718.41	0.00	7,368,278.14	2,486,451.09		11,884.68	0.00	0.00	0.00	2,498,335.78
21	383.00	TOTAL - HOUSE REGULATORS	7,327,690.74	41,482.04	(270.10)	7,368,902.68	2,479,528.55		11,879.74	0.00	(270.10)	0.00	2,491,138.19

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 14 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/29/24 PLANT ENDING BALANCE	02/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/29/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	31,182,006.36	631,073.58	(56,908.20)	31,756,171.74	(42,988.03)		45,630.27	0.00	(56,908.20)	(5,197.96)	(59,463.92)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,576.59)	26,957.00	(10,808.47)	(374,428.06)	(449,447.73)		(803.04)	0.00	(10,808.47)	0.00	(461,059.24)
3	380.00	SERVICES (SMRP)	10,543,454.86	965,406.04	(142,561.49)	11,366,299.41	(4,704,787.47)		36,333.55	0.00	(142,561.49)	(91,122.10)	(4,902,137.51)
4	382.00	METER INSTALLATIONS (SMRP)	135,150.63	46,199.51	(2,576.42)	178,773.72	(49,888.48)		231.17	0.00	(2,576.42)	0.00	(52,233.72)
5	383.00	HOUSE REGULATORS (SMRP)	624.54	16,342.16	(489.95)	16,476.75	(7,197.59)		13.81	0.00	(489.95)	0.00	(7,673.72)
6		TOTAL SMRP	41,470,659.80	1,685,978.29	(213,344.53)	42,943,293.56	(5,254,309.28)		81,405.76	0.00	(213,344.53)	(96,320.06)	(5,482,568.11)
7	376.00	MAINS (SMRP)	31,182,006.36	631,073.58	(56,908.20)	31,756,171.74	(42,988.03)		45,630.27	0.00	(56,908.20)	(5,197.96)	(59,463.92)
8	376.00	MAINS (LESS SMRP)	411,481,640.11	620,652.30	(1,764.02)	412,100,528.39	80,149,405.69		593,403.11	0.00	(1,764.02)	(1,927.92)	80,739,116.86
9	376.00	TOTAL - MAINS	442,663,646.47	1,251,725.88	(58,672.22)	443,856,700.13	80,106,417.66		639,033.38	0.00	(58,672.22)	(7,125.88)	80,679,652.94
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(390,576.59)	26,957.00	(10,808.47)	(374,428.06)	(449,447.73)		(803.04)	0.00	(10,808.47)	0.00	(461,059.24)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,353,384.65	5.04	(2,816.58)	25,350,573.11	3,438,058.45		53,396.03	0.00	(2,816.58)	0.00	3,488,637.90
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,962,808.06	26,962.04	(13,625.05)	24,976,145.05	2,988,610.72		52,592.99	0.00	(13,625.05)	0.00	3,027,578.66
13	380.00	SERVICES (SMRP)	10,543,454.86	965,406.04	(142,561.49)	11,366,299.41	(4,704,787.47)		36,333.55	0.00	(142,561.49)	(91,122.10)	(4,902,137.51)
14	380.00	SERVICES (LESS SMRP)	202,788,841.65	925,342.35	(28,354.78)	203,685,829.22	59,886,315.97		644,224.95	0.00	(28,354.78)	(18,123.91)	60,484,062.23
15	380.00	TOTAL - SERVICES	213,332,296.51	1,890,748.39	(170,916.27)	215,052,128.63	55,181,528.50		680,558.50	0.00	(170,916.27)	(109,246.01)	55,581,924.72
16	382.00	METER INSTALLATIONS (SMRP)	135,150.63	46,199.51	(2,576.42)	178,773.72	(49,888.48)		231.17	0.00	(2,576.42)	0.00	(52,233.72)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,574,151.06	10,716.00	0.00	10,584,867.06	5,858,153.46		15,605.12	0.00	0.00	0.00	5,873,758.57
18	382.00	TOTAL - METER INSTALLATIONS	10,709,301.69	56,915.51	(2,576.42)	10,763,640.78	5,808,264.98		15,836.29	0.00	(2,576.42)	0.00	5,821,524.85
19	383.00	HOUSE REGULATORS (SMRP)	624.54	16,342.16	(489.95)	16,476.75	(7,197.59)		13.81	0.00	(489.95)	0.00	(7,673.72)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,368,278.14	18,923.10	0.00	7,387,201.24	2,498,335.78		11,927.36	0.00	0.00	0.00	2,510,263.13
21	383.00	TOTAL - HOUSE REGULATORS	7,368,902.68	35,265.26	(489.95)	7,403,677.99	2,491,138.19		11,941.17	0.00	(489.95)	0.00	2,502,589.41

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 15 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/24 PLANT ENDING BALANCE	03/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	31,756,171.74	2,429,478.01	(799.82)	34,184,849.93	(59,463.92)	1.74%	47,806.79	0.00	(799.82)	(9.54)	(12,466.49)
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(374,428.06)	207,785.36	(18,669.76)	(185,312.46)	(461,059.24)	2.52%	(587.43)	0.00	(18,669.76)	(4,717.51)	(485,033.94)
3	380.00	SERVICES (SMRP)	11,366,299.41	1,525,237.13	(588,253.96)	12,303,282.58	(4,902,137.51)	3.98%	39,251.83	0.00	(588,253.96)	(536,243.75)	(5,987,383.39)
4	382.00	METER INSTALLATIONS (SMRP)	178,773.72	212.62	(1,895.63)	177,090.71	(52,233.72)	1.77%	262.76	0.00	(1,895.63)	0.00	(53,866.60)
5	383.00	HOUSE REGULATORS (SMRP)	16,476.75	29,826.93	(135.42)	46,168.26	(7,673.72)	1.94%	51.00	0.00	(135.42)	0.00	(7,758.14)
6		TOTAL SMRP	42,943,293.56	4,192,540.05	(609,754.60)	46,526,079.01	(5,482,568.11)		86,784.95	0.00	(609,754.60)	(540,970.80)	(6,546,508.55)
7	376.00	MAINS (SMRP)	31,756,171.74	2,429,478.01	(799.82)	34,184,849.93	(59,463.92)		47,806.79	0.00	(799.82)	(9.54)	(12,466.49)
8	376.00	MAINS (LESS SMRP)	412,100,528.39	668,732.17	(12,173.22)	412,757,087.34	80,739,116.86		598,022.21	0.00	(12,173.22)	(58,656.61)	81,266,309.24
9	376.00	TOTAL - MAINS	443,856,700.13	3,098,210.18	(12,973.04)	446,941,937.27	80,679,652.94	1.74%	645,829.00	0.00	(12,973.04)	(58,666.15)	81,253,842.75
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(374,428.06)	207,785.36	(18,669.76)	(185,312.46)	(461,059.24)		(587.43)	0.00	(18,669.76)	(4,717.51)	(485,033.94)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,350,573.11	479,747.58	2,816.58	25,833,137.27	3,488,637.90		53,742.43	0.00	2,816.58	(79,199.24)	3,465,997.67
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	24,976,145.05	687,532.94	(15,853.18)	25,647,824.81	3,027,578.66	2.52%	53,155.00	0.00	(15,853.18)	(83,916.75)	2,980,963.73
13	380.00	SERVICES (SMRP)	11,366,299.41	1,525,237.13	(588,253.96)	12,303,282.58	(4,902,137.51)		39,251.83	0.00	(588,253.96)	(536,243.75)	(5,987,383.39)
14	380.00	SERVICES (LESS SMRP)	203,685,829.22	83,633.60	(86,292.41)	203,683,170.41	60,484,062.23		675,554.17	0.00	(86,292.41)	36,267.63	61,109,591.62
15	380.00	TOTAL - SERVICES	215,052,128.63	1,608,870.73	(674,546.37)	215,986,452.99	55,581,924.72	3.98%	714,806.00	0.00	(674,546.37)	(499,976.12)	55,122,208.23
16	382.00	METER INSTALLATIONS (SMRP)	178,773.72	212.62	(1,895.63)	177,090.71	(52,233.72)		262.76	0.00	(1,895.63)	0.00	(53,866.60)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,584,867.06	5,059.49	44.25	10,589,970.80	5,873,758.57		15,616.24	0.00	44.25	0.00	5,889,419.07
18	382.00	TOTAL - METER INSTALLATIONS	10,763,640.78	5,272.11	(1,851.38)	10,767,061.51	5,821,524.85	1.77%	15,879.00	0.00	(1,851.38)	0.00	5,835,552.47
19	383.00	HOUSE REGULATORS (SMRP)	16,476.75	29,826.93	(135.42)	46,168.26	(7,673.72)		51.00	0.00	(135.42)	0.00	(7,758.14)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,387,201.24	24,580.77	(147.12)	7,411,634.89	2,510,263.13		11,962.00	0.00	(147.12)	0.00	2,522,078.01
21	383.00	TOTAL - HOUSE REGULATORS	7,403,677.99	54,407.70	(282.54)	7,457,803.15	2,502,589.41	1.94%	12,013.00	0.00	(282.54)	0.00	2,514,319.87

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 16 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/24 PLANT ENDING BALANCE	04/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	34,184,849.93	1,085,099.04	(5,865.21)	35,264,083.76	(12,466.49)	1.74%	50,350.45	0.00	(5,865.21)	(1,099.29)	30,919.46
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(185,312.46)	99,194.38	(14,286.85)	(100,404.93)	(485,033.94)	2.52%	(299.85)	0.00	(14,286.85)	(7,484.36)	(507,104.99)
3	380.00	SERVICES (SMRP)	12,303,282.58	1,659,435.52	(437,686.55)	13,525,031.55	(5,987,383.39)	3.98%	42,832.07	0.00	(437,686.55)	(153,311.55)	(6,535,549.41)
4	382.00	METER INSTALLATIONS (SMRP)	177,090.71	2,709.61	(1,153.14)	178,647.18	(53,866.60)	1.77%	262.15	0.00	(1,153.14)	0.00	(54,757.59)
5	383.00	HOUSE REGULATORS (SMRP)	46,168.26	10,408.25	(150.10)	56,426.40	(7,758.14)	1.94%	83.29	0.00	(150.10)	0.00	(7,824.95)
6		TOTAL SMRP	46,526,079.01	2,856,846.80	(459,141.85)	48,923,783.96	(6,546,508.55)		93,228.11	0.00	(459,141.85)	(161,895.20)	(7,074,317.49)
7	376.00	MAINS (SMRP)	34,184,849.93	1,085,099.04	(5,865.21)	35,264,083.76	(12,466.49)		50,350.45	0.00	(5,865.21)	(1,099.29)	30,919.46
8	376.00	MAINS (LESS SMRP)	412,757,087.34	456,022.62	(32,569.12)	413,180,540.84	81,266,309.24		598,804.56	0.00	(32,569.12)	(23,106.49)	81,809,438.18
9	376.00	TOTAL - MAINS	446,941,937.27	1,541,121.66	(38,434.33)	448,444,624.60	81,253,842.75	1.74%	649,155.00	0.00	(38,434.33)	(24,205.78)	81,840,357.64
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(185,312.46)	99,194.38	(14,286.85)	(100,404.93)	(485,033.94)		(299.85)	0.00	(14,286.85)	(7,484.36)	(507,104.99)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,833,137.27	207,867.33	(0.00)	26,041,004.60	3,465,997.67		54,467.85	0.00	(0.00)	(102,492.49)	3,417,973.02
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,647,824.81	307,061.71	(14,286.85)	25,940,599.67	2,980,963.73	2.52%	54,168.00	0.00	(14,286.85)	(109,976.85)	2,910,868.03
13	380.00	SERVICES (SMRP)	12,303,282.58	1,659,435.52	(437,686.55)	13,525,031.55	(5,987,383.39)		42,832.07	0.00	(437,686.55)	(153,311.55)	(6,535,549.41)
14	380.00	SERVICES (LESS SMRP)	203,683,170.41	107,967.07	(70,489.81)	203,720,647.67	61,109,591.62		675,610.93	0.00	(70,489.81)	0.00	61,714,712.73
15	380.00	TOTAL - SERVICES	215,986,452.99	1,767,402.59	(508,176.36)	217,245,679.22	55,122,208.23	3.98%	718,443.00	0.00	(508,176.36)	(153,311.55)	55,179,163.32
16	382.00	METER INSTALLATIONS (SMRP)	177,090.71	2,709.61	(1,153.14)	178,647.18	(53,866.60)		262.15	0.00	(1,153.14)	0.00	(54,757.59)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,589,970.80	149.46	(3,304.54)	10,586,815.72	5,889,419.07		15,617.85	0.00	(3,304.54)	0.00	5,901,732.38
18	382.00	TOTAL - METER INSTALLATIONS	10,767,061.51	2,859.07	(4,457.68)	10,765,462.90	5,835,552.47	1.77%	15,880.00	0.00	(4,457.68)	0.00	5,846,974.79
19	383.00	HOUSE REGULATORS (SMRP)	46,168.26	10,408.25	(150.10)	56,426.40	(7,758.14)		83.29	0.00	(150.10)	0.00	(7,824.95)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,411,634.89	14,902.79	(215.44)	7,426,322.25	2,522,078.01		11,993.71	0.00	(215.44)	0.00	2,533,856.28
21	383.00	TOTAL - HOUSE REGULATORS	7,457,803.15	25,311.04	(365.54)	7,482,748.65	2,514,319.87	1.94%	12,077.00	0.00	(365.54)	0.00	2,526,031.33

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 17 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/24 PLANT ENDING BALANCE	05/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/24 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$
1	376.00	MAINS (SMRP)	35,264,083.76	1,715,794.26	(8,774.27)	36,971,103.74	30,919.46	1.74%	52,370.59	0.00	(8,774.27)	(381.61)	74,134.16
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(100,404.93)	372,549.16	(21,330.14)	250,814.08	(507,104.99)	2.52%	157.78	0.00	(21,330.14)	(2,964.33)	(531,241.67)
3	380.00	SERVICES (SMRP)	13,525,031.55	1,791,521.11	(444,461.42)	14,872,091.24	(6,535,549.41)	3.98%	47,091.87	0.00	(444,461.42)	(205,134.47)	(7,138,053.44)
4	382.00	METER INSTALLATIONS (SMRP)	178,647.18	2,537.27	(2,789.50)	178,394.95	(54,757.59)	1.77%	263.81	0.00	(2,789.50)	0.00	(57,283.27)
5	383.00	HOUSE REGULATORS (SMRP)	56,426.40	5,930.76	(252.63)	62,104.53	(7,824.95)	1.94%	95.59	0.00	(252.63)	0.00	(7,982.00)
6		TOTAL SMRP	48,923,783.96	3,888,332.55	(477,607.97)	52,334,508.54	(7,074,317.49)		99,979.65	0.00	(477,607.97)	(208,480.41)	(7,660,426.23)
7	376.00	MAINS (SMRP)	35,264,083.76	1,715,794.26	(8,774.27)	36,971,103.74	30,919.46		52,370.59	0.00	(8,774.27)	(381.61)	74,134.16
8	376.00	MAINS (LESS SMRP)	413,180,540.84	802,954.81	(33,844.34)	413,949,651.32	81,809,438.18		599,669.41	0.00	(33,844.34)	(4,920.31)	82,370,342.95
9	376.00	TOTAL - MAINS	448,444,624.60	2,518,749.07	(42,618.61)	450,920,755.06	81,840,357.64	1.74%	652,040.00	0.00	(42,618.61)	(5,301.92)	82,444,477.11
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(100,404.93)	372,549.16	(21,330.14)	250,814.08	(507,104.99)		157.78	0.00	(21,330.14)	(2,964.33)	(531,241.67)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,041,004.60	739,207.28	(0.00)	26,780,211.89	3,417,973.02		55,462.22	0.00	(0.00)	(10,602.89)	3,462,832.34
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	25,940,599.67	1,111,756.44	(21,330.14)	27,031,025.97	2,910,868.03	2.52%	55,620.00	0.00	(21,330.14)	(13,567.22)	2,931,590.67
13	380.00	SERVICES (SMRP)	13,525,031.55	1,791,521.11	(444,461.42)	14,872,091.24	(6,535,549.41)		47,091.87	0.00	(444,461.42)	(205,134.47)	(7,138,053.44)
14	380.00	SERVICES (LESS SMRP)	203,720,647.67	126,759.50	(71,580.91)	203,775,826.26	61,714,712.73		675,765.13	0.00	(71,580.91)	0.00	62,318,896.96
15	380.00	TOTAL - SERVICES	217,245,679.22	1,918,280.61	(516,042.33)	218,647,917.50	55,179,163.32	3.98%	722,857.00	0.00	(516,042.33)	(205,134.47)	55,180,843.52
16	382.00	METER INSTALLATIONS (SMRP)	178,647.18	2,537.27	(2,789.50)	178,394.95	(54,757.59)		263.81	0.00	(2,789.50)	0.00	(57,283.27)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,586,815.72	74.50	(1,213.81)	10,585,676.41	5,901,732.38		15,614.19	0.00	(1,213.81)	0.00	5,916,132.75
18	382.00	TOTAL - METER INSTALLATIONS	10,765,462.90	2,611.77	(4,003.31)	10,764,071.36	5,846,974.79	1.77%	15,878.00	0.00	(4,003.31)	0.00	5,858,849.48
19	383.00	HOUSE REGULATORS (SMRP)	56,426.40	5,930.76	(252.63)	62,104.53	(7,824.95)		95.59	0.00	(252.63)	0.00	(7,982.00)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,426,322.25	8,491.82	(362.59)	7,434,451.48	2,533,856.28		12,012.41	0.00	(362.59)	0.00	2,545,506.11
21	383.00	TOTAL - HOUSE REGULATORS	7,482,748.65	14,422.58	(615.22)	7,496,556.01	2,526,031.33	1.94%	12,108.00	0.00	(615.22)	0.00	2,537,524.11

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 18 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/24 PLANT ENDING BALANCE	06/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	36,971,103.74	1,857,378.49	(1,945.55)	38,826,536.68	74,134.16	1.74%	54,953.19	0.00	(1,945.55)	(1,257.63)	125,884.17
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	250,814.08	14,630.76	(32,162.55)	233,282.30	(531,241.67)	2.52%	508.59	0.00	(32,162.55)	(9,306.35)	(572,201.98)
3	380.00	SERVICES (SMRP)	14,872,091.24	1,661,620.43	(507,119.28)	16,026,592.39	(7,138,053.44)	3.98%	51,240.55	0.00	(507,119.28)	(198,956.40)	(7,792,888.57)
4	382.00	METER INSTALLATIONS (SMRP)	178,394.95	1,480.79	(3,262.11)	176,613.62	(57,283.27)	1.77%	261.69	0.00	(3,262.11)	0.00	(60,283.70)
5	383.00	HOUSE REGULATORS (SMRP)	62,104.53	9,872.45	(245.63)	71,731.34	(7,982.00)	1.94%	107.78	0.00	(245.63)	0.00	(8,119.85)
6		TOTAL SMRP	52,334,508.54	3,544,982.92	(544,735.12)	55,334,756.34	(7,660,426.23)		107,071.80	0.00	(544,735.12)	(209,520.38)	(8,307,609.93)
7	376.00	MAINS (SMRP)	36,971,103.74	1,857,378.49	(1,945.55)	38,826,536.68	74,134.16		54,953.19	0.00	(1,945.55)	(1,257.63)	125,884.17
8	376.00	MAINS (LESS SMRP)	413,949,651.32	780,556.69	(24,970.99)	414,705,237.02	82,370,342.95		600,774.81	0.00	(24,970.99)	(10,407.25)	82,935,739.52
9	376.00	TOTAL - MAINS	450,920,755.06	2,637,935.18	(26,916.54)	453,531,773.70	82,444,477.11	1.74%	655,728.00	0.00	(26,916.54)	(11,664.88)	83,061,623.69
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	250,814.08	14,630.76	(32,162.55)	233,282.30	(531,241.67)		508.59	0.00	(32,162.55)	(9,306.35)	(572,201.98)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,780,211.89	30,659.57	(0.00)	26,810,871.45	3,462,832.34		56,270.41	0.00	(0.00)	(70,522.65)	3,448,580.10
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,031,025.97	45,290.33	(32,162.55)	27,044,153.75	2,931,590.67	2.52%	56,779.00	0.00	(32,162.55)	(79,829.00)	2,876,378.12
13	380.00	SERVICES (SMRP)	14,872,091.24	1,661,620.43	(507,119.28)	16,026,592.39	(7,138,053.44)		51,240.55	0.00	(507,119.28)	(198,956.40)	(7,792,888.57)
14	380.00	SERVICES (LESS SMRP)	203,775,826.26	99,769.36	(81,672.01)	203,793,923.61	62,318,896.96		675,886.45	0.00	(81,672.01)	0.00	62,913,111.40
15	380.00	TOTAL - SERVICES	218,647,917.50	1,761,389.79	(588,791.29)	219,820,516.00	55,180,843.52	3.98%	727,127.00	0.00	(588,791.29)	(198,956.40)	55,120,222.83
16	382.00	METER INSTALLATIONS (SMRP)	178,394.95	1,480.79	(3,262.11)	176,613.62	(57,283.27)		261.69	0.00	(3,262.11)	0.00	(60,283.70)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,585,676.41	5,611.30	(1,419.46)	10,589,868.26	5,916,132.75		15,617.31	0.00	(1,419.46)	0.00	5,930,330.61
18	382.00	TOTAL - METER INSTALLATIONS	10,764,071.36	7,092.09	(4,681.57)	10,766,481.88	5,858,849.48	1.77%	15,879.00	0.00	(4,681.57)	0.00	5,870,046.91
19	383.00	HOUSE REGULATORS (SMRP)	62,104.53	9,872.45	(245.63)	71,731.34	(7,982.00)		107.78	0.00	(245.63)	0.00	(8,119.85)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,434,451.48	14,135.63	(352.55)	7,448,234.57	2,545,506.11		12,030.22	0.00	(352.55)	0.00	2,557,183.78
21	383.00	TOTAL - HOUSE REGULATORS	7,496,556.01	24,008.08	(598.18)	7,519,965.91	2,537,524.11	1.94%	12,138.00	0.00	(598.18)	0.00	2,549,063.93

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 19 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/24 PLANT ENDING BALANCE	07/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	38,826,536.68	1,190,107.97	(7,052.21)	40,009,592.45	125,884.17	1.74%	57,155.72	0.00	(7,052.21)	(3,331.73)	172,655.95
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	233,282.30	265,825.44	(56,110.77)	442,996.97	(572,201.98)	2.52%	710.20	0.00	(56,110.77)	(2,422.62)	(630,025.17)
3	380.00	SERVICES (SMRP)	16,026,592.39	1,343,019.56	(397,350.94)	16,972,261.01	(7,792,888.57)	3.98%	54,723.23	0.00	(397,350.94)	(175,243.07)	(8,310,759.34)
4	382.00	METER INSTALLATIONS (SMRP)	176,613.62	5,205.85	(3,153.13)	178,666.34	(60,283.70)	1.77%	262.51	0.00	(3,153.13)	0.00	(63,174.32)
5	383.00	HOUSE REGULATORS (SMRP)	71,731.34	6,364.15	(390.19)	77,705.30	(8,119.85)	1.94%	120.83	0.00	(390.19)	0.00	(8,389.21)
6		TOTAL SMRP	55,334,756.34	2,810,522.97	(464,057.23)	57,681,222.08	(8,307,609.93)		112,972.49	0.00	(464,057.23)	(180,997.42)	(8,839,692.09)
7	376.00	MAINS (SMRP)	38,826,536.68	1,190,107.97	(7,052.21)	40,009,592.45	125,884.17		57,155.72	0.00	(7,052.21)	(3,331.73)	172,655.95
8	376.00	MAINS (LESS SMRP)	414,705,237.02	486,117.80	(23,094.87)	415,168,259.94	82,935,739.52		601,658.29	0.00	(23,094.87)	(11,104.69)	83,503,198.24
9	376.00	TOTAL - MAINS	453,531,773.70	1,676,225.77	(30,147.08)	455,177,852.39	83,061,623.69	1.74%	658,814.00	0.00	(30,147.08)	(14,436.42)	83,675,854.19
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	233,282.30	265,825.44	(56,110.77)	442,996.97	(572,201.98)		710.20	0.00	(56,110.77)	(2,422.62)	(630,025.17)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	26,810,871.45	557,051.97	(0.00)	27,367,923.42	3,448,580.10		56,887.80	0.00	(0.00)	(7,324.06)	3,498,143.84
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,044,153.75	822,877.41	(56,110.77)	27,810,920.39	2,876,378.12	2.52%	57,598.00	0.00	(56,110.77)	(9,746.68)	2,868,118.67
13	380.00	SERVICES (SMRP)	16,026,592.39	1,343,019.56	(397,350.94)	16,972,261.01	(7,792,888.57)		54,723.23	0.00	(397,350.94)	(175,243.07)	(8,310,759.34)
14	380.00	SERVICES (LESS SMRP)	203,793,923.61	50,719.65	(63,993.72)	203,780,649.54	62,913,111.40		675,894.77	0.00	(63,993.72)	(0.00)	63,525,012.44
15	380.00	TOTAL - SERVICES	219,820,516.00	1,393,739.21	(461,344.66)	220,752,910.55	55,120,222.83	3.98%	730,618.00	0.00	(461,344.66)	(175,243.07)	55,214,253.10
16	382.00	METER INSTALLATIONS (SMRP)	176,613.62	5,205.85	(3,153.13)	178,666.34	(60,283.70)		262.51	0.00	(3,153.13)	0.00	(63,174.32)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,589,868.26	7,232.18	(1,372.04)	10,595,728.40	5,930,330.61		15,623.49	0.00	(1,372.04)	0.00	5,944,582.06
18	382.00	TOTAL - METER INSTALLATIONS	10,766,481.88	12,438.03	(4,525.17)	10,774,394.74	5,870,046.91	1.77%	15,886.00	0.00	(4,525.17)	0.00	5,881,407.74
19	383.00	HOUSE REGULATORS (SMRP)	71,731.34	6,364.15	(390.19)	77,705.30	(8,119.85)		120.83	0.00	(390.19)	0.00	(8,389.21)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,448,234.57	9,112.35	(1,698.11)	7,455,648.81	2,557,183.78		12,047.17	0.00	(1,698.11)	0.00	2,567,532.84
21	383.00	TOTAL - HOUSE REGULATORS	7,519,965.91	15,476.50	(2,088.30)	7,533,354.11	2,549,063.93	1.94%	12,168.00	0.00	(2,088.30)	0.00	2,559,143.63

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 20 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/24 PLANT ENDING BALANCE	08/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	40,009,592.45	1,137,187.63	(1,219.95)	41,145,560.14	172,655.95	1.74%	58,837.58	0.00	(1,219.95)	(27.69)	230,245.89
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	442,996.97	17,290.95	(23,514.05)	436,773.87	(630,025.17)	2.52%	923.47	0.00	(23,514.05)	(11,474.30)	(664,090.06)
3	380.00	SERVICES (SMRP)	16,972,261.01	1,738,824.36	(290,648.80)	18,420,436.57	(8,310,759.34)	3.98%	58,692.56	0.00	(290,648.80)	(221,185.27)	(8,763,900.86)
4	382.00	METER INSTALLATIONS (SMRP)	178,666.34	15,573.38	(4,519.75)	189,719.97	(63,174.32)	1.77%	272.15	0.00	(4,519.75)	0.00	(67,421.92)
5	383.00	HOUSE REGULATORS (SMRP)	77,705.30	8,509.83	(244.95)	85,970.19	(8,389.21)	1.94%	132.68	0.00	(244.95)	0.00	(8,501.48)
6		TOTAL SMRP	57,681,222.08	2,917,386.16	(320,147.50)	60,278,460.73	(8,839,692.09)		118,858.43	0.00	(320,147.50)	(232,687.27)	(9,273,668.43)
7	376.00	MAINS (SMRP)	40,009,592.45	1,137,187.63	(1,219.95)	41,145,560.14	172,655.95		58,837.58	0.00	(1,219.95)	(27.69)	230,245.89
8	376.00	MAINS (LESS SMRP)	415,168,259.94	454,632.37	(13,414.87)	415,609,477.43	83,503,198.24		602,313.42	0.00	(13,414.87)	(13,706.35)	84,078,390.44
9	376.00	TOTAL - MAINS	455,177,852.39	1,591,820.00	(14,634.82)	456,755,037.57	83,675,854.19	1.74%	661,151.00	0.00	(14,634.82)	(13,734.04)	84,308,636.33
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	442,996.97	17,290.95	(23,514.05)	436,773.87	(630,025.17)		923.47	0.00	(23,514.05)	(11,474.30)	(664,090.06)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,367,923.42	36,234.16	0.00	27,404,157.58	3,498,143.84		57,510.53	0.00	0.00	(45,281.17)	3,510,373.21
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,810,920.39	53,525.11	(23,514.05)	27,840,931.45	2,868,118.67	2.52%	58,434.00	0.00	(23,514.05)	(56,755.47)	2,846,283.15
13	380.00	SERVICES (SMRP)	16,972,261.01	1,738,824.36	(290,648.80)	18,420,436.57	(8,310,759.34)		58,692.56	0.00	(290,648.80)	(221,185.27)	(8,763,900.86)
14	380.00	SERVICES (LESS SMRP)	203,780,649.54	124,479.65	(46,809.25)	203,858,319.94	63,525,012.44		676,001.44	0.00	(46,809.25)	0.00	64,154,204.64
15	380.00	TOTAL - SERVICES	220,752,910.55	1,863,304.01	(337,458.05)	222,278,756.51	55,214,253.10	3.98%	734,694.00	0.00	(337,458.05)	(221,185.27)	55,390,303.78
16	382.00	METER INSTALLATIONS (SMRP)	178,666.34	15,573.38	(4,519.75)	189,719.97	(63,174.32)		272.15	0.00	(4,519.75)	0.00	(67,421.92)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,595,728.40	11,743.20	(1,966.71)	10,605,504.89	5,944,582.06		15,635.85	0.00	(1,966.71)	0.00	5,958,251.20
18	382.00	TOTAL - METER INSTALLATIONS	10,774,394.74	27,316.58	(6,486.46)	10,795,224.86	5,881,407.74	1.77%	15,908.00	0.00	(6,486.46)	0.00	5,890,829.28
19	383.00	HOUSE REGULATORS (SMRP)	77,705.30	8,509.83	(244.95)	85,970.19	(8,389.21)		132.68	0.00	(244.95)	0.00	(8,501.48)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,455,648.81	12,184.60	(351.56)	7,467,481.84	2,567,532.84		12,062.32	0.00	(351.56)	0.00	2,579,243.60
21	383.00	TOTAL - HOUSE REGULATORS	7,533,354.11	20,694.43	(596.51)	7,553,452.03	2,559,143.63	1.94%	12,195.00	0.00	(596.51)	0.00	2,570,742.12

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 21 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/24 PLANT ENDING BALANCE	09/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	41,145,560.14	2,783,904.02	(22,782.86)	43,906,681.30	230,245.89	1.74%	61,662.81	0.00	(22,782.86)	(11,780.01)	257,345.83
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	436,773.87	57,075.67	(42,480.75)	451,368.79	(664,090.06)	2.52%	932.33	0.00	(42,480.75)	(120,367.16)	(826,005.64)
3	380.00	SERVICES (SMRP)	18,420,436.57	1,694,212.25	(433,456.48)	19,681,192.34	(8,763,900.86)	3.98%	63,184.75	0.00	(433,456.48)	(215,452.51)	(9,349,625.10)
4	382.00	METER INSTALLATIONS (SMRP)	189,719.97	5,131.59	(2,821.43)	192,030.13	(67,421.92)	1.77%	281.70	0.00	(2,821.43)	0.00	(69,961.65)
5	383.00	HOUSE REGULATORS (SMRP)	85,970.19	14,593.29	(309.53)	100,253.95	(8,501.48)	1.94%	150.55	0.00	(309.53)	0.00	(8,660.46)
6		TOTAL SMRP	60,278,460.73	4,554,916.82	(501,851.05)	64,331,526.50	(9,273,668.43)		126,212.14	0.00	(501,851.05)	(347,599.69)	(9,996,907.02)
7	376.00	MAINS (SMRP)	41,145,560.14	2,783,904.02	(22,782.86)	43,906,681.30	230,245.89		61,662.81	0.00	(22,782.86)	(11,780.01)	257,345.83
8	376.00	MAINS (LESS SMRP)	415,609,477.43	1,182,626.46	(63,501.83)	416,728,602.06	84,078,390.44		603,445.19	0.00	(63,501.83)	(16,963.06)	84,601,370.74
9	376.00	TOTAL - MAINS	456,755,037.57	3,966,530.48	(86,284.69)	460,635,283.36	84,308,636.33	1.74%	665,108.00	0.00	(86,284.69)	(28,743.07)	84,858,716.57
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	436,773.87	57,075.67	(42,480.75)	451,368.79	(664,090.06)		932.33	0.00	(42,480.75)	(120,367.16)	(826,005.64)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,404,157.58	113,814.15	(0.00)	27,517,971.73	3,510,373.21		57,668.68	0.00	(0.00)	44,489.67	3,612,531.55
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,840,931.45	170,889.82	(42,480.75)	27,969,340.52	2,846,283.15	2.52%	58,601.00	0.00	(42,480.75)	(75,877.49)	2,786,525.91
13	380.00	SERVICES (SMRP)	18,420,436.57	1,694,212.25	(433,456.48)	19,681,192.34	(8,763,900.86)		63,184.75	0.00	(433,456.48)	(215,452.51)	(9,349,625.10)
14	380.00	SERVICES (LESS SMRP)	203,858,319.94	115,196.51	(71,471.10)	203,902,045.35	64,154,204.64		676,203.25	0.00	(71,471.10)	(0.00)	64,758,936.79
15	380.00	TOTAL - SERVICES	222,278,756.51	1,809,408.76	(504,927.58)	223,583,237.69	55,390,303.78	3.98%	739,388.00	0.00	(504,927.58)	(215,452.51)	55,409,311.69
16	382.00	METER INSTALLATIONS (SMRP)	189,719.97	5,131.59	(2,821.43)	192,030.13	(67,421.92)		281.70	0.00	(2,821.43)	0.00	(69,961.65)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,605,504.89	22,561.46	(1,473.36)	10,626,592.99	5,958,251.20		15,658.30	0.00	(1,473.36)	0.00	5,972,436.14
18	382.00	TOTAL - METER INSTALLATIONS	10,795,224.86	27,693.05	(4,294.79)	10,818,623.12	5,890,829.28	1.77%	15,940.00	0.00	(4,294.79)	0.00	5,902,474.49
19	383.00	HOUSE REGULATORS (SMRP)	85,970.19	14,593.29	(309.53)	100,253.95	(8,501.48)		150.55	0.00	(309.53)	0.00	(8,660.46)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,467,481.84	29,287.06	(535.79)	7,496,233.11	2,579,243.60		12,095.45	0.00	(535.79)	0.00	2,590,803.26
21	383.00	TOTAL - HOUSE REGULATORS	7,553,452.03	43,880.35	(845.32)	7,596,487.06	2,570,742.12	1.94%	12,246.00	0.00	(845.32)	0.00	2,582,142.80

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 22 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/24 PLANT ENDING BALANCE	10/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/24 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=-((1+4)/2*6/12)	(8)	(9)	(10)	(11)=5+7+8+9+10
			\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1	376.00	MAINS (SMRP)	43,906,681.30	3,427,744.73	(22,963.05)	47,311,462.99	257,345.83	1.74%	66,133.47	0.00	(22,963.05)	(13,082.24)	287,434.01
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	451,368.79	39,486.91	(26,692.36)	464,163.33	(826,005.64)	2.52%	961.43	0.00	(26,692.36)	(2,335.41)	(854,071.98)
3	380.00	SERVICES (SMRP)	19,681,192.34	1,342,617.55	(452,192.32)	20,571,617.57	(9,349,625.10)	3.98%	66,752.62	0.00	(452,192.32)	(289,256.15)	(10,024,320.95)
4	382.00	METER INSTALLATIONS (SMRP)	192,030.13	1,619.13	(2,426.52)	191,222.73	(69,961.65)	1.77%	282.41	0.00	(2,426.52)	0.00	(72,105.77)
5	383.00	HOUSE REGULATORS (SMRP)	100,253.95	14,245.31	(273.36)	114,225.90	(8,660.46)	1.94%	173.29	0.00	(273.36)	0.00	(8,760.52)
6		TOTAL SMRP	64,331,526.50	4,825,713.64	(504,547.62)	68,652,692.52	(9,996,907.02)		134,303.22	0.00	(504,547.62)	(304,673.79)	(10,671,825.21)
7	376.00	MAINS (SMRP)	43,906,681.30	3,427,744.73	(22,963.05)	47,311,462.99	257,345.83		66,133.47	0.00	(22,963.05)	(13,082.24)	287,434.01
8	376.00	MAINS (LESS SMRP)	416,728,602.06	1,264,073.61	(52,867.22)	417,939,808.44	84,601,370.74		605,134.53	0.00	(52,867.22)	(6,651.80)	85,146,986.25
9	376.00	TOTAL - MAINS	460,635,283.36	4,691,818.34	(75,830.27)	465,251,271.43	84,858,716.57	1.74%	671,268.00	0.00	(75,830.27)	(19,734.04)	85,434,420.26
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	451,368.79	39,486.91	(26,692.36)	464,163.33	(826,005.64)		961.43	0.00	(26,692.36)	(2,335.41)	(854,071.98)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,517,971.73	16,334.11	0.00	27,534,305.85	3,612,531.55		57,804.57	0.00	0.00	1,263.39	3,671,599.51
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,969,340.52	55,821.02	(26,692.36)	27,998,469.18	2,786,525.91	2.52%	58,766.00	0.00	(26,692.36)	(1,072.02)	2,817,527.53
13	380.00	SERVICES (SMRP)	19,681,192.34	1,342,617.55	(452,192.32)	20,571,617.57	(9,349,625.10)		66,752.62	0.00	(452,192.32)	(289,256.15)	(10,024,320.95)
14	380.00	SERVICES (LESS SMRP)	203,902,045.35	165,973.34	(71,084.54)	203,996,934.15	64,758,936.79		676,432.38	0.00	(71,084.54)	(0.00)	65,364,284.63
15	380.00	TOTAL - SERVICES	223,583,237.69	1,508,590.89	(523,276.86)	224,568,551.72	55,409,311.69	3.98%	743,185.00	0.00	(523,276.86)	(289,256.15)	55,339,963.68
16	382.00	METER INSTALLATIONS (SMRP)	192,030.13	1,619.13	(2,426.52)	191,222.73	(69,961.65)		282.41	0.00	(2,426.52)	0.00	(72,105.77)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,626,592.99	26,267.85	(1,357.59)	10,651,503.26	5,972,436.14		15,692.60	0.00	(1,357.59)	0.00	5,986,771.15
18	382.00	TOTAL - METER INSTALLATIONS	10,818,623.12	27,886.98	(3,784.11)	10,842,725.99	5,902,474.49	1.77%	15,975.00	0.00	(3,784.11)	0.00	5,914,665.38
19	383.00	HOUSE REGULATORS (SMRP)	100,253.95	14,245.31	(273.36)	114,225.90	(8,660.46)		173.29	0.00	(273.36)	0.00	(8,760.52)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,496,233.11	25,864.53	(496.39)	7,521,601.25	2,590,803.26		12,139.71	0.00	(496.39)	0.00	2,602,446.57
21	383.00	TOTAL - HOUSE REGULATORS	7,596,487.06	40,109.84	(769.75)	7,635,827.15	2,582,142.80	1.94%	12,313.00	0.00	(769.75)	0.00	2,593,686.05

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 23 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/24 PLANT ENDING BALANCE	11/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	47,311,462.99	1,808,638.09	(28,291.13)	49,091,809.95	287,434.01	1.74%	69,892.75	0.00	(28,291.13)	(11,800.74)	317,234.90
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	464,163.33	75,803.70	(47,655.25)	492,311.78	(854,071.98)	2.52%	1,004.56	0.00	(47,655.25)	(3,436.14)	(904,158.81)
3	380.00	SERVICES (SMRP)	20,571,617.57	1,229,330.08	(524,944.84)	21,276,002.81	(10,024,320.95)	3.98%	69,397.11	0.00	(524,944.84)	(264,217.21)	(10,744,085.89)
4	382.00	METER INSTALLATIONS (SMRP)	191,222.73	14,809.99	(3,076.45)	202,956.27	(72,105.77)	1.77%	290.65	0.00	(3,076.45)	0.00	(74,891.56)
5	383.00	HOUSE REGULATORS (SMRP)	114,225.90	14,051.99	(428.97)	127,848.93	(8,760.52)	1.94%	196.01	0.00	(428.97)	0.00	(8,993.48)
6		TOTAL SMRP	68,652,692.52	3,142,633.85	(604,396.62)	71,190,929.75	(10,671,825.21)		140,781.08	0.00	(604,396.62)	(279,454.09)	(11,414,894.84)
7	376.00	MAINS (SMRP)	47,311,462.99	1,808,638.09	(28,291.13)	49,091,809.95	287,434.01		69,892.75	0.00	(28,291.13)	(11,800.74)	317,234.90
8	376.00	MAINS (LESS SMRP)	417,939,808.44	1,042,682.96	(68,525.57)	418,913,965.83	85,146,986.25		606,718.25	0.00	(68,525.57)	8,027.12	85,693,206.04
9	376.00	TOTAL - MAINS	465,251,271.43	2,851,321.05	(96,816.70)	468,005,775.78	85,434,420.26	1.74%	676,611.00	0.00	(96,816.70)	(3,773.62)	86,010,440.94
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	464,163.33	75,803.70	(47,655.25)	492,311.78	(854,071.98)		1,004.56	0.00	(47,655.25)	(3,436.14)	(904,158.81)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,534,305.85	47,983.93	(0.00)	27,582,289.78	3,671,599.51		57,872.44	0.00	(0.00)	(1,262.40)	3,728,209.55
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	27,998,469.18	123,787.63	(47,655.25)	28,074,601.56	2,817,527.53	2.52%	58,877.00	0.00	(47,655.25)	(4,698.54)	2,824,050.74
13	380.00	SERVICES (SMRP)	20,571,617.57	1,229,330.08	(524,944.84)	21,276,002.81	(10,024,320.95)		69,397.11	0.00	(524,944.84)	(264,217.21)	(10,744,085.89)
14	380.00	SERVICES (LESS SMRP)	203,996,934.15	244,135.00	(95,975.14)	204,145,094.01	65,364,284.63		676,835.89	0.00	(95,975.14)	0.00	65,945,145.38
15	380.00	TOTAL - SERVICES	224,568,551.72	1,473,465.08	(620,919.98)	225,421,096.82	55,339,963.68	3.98%	746,233.00	0.00	(620,919.98)	(264,217.21)	55,201,059.49
16	382.00	METER INSTALLATIONS (SMRP)	191,222.73	14,809.99	(3,076.45)	202,956.27	(72,105.77)		290.65	0.00	(3,076.45)	0.00	(74,891.56)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,651,503.26	16,053.60	(1,667.50)	10,665,889.36	5,986,771.15		15,721.35	0.00	(1,667.50)	0.00	6,000,824.99
18	382.00	TOTAL - METER INSTALLATIONS	10,842,725.99	30,863.59	(4,743.95)	10,868,845.63	5,914,665.38	1.77%	16,012.00	0.00	(4,743.95)	0.00	5,925,933.43
19	383.00	HOUSE REGULATORS (SMRP)	114,225.90	14,051.99	(428.97)	127,848.93	(8,760.52)		196.01	0.00	(428.97)	0.00	(8,993.48)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,521,601.25	24,709.18	(791.44)	7,545,518.98	2,602,446.57		12,178.99	0.00	(791.44)	0.00	2,613,834.12
21	383.00	TOTAL - HOUSE REGULATORS	7,635,827.15	38,761.17	(1,220.41)	7,673,367.91	2,593,686.05	1.94%	12,375.00	0.00	(1,220.41)	0.00	2,604,840.64

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 24 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/24 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/24 PLANT ENDING BALANCE	12/01/24 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/24 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	49,091,809.95	3,267,355.63	(114,056.76)	52,245,108.82	317,234.90	1.74%	73,469.14	0.00	(114,056.76)	(7,757.70)	268,889.59
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	492,311.78	146,303.31	(38,834.48)	599,780.62	(904,158.81)	2.52%	1,146.84	0.00	(38,834.48)	(2,970.83)	(944,817.28)
3	380.00	SERVICES (SMRP)	21,276,002.81	1,237,369.07	(546,965.25)	21,966,406.62	(10,744,085.89)	3.98%	71,709.92	0.00	(546,965.25)	(194,932.84)	(11,414,274.06)
4	382.00	METER INSTALLATIONS (SMRP)	202,956.27	25,917.85	(368.53)	228,505.59	(74,891.56)	1.77%	317.84	0.00	(368.53)	0.00	(74,942.25)
5	383.00	HOUSE REGULATORS (SMRP)	127,848.93	16,927.24	(61.18)	144,715.00	(8,993.48)	1.94%	220.63	0.00	(61.18)	0.00	(8,834.02)
6		TOTAL SMRP	71,190,929.75	4,693,873.10	(700,286.19)	75,184,516.66	(11,414,894.84)		146,864.38	0.00	(700,286.19)	(205,661.37)	(12,173,978.02)
7	376.00	MAINS (SMRP)	49,091,809.95	3,267,355.63	(114,056.76)	52,245,108.82	317,234.90		73,469.14	0.00	(114,056.76)	(7,757.70)	268,889.59
8	376.00	MAINS (LESS SMRP)	418,913,965.83	2,783,665.44	(67,856.41)	421,629,774.86	85,693,206.04		609,393.86	0.00	(67,856.41)	(6,499.74)	86,228,243.74
9	376.00	TOTAL - MAINS	468,005,775.78	6,051,021.07	(181,913.17)	473,874,883.68	86,010,440.94	1.74%	682,863.00	0.00	(181,913.17)	(14,257.44)	86,497,133.33
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	492,311.78	146,303.31	(38,834.48)	599,780.62	(904,158.81)		1,146.84	0.00	(38,834.48)	(2,970.83)	(944,817.28)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,582,289.78	173,447.46	0.01	27,755,737.24	3,728,209.55		58,105.16	0.00	0.01	(20,541.53)	3,765,773.19
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,074,601.56	319,750.77	(38,834.47)	28,355,517.86	2,824,050.74	2.52%	59,252.00	0.00	(38,834.47)	(23,512.36)	2,820,955.91
13	380.00	SERVICES (SMRP)	21,276,002.81	1,237,369.07	(546,965.25)	21,966,406.62	(10,744,085.89)		71,709.92	0.00	(546,965.25)	(194,932.84)	(11,414,274.06)
14	380.00	SERVICES (LESS SMRP)	204,145,094.01	250,799.24	(100,258.35)	204,295,634.91	65,945,145.38		677,331.08	0.00	(100,258.35)	(0.01)	66,522,218.10
15	380.00	TOTAL - SERVICES	225,421,096.82	1,488,168.31	(647,223.60)	226,262,041.53	55,201,059.49	3.98%	749,041.00	0.00	(647,223.60)	(194,932.85)	55,107,944.04
16	382.00	METER INSTALLATIONS (SMRP)	202,956.27	25,917.85	(368.53)	228,505.59	(74,891.56)		317.84	0.00	(368.53)	0.00	(74,942.25)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,665,889.36	22,841.06	(560.07)	10,688,170.35	6,000,824.99		15,749.16	0.00	(560.07)	(277.19)	6,015,736.89
18	382.00	TOTAL - METER INSTALLATIONS	10,868,845.63	48,758.91	(928.60)	10,916,675.94	5,925,933.43	1.77%	16,067.00	0.00	(928.60)	(277.19)	5,940,794.64
19	383.00	HOUSE REGULATORS (SMRP)	127,848.93	16,927.24	(61.18)	144,715.00	(8,993.48)		220.63	0.00	(61.18)	0.00	(8,834.02)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,545,518.98	27,107.76	(249.58)	7,572,377.15	2,613,834.12		12,220.37	0.00	(249.58)	0.00	2,625,804.90
21	383.00	TOTAL - HOUSE REGULATORS	7,673,367.91	44,035.00	(310.76)	7,717,092.15	2,604,840.64	1.94%	12,441.00	0.00	(310.76)	0.00	2,616,970.88

