

TAB 83

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

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

**Description of Filing Requirement:**

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

**Response:**

Please refer to the attached Schedule E.

**Responsible Witness:**

Jennifer Harding

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

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>
E-1.1	COMPUTATION OF FEDERAL AND STATE INCOME TAX
E-1.2	CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPUTATION OF FEDERAL AND STATE INCOME TAX  
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 E-1.1  
SHEET 1 OF 3  
WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES		JURIS. %	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES		ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES		FORECASTED RETURN AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	FORECASTED RETURN AT PROPOSED RATES
			TOTAL COMPANY			TOTAL COMPANY	JURISDICTIONAL	TOTAL COMPANY		TOTAL COMPANY	ADJUSTMENT	JURISDICTIONAL
			(1)	(2)		(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)		
			\$			\$	\$	\$	\$	\$		\$
1	Operating Income Before Income Taxes	SCH C-1, LN 7	38,303,783	100%		38,303,783	(11,287,386)	27,016,397	23,642,934	50,659,330		
2	Interest Charges	1/	11,633,981			11,633,981	402,812	12,036,794	0	12,036,794		
3	Book Net Income before Income Tax & Credits	LN 1+2	26,669,801			26,669,801	(11,690,198)	14,979,603	23,642,934	38,622,536		
4												
5	Federal Flow-Through Statutory Adjustments	PG 2, LN 9	36,607			51,042	110,894	161,936	0	161,936		
6	Federal Timing Statutory Adjustments	PG 2, LN 53	(36,188,668)			(36,188,668)	27,363,713	(8,824,955)	0	(8,824,955)		
7	State Bonus Disallowance	PG 2, LN 56	393,254			393,254	(3,714,979)	(3,321,726)	0	(3,321,726)		
8												
9	State Taxable Income	LN 3+5+6+7	(9,089,006)			(9,074,571)	12,069,430	2,994,858	23,642,934	26,637,792		
10												
11	State Income Tax	LN 9 x 5%	(454,450)			(453,729)	603,471	149,743	1,182,147	1,331,890		
12	Prior Adjustment to State Income Tax	PG 2, LN 73	(764,696)			(764,696)	764,696	0	0	0		
13	Other Adjustments to State Income Tax	PG 2, LN 74	0			0	0	0	0	0		
14												
15	Total State Income Tax	LN 11+12+13	(1,219,146)			(1,218,425)	1,368,167	149,743	1,182,147	1,331,890		
16												
17	Federal Taxable Income	LN 3+5+6-11-12	(8,263,113)			(8,249,400)	14,416,242	6,166,841	22,460,787	28,627,628		
18												
19	Federal Net Operating Loss Carryforward		(988,719)			(988,719)	0	0	0	0		
20												
21	Federal Income Tax	LN 17+19 x 21%	(1,942,885)			(1,940,005)	3,027,411	1,295,037	4,716,765	6,011,798		
22	Prior Adjustment to Federal Income Tax	PG 3, LN 7	(825)			(825)	825	0	0	0		
23	Other Adjustments to Federal Income Tax		0			0	0	0	0	0		
24												
25	Current Federal Income Tax	LN 21+22+23	(1,943,710)			(1,940,830)	3,028,236	1,295,037	4,716,765	6,011,798		
26	Current State Income Tax	LN 11+12+13	(1,219,146)			(1,218,425)	1,368,167	149,743	1,182,147	1,331,890		
27	Total Current Income Tax	LN 25+26	(3,162,856)			(3,159,255)	4,396,403	1,444,780	5,898,912	7,343,687		
28												
29	Provision for Deferred Federal Income Tax	LN -6 -19 * 21%	7,807,251			7,807,251	(5,746,380)	1,853,240	0	1,853,240		
30	Federal Benefit of Provision for Deferred State Income Tax	LN -37 * 21%	(375,852)			(375,852)	248,312	(127,540)	0	(127,540)		
31	Amortization of Excess ADIT-Federal	PG 3, LN 4	(491,664)			(491,664)	30,532	(461,132)	0	(461,132)		
32	Flow-Through Excess Book/Tax Depreciation-Federal	PG 3, LN 3	(41,867)			(41,867)	(29,410)	(71,277)	0	(71,277)		
33	Amortization of Investment Tax Credit	PG 3, LN 2	(9,098)			(9,098)	8,034	(1,064)	0	(1,064)		
34	Other Adjustments to Deferred Federal Income Tax	PG 3, LN 8+9+10	(165,779)			(165,779)	165,779	0	0	0		
35	Deferred Federal Income Tax	LN 29+30+31+32+33	6,722,992			6,722,992	(5,323,133)	1,192,228	0	1,192,228		
36												
37	Provision for Deferred State Income Tax	LN -6 -7 * 5%	1,789,771			1,789,771	(1,182,437)	607,334	0	607,334		
38	Amortization of Excess ADIT-State	PG 3, LN 13	(24,123)			(24,123)	0	(24,123)	0	(24,123)		
39	Flow-Through Excess Book/Tax Depreciation-State	PG 3, LN 14	(10,493)			(10,493)	(7,371)	(17,864)	0	(17,864)		
40	Other Adjustments to Deferred State Income Tax	PG 3, LN 19+20	763,393			763,393	(763,393)	0	0	0		
41	Deferred State Income Tax	LN 37+38+39+40	2,518,547			2,518,547	(1,953,200)	565,347	0	565,347		
42												
43	Total Provision for Deferred Income Taxes	LN 37+41	9,241,539			9,241,539	(7,276,333)	1,757,575	0	1,757,575		
44												
45	Total Federal Income Taxes	LN 25+35	4,779,282			4,782,162	(2,294,897)	2,487,264	4,716,765	7,204,026		
46												
47	Total State Income Taxes	LN 26+41	1,299,401			1,300,123	(585,033)	715,090	1,182,147	1,897,237		
48												
49	Total Income Tax Expense	LN 45+47	6,078,683			6,082,284	(2,879,930)	3,202,354	5,898,912	9,101,262		
50												
51	Effective Tax Rate		22.79%			22.81%	24.64%	21.38%	24.95%	23.56%		
52	NOTE 1/											
53	RATE BASE	SCH B-1, LN 10	512,510,189					518,827,312				
54	WEIGHTED COST OF SHORT-TERM AND LONG-TERM DEBT	SCH J-1 LN 1 + LN 2	2.27%					2.32%				
55	INTEREST CHARGES CALCULATED	SCH E-1.1, LN 2	11,633,981					12,036,794				