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 25 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			01/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	01/31/25 PLANT ENDING BALANCE	01/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	01/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	52,245,108.82	1,423,405.28	(19,036.84)	53,649,477.26	268,889.59	1.80%	79,420.94	0.00	(19,036.84)	(131.23)	329,142.46
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(944,817.28)	3.31%	1,654.39	0.00	0.00	0.00	(943,162.89)
3	380.00	SERVICES (SMRP)	21,966,406.62	549,819.06	(132,820.17)	22,383,405.51	(11,414,274.06)	5.18%	95,721.68	0.00	(132,820.17)	(281,047.64)	(11,732,420.19)
4	382.00	METER INSTALLATIONS (SMRP)	228,505.59	2,483.51	(206.17)	230,782.93	(74,942.25)	2.28%	436.32	0.00	(206.17)	0.00	(74,712.10)
5	383.00	HOUSE REGULATORS (SMRP)	144,715.00	8,273.20	(64.08)	152,924.12	(8,834.02)	2.22%	275.32	0.00	(64.08)	0.00	(8,622.78)
6		TOTAL SMRP	75,184,516.66	1,983,981.05	(152,127.26)	77,016,370.45	(12,173,978.02)		177,508.65	0.00	(152,127.26)	(281,178.87)	(12,429,775.50)
7	376.00	MAINS (SMRP)	52,245,108.82	1,423,405.28	(19,036.84)	53,649,477.26	268,889.59		79,420.94	0.00	(19,036.84)	(131.23)	329,142.46
8	376.00	MAINS (LESS SMRP)	421,629,774.86	363,800.82	(39,188.69)	421,954,386.99	86,228,243.74		632,688.06	0.00	(39,188.69)	(10,859.43)	86,810,883.68
9	376.00	TOTAL - MAINS	473,874,883.68	1,787,206.10	(58,225.53)	475,603,864.25	86,497,133.33	1.80%	712,109.00	0.00	(58,225.53)	(10,990.66)	87,140,026.14
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(944,817.28)		1,654.39	0.00	0.00	0.00	(943,162.89)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,755,737.24	169,691.00	(467,046.30)	27,458,381.94	3,765,773.19		76,149.61	0.00	(467,046.30)	0.00	3,374,876.50
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,355,517.86	169,691.00	(467,046.30)	28,058,162.56	2,820,955.91	3.31%	77,804.00	0.00	(467,046.30)	0.00	2,431,713.61
13	380.00	SERVICES (SMRP)	21,966,406.62	549,819.06	(132,820.17)	22,383,405.51	(11,414,274.06)		95,721.68	0.00	(132,820.17)	(281,047.64)	(11,732,420.19)
14	380.00	SERVICES (LESS SMRP)	204,295,634.91	483,599.34	(29,180.92)	204,750,053.33	66,522,218.10		882,857.32	0.00	(29,180.92)	(115,304.60)	67,260,589.90
15	380.00	TOTAL - SERVICES	226,262,041.53	1,033,418.40	(162,001.09)	227,133,458.84	55,107,944.04	5.18%	978,579.00	0.00	(162,001.09)	(396,352.24)	55,528,169.71
16	382.00	METER INSTALLATIONS (SMRP)	228,505.59	2,483.51	(206.17)	230,782.93	(74,942.25)		436.32	0.00	(206.17)	0.00	(74,712.10)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,688,170.35	7,435.16	(617.24)	10,694,988.27	6,015,736.89		20,313.68	0.00	(617.24)	0.00	6,035,433.33
18	382.00	TOTAL - METER INSTALLATIONS	10,916,675.94	9,918.66	(823.41)	10,925,771.20	5,940,794.64	2.28%	20,750.00	0.00	(823.41)	0.00	5,960,721.23
19	383.00	HOUSE REGULATORS (SMRP)	144,715.00	8,273.20	(64.08)	152,924.12	(8,834.02)		275.32	0.00	(64.08)	0.00	(8,622.78)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,572,377.15	48,167.92	(373.07)	7,620,172.00	2,625,804.90		14,052.68	0.00	(373.07)	0.00	2,639,484.51
21	383.00	TOTAL - HOUSE REGULATORS	7,717,092.15	56,441.12	(437.15)	7,773,096.12	2,616,970.88	2.22%	14,328.00	0.00	(437.15)	0.00	2,630,861.73

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 26 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			02/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	02/28/25 PLANT ENDING BALANCE	02/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	02/28/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	53,649,477.26	662,537.45	(7,523.24)	54,304,491.47	329,142.46	1.80%	80,965.48	0.00	(7,523.24)	(3,881.01)	398,703.69
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(943,162.89)	3.31%	1,654.39	0.00	0.00	0.00	(941,508.50)
3	380.00	SERVICES (SMRP)	22,383,405.51	630,300.72	(140,763.54)	22,872,942.69	(11,732,420.19)	5.18%	97,678.28	0.00	(140,763.54)	(83,937.42)	(11,859,442.88)
4	382.00	METER INSTALLATIONS (SMRP)	230,782.93	2,415.06	(268.00)	232,929.99	(74,712.10)	2.28%	440.53	0.00	(268.00)	0.00	(74,539.57)
5	383.00	HOUSE REGULATORS (SMRP)	152,924.12	6,227.00	(39.64)	159,111.47	(8,622.78)	2.22%	288.63	0.00	(39.64)	0.00	(8,373.79)
6		TOTAL SMRP	77,016,370.45	1,301,480.22	(148,594.43)	78,169,256.24	(12,429,775.50)		181,027.31	0.00	(148,594.43)	(87,818.44)	(12,485,161.05)
7	376.00	MAINS (SMRP)	53,649,477.26	662,537.45	(7,523.24)	54,304,491.47	329,142.46		80,965.48	0.00	(7,523.24)	(3,881.01)	398,703.69
8	376.00	MAINS (LESS SMRP)	421,954,386.99	287,577.43	(35,728.32)	422,206,236.10	86,810,883.68		633,120.52	0.00	(35,728.32)	(38,089.74)	87,370,186.14
9	376.00	TOTAL - MAINS	475,603,864.25	950,114.88	(43,251.56)	476,510,727.57	87,140,026.14	1.80%	714,086.00	0.00	(43,251.56)	(41,970.75)	87,768,889.83
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(943,162.89)		1,654.39	0.00	0.00	0.00	(941,508.50)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,458,381.94	248,588.34	(4,881.21)	27,702,089.07	3,374,876.50		76,075.61	0.00	(4,881.21)	0.00	3,446,070.90
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,058,162.56	248,588.34	(4,881.21)	28,301,869.69	2,431,713.61	3.31%	77,730.00	0.00	(4,881.21)	0.00	2,504,562.40
13	380.00	SERVICES (SMRP)	22,383,405.51	630,300.72	(140,763.54)	22,872,942.69	(11,732,420.19)		97,678.28	0.00	(140,763.54)	(83,937.42)	(11,859,442.88)
14	380.00	SERVICES (LESS SMRP)	204,750,053.33	376,759.95	(30,926.10)	205,095,887.18	67,260,589.90		884,583.72	0.00	(30,926.10)	(34,436.76)	68,079,810.77
15	380.00	TOTAL - SERVICES	227,133,458.84	1,007,060.67	(171,689.64)	227,968,829.87	55,528,169.71	5.18%	982,262.00	0.00	(171,689.64)	(118,374.18)	56,220,367.89
16	382.00	METER INSTALLATIONS (SMRP)	230,782.93	2,415.06	(268.00)	232,929.99	(74,712.10)		440.53	0.00	(268.00)	0.00	(74,539.57)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,694,988.27	7,230.23	(802.34)	10,701,416.16	6,035,433.33		20,326.47	0.00	(802.34)	0.00	6,054,957.47
18	382.00	TOTAL - METER INSTALLATIONS	10,925,771.20	9,645.29	(1,070.33)	10,934,346.15	5,960,721.23	2.28%	20,767.00	0.00	(1,070.33)	0.00	5,980,417.90
19	383.00	HOUSE REGULATORS (SMRP)	152,924.12	6,227.00	(39.64)	159,111.47	(8,622.78)		288.63	0.00	(39.64)	0.00	(8,373.79)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,620,172.00	36,254.56	(230.81)	7,656,195.75	2,639,484.51		14,130.37	0.00	(230.81)	0.00	2,653,384.07
21	383.00	TOTAL - HOUSE REGULATORS	7,773,096.12	42,481.56	(270.46)	7,815,307.22	2,630,861.73	2.22%	14,419.00	0.00	(270.46)	0.00	2,645,010.28

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 27 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			03/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	03/31/25 PLANT ENDING BALANCE	03/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	03/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	54,304,491.47	1,789,653.73	(5,870.75)	56,088,274.45	398,703.69	1.80%	82,794.57	0.00	(5,870.75)	(7,956.11)	467,671.39
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(941,508.50)	3.31%	1,654.39	0.00	0.00	0.00	(939,854.11)
3	380.00	SERVICES (SMRP)	22,872,942.69	870,285.05	(143,225.50)	23,600,002.23	(11,859,442.88)	5.18%	100,304.11	0.00	(143,225.50)	(102,915.73)	(12,005,280.00)
4	382.00	METER INSTALLATIONS (SMRP)	232,929.99	2,213.44	(360.86)	234,782.57	(74,539.57)	2.28%	444.33	0.00	(360.86)	0.00	(74,456.10)
5	383.00	HOUSE REGULATORS (SMRP)	159,111.47	4,565.62	(47.99)	163,629.10	(8,373.79)	2.22%	298.54	0.00	(47.99)	0.00	(8,123.24)
6		TOTAL SMRP	78,169,256.24	2,666,717.84	(149,505.10)	80,686,468.97	(12,485,161.05)		185,495.94	0.00	(149,505.10)	(110,871.84)	(12,560,042.05)
7	376.00	MAINS (SMRP)	54,304,491.47	1,789,653.73	(5,870.75)	56,088,274.45	398,703.69		82,794.57	0.00	(5,870.75)	(7,956.11)	467,671.39
8	376.00	MAINS (LESS SMRP)	422,206,236.10	178,754.65	(25,347.21)	422,359,643.54	87,370,186.14		633,424.43	0.00	(25,347.21)	(7,125.84)	87,971,137.53
9	376.00	TOTAL - MAINS	476,510,727.57	1,968,408.38	(31,217.96)	478,447,917.99	87,768,889.83	1.80%	716,219.00	0.00	(31,217.96)	(15,081.95)	88,438,808.92
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(941,508.50)		1,654.39	0.00	0.00	0.00	(939,854.11)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,702,089.07	521,365.33	(229,463.45)	27,993,990.95	3,446,070.90		76,814.61	0.00	(229,463.45)	0.00	3,293,422.06
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,301,869.69	521,365.33	(229,463.45)	28,593,771.57	2,504,562.40	3.31%	78,469.00	0.00	(229,463.45)	0.00	2,353,567.95
13	380.00	SERVICES (SMRP)	22,872,942.69	870,285.05	(143,225.50)	23,600,002.23	(11,859,442.88)		100,304.11	0.00	(143,225.50)	(102,915.73)	(12,005,280.00)
14	380.00	SERVICES (LESS SMRP)	205,095,887.18	460,646.10	(31,467.00)	205,525,066.29	68,079,810.77		886,256.89	0.00	(31,467.00)	(42,222.94)	68,892,377.72
15	380.00	TOTAL - SERVICES	227,968,829.87	1,330,931.15	(174,692.50)	229,125,068.52	56,220,367.89	5.18%	986,561.00	0.00	(174,692.50)	(145,138.67)	56,887,097.72
16	382.00	METER INSTALLATIONS (SMRP)	232,929.99	2,213.44	(360.86)	234,782.57	(74,539.57)		444.33	0.00	(360.86)	0.00	(74,456.10)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,701,416.16	6,626.64	(1,080.35)	10,706,962.45	6,054,957.47		20,337.67	0.00	(1,080.35)	0.00	6,074,214.79
18	382.00	TOTAL - METER INSTALLATIONS	10,934,346.15	8,840.08	(1,441.22)	10,941,745.02	5,980,417.90	2.28%	20,782.00	0.00	(1,441.22)	0.00	5,999,758.68
19	383.00	HOUSE REGULATORS (SMRP)	159,111.47	4,565.62	(47.99)	163,629.10	(8,373.79)		298.54	0.00	(47.99)	0.00	(8,123.24)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,656,195.75	26,581.75	(279.39)	7,682,498.11	2,653,384.07		14,188.46	0.00	(279.39)	0.00	2,667,293.13
21	383.00	TOTAL - HOUSE REGULATORS	7,815,307.22	31,147.37	(327.38)	7,846,127.21	2,645,010.28	2.22%	14,487.00	0.00	(327.38)	0.00	2,659,169.90

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 28 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			04/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	04/30/25 PLANT ENDING BALANCE	04/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	04/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*(6/12)] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	56,088,274.45	1,181,166.58	(18,947.19)	57,250,493.83	467,671.39	1.80%	85,004.08	0.00	(18,947.19)	(4,413.99)	529,314.29
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(939,854.11)	3.31%	1,654.39	0.00	0.00	0.00	(938,199.72)
3	380.00	SERVICES (SMRP)	23,600,002.23	959,656.86	(225,612.49)	24,334,046.61	(12,005,280.00)	5.18%	103,457.66	0.00	(225,612.49)	(105,564.63)	(12,232,999.46)
4	382.00	METER INSTALLATIONS (SMRP)	234,782.57	1,893.37	(591.29)	236,084.65	(74,456.10)	2.28%	447.32	0.00	(591.29)	0.00	(74,600.07)
5	383.00	HOUSE REGULATORS (SMRP)	163,629.10	3,679.43	(53.19)	167,255.34	(8,123.24)	2.22%	306.07	0.00	(53.19)	0.00	(7,870.36)
6		TOTAL SMRP	80,686,468.97	2,146,396.24	(245,204.16)	82,587,661.05	(12,560,042.05)		190,869.52	0.00	(245,204.16)	(109,978.62)	(12,724,355.32)
7	376.00	MAINS (SMRP)	56,088,274.45	1,181,166.58	(18,947.19)	57,250,493.83	467,671.39		85,004.08	0.00	(18,947.19)	(4,413.99)	529,314.29
8	376.00	MAINS (LESS SMRP)	422,359,643.54	200,513.20	(65,314.48)	422,494,842.27	87,971,137.53		633,640.92	0.00	(65,314.48)	(16,894.51)	88,522,569.46
9	376.00	TOTAL - MAINS	478,447,917.99	1,381,679.78	(84,261.67)	479,745,336.10	88,438,808.92	1.80%	718,645.00	0.00	(84,261.67)	(21,308.50)	89,051,883.75
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(939,854.11)		1,654.39	0.00	0.00	0.00	(938,199.72)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,993,990.95	397,062.85	(70,463.61)	28,320,590.19	3,293,422.06		77,667.61	0.00	(70,463.61)	(89,843.37)	3,210,782.69
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,593,771.57	397,062.85	(70,463.61)	28,920,370.81	2,353,567.95	3.31%	79,322.00	0.00	(70,463.61)	(89,843.37)	2,272,582.97
13	380.00	SERVICES (SMRP)	23,600,002.23	959,656.86	(225,612.49)	24,334,046.61	(12,005,280.00)		103,457.66	0.00	(225,612.49)	(105,564.63)	(12,232,999.46)
14	380.00	SERVICES (LESS SMRP)	205,525,066.29	499,789.26	(49,567.62)	205,975,287.92	68,892,377.72		888,155.34	0.00	(49,567.62)	(43,309.70)	69,687,655.74
15	380.00	TOTAL - SERVICES	229,125,068.52	1,459,446.12	(275,180.11)	230,309,334.53	56,887,097.72	5.18%	991,613.00	0.00	(275,180.11)	(148,874.33)	57,454,656.28
16	382.00	METER INSTALLATIONS (SMRP)	234,782.57	1,893.37	(591.29)	236,084.65	(74,456.10)		447.32	0.00	(591.29)	0.00	(74,600.07)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,706,962.45	5,668.39	(1,770.22)	10,710,860.62	6,074,214.79		20,346.68	0.00	(1,770.22)	0.00	6,092,791.25
18	382.00	TOTAL - METER INSTALLATIONS	10,941,745.02	7,561.76	(2,361.51)	10,946,945.27	5,999,758.68	2.28%	20,794.00	0.00	(2,361.51)	0.00	6,018,191.17
19	383.00	HOUSE REGULATORS (SMRP)	163,629.10	3,679.43	(53.19)	167,255.34	(8,123.24)		306.07	0.00	(53.19)	0.00	(7,870.36)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,682,498.11	21,422.23	(309.68)	7,703,610.66	2,667,293.13		14,231.93	0.00	(309.68)	0.00	2,681,215.38
21	383.00	TOTAL - HOUSE REGULATORS	7,846,127.21	25,101.66	(362.87)	7,870,866.00	2,659,169.90	2.22%	14,538.00	0.00	(362.87)	0.00	2,673,345.02

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 29 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			05/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	05/31/25 PLANT ENDING BALANCE	05/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	05/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	57,250,493.83	1,891,800.50	(22,172.28)	59,120,122.05	529,314.29	1.80%	87,277.96	0.00	(22,172.28)	(364.35)	594,055.62
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(938,199.72)	3.31%	1,654.39	0.00	0.00	0.00	(936,545.33)
3	380.00	SERVICES (SMRP)	24,334,046.61	994,966.62	(228,698.03)	25,100,315.21	(12,232,999.46)	5.18%	106,695.83	0.00	(228,698.03)	(109,671.46)	(12,464,673.12)
4	382.00	METER INSTALLATIONS (SMRP)	236,084.65	1,860.56	(531.02)	237,414.19	(74,600.07)	2.28%	449.82	0.00	(531.02)	0.00	(74,681.28)
5	383.00	HOUSE REGULATORS (SMRP)	167,255.34	2,096.59	(89.52)	169,262.41	(7,870.36)	2.22%	311.28	0.00	(89.52)	0.00	(7,648.60)
6		TOTAL SMRP	82,587,661.05	2,890,724.28	(251,490.85)	85,226,894.48	(12,724,355.32)		196,389.28	0.00	(251,490.85)	(110,035.81)	(12,889,492.70)
7	376.00	MAINS (SMRP)	57,250,493.83	1,891,800.50	(22,172.28)	59,120,122.05	529,314.29		87,277.96	0.00	(22,172.28)	(364.35)	594,055.62
8	376.00	MAINS (LESS SMRP)	422,494,842.27	499,549.49	(65,920.04)	422,928,471.72	88,522,569.46		634,067.04	0.00	(65,920.04)	(4,187.71)	89,086,528.75
9	376.00	TOTAL - MAINS	479,745,336.10	2,391,349.99	(88,092.32)	482,048,593.77	89,051,883.75	1.80%	721,345.00	0.00	(88,092.32)	(4,552.06)	89,680,584.37
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(938,199.72)		1,654.39	0.00	0.00	0.00	(936,545.33)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	28,320,590.19	1,412,014.83	0.00	29,732,605.02	3,210,782.69		80,064.61	0.00	0.00	0.00	3,290,847.30
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	28,920,370.81	1,412,014.83	0.00	30,332,385.64	2,272,582.97	3.31%	81,719.00	0.00	0.00	0.00	2,354,301.97
13	380.00	SERVICES (SMRP)	24,334,046.61	994,966.62	(228,698.03)	25,100,315.21	(12,232,999.46)		106,695.83	0.00	(228,698.03)	(109,671.46)	(12,464,673.12)
14	380.00	SERVICES (LESS SMRP)	205,975,287.92	558,990.87	(50,245.52)	206,484,033.26	69,687,655.74		890,225.17	0.00	(50,245.52)	(44,994.59)	70,482,640.80
15	380.00	TOTAL - SERVICES	230,309,334.53	1,553,957.49	(278,943.55)	231,584,348.47	57,454,656.28	5.18%	996,921.00	0.00	(278,943.55)	(154,666.05)	58,017,967.68
16	382.00	METER INSTALLATIONS (SMRP)	236,084.65	1,860.56	(531.02)	237,414.19	(74,600.07)		449.82	0.00	(531.02)	0.00	(74,681.28)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,710,860.62	5,570.18	(1,589.78)	10,714,841.02	6,092,791.25		20,354.18	0.00	(1,589.78)	0.00	6,111,555.64
18	382.00	TOTAL - METER INSTALLATIONS	10,946,945.27	7,430.75	(2,120.81)	10,952,255.21	6,018,191.17	2.28%	20,804.00	0.00	(2,120.81)	0.00	6,036,874.37
19	383.00	HOUSE REGULATORS (SMRP)	167,255.34	2,096.59	(89.52)	169,262.41	(7,870.36)		311.28	0.00	(89.52)	0.00	(7,648.60)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,703,610.66	12,206.69	(521.21)	7,715,296.14	2,681,215.38		14,262.72	0.00	(521.21)	0.00	2,694,956.89
21	383.00	TOTAL - HOUSE REGULATORS	7,870,866.00	14,303.28	(610.74)	7,884,558.55	2,673,345.02	2.22%	14,574.00	0.00	(610.74)	0.00	2,687,308.29

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 30 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			06/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	06/30/25 PLANT ENDING BALANCE	06/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	06/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	59,120,122.05	2,009,726.28	(12,279.02)	61,117,569.31	594,055.62	1.80%	90,178.27	0.00	(12,279.02)	0.00	671,954.87
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(936,545.33)	3.31%	1,654.39	0.00	0.00	0.00	(934,890.94)
3	380.00	SERVICES (SMRP)	25,100,315.21	891,305.53	(260,213.17)	25,731,407.56	(12,464,673.12)	5.18%	109,711.80	0.00	(260,213.17)	(89,524.47)	(12,704,698.96)
4	382.00	METER INSTALLATIONS (SMRP)	237,414.19	2,454.85	(620.99)	239,248.05	(74,681.28)	2.28%	452.83	0.00	(620.99)	0.00	(74,849.44)
5	383.00	HOUSE REGULATORS (SMRP)	169,262.41	3,490.02	(87.04)	172,665.39	(7,648.60)	2.22%	316.28	0.00	(87.04)	0.00	(7,419.36)
6		TOTAL SMRP	85,226,894.48	2,906,976.68	(273,200.23)	87,860,670.93	(12,889,492.70)		202,313.57	0.00	(273,200.23)	(89,524.47)	(13,049,903.83)
7	376.00	MAINS (SMRP)	59,120,122.05	2,009,726.28	(12,279.02)	61,117,569.31	594,055.62		90,178.27	0.00	(12,279.02)	0.00	671,954.87
8	376.00	MAINS (LESS SMRP)	422,928,471.72	352,587.60	(51,819.03)	423,229,240.29	89,086,528.75		634,618.73	0.00	(51,819.03)	(9,861.77)	89,659,466.68
9	376.00	TOTAL - MAINS	482,048,593.77	2,362,313.88	(64,098.05)	484,346,809.60	89,680,584.37	1.80%	724,797.00	0.00	(64,098.05)	(9,861.77)	90,331,421.55
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(936,545.33)		1,654.39	0.00	0.00	0.00	(934,890.94)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	29,732,605.02	58,565.13	0.00	29,791,170.14	3,290,847.30		82,093.61	0.00	0.00	(7,732.00)	3,365,208.92
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	30,332,385.64	58,565.13	0.00	30,390,950.76	2,354,301.97	3.31%	83,748.00	0.00	0.00	(7,732.00)	2,430,317.98
13	380.00	SERVICES (SMRP)	25,100,315.21	891,305.53	(260,213.17)	25,731,407.56	(12,464,673.12)		109,711.80	0.00	(260,213.17)	(89,524.47)	(12,704,698.96)
14	380.00	SERVICES (LESS SMRP)	206,484,033.26	519,468.80	(57,169.48)	206,946,332.59	70,482,640.80		892,320.20	0.00	(57,169.48)	(36,728.94)	71,281,062.58
15	380.00	TOTAL - SERVICES	231,584,348.47	1,410,774.33	(317,382.65)	232,677,740.15	58,017,967.68	5.18%	1,002,032.00	0.00	(317,382.65)	(126,253.41)	58,576,363.62
16	382.00	METER INSTALLATIONS (SMRP)	237,414.19	2,454.85	(620.99)	239,248.05	(74,681.28)		452.83	0.00	(620.99)	0.00	(74,849.44)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,714,841.02	7,349.37	(1,859.14)	10,720,331.26	6,111,555.64		20,363.17	0.00	(1,859.14)	0.00	6,130,059.68
18	382.00	TOTAL - METER INSTALLATIONS	10,952,255.21	9,804.22	(2,480.13)	10,959,579.30	6,036,874.37	2.28%	20,816.00	0.00	(2,480.13)	0.00	6,055,210.24
19	383.00	HOUSE REGULATORS (SMRP)	169,262.41	3,490.02	(87.04)	172,665.39	(7,648.60)		316.28	0.00	(87.04)	0.00	(7,419.36)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,715,296.14	20,319.46	(506.77)	7,735,108.82	2,694,956.89		14,291.72	0.00	(506.77)	0.00	2,708,741.84
21	383.00	TOTAL - HOUSE REGULATORS	7,884,558.55	23,809.48	(593.81)	7,907,774.21	2,687,308.29	2.22%	14,608.00	0.00	(593.81)	0.00	2,701,322.47

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 31 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			07/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	07/31/25 PLANT ENDING BALANCE	07/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	07/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	61,117,569.31	1,283,012.21	(16,031.32)	62,384,550.20	671,954.87	1.80%	92,626.59	0.00	(16,031.32)	(3,181.03)	745,369.11
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(934,890.94)	3.31%	1,654.39	0.00	0.00	0.00	(933,236.55)
3	380.00	SERVICES (SMRP)	25,731,407.56	776,797.49	(204,678.49)	26,303,526.56	(12,704,698.96)	5.18%	112,308.73	0.00	(204,678.49)	(106,647.29)	(12,903,716.00)
4	382.00	METER INSTALLATIONS (SMRP)	239,248.05	3,163.96	(600.25)	241,811.76	(74,849.44)	2.28%	457.01	0.00	(600.25)	0.00	(74,992.67)
5	383.00	HOUSE REGULATORS (SMRP)	172,665.39	2,249.80	(303.87)	174,611.31	(7,419.36)	2.22%	321.23	0.00	(303.87)	0.00	(7,402.00)
6		TOTAL SMRP	87,860,670.93	2,065,223.45	(221,613.92)	89,704,280.46	(13,049,903.83)		207,367.95	0.00	(221,613.92)	(109,828.32)	(13,173,978.11)
7	376.00	MAINS (SMRP)	61,117,569.31	1,283,012.21	(16,031.32)	62,384,550.20	671,954.87		92,626.59	0.00	(16,031.32)	(3,181.03)	745,369.11
8	376.00	MAINS (LESS SMRP)	423,229,240.29	195,124.56	(44,292.73)	423,380,072.12	89,659,466.68		634,957.41	0.00	(44,292.73)	(9,632.38)	90,240,498.98
9	376.00	TOTAL - MAINS	484,346,809.60	1,478,136.77	(60,324.05)	485,764,622.32	90,331,421.55	1.80%	727,584.00	0.00	(60,324.05)	(12,813.41)	90,985,868.09
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(934,890.94)		1,654.39	0.00	0.00	0.00	(933,236.55)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	29,791,170.14	1,064,066.42	0.00	30,855,236.56	3,365,208.92		83,641.61	0.00	0.00	0.00	3,448,850.53
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	30,390,950.76	1,064,066.42	0.00	31,455,017.18	2,430,317.98	3.31%	85,296.00	0.00	0.00	0.00	2,515,613.98
13	380.00	SERVICES (SMRP)	25,731,407.56	776,797.49	(204,678.49)	26,303,526.56	(12,704,698.96)		112,308.73	0.00	(204,678.49)	(106,647.29)	(12,903,716.00)
14	380.00	SERVICES (LESS SMRP)	206,946,332.59	384,153.32	(44,968.37)	207,285,517.54	71,281,062.58		894,050.27	0.00	(44,968.37)	(43,753.87)	72,086,390.60
15	380.00	TOTAL - SERVICES	232,677,740.15	1,160,950.81	(249,646.86)	233,589,044.10	58,576,363.62	5.18%	1,006,359.00	0.00	(249,646.86)	(150,401.16)	59,182,674.60
16	382.00	METER INSTALLATIONS (SMRP)	239,248.05	3,163.96	(600.25)	241,811.76	(74,849.44)		457.01	0.00	(600.25)	0.00	(74,992.67)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,720,331.26	9,472.30	(1,797.03)	10,728,006.53	6,130,059.68		20,375.99	0.00	(1,797.03)	0.00	6,148,638.64
18	382.00	TOTAL - METER INSTALLATIONS	10,959,579.30	12,636.26	(2,397.27)	10,969,818.29	6,055,210.24	2.28%	20,833.00	0.00	(2,397.27)	0.00	6,073,645.97
19	383.00	HOUSE REGULATORS (SMRP)	172,665.39	2,249.80	(303.87)	174,611.31	(7,419.36)		321.23	0.00	(303.87)	0.00	(7,402.00)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,735,108.82	13,098.68	(1,769.18)	7,746,438.32	2,708,741.84		14,320.77	0.00	(1,769.18)	0.00	2,721,293.42
21	383.00	TOTAL - HOUSE REGULATORS	7,907,774.21	15,348.48	(2,073.05)	7,921,049.64	2,701,322.47	2.22%	14,642.00	0.00	(2,073.05)	0.00	2,713,891.42

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 32 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			08/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	08/31/25 PLANT ENDING BALANCE	08/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	08/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	62,384,550.20	1,220,499.04	(6,699.84)	63,598,349.40	745,369.11	1.80%	94,487.17	0.00	(6,699.84)	(459.34)	832,697.11
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(933,236.55)	3.31%	1,654.39	0.00	0.00	0.00	(931,582.16)
3	380.00	SERVICES (SMRP)	26,303,526.56	1,011,629.23	(149,833.07)	27,165,322.72	(12,903,716.00)	5.18%	115,403.60	0.00	(149,833.07)	(118,057.41)	(13,056,202.89)
4	382.00	METER INSTALLATIONS (SMRP)	241,811.76	5,137.46	(860.40)	246,088.81	(74,992.67)	2.28%	463.51	0.00	(860.40)	0.00	(75,389.57)
5	383.00	HOUSE REGULATORS (SMRP)	174,611.31	3,008.32	(86.80)	177,532.84	(7,402.00)	2.22%	325.73	0.00	(86.80)	0.00	(7,163.07)
6		TOTAL SMRP	89,704,280.46	2,240,274.05	(157,480.11)	91,787,074.39	(13,173,978.11)		212,334.40	0.00	(157,480.11)	(118,516.75)	(13,237,640.58)
7	376.00	MAINS (SMRP)	62,384,550.20	1,220,499.04	(6,699.84)	63,598,349.40	745,369.11		94,487.17	0.00	(6,699.84)	(459.34)	832,697.11
8	376.00	MAINS (LESS SMRP)	423,380,072.12	166,443.15	(27,769.47)	423,518,745.80	90,240,498.98		635,173.83	0.00	(27,769.47)	(11,239.61)	90,836,663.73
9	376.00	TOTAL - MAINS	485,764,622.32	1,386,942.19	(34,469.31)	487,117,095.20	90,985,868.09	1.80%	729,661.00	0.00	(34,469.31)	(11,698.95)	91,669,360.83
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(933,236.55)		1,654.39	0.00	0.00	0.00	(931,582.16)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,855,236.56	69,213.56	(77,751.69)	30,846,698.42	3,448,850.53		85,097.61	0.00	(77,751.69)	(300,940.69)	3,155,255.75
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	31,455,017.18	69,213.56	(77,751.69)	31,446,479.04	2,515,613.98	3.31%	86,752.00	0.00	(77,751.69)	(300,940.69)	2,223,673.59
13	380.00	SERVICES (SMRP)	26,303,526.56	1,011,629.23	(149,833.07)	27,165,322.72	(12,903,716.00)		115,403.60	0.00	(149,833.07)	(118,057.41)	(13,056,202.89)
14	380.00	SERVICES (LESS SMRP)	207,285,517.54	533,807.10	(32,918.70)	207,786,405.94	72,086,390.60		895,863.40	0.00	(32,918.70)	(48,435.07)	72,900,900.24
15	380.00	TOTAL - SERVICES	233,589,044.10	1,545,436.33	(182,751.77)	234,951,728.66	59,182,674.60	5.18%	1,011,267.00	0.00	(182,751.77)	(166,492.48)	59,844,697.35
16	382.00	METER INSTALLATIONS (SMRP)	241,811.76	5,137.46	(860.40)	246,088.81	(74,992.67)		463.51	0.00	(860.40)	0.00	(75,389.57)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,728,006.53	15,380.59	(2,575.89)	10,740,811.24	6,148,638.64		20,395.49	0.00	(2,575.89)	0.00	6,166,458.24
18	382.00	TOTAL - METER INSTALLATIONS	10,969,818.29	20,518.05	(3,436.29)	10,986,900.05	6,073,645.97	2.28%	20,859.00	0.00	(3,436.29)	0.00	6,091,068.68
19	383.00	HOUSE REGULATORS (SMRP)	174,611.31	3,008.32	(86.80)	177,532.84	(7,402.00)		325.73	0.00	(86.80)	0.00	(7,163.07)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,746,438.32	17,514.92	(505.35)	7,763,447.89	2,721,293.42		14,346.27	0.00	(505.35)	0.00	2,735,134.34
21	383.00	TOTAL - HOUSE REGULATORS	7,921,049.64	20,523.24	(592.15)	7,940,980.73	2,713,891.42	2.22%	14,672.00	0.00	(592.15)	0.00	2,727,971.27

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 33 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			09/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	09/30/25 PLANT ENDING BALANCE	09/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	09/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=((1+4)/2*6/12) \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	63,598,349.40	3,023,718.97	(56,357.78)	66,565,710.59	832,697.11	1.80%	97,623.04	0.00	(56,357.78)	(1,415.83)	872,546.54
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(931,582.16)	3.31%	1,654.39	0.00	0.00	0.00	(929,927.77)
3	380.00	SERVICES (SMRP)	27,165,322.72	905,269.82	(228,809.32)	27,841,783.22	(13,056,202.89)	5.18%	118,723.67	0.00	(228,809.32)	(86,191.54)	(13,252,480.07)
4	382.00	METER INSTALLATIONS (SMRP)	246,088.81	9,870.27	(644.57)	255,314.51	(75,389.57)	2.28%	476.33	0.00	(644.57)	0.00	(75,557.81)
5	383.00	HOUSE REGULATORS (SMRP)	177,532.84	7,230.84	(132.28)	184,631.39	(7,163.07)	2.22%	335.00	0.00	(132.28)	0.00	(6,960.36)
6		TOTAL SMRP	91,787,074.39	3,946,089.90	(285,943.95)	95,447,220.34	(13,237,640.58)		218,812.43	0.00	(285,943.95)	(87,607.37)	(13,392,379.47)
7	376.00	MAINS (SMRP)	63,598,349.40	3,023,718.97	(56,357.78)	66,565,710.59	832,697.11		97,623.04	0.00	(56,357.78)	(1,415.83)	872,546.54
8	376.00	MAINS (LESS SMRP)	423,518,745.80	550,752.84	(56,144.50)	424,013,354.14	90,836,663.73		635,648.96	0.00	(56,144.50)	(23,155.08)	91,393,013.10
9	376.00	TOTAL - MAINS	487,117,095.20	3,574,471.81	(112,502.28)	490,579,064.73	91,669,360.83	1.80%	733,272.00	0.00	(112,502.28)	(24,570.91)	92,265,559.64
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(931,582.16)		1,654.39	0.00	0.00	0.00	(929,927.77)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,846,698.42	217,404.89	0.00	31,064,103.32	3,155,255.75		85,385.61	0.00	0.00	0.00	3,240,641.36
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	31,446,479.04	217,404.89	0.00	31,663,883.94	2,223,673.59	3.31%	87,040.00	0.00	0.00	0.00	2,310,713.59
13	380.00	SERVICES (SMRP)	27,165,322.72	905,269.82	(228,809.32)	27,841,783.22	(13,056,202.89)		118,723.67	0.00	(228,809.32)	(86,191.54)	(13,252,480.07)
14	380.00	SERVICES (LESS SMRP)	207,786,405.94	580,979.20	(50,269.97)	208,317,115.17	72,900,900.24		898,090.33	0.00	(50,269.97)	(35,361.55)	73,713,359.04
15	380.00	TOTAL - SERVICES	234,951,728.66	1,486,249.02	(279,079.29)	236,158,898.39	59,844,697.35	5.18%	1,016,814.00	0.00	(279,079.29)	(121,553.09)	60,460,878.97
16	382.00	METER INSTALLATIONS (SMRP)	246,088.81	9,870.27	(644.57)	255,314.51	(75,389.57)		476.33	0.00	(644.57)	0.00	(75,557.81)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,740,811.24	29,549.76	(1,929.72)	10,768,431.28	6,166,458.24		20,433.67	0.00	(1,929.72)	0.00	6,184,962.19
18	382.00	TOTAL - METER INSTALLATIONS	10,986,900.05	39,420.03	(2,574.29)	11,023,745.79	6,091,068.68	2.28%	20,910.00	0.00	(2,574.29)	0.00	6,109,404.39
19	383.00	HOUSE REGULATORS (SMRP)	177,532.84	7,230.84	(132.28)	184,631.39	(7,163.07)		335.00	0.00	(132.28)	0.00	(6,960.36)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,763,447.89	42,099.11	(770.18)	7,804,776.82	2,735,134.34		14,401.00	0.00	(770.18)	0.00	2,748,765.16
21	383.00	TOTAL - HOUSE REGULATORS	7,940,980.73	49,329.95	(902.47)	7,989,408.21	2,727,971.27	2.22%	14,736.00	0.00	(902.47)	0.00	2,741,804.80

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 34 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			10/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	10/31/25 PLANT ENDING BALANCE	10/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	10/31/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=[(1+4)/2*6/12]	(8)	(9)	(10)	(11)=5+7+8+9+10
			\$	\$	\$	\$	%	\$	\$	\$	\$	\$	
1	376.00	MAINS (SMRP)	66,565,710.59	3,249,371.74	(19,632.68)	69,795,449.65	872,546.54	1.80%	102,270.87	0.00	(19,632.68)	(25.49)	955,159.24
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(929,927.77)	3.31%	1,654.39	0.00	0.00	0.00	(928,273.38)
3	380.00	SERVICES (SMRP)	27,841,783.22	990,128.29	(225,902.71)	28,606,008.80	(13,252,480.07)	5.18%	121,833.15	0.00	(225,902.71)	(160,197.67)	(13,516,747.31)
4	382.00	METER INSTALLATIONS (SMRP)	255,314.51	11,491.75	(593.92)	266,212.34	(75,557.81)	2.28%	495.45	0.00	(593.92)	0.00	(75,656.28)
5	383.00	HOUSE REGULATORS (SMRP)	184,631.39	6,385.83	(122.56)	190,894.66	(6,960.36)	2.22%	347.36	0.00	(122.56)	0.00	(6,735.55)
6		TOTAL SMRP	95,447,220.34	4,257,377.62	(246,251.87)	99,458,346.08	(13,392,379.47)		226,601.22	0.00	(246,251.87)	(160,223.16)	(13,572,253.28)
7	376.00	MAINS (SMRP)	66,565,710.59	3,249,371.74	(19,632.68)	69,795,449.65	872,546.54		102,270.87	0.00	(19,632.68)	(25.49)	955,159.24
8	376.00	MAINS (LESS SMRP)	424,013,354.14	575,115.03	(58,653.26)	424,529,815.91	91,393,013.10		636,407.13	0.00	(58,653.26)	(16,663.08)	91,954,103.89
9	376.00	TOTAL - MAINS	490,579,064.73	3,824,486.77	(78,285.94)	494,325,265.56	92,265,559.64	1.80%	738,678.00	0.00	(78,285.94)	(16,688.57)	92,909,263.13
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(929,927.77)		1,654.39	0.00	0.00	0.00	(928,273.38)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	31,064,103.32	31,200.99	(12,678.34)	31,082,625.97	3,240,641.36		85,710.61	0.00	(12,678.34)	0.00	3,313,673.63
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	31,663,883.94	31,200.99	(12,678.34)	31,682,406.59	2,310,713.59	3.31%	87,365.00	0.00	(12,678.34)	0.00	2,385,400.25
13	380.00	SERVICES (SMRP)	27,841,783.22	990,128.29	(225,902.71)	28,606,008.80	(13,252,480.07)		121,833.15	0.00	(225,902.71)	(160,197.67)	(13,516,747.31)
14	380.00	SERVICES (LESS SMRP)	208,317,115.17	690,402.44	(49,631.38)	208,957,886.23	73,713,359.04		900,618.85	0.00	(49,631.38)	(65,723.83)	74,498,622.69
15	380.00	TOTAL - SERVICES	236,158,898.39	1,680,530.73	(275,534.09)	237,563,895.03	60,460,878.97	5.18%	1,022,452.00	0.00	(275,534.09)	(225,921.50)	60,981,875.38
16	382.00	METER INSTALLATIONS (SMRP)	255,314.51	11,491.75	(593.92)	266,212.34	(75,557.81)		495.45	0.00	(593.92)	0.00	(75,656.28)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,768,431.28	34,404.18	(1,778.09)	10,801,057.37	6,184,962.19		20,490.55	0.00	(1,778.09)	0.00	6,203,674.65
18	382.00	TOTAL - METER INSTALLATIONS	11,023,745.79	45,895.93	(2,372.01)	11,067,269.71	6,109,404.39	2.28%	20,986.00	0.00	(2,372.01)	0.00	6,128,018.37
19	383.00	HOUSE REGULATORS (SMRP)	184,631.39	6,385.83	(122.56)	190,894.66	(6,960.36)		347.36	0.00	(122.56)	0.00	(6,735.55)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,804,776.82	37,179.33	(713.55)	7,841,242.60	2,748,765.16		14,472.64	0.00	(713.55)	0.00	2,762,524.25
21	383.00	TOTAL - HOUSE REGULATORS	7,989,408.21	43,565.16	(836.11)	8,032,137.26	2,741,804.80	2.22%	14,820.00	0.00	(836.11)	0.00	2,755,788.69

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 35 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			11/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	11/30/25 PLANT ENDING BALANCE	11/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	11/30/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	69,795,449.65	2,814,581.34	(39,018.88)	72,571,012.11	955,159.24	1.80%	106,774.85	0.00	(39,018.88)	(27.25)	1,022,887.96
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(928,273.38)	3.31%	1,654.39	0.00	0.00	0.00	(926,618.99)
3	380.00	SERVICES (SMRP)	28,606,008.80	717,248.18	(304,914.93)	29,018,342.06	(13,516,747.31)	5.18%	124,372.56	0.00	(304,914.93)	(147,320.28)	(13,844,609.96)
4	382.00	METER INSTALLATIONS (SMRP)	266,212.34	7,023.18	(729.50)	272,506.03	(75,656.28)	2.28%	511.78	0.00	(729.50)	0.00	(75,874.00)
5	383.00	HOUSE REGULATORS (SMRP)	190,894.66	6,100.58	(195.40)	196,799.84	(6,735.55)	2.22%	358.62	0.00	(195.40)	0.00	(6,572.34)
6		TOTAL SMRP	99,458,346.08	3,544,953.29	(344,858.71)	102,658,440.66	(13,572,253.28)		233,672.20	0.00	(344,858.71)	(147,347.53)	(13,830,787.32)
7	376.00	MAINS (SMRP)	69,795,449.65	2,814,581.34	(39,018.88)	72,571,012.11	955,159.24		106,774.85	0.00	(39,018.88)	(27.25)	1,022,887.96
8	376.00	MAINS (LESS SMRP)	424,529,815.91	369,721.46	(138,068.75)	424,761,468.62	91,954,103.89		636,968.15	0.00	(138,068.75)	(3,168.27)	92,449,835.02
9	376.00	TOTAL - MAINS	494,325,265.56	3,184,302.80	(177,087.63)	497,332,480.73	92,909,263.13	1.80%	743,743.00	0.00	(177,087.63)	(3,195.52)	93,472,722.98
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(928,273.38)		1,654.39	0.00	0.00	0.00	(926,618.99)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	31,082,625.97	91,657.68	(529,956.63)	30,644,327.02	3,313,673.63		85,131.61	0.00	(529,956.63)	0.00	2,868,848.60
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	31,682,406.59	91,657.68	(529,956.63)	31,244,107.64	2,385,400.25	3.31%	86,786.00	0.00	(529,956.63)	0.00	1,942,229.62
13	380.00	SERVICES (SMRP)	28,606,008.80	717,248.18	(304,914.93)	29,018,342.06	(13,516,747.31)		124,372.56	0.00	(304,914.93)	(147,320.28)	(13,844,609.96)
14	380.00	SERVICES (LESS SMRP)	208,957,886.23	546,906.93	(66,990.56)	209,437,802.59	74,498,622.69		903,037.44	0.00	(66,990.56)	(60,440.67)	75,274,228.90
15	380.00	TOTAL - SERVICES	237,563,895.03	1,264,155.11	(371,905.49)	238,456,144.65	60,981,875.38	5.18%	1,027,410.00	0.00	(371,905.49)	(207,760.95)	61,429,618.94
16	382.00	METER INSTALLATIONS (SMRP)	266,212.34	7,023.18	(729.50)	272,506.03	(75,656.28)		511.78	0.00	(729.50)	0.00	(75,874.00)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,801,057.37	21,026.11	(2,184.00)	10,819,899.48	6,203,674.65		20,540.22	0.00	(2,184.00)	0.00	6,222,030.87
18	382.00	TOTAL - METER INSTALLATIONS	11,067,269.71	28,049.30	(2,913.50)	11,092,405.51	6,128,018.37	2.28%	21,052.00	0.00	(2,913.50)	0.00	6,146,156.87
19	383.00	HOUSE REGULATORS (SMRP)	190,894.66	6,100.58	(195.40)	196,799.84	(6,735.55)		358.62	0.00	(195.40)	0.00	(6,572.34)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,841,242.60	35,518.55	(1,137.66)	7,875,623.49	2,762,524.25		14,538.38	0.00	(1,137.66)	0.00	2,775,924.97
21	383.00	TOTAL - HOUSE REGULATORS	8,032,137.26	41,619.13	(1,333.07)	8,072,423.33	2,755,788.69	2.22%	14,897.00	0.00	(1,333.07)	0.00	2,769,352.63

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAIL OF ACTUAL & FORECASTED SMRP PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM JANUARY 01, 2023 THROUGH DECEMBER 31, 2025

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

WPB-2.1.D
 SHEET 36 OF 36
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE				RESERVE FOR DEPRECIATION & AMORTIZATION						
			12/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	12/31/25 PLANT ENDING BALANCE	12/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	12/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4)=(1+2+3) \$	(5) \$	(6) %	(7)=[(1+4)/2*6/12] \$	(8) \$	(9) \$	(10) \$	(11)=5+7+8+9+10 \$
1	376.00	MAINS (SMRP)	72,571,012.11	5,060,386.28	(185,134.42)	77,446,263.97	1,022,887.96	1.80%	112,512.96	0.00	(185,134.42)	0.00	950,266.50
2	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(926,618.99)	3.31%	1,654.39	0.00	0.00	0.00	(924,964.60)
3	380.00	SERVICES (SMRP)	29,018,342.06	628,319.56	(320,328.86)	29,326,332.76	(13,844,609.96)	5.18%	125,927.26	0.00	(320,328.86)	(192,542.85)	(14,231,554.41)
4	382.00	METER INSTALLATIONS (SMRP)	272,506.03	9,992.59	(245.02)	282,253.59	(75,874.00)	2.28%	527.02	0.00	(245.02)	0.00	(75,592.00)
5	383.00	HOUSE REGULATORS (SMRP)	196,799.84	6,692.78	(61.62)	203,431.00	(6,572.34)	2.22%	370.21	0.00	(61.62)	0.00	(6,263.75)
6		TOTAL SMRP	102,658,440.66	5,705,391.20	(505,769.92)	107,858,061.94	(13,830,787.32)		240,991.84	0.00	(505,769.92)	(192,542.85)	(14,288,108.25)
7	376.00	MAINS (SMRP)	72,571,012.11	5,060,386.28	(185,134.42)	77,446,263.97	1,022,887.96		112,512.96	0.00	(185,134.42)	0.00	950,266.50
8	376.00	MAINS (LESS SMRP)	424,761,468.62	2,899,295.39	(256,845.93)	427,403,918.08	92,449,835.02		639,124.04	0.00	(256,845.93)	(12,053.58)	92,820,059.55
9	376.00	TOTAL - MAINS	497,332,480.73	7,959,681.67	(441,980.35)	504,850,182.05	93,472,722.98	1.80%	751,637.00	0.00	(441,980.35)	(12,053.58)	93,770,326.05
10	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	599,780.62	0.00	0.00	599,780.62	(926,618.99)		1,654.39	0.00	0.00	0.00	(924,964.60)
11	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	30,644,327.02	331,314.88	(28,299.70)	30,947,342.20	2,868,848.60		84,945.61	0.00	(28,299.70)	(55,580.42)	2,869,914.09
12	378.20	TOTAL - M & R STA EQUIP-GENERAL-REGULATING	31,244,107.64	331,314.88	(28,299.70)	31,547,122.82	1,942,229.62	3.31%	86,600.00	0.00	(28,299.70)	(55,580.42)	1,944,949.49
13	380.00	SERVICES (SMRP)	29,018,342.06	628,319.56	(320,328.86)	29,326,332.76	(13,844,609.96)		125,927.26	0.00	(320,328.86)	(192,542.85)	(14,231,554.41)
14	380.00	SERVICES (LESS SMRP)	209,437,802.59	655,089.27	(70,377.04)	210,022,514.82	75,274,228.90		905,334.74	0.00	(70,377.04)	(78,994.00)	76,030,192.60
15	380.00	TOTAL - SERVICES	238,456,144.65	1,283,408.83	(390,705.90)	239,348,847.58	61,429,618.94	5.18%	1,031,262.00	0.00	(390,705.90)	(271,536.85)	61,798,638.19
16	382.00	METER INSTALLATIONS (SMRP)	272,506.03	9,992.59	(245.02)	282,253.59	(75,874.00)		527.02	0.00	(245.02)	0.00	(75,592.00)
17	382.00	METER INSTALLATIONS (LESS SMRP)	10,819,899.48	29,915.96	(733.54)	10,849,081.90	6,222,030.87		20,585.98	0.00	(733.54)	(139.00)	6,241,744.31
18	382.00	TOTAL - METER INSTALLATIONS	11,092,405.51	39,908.55	(978.56)	11,131,335.49	6,146,156.87	2.28%	21,113.00	0.00	(978.56)	(139.00)	6,166,152.31
19	383.00	HOUSE REGULATORS (SMRP)	196,799.84	6,692.78	(61.62)	203,431.00	(6,572.34)		370.21	0.00	(61.62)	0.00	(6,263.75)
20	383.00	HOUSE REGULATORS (LESS SMRP)	7,875,623.49	38,966.43	(358.78)	7,914,231.14	2,775,924.97		14,605.79	0.00	(358.78)	0.00	2,790,171.98
21	383.00	TOTAL - HOUSE REGULATORS	8,072,423.33	45,659.21	(420.40)	8,117,662.13	2,769,352.63	2.22%	14,976.00	0.00	(420.40)	0.00	2,783,908.23

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 SUMMARY OF INTANGIBLE PLANT ACTIVITY - 2024 AND 2025
 FROM JANUARY 01, 2024 THROUGH DECEMBER 31, 2025

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

WPB-2.1.E
 SHEET 1 OF 1
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	AMORTIZATION MONTHS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		Additions - 2024														
2	303.30	WAM	180	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303.30	Technology other than WAM	60	40,225	42,429	126,243	184,077	79,811	574,250	1,089,068	138,184	12,791	197,898	730,728	721,090	3,936,795
4	303.30	Total Misc Software Additions		40,225	42,429	126,243	184,077	79,811	574,250	1,089,068	138,184	12,791	197,898	730,728	721,090	3,936,795
5	303.99	WAM	till Jan 2032	-	-	-	-	-	-	-	-	-	-	-	-	-
6	303.99	Technology other than WAM	60	30,384	3,397	10,618	4,906	6,258	51,358	5,416	10,835	1,003	15,517	57,297	19,176	216,166
7	303.99	Total Cloud Software Additions		30,384	3,397	10,618	4,906	6,258	51,358	5,416	10,835	1,003	15,517	57,297	19,176	216,166
8		Additions - 2025														
9	303.30	WAM	180	99,765	-	-	2,227,920	47,451	27,437	23,263	23,263	23,263	23,263	-	-	2,495,626
10	303.30	Technology other than WAM	60	202,087	99,476	138,481	48,625	62,024	1,142,145	284,874	107,388	9,940	153,793	567,873	190,053	3,006,759
11	303.30	Total Misc Software Additions		301,852	99,476	138,481	2,276,545	109,475	1,169,582	308,137	130,651	33,203	177,056	567,873	190,053	5,502,385
12	303.99	WAM	till Jan 2032	146,818	-	-	2,088,787	102,828	6,562	2,087	2,136	2,066	259,116	-	-	2,610,401
13	303.99	Technology other than WAM	60	12,752	6,277	8,738	3,068	3,914	11,129	3,387	6,776	627	9,704	35,833	11,992	114,197
14	303.99	Total Cloud Software Additions		159,569	6,277	8,738	2,091,856	106,742	17,691	5,474	8,912	2,693	268,821	35,833	11,992	2,724,598
15		Retirements - 2024														
16	303.00	Intangible Plant General		-	-	-	-	-	-	-	-	-	-	-	-	-
17	303.30	Intangible Plant Misc Software		365,405	17,431	4,261	1,759,025	29,287	208,391	384,711	42,649	11,182	40,481	328,264	149,532	3,340,618
18	303.99	Intangible Plant Cloud Software		30,037	16,751	-	-	86	14,359	27,375	-	-	79	161,354	-	250,042
19	303.99	Total Retirements 2024		395,442	34,182	4,261	1,759,025	29,373	222,751	412,086	42,649	11,182	40,560	489,618	149,532	3,590,660
20		Retirements - 2025														
21	303.00	Intangible Plant General		-	-	-	-	-	15,188	-	-	-	-	-	-	15,188
22	303.30	Intangible Plant Misc Software		270,167	35,699	84,261	16,343	211,510	48,469	110,229	54,487	144,956	33,307	42,617	116,937	1,168,982
23	303.99	Intangible Plant Cloud Software		23,783	53,946	-	8,520	7,455	-	9,526	32,788	-	7,247	-	4,442	147,706
24	303.99	Total Retirements 2025		293,950	89,645	84,261	24,862	218,965	63,657	119,755	87,275	144,956	40,553	42,617	121,379	1,331,875
25		Amortization Expense - 2024														
26	303.00	Intangible Plant General		268	268	268	268	268	268	268	268	268	268	268	268	3,211
27	303.30	Intangible Plant Misc Software		206,031	207,718	137,860	194,439	194,654	195,157	205,453	215,220	216,037	214,543	218,317	227,150	2,432,577
28	303.99	Intangible Plant Cloud Software		34,759	34,709	34,797	34,927	35,018	35,227	35,194	35,329	35,428	35,564	33,387	33,826	418,165
29	303.99	Total Amortization Expense 2024		241,058	242,694	172,925	229,633	229,939	230,652	240,914	250,817	251,732	250,375	251,972	261,244	2,853,954
30		Amortization Expense - 2025														
31	303.00	Intangible Plant General		268	268	268	268	247	225	225	225	225	225	225	207	2,876
32	303.30	Intangible Plant Misc Software		229,485	231,264	232,399	238,233	243,224	251,836	262,245	263,963	263,575	264,411	269,134	273,314	3,023,082
33	303.99	Intangible Plant Cloud Software		34,305	34,877	34,931	47,633	61,000	61,723	61,545	61,383	61,411	63,155	65,202	65,185	652,350
34	303.99	Total Amortization Expense 2025		264,057	266,409	267,598	286,134	304,471	313,784	324,015	325,571	325,211	327,791	334,561	338,706	3,678,308

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEPRECIATION BY GAS PLANT ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

WPB-2.1.F
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	DEPRECIATION	RESERVE	TOTAL
			EXPENSE	AMORTIZATION ADJUSTMENT	DEPRECIATION
			(1)	(2)	(3)
			\$	\$	\$
1		<u>INTANGIBLE PLANT</u>			
2	301.00	ORGANIZATION	0.00	0.00	0.00
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	2,876.18	0.00	2,876.18
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0.00	0.00	0.00
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	3,023,081.96	0.00	3,023,081.96
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	652,350.00	0.00	652,350.00
8		TOTAL INTANGIBLE PLANT	3,678,308.14	0.00	3,678,308.14
9		<u>DISTRIBUTION PLANT (LESS SMRP)</u>			
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	0.00	0.00	0.00
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	0.00	0.00	0.00
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	42,761.00	0.00	42,761.00
13	374.50	RIGHTS OF WAY	29,328.00	0.00	29,328.00
14	375.20	STRUC & IMPROV-CITY GATE M & R	48.00	0.00	48.00
15	375.30	STRUC & IMPROV-GENERAL M & R	0.00	0.00	0.00
16	375.40	STRUC & IMPROV-REGULATING	95,474.00	0.00	95,474.00
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.00	0.00	0.00
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	244,370.00	0.00	244,370.00
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	56,922.48	0.00	56,922.48
20	375.80	STRUC & IMPROV-COMMUNICATIONS	2,784.00	0.00	2,784.00
21	376.00	MAINS (LESS SMRP)	7,619,839.22	0.00	7,619,839.22
22	378.10	M & R STATION EQUIP-GENERAL	(5,700.00)	0.00	(5,700.00)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	978,778.32	0.00	978,778.32
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	1,500.00	0.00	1,500.00
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	39,480.00	0.00	39,480.00
26	380.00	SERVICES (LESS SMRP)	10,721,393.67	0.00	10,721,393.67
27	381.00	METERS	745,856.00	0.00	745,856.00
28	381.10	METERS - AMR	677,700.00	0.00	677,700.00
29	382.00	METER INSTALLATIONS (LESS SMRP)	244,863.75	0.00	244,863.75
30	383.00	HOUSE REGULATORS (LESS SMRP)	171,842.73	0.00	171,842.73
31	384.00	HOUSE REGULATOR INSTALLATIONS	41,496.00	0.00	41,496.00
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	348,056.00	0.00	348,056.00
33	387.20	OTHER EQUIP-ODORIZATION	0.00	0.00	0.00
34	387.41	OTHER EQUIP-TELEPHONE	12,924.00	0.00	12,924.00
35	387.42	OTHER EQUIPMENT-RADIO	20,796.00	0.00	20,796.00
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	6,180.00	0.00	6,180.00
37	387.45	OTHER EQUIP-TELEMETERING	322,980.00	0.00	322,980.00
38	387.46	OTHER EQUIP-CUST INFO SERVICE	5,640.00	0.00	5,640.00
39	387.50	GPS PIPE LOCATORS	32,136.00	0.00	32,136.00
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	22,457,449.17	0.00	22,457,449.17
41		<u>GENERAL PLANT</u>			
42	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	46,092.00	57,773.00	103,865.00
43	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0.00	6,311.00	6,311.00
44	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	7,428.00	5,475.00	12,903.00
45	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	444.00	0.00	444.00
46	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	216.00	0.00	216.00
47	393.00	STORES EQUIPMENT	0.00	0.00	0.00
48	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	384.00	0.00	384.00
49	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0.00	0.00	0.00
50	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0.00	(9,468.00)	(9,468.00)
51	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0.00	0.00	0.00
52	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	246,189.00	0.00	246,189.00
53	395.00	LABORATORY	0.00	(33.00)	(33.00)
54	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	0.00	0.00	0.00
55	398.00	MISCELLANEOUS EQUIPMENT	9,876.00	3,182.00	13,058.00
56		TOTAL GENERAL PLANT	310,629.00	63,240.00	373,869.00
57		<u>OTHER PLANT</u>			
58	378.21	M & R STA EQUIP REG FMV	(25,730.04)	0.00	(25,730.04)
59		TOTAL OTHER PLANT	(25,730.04)	0.00	(25,730.04)
60		SUBTOTAL PLANT (LESS SMRP)	26,420,656.27	63,240.00	26,483,896.27

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.2
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2023 TO AUGUST 2024

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

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	12,577,228	3,051,091	(3,062,568)	0	12,565,750
8	303.99	Misc Intangible Plant-Cloud Software	1,956,566	278,837	(140,813)	0	2,094,590
9		Total Intangible Plant	14,631,592	3,329,928	(3,203,381)	0	14,758,139
10		<u>DISTRIBUTION PLANT</u>					
11	374.10	Land-City Gate & Main Line Ind. M & R	206	0	(1)	0	205
12	374.20	Land-Other Distribution Systems	876,987	0	0	0	876,987
13	374.40	Land Rights-Other Distr Systems	2,861,108	244,593	(0)	0	3,105,701
14	374.50	Rights Of Way	2,666,577	0	0	0	2,666,577
15	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
16	375.30	Struc & Improv-General M & R	0	0	0	0	0
17	375.40	Struc & Improv-Regulating	2,987,097	348,728	(25,177)	0	3,310,648
18	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
19	375.70	Struc & Improv-Other Distr. Systems	9,423,416	236,748	(6,809)	0	9,653,356
20	375.71	Struc & Improv-Other Distr Sys-Ilp	880,995	0	0	0	880,995
21	375.80	Struc & Improv-Communications	132,125	0	0	0	132,125
22	376.00	Mains (Less SMRP)	404,890,818	12,049,755	(1,331,096)	0	415,609,477
23	378.10	M & R Station Equip-General	571,573	0	(444,973)	0	126,600
24	378.20	M & R Sta Equip-General-Regulating (Less SMRP)	25,275,000	2,155,717	(26,559)	0	27,404,158
25	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
26	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	0	0	1,554,144
27	380.00	Services (Less SMRP)	198,125,758	6,390,028	(657,467)	0	203,858,320
28	381.00	Meters	18,140,436	2,650,085	(1,152,620)	0	19,637,901
29	381.10	Meters - AMR	9,980,854	0	0	0	9,980,854
30	382.00	Meter Installations (Less SMRP)	10,245,636	369,102	(9,232)	0	10,605,505
31	383.00	House Regulators (Less SMRP)	7,222,271	248,338	(3,127)	0	7,467,482
32	384.00	House Regulator Installations	2,085,059	106	0	0	2,085,165
33	385.00	Industrial M & R Station Equipment	6,051,819	213,564	(60,915)	0	6,204,468
34	387.20	Other Equip-Odorization	0	0	0	0	0
35	387.41	Other Equip-Telephone	260,538	0	0	0	260,538
36	387.42	Other Equipment-Radio	419,367	0	0	0	419,367
37	387.44	Other Equip-Other Communication	124,679	0	0	0	124,679
38	387.45	Other Equip-Telemetry	5,795,180	573,691	(249,845)	0	6,119,026
39	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
40	387.50	GPS Pipe Locators	238,073	0	0	0	238,073
41		Total Distribution Plant	710,970,930	25,480,454	(3,967,820)	0	732,483,564

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2023 TO AUGUST 2024

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

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>					
2	391.10	Office Furn & Equip-Unspecified	820,367	103,150	(1,775)	0	921,741
3	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0
4	391.12	Office Furn & Equip-Info Systems	91,133	0	(54,004)	0	37,130
5	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	(46,854)	0	48,924
6	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
7	393.00	Stores Equipment	0	0	0	0	0
8	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	0	9,739
9	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
10	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
11	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
12	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,948,318	406,536	(110,180)	0	5,244,674
13	395.00	Laboratory	4,162	0	(4,162)	0	0
14	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547
15	398.00	Miscellaneous Equipment	148,028	0	0	0	148,028
16		Total General Plant	6,327,535	509,685	(216,975)	0	6,620,245
17		<u>OTHER PLANT</u>					
18	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
		Total Other Plant	(777,092)	0	0	0	(777,092)
19		Total Gas Plant in Service	731,152,965	29,320,067	(7,388,176)	0	753,084,857
20		<u>SMRP PLANT</u>					
21	376.00	MAINS	16,984,710	24,514,060	(353,210)	0	41,145,560
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	(305,365)	1,004,233	(262,094)	0	436,774
23	380.00	SERVICES	6,815,966	15,459,707	(3,855,236)	0	18,420,437
24	382.00	METER INSTALLATIONS	5,958	221,719	(37,957)	0	189,720
25	383.00	HOUSE REGULATORS	(4,563)	95,018	(4,485)	0	85,970
26		Total SMRP Plant	23,496,705	41,294,737	(4,512,982)	-	60,278,461
27		TOTAL GAS PLANT IN SERVICE	754,649,670	70,614,805	(11,901,157)	0	813,363,317

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2025 TO DECEMBER 2025

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

SCHEDULE B-2.3
SHEET 3 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING	13 MONTH AVERAGE
			BALANCE				BALANCE	
(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)	(6)			
			\$	\$	\$	\$	\$	
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>						
2		<u>INTANGIBLE PLANT</u>						
3	301.00	Organization	521	0	0	0	521	
4	303.00	Miscellaneous Intangible Plant	96,335	0	(15,188)	0	81,147	
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	
7	303.30	Misc Intangible Plant-Other Software	13,698,798	5,502,385	(1,168,982)	0	18,032,201	
8	303.99	Misc Intangible Plant-Cloud Software	2,026,150	2,724,598	(147,706)	0	4,603,042	
9		Total Intangible Plant	15,822,747	8,226,983	(1,331,875)	0	22,717,854	
10		<u>DISTRIBUTION PLANT (LESS SMRP)</u>						
11	374.10	Land-City Gate & Main Line Ind. M & R	205	0	0	0	205	
12	374.20	Land-Other Distribution Systems	876,987	0	0	0	876,987	
13	374.40	Land Rights-Other Distr Systems	3,138,374	191,020	0	0	3,329,394	
14	374.50	Rights Of Way	2,666,577	0	0	0	2,666,577	
15	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	
16	375.30	Struc & Improv-General M & R	0	0	0	0	0	
17	375.40	Struc & Improv-Regulating	3,419,790	1,413,294	(248,598)	0	4,584,485	
18	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	
19	375.70	Struc & Improv-Other Distr. Systems	9,688,286	122,100	(1,001)	0	9,809,385	
20	375.71	Struc & Improv-Other Distr Sys-Ilp	880,995	0	0	0	880,995	
21	375.80	Struc & Improv-Communications	132,125	0	0	0	132,125	
22	376.00	Mains (Less SMRP)	421,629,775	6,639,236	(865,092)	0	427,403,918	
23	378.10	M & R Station Equip-General	(172,291)	0	0	0	(172,291)	
24	378.20	M & R Sta Equip-General-Regulating (Less SMRP)	27,755,737	4,612,146	(1,420,541)	0	30,947,342	
25	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443	
26	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	0	0	1,554,144	
27	380.00	Services (Less SMRP)	204,295,635	6,290,593	(563,713)	0	210,022,515	
1	381.00	Meters	20,715,923	968,462	(460,116)	0	21,224,269	
2	381.10	Meters - AMR	9,980,854	0	0	0	9,980,854	
3	382.00	Meter Installations (Less SMRP)	10,688,170	179,629	(18,717)	0	10,849,082	
4	383.00	House Regulators (Less SMRP)	7,572,377	349,330	(7,476)	0	7,914,231	
5	384.00	House Regulator Installations	2,085,218	168	0	0	2,085,386	
6	385.00	Industrial M & R Station Equipment	6,248,645	344,501	(107,553)	0	6,485,593	
7	387.20	Other Equip-Odorization	0	0	0	0	0	
8	387.41	Other Equip-Telephone	260,538	0	0	0	260,538	
9	387.42	Other Equipment-Radio	419,367	0	0	0	419,367	
10	387.44	Other Equip-Other Communication	124,679	0	0	0	124,679	
11	387.45	Other Equip-Telemetry	6,431,312	1,265,250	(574,170)	0	7,122,392	
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644	
13	387.50	GPS Pipe Locators	238,073	0	0	0	238,073	
14		TOTAL DISTRIBUTION PLANT (LESS SMRP)	740,792,708	22,375,727	(4,266,978)	0	758,901,457	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2025 TO DECEMBER 2025

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

SCHEDULE B-2.3
SHEET 4 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			(1) \$	(2) \$	(3) \$	(4) \$	(5 = 1 + 2 + 3 + 4) \$	(6) \$
1		<u>GENERAL PLANT</u>						
2	391.10	Office Furn & Equip-Unspecified	921,741	0	0	0	921,741	921,741
3	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0	0
4	391.12	Office Furn & Equip-Info Systems	37,130	0	0	0	37,130	37,130
5	392.20	Trans Equip-Trailers Over \$1,000	48,924	0	0	0	48,924	48,924
6	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462	24,462
7	393.00	Stores Equipment	0	0	0	0	0	0
8	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	0	9,739	9,739
9	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0
10	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	0
11	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	0
12	394.30	Tools,Shop, & Gar Eq-Tools & Other	5,308,950	2,406,247	(652,093)	0	7,063,104	6,157,146
13	395.00	Laboratory	0	0	0	0	0	0
14	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547	185,547
15	398.00	Miscellaneous Equipment	148,028	0	0	0	148,028	148,028
16		Total General Plant	6,684,522	2,406,247	(652,093)	0	8,438,676	7,532,718
17		<u>OTHER PLANT</u>						
18	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)	(777,092)
		Total Other Plant	(777,092)	0	0	0	(777,092)	(777,092)
19		Total Plant (Less SMRP)	762,522,885	33,008,957	(6,250,947)	0	789,280,896	775,008,141
20		<u>SMRP PLANT</u>						
21	376.00	MAINS	52,245,109	25,609,859	(408,704)	0	77,446,264	62,010,529
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	599,781	0	0	0	599,781	599,781
23	380.00	SERVICES	21,966,407	9,925,726	(2,565,800)	0	29,326,333	25,711,526
24	382.00	METER INSTALLATIONS	228,506	60,000	(6,252)	0	282,254	246,457
25	383.00	HOUSE REGULATORS	144,715	60,000	(1,284)	0	203,431	173,651
26		Total SMRP Plant	75,184,517	35,655,586	(2,982,041)	-	107,858,062	88,741,943
27		TOTAL GAS PLANT IN SERVICE	837,707,402	68,664,543	(9,232,987)	0	897,138,958	863,750,084

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.4
SHEET 1 OF 2
WITNESS: GORE

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY MERGED OR ACQUIRED
AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.4
SHEET 2 OF 2
WITNESS: GORE

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
LEASED PROPERTY
AS OF AUGUST 31, 2024

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

SCHEDULE B-2.5
SHEET 1 OF 2
WITNESS: GORE

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
LEASED PROPERTY
AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.5
SHEET 2 OF 2
WITNESS: GORE

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

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

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
 AS OF AUGUST 31, 2024

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

SCHEDULE B-2.6
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET		<u>REVENUE REALIZED</u>		<u>EXPENSES INCURRED</u>	
					ORIGINAL COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.6
 SHEET 2 OF 2
 WITNESS: GORE

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

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PROPERTY EXCLUDED FROM RATE BASE
 AS OF AUGUST 31, 2024

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

SCHEDULE B-2.7
 SHEET 1 OF 2
 WITNESS: GORE

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

SMRP investments for years 2023 & 2024

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PROPERTY EXCLUDED FROM RATE BASE
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-2.7
 SHEET 2 OF 2
 WITNESS: GORE

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

SMRP investments for years 2023, 2024 & 2025

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2024

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

SCHEDULE B-3
 SHEET 1 OF 4
 WITNESS: GORE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD	RESERVE BALANCES				
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			(D)	(E)	(F)	(G)	(H)	(I)
			(1)	(2 = 4)	(3)	(4)	(5)	(6 = 4 + 5)
			\$	\$	\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>						
2	301.00	ORGANIZATION	521	0	100%	0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	81,003		81,003	0	81,003
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943	318		318	0	318
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,565,750	5,525,737		5,525,737	0	5,525,737
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,094,590	1,178,903		1,178,903	0	1,178,903
8		TOTAL INTANGIBLE PLANT	14,758,139	6,785,962		6,785,962	0	6,785,962
9		<u>DISTRIBUTION PLANT (LESS SMRP)</u>						
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	0		0	0	0
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	(522)		(522)	0	(522)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,105,701	386,660		386,660	0	386,660
13	374.50	RIGHTS OF WAY	2,666,577	1,175,852		1,175,852	0	1,175,852
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,087		2,087	0	2,087
15	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)
16	375.40	STRUC & IMPROV-REGULATING	3,310,648	481,297		481,297	0	481,297
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,653,356	4,837,387		4,837,387	0	4,837,387
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,995	796,911		796,911	0	796,911
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	13,528		13,528	0	13,528
21	376.00	MAINS (LESS SMRP)	415,609,477	84,078,390		84,078,390	0	84,078,390
22	378.10	M & R STATION EQUIP-GENERAL	126,600	(28,868)		(28,868)	0	(28,868)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	27,404,158	3,515,562		3,515,562	0	3,515,562
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	43,928		43,928	0	43,928
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144	376,457		376,457	0	376,457
26	380.00	SERVICES (LESS SMRP)	203,858,320	64,154,205		64,154,205	0	64,154,205
27	381.00	METERS	19,637,901	1,839,859		1,839,859	0	1,839,859
28	381.10	METERS - AMR	9,980,854	5,858,811		5,858,811	0	5,858,811
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,605,505	5,958,251		5,958,251	0	5,958,251
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,467,482	2,579,244		2,579,244	0	2,579,244
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,165	1,742,082		1,742,082	0	1,742,082
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,204,468	865,330		865,330	0	865,330
33	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
34	387.41	OTHER EQUIP-TELEPHONE	260,538	66,021		66,021	0	66,021
35	387.42	OTHER EQUIPMENT-RADIO	419,367	352,456		352,456	0	352,456
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679	70,101		70,101	0	70,101
37	387.45	OTHER EQUIP-TELEMETERING	6,119,026	(710,935)		(710,935)	0	(710,935)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	116,339		116,339	0	116,339
39	387.50	GPS PIPE LOCATORS	238,073	60,180		60,180	0	60,180
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	732,483,564	178,570,625		178,570,625	0	178,570,625

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2024

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

SCHEDULE B-3
 SHEET 2 OF 4
 WITNESS: GORE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	
			(1)	(2 = 4)	(3)	(4)	(5)	
			\$	\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>						
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741	145,498		145,498	0	145,498
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(18,934)		(18,934)	0	(18,934)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,130	(332)		(332)	0	(332)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	17,439		17,439	0	17,439
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	44,862		44,862	0	44,862
7	393.00	STORES EQUIPMENT	0	0		0	0	0
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	4,332		4,332	0	4,332
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	(26,072)		(26,072)	0	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	37,937		37,937	0	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,244,674	1,638,966		1,638,966	0	1,638,966
13	395.00	LABORATORY	0	(101)		(101)	0	(101)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	171,938		171,938	0	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	148,028	76,688		76,688	0	76,688
16		TOTAL GENERAL PLANT	6,620,245	2,092,408		2,092,408	0	2,092,408
17		<u>OTHER PLANT</u>						
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(221,524)		(221,524)	0	(221,524)
		TOTAL OTHER PLANT	(777,092)	(221,524)		(221,524)	0	(221,524)
19		SUBTOTAL PLANT (LESS SMRP)	753,084,857	187,227,471		187,227,471	0	187,227,471
20		RETIREMENT WORK IN PROGRESS		(6,687,303)		(6,687,303)	0	(6,687,303)
21		TOTAL PLANT (LESS SMRP)	753,084,857	180,540,168		180,540,168	0	180,540,168
22		<u>SMRP PLANT</u>						
23	376.00	MAINS	41,145,560	230,246		230,246	0	230,246
24	378.20	M & R STA EQUIP-GENERAL-REGULATING	436,774	(664,090)		(664,090)	0	(664,090)
25	380.00	SERVICES	18,420,437	(8,763,901)		(8,763,901)	0	(8,763,901)
26	382.00	METER INSTALLATIONS	189,720	(67,422)		(67,422)	0	(67,422)
27	383.00	HOUSE REGULATORS	85,970	(8,501)		(8,501)	0	(8,501)
28		TOTAL SMRP PLANT	60,278,461	(9,273,668)		(9,273,668)	0	(9,273,668)
29		TOTAL GAS PLANT IN SERVICE	813,363,317	171,266,500		171,266,500	0	171,266,500

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2025

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

SCHEDULE B-3
SHEET 3 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	RESERVE BALANCES						
			13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	13 MONTH AVERAGE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(1)	(2)	(3)	(4 = 2)	(5)	(6 = 4 + 5)	(7)
			\$	\$	\$	\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>							
2	301.00	ORGANIZATION	521	0	100%	0	0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	88,157	69,762		69,762	0	69,762	75,396
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943	318		318	0	318	318
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	16,135,216	7,726,426		7,726,426	0	7,726,426	6,684,278
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	3,687,045	1,660,319		1,660,319	0	1,660,319	1,350,895
8		TOTAL INTANGIBLE PLANT	19,911,882	9,456,825		9,456,825	0	9,456,825	8,110,887
9		<u>DISTRIBUTION PLANT</u>							
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	0		0	0	0	0
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	(522)		(522)	0	(522)	(522)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,216,702	432,194		432,194	0	432,194	412,970
13	374.50	RIGHTS OF WAY	2,666,577	1,214,956		1,214,956	0	1,214,956	1,200,292
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,151		2,151	0	2,151	2,127
15	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)	(78)
16	375.40	STRUC & IMPROV-REGULATING	3,995,284	(138,003)		(138,003)	0	(138,003)	147,966
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0	0
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,736,916	5,152,856		5,152,856	0	5,152,856	5,031,862
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	880,995	872,808		872,808	0	872,808	844,347
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	17,332		17,332	0	17,332	15,940
21	376.00	MAINS (LESS SMRP)	423,416,152	92,820,060		92,820,060	0	92,820,060	89,641,784
22	378.10	M & R STATION EQUIP-GENERAL	(172,291)	(333,320)		(333,320)	0	(333,320)	(330,470)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	29,553,454	2,875,103		2,875,103	0	2,875,103	3,285,510
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	45,808		45,808	0	45,808	45,058
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144	428,473		428,473	0	428,473	408,733
26	380.00	SERVICES (LESS SMRP)	206,990,734	76,030,193		76,030,193	0	76,030,193	71,285,388
27	381.00	METERS	20,844,456	2,119,615		2,119,615	0	2,119,615	1,939,599
28	381.10	METERS - AMR	9,980,854	6,785,367		6,785,367	0	6,785,367	6,446,517
29	382.00	METER INSTALLATIONS (LESS SMRP)	10,741,912	6,241,744		6,241,744	0	6,241,744	6,129,404
30	383.00	HOUSE REGULATORS (LESS SMRP)	7,740,848	2,790,172		2,790,172	0	2,790,172	2,708,053
31	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,302	1,790,116		1,790,116	0	1,790,116	1,769,368
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,363,314	1,023,160		1,023,160	0	1,023,160	955,442
33	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)	(59,912)
34	387.41	OTHER EQUIP-TELEPHONE	260,538	81,757		81,757	0	81,757	75,295
35	387.42	OTHER EQUIPMENT-RADIO	419,367	377,780		377,780	0	377,780	367,382
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,679	77,629		77,629	0	77,629	74,539
37	387.45	OTHER EQUIP-TELEMETERING	6,532,094	(1,003,306)		(1,003,306)	0	(1,003,306)	(873,972)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	123,207		123,207	0	123,207	120,387
39	387.50	GPS PIPE LOCATORS	238,073	103,164		103,164	0	103,164	87,096
40		TOTAL DISTRIBUTION PLANT	748,340,633	199,870,506		199,870,506	0	199,870,506	191,730,108

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2025

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

SCHEDULE B-3
SHEET 4 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	RESERVE BALANCES						
			13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	13 MONTH AVERAGE
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(1)	(2)	(3)	(4 = 2)	(5)	(6 = 4 + 5)	(7)
			\$	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT							
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	921,741	322,408		322,408	0	322,408	270,476
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(6,312)		(6,312)	0	(6,312)	(9,467)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	37,130	20,522		20,522	0	20,522	14,070
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	18,031		18,031	0	18,031	17,809
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	45,150		45,150	0	45,150	45,042
7	393.00	STORES EQUIPMENT	0	0		0	0	0	0
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	4,844		4,844	0	4,844	4,652
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	(26,072)		(26,072)	0	(26,072)	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	19,001		19,001	0	19,001	23,735
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,157,146	1,275,182		1,275,182	0	1,275,182	1,478,473
13	395.00	LABORATORY	0	(167)		(167)	0	(167)	(150)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	171,938		171,938	0	171,938	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	148,028	96,220		96,220	0	96,220	89,691
16		TOTAL GENERAL PLANT	7,532,718	1,940,932		1,940,932	0	1,940,932	2,080,383
17		OTHER PLANT							
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(255,830)		(255,830)	0	(255,830)	(242,965)
		TOTAL OTHER PLANT	(777,092)	(255,830)		(255,830)	0	(255,830)	(242,965)
19		SUBTOTAL PLANT (LESS SMRP)	775,008,141	211,012,434		211,012,434	0	211,012,434	201,678,413
20		RETIREMENT WORK IN PROGRESS	0	(6,687,303)		(6,687,303)	0	(6,687,303)	(6,687,303)
21		TOTAL PLANT (LESS SMRP)	775,008,141	204,325,131		204,325,131	0	204,325,131	194,991,110
22		SMRP PLANT							
23	376.00	MAINS	62,010,529	950,266		950,266	0	950,266	664,512
24	378.20	M & R STA EQUIP-GENERAL-REGULATING	599,781	(924,965)		(924,965)	0	(924,965)	(934,891)
25	380.00	SERVICES	25,711,526	(14,231,554)		(14,231,554)	0	(14,231,554)	(12,709,161)
26	382.00	METER INSTALLATIONS	246,457	(75,592)		(75,592)	0	(75,592)	(75,065)
27	383.00	HOUSE REGULATORS	173,651	(6,264)		(6,264)	0	(6,264)	(7,538)
28		Total SMRP Plant	88,741,943	(14,288,108)		(14,288,108)	0	(14,288,108)	(13,062,143)
29		TOTAL GAS PLANT IN SERVICE	863,750,084	190,037,023		190,037,023	0	190,037,023	181,928,968

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 ACCUMULATED DEPRECIATION & AMORTIZATION
 BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-3.1
 SHEET 1 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
			09/30/2023	10/31/2023	11/30/2023	12/31/2023	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	78,059.61	78,327.21	78,594.79	78,862.40	79,129.97	79,397.57	79,665.16	79,932.76	80,200.36	80,467.96	80,735.55	81,003.15
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	6,399,085.14	6,545,756.71	6,682,230.12	6,780,366.86	6,620,993.52	6,811,280.17	6,944,879.08	5,380,292.99	5,545,659.34	5,532,424.68	5,353,166.13	5,525,737.39
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	913,983.20	947,316.61	952,244.59	987,550.74	992,272.67	1,010,230.73	1,045,028.19	1,079,955.01	1,114,887.01	1,135,754.99	1,143,573.97	1,178,903.00
8		TOTAL INTANGIBLE PLANT	7,391,446.30	7,571,718.88	7,713,387.85	7,847,098.35	7,692,714.51	7,901,226.82	8,069,890.78	6,540,499.11	6,741,065.06	6,748,965.97	6,577,794.00	6,785,961.90
9		DISTRIBUTION PLANT (LESS SMRP)												
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	359,656.95	362,719.91	365,784.17	368,881.54	372,011.75	375,149.92	378,297.92	381,448.92	384,601.92	380,154.59	383,373.59	386,659.59
13	374.50	RIGHTS OF WAY	1,148,966.39	1,151,410.75	1,153,855.11	1,156,299.47	1,158,743.83	1,161,188.19	1,163,632.19	1,166,076.19	1,168,520.19	1,170,964.19	1,173,408.19	1,175,852.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,059.65	2,060.38	2,061.11	2,061.84	2,062.57	2,063.30	2,063.30	2,067.30	2,071.30	2,075.30	2,079.30	2,083.30
15	375.30	STRUC & IMPROV-GENERAL M & R	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	591,392.98	596,575.32	595,456.98	594,543.69	600,033.84	604,258.34	548,563.46	551,243.27	470,319.43	476,604.43	474,895.76	481,296.76
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	4,641,361.65	4,659,998.00	4,678,654.60	4,690,485.97	4,709,154.98	4,727,824.39	4,746,343.54	4,763,180.70	4,781,715.70	4,800,250.70	4,818,786.70	4,837,386.70
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	744,732.52	749,476.06	754,219.59	758,963.13	763,706.66	768,450.20	773,193.74	777,937.28	782,680.82	787,424.36	792,167.90	796,911.44
20	375.80	STRUC & IMPROV-COMMUNICATIONS	9,069.68	9,655.43	10,241.18	10,826.93	11,412.68	11,998.43	12,583.43	12,508.43	12,763.43	13,018.43	13,273.43	13,528.43
21	376.00	MAINS (Less SMRP)	78,753,046.37	79,320,948.73	79,737,772.51	79,654,433.21	80,149,405.69	80,739,116.86	81,266,309.24	81,809,438.18	82,370,342.95	82,935,739.52	83,503,198.24	84,078,390.44
22	378.10	M & R STATION EQUIP-GENERAL	409,090.76	410,123.08	411,155.40	411,351.21	412,222.03	413,253.75	46,972.42	10,473.85	10,824.85	11,175.85	11,526.85	(28,868.13)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	3,256,317.37	3,309,725.76	3,336,732.21	3,389,938.96	3,443,247.63	3,493,827.08	3,471,186.85	3,423,162.20	3,468,021.52	3,453,769.28	3,503,333.02	3,515,562.39
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	42,881.17	42,976.60	43,072.03	43,167.46	43,262.89	43,358.32	43,453.32	43,548.32	43,643.32	43,738.32	43,833.32	43,928.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	341,982.24	345,116.43	348,250.62	351,384.81	354,519.00	357,653.19	360,787.19	363,921.19	367,055.19	370,189.19	373,323.19	376,457.19
26	380.00	SERVICES (Less SMRP)	57,431,622.59	58,022,488.58	58,610,847.05	59,215,765.90	59,886,315.97	60,484,062.23	61,109,591.62	61,714,712.73	62,318,896.96	62,913,111.40	63,525,012.44	64,154,204.64
27	381.00	METERS	2,503,584.18	2,485,633.99	2,467,945.75	2,502,250.70	2,492,127.46	2,493,981.75	2,511,473.23	1,890,538.15	1,861,683.93	1,847,350.06	1,837,836.37	1,839,859.45
28	381.10	METERS - AMR	5,174,457.08	5,236,671.07	5,298,885.06	5,361,099.05	5,423,313.04	5,485,527.03	5,547,741.03	5,609,955.03	5,672,169.03	5,734,383.03	5,796,597.03	5,858,811.03
29	382.00	METER INSTALLATIONS (Less SMRP)	5,796,400.68	5,811,664.51	5,827,050.53	5,842,563.00	5,858,153.46	5,873,758.57	5,889,419.07	5,901,732.38	5,916,132.75	5,930,330.61	5,944,582.06	5,958,251.20
30	383.00	HOUSE REGULATORS (Less SMRP)	2,451,077.18	2,462,823.97	2,474,615.19	2,486,451.09	2,498,335.78	2,510,263.13	2,522,078.01	2,533,856.28	2,545,506.11	2,557,183.78	2,567,532.84	2,579,243.60
31	384.00	HOUSE REGULATOR INSTALLATIONS	1,723,161.19	1,724,881.36	1,726,601.53	1,728,321.70	1,730,041.87	1,731,762.04	1,733,482.04	1,735,202.04	1,736,922.04	1,738,642.04	1,740,362.04	1,742,082.04
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	738,632.02	757,446.27	769,133.14	785,825.46	803,036.39	814,047.11	827,943.16	828,748.57	845,312.77	851,242.18	856,651.33	865,329.66
33	387.20	OTHER EQUIP-ODORIZATION	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	58,448.52	59,119.41	59,790.30	60,461.19	61,132.08	61,802.97	62,505.97	63,208.97	63,911.97	64,614.97	65,317.97	66,020.97
35	387.42	OTHER EQUIP-RADIO	340,002.36	341,134.65	342,266.94	343,399.23	344,531.52	345,663.81	346,795.81	347,927.81	349,059.81	350,191.81	351,323.81	352,455.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	66,396.24	66,732.87	67,069.50	67,406.13	67,742.76	68,079.39	68,416.39	68,753.39	69,090.39	69,427.39	69,764.39	70,101.39
37	387.45	OTHER EQUIP-TELEMETERING	(633,621.48)	(617,954.82)	(623,024.12)	(611,450.88)	(597,694.77)	(583,034.32)	(586,076.46)	(657,808.09)	(688,832.91)	(691,133.05)	(674,832.05)	(710,935.19)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,497.07	114,804.07	115,111.07	115,418.07	115,725.07	116,032.07	116,339.07
39	387.50	GPS PIPE LOCATORS	40,854.94	41,460.20	42,069.35	42,682.39	43,295.43	43,908.47	46,620.47	49,332.47	52,044.47	54,756.47	57,468.47	60,180.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	166,045,558.39	167,406,873.66	168,554,490.87	169,311,098.33	170,684,099.67	172,081,949.30	172,947,343.08	173,445,768.72	174,659,368.10	175,920,422.00	177,286,340.34	178,570,624.84

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 ACCUMULATED DEPRECIATION & AMORTIZATION
 BASE PERIOD 09/30/2023 TO 08/31/2024

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

WPB-3.1
 SHEET 2 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
			09/30/2023	10/31/2023	11/30/2023	12/31/2023	01/31/2024	02/29/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024	07/31/2024	08/31/2024
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	106,211.02	109,629.21	113,047.40	116,680.49	118,749.78	122,590.37	126,408.37	130,226.37	134,044.37	137,862.37	141,680.37	145,498.37
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)	(18,933.79)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	(7,140.18)	(6,521.35)	(5,902.52)	(5,283.69)	(4,664.86)	(4,046.03)	(3,427.03)	(2,808.03)	(2,189.03)	(1,570.03)	(951.03)	(332.03)
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	63,764.49	63,836.33	63,908.17	63,980.01	17,180.67	17,217.36	17,254.36	17,291.36	17,328.36	17,365.36	17,402.36	17,439.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,754.01	44,772.01	44,790.01	44,808.01	44,826.01	44,844.01	44,862.01
7	393.00	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	3,977.77	4,010.23	4,042.69	4,075.15	4,107.61	4,140.07	4,172.07	4,204.07	4,236.07	4,268.07	4,300.07	4,332.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,560,985.68	1,551,332.72	1,563,780.57	1,567,553.83	1,568,796.87	1,586,027.42	1,603,106.31	1,609,109.69	1,602,285.04	1,618,076.70	1,621,526.65	1,638,965.65
13	395.00	LABORATORY	4,000.66	4,018.00	4,035.34	4,052.68	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)	(100.70)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	67,635.60	68,458.39	69,281.18	70,103.97	70,926.76	71,749.55	72,572.55	73,395.55	74,218.55	75,041.55	75,864.55	76,687.55
16		TOTAL GENERAL PLANT	<u>2,009,244.47</u>	<u>2,004,572.96</u>	<u>2,022,002.26</u>	<u>2,030,971.87</u>	<u>1,984,805.56</u>	<u>2,007,387.47</u>	<u>2,029,813.36</u>	<u>2,041,163.74</u>	<u>2,039,686.09</u>	<u>2,060,824.75</u>	<u>2,069,621.70</u>	<u>2,092,407.70</u>
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(197,937.83)	(200,082.00)	(202,226.17)	(204,370.34)	(206,514.51)	(208,658.68)	(210,802.85)	(212,947.02)	(215,091.19)	(217,235.36)	(219,379.53)	(221,523.70)
19		TOTAL OTHER PLANT	<u>(197,937.83)</u>	<u>(200,082.00)</u>	<u>(202,226.17)</u>	<u>(204,370.34)</u>	<u>(206,514.51)</u>	<u>(208,658.68)</u>	<u>(210,802.85)</u>	<u>(212,947.02)</u>	<u>(215,091.19)</u>	<u>(217,235.36)</u>	<u>(219,379.53)</u>	<u>(221,523.70)</u>
20		SUBTOTAL PLANT (LESS SMRP)	<u>175,248,311.33</u>	<u>176,783,083.50</u>	<u>178,087,654.81</u>	<u>178,984,798.21</u>	<u>180,155,105.23</u>	<u>181,781,904.90</u>	<u>182,836,244.37</u>	<u>181,814,484.55</u>	<u>183,225,028.06</u>	<u>184,512,977.37</u>	<u>185,714,376.51</u>	<u>187,227,470.74</u>
21		RETIRED WORK IN PROGRESS	(6,372,997.22)	(6,542,677.42)	(6,610,924.31)	(6,661,641.43)	(6,640,025.00)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	<u>168,875,314.11</u>	<u>170,240,406.08</u>	<u>171,476,730.50</u>	<u>172,323,156.78</u>	<u>173,515,080.23</u>	<u>175,094,602.19</u>	<u>176,148,941.66</u>	<u>175,127,181.84</u>	<u>176,537,725.35</u>	<u>177,825,674.66</u>	<u>179,027,073.80</u>	<u>180,540,168.03</u>
23		SMRP PLANT												
24		MAINS	(101,238.99)	(69,411.59)	(33,495.04)	(86,819.00)	(42,988.03)	(59,463.92)	(12,466.49)	30,919.46	74,134.16	125,884.17	172,655.95	230,245.89
25		M & R STA EQUIP-GENERAL-REGULATING	(390,184.50)	(390,914.50)	(393,097.49)	(448,462.97)	(449,447.73)	(461,059.24)	(485,033.94)	(507,104.99)	(531,241.67)	(572,201.98)	(630,025.17)	(664,090.06)
26		SERVICES	(3,483,779.11)	(3,806,247.06)	(4,226,104.09)	(4,567,164.75)	(4,704,787.47)	(4,902,137.51)	(5,987,383.39)	(6,535,549.41)	(7,138,053.44)	(7,792,888.57)	(8,310,759.34)	(8,763,900.86)
27		METER INSTALLATIONS	(36,219.78)	(40,903.60)	(44,506.45)	(48,148.22)	(49,888.48)	(52,233.72)	(53,866.60)	(54,757.59)	(57,283.27)	(60,283.70)	(63,174.32)	(67,421.92)
28		HOUSE REGULATORS	(5,163.87)	(5,735.20)	(6,377.44)	(6,922.54)	(7,197.59)	(7,673.72)	(7,758.14)	(7,824.95)	(7,982.00)	(8,119.85)	(8,389.21)	(8,501.48)
29		TOTAL SMRP PLANT	<u>(4,016,586.26)</u>	<u>(4,313,211.95)</u>	<u>(4,703,580.50)</u>	<u>(5,157,517.48)</u>	<u>(5,254,309.28)</u>	<u>(5,482,568.11)</u>	<u>(6,546,508.55)</u>	<u>(7,074,317.49)</u>	<u>(7,660,426.23)</u>	<u>(8,307,609.93)</u>	<u>(8,839,692.09)</u>	<u>(9,273,668.43)</u>
30		TOTAL GAS PLANT IN SERVICE	<u>164,858,727.85</u>	<u>165,927,194.13</u>	<u>166,773,150.00</u>	<u>167,165,639.30</u>	<u>168,260,770.95</u>	<u>169,612,034.09</u>	<u>169,602,433.11</u>	<u>168,052,864.35</u>	<u>168,877,299.12</u>	<u>169,518,064.72</u>	<u>170,187,381.71</u>	<u>171,266,499.60</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 ACCUMULATED DEPRECIATION & AMORTIZATION
 13 MONTH AVG - FORECAST PERIOD 12/31/2024 TO 12/31/2025