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024 - 00092  
 COMPUTATION OF FEDERAL AND STATE INCOME TAX  
 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 E-1.1  
 SHEET 2 OF 3  
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD RETURN AT CURRENT RATES		BASE PERIOD RETURN AT CURRENT RATES JURIS. JURISDICTION		BASE PERIOD RETURN AT CURRENT RATES ADJUSTMENT		FORECASTED RETURN AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES ADJUSTMENT	FORECASTED RETURN AT PROPOSED RATES
			(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)		
			\$	%	\$	%	\$	\$	\$	\$	
1	Permanent and Flow Through Items										
2	Lobbying		80,448	0%	0		0	0	0	0	0
3	Meals and Entertainment		171,578	100%	171,578		(23,297)	148,281	0	148,281	
4	AFUDC Equity		(142,883)	0%	0		0	0	0	0	
5	ESPP		15,315	100%	15,315		(1,921)	13,394	0	13,394	
6	Parking		(303)	100%	(303)		564	261	0	261	
7	Perm Taxes Allocation NCS		0	100%	0		0	0	0	0	
8	Fines and Penalties		48,000	0%	0		0	0	0	0	
9	Stock Excess		(135,549)	100%	(135,549)		135,549	0	0	0	
10	Total Permanent and Flow Through Items		36,607		51,042		110,894	161,936	0	161,936	
11	Tax Timing Statutory Adjustments										
12	NC Payroll Taxes Cares Act		14,658	100%	14,658		(14,658)	0	0	0	
13	Accd Liab-ST FAS112		16,984	100%	16,984		(16,984)	0	0	0	
14	Accum Provisions FAS 112		3,249	100%	3,249		(3,249)	0	0	0	
15	Accum Provisions OPEB		(26,400)	100%	(26,400)		26,400	0	0	0	
16	Inventory Capitalization		729,717	100%	729,717		(729,717)	0	0	0	
17	LIFO Storage Adjustment		0	100%	0		0	0	0	0	
18	Accd Liab-Incentive Compnston		1,332,801	100%	1,332,801		(1,332,801)	0	0	0	
19	Accd Liab-Profit Sharing		185,771	100%	185,771		(185,771)	0	0	0	
20	Accd Liab-Vacation Pay CY		(750,427)	100%	(750,427)		750,427	0	0	0	
21	Accd Liab-Vacation Pay PY		840,791	100%	840,791		(840,791)	0	0	0	
22	Accum Prov-Banked Vacation		44,510	100%	44,510		(44,510)	0	0	0	
23	Stock Comp LTIP - Tax		386,265	100%	386,265		(386,265)	0	0	0	
24	Accrd Property Tax		(1,627,900)	100%	(1,627,900)		1,627,900	0	0	0	
25	Misc Assets-Property Tax		2,203,907	100%	2,203,907		(2,203,907)	0	0	0	
26	Accd Liab-Severance		0	100%	0		0	0	0	0	
27	Custmr Advn for Constr NonCur		70,362	100%	70,362		(70,362)	0	0	0	
28	Accd Liability - Pension ST-NQ		0	100%	0		0	0	0	0	
29	Accum Prov LT PenCost Non-Qual		0	100%	0		0	0	0	0	
30	Accum Provisions Pen Cost Qual		0	100%	0		0	0	0	0	
31	Funds Held in Trust		(183,322)	100%	(183,322)		183,322	0	0	0	
32	FAS 109 Basis Adjustment - TR		(2,130,957)	100%	(2,130,957)		2,130,957	0	0	0	
33	Other Basis Difference		0	100%	0		0	0	0	0	
34	Excess Tax Depreciation		(6,831,857)	100%	(6,831,857)		265,601	(6,566,256)	0	(6,566,256)	
35	Bonus Depreciation		0	100%	0		0	0	0	0	
36	Repairs Deduction		(29,834,539)	100%	(29,834,539)		12,754,221	(17,080,318)	0	(17,080,318)	
37	263A Mixed Service Cost Deduction		(2,037,761)	100%	(2,037,761)		(334,272)	(2,372,033)	0	(2,372,033)	
38	SMRP Book / Tax Basis Difference - Adjustment		0	100%	0		17,193,652	17,193,652	0	17,193,652	
39	Oblig Operating Lease		(445,193)	100%	(445,193)		445,193	0	0	0	
40	Right of Use Asset		441,139	100%	441,139		(441,139)	0	0	0	
41	NC Reg Asset COVID Costs		3,773	100%	3,773		(3,773)	0	0	0	
42	NC Reg Asset Def Depr Cap Lse		937	100%	937		(937)	0	0	0	
43	NC Reg Asset FAS 158 OPEB		146,938	100%	146,938		(146,938)	0	0	0	
44	NC Reg Asset FAS158 Pension		519,588	100%	519,588		(519,588)	0	0	0	
45	NC Reg Asset Pen NQulfd FAS158		0	100%	0		0	0	0	0	
46	NC Reg Asset Rate Case Non-Cur		61,724	100%	61,724		(61,724)	0	0	0	
47	Reg Asset EAP		23,007	100%	23,007		(23,007)	0	0	0	
48	Reg Asset GTI Funding		22,228	100%	22,228		(22,228)	0	0	0	
49	Reg Asset-Prf Base Rt Adj PBRA		(55,082)	100%	(55,082)		55,082	0	0	0	
50	Reg Lia Curr-AMRP		410,888	100%	410,888		(410,888)	0	0	0	
51	Reg Liab Curr-DSM Uncollect		6,957	100%	6,957		(6,957)	0	0	0	
52	Reg Liab Curr-Other		18,689	100%	18,689		(18,689)	0	0	0	
53	Reg Liab NC-BA Lost Credits		(281)	100%	(281)		281	0	0	0	
54	Reg Liab NC-State Tax Reform		943	100%	943		(943)	0	0	0	
55	Reg Liab Rate Reserve - Curren		15,432	100%	15,432		(15,432)	0	0	0	
56	Bad Debts		233,793	100%	233,793		(233,793)	0	0	0	
57	Total Tax Timing Differences		(36,188,668)		(36,188,668)		27,363,713	(8,824,955)	0	(8,824,955)	
58											
59	Total Statutory Adjustments to Taxable Income		(36,152,061)	100%	(36,152,061)		10,092,084	(26,059,977)	0	(26,059,977)	
60	State Bonus Disallowance		393,254	100%	393,254		(3,714,979)	(3,321,726)	0	(3,321,726)	