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
 TYPE OF FILING: _X_ ORIGINAL_UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.2

WPB-3.1
 SHEET 3 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	12/31/2024	01/31/2025	02/28/2025	03/31/2025	04/30/2025	05/31/2025	06/30/2025	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	13 MONTH AVERAGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14 = Avg 1 through 13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1		INTANGIBLE PLANT														
2	301.00	ORGANIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	82,073.54	82,341.14	82,608.74	82,876.34	83,143.93	83,390.44	68,428.24	68,653.65	68,879.06	69,104.47	69,329.88	69,555.29	69,762.11	75,395.91
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35	318.35
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,872,326.46	5,831,644.18	6,027,209.40	6,175,347.19	6,397,237.55	6,428,951.25	6,632,317.47	6,784,334.02	6,993,810.11	7,112,428.97	7,343,532.69	7,570,049.56	7,726,426.42	6,684,278.10
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,155,874.29	1,166,196.33	1,147,127.82	1,182,059.18	1,221,172.54	1,274,717.85	1,336,400.46	1,388,459.29	1,417,054.09	1,478,465.11	1,534,373.40	1,599,575.32	1,660,318.60	1,350,894.94
8		TOTAL INTANGIBLE PLANT	7,110,392.64	7,080,500.00	7,257,264.31	7,440,601.06	7,701,872.37	7,787,377.89	8,037,504.52	8,241,765.31	8,480,061.61	8,660,316.89	8,947,554.32	9,239,498.52	9,456,825.48	8,110,887.30
9		DISTRIBUTION PLANT (LESS SMRP)														
10	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)	(522.25)
12	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	399,836.59	403,314.59	406,793.59	399,872.77	403,358.77	406,846.77	410,334.77	413,903.77	417,554.77	421,208.77	424,864.77	428,520.77	432,193.77	412,969.57
13	374.50	RIGHTS OF WAY	1,185,628.19	1,188,072.19	1,190,516.19	1,192,960.19	1,195,404.19	1,197,848.19	1,200,292.19	1,202,736.19	1,205,180.19	1,207,624.19	1,210,068.19	1,212,512.19	1,214,956.19	1,200,292.19
14	375.20	STRUC & IMPROV-CITY GATE M & R	2,103.30	2,107.30	2,111.30	2,115.30	2,119.30	2,123.30	2,127.30	2,131.30	2,135.30	2,139.30	2,143.30	2,147.30	2,151.30	2,127.30
15	375.30	STRUC & IMPROV-GENERAL M & R	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)	(77.66)
16	375.40	STRUC & IMPROV-REGULATING	428,476.03	388,748.49	393,671.50	275,355.75	273,190.99	40,938.81	49,141.81	35,330.40	43,862.40	46,452.51	53,796.08	32,596.57	(138,002.78)	147,966.04
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	4,911,266.39	4,931,531.39	4,951,812.39	4,972,106.45	4,990,624.87	5,010,920.87	5,031,216.87	5,051,514.87	5,071,894.87	5,092,347.87	5,112,841.87	5,133,286.32	5,152,855.65	5,031,862.36
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	815,885.60	820,629.14	825,372.68	830,116.22	834,859.76	839,603.30	844,346.84	849,090.38	853,833.92	858,577.46	863,321.00	868,064.54	872,808.08	844,346.84
20	375.80	STRUC & IMPROV-COMMUNICATIONS	14,548.43	14,780.43	15,012.43	15,244.43	15,476.43	15,708.43	15,940.43	16,172.43	16,404.43	16,636.43	16,868.43	17,100.43	17,332.43	15,940.43
21	376.00	MAINS (Less SMRP)	86,228,243.74	86,810,883.68	87,370,186.14	87,971,137.53	88,522,569.46	89,086,528.75	89,659,466.68	90,240,498.98	90,836,663.73	91,393,013.10	91,954,103.89	92,449,835.02	92,820,059.55	89,641,783.87
22	378.10	M & R STATION EQUIP-GENERAL	(327,619.52)	(328,094.52)	(328,569.52)	(329,044.52)	(329,519.52)	(329,994.52)	(330,469.52)	(330,944.52)	(331,419.52)	(331,894.52)	(332,369.52)	(332,844.52)	(333,319.52)	(330,469.52)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (Less SMRP)	3,770,962.37	3,380,065.68	3,451,260.08	3,298,611.24	3,215,971.87	3,296,036.48	3,370,398.10	3,454,039.71	3,160,444.93	3,245,830.54	3,318,862.81	2,874,037.78	2,875,103.27	3,285,509.60
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	44,308.32	44,433.32	44,558.32	44,683.32	44,808.32	44,933.32	45,058.32	45,183.32	45,308.32	45,433.32	45,558.32	45,683.32	45,808.32	45,058.32
25	379.10	M & R STA EQUIP-CITY GATE CHECK STA	388,993.19	392,283.19	395,573.19	398,863.19	402,153.19	405,443.19	408,733.19	412,023.19	415,313.19	418,603.19	421,893.19	425,183.19	428,473.19	408,733.19
26	380.00	SERVICES (Less SMRP)	66,522,218.10	67,260,589.90	68,079,810.77	68,892,377.72	69,687,655.74	70,482,640.80	71,281,062.58	72,086,390.60	72,900,900.24	73,713,359.04	74,498,622.69	75,274,228.90	76,030,192.60	71,285,388.44
27	381.00	METERS	1,848,454.74	1,903,438.58	1,965,558.58	1,993,236.81	1,787,276.67	1,820,075.49	1,858,745.63	1,899,364.88	1,939,221.89	1,984,851.72	2,028,073.23	2,066,873.41	2,119,615.31	1,939,599.00
28	381.10	METERS - AMR	6,107,667.03	6,164,142.03	6,220,617.03	6,277,092.03	6,333,567.03	6,390,042.03	6,446,517.03	6,502,992.03	6,559,467.03	6,615,942.03	6,672,417.03	6,728,892.03	6,785,367.03	6,446,517.03
29	382.00	METER INSTALLATIONS (Less SMRP)	6,015,736.89	6,035,433.33	6,054,957.47	6,074,214.79	6,092,791.25	6,111,555.64	6,130,059.68	6,148,638.64	6,166,458.24	6,184,962.19	6,203,674.65	6,222,030.87	6,241,744.31	6,129,404.46
30	383.00	HOUSE REGULATORS (Less SMRP)	2,625,804.90	2,639,484.51	2,653,384.07	2,667,293.14	2,681,215.38	2,694,956.89	2,708,741.84	2,721,293.43	2,735,134.34	2,748,765.16	2,762,524.25	2,775,924.97	2,790,171.98	2,708,053.45
31	384.00	HOUSE REGULATOR INSTALLATIONS	1,748,620.14	1,752,078.14	1,755,536.14	1,758,994.14	1,762,452.14	1,765,910.14	1,769,368.14	1,772,826.14	1,776,284.14	1,779,742.14	1,783,200.14	1,786,658.14	1,790,116.14	1,769,368.14
32	385.00	INDUSTRIAL M & R STATION EQUIPMENT	860,515.53	882,125.69	908,229.41	928,872.57	935,915.39	961,882.86	975,128.10	987,750.99	1,004,329.13	975,556.35	978,442.41	998,836.04	1,023,159.79	955,441.87
33	387.20	OTHER EQUIP-ODORIZATION	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)	(59,912.03)
34	387.41	OTHER EQUIP-TELEPHONE	68,832.97	69,909.97	70,986.97	72,063.97	73,140.97	74,217.97	75,294.97	76,371.97	77,448.97	78,525.97	79,602.97	80,679.97	81,756.97	75,294.97
35	387.42	OTHER EQUIP-OTHER RADIO	356,983.81	358,716.81	360,449.81	362,182.81	363,915.81	365,648.81	367,381.81	369,114.81	370,847.81	372,580.81	374,313.81	376,046.81	377,779.81	367,381.81
36	387.44	OTHER EQUIP-OTHER COMMUNICATION	71,449.39	71,964.39	72,479.39	72,994.39	73,509.39	74,024.39	74,539.39	75,054.39	75,569.39	76,084.39	76,599.39	77,114.39	77,629.39	74,539.39
37	387.45	OTHER EQUIP-TELEMETERING	(743,526.77)	(719,145.36)	(727,429.44)	(703,418.29)	(835,257.96)	(979,565.20)	(967,932.90)	(941,677.90)	(915,129.58)	(887,527.37)	(974,968.92)	(962,755.36)	(1,003,305.99)	(873,972.39)
38	387.46	OTHER EQUIP-CUST INFO SERVICE	117,567.07	118,037.07	118,507.07	118,977.07	119,447.07	119,917.07	120,387.07	120,857.07	121,327.07	121,797.07	122,267.07	122,737.07	123,207.07	120,387.07
39	387.50	GPS PIPE LOCATORS	71,028.47	73,706.47	76,384.47	79,062.47	81,740.47	84,418.47	87,096.47	89,774.47	92,452.47	95,130.47	97,808.47	100,486.47	103,164.47	87,096.47
40		TOTAL DISTRIBUTION PLANT (LESS SMRP)	183,473,472.98	184,598,724.50	186,267,258.11	187,605,453.56	188,667,875.06	189,922,150.33	191,572,464.86	193,239,919.61	194,580,965.74	196,215,230.22	197,734,017.59	198,743,364.70	199,870,506.40	191,730,107.97

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCUMULATED DEPRECIATION & AMORTIZATION
13 MONTH AVG - FORECAST PERIOD 12/31/2024 TO 12/31/2025

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

WPB-3.1
SHEET 4 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION	12/31/2024	01/31/2025	02/28/2025	03/31/2025	04/30/2025	05/31/2025	06/30/2025	07/31/2025	08/31/2025	09/30/2025	10/31/2025	11/30/2025	12/31/2025	13 MONTH AVERAGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14 = Avg 1 through 13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	218,543.37	227,198.79	235,854.20	244,509.62	253,165.04	261,820.45	270,475.87	279,131.29	287,786.70	296,442.12	305,097.54	313,752.95	322,408.37	270,475.87
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	(12,622.79)	(12,096.87)	(11,570.96)	(11,045.04)	(10,519.12)	(9,993.21)	(9,467.29)	(8,941.37)	(8,415.46)	(7,889.54)	(7,363.62)	(6,837.71)	(6,311.79)	(9,467.29)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	7,618.97	8,694.22	9,769.47	10,844.72	11,919.97	12,995.22	14,070.47	15,145.72	16,220.97	17,296.22	18,371.47	19,446.72	20,521.97	14,070.47
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	17,587.36	17,624.36	17,661.36	17,698.36	17,735.36	17,772.36	17,809.36	17,846.36	17,883.36	17,920.36	17,957.36	17,994.36	18,031.36	17,809.36
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	44,934.01	44,952.01	44,970.01	44,988.01	45,006.01	45,024.01	45,042.01	45,060.01	45,078.01	45,096.01	45,114.01	45,132.01	45,150.01	45,042.01
7	393.00	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	4,480.07	4,492.07	4,524.07	4,556.07	4,588.07	4,620.07	4,652.07	4,684.07	4,716.07	4,748.07	4,780.07	4,812.07	4,844.07	4,652.07
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	28,469.36	27,680.36	26,891.36	26,102.36	25,313.36	24,524.36	23,735.36	22,946.36	22,157.36	21,368.36	20,579.36	19,790.36	19,001.36	23,735.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	1,681,096.03	1,666,762.57	1,676,286.28	1,694,954.28	1,544,691.42	1,472,901.43	1,461,545.74	1,455,489.07	1,376,217.17	1,317,719.55	1,305,456.95	1,291,858.46	1,275,182.10	1,478,473.16
13	395.00	LABORATORY	(133.70)	(136.45)	(139.20)	(141.95)	(144.70)	(147.45)	(150.20)	(152.95)	(155.70)	(158.45)	(161.20)	(163.95)	(166.70)	(150.20)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14	171,938.14
15	398.00	MISCELLANEOUS EQUIPMENT	83,161.55	84,249.72	85,337.88	86,426.05	87,514.22	88,602.38	89,690.55	90,778.72	91,866.88	92,955.05	94,043.22	95,131.38	96,219.55	89,690.55
16		TOTAL GENERAL PLANT	2,219,156.08	2,215,472.62	2,235,636.33	2,264,944.33	2,125,321.47	2,064,171.48	2,063,455.79	2,068,039.12	1,999,407.22	1,951,549.60	1,949,927.00	1,946,968.51	1,940,932.15	2,080,383.21
17		OTHER PLANT														
18	378.21		(230,100.38)	(232,244.55)	(234,388.72)	(236,532.89)	(238,677.06)	(240,821.23)	(242,965.40)	(245,109.57)	(247,253.74)	(249,397.91)	(251,542.08)	(253,686.25)	(255,830.42)	(242,965.40)
19		TOTAL OTHER PLANT	(230,100.38)	(232,244.55)	(234,388.72)	(236,532.89)	(238,677.06)	(240,821.23)	(242,965.40)	(245,109.57)	(247,253.74)	(249,397.91)	(251,542.08)	(253,686.25)	(255,830.42)	(242,965.40)
20		SUBTOTAL PLANT (LESS SMRP)	192,572,921.32	193,662,452.57	195,525,770.03	197,074,466.06	198,256,391.83	199,532,878.47	201,430,459.77	203,304,614.47	204,813,180.83	206,577,698.80	208,379,956.83	209,676,145.48	211,012,433.61	201,878,413.08
21		RETIRED WORK IN PROGRESS	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)	(6,687,302.71)
22		TOTAL PLANT (LESS SMRP)	185,885,618.61	186,975,149.86	188,838,467.32	190,387,163.35	191,569,089.12	192,845,575.76	194,743,157.06	196,617,311.76	198,125,878.12	199,890,396.09	201,692,654.12	202,988,842.77	204,325,130.90	194,991,110.37
23		SMRP PLANT														
24	MAINS		268,889.59	329,142.46	398,703.69	467,671.39	529,314.29	594,055.62	671,954.87	745,369.11	832,697.11	872,546.54	955,159.24	1,022,887.96	950,266.50	664,512.18
25	M & R STA EQUIP-GENERAL-REGULATING		(944,817.28)	(943,162.89)	(941,508.50)	(939,854.11)	(938,199.72)	(936,545.33)	(934,890.94)	(933,236.55)	(931,582.16)	(929,927.77)	(928,273.38)	(926,618.99)	(924,964.60)	(934,890.94)
26	SERVICES		(11,414,274.06)	(11,732,420.19)	(11,859,442.88)	(12,005,280.00)	(12,232,999.46)	(12,464,673.12)	(12,704,698.96)	(12,903,716.00)	(13,056,202.89)	(13,252,480.07)	(13,516,747.31)	(13,844,609.96)	(14,231,554.41)	(12,709,161.48)
27	METER INSTALLATIONS		(74,942.25)	(74,712.10)	(74,539.57)	(74,456.10)	(74,600.07)	(74,681.28)	(74,849.44)	(74,992.67)	(75,389.57)	(75,557.81)	(75,656.28)	(75,874.00)	(75,592.00)	(75,064.86)
28	HOUSE REGULATORS		(8,834.02)	(8,622.78)	(8,373.79)	(8,123.24)	(7,870.36)	(7,648.60)	(7,419.36)	(7,402.00)	(7,163.07)	(6,960.36)	(6,735.55)	(6,572.34)	(6,263.75)	(7,537.63)
29	TOTAL SMRP PLANT		(12,173,978.02)	(12,429,775.50)	(12,485,161.05)	(12,560,042.05)	(12,724,355.32)	(12,889,492.70)	(13,049,903.83)	(13,173,978.11)	(13,237,640.58)	(13,392,379.47)	(13,572,253.28)	(13,830,787.32)	(14,288,108.25)	(13,062,142.73)
30		TOTAL GAS PLANT IN SERVICE	173,711,640.59	174,545,374.36	176,353,306.27	177,827,121.29	178,844,733.81	179,956,083.06	181,693,253.23	183,443,333.65	184,888,237.54	186,498,016.62	188,120,400.85	189,158,055.45	190,037,022.65	181,928,967.64

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2024

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

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: GORE

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
FORECASTED TEST PERIOD 12/31/2024 to 12/31/2025

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

SCHEDULE B-3.1
SHEET 2 OF 2
WITNESS: GORE

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
AS OF FEBRUARY 29, 2024

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

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: GORE

LINE NO. (A)	GPA (B)	DESCRIPTION (C)	ACCUMULATED COSTS				TOTAL COST (H=F+G) (5 = 3) \$
			TOTAL CWIP AMOUNT (D) \$	CONSTRUCTION AMOUNT (E) \$	CWIP AMOUNT IN SERVICE (F=D-E) \$	JURISDICTIONAL (G) %	
			(1)	(2 = 1 - 3)	(3)	(4)	
1		<u>INTANGIBLE PLANT</u>					
2	303.00	MISC INTANGIBLE PLANT	0	0	0	100.00	0
3	303.30	MISC INTANGIBLE PLANT	3,251,638	3,251,638	0		0
4	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,432,321	1,432,321	0		0
5		SUBTOTAL	4,683,959	4,683,959	0		0
6		<u>DISTRIBUTION PLANT (LESS SMRP)</u>					
7	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	41,784	41,784	0		0
8	374.40	LAND RIGHTS - OTHER DIST	291,736	291,736	0		0
9	375.40	REGULATING STRUCTURES	(42,452)	(42,452)	0		0
10	375.70	OTHER STRUCTURES	0	0	0		0
11	375.80	STRUC & IMPROV-COMMUNICATIONS	(47)	(47)	0		0
12	376.00	MAINS	9,144,850	9,144,850	0		0
13	376.25	MAINS - SMRP	4,079,982	4,079,982	0		0
14	378.20	M&R EQUIP-GENERAL-REG	445,328	445,328	0		0
15	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,400	1,400	0		0
16	380.00	SERVICES	1,796,531	1,796,531	0		0
17	380.25	SERVICES - SMRP	86,488	86,488	0		0
18	381.00	METERS	6,558	6,558	0		0
19	381.10	METERS - AMR	33,629	33,629	0		0
20	382.00	METER INSTALLATIONS	15,319	15,319	0		0
21	383.00	HOUSE REGULATORS	131,912	131,912	0		0
22	385.00	IND M&R EQUIPMENT	36,375	36,375	0		0
23	387.45	OTHER EQ-TELEMETERING	472,233	472,233	0		0
24		SUBTOTAL	16,541,626	16,541,626	0		0
25		<u>GENERAL PLANT</u>					
26	391.10	OFF FUR & EQ UNSPECIF	0	0	0		0
27	391.12	OFF FUR & EQ INFORM. SYS.	0	0	0		0
28	394.30	TOOLS & OTHER	19,491	19,491	0		0
29		SUBTOTAL	19,491	19,491	0		0
27		UNASSIGNED	181,682	181,682	0		0
28		SUBTOTAL	181,682	181,682	0		0
29		TOTAL	21,426,757	21,426,757	0		0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2024

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

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				(1) \$	(2)	(3 = 1) \$
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	346,972		346,972
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	<u>38,239,811</u>		<u>38,239,811</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>38,586,782</u></u>		<u><u>38,586,782</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2025

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

SCHEDULE B-5
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				(1) \$	(2)	(3 = 1) \$
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	347,375		347,375
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	<u>37,402,516</u>		<u>37,402,516</u>
5	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>37,749,890</u></u>		<u><u>37,749,890</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2024

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

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		(1) \$	(2)	(3 = 1) \$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	346,972	100.00%	346,972
3	GAS STORED UNDERGROUND	<u>38,239,811</u>	100.00%	<u>38,239,811</u>
4	TOTAL OTHER WORKING CAPITAL	<u>38,586,782</u>		<u>38,586,782</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2025

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

SCHEDULE B-5.1
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		(1)	(2)	(3 = 1)
		\$		\$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	347,375	100.00%	347,375
3	GAS STORED UNDERGROUND	<u>37,402,516</u>	100.00%	<u>37,402,516</u>
4	TOTAL OTHER WORKING CAPITAL	<u>37,749,890</u>		<u>37,749,890</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
MATERIALS & SUPPLIES

FOR THE BASE PERIOD TME AUGUST 31, 2024 AND FORECAST PERIOD TME DECEMBER 31, 2025

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

WPB-5.1
SHEET 1 OF 1
WITNESS: GORE

Line No.	Month	Actual / Forecast	Account 154	
			Miscellaneous	Deferred Debits Plant Materials & Supplies
			\$	
1	August 31, 2023	Actual		345,182
2	September 30, 2023	Actual		345,182
3	October 31, 2023	Actual		346,949
4	November 30, 2023	Actual		346,949
5	December 31, 2023	Actual		347,375
6	January 31, 2024	Actual		347,375
7	February 28, 2024	Actual		347,375
8	March 31, 2024	Forecast		347,375
9	April 30, 2024	Forecast		347,375
10	May 31, 2024	Forecast		347,375
11	June 30, 2024	Forecast		347,375
12	July 31, 2024	Forecast		347,375
13	August 31, 2024	Forecast		347,375
14	13 Month Average			<u>346,972</u>
15	September 30, 2024	Forecast		347,375
16	October 31, 2024	Forecast		347,375
17	November 30, 2024	Forecast		347,375
18	December 31, 2024	Forecast		347,375
19	January 31, 2025	Forecast		347,375
20	February 28, 2025	Forecast		347,375
21	March 31, 2025	Forecast		347,375
22	April 30, 2025	Forecast		347,375
23	May 31, 2025	Forecast		347,375
24	June 30, 2025	Forecast		347,375
25	July 31, 2025	Forecast		347,375
26	August 31, 2025	Forecast		347,375
27	September 30, 2025	Forecast		347,375
28	October 31, 2025	Forecast		347,375
29	November 30, 2025	Forecast		347,375
30	December 31, 2025	Forecast		347,375
31	13 Month Average			<u>347,375</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CASH WORKING CAPITAL - 1 / 8 METHOD
AS OF DECEMBER 31, 2025

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

SCHEDULE B-5.2.B
SHEET 1 OF 1
WITNESS: JOHNSON

LINE NO.	COST CATEGORGY	13 MONTH AVERAGE FOR PERIOD		
		ADJUSTED FORECASTED EXPENSES (Schedule C-2)	1 / 8 METHOD PERCENT	JURISDICTIONAL AMOUNT
		(1)	(2)	(3 = 1 x 2)
		\$		\$
1	CASH WORKING CAPITAL			
2	OPERATIONS AND MAINTENANCE EXPENSES:			
3	LIQUEFIED PETROLEUM GAS EXPENSES	0	12.50%	-
4	OTHER OPERATING EXPENSES	409,263	12.50%	51,158
5	TRAMSMISSION EXPENSES	4,382	12.50%	548
6	DISTRIBUTION EXPENSES	19,073,470	12.50%	2,384,184
7	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	3,795,464	12.50%	474,433
8	CUSTOMER SERVICE & INFORMATION EXPENSES	413,830	12.50%	51,729
9	SALES EXPENSES	12,353	12.50%	1,544
10	ADMINISTRATIVE AND GENERAL EXPENSES	<u>29,157,810</u>	12.50%	<u>3,644,726</u>
11	TOTAL O & M EXPENSES	52,866,572		6,608,321

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 CALCULATION OF GAS STORAGE BALANCES
 FOR THE BASE PERIOD TME AUGUST 31, 2024 AND FORECAST PERIOD TME DECEMBER 31, 2025

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

WPB-5.3
 SHEET 1 OF 1
 WITNESS: GORE

LINE NO.	MONTH	PER BOOKS (LIFO METHOD) ACCOUNT 164					ENDING BALANCE (6) (Mcf)	ENDING BALANCE (7) \$	ANNUAL WACOG Rate/Mcf (8) (\$/Mcf)
		FIRM STOR SERV	INJECTION	ACTIVITY	WITHDRAW	ACTIVITY			
		(1) \$	(2) (Mcf)	(3) \$	(4) (Mcf)	(5) \$			
1	Dec-22	40,020,364	135,433	0	1,972,174	0	7,268,140	40,020,364	
2	Jan-23	27,171,973	35,926	245,766	1,914,098	13,094,157	5,389,968	27,171,973	6.8409
3	YTD adj		35,926		1,914,098			7,192,811	(3.8297)
4	Feb-20	29,395,781	143,578	432,344	1,793,743	5,401,346	3,739,803	29,395,781	3.0112
5	YTD adj		179,504		3,707,841			1,204,813	(0.3415)
6	Mar-23	25,494,347	49,722	132,745	1,962,355	5,238,993	1,827,170	25,494,347	2.6697
7	YTD adj		229,226		5,670,196			753,082	(0.1384)
8	Apr-23	28,948,192	1,118,882	2,832,269	51,951	131,506	2,894,101	28,948,192	2.5313
9	YTD adj		1,348,108		5,722,147			1,465,634	(0.3351)
10	May-23	33,967,040	1,733,783	3,807,843	115,937	254,628	4,511,947	33,967,040	2.1963
11	YTD adj		3,081,891		5,838,084			664,450	(0.2411)
12	Jun-23	37,001,269	1,351,501	2,642,438	139,454	272,659	5,723,994	37,001,269	1.9552
13	YTD adj		4,433,392		5,977,538			(84,009)	0.0544
14	Jul-23	40,106,561	1,760,798	3,538,486	173,759	349,185	7,311,033	40,106,561	2.0096
15	YTD adj		6,194,190		6,151,297			(4,742)	(0.1106)
16	Aug-23	42,337,631	1,323,500	2,513,365	146,155	277,553	8,488,378	42,337,631	1.8990
17	YTD adj		7,517,690		6,297,452			(21,571)	(0.0177)
18	Sep-23	44,341,136	1,255,034	2,361,160	178,640	336,085	9,564,772	44,341,136	1.8814
19	YTD adj		8,772,724		6,476,092			26,411	0.0115
20	Oct-23	45,321,497	836,223	1,582,846	332,248	628,896	10,068,747	45,321,497	1.8929
21	YTD adj		9,608,947		6,808,340			3,715	0.0013
22	Nov-23	43,545,191	197,153	373,443	1,136,886	2,153,465	9,129,014	43,545,191	1.8942
23	YTD adj		9,806,100		7,945,226			14,655	(0.0362)
24	Dec-23	40,807,876	87,706	162,956	1,568,865	2,914,927	7,647,855	40,807,876	1.8580
25	LIFO adj for Net Gas Withdrawn	40,807,876	9,893,806		9,514,091		7,647,854	40,807,876	
26	Jan-24	36,115,588	0	0	2,185,000	4,692,288	5,462,854	36,115,588	2.1475
27	Feb-24	32,091,173	0	0	1,874,000	4,024,415	3,588,854	32,091,173	2.1475
28	Mar-24	28,768,991	0	0	1,547,000	3,322,183	2,041,854	28,768,991	2.1475
29	Apr-24	30,594,366	850,000	1,825,375	0	0	2,891,854	30,594,366	2.1475
30	May-24	33,676,028	1,435,000	3,081,663	0	0	4,326,854	33,676,028	2.1475
31	Jun-24	36,757,691	1,435,000	3,081,663	0	0	5,761,854	36,757,691	2.1475
32	Jul-24	39,839,353	1,435,000	3,081,663	0	0	7,196,854	39,839,353	2.1475
33	Aug-24	42,921,016	1,435,000	3,081,663	0	0	8,631,854	42,921,016	2.1475
34	Sep-24	45,927,516	1,400,000	3,006,500	0	0	10,031,854	45,927,516	2.1475
35	Oct-24	47,364,193	669,000	1,436,678	0	0	10,700,854	47,364,193	2.1475
36	Nov-24	44,428,561	0	0	1,367,000	2,935,633	9,333,854	44,428,561	2.1475
37	Dec-24	40,807,876	0	0	1,686,000	3,620,685	7,647,854	40,807,876	2.1475
38	LIFO adj for Net Gas Withdrawn	40,807,876	8,659,000		8,659,000		7,647,854	40,807,876	
39	Jan-25	33,946,996	0	0	2,199,000	6,860,880	5,448,854	33,946,996	3.1200
40	Feb-25	28,022,116	0	0	1,899,000	5,924,880	3,549,854	28,022,116	3.1200
41	Mar-25	23,170,516	0	0	1,555,000	4,851,600	1,994,854	23,170,516	3.1200
42	Apr-25	25,822,516	850,000	2,652,000	0	0	2,844,854	25,822,516	3.1200
43	May-25	30,377,716	1,460,000	4,555,200	0	0	4,304,854	30,377,716	3.1200
44	Jun-25	34,932,916	1,460,000	4,555,200	0	0	5,764,854	34,932,916	3.1200
45	Jul-25	39,488,116	1,460,000	4,555,200	0	0	7,224,854	39,488,116	3.1200
46	Aug-25	44,043,316	1,460,000	4,555,200	0	0	8,684,854	44,043,316	3.1200
47	Sep-25	48,411,316	1,400,000	4,368,000	0	0	10,084,854	48,411,316	3.1200
48	Oct-25	50,333,236	616,000	1,921,920	0	0	10,700,854	50,333,236	3.1200
49	Nov-25	46,068,196	0	0	1,367,000	4,265,040	9,333,854	46,068,196	3.1200
50	Dec-25	40,807,876	0	0	1,686,000	5,260,320	7,647,854	40,807,876	3.1200
51	LIFO adj for Net Gas Withdrawn	40,807,876	8,706,000		8,706,000		7,647,854	40,807,876	3.1200
52	13 Month Avg August 31, 2024	38,239,811							
53	13 Month Avg December 31, 2025	37,402,516							

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF AUGUST 31, 2024

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

SCHEDULE B-6
 SHEET 1 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	AUG 31, 2023				AUG 31, 2023					
			TOTAL	JURIS.	JURISDICTIONAL	ADJUSTMENT	ADJ JURIS.	SEP 30, 2023	OCT 31, 2023	NOV 30, 2023	DEC 31, 2023	
			COMPANY	%	AMOUNT		AMOUNT	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
				\$		\$	\$	\$	\$	\$		
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>											
2												
3	<u>RATE BASE ADIT AND EXCESS ADIT</u>											
4	ACCOUNT 190 - DEFERRED INCOME TAXES			8,920,838	100.00%	8,920,838	-	8,920,838	8,929,358	8,874,998	8,872,560	9,536,170
5	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION			(79,224,546)		(79,224,546)	-	(79,224,546)	(79,126,861)	(78,815,413)	(78,931,495)	(83,583,288)
6	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER			-		-	-	-	-	-	-	-
7	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)			(27,148,477)		(27,148,477)	-	(27,148,477)	(27,105,495)	(27,062,512)	(27,019,530)	(26,976,548)
8	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT			-		-	-	-	-	-	-	-
9	TOTAL RATE BASE ADIT			<u>(97,452,185)</u>		<u>(97,452,185)</u>	-	<u>(97,452,185)</u>	<u>(97,302,998)</u>	<u>(97,002,928)</u>	<u>(97,078,465)</u>	<u>(101,023,666)</u>
10												
11	<u>LEAD LAG ADIT</u>											
12	ACCOUNT 190 - DEFERRED INCOME TAXES			777,474		777,474	-	777,474	871,722	950,453	991,193	1,198,023
13	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION			-		-	-	-	-	-	-	-
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER			2,132,327		2,132,327	-	2,132,327	2,270,926	2,409,511	2,072,675	2,041,828
15	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)			-		-	-	-	-	-	-	-
16	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT			-		-	-	-	-	-	-	-
17	TOTAL CASH WORKING CAPITAL ADIT			<u>2,909,801</u>		<u>2,909,801</u>	-	<u>2,909,801</u>	<u>3,142,648</u>	<u>3,359,964</u>	<u>3,063,868</u>	<u>3,239,851</u>
18												
19	<u>NON RATE BASE ADIT</u>											
20	ACCOUNT 190 - DEFERRED INCOME TAXES			10,088,488		15,927,804	-	15,927,804	16,008,288	15,995,625	15,696,273	16,041,444
21	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION			652,734		652,734	-	652,734	652,668	652,601	652,535	650,899
22	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER			(3,053,024)		(3,053,024)	-	(3,053,024)	(2,999,996)	(3,067,203)	(3,000,008)	(2,841,471)
23	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)			-		-	-	-	-	-	-	-
24	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT			(12,882)		(12,882)	-	(12,882)	(11,814)	(10,746)	(9,678)	(8,610)
25	TOTAL NON RATE BASE ADIT			<u>7,675,316</u>		<u>13,514,632</u>	-	<u>13,514,632</u>	<u>13,649,146</u>	<u>13,670,277</u>	<u>13,339,122</u>	<u>13,842,262</u>
26												
27	TOTAL ADIT AND EXCESS ADIT			<u>(86,867,068)</u>		<u>(81,027,752)</u>	-	<u>(81,027,752)</u>	<u>(80,511,204)</u>	<u>(80,072,687)</u>	<u>(80,675,475)</u>	<u>(83,941,553)</u>
28												
29	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>											
30	NET OPERATING LOSS - FED	RB		8,029,025		8,029,025	-	8,029,025	8,038,697	8,076,139	8,057,632	8,447,398
31	NET OPERATING LOSS - STATE, NET	NON		1,019,721		1,019,721	-	1,019,721	1,155,005	1,183,774	994,377	746,976
32	CHARITABLE CONTRIBUTIONS - FED	NON		-		-	-	-	-	-	-	3,078
33	TAX CREDITS - FED	NON		109,273		109,273	-	109,273	109,273	109,273	109,273	109,273
34	CUST. ADVANCES - FED	RB		396,312		396,312	-	396,312	395,391	391,793	404,642	408,221
35	CUST. ADVANCES - STATE	RB		99,326		99,326	-	99,326	99,095	98,194	101,414	102,311
36	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB		316,781		316,781	-	316,781	316,781	246,974	246,974	462,360
37	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB		79,394		79,394	-	79,394	79,394	61,898	61,898	115,880
38	ACCUM PROV-BANKED VACATION - FED	NON		109,795		109,795	-	109,795	109,795	104,415	104,415	118,675
39	ACCUM PROV-BANKED VACATION - STATE	NON		27,518		27,518	-	27,518	27,518	26,169	26,169	29,743
40	ACCD LIAB-VACATION PAY PY - FED	NON		190,355		190,355	-	190,355	168,144	145,874	111,159	81,725
41	ACCD LIAB-VACATION PAY PY - STATE	NON		47,708		47,708	-	47,708	42,141	36,560	27,860	20,482
42	ACCD LIAB-VACATION PAY CY - FED	NON		182,662		182,662	-	182,662	205,153	231,395	254,969	287,527
43	ACCD LIAB-VACATION PAY CY - STATE	NON		45,780		45,780	-	45,780	51,417	57,994	63,902	72,062
44	ACCD LIAB-PROFIT SHARING - FED	NON		31,152		31,152	-	31,152	38,256	42,508	46,759	64,919
45	ACCD LIAB-PROFIT SHARING - STATE	NON		7,808		7,808	-	7,808	9,588	10,654	11,719	16,271
46	ACCUM PROVISIONS FAS 112 - FED	LL		46,945		46,945	-	46,945	46,945	46,945	47,593	47,593
47	ACCUM PROVISIONS FAS 112 - STATE	LL		11,766		11,766	-	11,766	11,766	11,766	11,928	11,928
48	ACCUM PROVISIONS OPEB - FED	LL		153,420		153,420	-	153,420	186,744	178,933	170,115	166,728
49	ACCUM PROVISIONS OPEB - STATE	LL		38,451		38,451	-	38,451	46,803	44,845	42,635	41,786
50	ACCD LIAB-ST FAS112 - FED	LL		17,729		17,729	-	17,729	17,729	17,729	21,118	21,118
51	ACCD LIAB-ST FAS112 - STATE	LL		4,443		4,443	-	4,443	4,443	4,443	5,293	5,293
52	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL		229,366		229,366	-	229,366	286,786	318,652	350,517	471,117
53	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL		57,485		57,485	-	57,485	71,876	79,863	87,849	118,075
54	STOCK COMP LTIP - TAX - FED	LL		118,672		118,672	-	118,672	118,672	159,478	159,478	195,732
55	STOCK COMP LTIP - TAX - STATE	LL		29,742		29,742	-	29,742	29,742	39,970	39,970	49,056
56	BAD DEBTS - FED	LL		55,536		55,536	-	55,536	40,153	38,244	43,736	55,650
57	BAD DEBTS - STATE	LL		13,919		13,919	-	13,919	10,063	9,585	10,961	13,947
58	NC REG ASSET FAS 158 OPEB - FED	NON		(270,025)		(270,025)	-	(270,025)	(267,397)	(264,770)	(262,142)	(254,214)
59	NC REG ASSET FAS 158 OPEB - STATE	NON		(67,675)		(67,675)	-	(67,675)	(67,017)	(66,358)	(65,700)	(63,713)
60	REG LIAB CURR-OTHER - FED	NON		11,958		11,958	-	11,958	11,520	11,976	13,856	14,522
61	REG LIAB CURR-OTHER - STATE	NON		2,997		2,997	-	2,997	2,887	3,002	3,473	3,640
62	REG LIA CURR-AMRP - FED	NON		44,607		44,607	-	44,607	10,728	(26,387)	(74,346)	(62,608)
63	REG LIA CURR-AMRP - STATE	NON		11,180		11,180	-	11,180	2,689	(6,613)	(18,633)	(15,691)
64	OBLIG OPERATING LEASE - FED	NON		59,659		59,659	-	59,659	55,761	57,948	53,761	49,553
65	OBLIG OPERATING LEASE - STATE	NON		14,953		14,953	-	14,953	13,976	14,523	13,474	12,419
66	ITC - REG LIAB FEDERAL	NON		7,339		7,339	-	7,339	7,055	6,771	6,487	6,203
67	ITC - REG LIAB STATE	NON		4,276		4,276	-	4,276	4,205	4,133	4,062	3,991
68	ASC 740 FED GROSS UP	NON		6,331,506		6,331,506	-	6,331,506	6,308,298	6,285,089	6,261,880	6,344,930
69	ASC 740 STATE GROSS UP	NON		2,165,941		2,165,941	-	2,165,941	2,160,125	2,154,308	2,148,491	2,169,306
70	TOTAL ACCOUNT 190			<u>19,786,800</u>		<u>19,786,800</u>	-	<u>19,786,800</u>	<u>19,960,200</u>	<u>19,947,689</u>	<u>19,699,018</u>	<u>20,493,262</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2024

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

SCHEDULE B-6.A
SHEET 2 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024 ADJ JURIS. AMOUNT (10) \$	FEB 28, 2024 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2024 ADJ JURIS. AMOUNT (12) \$	APR 30, 2024 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2024 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2024 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2024 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2024 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>											
2												
3	<u>RATE BASE ADIT AND EXCESS ADIT</u>											
4	ACCOUNT 190 - DEFERRED INCOME TAXES		9,481,665	8,782,479	8,083,293	7,384,108	6,684,922	5,985,736	5,286,550	4,587,364	101,410,045	7,800,773
5	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(83,722,940)	(83,865,867)	(84,008,794)	(84,151,721)	(84,294,648)	(84,437,575)	(84,580,502)	(84,723,429)	(1,073,467,075)	(82,574,390)
6	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-	-	-	-	-	-	-	-	6	0
7	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(26,933,566)	(26,890,583)	(26,847,601)	(26,804,619)	(26,761,636)	(26,718,654)	(26,675,672)	(26,632,690)	(349,577,576)	(26,890,583)
8	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	8	1
9	TOTAL RATE BASE ADIT		(101,174,841)	(101,973,971)	(102,773,102)	(103,572,232)	(104,371,363)	(105,170,493)	(105,969,624)	(106,768,754)	(1,321,634,592)	(101,664,199)
10												
11	<u>LEAD LAG ADIT</u>											
12	ACCOUNT 190 - DEFERRED INCOME TAXES		1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	15,001,981	1,153,999
13	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	13	1
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	28,640,977	2,203,152
15	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	15	1
16	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	16	1
17	TOTAL CASH WORKING CAPITAL ADIT		3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	43,643,002	3,357,154
18												
19	<u>NON RATE BASE ADIT</u>											
20	ACCOUNT 190 - DEFERRED INCOME TAXES		15,619,155	14,919,969	14,220,783	13,521,598	12,822,412	12,123,226	11,424,404	10,724,854	185,045,491	14,234,269
21	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		648,953	648,953	648,953	648,953	648,953	648,953	648,953	648,953	6,453,082	650,237
22	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(35,816,248)	(2,755,096)
23	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	23	2
24	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(8,007)	(7,403)	(6,800)	(6,197)	(5,593)	(4,990)	(4,387)	(3,783)	(100,866)	(7,759)
25	TOTAL NON RATE BASE ADIT		13,653,280	12,954,698	12,256,115	11,557,533	10,858,580	10,160,368	9,461,785	8,763,203	157,581,482	12,121,652
26												
27	TOTAL ADIT AND EXCESS ADIT		(84,030,711)	(85,528,424)	(87,026,137)	(88,523,850)	(90,021,563)	(91,519,276)	(93,016,989)	(94,514,702)	(1,120,410,108)	(86,185,393)
28												
29	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>											
30	NET OPERATING LOSS - FED	RB	8,390,230	7,691,044	6,991,858	6,292,673	5,593,487	4,894,301	4,195,115	3,495,929	88,193,558	6,784,120
31	NET OPERATING LOSS - STATE, NET	NON	206,822	206,822	206,822	206,822	206,822	206,822	206,822	206,822	6,754,460	519,574
32	CHARITABLE CONTRIBUTIONS - FED	NON	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	27,734	2,133
33	TAX CREDITS - FED	NON	109,273	109,273	109,273	109,273	109,273	109,273	109,273	109,273	1,420,582	109,276
34	CUST. ADVANCES - FED	RB	410,350	410,350	410,350	410,350	410,350	410,350	410,350	410,350	5,279,193	406,092
35	CUST. ADVANCES - STATE	RB	102,845	102,845	102,845	102,845	102,845	102,845	102,845	102,845	1,323,135	101,780
36	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	462,360	462,360	462,360	462,360	462,360	462,360	462,360	462,360	5,288,786	406,830
37	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB	115,880	115,880	115,880	115,880	115,880	115,880	115,880	115,880	1,325,541	101,965
38	ACCUM PROV-BANKED VACATION - FED	NON	118,675	118,675	118,675	118,675	118,675	118,675	118,675	118,675	1,496,533	115,118
39	ACCUM PROV-BANKED VACATION - STATE	NON	29,743	29,743	29,743	29,743	29,743	29,743	29,743	29,743	375,100	28,854
40	ACCD LIAB-VACATION PAY PY - FED	NON	358,093	358,093	358,093	358,093	358,093	358,093	358,093	358,093	3,562,041	274,003
41	ACCD LIAB-VACATION PAY PY - STATE	NON	89,748	89,748	89,748	89,748	89,748	89,748	89,748	89,748	892,776	68,675
42	ACCD LIAB-VACATION PAY CY - FED	NON	32,953	32,953	32,953	32,953	32,953	32,953	32,953	32,953	1,425,372	109,644
43	ACCD LIAB-VACATION PAY CY - STATE	NON	8,259	8,259	8,259	8,259	8,259	8,259	8,259	8,259	357,270	27,482
44	ACCD LIAB-PROFIT SHARING - FED	NON	68,214	68,214	68,214	68,214	68,214	68,214	68,214	68,214	769,350	59,181
45	ACCD LIAB-PROFIT SHARING - STATE	NON	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	192,853	14,835
46	ACCUM PROVISIONS FAS 112 - FED	LL	47,593	47,593	47,593	47,593	47,593	47,593	47,593	47,593	616,811	47,447
47	ACCUM PROVISIONS FAS 112 - STATE	LL	11,928	11,928	11,928	11,928	11,928	11,928	11,928	11,928	154,625	11,894
48	ACCUM PROVISIONS OPEB - FED	LL	158,918	158,918	158,918	158,918	158,918	158,918	158,918	158,918	2,127,332	163,641
49	ACCUM PROVISIONS OPEB - STATE	LL	39,829	39,829	39,829	39,829	39,829	39,829	39,829	39,829	533,201	41,015
50	ACCD LIAB-ST FAS112 - FED	LL	21,118	21,118	21,118	21,118	21,118	21,118	21,118	21,118	264,417	20,340
51	ACCD LIAB-ST FAS112 - STATE	LL	5,293	5,293	5,293	5,293	5,293	5,293	5,293	5,293	66,310	5,101
52	ACCD LIAB-INCENTIVE COMPNSTN - FED	LL	495,261	495,261	495,261	495,261	495,261	495,261	495,261	495,261	5,618,578	432,198
53	ACCD LIAB-INCENTIVE COMPNSTN - STATE	LL	124,125	124,125	124,125	124,125	124,125	124,125	124,125	124,125	1,408,201	108,323
54	STOCK COMP LTIP - TAX - FED	LL	195,732	195,732	195,732	195,732	195,732	195,732	195,732	195,732	2,317,942	178,303
55	STOCK COMP LTIP - TAX - STATE	LL	49,056	49,056	49,056	49,056	49,056	49,056	49,056	49,056	580,983	44,691
56	BAD DEBTS - FED	LL	102,177	102,177	102,177	102,177	102,177	102,177	102,177	102,177	1,050,791	80,830
57	BAD DEBTS - STATE	LL	25,608	25,608	25,608	25,608	25,608	25,608	25,608	25,608	263,396	20,261
58	NC REG ASSET FAS 158 OPEB - FED	NON	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(3,330,290)	(256,176)
59	NC REG ASSET FAS 158 OPEB - STATE	NON	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(834,612)	(64,201)
60	REG LIAB CURR-OTHER - FED	NON	15,685	15,685	15,685	15,685	15,685	15,685	15,685	15,685	189,372	14,567
61	REG LIAB CURR-OTHER - STATE	NON	3,931	3,931	3,931	3,931	3,931	3,931	3,931	3,931	47,508	3,654
62	REG LIA CURR-AMRP - FED	NON	126,580	126,580	126,580	126,580	126,580	126,580	126,580	126,580	904,696	69,592
63	REG LIA CURR-AMRP - STATE	NON	31,724	31,724	31,724	31,724	31,724	31,724	31,724	31,724	226,787	17,445
64	OBLIG OPERATING LEASE - FED	NON	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	43,498	3,346
65	OBLIG OPERATING LEASE - STATE	NON	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	10,954	843
66	ITC - REG LIAB FEDERAL	NON	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	82,265	6,328
67	ITC - REG LIAB STATE	NON	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	52,342	4,026
68	ASC 740 FED GROSS UP	NON	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	82,210,987	6,323,922
69	ASC 740 STATE GROSS UP	NON	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	28,132,584	2,164,045
70	TOTAL ACCOUNT 190		20,138,902	19,439,716	18,740,530	18,041,345	17,342,159	16,642,973	15,943,787	15,244,601	241,422,962	18,570,997

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF AUGUST 31, 2024

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

SCHEDULE B-6
 SHEET 3 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	AUG 31, 2023		JURIS. JURISDICTIONAL	AUG 31, 2023		SEP 30, 2023	OCT 31, 2023	NOV 30, 2023	DEC 31, 2023
			TOTAL COMPANY	%		AMOUNT	ADJUSTMENT	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$		\$	\$	\$	\$	\$	\$	\$
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION										
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(67,673,958)	100.00%	(67,673,958)	-	(67,673,958)	(67,907,866)	(68,198,599)	(68,375,686)	(72,403,429)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(14,824,369)		(14,824,369)	-	(14,824,369)	(14,901,999)	(14,709,041)	(15,057,258)	(16,090,531)
4	OTHER BASIS ADJUSTMENTS - FED	NON	(115,497)		(115,497)	-	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)
5	OTHER BASIS ADJUSTMENTS - STATE	NON	-		-	-	-	-	-	-	-
5	FEDERAL - FAS 109 ST GROSS UP	NON	(43,487)		(43,487)	-	(43,487)	(43,540)	(43,593)	(43,646)	(44,954)
6	STATE - FAS 109 ST GROSS UP	NON	811,718		811,718	-	811,718	811,705	811,691	811,678	811,350
7	TOTAL ACCOUNT 282		<u>(81,845,593)</u>		<u>(81,845,593)</u>	-	<u>(81,845,593)</u>	<u>(82,157,197)</u>	<u>(82,255,039)</u>	<u>(82,780,409)</u>	<u>(87,843,061)</u>
8											
9	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT										
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	2,617,713	100.00%	2,617,713	-	2,617,713	2,944,927	3,272,141	3,599,355	3,926,569
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	656,068	100.00%	656,068	-	656,068	738,077	820,086	902,094	984,103
12	TOTAL ACCOUNT 282 - SMRP		<u>3,273,781</u>		<u>3,273,781</u>	-	<u>3,273,781</u>	<u>3,683,004</u>	<u>4,092,227</u>	<u>4,501,449</u>	<u>4,910,672</u>
13											
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER										
15	NET OPERATING LOSS - STATE (FBOS), NET	NON	(214,141)	100.00%	(214,141)	-	(214,141)	(242,551)	(248,593)	(208,819)	(156,865)
16	MISC ASSETS-PROPERTY TAX - FED	LL	(439,668)		(439,668)	-	(439,668)	(327,967)	(216,266)	(483,615)	11
17	MISC ASSETS-PROPERTY TAX - STATE	LL	(110,192)		(110,192)	-	(110,192)	(82,197)	(54,202)	(121,207)	3
18	ACCRD PROPERTY TAX - FED	LL	2,161,368		2,161,368	-	2,161,368	2,161,372	2,161,364	2,160,260	1,698,085
19	ACCRD PROPERTY TAX - STATE	LL	541,696		541,696	-	541,696	541,697	541,695	541,419	425,585
20	REG ASSET RATE CASE CURRENT - FED	NON	(36,945)		(36,945)	-	(36,945)	(36,945)	(36,945)	(36,945)	(36,945)
21	REG ASSET RATE CASE CURRENT - STATE	NON	(9,259)		(9,259)	-	(9,259)	(9,259)	(9,259)	(9,259)	(9,259)
22	REG ASSET GTI FUNDING - FED	NON	(27,218)		(27,218)	-	(27,218)	(29,854)	(31,234)	(30,177)	(27,934)
23	REG ASSET GTI FUNDING - STATE	NON	(6,822)		(6,822)	-	(6,822)	(7,482)	(7,828)	(7,563)	(7,001)
24	REG ASSET EAP - FED	NON	48,960		48,960	-	48,960	56,329	63,736	71,265	78,600
25	REG ASSET EAP - STATE	NON	12,271		12,271	-	12,271	14,118	15,974	17,861	19,699
26	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,255,476)		(1,255,476)	-	(1,255,476)	(1,248,558)	(1,311,500)	(1,309,408)	(1,296,394)
27	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(314,656)		(314,656)	-	(314,656)	(312,922)	(328,697)	(328,172)	(324,911)
28	NC REG ASSET FAS158 PENSION - FED	NON	(955,742)		(955,742)	-	(955,742)	(909,228)	(902,576)	(895,923)	(844,036)
29	NC REG ASSET FAS158 PENSION - STATE	NON	(239,534)		(239,534)	-	(239,534)	(227,877)	(226,210)	(224,542)	(211,538)
30	NC REG ASSET RATE CASE NON-CUR - FED	NON	(12,314)		(12,314)	-	(12,314)	(9,235)	(6,156)	(3,078)	-
31	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(3,086)		(3,086)	-	(3,086)	(2,315)	(1,543)	(771)	-
32	NC REG ASSET PEN NQLUFD FAS158 - FED	NON	(1,582)		(1,582)	-	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)
33	NC REG ASSET PEN NQLUFD FAS158 - STATE	NON	(396)		(396)	-	(396)	(396)	(396)	(396)	(396)
34	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(3,751)		(3,751)	-	(3,751)	(3,717)	(3,682)	(3,644)	(3,605)
35	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(940)		(940)	-	(940)	(932)	(923)	(913)	(904)
36	REG LIAB CURR-DSM UNCOLLECT - FED	NON	33,507		33,507	-	33,507	33,507	33,507	30,877	34,378
37	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	8,398		8,398	-	8,398	8,398	8,398	7,739	8,616
38	NC REG ASSET COVID COSTS - FED	NON	(3,010)		(3,010)	-	(3,010)	(2,822)	(2,634)	(2,446)	(2,258)
39	NC REG ASSET COVID COSTS - STATE	NON	(755)		(755)	-	(755)	(708)	(660)	(613)	(566)
40	FUNDS HELD IN TRUST - FED	LL	(16,693)		(16,693)	-	(16,693)	(17,574)	(18,455)	(19,336)	(65,452)
41	FUNDS HELD IN TRUST - STATE	LL	(4,184)		(4,184)	-	(4,184)	(4,405)	(4,625)	(4,846)	(16,404)
42	RIGHT OF USE ASSET - FED	NON	(56,398)		(56,398)	-	(56,398)	(52,746)	(54,692)	(50,773)	(46,832)
43	RIGHT OF USE ASSET - STATE	NON	(14,135)		(14,135)	-	(14,135)	(13,219)	(13,708)	(12,726)	(11,738)
44	TOTAL ACCOUNT 283		<u>(920,697)</u>		<u>(920,697)</u>	-	<u>(920,697)</u>	<u>(729,070)</u>	<u>(657,692)</u>	<u>(627,333)</u>	<u>(799,643)</u>
45											
46	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		<u>(62,979,490)</u>		<u>(62,979,490)</u>	-	<u>(62,979,490)</u>	<u>(62,926,067)</u>	<u>(62,965,042)</u>	<u>(64,008,724)</u>	<u>(68,149,442)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF AUGUST 31, 2024

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

SCHEDULE B-6
 SHEET 4 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024	FEB 28, 2024	MAR 31, 2024	APR 30, 2024	MAY 31, 2024	JUN 30, 2024	JUL 31, 2024	AUG 31, 2024	TOTAL	13 MONTH	
			ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	AVERAGE
			AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION												
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(72,825,280)	(73,250,406)	(73,675,532)	(74,100,658)	(74,525,783)	(74,950,909)	(75,376,035)	(75,801,161)	(939,065,300)	(72,235,792)	
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(16,212,677)	(16,334,823)	(16,456,968)	(16,579,114)	(16,701,260)	(16,823,405)	(16,945,551)	(17,067,697)	(208,704,690)	(16,054,207)	
4	OTHER BASIS ADJUSTMENTS - FED	NON	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(1,501,457)	(115,497)	
5	OTHER BASIS ADJUSTMENTS - STATE	NON	-	-	-	-	-	-	-	-	5	0	
5	FEDERAL - FAS 109 ST GROSS UP	NON	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(591,295)	(45,484)	
6	STATE - FAS 109 ST GROSS UP	NON	810,960	810,960	810,960	810,960	810,960	810,960	810,960	810,960	10,545,828	811,218	
7	TOTAL ACCOUNT 282		(88,389,004)	(88,936,276)	(89,483,547)	(90,030,819)	(90,578,090)	(91,125,362)	(91,672,633)	(92,219,905)	(1,139,316,909)	(87,639,762)	
8													
9	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT												
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	4,249,883	4,573,197	4,896,510	5,219,824	5,543,137	5,866,451	6,189,765	6,513,078	59,412,561	4,570,197	
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	1,065,134	1,146,165	1,227,196	1,308,227	1,389,258	1,470,288	1,551,319	1,632,350	14,890,375	1,145,413	
12	TOTAL ACCOUNT 282 - SMRP		5,315,017	5,719,361	6,123,706	6,528,050	6,932,395	7,336,740	7,741,084	8,145,429	74,302,936	5,715,610	
13													
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER												
15	NET OPERATING LOSS - STATE (FBOS), NET	NON	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(1,418,418)	(109,109)	
16	MISC ASSETS-PROPERTY TAX - FED	LL	11	11	11	11	11	11	11	11	(1,467,401)	(112,877)	
17	MISC ASSETS-PROPERTY TAX - STATE	LL	3	3	3	3	3	3	3	3	(367,754)	(28,289)	
18	ACCRD PROPERTY TAX - FED	LL	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	25,035,283	1,925,791	
19	ACCRD PROPERTY TAX - STATE	LL	460,301	460,301	460,301	460,301	460,301	460,301	460,301	460,301	6,274,519	482,655	
20	REG ASSET RATE CASE CURRENT - FED	NON	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(455,633)	(35,049)	
21	REG ASSET RATE CASE CURRENT - STATE	NON	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(114,178)	(8,783)	
22	REG ASSET GTI FUNDING - FED	NON	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(328,667)	(25,282)	
23	REG ASSET GTI FUNDING - STATE	NON	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(82,353)	(6,335)	
24	REG ASSET EAP - FED	NON	53,550	53,550	53,550	53,550	53,550	53,550	53,550	53,550	747,314	57,486	
25	REG ASSET EAP - STATE	NON	13,421	13,421	13,421	13,421	13,421	13,421	13,421	13,421	187,316	14,409	
26	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(16,553,038)	(1,273,311)	
27	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(4,148,611)	(319,124)	
28	NC REG ASSET FAS158 PENSION - FED	NON	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(11,221,229)	(863,171)	
29	NC REG ASSET FAS158 PENSION - STATE	NON	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(2,812,312)	(216,332)	
30	NC REG ASSET RATE CASE NON-CUR - FED	NON	-	-	-	-	-	-	-	-	(30,753)	(2,366)	
31	NC REG ASSET RATE CASE NON-CUR - STATE	NON	-	-	-	-	-	-	-	-	(7,684)	(591)	
32	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(20,534)	(1,580)	
33	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(5,115)	(393)	
34	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(46,869)	(3,605)	
35	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(893)	(893)	(893)	(893)	(893)	(893)	(893)	(893)	(11,721)	(902)	
36	REG LIAB CURR-DSM UNCOLLECT - FED	NON	34,894	34,894	34,894	34,894	34,894	34,894	34,894	34,894	444,964	34,228	
37	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	8,745	8,745	8,745	8,745	8,745	8,745	8,745	8,745	111,546	8,580	
38	NC REG ASSET COVID COSTS - FED	NON	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(31,196)	(2,400)	
39	NC REG ASSET COVID COSTS - STATE	NON	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(7,791)	(599)	
40	FUNDS HELD IN TRUST - FED	LL	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(666,518)	(51,271)	
41	FUNDS HELD IN TRUST - STATE	LL	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(167,015)	(12,847)	
42	RIGHT OF USE ASSET - FED	NON	31,610	31,610	31,610	31,610	31,610	31,610	31,610	31,610	(8,519)	(655)	
43	RIGHT OF USE ASSET - STATE	NON	7,923	7,923	7,923	7,923	7,923	7,923	7,923	7,923	(2,099)	(161)	
44	TOTAL ACCOUNT 283		(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(7,174,466)	(551,882)	
45													
46	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(68,642,711)	(69,889,168)	(71,135,626)	(72,382,083)	(73,628,540)	(74,874,998)	(76,121,455)	(77,367,913)	(905,068,413)	(69,620,647)	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF AUGUST 31, 2024

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

SCHEDULE B-6
 SHEET 5 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	AUG 31, 2023	JURIS.	JURISDICTIONAL	ADJUSTMENT	AUG 31, 2023	SEP 30, 2023	OCT 31, 2023	NOV 30, 2023	DEC 31, 2023
			TOTAL COMPANY	%	AMOUNT		ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$		\$	\$	\$	\$	\$	\$	\$
1											
2	ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)										
3	CUSTOMER ADVANCES	RB	193,324	100.00%	193,324	-	193,324	189,607	185,889	182,171	178,453
4	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	460,009		460,009	-	460,009	451,163	442,317	433,470	424,624
5	NET OPERATING LOSS - FED	RB	876,926		876,926	-	876,926	874,733	872,541	870,349	868,156
6	EXCESS ACCELERATED DEPRECIATION	RB	(27,463,423)		(27,463,423)	-	(27,463,423)	(27,407,694)	(27,351,966)	(27,296,238)	(27,240,509)
7	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(25,933,164)</u>		<u>(25,933,164)</u>	-	<u>(25,933,164)</u>	<u>(25,892,192)</u>	<u>(25,851,220)</u>	<u>(25,810,248)</u>	<u>(25,769,276)</u>
8											
9	ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)										
10	CUSTOMER ADVANCES		257,594	100.00%	257,594	-	257,594	252,640	247,687	242,733	237,779
11	LIFO INVENTORY & CAPITALIZED INVENTORY		612,937		612,937	-	612,937	601,150	589,363	577,575	565,788
12	NET OPERATING LOSS - FED		1,168,455		1,168,455	-	1,168,455	1,165,534	1,162,613	1,159,692	1,156,771
13	EXCESS ACCELERATED DEPRECIATION		(36,148,981)		(36,148,981)	-	(36,148,981)	(36,074,726)	(36,000,470)	(35,926,215)	(35,851,960)
14	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(34,109,994)</u>		<u>(34,109,994)</u>	-	<u>(34,109,994)</u>	<u>(34,055,401)</u>	<u>(34,000,808)</u>	<u>(33,946,215)</u>	<u>(33,891,622)</u>
15											
16	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)										
17	CUSTOMER ADVANCES	RB	18,182	100.00%	18,182	-	18,182	17,832	17,483	17,133	16,783
18	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	43,263		43,263	-	43,263	42,431	41,599	40,767	39,935
19	EXCESS ACCELERATED DEPRECIATION	RB	(1,276,758)		(1,276,758)	-	(1,276,758)	(1,273,566)	(1,270,374)	(1,267,182)	(1,263,991)
20	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,215,313)</u>		<u>(1,215,313)</u>	-	<u>(1,215,313)</u>	<u>(1,213,303)</u>	<u>(1,211,293)</u>	<u>(1,209,282)</u>	<u>(1,207,272)</u>
21											
22	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)										
23	CUSTOMER ADVANCES		24,226	100.00%	24,226	-	24,226	23,760	23,295	22,829	22,363
24	LIFO INVENTORY & CAPITALIZED INVENTORY		57,645		57,645	-	57,645	56,537	55,428	54,320	53,211
25	EXCESS ACCELERATED DEPRECIATION		(1,701,210)		(1,701,210)	-	(1,701,210)	(1,696,957)	(1,692,704)	(1,688,451)	(1,684,198)
26	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,619,338)</u>		<u>(1,619,338)</u>	-	<u>(1,619,338)</u>	<u>(1,616,660)</u>	<u>(1,613,981)</u>	<u>(1,611,302)</u>	<u>(1,608,624)</u>
27											
28	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT										
29	INVESTMENT TAX CREDIT-ITC	NON	(12,882)	100.00%	(12,882)	-	(12,882)	(11,814)	(10,746)	(9,678)	(8,610)
30	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(12,882)</u>		<u>(12,882)</u>	-	<u>(12,882)</u>	<u>(11,814)</u>	<u>(10,746)</u>	<u>(9,678)</u>	<u>(8,610)</u>
31			-		(5,839,316)	-	(5,839,316)	(5,849,168)	(5,873,387)	(5,861,008)	(6,282,375)
32	TOTAL RATE BASE ADIT AND EXCESS ADIT		<u>(86,867,068)</u>		<u>(86,867,068)</u>	-	<u>(86,867,068)</u>	<u>(86,360,372)</u>	<u>(85,946,074)</u>	<u>(86,536,483)</u>	<u>(90,223,928)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2024

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

SCHEDULE B-6
SHEET 6 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	JAN 31, 2024 ADJ JURIS. AMOUNT	FEB 28, 2024 ADJ JURIS. AMOUNT	MAR 31, 2024 ADJ JURIS. AMOUNT	APR 30, 2024 ADJ JURIS. AMOUNT	MAY 31, 2024 ADJ JURIS. AMOUNT	JUN 30, 2024 ADJ JURIS. AMOUNT	JUL 31, 2024 ADJ JURIS. AMOUNT	AUG 31, 2024 ADJ JURIS. AMOUNT	TOTAL ADJ JURIS. AMOUNT	13 MONTH AVERAGE BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1												
2	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>											
3	CUSTOMER ADVANCES	RB	174,735	171,018	167,300	163,582	159,864	156,147	152,429	148,711	2,223,232	171,018
4	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	415,778	406,931	398,085	389,239	380,392	371,546	362,700	353,853	5,290,111	406,932
5	NET OPERATING LOSS - FED	RB	865,964	863,772	861,579	859,387	857,195	855,003	852,810	850,618	11,229,038	863,772
6	EXCESS ACCELERATED DEPRECIATION	RB	(27,184,781)	(27,129,052)	(27,073,324)	(27,017,595)	(26,961,867)	(26,906,139)	(26,850,410)	(26,794,682)	(352,677,674)	(27,129,052)
7	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(25,728,304)</u>	<u>(25,687,332)</u>	<u>(25,646,360)</u>	<u>(25,605,388)</u>	<u>(25,564,416)</u>	<u>(25,523,444)</u>	<u>(25,482,472)</u>	<u>(25,441,499)</u>	<u>(333,935,292)</u>	<u>(25,687,330)</u>
8												
9	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>											
10	CUSTOMER ADVANCES		232,825	227,872	222,918	217,964	213,010	208,057	203,103	198,149	2,962,341	227,872
11	LIFO INVENTORY & CAPITALIZED INVENTORY		554,001	542,214	530,426	518,639	506,852	495,065	483,277	471,490	7,048,788	542,214
12	NET OPERATING LOSS - FED		1,153,850	1,150,928	1,148,007	1,145,086	1,142,165	1,139,244	1,136,323	1,133,402	14,962,081	1,150,929
13	EXCESS ACCELERATED DEPRECIATION		(35,777,705)	(35,703,450)	(35,629,195)	(35,554,940)	(35,480,685)	(35,406,430)	(35,332,175)	(35,257,920)	(464,144,839)	(35,703,449)
14	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(33,837,029)</u>	<u>(33,782,436)</u>	<u>(33,727,844)</u>	<u>(33,673,251)</u>	<u>(33,618,658)</u>	<u>(33,564,065)</u>	<u>(33,509,472)</u>	<u>(33,454,879)</u>	<u>(439,171,628)</u>	<u>(33,782,433)</u>
15												
16	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>											
17	CUSTOMER ADVANCES	RB	16,434	16,084	15,734	15,385	15,035	14,685	14,336	13,986	209,109	16,085
18	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	39,103	38,271	37,439	36,607	35,775	34,943	34,111	33,279	497,542	38,272
19	EXCESS ACCELERATED DEPRECIATION	RB	(1,260,799)	(1,257,607)	(1,254,415)	(1,251,223)	(1,248,031)	(1,244,839)	(1,241,647)	(1,238,455)	(16,348,869)	(1,257,605)
20	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,205,262)</u>	<u>(1,203,252)</u>	<u>(1,201,241)</u>	<u>(1,199,231)</u>	<u>(1,197,221)</u>	<u>(1,195,211)</u>	<u>(1,193,200)</u>	<u>(1,191,190)</u>	<u>(15,642,218)</u>	<u>(1,203,248)</u>
21												
22	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>											
23	CUSTOMER ADVANCES		21,897	21,431	20,965	20,499	20,033	19,567	19,102	18,636	278,626	21,433
24	LIFO INVENTORY & CAPITALIZED INVENTORY		52,103	50,994	49,886	48,777	47,668	46,560	45,451	44,343	662,947	50,996
25	EXCESS ACCELERATED DEPRECIATION		(1,679,945)	(1,675,692)	(1,671,439)	(1,667,186)	(1,662,933)	(1,658,680)	(1,654,427)	(1,650,174)	(21,783,969)	(1,675,690)
26	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,605,945)</u>	<u>(1,603,267)</u>	<u>(1,600,588)</u>	<u>(1,597,910)</u>	<u>(1,595,231)</u>	<u>(1,592,552)</u>	<u>(1,589,874)</u>	<u>(1,587,195)</u>	<u>(20,842,396)</u>	<u>(1,603,261)</u>
27												
28	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>											
29	INVESTMENT TAX CREDIT-ITC	NON	(8,007)	(7,403)	(6,800)	(6,197)	(5,593)	(4,990)	(4,387)	(3,783)	(100,861)	(7,759)
30	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(8,007)</u>	<u>(7,403)</u>	<u>(6,800)</u>	<u>(6,197)</u>	<u>(5,593)</u>	<u>(4,990)</u>	<u>(4,387)</u>	<u>(3,783)</u>	<u>(100,861)</u>	<u>(7,759)</u>
31			<u>(6,238,556)</u>	<u>(5,539,370)</u>	<u>(4,840,184)</u>	<u>(4,140,999)</u>	<u>(3,441,813)</u>	<u>(2,742,627)</u>	<u>(2,043,441)</u>	<u>(1,344,255)</u>	<u>(60,033,741)</u>	<u>(4,617,980)</u>
32	TOTAL RATE BASE ADIT AND EXCESS ADIT		<u>(90,269,267)</u>	<u>(91,067,794)</u>	<u>(91,866,321)</u>	<u>(92,664,848)</u>	<u>(93,463,375)</u>	<u>(94,261,902)</u>	<u>(95,060,430)</u>	<u>(95,858,957)</u>	<u>(1,180,443,849)</u>	<u>(90,803,373)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-6.B
 SHEET 1 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	DEC 31, 2024 TOTAL COMPANY REF	JURIS. %	JURISDICTIONAL AMOUNT (3)	ADJUSTMENT (4)	DEC 31, 2024 ADJ JURIS. AMOUNT (5)	JAN 31, 2025 ADJ JURIS. AMOUNT (6)	FEB 28, 2025 ADJ JURIS. AMOUNT (7)	MAR 31, 2025 ADJ JURIS. AMOUNT (8)	APR 30, 2025 ADJ JURIS. AMOUNT (9)
		\$		\$	\$	\$	\$	\$	\$	\$
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>									
2										
3	<u>RATE BASE ADIT AND EXCESS ADIT</u>									
4	ACCOUNT 190 - DEFERRED INCOME TAXES	1,790,621		1,790,621	-	1,790,621	1,732,355	1,674,090	1,615,824	1,557,559
5	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION	(85,295,137)		(85,295,137)	-	(85,295,137)	(85,492,463)	(85,689,789)	(85,887,115)	(86,084,441)
6	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER	-		-	-	-	-	-	-	-
7	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)	(26,149,178)		(26,149,178)	-	(26,149,178)	(26,108,740)	(26,068,303)	(26,027,865)	(25,987,427)
8	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT	-		-	-	-	-	-	-	-
9	TOTAL RATE BASE ADIT	<u>(109,653,694)</u>		<u>(109,653,694)</u>	-	<u>(109,653,694)</u>	<u>(109,868,848)</u>	<u>(110,084,001)</u>	<u>(110,299,155)</u>	<u>(110,514,309)</u>
10										
11	<u>LEAD LAG ADIT</u>									
12	ACCOUNT 190 - DEFERRED INCOME TAXES	1,276,638		1,276,638	-	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638
13	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION	-		-	-	-	-	-	-	-
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER	2,214,212		2,214,212	-	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212
15	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)	-		-	-	-	-	-	-	-
16	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT	-		-	-	-	-	-	-	-
17	TOTAL CASH WORKING CAPITAL ADIT	<u>3,490,850</u>		<u>3,490,850</u>	-	<u>3,490,850</u>	<u>3,490,850</u>	<u>3,490,850</u>	<u>3,490,850</u>	<u>3,490,850</u>
18										
19	<u>NON RATE BASE ADIT</u>									
20	ACCOUNT 190 - DEFERRED INCOME TAXES	9,380,599		9,380,599	-	9,380,599	9,380,599	9,380,599	9,380,599	9,380,599
21	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION	648,953		648,953	-	648,953	648,953	648,953	648,953	648,953
22	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER	(2,606,821)		(2,606,821)	-	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)
23	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)	-		-	-	-	-	-	-	-
24	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT	(1,213)		(1,213)	-	(1,213)	(1,124)	(1,036)	(947)	(858)
25	TOTAL NON RATE BASE ADIT	<u>7,421,518</u>		<u>7,421,518</u>	-	<u>7,421,518</u>	<u>7,421,607</u>	<u>7,421,695</u>	<u>7,421,784</u>	<u>7,421,873</u>
26										
27	TOTAL ADIT AND EXCESS ADIT	<u>(98,741,326)</u>		<u>(98,741,326)</u>	-	<u>(98,741,326)</u>	<u>(98,956,391)</u>	<u>(99,171,456)</u>	<u>(99,386,521)</u>	<u>(99,601,586)</u>
28										
29	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>									
30	NET OPERATING LOSS - FED	RB 699,186	100.00%	699,186	-	699,186	640,920	582,655	524,389	466,124
31	NET OPERATING LOSS - STATE, NET	NON 206,822		206,822	-	206,822	206,822	206,822	206,822	206,822
32	CHARITABLE CONTRIBUTIONS - FED	NON 3,078		3,078	0	3,078	3,078	3,078	3,078	3,078
33	TAX CREDITS - FED	NON 109,273		109,273	0	109,273	109,273	109,273	109,273	109,273
34	CUST. ADVANCES - FED	RB 410,350		410,350	0	410,350	410,350	410,350	410,350	410,350
35	CUST. ADVANCES - STATE	RB 102,845		102,845	0	102,845	102,845	102,845	102,845	102,845
36	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB 462,360		462,360	0	462,360	462,360	462,360	462,360	462,360
37	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB 115,880		115,880	0	115,880	115,880	115,880	115,880	115,880
38	ACCUM PROV-BANKED VACATION - FED	NON 118,675		118,675	0	118,675	118,675	118,675	118,675	118,675
39	ACCUM PROV-BANKED VACATION - STATE	NON 29,743		29,743	0	29,743	29,743	29,743	29,743	29,743
40	ACCD LIAB-VACATION PAY PY - FED	NON 358,093		358,093	0	358,093	358,093	358,093	358,093	358,093
41	ACCD LIAB-VACATION PAY PY - STATE	NON 89,748		89,748	0	89,748	89,748	89,748	89,748	89,748
42	ACCD LIAB-VACATION PAY CY - FED	NON 32,953		32,953	0	32,953	32,953	32,953	32,953	32,953
43	ACCD LIAB-VACATION PAY CY - STATE	NON 8,259		8,259	0	8,259	8,259	8,259	8,259	8,259
44	ACCD LIAB-PROFIT SHARING - FED	NON 68,214		68,214	0	68,214	68,214	68,214	68,214	68,214
45	ACCD LIAB-PROFIT SHARING - STATE	NON 17,096		17,096	0	17,096	17,096	17,096	17,096	17,096
46	ACCUM PROVISIONS FAS 112 - FED	LL 47,593		47,593	-	47,593	47,593	47,593	47,593	47,593
47	ACCUM PROVISIONS FAS 112 - STATE	LL 11,928		11,928	-	11,928	11,928	11,928	11,928	11,928
48	ACCUM PROVISIONS OPEB - FED	LL 158,918		158,918	-	158,918	158,918	158,918	158,918	158,918
49	ACCUM PROVISIONS OPEB - STATE	LL 39,829		39,829	-	39,829	39,829	39,829	39,829	39,829
50	ACCD LIAB-ST FAS112 - FED	LL 21,118		21,118	-	21,118	21,118	21,118	21,118	21,118
51	ACCD LIAB-ST FAS112 - STATE	LL 5,293		5,293	-	5,293	5,293	5,293	5,293	5,293
52	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL 495,261		495,261	-	495,261	495,261	495,261	495,261	495,261
53	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL 124,125		124,125	-	124,125	124,125	124,125	124,125	124,125
54	STOCK COMP LTIP - TAX - FED	LL 195,732		195,732	0	195,732	195,732	195,732	195,732	195,732
55	STOCK COMP LTIP - TAX - STATE	LL 49,056		49,056	0	49,056	49,056	49,056	49,056	49,056
56	BAD DEBTS - FED	LL 102,177		102,177	0	102,177	102,177	102,177	102,177	102,177
57	BAD DEBTS - STATE	LL 25,608		25,608	0	25,608	25,608	25,608	25,608	25,608
58	NC REG ASSET FAS 158 OPEB - FED	NON (251,475)		(251,475)	0	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)
59	NC REG ASSET FAS 158 OPEB - STATE	NON (63,026)		(63,026)	0	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)
60	REG LIAB CURR-OTHER - FED	NON 15,685		15,685	0	15,685	15,685	15,685	15,685	15,685
61	REG LIAB CURR-OTHER - STATE	NON 3,931		3,931	0	3,931	3,931	3,931	3,931	3,931
62	REG LIA CURR-AMRP - FED	NON 126,580		126,580	0	126,580	126,580	126,580	126,580	126,580
63	REG LIA CURR-AMRP - STATE	NON 31,724		31,724	0	31,724	31,724	31,724	31,724	31,724
64	OBLIG OPERATING LEASE - FED	NON (29,156)		(29,156)	0	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)
65	OBLIG OPERATING LEASE - STATE	NON (7,307)		(7,307)	0	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)
66	ITC - REG LIAB FEDERAL	NON 6,043		6,043	0	6,043	6,043	6,043	6,043	6,043
67	ITC - REG LIAB STATE	NON 3,951		3,951	0	3,951	3,951	3,951	3,951	3,951
68	ASC 740 FED GROSS UP	NON 6,334,902		6,334,902	0	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902
69	ASC 740 STATE GROSS UP	NON 2,166,793		2,166,793	0	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793
70	TOTAL ACCOUNT 190	<u>12,447,858</u>		<u>12,447,858</u>	-	<u>12,447,858</u>	<u>12,389,592</u>	<u>12,331,327</u>	<u>12,273,061</u>	<u>12,214,796</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-B
 SHEET 2 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	MAY 31, 2025 ADJ JURIS. AMOUNT (10) \$	JUN 30, 2025 ADJ JURIS. AMOUNT (11) \$	JUL 31, 2025 ADJ JURIS. AMOUNT (12) \$	AUG 31, 2025 ADJ JURIS. AMOUNT (13) \$	SEP 30, 2025 ADJ JURIS. AMOUNT (14) \$	OCT 31, 2025 ADJ JURIS. AMOUNT (15) \$	NOV 30, 2025 ADJ JURIS. AMOUNT (16) \$	DEC 31, 2025 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>											
2												
3	<u>RATE BASE ADIT AND EXCESS ADIT</u>											
4	ACCOUNT 190 - DEFERRED INCOME TAXES		1,499,293	1,441,028	1,382,762	1,324,497	1,266,231	1,207,966	1,149,700	1,091,435	18,733,367	1,441,028
5	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(86,281,767)	(86,479,093)	(86,676,419)	(86,873,745)	(87,071,071)	(87,268,397)	(87,465,723)	(87,663,049)	(1,124,228,180)	(86,479,091)
6	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-	-	-	-	-	-	-	-	6	0
7	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(25,946,989)	(25,906,551)	(25,866,113)	(25,825,675)	(25,785,237)	(25,744,799)	(25,704,361)	(25,663,924)	(336,785,156)	(25,906,550)
8	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	8	1
9	TOTAL RATE BASE ADIT		(110,729,462)	(110,944,616)	(111,159,770)	(111,374,923)	(111,590,077)	(111,805,230)	(112,020,384)	(112,235,538)	(1,442,279,954)	(110,944,612)
10												
11	<u>LEAD LAG ADIT</u>											
12	ACCOUNT 190 - DEFERRED INCOME TAXES		1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	1,276,638	16,596,306	1,276,639
13	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	13	1
14	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	2,214,212	28,784,770	2,214,213
15	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	15	1
16	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	16	1
17	TOTAL CASH WORKING CAPITAL ADIT		3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	3,490,850	45,381,120	3,490,855
18												
19	<u>NON RATE BASE ADIT</u>											
20	ACCOUNT 190 - DEFERRED INCOME TAXES		9,380,599	9,380,599	9,380,599	9,380,599	9,380,599	9,380,599	9,380,599	9,380,599	121,947,807	9,380,601
21	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		648,953	648,953	648,953	648,953	648,953	648,953	648,953	648,953	8,436,410	648,955
22	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(2,606,821)	(33,888,651)	(2,606,819)
23	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	23	2
24	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(770)	(681)	(592)	(504)	(415)	(326)	(238)	(149)	(8,829)	(679)
25	TOTAL NON RATE BASE ADIT		7,421,961	7,422,050	7,422,139	7,422,227	7,422,316	7,422,405	7,422,493	7,422,582	96,486,760	7,422,058
26												
27	TOTAL ADIT AND EXCESS ADIT		(99,816,651)	(100,031,716)	(100,246,781)	(100,461,846)	(100,676,911)	(100,891,976)	(101,107,041)	(101,322,106)	(1,300,412,074)	(100,031,698)
28												
29	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>											
30	NET OPERATING LOSS - FED	RB	407,858	349,593	291,327	233,062	174,796	116,531	58,265	-	4,544,738	349,594
31	NET OPERATING LOSS - STATE, NET	NON	206,822	206,822	206,822	206,822	206,822	206,822	206,822	206,822	2,688,717	206,825
32	CHARITABLE CONTRIBUTIONS - FED	NON	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078	40,046	3,080
33	TAX CREDITS - FED	NON	109,273	109,273	109,273	109,273	109,273	109,273	109,273	109,273	1,420,582	109,276
34	CUST. ADVANCES - FED	RB	410,350	410,350	410,350	410,350	410,350	410,350	410,350	410,350	5,334,584	410,353
35	CUST. ADVANCES - STATE	RB	102,845	102,845	102,845	102,845	102,845	102,845	102,845	102,845	1,337,020	102,848
36	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	462,360	462,360	462,360	462,360	462,360	462,360	462,360	462,360	6,010,716	462,363
37	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	RB	115,880	115,880	115,880	115,880	115,880	115,880	115,880	115,880	1,506,477	115,883
38	ACCUM PROV-BANKED VACATION - FED	NON	118,675	118,675	118,675	118,675	118,675	118,675	118,675	118,675	1,542,813	118,678
39	ACCUM PROV-BANKED VACATION - STATE	NON	29,743	29,743	29,743	29,743	29,743	29,743	29,743	29,743	386,698	29,746
40	ACCD LIAB-VACATION PAY PY - FED	NON	358,093	358,093	358,093	358,093	358,093	358,093	358,093	358,093	4,655,249	358,096
41	ACCD LIAB-VACATION PAY PY - STATE	NON	89,748	89,748	89,748	89,748	89,748	89,748	89,748	89,748	1,166,765	89,751
42	ACCD LIAB-VACATION PAY CY - FED	NON	32,953	32,953	32,953	32,953	32,953	32,953	32,953	32,953	428,431	32,956
43	ACCD LIAB-VACATION PAY CY - STATE	NON	8,259	8,259	8,259	8,259	8,259	8,259	8,259	8,259	107,410	8,262
44	ACCD LIAB-PROFIT SHARING - FED	NON	68,214	68,214	68,214	68,214	68,214	68,214	68,214	68,214	886,826	68,217
45	ACCD LIAB-PROFIT SHARING - STATE	NON	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	222,293	17,099
46	ACCUM PROVISIONS FAS 112 - FED	LL	47,593	47,593	47,593	47,593	47,593	47,593	47,593	47,593	618,755	47,597
47	ACCUM PROVISIONS FAS 112 - STATE	LL	11,928	11,928	11,928	11,928	11,928	11,928	11,928	11,928	155,111	11,932
48	ACCUM PROVISIONS OPEB - FED	LL	158,918	158,918	158,918	158,918	158,918	158,918	158,918	158,918	2,065,982	158,922
49	ACCUM PROVISIONS OPEB - STATE	LL	39,829	39,829	39,829	39,829	39,829	39,829	39,829	39,829	517,826	39,833
50	ACCD LIAB-ST FAS112 - FED	LL	21,118	21,118	21,118	21,118	21,118	21,118	21,118	21,118	274,584	21,122
51	ACCD LIAB-ST FAS112 - STATE	LL	5,293	5,293	5,293	5,293	5,293	5,293	5,293	5,293	68,860	5,297
52	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL	495,261	495,261	495,261	495,261	495,261	495,261	495,261	495,261	6,438,445	495,265
53	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	124,125	124,125	124,125	124,125	124,125	124,125	124,125	124,125	1,613,678	124,129
54	STOCK COMP LTIP - TAX - FED	LL	195,732	195,732	195,732	195,732	195,732	195,732	195,732	195,732	2,544,570	195,736
55	STOCK COMP LTIP - TAX - STATE	LL	49,056	49,056	49,056	49,056	49,056	49,056	49,056	49,056	637,783	49,060
56	BAD DBTS - FED	LL	102,177	102,177	102,177	102,177	102,177	102,177	102,177	102,177	1,328,357	102,181
57	BAD DBTS - STATE	LL	25,608	25,608	25,608	25,608	25,608	25,608	25,608	25,608	332,961	25,612
58	NC REG ASSET FAS 158 OPEB - FED	NON	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(251,475)	(3,269,117)	(251,471)
59	NC REG ASSET FAS 158 OPEB - STATE	NON	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(63,026)	(819,279)	(63,021)
60	REG LIAB CURR-OTHER - FED	NON	15,685	15,685	15,685	15,685	15,685	15,685	15,685	15,685	203,965	15,690
61	REG LIAB CURR-OTHER - STATE	NON	3,931	3,931	3,931	3,931	3,931	3,931	3,931	3,931	51,164	3,936
62	REG LIA CURR-AMRP - FED	NON	126,580	126,580	126,580	126,580	126,580	126,580	126,580	126,580	1,645,602	126,585
63	REG LIA CURR-AMRP - STATE	NON	31,724	31,724	31,724	31,724	31,724	31,724	31,724	31,724	412,475	31,729
64	OBLIG OPERATING LEASE - FED	NON	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(29,156)	(378,964)	(29,151)
65	OBLIG OPERATING LEASE - STATE	NON	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(94,926)	(7,302)
66	ITC - REG LIAB FEDERAL	NON	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	78,625	6,048
67	ITC - REG LIAB STATE	NON	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	51,430	3,956
68	ASC 740 FED GROSS UP	NON	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	6,334,902	82,353,794	6,334,907
69	ASC 740 STATE GROSS UP	NON	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	2,166,793	28,168,378	2,166,798
70	TOTAL ACCOUNT 190		12,156,530	12,098,265	12,039,999	11,981,734	11,923,468	11,865,203	11,806,937	11,748,672	157,279,424	12,098,417

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-6-B
 SHEET 3 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	DEC 31, 2024	JURIS. %	JURISDICTIONAL			DEC 31, 2024	JAN 31, 2025	FEB 28, 2025	MAR 31, 2025	APR 30, 2025
			TOTAL COMPANY		AMOUNT	ADJUSTMENT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			\$		\$	\$	\$	\$	\$	\$	\$	\$
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION											
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(77,501,664)	100.00%	(77,501,664)	0	(77,501,664)	(77,934,224)	(78,366,783)	(78,799,342)	(79,231,902)	
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(17,556,279)		(17,556,279)	0	(17,556,279)	(17,678,531)	(17,800,782)	(17,923,033)	(18,045,285)	
4	OTHER BASIS ADJUSTMENTS - FED	NON	(115,497)		(115,497)	0	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	
5	OTHER BASIS ADJUSTMENTS - STATE	NON	-		-	0	-	-	-	-	-	
6	FEDERAL - FAS 109 ST GROSS UP	NON	(46,510)		(46,510)	0	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	
7	STATE - FAS 109 ST GROSS UP	NON	810,960		810,960	0	810,960	810,960	810,960	810,960	810,960	
8	TOTAL ACCOUNT 282		<u>(94,408,991)</u>		<u>(94,408,991)</u>	-	<u>(94,408,991)</u>	<u>(94,963,802)</u>	<u>(95,518,612)</u>	<u>(96,073,423)</u>	<u>(96,628,234)</u>	
9												
10	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT											
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	7,806,333	100.00%	7,806,333	-	7,806,333	8,092,177	8,378,022	8,663,866	8,949,711	
12	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	1,956,474	100.00%	1,956,474	-	1,956,474	2,028,115	2,099,755	2,171,395	2,243,035	
13	TOTAL ACCOUNT 282 - SMRP		<u>9,762,807</u>		<u>9,762,807</u>	-	<u>9,762,807</u>	<u>10,120,292</u>	<u>10,477,777</u>	<u>10,835,261</u>	<u>11,192,746</u>	
14												
15	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER											
16	NET OPERATING LOSS - STATE (FBOS), NET	NON	(43,433)	100.00%	(43,433)	0	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	
17	MISC ASSETS-PROPERTY TAX - FED	LL	11		11	0	11	11	11	11	11	
18	MISC ASSETS-PROPERTY TAX - STATE	LL	3		3	0	3	3	3	3	3	
19	ACCRD PROPERTY TAX - FED	LL	1,836,602		1,836,602	0	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	
20	ACCRD PROPERTY TAX - STATE	LL	460,301		460,301	0	460,301	460,301	460,301	460,301	460,301	
21	REG ASSET RATE CASE CURRENT - FED	NON	(33,866)		(33,866)	0	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	
22	REG ASSET RATE CASE CURRENT - STATE	NON	(8,488)		(8,488)	0	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	
23	REG ASSET GTI FUNDING - FED	NON	(22,784)		(22,784)	0	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	
24	REG ASSET GTI FUNDING - STATE	NON	(5,710)		(5,710)	0	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	
25	REG ASSET EAP - FED	NON	53,550		53,550	0	53,550	53,550	53,550	53,550	53,550	
26	REG ASSET EAP - STATE	NON	13,421		13,421	0	13,421	13,421	13,421	13,421	13,421	
27	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,266,466)		(1,266,466)	0	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	
28	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(317,410)		(317,410)	0	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	
29	NC REG ASSET FAS158 PENSION - FED	NON	(839,219)		(839,219)	0	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	
30	NC REG ASSET FAS158 PENSION - STATE	NON	(210,330)		(210,330)	0	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	
31	NC REG ASSET RATE CASE NON-CUR - FED	NON	-		-	0	-	-	-	-	-	
32	NC REG ASSET RATE CASE NON-CUR - STATE	NON	-		-	0	-	-	-	-	-	
33	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(1,582)		(1,582)	0	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	
34	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(396)		(396)	0	(396)	(396)	(396)	(396)	(396)	
35	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(3,563)		(3,563)	0	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	
36	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(893)		(893)	0	(893)	(893)	(893)	(893)	(893)	
37	REG LIAB CURR-DSM UNCOLLECT - FED	NON	34,894		34,894	0	34,894	34,894	34,894	34,894	34,894	
38	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	8,745		8,745	0	8,745	8,745	8,745	8,745	8,745	
39	NC REG ASSET COVID COSTS - FED	NON	(2,258)		(2,258)	0	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	
40	NC REG ASSET COVID COSTS - STATE	NON	(566)		(566)	0	(566)	(566)	(566)	(566)	(566)	
41	FUNDS HELD IN TRUST - FED	LL	(66,131)		(66,131)	-	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	
42	FUNDS HELD IN TRUST - STATE	LL	(16,574)		(16,574)	-	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	
43	RIGHT OF USE ASSET - FED	NON	31,610		31,610	0	31,610	31,610	31,610	31,610	31,610	
44	RIGHT OF USE ASSET - STATE	NON	7,923		7,923	0	7,923	7,923	7,923	7,923	7,923	
45	TOTAL ACCOUNT 283		<u>(392,609)</u>		<u>(392,609)</u>	-	<u>(392,609)</u>	<u>(392,609)</u>	<u>(392,609)</u>	<u>(392,609)</u>	<u>(392,609)</u>	
46												
47	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		<u>(72,590,935)</u>		<u>(72,590,935)</u>	-	<u>(72,590,935)</u>	<u>(72,846,526)</u>	<u>(73,102,118)</u>	<u>(73,357,709)</u>	<u>(73,613,301)</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2025