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 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE E-1.1  
 SHEET 3 OF 3  
 WITNESS: HARDING

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD RETURN AT CURRENT RATES		JURIS. %	BASE PERIOD RETURN AT CURRENT RATES		FORECASTED RETURN AT CURRENT RATES		FORECASTED RETURN AT CURRENT RATES	
			TOTAL COMPANY			TOTAL COMPANY	ADJUSTMENT	TOTAL COMPANY	ADJUSTMENT	ADJ JURISDICTION	
			(1)	(2)		(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)		(7) = (5) + (6)
			\$			\$	\$	\$	\$		\$
1	Federal Other										
2	Amortization of Investment Tax Credit		(9,098)	100%		(9,098)	8,034	(1,064)	0		(1,064)
3	Flow-Through Excess Book/Tax Depreciation		(41,867)	100%		(41,867)	(29,410)	(71,277)	0		(71,277)
4	Amortization of Excess ADIT-Federal		(491,664)	100%		(491,664)	30,532	(461,132)	0		(461,132)
5											
6	Prior Adjustment to Federal Income Tax										
7	Current Federal Prior Year Return-to-Provision True-up		(825)	100%		(825)	825	0	0		0
8	Deferred Federal Prior Year Return-to-Provision True-up		(5,466)	100%		(5,466)	5,466	0	0		0
9	Deferred Federal Prior Year True-up		0	100%		0	0	0	0		0
10	Federal Benefit of State Prior Year True-up		(160,313)	100%		(160,313)	160,313	0	0		0
11											
12	State Other										
13	Amortization of Excess ADIT-State		(24,123)	100%		(24,123)	0	(24,123)	0		(24,123)
14	Flow-Through Excess Book/Tax Depreciation		(10,493)	100%		(10,493)	(7,371)	(17,864)	0		(17,864)
15											
16	Prior Adjustment to State Income Tax										
17	Current State Prior Year Return-to-Provision True-up		(764,696)	100%		(764,696)	764,696	0	0		0
18	Current State Payable True-up		0	100%		0	0	0	0		0
19	Deferred State Prior Year Return-to-Provision True-up		763,393	100%		763,393	(763,393)	0	0		0
20	Deferred Federal Prior Year True-up		0	100%		0	0	0	0		0

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION  
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE E-1.2  
SHEET 1 OF 2  
WITNESS: HARDING

LINE NO.	DESCRIPTION (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3) \$	FUTURE PERIOD AMOUNT (4) \$
1	Adjusted Operating Revenues	C-1	167,404,640	150,357,678
2	Adjusted Operation and Maintenance Expense	C-1	101,628,023	88,279,594
3	Adjusted Depreciation and Amortization Expense	C-2	21,467,697	26,483,896
4	Adjusted Taxes Other Than Income	C-2	<u>6,005,138</u>	<u>8,577,791</u>
5	Adjusted Income Before Income Tax	Line (1) - (Sum of Lines (2) - (4))	38,303,783	27,016,397
6	<u>1st Interation</u>			
7	CWC SIT		0	0
8	CWC FIT		0	0
9	CWC Interest		0	0
10	Rate Base Excluding Cash Working Capital	B-1	512,510,189	518,827,312
11	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
12	Total Rate Base	Sum of Lines (8) - (11)	506,924,911	512,018,136
13	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2700%</u>	<u>2.3200%</u>
14	Interest	Line (12) x Line (13)	11,507,195	11,878,821
15	Operating Income Before Reconciling Items	Line (5) - Line (14)	26,796,588	15,137,576
16	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
17	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
18	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
19	State Taxable Income	Sum of Lines (15) - (18)	(8,947,785)	3,152,831
20	Current State Income Tax @ 5%	Line (19) x 5%	(447,389)	157,642
21	Federal Taxable Income	Line (15) + Line (16) + Line (17) - Line (20)	(8,893,650)	6,316,915
22	Current Federal Income Tax @ 21%	Line (18) x 21%	(1,867,666)	1,326,552
23	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
24	Total Current State and Federal Income Taxes	Line (20) + Line (22) + Line (23)	6,926,484	3,241,769
25	<u>2nd Interation</u>			
26	CWC SIT	Line (20) / 365 x B-5.2 SIT Lag Days	(19,697)	6,941
27	CWC FIT	Line (22) / 365 x B-5.2 FIT Lag Days	(82,228)	58,405
28	CWC Interest	Line (14) / 365 x B-5.2 Interest Lag Days	1,955,593	2,018,749
29	Rate Base Excluding Cash Working Capital	B-1	512,510,189	518,827,312
30	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
31	Total Rate Base	Sum of Lines (26) - (30)	508,778,579	514,102,231
32	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2700%</u>	<u>2.3200%</u>
33	Interest	Line (31) x Line (32)	11,549,274	11,927,172
34	Operating Income Before Reconciling Items	Line (5) - Line (33)	26,754,509	15,089,225
35	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
36	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
37	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
38	State Taxable Income	Sum of Lines (34) - (37)	(8,989,864)	3,104,480
39	Current State Income Tax @ 5%	Line (38) x 5%	(449,493)	155,224
40	Federal Taxable Income	Line (34) + Line (35) + Line (36) - Line (39)	(8,933,625)	6,270,982
41	Current Federal Income Tax @ 21%	Line (40) x 21%	(1,876,061)	1,316,906
42	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
43	Total Current State and Federal Income Taxes	Line (39) + Line (41) + Line (42)	6,915,985	3,229,705
44	<u>3rd Interation</u>			
45	CWC SIT	Line (39) / 365 x B-5.2 SIT Lag Days	(19,790)	6,834
46	CWC FIT	Line (41) / 365 x B-5.2 FIT Lag Days	(82,598)	57,980
47	CWC Interest	Line (33) / 365 x B-5.2 Interest Lag Days	1,962,744	2,026,966
48	Rate Base Excluding Cash Working Capital	B-1	512,510,189	518,827,312
49	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
50	Total Rate Base	Sum of Lines (45) - (49)	508,785,267	514,109,916
51	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2700%</u>	<u>2.3200%</u>
52	Interest	Line (50) x Line (51)	11,549,426	11,927,350
53	Operating Income Before Reconciling Items	Line (5) - Line (52)	26,754,357	15,089,047
54	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
55	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
56	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