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

SCHEDULE B-6.B
SHEET 4 OF 6
WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	MAY 31, 2025	JUN 30, 2025	JUL 31, 2025	AUG 31, 2025	SEP 30, 2025	OCT 31, 2025	NOV 30, 2025	DEC 31, 2025	TOTAL	13 MONTH	
			ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	ADJ JURIS.	AVERAGE
			AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION												
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(79,664,461)	(80,097,020)	(80,529,580)	(80,962,139)	(81,394,699)	(81,827,258)	(82,259,817)	(82,692,377)	(1,041,261,264)	(80,097,020)	
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(18,167,536)	(18,289,788)	(18,412,039)	(18,534,290)	(18,656,542)	(18,778,793)	(18,901,045)	(19,023,296)	(237,767,236)	(18,289,787)	
4	OTHER BASIS ADJUSTMENTS - FED	NON	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(115,497)	(1,501,457)	(115,497)	
5	OTHER BASIS ADJUSTMENTS - STATE	NON	-	-	-	-	-	-	-	-	5	0	
6	FEDERAL - FAS 109 ST GROSS UP	NON	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(46,510)	(604,624)	(46,510)	
7	STATE - FAS 109 ST GROSS UP	NON	810,960	810,960	810,960	810,960	810,960	810,960	810,960	810,960	10,542,487	810,961	
8	TOTAL ACCOUNT 282		(97,183,044)	(97,737,855)	(98,292,666)	(98,847,477)	(99,402,287)	(99,957,098)	(100,511,909)	(101,066,719)	(1,270,592,090)	(97,737,853)	
9													
10	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT												
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	9,235,555	9,521,400	9,807,244	10,093,089	10,378,933	10,664,777	10,950,622	11,236,466	123,778,205	9,521,400	
12	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	2,314,675	2,386,316	2,457,956	2,529,596	2,601,236	2,672,877	2,744,517	2,816,157	31,022,116	2,386,317	
13	TOTAL ACCOUNT 282 - SMRP		11,550,231	11,907,716	12,265,200	12,622,685	12,980,169	13,337,654	13,695,139	14,052,623	154,800,321	11,907,717	
14													
15	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER												
16	NET OPERATING LOSS - STATE (FBOS), NET	NON	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(43,433)	(564,613)	(43,432)	
17	MISC ASSETS-PROPERTY TAX - FED	LL	11	11	11	11	11	11	11	11	160	12	
18	MISC ASSETS-PROPERTY TAX - STATE	LL	3	3	3	3	3	3	3	3	57	4	
19	ACCRD PROPERTY TAX - FED	LL	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	1,836,602	23,875,845	1,836,603	
20	ACCRD PROPERTY TAX - STATE	LL	460,301	460,301	460,301	460,301	460,301	460,301	460,301	460,301	5,983,933	460,303	
21	REG ASSET RATE CASE CURRENT - FED	NON	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(33,866)	(440,237)	(33,864)	
22	REG ASSET RATE CASE CURRENT - STATE	NON	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(8,488)	(110,322)	(8,486)	
23	REG ASSET GTI FUNDING - FED	NON	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(22,784)	(296,169)	(22,782)	
24	REG ASSET GTI FUNDING - STATE	NON	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(74,206)	(5,708)	
25	REG ASSET EAP - FED	NON	53,550	53,550	53,550	53,550	53,550	53,550	53,550	53,550	696,175	53,552	
26	REG ASSET EAP - STATE	NON	13,421	13,421	13,421	13,421	13,421	13,421	13,421	13,421	174,499	13,423	
27	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(1,266,466)	(16,464,031)	(1,266,464)	
28	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(317,410)	(4,126,302)	(317,408)	
29	NC REG ASSET FAS158 PENSION - FED	NON	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(839,219)	(10,909,818)	(839,217)	
30	NC REG ASSET FAS158 PENSION - STATE	NON	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(210,330)	(2,734,260)	(210,328)	
31	NC REG ASSET RATE CASE NON-CUR - FED	NON	-	-	-	-	-	-	-	-	31	2	
32	NC REG ASSET RATE CASE NON-CUR - STATE	NON	-	-	-	-	-	-	-	-	32	2	
33	NC REG ASSET PEN NQLFD FAS158 - FED	NON	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(1,582)	(20,533)	(1,579)	
34	NC REG ASSET PEN NQLFD FAS158 - STATE	NON	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(396)	(5,114)	(393)	
35	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(3,563)	(46,284)	(3,560)	
36	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(893)	(893)	(893)	(893)	(893)	(893)	(893)	(893)	(11,573)	(890)	
37	REG LIAB CURR-DSM UNCOLLECT - FED	NON	34,894	34,894	34,894	34,894	34,894	34,894	34,894	34,894	453,659	34,897	
38	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	8,745	8,745	8,745	8,745	8,745	8,745	8,745	8,745	113,723	8,748	
39	NC REG ASSET COVID COSTS - FED	NON	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(29,315)	(2,255)	
40	NC REG ASSET COVID COSTS - STATE	NON	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(566)	(7,318)	(563)	
41	FUNDS HELD IN TRUST - FED	LL	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(66,131)	(859,662)	(66,128)	
42	FUNDS HELD IN TRUST - STATE	LL	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(16,574)	(215,420)	(16,571)	
43	RIGHT OF USE ASSET - FED	NON	31,610	31,610	31,610	31,610	31,610	31,610	31,610	31,610	410,973	31,613	
44	RIGHT OF USE ASSET - STATE	NON	7,923	7,923	7,923	7,923	7,923	7,923	7,923	7,923	103,043	7,926	
45	TOTAL ACCOUNT 283		(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(392,609)	(5,103,047)	(392,542)	
46													
47	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(73,868,892)	(74,124,484)	(74,380,075)	(74,635,667)	(74,891,259)	(75,146,850)	(75,402,442)	(75,658,033)	(963,615,392)	(74,124,261)	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-6-B
 SHEET 5 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	DEC 31, 2024	JURIS. %	JURISDICTIONAL		DEC 31, 2024	JAN 31, 2025	FEB 28, 2025	MAR 31, 2025	APR 30, 2025
			TOTAL COMPANY		AMOUNT	ADJUSTMENT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$		\$	\$	\$	\$	\$	\$	\$
1	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>										
2	CUSTOMER ADVANCES	RB	133,840	100.00%	133,840	0	133,840	130,122	126,404	122,687	118,969
3	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	318,468		318,468	0	318,468	309,622	300,775	291,929	283,083
4	NET OPERATING LOSS - FED	RB	841,849		841,849	0	841,849	839,656	837,464	835,272	833,079
5	EXCESS ACCELERATED DEPRECIATION	RB	(26,260,186)		(26,260,186)	0	(26,260,186)	(26,207,002)	(26,153,818)	(26,100,634)	(26,047,450)
6	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(24,966,029)</u>		<u>(24,966,029)</u>	-	<u>(24,966,029)</u>	<u>(24,927,602)</u>	<u>(24,889,174)</u>	<u>(24,850,746)</u>	<u>(24,812,319)</u>
7											
8	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>										
9	CUSTOMER ADVANCES		178,334	100.00%	178,334	0	178,334	173,381	168,427	163,473	158,519
10	LIFO INVENTORY & CAPITALIZED INVENTORY		424,341		424,341	0	424,341	412,554	400,767	388,979	377,192
11	NET OPERATING LOSS - FED		1,121,717		1,121,717	0	1,121,717	1,118,796	1,115,875	1,112,954	1,110,032
12	EXCESS ACCELERATED DEPRECIATION		(34,990,254)		(34,990,254)	0	(34,990,254)	(34,919,389)	(34,848,525)	(34,777,660)	(34,706,795)
13	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(33,265,862)</u>		<u>(33,265,862)</u>	-	<u>(33,265,862)</u>	<u>(33,214,659)</u>	<u>(33,163,456)</u>	<u>(33,112,254)</u>	<u>(33,061,051)</u>
14											
15	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>										
16	CUSTOMER ADVANCES	RB	12,587	100.00%	12,587	0	12,587	12,238	11,888	11,539	11,189
17	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	29,951		29,951	0	29,951	29,119	28,287	27,455	26,623
18	EXCESS ACCELERATED DEPRECIATION	RB	(1,225,688)		(1,225,688)	0	(1,225,688)	(1,222,496)	(1,219,304)	(1,216,112)	(1,212,920)
19	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,183,149)</u>		<u>(1,183,149)</u>	-	<u>(1,183,149)</u>	<u>(1,181,139)</u>	<u>(1,179,129)</u>	<u>(1,177,118)</u>	<u>(1,175,108)</u>
20											
21	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>										
22	CUSTOMER ADVANCES		16,772	100.00%	16,772	0	16,772	16,306	15,840	15,374	14,909
23	LIFO INVENTORY & CAPITALIZED INVENTORY		39,908		39,908	0	39,908	38,800	37,691	36,583	35,474
24	EXCESS ACCELERATED DEPRECIATION		(1,633,162)		(1,633,162)	0	(1,633,162)	(1,628,909)	(1,624,656)	(1,620,403)	(1,616,150)
25	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,576,481)</u>		<u>(1,576,481)</u>	-	<u>(1,576,481)</u>	<u>(1,573,803)</u>	<u>(1,571,124)</u>	<u>(1,568,445)</u>	<u>(1,565,767)</u>
26											
27	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>										
28	INVESTMENT TAX CREDIT-ITC	NON	(1,213)	100.00%	(1,213)	0	(1,213)	(1,124)	(1,036)	(947)	(858)
29	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,213)</u>		<u>(1,213)</u>	-	<u>(1,213)</u>	<u>(1,124)</u>	<u>(1,036)</u>	<u>(947)</u>	<u>(858)</u>
30											
31	TOTAL RATE BASE ADIT AND EXCESS ADIT		<u>(98,741,326)</u>		<u>(98,741,326)</u>	-	<u>(98,741,326)</u>	<u>(98,956,391)</u>	<u>(99,171,456)</u>	<u>(99,386,521)</u>	<u>(99,601,586)</u>
32											
33	NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1 [1]						<u>(94,414,483)</u>	<u>(94,568,472)</u>	<u>(94,722,460)</u>	<u>(94,876,449)</u>	<u>(95,030,438)</u>

[1] NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1 is calculated as Account 190 Federal NOL, Account 282 Federal Excess Accelerated Depreciation / Repairs / 263A, and Account 254 Federal NOL and Excess Accelerated Depreciation.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
 AS OF DECEMBER 31, 2025

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

SCHEDULE B-6.B
 SHEET 6 OF 6
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REF	MAY 31, 2025	JUN 30, 2025	JUL 31, 2025	AUG 31, 2025	SEP 30, 2025	OCT 31, 2025	NOV 30, 2025	DEC 31, 2025	TOTAL	13 MONTH
			ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT	ADJ JURIS. AMOUNT
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	<u>ACCOUNT 254 - (TC)JA EXCESS ADIT (BEFORE GROSS UP)</u>											
2	CUSTOMER ADVANCES	RB	115,251	111,533	107,815	104,098	100,380	96,662	92,944	89,227	1,449,934	111,533
3	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	274,236	265,390	256,544	247,697	238,851	230,005	221,158	212,312	3,450,073	265,390
4	NET OPERATING LOSS - FED	RB	830,887	828,695	826,502	824,310	822,118	819,925	817,733	815,541	10,773,036	828,695
5	EXCESS ACCELERATED DEPRECIATION	RB	(25,994,266)	(25,941,081)	(25,887,897)	(25,834,713)	(25,781,529)	(25,728,345)	(25,675,161)	(25,621,977)	(337,234,054)	(25,941,081)
6	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(24,773,891)</u>	<u>(24,735,463)</u>	<u>(24,697,036)</u>	<u>(24,658,608)</u>	<u>(24,620,181)</u>	<u>(24,581,753)</u>	<u>(24,543,325)</u>	<u>(24,504,898)</u>	<u>(321,561,011)</u>	<u>(24,735,462)</u>
7												
8	<u>ACCOUNT 254 - (TC)JA EXCESS ADIT (AFTER GROSS UP)</u>											
9	CUSTOMER ADVANCES		153,566	148,612	143,658	138,704	133,751	128,797	123,843	118,890	1,931,964	148,613
10	LIFO INVENTORY & CAPITALIZED INVENTORY		365,405	353,618	341,830	330,043	318,256	306,469	294,681	282,894	4,597,039	353,618
11	NET OPERATING LOSS - FED		1,107,111	1,104,190	1,101,269	1,098,348	1,095,427	1,092,506	1,089,584	1,086,663	14,354,483	1,104,191
12	EXCESS ACCELERATED DEPRECIATION		(34,635,930)	(34,565,065)	(34,494,200)	(34,423,336)	(34,352,471)	(34,281,606)	(34,210,741)	(34,139,876)	(449,345,836)	(34,565,064)
13	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(33,009,848)</u>	<u>(32,958,646)</u>	<u>(32,907,443)</u>	<u>(32,856,240)</u>	<u>(32,805,037)</u>	<u>(32,753,835)</u>	<u>(32,702,632)</u>	<u>(32,651,429)</u>	<u>(428,462,350)</u>	<u>(32,958,642)</u>
14												
15	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>											
16	CUSTOMER ADVANCES	RB	10,839	10,490	10,140	9,790	9,441	9,091	8,741	8,392	136,380	10,491
17	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	25,791	24,959	24,127	23,295	22,463	21,631	20,799	19,968	324,489	24,961
18	EXCESS ACCELERATED DEPRECIATION	RB	(1,209,728)	(1,206,536)	(1,203,345)	(1,200,153)	(1,196,961)	(1,193,769)	(1,190,577)	(1,187,385)	(15,684,956)	(1,206,535)
19	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,173,098)</u>	<u>(1,171,087)</u>	<u>(1,169,077)</u>	<u>(1,167,067)</u>	<u>(1,165,057)</u>	<u>(1,163,046)</u>	<u>(1,161,036)</u>	<u>(1,159,026)</u>	<u>(15,224,086)</u>	<u>(1,171,084)</u>
20												
21	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>											
22	CUSTOMER ADVANCES		14,443	13,977	13,511	13,045	12,579	12,113	11,647	11,181	181,720	13,978
23	LIFO INVENTORY & CAPITALIZED INVENTORY		34,366	33,257	32,148	31,040	29,931	28,823	27,714	26,606	432,364	33,259
24	EXCESS ACCELERATED DEPRECIATION		(1,611,896)	(1,607,643)	(1,603,390)	(1,599,137)	(1,594,884)	(1,590,631)	(1,586,378)	(1,582,125)	(20,899,341)	(1,607,642)
25	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(1,563,088)</u>	<u>(1,560,410)</u>	<u>(1,557,731)</u>	<u>(1,555,053)</u>	<u>(1,552,374)</u>	<u>(1,549,695)</u>	<u>(1,547,017)</u>	<u>(1,544,338)</u>	<u>(20,285,257)</u>	<u>(1,560,404)</u>
26												
27	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>											
28	INVESTMENT TAX CREDIT-ITC	NON	(770)	(681)	(592)	(504)	(415)	(326)	(238)	(149)	(8,825)	(679)
29	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		<u>(770)</u>	<u>(681)</u>	<u>(592)</u>	<u>(504)</u>	<u>(415)</u>	<u>(326)</u>	<u>(238)</u>	<u>(149)</u>	<u>(8,825)</u>	<u>(679)</u>
30												
31	TOTAL RATE BASE ADIT AND EXCESS ADIT		<u>(99,816,651)</u>	<u>(100,031,716)</u>	<u>(100,246,781)</u>	<u>(100,461,846)</u>	<u>(100,676,911)</u>	<u>(100,891,976)</u>	<u>(101,107,041)</u>	<u>(101,322,106)</u>	<u>(1,300,409,314)</u>	<u>(100,031,486)</u>
32												
33	NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1 [1]		<u>(95,184,426)</u>	<u>(95,338,415)</u>	<u>(95,492,403)</u>	<u>(95,646,392)</u>	<u>(95,800,381)</u>	<u>(95,954,369)</u>	<u>(96,108,358)</u>	<u>(96,262,346)</u>	<u>(1,239,399,340)</u>	<u>(95,338,411)</u>

[1] NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1 is calculated as Account 190 Federal NOL, Account 282 Federal Excess Accelerated Depreciation / Repairs / 263A, and Account 254 Federal NOL and Excess Accelerated Depreciation.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1
AS OF DECEMBER 31, 2025

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

SCHEDULE B-6.1
SHEET 1 OF 1
WITNESS: HARDING

LINE NO.	DESCRIPTION	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	
		(1)	
		\$	
1	Projected Deferred Taxes at 12/31/2024	(94,414,483)	B-6 (Forecast), Column 5, Line 143
2	Projected Deferred Taxes at 12/31/2025	(96,262,346)	B-6 (Forecast), Column 17, Line 143
3	Increase in Deferred Taxes (Federal NOL & Propert	(1,847,863)	

LINE NO.	MONTH	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	MONTHLY FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	MONTHLY PRO RATA BASED ON 365 DAYS	MONTHLY PRO RATA FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	PER REG. §1.167(l)-1 ADJUSTMENT
		(1)	(2)	(3)	(4) = 2 X 3	(5)	(6) = 5 - 1
		\$	\$		\$	\$	\$
4	December 2024	(94,414,483)	-	365/365	-	(94,414,483)	-
5	January 2025	(94,568,472)	(153,989)	335/365	(141,332)	(94,555,815)	12,657
6	February 2025	(94,722,460)	(153,989)	305/365	(128,675)	(94,684,490)	37,970
7	March 2025	(94,876,449)	(153,989)	274/365	(115,597)	(94,800,087)	76,362
8	April 2025	(95,030,438)	(153,989)	243/365	(102,518)	(94,902,605)	127,832
9	May 2025	(95,184,426)	(153,989)	215/365	(90,706)	(94,993,311)	191,115
10	June 2025	(95,338,415)	(153,989)	184/365	(77,627)	(95,070,938)	267,477
11	July 2025	(95,492,403)	(153,989)	154/365	(64,971)	(95,135,909)	356,494
12	August 2025	(95,646,392)	(153,989)	123/365	(51,892)	(95,187,801)	458,591
13	September 2025	(95,800,381)	(153,989)	93/365	(39,235)	(95,227,036)	573,344
14	October 2025	(95,954,369)	(153,989)	62/365	(26,157)	(95,253,193)	701,176
15	November 2025	(96,108,358)	(153,989)	31/365	(13,078)	(95,266,271)	842,087
16	December 2025	(96,262,346)	(153,989)	1/365	(422)	(95,266,693)	995,653
17	Total		(1,847,863)		(852,210)		995,653
18	Forecast Rate Base ADIT/EDIT 13-Month Average compared to December 31, 2025 Balance						923,936
19	Normalization Proration Adjustment						71,718

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
JURISDICTIONAL PERCENTAGE
FOR THE BASE PERIOD AUGUST 31, 2024

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

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: GORE

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

TAB 81

807 KAR 5:001 Section 16(8)(c)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-00092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(c)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule C.

Responsible Witness:

Tamaleh L. Shaeffer

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	OPERATING INCOME SUMMARY
C-2	ADJUSTED OPERATING INCOME SUMMARY
C-2.1.A	BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.1.B	FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.2.A	BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
C-2.2.B	FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-1
SHEET 1 OF 1
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	UNADJUSTED BASE PERIOD RETURN AT CURRENT RATES	BASE PERIOD ADJUSTMENTS AT CURRENT RATES	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES	ADJUSTED FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2 = 3 - 1)	(3)	(4 = 5 - 3)	(5)	(6)	(7 = 5 + 6)
		\$	\$	\$	\$	\$	\$	\$
1	OPERATING REVENUES	170,218,512	(2,813,872)	167,404,640	(17,046,962)	150,357,678	23,773,019	174,130,697
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES	46,329,990	-	46,329,990	(10,916,968)	35,413,022	-	35,413,022
4	OPERATING AND MAINTENANCE EXPENSES	55,298,044	(10)	55,298,034	(2,431,462)	52,866,572	130,086	52,996,658
5	DEPRECIATION AND AMORTIZATION EXPENSE	22,462,922	(995,225)	21,467,697	5,016,199	26,483,896	-	26,483,896
6	TAXES OTHER THAN INCOME	6,685,049	(679,911)	6,005,138	2,572,654	8,577,791	-	8,577,791
7	OPERATING INCOME BEFORE INCOME TAXES	39,442,508	(1,138,725)	38,303,783	(11,287,386)	27,016,397	23,642,934	50,659,330
8	FEDERAL INCOME TAXES	5,435,746	(653,584)	4,782,162	(2,294,898)	2,487,264	4,716,762	7,204,026
9	STATE INCOME TAXES	1,376,541	(76,418)	1,300,123	(585,033)	715,090	1,182,147	1,897,237
10	TOTAL INCOME TAXES	6,812,286	(730,001)	6,082,285	(2,879,931)	3,202,354	5,898,908	9,101,262
11	OPERATING INCOME	<u>32,630,221</u>	<u>(408,724)</u>	<u>32,221,498</u>	<u>(8,407,455)</u>	<u>23,814,043</u>	<u>17,744,025</u>	<u>41,558,068</u>
12	RATE BASE	<u>573,914,846</u>		<u>512,510,189</u>	<u>6,317,123</u>	<u>518,827,312</u>		<u>518,827,312</u>
13	RATE OF RETURN	<u>5.69%</u>		<u>6.29%</u>		<u>4.59%</u>		<u>8.01%</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ADJUSTED OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-2
SHEET 1 OF 1
WITNESS: SHAEFFER

LINE NO.	MAJOR GROUP CLASSIFICATION	UNADJUSTED BASE	SCHEDULE D1-A	ADJUSTED BASE	SCHEDULE D1-A	UNADJUSTED FORECASTED	SCHEDULE D-1B	ADJUSTED FORECASTED
		REVENUE & EXPENSES	SUMMARY OF D-2.1 - 2.2 ADJUSTMENTS	REVENUE & EXPENSES	SUMMARY OF D-2.3 - 2.5 ADJUSTMENTS	REVENUE & EXPENSES	SUMMARY OF D-2.6 ADJUSTMENTS	REVENUE & EXPENSES
		(1)	(2)	(3 = 1 + 2)	(4)	(5 = 3 + 4)	(6)	(7 = 5 + 6)
		\$	\$	\$	\$	\$	\$	\$
1	OPERATING REVENUE	170,218,512	(2,813,872)	167,404,640	(16,583,954)	150,820,686	(463,008)	150,357,678
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES - GAS COST	46,329,990	-	46,329,990	(10,916,968)	35,413,022	-	35,413,022
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-
5	OTHER OPERATING EXPENSES	410,691	(10)	410,681	(1,343)	409,338	(75)	409,263
6	TRANSMISSION EXPENSES	4,775	-	4,775	(393)	4,383	(1)	4,382
7	DISTRIBUTION EXPENSES	19,157,567	-	19,157,567	(83,303)	19,074,263	(793)	19,073,470
8	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	4,387,773	-	4,387,773	(86,205)	4,301,567	(506,104)	3,795,464
9	CUSTOMER SERVICE & INFORMATION EXPENSES	382,517	-	382,517	18,343	400,859	12,970	413,830
10	SALES EXPENSES	17,265	-	17,265	(4,910)	12,355	(2)	12,353
11	ADMINISTRATIVE AND GENERAL EXPENSES	30,937,457	-	30,937,457	(2,049,362)	28,888,095	269,715	29,157,810
12	DEPRECIATION AND AMORTIZATION EXPENSE	22,462,922	(995,225)	21,467,697	3,004,469	24,472,166	2,011,730	26,483,896
13	OTHER TAXES							
14	PROPERTY	5,687,908	(679,911)	5,007,997	4,364,003	9,372,000	(1,920,241)	7,451,759
15	PAYROLL	879,841	-	879,841	20,591	900,432	-	900,432
16	OTHER	117,300	-	117,300	108,300	225,600	-	225,600
17	OPERATING INCOME BEFORE INCOME TAXES	39,442,508	(1,138,725)	38,303,783	(10,957,178)	27,346,604	(330,208)	27,016,397
18	INCOME TAXES							
19	FEDERAL INCOME	5,435,746	(653,584)	4,782,162	(2,751,945)	2,030,217	457,047	2,487,264
20	STATE INCOME	1,376,541	(76,418)	1,300,123	(614,633)	685,490	29,600	715,090
21	TOTAL OPERATING EXPENSES	137,588,290	(2,405,149)	135,183,142	(8,993,354)	126,189,788	353,847	126,543,635
22	NET OPERATING INCOME	32,630,221	(408,723)	32,221,498	(7,590,601)	24,630,898	(816,855)	23,814,043

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.1.A
SHEET 1 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED	ALLOCATION	UNADJUSTED	JURISDICTIONAL
			TOTAL UTILITY	PERCENTAGE	JURISDICTION	METHOD/ DESCRIPTION
			(1)	(2)	(3)	(4)
			\$	%	\$	
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	95,651,081	100%	95,651,081	100%
4	481.1	COMMERCIAL	42,081,251	100%	42,081,251	
5	481.2	INDUSTRIAL	1,461,528	100%	1,461,528	
6	481.9	OTHER	8,155	100%	8,155	
7	483	PUBLIC UTILITIES	67,702	100%	67,702	
8		TOTAL SALES OF GAS	<u>139,269,717</u>		<u>139,269,717</u>	
9		<u>OTHER OPERATING INCOME</u>				
8	487	FORFEITED DISCOUNTS	592,901	100%	592,901	
9	488	MISC. SERVICE REVENUES	104,674	100%	104,674	
10	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	7,715,693	100%	7,715,693	
11	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	9,096,791	100%	9,096,791	
12	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	6,674,012	100%	6,674,012	
13	493	RENTAL FROM GAS PROPERTY	85,171	100%	85,171	
14	495	OTHER GAS REVENUES	6,679,553	100%	6,679,553	
		TOTAL OTHER OPERATING INCOME	<u>30,948,794</u>		<u>30,948,794</u>	
15		TOTAL OPERATING REVENUE	<u>170,218,512</u>		<u>170,218,512</u>	
16		<u>OPERATING EXPENSES</u>				
17		<u>ELECTRIC EXPENSE (MISCLASSIFIED)</u>				
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	10	100%	10	100%
19		TOTAL ELECTRIC EXPENSE (MISCLASSIFIED)	<u>10</u>		<u>10</u>	
20		<u>TRANSMISSION EXPENSES - OPERATIONS</u>				
21	852	COMMUNICATION SYSTEM EXPENSES	3,078	100%	3,078	
22	859	OTHER EXPENSE	1,187	100%	1,187	
		TOTAL TRANSMISSION EXPENSES - OPERATIONS	<u>4,264</u>		<u>4,264</u>	
23		<u>TRANSMISSION EXPENSES - MAINTENANCE</u>				
24	865	M&R STATION EQUIPMENT	511	100%	511	
25		TOTAL TRANSMISSION EXPENSES - MAINTENANCE	<u>511</u>		<u>511</u>	
26		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
21	717	LIQUEFIED PETROLEUM GAS EXPENSE	-	100%	-	
22	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	100%	-	
23	728	LIQUEFIED PETROLEUM GAS	-	100%	-	
24	741	STRUCTURES & IMPROVEMENTS	-	100%	-	
25	742	PRODUCTION EQUIPMENT	-	100%	-	
26		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	<u>-</u>		<u>-</u>	
27		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
28		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
29	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	19,976,868	100%	19,976,868	
30	804	NATURAL GAS CITY GATE PURCHASES	2,024,269	100%	2,024,269	
31	805	OTHER GAS PURCHASES	13,411,249	100%	13,411,249	
32	806	EXCHANGE GAS	1,697,539	100%	1,697,539	
33	807	PURCHASED GAS EXPENSE	410,681	100%	410,681	
34	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	9,272,733	100%	9,272,733	
35	812	GAS USED FOR OTHER UTILITY OPERATIONS	(52,669)	100%	(52,669)	
36	813	EXCHANGE FEES	-	100%	-	
37		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>46,740,670</u>		<u>46,740,670</u>	
38		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
39	870	SUPERVISION AND ENGINEERING	932,368	100%	932,368	
40	871	DISTRIBUTION LOAD DISPATCHING	231,448	100%	231,448	
41	874	MAINS AND SERVICES EXPENSES	6,008,319	100%	6,008,319	
42	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	291,816	100%	291,816	
43	876	MEASURING AND REGULATION STA. EXPENSE - IND.	103,481	100%	103,481	
44	878	METERS AND HOUSE REGULATOR EXPENSE	1,736,091	100%	1,736,091	
45	879	CUSTOMER INSTALLATIONS EXPENSE	3,003,416	100%	3,003,416	
46	880	OTHER EXPENSE	1,487,660	100%	1,487,660	
47	881	TELECOMMUNICATION EXPENSE - ENGINEERING	34,405	100%	34,405	
48		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>13,829,003</u>		<u>13,829,003</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.1.A
SHEET 2 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED	ALLOCATION	UNADJUSTED	JURISDICTIONAL
			TOTAL UTILITY	PERCENTAGE	JURISDICTION	METHOD/ DESCRIPTION
			(1)	(2)	(3)	(4)
			\$	%	\$	
1		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
2	885	SUPERVISION AND ENGINEERING	86,577	100%	86,577	100%
3	886	STRUCTURES AND IMPROVEMENTS	122,055	100%	122,055	
4	887	MAINS	3,380,469	100%	3,380,469	
5	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	604,521	100%	604,521	
6	890	MEASURING AND REGULATION STA. EXPENSE - IND.	78,101	100%	78,101	
7	892	SERVICES	581,159	100%	581,159	
8	893	METERS AND HOUSE REGULATORS	193,698	100%	193,698	
9	894	OTHER EQUIPMENT	281,985	100%	281,985	
10		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>5,328,563</u>		<u>5,328,563</u>	
11		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
12	901	SUPERVISION	(1)	100%	(1)	
13	902	METER READING EXPENSES	315,522	100%	315,522	
14	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,702,174	100%	2,702,174	
15	904	UNCOLLECTIBLE ACCOUNTS	1,356,938	100%	1,356,938	
16	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	13,140	100%	13,140	
17		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>4,387,773</u>		<u>4,387,773</u>	
18		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
19	907	SUPERVISION	-	100%	-	
20	908	CUSTOMER ASSISTANCE EXPENSES	69,077	100%	69,077	
21	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	4,373	100%	4,373	
22	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	309,067	100%	309,067	
23		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	<u>382,517</u>		<u>382,517</u>	
24		<u>SALES EXPENSES</u>				
25	911	SUPERVISION	-	100%	-	
26	912	DEMONSTRATING AND SELLING EXPENSES	5,397	100%	5,397	
27	913	ADVERTISING EXPENSE	11,868	100%	11,868	
28	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
29		TOTAL SALES EXPENSES	<u>17,265</u>		<u>17,265</u>	
30		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
31	920	ADMINISTRATIVE AND GENERAL SALARIES	11,024,090	100%	11,024,090	
32	921	OFFICE SUPPLIES AND EXPENSES	1,813,830	100%	1,813,830	
33	923	OUTSIDE SERVICES EMPLOYED	7,661,206	100%	7,661,206	
34	924	PROPERTY INSURANCE PREMIUMS	80,225	100%	80,225	
35	925	INJURIES AND DAMAGES	1,719,927	100%	1,719,927	
36	926	EMPLOYEE PENSIONS AND BENEFITS	5,509,102	100%	5,509,102	
37	928	REGULATORY COMMISSION EXPENSE	454,041	100%	454,041	
38	930.1	GENERAL ADVERTISING EXPENSES	30,813	100%	30,813	
39	930.2	MISCELLANEOUS GENERAL EXPENSES	126,945	100%	126,945	
40	931	RENTS	686,300	100%	686,300	
41		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	<u>29,106,480</u>		<u>29,106,480</u>	
42		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
43	932	MAINTENANCE OF GENERAL PLANT	1,830,977	100%	1,830,977	
44	935	MAINTENANCE OF GENERAL PLANT	-	100%	-	
45		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	<u>1,830,977</u>		<u>1,830,977</u>	
46		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	<u>101,628,033</u>	100%	<u>101,628,033</u>	
47	403-404	DEPRECIATION AND AMORTIZATION	22,462,922	100%	22,462,922	100%
48	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	5,687,908	100%	5,687,908	
49	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	879,841	100%	879,841	
50	408	TAXES OTHER THAN INCOME TAXES - OTHER	117,300	100%	117,300	
51	409	FEDERAL INCOME TAXES	(1,130,161)	100%	(1,130,161)	
52	409	STATE INCOME TAXES	(1,355,198)	100%	(1,355,198)	
53	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	6,565,906	100%	6,565,906	
54	410-411	DEFERRED INCOME TAX EXPENSE - STATE	2,731,738	100%	2,731,738	
55		TOTAL OPERATING EXPENSES	<u>137,588,290</u>	100%	<u>137,588,290</u>	
56		NET OPERATING INCOME	<u>32,630,221</u>	100%	<u>32,630,221</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-2.1.B
SHEET 1 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL - GAS COST	21,917,977	100%	21,917,977	100%
4	480	RESIDENTIAL - NON-GAS COST	66,740,541	100%	66,740,541	
5	481.1	COMMERCIAL - GAS COST	12,851,094	100%	12,851,094	
6	481.1	COMMERCIAL - NON-GAS COST	24,519,165	100%	24,519,165	
7	481.2	INDUSTRIAL - GAS COST	613,309	100%	613,309	
8	481.2	INDUSTRIAL - NON-GAS COST	562,051	100%	562,051	
9	481.9	OTHER - GAS COST	-	100%	-	
10	481.9	OTHER - NON-GAS COST	-	100%	-	
11	483	PUBLIC UTILITIES - GAS COST	30,641	100%	30,641	
12	483	PUBLIC UTILITIES - NON-GAS COST	35,243	100%	35,243	
13		TOTAL SALES OF GAS	<u>127,270,021</u>		<u>127,270,021</u>	
14		<u>OTHER OPERATING INCOME</u>				
15	487	FORFEITED DISCOUNTS	590,097	100%	590,097	
16	488	MISC. SERVICE REVENUES	128,280	100%	128,280	
17	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	7,174,291	100%	7,174,291	
18	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	8,854,862	100%	8,854,862	
19	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	6,555,577	100%	6,555,577	
20	493	RENTAL FROM GAS PROPERTY	99,709	100%	99,709	
21	495	OTHER GAS REVENUES	147,849	100%	147,849	
22		TOTAL OTHER OPERATING INCOME	<u>23,550,665</u>		<u>23,550,665</u>	
23		TOTAL OPERATING REVENUE	<u>150,820,686</u>		<u>150,820,686</u>	
24		<u>OPERATING EXPENSES</u>				
25		<u>TRANSMISSION EXPENSES - OPERATIONS</u>				
26	852	COMMUNICATION SYSTEM EXPENSES	2,562	100%	2,562	100%
27	859	OTHER EXPENSE	990	100%	990	
28		TOTAL TRANSMISSION EXPENSES - OPERATIONS	<u>3,552</u>		<u>3,552</u>	
29		<u>TRANSMISSION EXPENSES - MAINTENANCE</u>				
30	865	M&R STATION EQUIPMENT	831	100%	831	
31		TOTAL TRANSMISSION EXPENSES - MAINTENANCE	<u>831</u>		<u>831</u>	
32		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
33	717	LIQUEFIED PETROLEUM GAS EXPENSE	-	100%	-	
34	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	100%	-	
35	728	LIQUEFIED PETROLEUM GAS	-	100%	-	
36	741	STRUCTURES & IMPROVEMENTS	-	100%	-	
37	742	PRODUCTION EQUIPMENT	-	100%	-	
38		TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	<u>-</u>		<u>-</u>	
39		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
40		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
41	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	17,663,998	100%	17,663,998	
42	804	NATURAL GAS CITY GATE PURCHASES	1,158,901	100%	1,158,901	
43	805	OTHER GAS PURCHASES	15,343,425	100%	15,343,425	
44	806	EXCHANGE GAS	1,674,085	100%	1,674,085	
45	807	PURCHASED GAS EXPENSE	409,338	100%	409,338	
46	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(386,973)	100%	(386,973)	
47	812	GAS USED FOR OTHER UTILITY OPERATIONS	(40,414)	100%	(40,414)	
48	813	EXCHANGE FEES	-	100%	-	
49		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>35,822,360</u>		<u>35,822,360</u>	
50		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
51	870	SUPERVISION AND ENGINEERING	887,854	100%	887,854	
52	871	DISTRIBUTION LOAD DISPATCHING	233,563	100%	233,563	
53	874	MAINS AND SERVICES EXPENSES	5,830,676	100%	5,830,676	
54	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	282,381	100%	282,381	
55	876	MEASURING AND REGULATION STA. EXPENSE - IND.	112,813	100%	112,813	
56	878	METERS AND HOUSE REGULATOR EXPENSE	1,688,258	100%	1,688,258	
57	879	CUSTOMER INSTALLATIONS EXPENSE	2,893,660	100%	2,893,660	
58	880	OTHER EXPENSE	1,484,826	100%	1,484,826	
59	881	TELECOMMUNICATION EXPENSE - ENGINEERING	23,480	100%	23,480	
59		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>13,437,511</u>		<u>13,437,511</u>	

COLUMBIA GAS OF KENTUCKY, INC.
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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-2.1.B
SHEET 2 of 2
WITNESS: SHAEFFER

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED TOTAL UTILITY	ALLOCATION PERCENTAGE	UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			(1) \$	(2) %	(3) \$	(4)
1		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
2	885	SUPERVISION AND ENGINEERING	84,210	100%	84,210	100%
3	886	STRUCTURES AND IMPROVEMENTS	134,245	100%	134,245	
4	887	MAINS	3,433,642	100%	3,433,642	
5	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	734,893	100%	734,893	
6	890	MEASURING AND REGULATION STA. EXPENSE - IND.	85,199	100%	85,199	
7	892	SERVICES	642,453	100%	642,453	
8	893	METERS AND HOUSE REGULATORS	252,495	100%	252,495	
9	894	OTHER EQUIPMENT	269,614	100%	269,614	
10		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>5,636,752</u>		<u>5,636,752</u>	
11		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
12	901	SUPERVISION	-	100%	-	
13	902	METER READING EXPENSES	284,462	100%	284,462	
14	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,497,619	100%	2,497,619	
15	904	UNCOLLECTIBLE ACCOUNTS	1,503,656	100%	1,503,656	
16	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	15,830	100%	15,830	
17		TOTAL CUSTOMER ACCOUNTS EXPENSE - OPERATION	<u>4,301,567</u>		<u>4,301,567</u>	
18		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
19	907	SUPERVISION	-	100%	-	
20	908	CUSTOMER ASSISTANCE EXPENSES	106,213	100%	106,213	
21	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	2,539	100%	2,539	
22	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	292,108	100%	292,108	
23		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSES - OPERATION	<u>400,859</u>		<u>400,859</u>	
24		<u>SALES EXPENSES</u>				
25	911	SUPERVISION	-	100%	-	
26	912	DEMONSTRATING AND SELLING EXPENSES	4,679	100%	4,679	
27	913	ADVERTISING EXPENSE	7,676	100%	7,676	
28	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
29		TOTAL SALES EXPENSES	<u>12,355</u>		<u>12,355</u>	
30		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
31	920	ADMINISTRATIVE AND GENERAL SALARIES	9,810,389	100%	9,810,389	
32	921	OFFICE SUPPLIES AND EXPENSES	2,189,361	100%	2,189,361	
33	923	OUTSIDE SERVICES EMPLOYED	6,734,944	100%	6,734,944	
34	924	PROPERTY INSURANCE PREMIUMS	86,134	100%	86,134	
35	925	INJURIES AND DAMAGES	1,781,959	100%	1,781,959	
36	926	EMPLOYEE PENSIONS AND BENEFITS	5,312,243	100%	5,312,243	
37	928	REGULATORY COMMISSION EXPENSE	454,048	100%	454,048	
38	930.1	GENERAL ADVERTISING EXPENSES	23,226	100%	23,226	
39	930.2	MISCELLANEOUS GENERAL EXPENSES	124,788	100%	124,788	
40	931	RENTS	670,466	100%	670,466	
41		TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	<u>27,187,559</u>		<u>27,187,559</u>	
42		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
43	932	MAINTENANCE OF GENERAL PLANT	1,700,536	100%	1,700,536	
44	935	MAINTENANCE OF GENERAL PLANT	-	100%	-	
45		TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	<u>1,700,536</u>		<u>1,700,536</u>	
46		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	<u><u>88,503,883</u></u>	100%	<u><u>88,503,883</u></u>	
47	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	24,472,166	100%	24,472,166	100%
48	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	9,372,000	100%	9,372,000	
49	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	900,432	100%	900,432	
50	408	TAXES OTHER THAN INCOME TAXES - OTHER	225,600	100%	225,600	
51	409	FEDERAL INCOME TAXES	(1,556,397)	100%	(1,556,397)	
52	409	STATE INCOME TAXES	(448,471)	100%	(448,471)	
53	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	3,586,614	100%	3,586,614	
54	410-411	DEFERRED INCOME TAX EXPENSE - STATE	1,133,961	100%	1,133,961	
55		TOTAL OPERATING EXPENSES	<u><u>126,189,788</u></u>	100%	<u><u>126,189,788</u></u>	
56		NET OPERATING INCOME	<u><u>24,630,898</u></u>	100%	<u><u>24,630,898</u></u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.2.A
SHEET 1 of 2
WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Actual SEP (1) \$	Actual OCT (2) \$	Actual NOV (3) \$	Actual DEC (4) \$	Actual JAN (5) \$	Actual FEB (6) \$	Forecasted MAR (7) \$	Forecasted APR (8) \$	Forecasted MAY (9) \$	Forecasted JUN (10) \$	Forecasted JUL (11) \$	Forecasted AUG (12) \$	TOTAL (13=1 through 12) \$
1	403 - 405	DEPRECIATION AND AMORTIZATION EXPENSE	1,811,235	1,827,077	1,843,540	1,859,055	1,870,906	1,879,318	1,873,202	1,874,655	1,881,736	1,894,499	1,917,377	1,930,322	22,462,922
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	559,906	559,906	(1,340,094)	124,190	723,000	723,000	723,000	723,000	723,000	723,000	723,000	723,000	5,687,908
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	75,213	65,527	70,910	92,403	84,609	71,114	70,502	69,903	69,903	69,903	69,927	69,927	879,841
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	0	0	(0)	(0)	(0)	4,500	18,800	18,800	18,800	18,800	18,800	18,800	117,300
6	480	RESIDENTIAL REVENUE	(3,143,779)	(3,588,618)	(6,001,164)	(13,016,081)	(18,266,971)	(17,135,666)	(11,939,994)	(8,126,166)	(4,825,322)	(3,458,796)	(3,079,235)	(3,069,288)	(95,651,081)
7	481.1	COMMERCIAL REVENUE	(1,803,487)	(1,955,227)	(2,788,119)	(5,568,381)	(7,714,170)	(7,001,336)	(4,260,378)	(3,349,731)	(2,286,096)	(1,895,787)	(1,757,935)	(1,700,605)	(42,081,251)
8	481.2	INDUSTRIAL REVENUE	(67,318)	(144,201)	(225,362)	(18,534)	(260,041)	(245,713)	(142,211)	(109,056)	(83,138)	(68,431)	(49,710)	(47,813)	(1,461,528)
9	481.3	OTHER CUSTOMER REVENUE	1,444	(543)	(2,696)	(4,347)	(3,117)	1,105	-	-	-	-	-	-	(8,155)
10	483	PUBLIC UTILITIES	(10,633)	3,989	(3,634)	(6,407)	(12,319)	(13,152)	(5,496)	(7,820)	(2,853)	(2,511)	(3,978)	(2,886)	(67,702)
11	487	FORFEITED DISCOUNTS	(23,016)	(27,230)	(26,347)	(32,779)	(68,513)	(100,219)	(102,037)	(68,398)	(47,509)	(41,944)	(30,402)	(24,505)	(592,901)
12	488	MISCELLANEOUS SERVICE REVENUE	(4,230)	(16,520)	(25,870)	(4,377)	10,511	(4,996)	(9,995)	(13,599)	(5,803)	(4,681)	(6,949)	(18,166)	(104,674)
13	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(289,124)	(422,869)	(719,441)	(1,059,083)	(1,294,077)	(1,046,786)	(931,139)	(654,367)	(418,434)	(313,319)	(282,603)	(284,451)	(7,715,693)
14	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(470,339)	(595,713)	(788,712)	(946,769)	(1,347,175)	(1,046,095)	(1,034,368)	(728,538)	(592,447)	(532,595)	(503,549)	(510,491)	(9,096,791)
15	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(539,452)	(575,260)	(584,062)	(574,566)	(728,777)	(635,405)	(591,786)	(551,409)	(517,565)	(480,758)	(403,442)	(491,531)	(6,674,012)
16	493	RENTAL FROM GAS PROPERTY	(4,995)	(4,995)	(4,995)	(4,995)	(4,995)	(7,344)	(8,530)	(9,700)	(9,700)	(9,700)	(7,611)	(7,611)	(85,171)
17	495	OTHER GAS REVENUE	(480,135)	(2,341,623)	(6,696,783)	(2,761,554)	(240,261)	5,816,247	(33,603)	4,422	(3,914)	37,867	28,911	(9,127)	(6,679,553)
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	-	(4)	-	-	1,963	(1,953)	-	-	-	-	-	-	10
19	717	LIQUEFIED PETROLEUM GAS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
20	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-
21	728	LIQUEFIED PETROLEUM GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	741	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
23	742	PRODUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	2,675,108	2,945,250	2,420,607	1,955,952	3,193,171	1,594,421	1,752,416	1,092,451	803,393	542,098	608,394	393,607	19,976,868
25	804	NATURAL GAS CITY GATE PURCHASES	55,654	78,738	224,499	379,519	675,108	270,091	114,973	71,674	52,709	35,566	39,916	25,824	2,024,269
26	805	OTHER GAS PURCHASES	(909,586)	(1,031,022)	1,431,603	3,805,831	4,368,484	1,235,715	1,522,196	948,932	697,849	470,881	528,468	341,897	13,411,249
27	806	EXCHANGE GAS	1,479,576	1,165,632	586,925	(668,559)	(947,398)	(410,736)	166,083	103,536	76,141	51,377	57,660	37,304	1,697,539
28	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
29	807	PURCHASED GAS EXPENSE	32,072	30,799	32,404	31,678	35,420	35,653	36,756	35,780	35,796	36,165	34,028	34,130	410,681
30	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(2,003,504)	(980,361)	1,776,306	2,737,398	4,632,730	3,223,915	(38,391)	(23,933)	(17,600)	(11,876)	(13,328)	(8,623)	9,272,733
31	812	GAS USED FOR OTHER UTILITY OPERATIONS - CONTRA	(1,691)	(2,853)	(6,598)	(10,941)	(11,256)	(7,450)	(4,009)	(2,499)	(1,838)	(1,240)	(1,392)	(901)	(52,669)
32	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	852	COMMUNICATION SYSTEM EXPENSES	436	798	325	2	43	9	173	177	230	412	269	204	3,078
34	859	OTHER EXPENSE	-	-	-	-	-	-	304	181	193	169	171	170	1,187
35	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	86	84	87	90	79	87	511
36	870	SUPERVISION AND ENGINEERING	70,584	73,199	80,236	79,663	73,251	87,059	81,409	80,015	77,109	78,604	77,612	73,627	932,368
37	871	DISTRIBUTION LOAD DISPATCHING	15,933	6,860	17,269	13,345	37,077	16,531	21,140	21,512	20,326	20,739	20,880	19,836	231,448
38	874	MAINS AND SERVICES EXPENSES	441,569	395,685	420,205	429,937	358,796	672,156	547,448	547,609	545,996	578,296	534,892	535,729	6,008,319
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	27,463	23,518	29,572	19,156	23,870	17,753	25,460	25,810	24,671	25,415	25,142	23,986	291,816
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	6,950	7,401	5,951	9,162	5,052	10,683	9,919	10,135	9,461	9,698	9,921	9,148	103,481
41	878	METERS AND HOUSE REGULATOR EXPENSE	127,950	151,590	144,215	137,056	143,298	184,054	140,676	149,070	136,664	142,131	146,870	132,518	1,736,091
42	879	CUSTOMER INSTALLATIONS EXPENSE	209,463	230,074	239,487	224,466	331,825	265,975	253,200	260,795	242,460	253,283	258,500	233,889	3,003,416
43	880	OTHER EXPENSE	91,286	89,700	98,716	183,939	112,233	122,402	128,613	130,276	131,450	144,231	131,026	123,786	1,487,660
44	881	DISTRIBUTION RENTS	4,023	4,119	5,142	3,710	1,776	3,002	1,669	2,139	2,616	2,640	1,911	1,658	34,405
45	885	SUPERVISION AND ENGINEERING	7,345	5,976	7,384	7,099	6,830	8,628	7,305	7,603	6,929	7,236	7,571	6,670	86,577
46	886	STRUCTURES AND IMPROVEMENTS	10,254	18,690	11,660	186	116	924	13,356	13,112	13,638	14,191	12,460	13,467	122,055
47	887	MAINS	240,044	254,093	159,923	139,811	249,954	388,355	324,918	324,595	323,164	342,007	316,685	316,919	3,380,469
48	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	92,212	38,096	39,328	10,138	10,760	22,491	63,104	64,365	63,331	72,813	67,119	60,763	604,521
49	890	MEASURING AND REGULATION STA. EXPENSE - IND.	7,218	2,660	5,251	5,229	3,331	10,201	7,515	7,668	7,189	7,388	7,506	6,946	78,101

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

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

SCHEDULE C-2.2.A
SHEET 2 of 2
WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Actual SEP (1) \$	Actual OCT (2) \$	Actual NOV (3) \$	Actual DEC (4) \$	Actual JAN (5) \$	Actual FEB (6) \$	Forecasted MAR (7) \$	Forecasted APR (8) \$	Forecasted MAY (9) \$	Forecasted JUN (10) \$	Forecasted JUL (11) \$	Forecasted AUG (12) \$	TOTAL (13=1 through 12) \$
1	892	SERVICES	61,086	43,830	41,763	(16,065)	46,234	52,855	58,986	59,783	56,781	61,668	59,228	55,010	581,159
2	893	METERS AND HOUSE REGULATORS	(251)	15,295	15,469	12,835	8,683	9,213	21,377	22,024	21,263	24,436	23,060	20,293	193,698
3	894	OTHER EQUIPMENT	8,577	17,057	19,685	49,304	20,669	22,779	22,094	22,651	23,097	29,121	25,118	21,831	281,985
4	901	SUPERVISION	(0)	-	-	(1)	-	-	0	0	0	0	0	0	(1)
5	902	METER READING EXPENSES	22,160	23,799	27,024	27,067	26,906	28,065	27,094	27,115	26,658	27,340	26,011	26,283	315,522
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	201,661	210,129	234,730	236,706	227,859	266,080	211,580	212,245	216,457	255,785	224,422	204,521	2,702,174
7	904	UNCOLLECTIBLE ACCOUNTS	144,825	87,140	30,445	68,678	255,620	204,909	141,988	102,760	84,875	75,209	82,983	77,505	1,356,938
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	851	697	711	824	1,034	976	1,427	1,346	1,407	1,348	1,258	1,261	13,140
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	-	-	13,180	3,295	16,475	-	11,776	11,776	2,708	895	7,932	1,040	69,077
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	200	2,531	50	36	-	-	258	252	264	278	241	263	4,373
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	25,591	37,084	25,041	23,338	22,168	24,093	26,229	25,533	25,544	25,808	24,283	24,356	309,067
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	567	29	678	584	427	681	420	409	409	413	389	390	5,397
15	913	ADVERTISING EXPENSE	7,880	-	-	-	-	-	689	671	671	678	638	640	11,868
16	916	SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	920	ADMINISTRATIVE AND GENERAL SALARIES	941,052	819,358	849,221	1,504,244	913,423	920,869	877,172	858,538	846,640	854,679	828,172	810,721	11,024,090
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	126,352	97,180	121,599	181,143	72,557	117,558	185,215	181,842	188,189	193,109	176,038	173,049	1,813,830
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	623,249	477,574	739,027	704,172	507,273	1,020,313	620,082	599,020	604,451	616,142	572,648	577,255	7,661,206
21	924	PROPERTY INSURANCE PREMIUMS	6,919	8,340	5,717	6,420	6,068	6,064	6,676	6,673	6,674	6,674	7,000	7,000	80,225
22	925	INJURIES AND DAMAGES	165,686	179,532	133,016	142,333	115,228	137,322	139,189	139,087	139,112	139,123	145,143	145,157	1,719,927
23	926	EMPLOYEE PENSIONS AND BENEFITS	848,376	217,580	461,725	663,686	368,598	455,175	421,695	396,004	424,056	430,595	383,971	437,641	5,509,102
24	928	REGULATORY COMMISSION EXPENSE	37,835	37,836	37,841	37,835	37,835	37,835	37,837	37,837	37,837	37,837	37,837	37,837	454,041
25	930.1	GENERAL ADVERTISING EXPENSES	2,550	1,884	1,631	7,418	2,053	3,212	2,086	2,030	2,031	2,052	1,931	1,937	30,813
26	930.2	MISCELLANEOUS GENERAL EXPENSES	4,882	17,601	4,929	15,611	13,857	6,679	10,554	10,490	10,571	10,857	10,491	10,423	126,945
27	931	RENTS	51,825	53,013	54,096	56,862	58,805	65,962	59,952	58,469	58,485	57,142	55,770	55,918	686,300
28	932	MAINTENANCE OF GENERAL PLANT	125,972	184,889	151,079	200,173	170,840	114,579	152,698	148,641	148,709	150,244	141,364	141,790	1,830,977
29	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
30		OPERATING (INCOME) LOSS, BEFORE INTEREST & TAXES	<u>1,699,495</u>	<u>(1,175,280)</u>	<u>(6,593,765)</u>	<u>(8,501,949)</u>	<u>(11,052,350)</u>	<u>(7,496,326)</u>	<u>(8,160,642)</u>	<u>(4,131,723)</u>	<u>79,511</u>	<u>1,759,295</u>	<u>2,340,889</u>	<u>1,790,338</u>	<u>(39,442,508)</u>
31	409	INCOME TAXES-FEDERAL (CURRENT)	(559,352)	(220,272)	738,804	(1,610,400)	2,079,374	1,012,511	1,136,040	245,005	(660,207)	(1,003,577)	(1,177,505)	(1,110,582)	(1,130,161)
32	409	INCOME TAXES-STATE (CURRENT)	(19,215)	235,896	(28,569)	(1,071,732)	(49,528)	26,773	254,018	31,046	(183,795)	(266,812)	(254,778)	(28,501)	(1,355,198)
33	410-411	INCOME TAXES-FEDERAL (DEFERRED)	(61,407)	145,410	320,657	3,420,365	(116,608)	267,089	421,261	421,261	421,261	421,261	431,577	473,781	6,565,906
34	410-411	INCOME TAXES-STATE (DEFERRED)	(110,241)	(224,255)	605,001	1,131,740	550,848	303,328	129,089	129,089	129,089	129,089	79,966	(121,006)	2,731,738
35		TOTAL INCOME TAXES	<u>(750,215)</u>	<u>(63,221)</u>	<u>1,635,893</u>	<u>1,869,973</u>	<u>2,464,086</u>	<u>1,609,701</u>	<u>1,940,408</u>	<u>826,401</u>	<u>(293,653)</u>	<u>(720,039)</u>	<u>(920,740)</u>	<u>(786,309)</u>	<u>6,812,286</u>
36		OPERATING (INCOME) LOSS AFTER TAXES, BEFORE INTEREST	<u>949,280</u>	<u>(1,238,501)</u>	<u>(4,957,872)</u>	<u>(6,631,976)</u>	<u>(8,588,264)</u>	<u>(5,886,625)</u>	<u>(6,220,233)</u>	<u>(3,305,322)</u>	<u>(214,141)</u>	<u>1,039,256</u>	<u>1,420,149</u>	<u>1,004,029</u>	<u>(32,630,221)</u>
37	430	SYSTEM FINANCING INTEREST EXPENSE	1,000,343	1,054,189	1,012,823	1,085,499	1,047,693	937,711	999,346	967,109	999,346	967,109	1,096,805	1,096,805	12,264,779
38	431	MISCELLANEOUS INTEREST EXPENSE	6,892	7,066	6,886	7,303	23,172	8,715	82,232	65,552	74,110	70,029	97,527	149,972	599,458
39	432	AFUDC DEBT	(47,564)	(48,660)	(472,745)	200,275	(57,223)	(66,373)	(114,974)	(88,367)	(70,402)	(65,248)	(63,543)	(68,695)	(963,519)
40		TOTAL INTEREST EXPENSE	<u>959,671</u>	<u>1,012,595</u>	<u>546,965</u>	<u>1,293,077</u>	<u>1,013,642</u>	<u>880,053</u>	<u>966,604</u>	<u>944,294</u>	<u>1,003,055</u>	<u>971,891</u>	<u>1,130,790</u>	<u>1,178,082</u>	<u>11,900,718</u>
41	409.2 & 411.2	OTHER TAXES	95,791	148,108	142,569	218,129	240,557	158,766	-	-	-	-	-	-	1,003,920
42	417-421	OTHER INCOME	(376,069)	(575,021)	(562,398)	(896,083)	(954,329)	(630,645)	(465,527)	(28,307)	(12,009)	(3,317)	(3,036)	(2,833)	(4,509,575)
43	419	AFUDC EQUITY	(27,902)	(28,499)	206,202	(110,090)	(10,857)	(12,804)	(67,455)	(51,844)	(41,304)	(38,281)	(37,280)	(40,303)	(260,417)
44	421-426	OTHER INCOME DEDUCTIONS	(13,035)	54,045	22,165	35,128	(3,110)	38,987	2,144	2,144	2,144	2,144	2,144	2,144	147,045
45		TOTAL OTHER INCOME, DEDUCTIONS	<u>(321,216)</u>	<u>(401,367)</u>	<u>(191,462)</u>	<u>(752,916)</u>	<u>(727,738)</u>	<u>(445,696)</u>	<u>(530,838)</u>	<u>(78,008)</u>	<u>(51,169)</u>	<u>(39,453)</u>	<u>(38,172)</u>	<u>(40,992)</u>	<u>(3,619,027)</u>
46		NET OPERATING (INCOME) LOSS	<u>1,587,735</u>	<u>(627,273)</u>	<u>(4,602,369)</u>	<u>(6,091,815)</u>	<u>(8,302,360)</u>	<u>(5,452,269)</u>	<u>(5,784,468)</u>	<u>(2,439,035)</u>	<u>737,744</u>	<u>1,971,694</u>	<u>2,512,767</u>	<u>2,141,119</u>	<u>(24,348,531)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-2.2.B
 SHEET 1 of 2
 WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Forecasted JAN (1) \$	Forecasted FEB (2) \$	Forecasted MAR (3) \$	Forecasted APR (4) \$	Forecasted MAY (5) \$	Forecasted JUN (6) \$	Forecasted JUL (7) \$	Forecasted AUG (8) \$	Forecasted SEP (9) \$	Forecasted OCT (10) \$	Forecasted NOV (11) \$	Forecasted DEC (12) \$	TOTAL (13=1 through 12) \$
1	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	1,970,956	1,975,782	1,982,865	2,019,357	2,037,704	2,044,774	2,051,285	2,057,886	2,065,788	2,075,042	2,085,174	2,105,555	24,472,166
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	781,000	781,000	781,000	781,000	781,000	781,000	781,000	781,000	781,000	781,000	781,000	781,000	9,372,000
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	73,599	73,599	75,807	73,994	73,994	76,613	76,613	76,613	76,613	75,203	75,203	75,203	900,432
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	18,800	225,600
6	480	RESIDENTIAL REVENUE - GAS COST	(4,456,860)	(4,569,023)	(3,458,950)	(2,090,561)	(908,583)	(421,360)	(288,251)	(286,328)	(312,179)	(465,073)	(1,345,072)	(3,315,738)	(21,917,977)
7	480	RESIDENTIAL REVENUE - NON-GAS COST	(10,284,746)	(10,491,344)	(8,504,134)	(6,053,034)	(3,927,167)	(3,045,016)	(2,797,769)	(2,789,720)	(2,824,795)	(3,093,148)	(4,692,043)	(8,237,623)	(66,740,541)
8	481.1	COMMERCIAL REVENUE - GAS COST	(2,387,712)	(2,272,636)	(1,641,561)	(1,173,240)	(637,012)	(447,641)	(380,689)	(353,582)	(425,149)	(465,581)	(883,891)	(1,782,400)	(12,851,094)
9	481.1	COMMERCIAL REVENUE - NON-GAS COST	(3,289,344)	(3,184,781)	(2,611,238)	(2,171,693)	(1,647,159)	(1,447,828)	(1,377,338)	(1,347,782)	(1,392,772)	(1,451,228)	(1,870,272)	(2,727,376)	(24,519,165)
10	481.2	INDUSTRIAL REVENUE - GAS COST	(102,621)	(83,074)	(76,852)	(58,091)	(43,813)	(35,719)	(24,661)	(24,167)	(26,023)	(30,210)	(38,841)	(69,238)	(613,309)
11	481.2	INDUSTRIAL REVENUE - NON-GAS COST	(88,248)	(72,917)	(67,899)	(53,144)	(41,159)	(34,275)	(25,005)	(24,735)	(25,880)	(29,027)	(37,279)	(62,484)	(562,051)
12	481.9	OTHER CUSTOMER REVENUE - GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-
13	481.9	OTHER CUSTOMER REVENUE - NON-GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-
14	483	PUBLIC UTILITIES - GAS COST	(5,488)	(4,987)	(2,558)	(4,206)	(683)	(440)	(1,480)	(706)	(706)	(1,210)	(3,132)	(5,045)	(30,641)
15	483	PUBLIC UTILITIES - NON-GAS COST	(4,139)	(3,934)	(2,939)	(3,614)	(2,170)	(2,071)	(2,497)	(2,180)	(2,180)	(2,386)	(3,174)	(3,958)	(35,243)
16	487	FORFEITED DISCOUNTS	(63,291)	(88,061)	(102,037)	(68,398)	(47,509)	(41,944)	(30,402)	(24,505)	(25,191)	(27,147)	(27,886)	(43,724)	(590,097)
17	488	MISCELLANEOUS SERVICE REVENUE	(2,183)	(5,882)	(9,995)	(13,599)	(5,803)	(4,681)	(6,949)	(18,166)	(4,860)	(28,679)	(18,412)	(9,072)	(128,280)
18	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(1,120,043)	(1,138,255)	(930,515)	(654,148)	(418,356)	(313,293)	(282,594)	(284,449)	(288,024)	(324,543)	(521,544)	(898,528)	(7,174,291)
19	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(1,104,208)	(1,137,340)	(1,036,059)	(731,296)	(595,293)	(534,931)	(505,712)	(512,365)	(474,391)	(557,804)	(706,827)	(958,637)	(8,854,862)
20	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(647,271)	(603,207)	(598,213)	(558,211)	(523,973)	(486,916)	(403,323)	(499,580)	(485,084)	(550,641)	(583,795)	(615,362)	(6,555,577)
21	493	RENTAL FROM GAS PROPERTY	(7,611)	(8,804)	(8,530)	(9,700)	(9,700)	(9,700)	(7,611)	(7,611)	(7,611)	(7,611)	(7,611)	(7,611)	(99,709)
22	495	OTHER GAS REVENUES	(24,484)	(24,536)	(17,327)	(15,260)	(11,185)	(5,461)	(4,134)	(4,902)	(6,211)	(5,474)	(10,289)	(18,586)	(147,849)
23	717	LIQUEFIED PETROLEUM GAS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
24	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	728	LIQUEFIED PETROLEUM GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	741	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
27	742	PRODUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
28	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	3,467,993	3,456,541	2,583,742	1,659,056	793,137	451,494	346,706	331,593	381,112	479,882	1,132,742	2,580,001	17,663,998
29	804	NATURAL GAS CITY GATE PURCHASES	227,528	226,777	169,514	108,847	52,036	29,622	22,747	21,755	25,004	31,484	74,317	169,269	1,158,901
30	805	OTHER GAS PURCHASES	3,012,393	3,002,445	2,244,308	1,441,101	688,940	392,180	301,158	288,031	331,044	416,838	983,930	2,241,058	15,343,425
31	806	EXCHANGE GAS	328,675	327,590	244,871	157,235	75,169	42,790	32,859	31,426	36,119	45,480	107,354	244,517	1,674,085
32	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	807	PURCHASED GAS EXPENSE	36,901	37,058	37,387	36,918	37,192	37,054	35,616	35,598	37,839	34,732	37,102	5,942	409,338
34	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(75,975)	(75,724)	(56,603)	(36,346)	(17,376)	(9,891)	(7,595)	(7,264)	(8,349)	(10,513)	(24,815)	(56,521)	(386,973)
35	812	TOTAL GAS USED IN OPERATIONS	(7,935)	(7,908)	(5,911)	(3,796)	(1,815)	(1,033)	(793)	(759)	(872)	(1,098)	(2,592)	(5,903)	(40,414)
36	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
37	852	COMMUNICATION SYSTEM EXPENSES	250	177	173	177	230	412	269	204	232	167	128	143	2,562
38	859	OTHER EXPENSE	411	536	625	331	343	321	563	562	541	419	429	(4,092)	990
39	865	M&R STATION EQUIPMENT	61	61	83	81	84	87	76	84	66	57	45	44	831
40	870	SUPERVISION AND ENGINEERING	84,000	80,830	86,551	83,678	81,082	82,006	85,062	80,938	85,778	78,205	76,648	(16,924)	887,854
41	871	DISTRIBUTION LOAD DISPATCHING	20,252	17,060	21,253	21,711	20,518	20,919	21,075	20,042	19,150	18,117	16,227	17,240	233,563
42	874	MAINS AND SERVICES EXPENSES	478,603	432,097	541,236	543,172	541,613	573,543	530,296	531,191	479,931	431,130	368,442	379,424	5,830,676
43	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	24,489	20,981	25,597	26,057	24,920	25,633	25,404	24,254	23,573	21,922	19,810	19,742	282,381
44	876	MEASURING AND REGULATION STA. EXPENSE - IND.	10,101	8,481	10,051	10,327	9,658	9,873	10,126	9,355	9,468	9,032	8,389	7,952	112,813
45	878	METERS AND HOUSE REGULATOR EXPENSE	140,291	111,866	131,319	146,462	134,079	139,247	136,198	121,868	128,045	124,415	110,284	264,185	1,688,258
46	879	CUSTOMER INSTALLATIONS EXPENSE	258,219	217,740	255,255	264,301	245,991	256,565	262,180	237,623	245,779	230,723	205,354	213,930	2,893,660
47	880	OTHER EXPENSE	128,450	114,790	130,027	131,497	132,674	145,399	133,003	125,786	136,660	113,912	100,548	92,078	1,484,826
48	881	DISTRIBUTION RENTS	1,964	2,675	2,020	2,292	2,770	2,797	2,344	2,091	2,236	2,575	2,276	(2,560)	23,480
49	885	SUPERVISION AND ENGINEERING	7,546	6,491	7,341	7,678	7,004	7,310	7,662	6,761	7,342	6,838	5,854	6,384	84,210
50	886	STRUCTURES AND IMPROVEMENTS	10,165	9,973	13,045	12,804	13,329	13,881	12,154	13,161	11,107	9,362	7,608	7,658	134,245
51	887	MAINS	282,155	255,913	322,285	322,223	320,801	339,508	315,211	315,484	285,790	254,379	214,703	205,189	3,433,642
52	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	65,875	53,179	63,686	65,200	64,155	73,580	67,961	61,635	61,149	56,057	50,166	52,250	734,893
53	890	MEASURING AND REGULATION STA. EXPENSE - IND.	7,599	6,497	7,598	7,799	7,326	7,506	7,651	7,090	7,221	6,830	6,316	5,767	85,199

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE C-2.2.B
 SHEET 2 of 2
 WITNESS: SHAEFFER

Line No.	Acct No.	Account Description	Forecasted JAN (1) \$	Forecasted FEB (2) \$	Forecasted MAR (3) \$	Forecasted APR (4) \$	Forecasted MAY (5) \$	Forecasted JUN (6) \$	Forecasted JUL (7) \$	Forecasted AUG (8) \$	Forecasted SEP (9) \$	Forecasted OCT (10) \$	Forecasted NOV (11) \$	Forecasted DEC (12) \$	TOTAL (13=1 through 12) \$
1	892	SERVICES	55,347	47,862	58,870	59,877	56,888	61,730	59,466	55,250	55,103	49,803	41,285	40,973	642,453
2	893	METERS AND HOUSE REGULATORS	22,895	18,635	21,575	22,327	21,563	24,722	23,373	20,613	21,482	19,642	17,293	18,377	252,495
3	894	OTHER EQUIPMENT	24,719	19,073	22,344	22,988	23,425	29,436	25,430	22,156	22,484	20,134	17,852	19,572	269,614
4	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	902	METER READING EXPENSES	23,241	20,867	26,845	26,932	26,470	27,144	25,829	26,109	23,102	21,083	18,063	18,779	284,462
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	227,570	202,160	213,602	216,168	221,089	258,974	229,542	209,323	223,031	197,541	187,725	110,892	2,497,619
7	904	UNCOLLECTIBLE ACCOUNTS	199,449	173,667	144,324	104,211	85,923	76,042	83,994	78,393	78,137	100,101	167,406	212,010	1,503,656
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,535	1,613	1,650	1,461	1,522	1,465	1,524	1,526	2,086	1,433	1,368	(1,355)	15,830
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	13,589	6,335	11,775	11,776	2,708	894	7,931	1,040	11,076	9,767	13,907	15,415	106,213
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	189	187	251	245	256	270	234	256	203	174	138	137	2,539
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	26,333	26,445	26,680	26,345	26,540	26,442	25,416	25,403	27,002	24,785	26,477	4,240	292,108
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	422	424	427	422	425	424	407	407	433	397	424	68	4,679
15	913	ADVERTISING EXPENSE	692	695	701	692	697	695	668	668	710	651	696	111	7,676
16	916	SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	920	ADMINISTRATIVE AND GENERAL SALARIES	889,771	899,162	915,012	893,007	884,514	885,401	889,626	870,436	915,240	849,138	866,513	52,570	9,810,389
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	194,836	192,722	193,940	187,714	194,332	198,800	187,087	183,984	239,674	179,028	171,563	65,681	2,189,361
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	614,374	622,377	645,470	621,953	631,081	635,684	615,671	618,559	638,107	579,769	604,518	(92,619)	6,734,944
21	924	PROPERTY INSURANCE PREMIUMS	7,091	7,091	7,092	7,092	7,094	7,289	7,289	7,289	7,289	7,289	7,289	7,136	86,134
22	925	INJURIES AND DAMAGES	147,001	146,999	147,040	147,008	147,070	147,011	150,651	150,648	150,929	150,514	150,664	146,423	1,781,959
23	926	EMPLOYEE PENSIONS AND BENEFITS	375,125	511,778	430,781	405,093	436,694	441,333	396,346	452,556	740,482	361,472	428,760	331,823	5,312,243
24	928	REGULATORY COMMISSION EXPENSE	37,838	37,838	37,838	37,838	37,838	37,838	37,837	37,837	37,837	37,838	37,837	37,838	454,048
25	930.1	GENERAL ADVERTISING EXPENSES	2,094	2,103	2,121	2,095	2,110	2,102	2,021	2,020	2,147	1,971	2,105	338	23,226
26	930.2	MISCELLANEOUS GENERAL EXPENSES	10,624	10,532	10,592	10,562	10,661	10,912	10,593	10,518	10,667	10,352	10,435	8,340	124,788
27	931	RENTS	60,607	60,819	60,814	60,105	60,514	58,396	58,092	58,056	61,468	56,718	60,327	14,551	670,466
28	932	MAINTENANCE	153,301	153,954	155,320	153,370	154,508	153,934	147,960	147,885	157,198	144,288	154,136	24,683	1,700,536
29	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
30		OPERATING (INCOME) LOSS, BEFORE INTEREST & TAXES	(9,145,238)	(9,370,136)	(6,239,817)	(2,736,962)	359,717	1,814,832	2,124,200	1,992,963	2,373,007	1,095,108	(1,302,202)	(8,312,076)	(27,346,604)
31	409	INCOME TAXES-FEDERAL (CURRENT)	1,251,682	1,353,497	712,275	35,127	(618,813)	(909,647)	(1,009,008)	(989,172)	(1,072,406)	(866,276)	(370,379)	926,722	(1,556,397)
32	409	INCOME TAXES-STATE (CURRENT)	309,173	328,317	165,715	(8,390)	(167,088)	(238,413)	(261,191)	(255,971)	(249,381)	(133,733)	(195,953)	258,442	(448,471)
33	410-411	INCOME TAXES-FEDERAL (DEFERRED)	291,663	291,663	291,663	291,663	291,663	291,663	291,663	291,663	296,966	308,395	269,628	378,319	3,586,614
34	410-411	INCOME TAXES-STATE (DEFERRED)	94,497	94,497	94,497	94,497	94,497	94,497	94,497	94,497	69,244	14,819	199,427	94,497	1,133,961
35		Total Income Taxes	1,947,016	2,067,975	1,264,151	412,897	(399,741)	(761,899)	(884,038)	(858,983)	(955,577)	(676,793)	(97,277)	1,657,979	2,715,707
36		OPERATING (INCOME) LOSS AFTER TAXES, BEFORE INTEREST	(7,198,222)	(7,302,162)	(4,975,666)	(2,324,066)	(40,025)	1,052,933	1,240,161	1,133,979	1,417,430	418,315	(1,399,479)	(6,654,096)	(24,630,898)
37	430	SYSTEM FINANCING INTEREST EXPENSE	1,096,805	990,663	1,096,805	1,061,424	1,096,805	1,061,424	1,196,175	1,196,175	1,157,589	1,196,175	1,157,589	1,196,175	13,503,802
38	431	MISCELLANEOUS INTEREST EXPENSE	193,760	135,718	90,828	47,552	46,789	37,235	45,898	80,293	109,877	139,371	151,308	169,071	1,247,700
39	432	AFUDC DEBT	(134,818)	(132,308)	(109,963)	(86,418)	(69,806)	(65,001)	(63,428)	(68,310)	(67,304)	(76,786)	(73,661)	(1,021,307)	(1,021,307)
40		TOTAL INTEREST EXPENSE	1,155,747	994,072	1,077,670	1,022,558	1,073,788	1,033,658	1,178,644	1,208,159	1,200,162	1,262,043	1,232,111	1,291,584	13,730,196
41	409.2 & 411.2	OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
42	417-421	OTHER INCOME	(76,095)	(73,876)	(48,860)	(28,307)	(12,009)	(3,317)	(3,036)	(2,833)	(2,223)	(7,043)	(25,622)	(66,353)	(349,575)
43	419	AFUDC EQUITY	(79,097)	(77,625)	(64,515)	(50,701)	(40,955)	(38,136)	(37,213)	(40,077)	(39,487)	(43,124)	(45,050)	(43,217)	(599,196)
44	421-426	OTHER INCOME DEDUCTIONS	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	25,730
45		TOTAL OTHER INCOME, DEDUCTIONS	(153,048)	(149,357)	(111,231)	(76,864)	(50,820)	(39,309)	(38,104)	(40,766)	(39,566)	(48,023)	(68,528)	(107,426)	(923,041)
46		NET OPERATING (INCOME) LOSS	(6,195,523)	(6,457,446)	(4,009,227)	(1,378,372)	982,944	2,047,282	2,380,701	2,301,372	2,578,026	1,632,334	(235,897)	(5,469,937)	(11,823,743)

TAB 82

807 KAR 5:001 Section 16(8)(d)

Columbia Gas of Kentucky, Inc.
CASE NO. 2024-0092
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule D.

Responsible Witness:

Tamaleh L. Shaeffer, Julie C. Wozniak, Craig Inscho, Kristen King, Nick Bly, and Jennifer Harding

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2024 - 00092

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1.A	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-1.B	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	DETAILED ADJUSTMENTS
WPD-2.1.A	DETAILED ADJUSTMENTS
D-2.2	DETAILED ADJUSTMENTS
WPD-2.2.A	PROPERTY TAX ADJUSTMENTS
D-2.3	DETAILED ADJUSTMENTS
D-2.4	DETAILED ADJUSTMENTS
WPD-2.4.A	DETAILED ADJUSTMENTS
WPD-2.4.B	DETAILED ADJUSTMENTS
D-2.5	DETAILED ADJUSTMENTS
D-2.6	DETAILED ADJUSTMENTS
WPD-2.6.A	FORFEITED DISCOUNTS REVENUE ADJUSTMENT
WPD-2.6.B	TRACKER EXPENSE
WPD-2.6.C	ASC 712 AMORTIZATION ADJUSTMENT
WPD-2.6.D(1)	UNCOLLECTIBLE EXPENSE
WPD-2.6.D(2)	UNCOLLECTIBLE RATE
WPD-2.6.D(3)	UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
WPD-2.6.E	CORPORATE INSURANCE
WPD-2.6.F	RATE CASE EXPENSE ADJUSTMENT
WPD-2.6.G	COLUMBIA GAS OF KENTUKEY DIRECT EXCLUSIONS
WPD-2.6.H	NCSC ALLOCATED O&M NON-RECOVERABLE EXPENSES
WPD-2.6.I	DEPRECIATION AND AMORTIZATION EXPENSE
WPD-2.6.J	PROPERTY TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 1 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED			TOTAL UNADJ.			TOTAL ADJUSTED			TOTAL		UNADJUSTED
	BASE	D-2.1	D-2.2	BASE	ADJUSTED	D-2.3	D-2.4	D-2.5	BASE PERIOD TO	BASE PERIOD	FORECASTED	
	PERIOD	ADJ 1 & ADJ 2	ADJ 1 - ADJ 3	PERIOD ADJ.	BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	FUTURE PERIOD ADJ.	ADJUST.	PERIOD	
	(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 <u>OPERATING REVENUE</u>												
2 <u>SALE OF GAS</u>												
3 480 RESIDENTIAL	95,651,081	(1,856,510)	-	(1,856,510)	93,794,571	(5,136,053)	-	-	(5,136,053)	(6,992,563)		88,658,518
4 481.1 COMMERCIAL	42,081,251	(761,430)	-	(761,430)	41,319,821	(3,949,562)	-	-	(3,949,562)	(4,710,992)		37,370,259
5 481.2 INDUSTRIAL	1,461,528	(2,694)	-	(2,694)	1,458,834	(283,475)	-	-	(283,475)	(286,168)		1,175,360
6 481.9 OTHER	8,155	-	-	-	8,155	(8,155)	-	-	(8,155)	(8,155)		-
7 483 PUBLIC UTILITIES	67,702	(326)	-	(326)	67,376	(1,492)	-	-	(1,492)	(1,818)		65,884
8 TOTAL SALE OF GAS	139,269,717	(2,620,960)	-	(2,620,960)	136,648,757	(9,378,736)	-	-	(9,378,736)	(11,999,697)		127,270,021
9 <u>OTHER OPERATING INCOME</u>												
10 487 FORFEITED DISCOUNTS	592,901	-	-	-	592,901	(2,804)	-	-	(2,804)	(2,804)		590,097
11 488 MISC. SERVICE REVENUES	104,674	-	-	-	104,674	23,606	-	-	23,606	23,606		128,280
12 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	23,486,495	(192,911)	-	(192,911)	23,293,584	(708,854)	-	-	(708,854)	(901,766)		22,584,730
13 493 RENTAL FROM GAS PROPERTY	85,171	-	-	-	85,171	14,538	-	-	14,538	14,538		99,709
14 495 OTHER GAS REVENUE	6,679,553	-	-	-	6,679,553	(6,531,704)	-	-	(6,531,704)	(6,531,704)		147,849
15 TOTAL OTHER OPERATING INCOME	30,948,794	(192,911)	-	(192,911)	30,755,883	(7,205,218)	-	-	(7,205,218)	(7,398,129)		23,550,665
16 TOTAL OPERATING REVENUE	170,218,512	(2,813,872)	-	(2,813,872)	167,404,640	(16,583,954)	-	-	(16,583,954)	(19,397,826)		150,820,686
17 <u>OPERATING EXPENSES</u>												
18 <u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>												
19 801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	19,976,868	-	-	-	19,976,868	(2,312,870)	-	-	(2,312,870)	(2,312,870)		17,663,998
20 804 NATURAL GAS CITY GATE PURCHASES	2,024,269	-	-	-	2,024,269	(865,368)	-	-	(865,368)	(865,368)		1,158,901
21 805 OTHER GAS PURCHASES	13,411,249	-	-	-	13,411,249	1,932,176	-	-	1,932,176	1,932,176		15,343,425
22 806 EXCHANGE GAS	1,697,539	-	-	-	1,697,539	(23,454)	-	-	(23,454)	(23,454)		1,674,085
23 808 GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	9,272,733	-	-	-	9,272,733	(9,659,706)	-	-	(9,659,706)	(9,659,706)		(386,973)
24 812 GAS USED FOR OTHER UTILITY OPERATIONS	(52,669)	-	-	-	(52,669)	12,254	-	-	12,254	12,254		(40,414)
25 813 EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-		-
26 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	46,329,990	-	-	-	46,329,990	(10,916,968)	-	-	(10,916,968)	(10,916,968)		35,413,022
27 TOTAL PLANT REVENUE	123,888,522	(2,813,872)	-	(2,813,872)	121,074,651	(5,666,987)	-	-	(5,666,987)	(8,480,858)		115,407,664

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 2 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED			TOTAL		TOTAL ADJUSTED			TOTAL		UNADJUSTED
	BASE	D-2.1	D-2.2	BASE	ADJUSTED	D-2.3	D-2.4	D-2.5	BASE PERIOD TO	BASE PERIOD	FORECASTED
	PERIOD	ADJ 1 & ADJ 2	ADJ 1 - ADJ 3	PERIOD ADJ.	BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	FUTURE PERIOD ADJ.	ADJUST.	PERIOD
	(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 500 - 599 ELECTRIC EXPENSE (MISCLASSIFICATIONS)	10	-	(10)	(10)	-	-	-	-	-	(10)	-
2 717 - 742 LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
3 807 PURCHASED GAS EXPENSE	410,681	-	-	-	410,681	-	(1,343)	-	(1,343)	(1,343)	409,338
4 852 TRANSMISSION EXP - OPERATIONS	3,078	-	-	-	3,078	-	(516)	-	(516)	(516)	2,562
5 859 OTHER EXPENSE	1,187	-	-	-	1,187	-	(197)	-	(197)	(197)	990
6 865 M&R STATION EQUIPMENT	511	-	-	-	511	-	320	-	320	320	831
7 870 SUPERVISION AND ENGINEERING	932,368	-	-	-	932,368	-	(44,513)	-	(44,513)	(44,513)	887,854
8 871 DISTRIBUTION LOAD DISPATCHING	231,448	-	-	-	231,448	-	2,116	-	2,116	2,116	233,563
9 874 MAINS AND SERVICES EXPENSES	6,008,319	-	-	-	6,008,319	-	(177,642)	-	(177,642)	(177,642)	5,830,676
10 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	291,816	-	-	-	291,816	-	(9,435)	-	(9,435)	(9,435)	282,381
11 876 MEASURING AND REGULATION STA. EXPENSE - IND.	103,481	-	-	-	103,481	-	9,333	-	9,333	9,333	112,813
12 878 METERS AND HOUSE REGULATOR EXPENSE	1,736,091	-	-	-	1,736,091	-	(47,834)	-	(47,834)	(47,834)	1,688,258
13 879 CUSTOMER INSTALLATIONS EXPENSE	3,003,416	-	-	-	3,003,416	-	(109,756)	-	(109,756)	(109,756)	2,893,660
14 880 OTHER EXPENSE	1,487,660	-	-	-	1,487,660	-	(2,834)	-	(2,834)	(2,834)	1,484,826
15 881 TELECOMMUNICATION EXPENSE - ENGINEERING	34,405	-	-	-	34,405	-	(10,925)	-	(10,925)	(10,925)	23,480
16 885 SUPERVISION AND ENGINEERING	86,577	-	-	-	86,577	-	(2,367)	-	(2,367)	(2,367)	84,210
17 886 STRUCTURES AND IMPROVEMENTS	122,055	-	-	-	122,055	-	12,190	-	12,190	12,190	134,245
18 887 MAINS	3,380,469	-	-	-	3,380,469	-	53,173	-	53,173	53,173	3,433,642
19 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	604,521	-	-	-	604,521	-	130,372	-	130,372	130,372	734,893
20 890 MEASURING AND REGULATION STA. EXPENSE - IND.	78,101	-	-	-	78,101	-	7,099	-	7,099	7,099	85,199
21 892 SERVICES	581,159	-	-	-	581,159	-	61,294	-	61,294	61,294	642,453
22 893 METERS AND HOUSE REGULATORS	193,698	-	-	-	193,698	-	58,797	-	58,797	58,797	252,495
23 894 OTHER EQUIPMENT	281,985	-	-	-	281,985	-	(12,370)	-	(12,370)	(12,370)	269,614
24 901 SUPERVISION	(1)	-	-	-	(1)	-	1	-	1	1	0
25 902 METER READING EXPENSES	315,522	-	-	-	315,522	-	(31,060)	-	(31,060)	(31,060)	284,462
26 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,702,174	-	-	-	2,702,174	-	(204,555)	-	(204,555)	(204,555)	2,497,619
27 904 UNCOLLECTIBLE ACCOUNTS	1,356,938	-	-	-	1,356,938	-	146,719	-	146,719	146,719	1,503,656
28 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	13,140	-	-	-	13,140	-	2,691	-	2,691	2,691	15,830
29 907 SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
30 908 CUSTOMER ASSISTANCE EXPENSES	69,077	-	-	-	69,077	-	37,136	-	37,136	37,136	106,213
31 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	4,373	-	-	-	4,373	-	(1,834)	-	(1,834)	(1,834)	2,539
32 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	309,067	-	-	-	309,067	-	(16,960)	-	(16,960)	(16,960)	292,108
33 911 SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
34 912 DEMONSTRATING AND SELLING EXPENSES	5,397	-	-	-	5,397	-	(718)	-	(718)	(718)	4,679
35 913 ADVERTISING EXPENSE	11,868	-	-	-	11,868	-	(4,192)	-	(4,192)	(4,192)	7,676
36 916 MISCELLANEOUS SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-
37 920 ADMINISTRATIVE AND GENERAL SALARIES	11,024,090	-	-	-	11,024,090	-	(1,213,700)	-	(1,213,700)	(1,213,700)	9,810,389
38 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,813,830	-	-	-	1,813,830	-	375,531	-	375,531	375,531	2,189,361
39 923 OUTSIDE SERVICES EMPLOYED	7,661,206	-	-	-	7,661,206	-	(926,263)	-	(926,263)	(926,263)	6,734,944
40 924 PROPERTY INSURANCE PREMIUMS	80,225	-	-	-	80,225	-	5,909	-	5,909	5,909	86,134
41 925 INJURIES AND DAMAGES	1,719,927	-	-	-	1,719,927	-	62,032	-	62,032	62,032	1,781,959
42 926 EMPLOYEE PENSIONS AND BENEFITS	5,509,102	-	-	-	5,509,102	-	(196,859)	-	(196,859)	(196,859)	5,312,243

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.A
SHEET 3 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED	D-2.1	D-2.2	TOTAL	ADJUSTED	D-2.3	D-2.4	D-2.5	TOTAL ADJUSTED	TOTAL	UNADJUSTED
	BASE	ADJ 1 & ADJ 2	ADJ 1 - ADJ 3	BASE	BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	BASE PERIOD TO	BASE PERIOD	FORECASTED
	PERIOD			PERIOD ADJ.	BASE PERIOD				BASE PERIOD TO	ADJUST.	PERIOD
	(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 928 REGULATORY COMMISSION EXPENSE	454,041	-	-	-	454,041	-	7	-	7	7	454,048
2 930.1 GENERAL ADVERTISING EXPENSES	30,813	-	-	-	30,813	-	(7,587)	-	(7,587)	(7,587)	23,226
3 930.2 MISCELLANEOUS GENERAL EXPENSES	126,945	-	-	-	126,945	-	(2,157)	-	(2,157)	(2,157)	124,788
4 931 RENTS	686,300	-	-	-	686,300	-	(15,833)	-	(15,833)	(15,833)	670,466
5 932 MAINTENANCE OF GENERAL PLANT	1,830,977	-	-	-	1,830,977	-	(130,441)	-	(130,441)	(130,441)	1,700,536
6 935 MAINTENANCE OF GENERAL PLANT - A&G	-	-	-	-	-	-	-	-	-	-	-
7 TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING											
8 OTHER GAS SUPPLY EXPENSES - OPERATION	55,298,044	-	(10)	(10)	55,298,034	-	(2,207,172)	-	(2,207,172)	(2,207,183)	53,090,861
9 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	22,462,922	-	(995,225)	(995,225)	21,467,697	-	-	3,004,469	3,004,469	2,009,244	24,472,166
10 408 TAXES OTHER THAN INCOME TAXES - PROPERTY	5,687,908	-	(679,911)	(679,911)	5,007,997	-	-	4,364,003	4,364,003	3,684,092	9,372,000
11 408 TAXES OTHER THAN INCOME TAXES - PAYROLL	879,841	-	-	-	879,841	-	-	20,591	20,591	20,591	900,432
12 408 TAXES OTHER THAN INCOME TAXES - OTHER	117,300	-	-	-	117,300	-	-	108,300	108,300	108,300	225,600
13 TOTAL TAXES OTHER THAN INCOME TAXES	6,685,049	-	(679,911)	(679,911)	6,005,138	-	-	4,492,895	4,492,895	3,812,984	10,498,032
14 TOTAL OTHER OPERATING EXPENSES	29,147,971	-	(1,675,136)	(1,675,136)	27,472,834	-	-	7,497,364	7,497,364	5,822,228	34,970,198
15 TOTAL OPERATING EXPENSES BEFORE TAXES	84,446,014	-	(1,675,146)	(1,675,146)	82,770,868	-	(2,207,172)	7,497,364	5,290,192	3,615,045	88,061,060
16 TOTAL OPERATING INCOME BEFORE TAXES	39,442,508	(2,813,872)	1,675,146	(1,138,725)	38,303,783	(5,666,987)	2,207,172	(7,497,364)	(10,957,178)	(12,095,904)	27,346,604

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.B
SHEET 1 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED FORECASTED PERIOD	D-2.6														TOTAL FORECASTED PERIOD ADJUST.	ADJUSTED FORECASTED PERIOD	
		ADJ 1	ADJ 2.1 & ADJ 2.2	ADJ 3	ADJ 4.1 - ADJ 4.3	ADJ 5	ADJ 6	ADJ 7.1	ADJ 7.2	ADJ 8.1	ADJ 8.2	ADJ 9	ADJ 10	ADJUST.				
		(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15 = 2 thru 14)			(16 = 1 + 15)
1	<u>OPERATING REVENUE</u>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	SALE OF GAS																	
3	480 RESIDENTIAL	88,658,518	-	-	-	(38,552)	-	-	-	-	-	-	-	-	-	-	(38,552)	88,619,965
4	481.1 COMMERCIAL	37,370,259	-	-	-	(16,250)	-	-	-	-	-	-	-	-	-	-	(16,250)	37,354,009
5	481.2 INDUSTRIAL	1,175,360	-	-	-	(511)	-	-	-	-	-	-	-	-	-	-	(511)	1,174,849
6	481.9 OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	483 PUBLIC UTILITIES	65,884	-	-	-	(29)	-	-	-	-	-	-	-	-	-	-	(29)	65,856
8	TOTAL SALE OF GAS	127,270,021	-	-	-	(55,342)	-	-	-	-	-	-	-	-	-	-	(55,342)	127,214,679
9	<u>OTHER OPERATING INCOME</u>																	
10	487 FORFEITED DISCOUNTS	590,097	(407,666)	-	-	-	-	-	-	-	-	-	-	-	-	-	(407,666)	182,431
11	488 MISC. SERVICE REVENUES	128,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,280
12	489 REVENUE FROM TRANSPORTING GAS TO OTHERS	22,584,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,584,730
13	493 RENTAL FROM GAS PROPERTY	99,709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,709
14	495 OTHER GAS REVENUE	147,849	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147,849
15	TOTAL OTHER OPERATING INCOME	23,550,665	(407,666)	-	-	-	-	-	-	-	-	-	-	-	-	-	(407,666)	23,142,999
16	TOTAL OPERATING REVENUE	150,820,686	(407,666)	-	-	(55,342)	-	-	-	-	-	-	-	-	-	-	(463,008)	150,357,678
17	<u>OPERATING EXPENSES</u>																	
18	OTHER GAS SUPPLY EXPENSES - OPERATION																	
19	801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	17,663,998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,663,998
20	804 NATURAL GAS CITY GATE PURCHASES	1,158,901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,158,901
21	805 OTHER GAS PURCHASES	15,343,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,343,425
22	806 EXCHANGE GAS	1,674,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,674,085
23	808 GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(386,973)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(386,973)
24	812 GAS USED FOR OTHER UTILITY OPERATIONS	(40,414)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(40,414)
25	813 EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	35,413,022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,413,022
27	TOTAL PLANT REVENUE	115,407,664	(407,666)	-	-	(55,342)	-	-	-	-	-	-	-	-	-	-	(463,008)	114,944,656

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.B
SHEET 2 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED														TOTAL	ADJUSTED
	FORECASTED	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	FORECASTED PERIOD	FORECASTED
	PERIOD	ADJ 1	ADJ 2.1 & ADJ 2.2	ADJ 3	ADJ 4.1 - ADJ 4.3	ADJ 5	ADJ 6	ADJ 7.1	ADJ 7.2	ADJ 8.1	ADJ 8.2	ADJ 9	ADJ 10	ADJUST.	PERIOD	
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15 = 2 thru 14)	(16 = 1 + 15)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1 717 - 742 LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2 807 PURCHASED GAS EXPENSE	409,338	-	-	-	-	-	-	-	-	(8)	(66)	-	-	(75)	409,263	
3 852 TRANSMISSION EXP - OPERATIONS	2,562	-	-	-	-	-	-	-	-	-	-	-	-	-	2,562	
4 859 OTHER EXPENSE	990	-	-	-	-	-	-	-	-	(1)	-	-	-	(1)	989	
5 865 M&R STATION EQUIPMENT	831	-	-	-	-	-	-	-	-	-	-	-	-	-	831	
6 870 SUPERVISION AND ENGINEERING	887,854	-	-	-	-	-	-	-	(38)	(10)	(78)	-	-	(126)	887,729	
7 871 DISTRIBUTION LOAD DISPATCHING	233,563	-	-	-	-	-	-	-	-	-	-	-	-	-	233,563	
8 874 MAINS AND SERVICES EXPENSES	5,830,676	-	-	-	-	-	-	(377)	(4)	(31)	-	-	-	(412)	5,830,265	
9 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	282,381	-	-	-	-	-	-	(3)	-	(3)	-	-	-	(5)	282,376	
10 876 MEASURING AND REGULATION STA. EXPENSE - IND.	112,813	-	-	-	-	-	-	(2)	-	(2)	-	-	-	(4)	112,809	
11 878 METERS AND HOUSE REGULATOR EXPENSE	1,688,258	-	-	-	-	-	-	(64)	(3)	(21)	-	-	-	(87)	1,688,170	
12 879 CUSTOMER INSTALLATIONS EXPENSE	2,893,660	-	-	-	-	-	-	(15)	(3)	(20)	-	-	-	(38)	2,893,622	
13 880 OTHER EXPENSE	1,484,826	-	-	-	-	-	-	(31)	(1)	(4)	-	-	-	(36)	1,484,790	
14 881 TELECOMMUNICATION EXPENSE - ENGINEERING	23,480	-	-	-	-	-	-	(1)	(1)	-	-	-	-	(2)	23,478	
15 885 SUPERVISION AND ENGINEERING	84,210	-	-	-	-	-	-	(8)	-	-	-	-	-	(8)	84,202	
16 886 STRUCTURES AND IMPROVEMENTS	134,245	-	-	-	-	-	-	-	-	-	-	-	-	-	134,245	
17 887 MAINS	3,433,642	-	-	-	-	-	-	(33)	-	(11)	-	-	-	(44)	3,433,598	
18 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	734,893	-	-	-	-	-	-	(3)	-	(3)	-	-	-	(5)	734,888	
19 890 MEASURING AND REGULATION STA. EXPENSE - IND.	85,199	-	-	-	-	-	-	(1)	-	(2)	-	-	-	(3)	85,196	
20 892 SERVICES	642,453	-	-	-	-	-	-	-	(16)	(1)	(5)	-	-	(22)	642,432	
21 893 METERS AND HOUSE REGULATORS	252,495	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	252,494	
22 894 OTHER EQUIPMENT	269,614	-	-	-	-	-	-	-	-	-	-	-	-	-	269,614	
23 901 SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24 902 METER READING EXPENSES	284,462	-	-	-	-	-	-	-	-	-	-	-	-	-	284,462	
25 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,497,619	-	-	-	-	-	-	-	(7)	(24)	(186)	-	-	(216)	2,497,402	
26 904 UNCOLLECTIBLE ACCOUNTS	1,503,656	-	(13,841)	-	(492,046)	-	-	-	-	-	-	-	-	(505,887)	997,769	
27 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	15,830	-	-	-	-	-	-	-	-	-	-	-	-	-	15,830	
28 907 SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29 908 CUSTOMER ASSISTANCE EXPENSES	106,213	-	14,175	-	-	-	-	-	-	-	-	-	-	14,175	120,388	
30 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	2,539	-	-	-	-	-	-	-	-	-	-	-	-	-	2,539	
31 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	292,108	-	-	-	-	-	-	-	-	(6)	(1,199)	-	-	(1,205)	290,903	
32 911 SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33 912 DEMONSTRATING AND SELLING EXPENSES	4,679	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	4,678	
34 913 ADVERTISING EXPENSE	7,676	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)	7,674	
35 916 MISCELLANEOUS SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36 920 ADMINISTRATIVE AND GENERAL SALARIES	9,810,389	-	-	-	-	-	-	(16,549)	(86)	(134)	(1,053)	-	-	(17,822)	9,792,568	
37 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	2,189,361	-	-	-	-	-	-	(11,374)	(92,835)	(4,295)	(30,526)	-	-	(139,030)	2,050,331	
38 923 OUTSIDE SERVICES EMPLOYED	6,734,944	-	-	-	-	-	-	(68,413)	(3,226)	(16,546)	(76,605)	-	-	(164,792)	6,570,152	
39 924 PROPERTY INSURANCE PREMIUMS	86,134	-	-	-	-	(16,278)	-	-	-	-	-	-	-	(16,278)	69,856	
40 925 INJURIES AND DAMAGES	1,781,959	-	-	-	-	(269,095)	-	-	-	(1)	(9)	-	-	(269,105)	1,512,855	
41 926 EMPLOYEE PENSIONS AND BENEFITS	5,312,243	-	-	(29,637)	-	(2,883)	-	-	(772)	(36)	(284)	-	-	(33,611)	5,278,632	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-1.B
SHEET 3 OF 3
WITNESS: SHAEFFER