57	State Taxable Income	Sum of Lines (53) - (56)	(8,990,016)	3,104,302
58	Current State Income Tax @ 5%	Line (57) x 5%	(449,501)	155,215
59	Federal Taxable Income	Line (53) + Line (54) + Line (55) - Line (58)	(8,933,769)	6,270,813
60	Current Federal Income Tax @ 21%	Line (59) x 21%	(1,876,091)	1,316,871
61	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
62	Total Current State and Federal Income Taxes	Line (58) + Line (60) + Line (61)	6,915,947	3,229,661

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION  
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE E-1.2  
SHEET 1 OF 2  
WITNESS:

LINE NO.	DESCRIPTION (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3) \$	FUTURE PERIOD AMOUNT (4) \$
63	<u>4th Interation</u>			
64	CWC SIT	Line (58) / 365 x B-5.2 SIT Lag Days	(19,790)	6,834
65	CWC FIT	Line (60) / 365 x B-5.2 FIT Lag Days	(82,599)	57,978
66	CWC Interest	Line (52) / 365 x B-5.2 Interest Lag Days	1,962,770	2,026,996
67	Rate Base Excluding Cash Working Capital	B-1	512,510,189	518,827,312
68	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
69	Total Rate Base	Sum of Lines (64) - (68)	508,785,292	514,109,944
70	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2700%</u>	<u>2.3200%</u>
71	Interest	Line (69) x Line (70)	11,549,426	11,927,351
72	Operating Income Before Reconciling Items	Line (5) - Line (71)	26,754,357	15,089,046
73	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
74	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
75	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
76	State Taxable Income	Sum of Lines (72) - (75)	(8,990,016)	3,104,301
77	Current State Income Tax @ 5%	Line (76) x 5%	(449,501)	155,215
78	Federal Taxable Income	Line (72) + Line (73) + Line (74) - Line (77)	(8,933,769)	6,270,812
79	Current Federal Income Tax @ 21%	Line (78) x 21%	(1,876,091)	1,316,870
80	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
81	Total Current State and Federal Income Taxes	Line (77) + Line (79) + Line (80)	6,915,947	3,229,660
82	<u>5th Interation</u>			
83	CWC SIT	Line (77) / 365 x B-5.2 SIT Lag Days	(19,790)	6,834
84	CWC FIT	Line (79) / 365 x B-5.2 FIT Lag Days	(82,599)	57,978
85	CWC Interest	Line (71) / 365 x B-5.2 Interest Lag Days	1,962,770	2,026,996
86	Rate Base Excluding Cash Working Capital	B-1	512,510,189	518,827,312
87	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	<u>(5,585,278)</u>	<u>(6,809,176)</u>
88	Total Rate Base	Sum of Lines (83) - (87)	508,785,292	514,109,944
89	Weighted Cost of Debt	J-1.1 / J-1.2	<u>2.2700%</u>	<u>2.3200%</u>
90	Interest	Line (88) x Line (89)	11,549,426	11,927,351
91	Operating Income Before Reconciling Items	Line (5) - Line (90)	26,754,357	15,089,046
92	Federal Flow-Through Statutory Adjustments	E-1	51,042	161,936
93	Federal Timing Statutory Adjustments	E-1	(36,188,668)	(8,824,955)
94	State Bonus Disallowance	E-1	<u>393,254</u>	<u>(3,321,726)</u>
95	State Taxable Income	Sum of Lines (91) - (94)	(8,990,016)	3,104,301
96	Current State Income Tax @ 5%	Line (95) x 5%	(449,501)	155,215
97	Federal Taxable Income	Line (91) + Line (92) + Line (93) - Line (96)	(8,933,769)	6,270,812
98	Current Federal Income Tax @ 21%	Line (96) x 21%	(1,876,091)	1,316,870
99	Deferred Taxes, ITC, & EDIT Amortization	E-1	<u>9,241,539</u>	<u>1,757,575</u>
100	Total Current State and Federal Income Taxes	Line (96) + Line (98) + Line (99)	6,915,947	3,229,660
101	Change in Current State Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, SIT Interest Synchronization is \$0.</i>	-	-
102	Change in Current Federal Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, FIT Interest Synchronization is \$0.</i>	-	-
103	Total Change in Current State and Federal Income Tax from CWC Interest Synchronization		-	-



TAB 84

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

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

**Description of Filing Requirement:**

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

**Response:**

Please refer to the attached Schedule F.

**Responsible Witnesses:**

Tamaleh L. Shaeffer, Kristen King, Craig Inscho, and Nick Bly

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES 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>
F-1.A	TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
F-1.B	COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS
F-1.C	NISOURCE SERVICE COMPANY ALLOCATED CORPORATE DUES AND MEMBERSHIPS
F-2	TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
F-3.A	TOTAL COMPANY CHARITABLE CONTRIBUTIONS
F-3.B	COMPANY DIRECT CHARITABLE CONTRIBUTIONS
F-3.C	NISOURCE SERVICE COMPANY ALLOCATED CHARITABLE CONTRIBUTIONS
F-4.A	TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.B	COMPANY DIRECT CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.C	NISOURCE SERVICE COMPANY ALLOCATED CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-5.A	TOTAL COMPANY ADVERTISING
F-5.B	COMPANY DIRECT ADVERTISING
F-5.C	NISOURCE SERVICE COMPANY ALLOCATED ADVERTISING
F-6.A	TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
F-6.B	COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES
F-6.C	NISOURCE SERVICE COMPANY ALLOCATED PROFESSIONAL SERVICE EXPENSES
F-7.A	TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.B	COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.C	NISOURCE SERVICE COMPANY ALLOCATED CIVIC, POLITICAL AND RELATED ACTIVITIES
F-8.A	TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.B	COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.C	NISOURCE SERVICE COMPANY ALLOCATED EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-9	TOTAL COMPANY PROJECTED RATE CASE EXPENSES