LINE ACCOUNT NO. NO. & TITLE	UNADJUSTED	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	D-2.6	TOTAL	ADJUSTED
	FORECASTED PERIOD	ADJ 1	ADJ 2.1 & ADJ 2.2	ADJ 3	ADJ 4.1 - ADJ 4.3	ADJ 5	ADJ 6	ADJ 7.1	ADJ 7.2	ADJ 8.1	ADJ 8.2	ADJ 9	ADJ 10	FORECASTED PERIOD ADJUST.	FORECASTED PERIOD
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15 = 2 thru 14)	(16 = 1 + 15)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 928 REGULATORY COMMISSION EXPENSE	454,048	-	-	-	-	-	945,747	-	-	-	-	-	-	945,747	1,399,795
2 930.1 GENERAL ADVERTISING EXPENSES	23,226	-	-	-	-	-	-	-	-	-	(5,554)	-	-	(5,554)	17,672
3 930.2 MISCELLANEOUS GENERAL EXPENSES	124,788	-	-	-	-	-	-	(6,803)	(14,037)	(3)	(5,547)	-	-	(26,389)	98,399
4 931 RENTS	670,466	-	-	-	-	-	-	-	-	(13)	(3,128)	-	-	(3,140)	667,326
5 932 MAINTENANCE OF GENERAL PLANT	1,700,536	-	-	-	-	-	-	-	-	(35)	(276)	-	-	(311)	1,700,226
6 935 MAINTENANCE OF GENERAL PLANT - A&G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING															
8 OTHER GAS SUPPLY EXPENSES - OPERATION	53,090,861	-	334	(29,637)	(492,046)	(288,255)	945,747	(103,138)	(111,556)	(21,123)	(124,615)	-	-	(224,289)	52,866,572
9 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	24,472,166	-	-	-	-	-	-	-	-	-	-	2,011,730	-	2,011,730	26,483,896
10 408 TAXES OTHER THAN INCOME TAXES - PROPERTY	9,372,000	-	-	-	-	-	-	-	-	-	-	-	(1,920,241)	(1,920,241)	7,451,759
11 408 TAXES OTHER THAN INCOME TAXES - PAYROLL	900,432	-	-	-	-	-	-	-	-	-	-	-	-	-	900,432
12 408 TAXES OTHER THAN INCOME TAXES - OTHER	225,600	-	-	-	-	-	-	-	-	-	-	-	-	-	225,600
13 TOTAL TAXES OTHER THAN INCOME TAXES	10,498,032	-	-	-	-	-	-	-	-	-	-	-	(1,920,241)	(1,920,241)	8,577,792
14 TOTAL OTHER OPERATING EXPENSES	34,970,198	-	-	-	-	-	-	-	-	-	-	2,011,730	(1,920,241)	91,489	35,061,688
15 TOTAL OPERATING EXPENSES BEFORE TAXES	88,061,060	-	334	(29,637)	(492,046)	(288,255)	945,747	(103,138)	(111,556)	(21,123)	(124,615)	2,011,730	(1,920,241)	(132,800)	87,928,260
16 TOTAL OPERATING INCOME BEFORE TAXES	27,346,604	(407,666)	(334)	29,637	436,704	288,255	(945,747)	103,138	111,556	21,123	124,615	(2,011,730)	1,920,241	(330,208)	27,016,396

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.1
SHEET 1 of 1
WITNESS: WOZNAK

Purpose and Description	Reference Supporting Schedule / Workpapers		Amount
<u>ADJ 1</u>			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$93,794,571 95,651,081 <u>(\$1,856,510)</u> -1.9%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$41,319,821 42,081,251 <u>(\$761,430)</u> -1.8%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$1,458,834 1,461,528 <u>(\$2,694)</u> -0.2%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$8,155 8,155 <u>\$0</u> 0.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$67,376 67,702 <u>(\$326)</u> -0.5%
<u>ADJ 2</u>			
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE ACTUAL BASE PERIOD (SEPTEMBER 2023 TO FEBRUARY 2024) SMRP RIDER REVENUES.	SCHEDULE D-1.A Workpaper WPD-2.1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$23,293,584 23,486,495 <u>(\$192,911)</u> -0.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

Workpaper WPD-2.1.A
SHEET 1 of 1
WITNESS: WOZNIAK

Line No.	Purpose and Description	Actual SEP (1) \$	Actual OCT (2) \$	Actual NOV (3) \$	Actual DEC (4) \$	Actual JAN (5) \$	Actual FEB (6) \$	BASE PERIOD-ACTUAL TOTAL (7 = 1 thru 6) \$
<u>OPERATING REVENUE</u>								
SALE OF GAS								
1	480 RESIDENTIAL - SMRP RIDER REVENUES	13,685	20,541	57,205	134,221	864,861	765,996	1,856,510
2	481.1 COMMERCIAL - SMRP RIDER REVENUES	12,469	14,796	26,493	54,628	349,835	303,209	761,430
3	481.2 INDUSTRIAL - SMRP RIDER REVENUES	138	894	1,717	(2,050)	2,550	(556)	2,694
4	481.9 OTHER - SMRP RIDER REVENUES	-	-	-	-	-	-	-
5	483 PUBLIC UTILITIES - SMRP RIDER REVENUES	0	6	28	15	312	(34)	326
6	TOTAL SALE OF GAS	26,293	36,237	85,444	186,813	1,217,559	1,068,615	2,620,960
7	OTHER OPERATING INCOME							
8	489 REVENUE FROM TRANSPORTING GAS TO OTHERS - SMRP RIDER REVENUES	9,030	11,569	13,441	13,799	77,210	67,861	192,911
9	TOTAL OTHER OPERATING INCOME	9,030	11,569	13,441	13,799	77,210	67,861	192,911
10	TOTAL OPERATING REVENUE	35,323	47,806	98,885	200,613	1,294,769	1,136,476	2,813,872

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.2
SHEET 1 of 1
WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Amount
<u>ADJ 1</u> ELECTRIC O&M EXPENSE (MISCLASSIFIED) - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE MISCLASSIFIED BASE PERIOD ELECTRIC OPERATIONS AND MAINTENEANCE EXPENSES.	SCHEDULE D-1.A SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$0 <u>10</u> <u>(\$10)</u> -100.0%
<u>ADJ 2</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS ADJUSTMENT ALSO REMOVES DEPRECIATION EXPENSE RELATED TO 2023, 2024, AND 2025 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	Workpaper WPB-2.1.B SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$21,467,697 <u>22,462,922</u> <u>(\$995,225)</u> -4.4%
<u>ADJ 3</u> TAXES OTHER THAN INCOME TAXES - PROPERTY TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE PROPERTY TAXES RELATED TO 2023, 2024, AND 2025 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.A Workpaper WPD-2.2.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$5,007,997 <u>5,687,908</u> <u>(\$679,911)</u> -12.0%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 PROPERTY TAX ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
 Type of Filing: Original Update Revised

Workpaper WPD-2.2.A
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	TAXABLE AMOUNT	EFFECTIVE TAX RATE	TAX AMOUNT
			\$		\$
1	<u>Property, Plant and Equipment - 2022 SMRP</u>				
2	2022 SMRP Net Plant Additions		42,177,685		
3	Estimated SMRP Assessed Value at December 31, 2022		<u>42,177,685</u>		
4	Effective Property Tax Rate			1.530%	
5	September - December 2023 SMRP Property Tax Expense - Property, Plant and Equipment				<u>\$ 215,066</u>
6	<u>Property, Plant and Equipment - 2023 SMRP</u>				
7	2023 SMRP Net Plant Additions	WPB-2.1.B, Line 12, Col. F - M	45,581,670		
8	Estimated SMRP Assessed Value at December 31, 2023		<u>45,581,670</u>		
9	Effective Property Tax Rate			1.530%	
10	January - August 2024 SMRP Property Tax Expense - Property, Plant and Equipment				<u>\$ 464,845</u>
11	TME August 2024 SMRP Property Tax Expense - Property, Plant and Equipment				<u>\$ 679,911</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.3
SHEET 1 of 2
WITNESS: WOZNAIK

Purpose and Description	Reference Supporting Schedule / Workpapers		Amount
ADJ 1			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$88,658,518
	SCHEDULE D-1.A	BASE-ADJUSTED	93,794,571
		ADJUSTMENT	<u>(\$5,136,053)</u>
			-5.5%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$37,370,259
	SCHEDULE D-1.A	BASE-ADJUSTED	41,319,821
		ADJUSTMENT	<u>(\$3,949,562)</u>
			-9.6%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$1,175,360
	SCHEDULE D-1.A	BASE-ADJUSTED	1,458,834
		ADJUSTMENT	<u>(\$283,475)</u>
			-19.4%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$0
	SCHEDULE D-1.A	BASE-ADJUSTED	8,155
		ADJUSTMENT	<u>(\$8,155)</u>
			-100.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$65,884
	SCHEDULE D-1.A	BASE-ADJUSTED	67,376
		ADJUSTMENT	<u>(\$1,492)</u>
			-2.2%
ADJ 2			
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC MULTI-YEAR AVERAGE OF FORFEITED DISCOUNTS.	SCHEDULE D-1.B	FORECASTED	\$590,097
	SCHEDULE D-1.A	BASE-UNADJUSTED	592,901
		ADJUSTMENT	<u>(\$2,804)</u>
			-0.5%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC MULTI-YEAR AVERAGE OF MISC. SERVICE REVENUE.	SCHEDULE D-1.B	FORECASTED	\$128,280
	SCHEDULE D-1.A	BASE-UNADJUSTED	104,674
		ADJUSTMENT	<u>\$23,606</u>
			22.6%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE BUDGETED FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$22,584,730
	SCHEDULE D-1.A	BASE-ADJUSTED	23,293,584
		ADJUSTMENT	<u>(\$708,854)</u>
			-3.0%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD.	SCHEDULE D-1.B	FORECASTED	\$99,709
	SCHEDULE D-1.A	BASE-UNADJUSTED	85,171
		ADJUSTMENT	<u>\$14,538</u>
			17.1%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD.	SCHEDULE D-1.B	FORECASTED	\$147,849
	SCHEDULE D-1.A	BASE-UNADJUSTED	6,679,553
		ADJUSTMENT	<u>(\$6,531,704)</u>
			-97.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.3
SHEET 2 of 2
WITNESSES: SHAEFFER
WOZNIAK

Purpose and Description	Reference Supporting Workpapers		Amount
ADJ 3			
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$17,663,998 <u>19,976,868</u> <u>(\$2,312,870)</u> -11.6%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$1,158,901 <u>2,024,269</u> <u>(\$865,368)</u> -42.8%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$15,343,425 <u>13,411,249</u> <u>\$1,932,176</u> 14.4%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$1,674,085 <u>1,697,539</u> <u>(\$23,454)</u> -1.4%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$386,973) <u>9,272,733</u> <u>(\$9,659,706)</u> -104.2%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$40,414) <u>(52,669)</u> <u>\$12,254</u> -23.3%
EXCHANGE FEES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$0 <u>0</u> <u>\$0</u> 0.0%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.4
SHEET 1 of 2
WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Amount
ADJ 1 NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT COLUMBIA'S ESTIMATED EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS A WAGE GUIDELINE INCREASE OF 3%, CORPORATE INCENTIVE PLAN, LONG TERM INCENTIVE PLAN, AND PROFIT SHARING.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$13,336,592 13,646,812 <u>(\$310,220)</u> -2.3%
ADJ 2 EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYMENT, VISION) AND THRIFT PLAN NET OF RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THE INCREASE REPRESENTS INCREASED COSTS IN MEDICAL INSURANCE, PENSION AND POST-EMPLOYMENT.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$2,977,450 2,754,179 <u>\$223,271</u> 8.1%
ADJ 3 MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,530,826 1,564,276 <u>(\$33,450)</u> -2.1%
ADJ 4 ADVERTISING - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED 811 PUBLIC AWARENESS ADVERTISING EXPENSES. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,300 4,142 <u>(\$2,842)</u> -68.6%
ADJ 5 OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$6,332,099 6,446,553 <u>(\$114,454)</u> -1.8%
ADJ 6 RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$115,929 82,293 <u>\$33,636</u> 40.9%
ADJ 7 CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY AND LIABILITY. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO HIGHER INSURANCE MARKET RATES DUE TO LARGE CATASTROPHIC LOSSES. THIS CATEGORY IS FURTHER ADJUSTED TO REFLECT CURRENT EFFECTIVE POLICIES AND ALLOCATIONS ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,683,193 1,545,001 <u>\$138,192</u> 8.9%
ADJ 8 INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE LOSSES AND CLAIMS ASSOCIATED WITH AUTO AND GENERAL INJURIES AND DAMAGES, AS WELL AS WORKERS' COMPENSATION.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$144,436 196,713 <u>(\$52,277)</u> -26.6%
ADJ 9 EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$772,541 819,318 <u>(\$46,777)</u> -5.7%
ADJ 10 COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS INCLUDING THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$103,936 112,816 <u>(\$8,880)</u> -7.9%
ADJ 11 MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE, INFORMATION TECHNOLOGY, CUSTOMER EXPERIENCE, COMMUNICATIONS, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS, SUPPLY & OPTIMIZATION, SAFETY SERVICES, AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING UTILITY OPERATIONS, AND REGULATORY & UTILITY PLANNING. THE INCREASE IS DRIVEN BY NORMAL INFLATION. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.6.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$19,868,316 22,282,493 <u>(\$2,414,177)</u> -10.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.4
SHEET 2 of 2
WITNESS: INSCO

Purpose and Description	Reference Supporting Workpapers		Amount
<u>ADJ 12</u> UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THIS CATEGORY IS FURTHER ADJUSTED IN SCHEDULE D-2.6 TO REFLECT THE EXPECTED UNCOLLECTIBLE EXPENSE BASED ON REVENUES IN THE FORECASTED TEST PERIOD.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,037,849 <u>899,254</u> <u>\$138,595</u> 15.4%
<u>ADJ 13</u> MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED DAMAGES TO COMPANY FACILITIES.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	(\$88,620) <u>(93,850)</u> <u>\$5,231</u> -5.6%
<u>ADJ 14</u> ENERGY ASSISTANCE PROGRAM TRACKER AND MISCELLANEOUS REVENUE TRACKER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE AMOUNTS TO BE RECOVERED THROUGH COMPANY'S APPROVED O&M TRACKER MECHANISMS, SPECIFICALLY THE ENERGY ASSISTANCE PROGRAM (EAP) AND ENERGY EFFICIENCY CONSERVATION PROGRAM (EECP) TRACKERS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.6 TO MATCH THE O&M TRACKER EXPENSE TO REVENUE IN THE FORECASTED TEST PERIOD.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$572,156 <u>526,831</u> <u>\$45,326</u> 8.6%
<u>ADJ 15</u> CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCKS, AND GENERAL TOOLS AND HOURS OF USAGE.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$2,191,050 <u>2,513,118</u> <u>(\$322,068)</u> -12.8%
<u>ADJ 16</u> UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, GAS, WATER AND SEWER, TELEPHONE, AND TELECOMMUNICATIONS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$1,907,411 <u>1,346,872</u> <u>\$560,540</u> 41.6%
<u>ADJ 17</u> MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEE, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS.	Workpaper WPD-2.4.B Workpaper WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	\$604,396 <u>651,223</u> <u>(\$46,828)</u> -7.2%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

Workpaper WPD-2.4.A
 SHEET 1 of 1
 WITNESSES: SHAEFFER
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Line No.	Purpose and Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
OPERATING AND MAINTENANCE EXPENSE:														
<u>Cost Category</u>														
1	Labor	868,032	824,010	877,325	917,275	1,058,629	1,021,798	998,594	1,044,581	947,118	989,158	1,041,756	908,762	11,497,037
2	Stock Compensation	48,320	45,099	41,835	61,137	45,814	58,682	68,206	68,172	68,185	66,733	67,042	65,448	704,673
3	Incentive Compensation	171,303	95,065	95,065	359,795	71,711	71,711	67,420	67,420	67,420	67,420	67,420	67,420	1,269,166
4	Profit Sharing	21,195	12,682	12,682	54,181	9,722	9,784	9,282	9,282	9,282	9,282	9,282	9,282	175,936
5	Employees' Insurance Plans	156,435	13,128	165,758	158,994	129,030	170,538	124,151	105,307	135,190	138,523	113,673	142,210	1,552,937
6	OPEB Expenses (Service)	3,629	3,444	3,584	3,517	3,715	3,356	3,602	3,602	3,602	3,602	3,602	3,602	42,857
7	OPEB Expenses (Non-Service)	5,018	5,018	5,018	3,794	2,076	2,076	3,167	3,167	3,167	3,167	3,167	3,167	41,999
8	Post-Employment Benefits - FAS112	-	-	20,233	-	-	-	-	-	-	-	-	-	20,233
9	Pension Expenses (Service)	12,469	11,809	12,287	12,107	14,446	13,073	13,207	13,207	13,207	13,207	13,207	13,207	155,432
10	Pension Expenses (Non-Service)	205,324	5,519	5,519	5,519	(3,540)	(3,540)	1,083	1,083	1,083	1,083	1,083	1,083	221,302
11	401K	49,531	47,757	49,373	84,239	39,813	58,514	66,999	65,012	63,967	63,788	53,169	77,257	719,419
12	Net Labor & Benefits	1,541,257	1,063,529	1,288,677	1,660,556	1,371,418	1,405,993	1,355,710	1,380,832	1,312,220	1,355,963	1,373,400	1,291,437	16,400,991
13	Materials & Supplies	88,573	130,108	114,146	76,427	106,456	168,368	102,548	105,060	137,555	250,468	162,276	122,290	1,564,276
14	Advertising Expense	200	1,194	-	1,586	-	512	108	108	108	108	108	108	4,142
15	Legal Fees	-	900	-	-	-	-	-	-	-	-	-	-	900
16	Audit Fees	15,160	16,748	16,862	15,160	19,743	17,361	17,252	17,252	17,252	17,252	17,252	17,252	204,546
17	Outside Services	462,126	440,113	465,993	303,975	229,456	573,001	630,518	615,472	640,310	660,442	579,481	640,219	6,241,108
18	Leases Building & Land	(106)	2,307	(137)	1,945	(136)	(8,436)	4,571	4,580	4,570	2,311	4,550	4,540	20,558
19	Leases Other	4,752	6,856	7,435	5,479	1,252	3,309	2,702	5,404	7,468	9,254	4,468	3,357	61,735
20	Corporate Insurance	141,033	125,051	123,252	125,008	118,441	118,770	129,980	130,013	130,037	129,996	136,710	136,710	1,545,001
21	Employee Expenses	159,992	16,189	36,426	156,488	11,632	48,818	66,130	66,130	62,388	66,130	65,433	63,562	819,318
22	Dues & Donations	11,517	11,926	1,400	18,670	6,060	11,275	8,661	8,661	8,661	8,661	8,661	8,661	112,816
23	Utilities	58,344	71,123	68,516	85,244	55,744	92,215	155,028	154,595	161,169	155,817	144,364	144,711	1,346,872
24	Corporate Service Bill	1,895,553	1,608,784	1,876,934	2,426,362	1,850,401	2,302,675	1,784,053	1,736,655	1,737,447	1,755,384	1,651,633	1,656,611	22,282,493
25	Uncollectible-Non-Gas Cost	105,812	44,701	(22,690)	12,724	192,438	148,417	81,075	44,465	41,035	30,053	42,209	31,489	751,726
26	Uncollectible-Gas Cost	2,004	5,275	15,353	17,951	25,292	18,602	21,856	19,452	5,149	6,651	2,314	7,629	147,528
27	Miscellaneous Revenue Adjustment	(12,593)	(18,980)	(29,729)	(5,007)	21,698	(5,817)	(6,499)	(6,942)	(8,271)	(6,499)	(6,942)	(8,271)	(93,850)
28	Amortizations	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	196,503
29	Injuries & Damages	22,513	58,135	9,743	17,774	(2,919)	19,250	12,036	12,036	12,036	12,036	12,036	12,036	196,713
30	Energy Assistance Program Tracker	37,009	37,164	37,782	38,003	37,890	37,890	39,058	38,843	38,691	38,504	38,461	38,388	457,683
31	Miscellaneous Revenue Tracker	-	-	13,180	3,295	16,475	-	11,788	11,788	2,720	907	7,943	1,051	69,147
32	Clearing Accounts	212,652	204,816	211,469	225,488	187,605	325,948	202,115	197,506	191,746	181,031	181,478	191,264	2,513,118
33	Commission Fees	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	268,832
34	Miscellaneous & Other	8,074	916	(7,667)	(4,829)	480	22,214	42,656	25,433	27,129	23,694	23,954	23,834	185,888
35	Other O&M	3,251,394	2,802,104	2,977,046	3,560,523	2,916,785	3,933,152	3,344,415	3,225,290	3,255,979	3,380,980	3,115,168	3,134,218	38,897,053
36	TOTAL O&M	4,792,650	3,865,633	4,265,723	5,221,078	4,288,203	5,339,145	4,700,125	4,606,122	4,568,199	4,736,942	4,488,568	4,425,655	55,298,044

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

Workpaper WPD-2.4.B
 SHEET 1 of 1
 WITNESSES: SHAEFFER
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Line No.	Purpose and Description	Forecasted JAN	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
OPERATING AND MAINTENANCE EXPENSE:														
Cost Category														
1	Labor	1,032,811	890,975	999,672	1,052,981	955,518	997,558	1,049,842	916,848	1,012,184	936,054	791,014	911,038	11,546,494
2	Stock Compensation	66,076	84,019	69,838	70,211	69,492	68,789	70,914	69,492	68,720	70,762	68,604	69,294	846,211
3	Incentive Compensation	67,413	67,413	69,435	69,435	69,435	69,435	69,435	69,435	69,435	69,435	69,435	69,435	829,180
4	Profit Sharing	9,559	9,559	9,559	9,559	9,559	9,559	9,559	9,559	9,559	9,559	9,559	9,559	114,707
5	Employees' Insurance Plans	109,953	222,208	133,309	112,840	145,212	148,803	121,956	152,825	156,632	127,601	158,288	160,654	1,750,280
6	OPEB Expenses (Service)	3,463	3,463	3,463	3,463	3,463	3,463	3,463	3,463	3,463	3,463	3,463	3,463	41,560
7	OPEB Expenses (Non-Service)	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000
8	Post-Employment Benefits - FAS112	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Pension Expenses (Service)	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	12,560	150,726
10	Pension Expenses (Non-Service)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	(2,250)	297,750	(2,250)	(2,250)	(2,250)	273,000
11	401K	42,361	67,659	69,012	66,966	65,889	65,705	54,766	79,578	57,204	21,642	52,272	97,829	740,884
12	Net Labor & Benefits	1,343,696	1,357,357	1,366,349	1,397,516	1,330,629	1,375,374	1,391,997	1,313,261	1,689,258	1,250,577	1,164,696	1,333,333	16,314,042
13	Materials & Supplies	150,177	105,080	102,548	105,060	137,555	250,468	162,276	122,290	137,059	98,847	75,213	84,253	1,530,826
14	Advertising Expense	108	108	108	108	108	108	108	108	108	108	108	108	1,300
15	Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Audit Fees	17,252	17,252	17,252	17,252	17,252	17,252	17,252	17,252	17,252	17,252	17,252	17,252	207,022
17	Outside Services	451,142	450,862	612,186	597,139	621,978	642,109	561,362	622,099	487,923	419,387	331,591	327,298	6,125,077
18	Leases Building & Land	5,085	5,051	4,451	4,460	4,450	2,191	4,430	4,420	4,410	4,400	4,390	6,492	54,229
19	Leases Other	3,109	5,646	2,702	5,404	7,468	9,254	4,468	3,357	4,116	6,250	4,878	5,049	61,700
20	Corporate Insurance	138,272	138,247	138,243	138,277	138,303	138,260	142,341	142,341	142,315	142,323	142,140	142,131	1,683,193
21	Employee Expenses	67,652	62,040	65,781	65,781	62,040	65,781	65,781	63,910	63,910	65,781	60,171	63,910	772,541
22	Dues & Donations	8,661	8,661	8,661	8,661	8,661	8,661	8,661	8,661	8,661	8,661	8,661	8,661	103,936
23	Utilities	160,066	160,030	157,643	157,217	163,798	158,453	146,685	147,039	218,954	146,685	137,654	153,188	1,907,411
24	Corporate Service Bill	1,791,097	1,798,729	1,814,685	1,791,909	1,805,200	1,798,501	1,728,705	1,727,821	1,836,626	1,685,792	1,800,862	288,390	19,868,316
25	Uncollectible-Non-Gas Cost	72,946	97,444	83,411	45,916	42,083	30,886	43,219	32,376	37,707	48,001	69,286	104,131	707,405
26	Uncollectible-Gas Cost	87,378	37,103	21,856	19,452	5,149	6,651	2,314	7,629	7,600	17,294	55,673	62,345	330,443
27	Miscellaneous Revenue Adjustment	(7,385)	(8,271)	(6,499)	(6,942)	(8,271)	(6,499)	(6,942)	(8,271)	(6,499)	(6,499)	(8,271)	(8,271)	(88,620)
28	Amortizations	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	16,375	196,503
29	Injuries & Damages	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	144,436
30	Energy Assistance Program Tracker	39,125	39,120	39,058	38,843	38,691	38,504	38,461	38,388	32,830	34,807	42,447	45,534	465,807
31	Miscellaneous Revenue Tracker	13,601	6,347	11,788	11,788	2,720	907	7,943	1,051	11,088	9,779	13,919	15,417	106,349
32	Clearing Accounts	195,448	132,811	211,741	206,901	200,854	189,603	190,825	201,100	147,656	163,650	185,329	165,133	2,191,050
33	Commission Fees	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	22,403	268,832
34	Miscellaneous & Other	57,729	75,312	87,817	46,427	48,212	45,101	79,137	79,013	76,013	58,844	60,294	(574,839)	139,060
35	Other O&M	3,302,279	3,182,386	3,424,246	3,304,469	3,347,064	3,447,007	3,247,840	3,261,399	3,278,546	2,972,175	3,052,412	956,994	36,776,819
36	TOTAL O&M	4,645,975	4,539,743	4,790,595	4,701,985	4,677,694	4,822,381	4,639,837	4,574,660	4,967,804	4,222,753	4,217,108	2,290,328	53,090,861

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2024 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE D-2.5
 SHEET 1 of 1
 WITNESS: INSCHO

Purpose and Description	Reference Supporting Schedule / Workpapers		Amount
<u>ADJ 1</u>			
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$24,472,166 <u>21,467,697</u> <u>\$3,004,469</u> 14.0%
<u>ADJ 2</u>			
TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL PROPERTY TAX RELATED TO PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.6.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$10,498,032 <u>6,005,138</u> <u>\$4,492,895</u> 74.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S). WPD-2.6

SCHEDULE D-2.6
SHEET 1 of 2
WITNESS: SHAEFFER

Purpose and Description	Reference Supporting Schedule / Workpapers	Amount
<u>ADJ 1</u> FOREFITED DISCOUNT REVENUES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE LATE PAYMENT PENALTIES ASSESSED TO RESIDENTIAL CUSTOMERS INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	Workpaper WPD-2.6.A	FORECASTED (\$407,666) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$407,666)</u>
<u>ADJ 2.1</u> ENERGY ASSISTANCE PROGRAM TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	Workpaper WPD-2.6.B	FORECASTED (\$13,841) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$13,841)</u>
<u>ADJ 2.2</u> ENERGY EFFICIENCY CONSERVATION PROGRAM TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	Workpaper WPD-2.6.B	FORECASTED \$14,175 BASE-ADJUSTED 0 ADJUSTMENT <u>\$14,175</u>
<u>ADJ 3</u> ASC 712 (FAS 112) POST-EMPLOYMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE A LEVEL OF EXPENSE IN THE FORECASTED TEST PERIOD BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	Workpaper WPD-2.6.C	FORECASTED (\$29,637) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$29,637)</u>
<u>ADJ 4.1</u> BASE RATE UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE NORMALIZED CHARGE-OFF PERCENTAGE.	Workpaper WPD-2.6.D(1)	FORECASTED (\$230,183) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$230,183)</u>
<u>ADJ 4.2</u> GAS COST UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE NORMALIZED CHARGE-OFF PERCENTAGE.	Workpaper WPD-2.6.D(1)	FORECASTED (\$261,862) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$261,862)</u>
<u>ADJ 4.3</u> UNCOLLECTIBLE GAS COST REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO DECREASE UNCOLLECTIBLE GAS COST REVENUE BY APPLYING THE NORMALIZED CHARGE-OFF PERCENTAGE.	Workpaper WPD-2.6.D(3)	FORECASTED (\$55,342) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$55,342)</u>
<u>ADJ 5</u> CORPORATE INSURANCE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO DECREASE CORPORATE INSURANCE EXPENSE TO REFLECT THE LATEST KNOWN ANNUALIZED PREMIUMS FOR THE COMPANY'S PROPERTY, CASUALTY, WORKERS COMPENSATION, MEDICAL STOP LOSS, AND OTHER MISC. INSURANCE FOR 2023 / 2024 POLICY PERIODS.	Workpaper WPD-2.6.E	FORECASTED (\$288,255) BASE-ADJUSTED 0 ADJUSTMENT <u>(\$288,255)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S). _WPD-2.6__

SCHEDULE D-2.6
SHEET 2 of 2
WITNESS: SHAEFFER

Purpose and Description	Reference Supporting Workpapers		Amount
<u>ADJ 6</u> RATE CASE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE THE ANNUAL AMORTIZATION RATE CASE EXPENSE FROM THE COMPANY'S PRIOR CASE (CASE 2021-00183) OF \$196,503 AND INCLUDE PROJECTED RATE CASE EXPENSE OF \$1,142,250, TO BE AMORTIZED OVER A ONE YEAR PERIOD.	Workpaper WPD-2.6.F	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$945,747 <u>0</u> \$945,747
<u>ADJ 7.1</u> NON-RECOVERABLE CKY DIRECT LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING DUES AND DONATIONS.	Workpaper WPD-2.6.G	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$103,138) <u>0</u> (\$103,138)
<u>ADJ 7.2</u> NON-RECOVERABLE CKY DIRECT NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN MISCELLANEOUS EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE DUES AND DONATIONS, CHARITABLE CONTRIBUTIONS, PROMOTIONAL ADVERTISING, EMPLOYEE EXPENSES, AND OTHER MISCELLANEOUS EXPENSES.	Workpaper WPD-2.6.G	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$111,556) <u>0</u> (\$111,556)
<u>ADJ 8.1</u> NON-RECOVERABLE MANAGEMENT FEE LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING DUES AND DONATIONS, ADVERTISING, EMPLOYEE EXPENSES, OUTSIDE SERVICES, AND MATERIALS AND SUPPLIES EXPENSES.	Workpaper WPD-2.6.H	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$21,123) <u>0</u> (\$21,123)
<u>ADJ 8.2</u> NON-RECOVERABLE MANAGEMENT FEE NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATEPROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN EXPENSES BILLED EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE DUES AND DONATIONS, CHARITABLE CONTRIBUTIONS, PROMOTIONAL ADVERTISING, EMPLOYEE EXPENSES, OUTSIDE SERVICES, AND OTHER MISCELLANEOUS EXPENSES.	Workpaper WPD-2.6.H	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$124,615) <u>0</u> (\$124,615)
<u>ADJ 9</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE DEPRECIATION AND AMORTIZATION EXPENSE BASED ON NET PLANT BALANCES, UPDATED DEPRECIATION RATES, LESS 2023, 2024 & 2025 SMRP INVESTMENTS AS INCLUDED IN THIS RATE PROCEEDING.	Workpaper WPD-2.6.I	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$2,011,730 <u>0</u> \$2,011,730
<u>ADJ 10</u> PROPERTY TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PROPERTY TAX EXPENSE BASED ON NET PLANT ADDITIONS AND GAS STORAGE BALANCE AS INCLUDED IN THIS RATE PROCEEDING, EXCLUSIVE OF 2023 AND 2024 SMRP NET PLANT ADDITIONS.	Workpaper WPD-2.6.J	FORECASTED BASE-ADJUSTED ADJUSTMENT	(\$1,920,241) <u>0</u> (\$1,920,241)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
FORFEITED DISCOUNTS REVENUE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.6.A
WITNESS: WOZNIAK

Line No.	Description	Reference	Adjustment
1	Non-Residential Customers' Late Payment Penalties	Attachment JCW-2	\$ 182,431
2	Less: Test Year Forfeited Discounts Revenue	SCHEDULE C-2.1.B, Line 15	\$ 590,097
3	Adjustment to Remove Residential Customers' Late Payment Penalties from Forfeited Discounts Revenues	Line 2 - Line 1	<u>\$ (407,666)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
TRACKER EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.6.B
WITNESS: SHAEFFER

Line No.	Description	Reference	Adjustment
1	Energy Assistance Program	Schedule M-2.2, Column P	\$ 451,966
2	Less: Test Year Expense	Workpaper WPD-2.4.B, Line 30	<u>\$ 465,807</u>
3	Energy Assistance Program Adjustment	Line 1 - Line 2	\$ (13,841)
4	Energy Efficiency Conservation Program	Schedule M-2.2, Column P	\$ 120,524
5	Less: Test Year Expense	Workpaper WPD-2.4.B, Line 31	<u>\$ 106,349</u>
6	Energy Efficiency Conservation Program	Line 4 - Line 5	\$ 14,175
7	Total Tracker Expense Adjustment	Line 3 + Line 6	<u><u>\$ 334</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
ASC 712 AMORTIZATION ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.6.C
WITNESS: SHAEFFER

Line No.	Description	Adjustment
1	ASC 712 - Post Employment Benefits	
2	2019 Actuals	\$ (133,031)
3	2020 Actuals	\$ 4,357
4	2021 Actuals	\$ (64,609)
5	2022 Actuals	\$ 24,867
6	2023 Actuals	\$ 20,233
7	Total	\$ (148,183)
8	Five Year Average	\$ (29,637)
9	Less: Test Year Expense	<u>-</u>
10	Total ASC 712 Adjustment	<u>\$ (29,637)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
UNCOLLECTIBLE EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.6.D(1)
WITNESS: SHAEFFER

Line No.	Description	Reference	Adjustment
<u>Non-Gas Cost Uncollectible Accounts Expense</u>			
1	Sales and Transportation Non-Gas Cost Revenues at Current Rates	Schedule C-2.1B	\$ 114,441,729
2	Uncollectible Provision Rate	Schedule H-1	<u>0.417000%</u>
3	Total Non-Gas Cost Uncollectible Accounts	Line 1 * Line 2	\$ 477,222
4	Less: Test Year Non-Gas Cost Uncollectible Expense	Workpaper WPD-2.4.B, Line 25	\$ 707,405
5	Total Non-Gas Cost Uncollectible Accounts Expense Adjustment	Line 3 - Line 4	<u>\$ (230,183)</u>
<u>Gas Cost Uncollectible Accounts Expense</u>			
6	Uncollectible Gas Cost Tracker Revenue	Workpaper WPD-2.6.D(3)	\$ 68,581
7	Less: Test Year Gas Cost Uncollectible Expense	Workpaper WPD-2.4.B, Line 26	\$ 330,443
8	Total Gas Cost Uncollectible Accounts Expense Adjustment	Line 6 - Line 7	<u>\$ (261,862)</u>
9	Total Uncollectible Accounts Expense Adjustment	Line 5 + Line 8	<u><u>\$ (492,046)</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 UNCOLLECTIBLE RATE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period X Forecasted Period
 Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.6.D(2)
 WITNESS: SHAEFFER

Line No.	Description	2023	2022	2021	2020	2019	2018	2017
1	Reserve account balance at the beginning of the year	\$ 332,385	\$ 950,590	\$ 2,835,420	\$ 650,967	\$ 800,986	\$ 278,464	\$ 227,382
2	Charges to reserve (accounts charged off)	\$ (1,748,385)	\$ (1,829,965)	\$ (1,829,164)	\$ (586,474)	\$ (996,737)	\$ (633,572)	\$ (862,351)
3	Credits to reserve account	\$ 525,133	\$ 585,682	\$ 572,763	\$ 248,109	\$ 408,606	\$ 416,529	\$ 357,681
4	Current year provision	\$ 1,169,817	\$ 626,079	\$ (628,429)	\$ 2,522,818	\$ 438,111	\$ 739,565	\$ 555,752
5	Reserve account balance at the end of the year	\$ 278,949	\$ 332,385	\$ 950,590	\$ 2,835,420	\$ 650,967	\$ 800,986	\$ 278,464
6	Total Company Revenue (Excludes Unbilled)	\$ 192,589,750	\$ 197,014,925	\$ 147,730,483	\$ 127,764,935	\$ 134,813,571	\$ 142,429,329	\$ 126,334,457
7	Percent of provision to total revenue (Line 4/6)	0.6074%	0.3178%	-0.4254%	1.9746%	0.3250%	0.5193%	0.4399%
8	Three Year Average - 2023, 2022 & 2019 (5-Year Adjusted)	0.4170%						

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period Forecasted Period
 Type of Filing: Original _ Update _ Revised

Workpaper WPD-2.6.D(3)
 WITNESS: WOZNIAK

Line No.	Description	Reference	Adjustment
1	Expected Gas Cost Commodity at Current Rate [1]		\$ 1.3557
2	Uncollectible Provision Rate	Workpaper WPD-2.6.D(2)	<u>0.417000%</u>
3	Uncollectible Gas Cost Rate per Mcf	Line 1 * Line 2	\$ 0.0057
4	Tariff Volumes [2]	WPM - A.2	12,031,674.9
5	Uncollectible Gas Cost Tracker Revenue	Line 3 * Line 4	<u>\$ 68,581</u>
6	Less: Test Year Revenue [3]	Schedule M-2.2, Column P	\$ 123,923
7	Uncollectible Gas Cost Revenue Adjustment	Line 5 - Line 6	<u><u>\$ (55,342)</u></u>

[1] Expected Gas Cost Commodity Rate as of March 1, 2024 per PSC Order 2024-00011.
 [2] Rate Schedules GSR, GSO, IS and IUS
 [3] Uncollectible Gas Cost Rate of \$.0103/Mcf per PSC Order 2024-00011.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
CORPORATE INSURANCE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.6.E
WITNESS: INSCHO

Line No.	Description	Reference	Adjustment
1	2023 / 2024 Annualized Corporate Insurance Premiums Expense	Attachment CI-1	\$ 1,394,938
2	Less: Test Year Corporate Insurance Expense	Workpaper WPD-2.4.B, Line 20	\$ 1,683,193
3	Corporate Insurance Expense Adjustment	Line 1 - Line 2	<u>\$ (288,255)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2024 - 00092
 RATE CASE EXPENSE ADJUSTMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: Base Period Forecasted Period
 Type of Filing: Original Update Revised

Workpaper WPD-2.6.F
 WITNESS: SHAEFFER

Line No.	Description	Reference	Adjustment
1	Estimated Rate Case Expense	Schedule F-9	\$ 1,142,250
2	Years of Amortization		<u>1</u>
3	Annual Rate Case Expense	Line 1 / Line 2	\$ 1,142,250
4	Less: Test Year Rate Case Expense	Workpaper WPD-2.4.B, Line 28	<u>\$ 196,503</u>
5	Rate Case Expense Adjustment	Line 3 - Line 4	<u><u>\$ 945,747</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
COLUMBIA GAS OF KENTUKEY DIRECT EXCLUSIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: __ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.6.G
WITNESSES: SHAEFFER
INSCHO

Line No.	Description	Reference	Adjustment
1	Labor - Lobbying		\$ (16,549)
2	Corporate Dues & Memberships - Lobbying		\$ (8,469)
3	Employee Expenses: Activities & Business Expenses - Lobbying		\$ (2,182)
4	Outside Services - Lobbying		\$ (68,413)
5	Miscellaneous & Other - Lobbying		\$ (7,526)
6	Corporate Dues & Memberships		\$ (1,943)
7	Corporate Dues & Memberships - Charitable Contributions		\$ (4,027)
8	Charitable Contributions		\$ (20,190)
9	Advertising		\$ (1,025)
10	Employee Expenses: Entertainment		\$ (7,052)
11	Employee Expenses: Gifts		\$ (13,062)
12	Employee Expenses: Activities & Business Expenses		\$ (60,626)
13	Miscellaneous & Other		\$ (3,632)
14	Total Lobbying Non-Recoverable O&M Expenses	Lines 1 - 5	\$ (103,138)
15	Total Non-Lobbying Non-Recoverable O&M Expenses	Lines 6 - 13	\$ (111,556)
16	Total Non-Recoverable O&M Expenses	Line 14 + Line 15	\$ (214,695)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
NCSC ALLOCATED O&M NON-RECOVERABLE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.6.H
WITNESSES: SHAEFFER
KING
BLY

Line No.	Description	Reference	Adjustment
1	Corporate Dues & Memberships - Lobbying		\$ (410)
2	Charitable Contributions - Lobbying		\$ (4,359)
3	Employee Expenses: Activities & Business Expenses - Lobbying		\$ (5,298)
4	Outside Services and Materials & Supplies - Lobbying		\$ (11,056)
5	Corporate Dues & Memberships		\$ (5,842)
6	Charitable Contributions		\$ (21,950)
7	Advertising		\$ (10,248)
8	Employee Expenses - Entertainment		\$ (582)
9	Employee Expenses - Gifts		\$ (12,323)
10	Employee Expenses: Activities & Business Expenses		\$ (6,952)
11	Outside Services		\$ (28,759)
12	Miscellaneous & Other [1]		<u>\$ (37,960)</u>
13	Total Lobbying Non-Recoverable O&M Expenses	Lines 1 - 4	\$ (21,123)
14	Total Non-Lobbying Non-Recoverable O&M Expenses	Lines 5 - 12	<u>\$ (124,615)</u>
15	Total Non-Recoverable O&M Expenses	Line 13 + Line 14	<u><u>\$ (145,738)</u></u>

[1] Includes identified non-recoverable expenses Cost Categories: 1) Legal Fees, 2) Materials & Supplies, 3) Utilities, 4) Rents and Leases, and 5) Miscellaneous & Other.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period Forecasted Period
Type of Filing: Original _ Update _ Revised

Workpaper WPD-2.6.I
WITNESS: SHAEFFER

Line No.	Description	Reference	Adjustment
1	Adjusted Depreciation and Amortization Expense, Less 2023, 2024, & 2025 SMRP	WPB-2.1.B, Line 57	\$ 26,483,896
2	Less: Test Year Depreciation and Amortization Expense	SCHEDULE C-2.1.B, Line 47	<u>\$ 24,472,166</u>
3	Depreciation and Amortization Expense Adjustment	Line 2 - Line 1	<u><u>\$ 2,011,730</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2024 - 00092
PROPERTY TAX
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.6.J
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	TAXABLE AMOUNT \$	EFFECTIVE TAX RATE	TAX AMOUNT \$
1	<u>Property, Plant and Equipment - Total Company</u>				
2	Estimated Assessed Value at December 31, 2022		555,584,304		
3	2023 Net Plant Additions	WPB-2.1.B	59,767,549		
4	2024 Net Plant Additions	WPB-2.1.B	46,203,068		
5	Estimated Assessed Value at December 31, 2024		<u>661,554,920</u>		
6	Effective Property Tax Rate			1.265%	
7	2025 Property Tax Expense - Property, Plant and Equipment				\$ 8,366,403
8	<u>Property, Plant and Equipment - 2023 & 2024 SMRP</u>				
9	2023 SMRP Net Plant Additions	WPB-2.1.B	45,581,670		
10	2024 SMRP Net Plant Additions	WPB-2.1.B	41,776,824		
11	Estimated SMRP Assessed Value at December 31, 2024		<u>87,358,495</u>		
12	Effective Property Tax Rate			1.265%	
13	2025 SMRP Property Tax Expense - Property, Plant and Equipment				\$ 1,104,786
14	<u>Property, Plant and Equipment - Total Company, Less 2023 & 2024 SMRP</u>				
15	Estimated Assessed Value at December 31, 2022		555,584,304		
16	2023 Net Plant Additions, net of 2023 SMRP		14,185,879		
17	2024 Net Plant Additions, net of 2024 SMRP		<u>4,426,243</u>		
18	Estimated Assessed Value at December 31, 2024, net of 2023 & 2024 SMRP		574,196,426		
19	Effective Property Tax Rate			1.265%	
20	2025 Property Tax Expense - Property, Plant and Equipment, net of 2023 & 2024 SMRP				\$ 7,261,617
21	<u>Gas Storage</u>				
22	Actual Gas Storage Balance at December 31, 2022	WPB-5.3, Line 1	40,020,364		
23	West Virginia Gas Storage Balance at December 31, 2022		14,675,833		
24	Percent in West Virginia at December 31, 2022		36.6709%		
25	Projected Gas Storage Balance at December 31, 2023	WPB-5.3, Line 25	40,807,876		
26	Percent in West Virginia Based on December 31, 2022		36.6709%		
27	West Virginia Projected Gas Storage Balance at December 31, 2023		14,964,621		
28	Assessment Rate		60.000%		
29	West Virginia Storage Assessed Value		8,978,773		
30	Effective Tax Rate			2.1177%	
31	2025 Property Tax Expense - Storage				<u>190,142</u>
32	2025 Property Tax Expense - Total				\$ 7,451,759
33	Less: Test Year Expense, Sch. C-2.1.B	SCHEDULE C-2.1.B, Line 48			\$ 9,372,000
34	Property Tax Adjustment				<u>\$ (1,920,241)</u>