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS  
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024  
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE F-1A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
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LINE NO.	FERC ACCT (1)	SOCIAL ORGANIZATION / SERVICE CLUB (2)	REFERENCE (3)	BASE PERIOD AMOUNT (4)	FORECASTED PERIOD AMOUNT (5)
1		<u>O&amp;M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	921	COMMERCE LEXINGTON	F-1B (Company Direct)	\$ 1,590	\$ -
3	921	KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)	1,995	-
4	921	KENTUCKY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	796	-
5	921	LEXINGTON FORUM INC	F-1B (Company Direct)	260	-
6	921	THE SALVATION ARMY	F-1B (Company Direct)	448	-
7	923	KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)	1,400	-
8	930.2	AMERICAN GAS ASSOCIATION	F-1B (Company Direct)	22,138	-
9	930.2	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	F-1C (Allocated from NCSC)	650	-
10	930.2	COMMON GROUND ALLIANCE [1]	F-1B (Company Direct)	749	-
11	930.2	EDISON ELECTRIC INSTITUTE	F-1C (Allocated from NCSC)	2,220	-
12	930.2	GEORGETOWN SCOTT COUNTY CHAMBER OF COMMERCE	F-1B (Company Direct)	781	-
13	930.2	KEENELAND ASSOCIATION INC [1]	F-1B (Company Direct)	3,000	-
14	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS	F-1B (Company Direct)	1,115	-
15	930.2	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS	F-1C (Allocated from NCSC)	2,500	-
16	930.2	KENTUCKY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	8,850	-
17	930.2	KENTUCKY GAS ASSOCIATION	F-1B (Company Direct)	10,000	-
18	930.2	KENTUCKY LEAGUE OF CITIES INC.	F-1B (Company Direct)	1,500	-
19	930.2	KENTUCKY OIL & GAS ASSOCIATION	F-1B (Company Direct)	255	-
20	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-1B (Company Direct)	625	-
21	930.2	MT STERLING MONTGOMERY CO	F-1B (Company Direct)	600	-
22	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [1]	F-1C (Allocated from NCSC)	708	-
23	930.2	OUR NATIONS ENERGY FUTURE COALITION INC	F-1C (Allocated from NCSC)	823	-
24	930.2	PIKE COUNTY CHAMBER OF COMMERCE [1]	F-1B (Company Direct)	1,050	-
25	930.2	SAMS CLUB DIRECT	F-1B (Company Direct)	186	-
26	930.2	SOUTHERN GAS ASSOCIATION	F-1B (Company Direct)	1,735	-
27	930.2	UTILITY PENSION FUND STUDY GROUP	F-1C (Allocated from NCSC)	131	-
28	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]	F-1B (Company Direct)	500	-
29	930.2	WOODFORD COUNY CHAMBER COMMERCE [1]	F-1B (Company Direct)	1,275	-
30	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)	F-1B / F-1C	53,845	109,776
31		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		121,725	109,776
32		<u>O&amp;M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
33	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY LOBBYING 3.85%	F-1C (Allocated from NCSC)		(26)
34	921	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	F-1B (Company Direct)		(1,666)
35	921	O&M EXCLUSION - EDISON ELECTRIC INSTITUTE	F-1C (Allocated from NCSC)		(4,589)
36	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)		(2,091)
37	921	O&M EXCLUSION - KENTUCKY NIGHT AT THE SOUTHERN LEGISLATION	F-1B (Company Direct)		(419)
38	921	O&M EXCLUSION - NCSL BLUEGRASS SOCIAL, MCBRAYER MCGINNIS	F-1B (Company Direct)		(472)
39	921	O&M EXCLUSION - THE SALVATION ARMY	F-1B (Company Direct)		(469)
40	923	O&M EXCLUSION - AMERICAN GAS ASSOCIATION (MISCLASSIFIED - ELECTRIC)	F-1C (Allocated from NCSC)		(54)
41	923	O&M EXCLUSION - CARLTON CLUB OF THE DISTRICT OF COLUMBIA	F-1C (Allocated from NCSC)		(235)
42	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC LOBBYING 40.00%	F-1C (Allocated from NCSC)		(383)
43	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-1B (Company Direct)		(1,467)
44	923	O&M EXCLUSION - LINES UP INC	F-1C (Allocated from NCSC)		(201)
45	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1C (Allocated from NCSC)		(162)
46	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION LOBBYING 3.40%	F-1B (Company Direct)		(1,577)
47	930.2	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	F-1B (Company Direct)		(3,654)
48	930.2	O&M EXCLUSION - COMMON GROUND ALLIANCE	F-1B (Company Direct)		(778)
49	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING 100.00%	F-1B (Company Direct)		(1,572)
50	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	F-1C (Allocated from NCSC)		(602)
51	930.2	O&M EXCLUSION - SAMS CLUB DIRECT	F-1B (Company Direct)		(275)
52		TOTAL O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS	F-1B / F-1C		(20,691)
53		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		<u>\$ 121,725</u>	<u>\$ 89,085</u>

54 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
55 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.  
56 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS  
57 SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE  
58 MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE  
59 END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN  
60 THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S  
61 REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS  
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024  
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE F-1.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
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LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&amp;M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	921	COMMERCE LEXINGTON		\$ 1,590	\$ -
3	921	KENTUCKY CHAMBER FOUNDATION INC		1,995	-
4	921	KENTUCKY CHAMBER OF COMMERCE [1]		796	-
5	921	LEXINGTON FORUM INC		260	-
6	921	THE SALVATION ARMY		448	-
7	923	KENTUCKY CHAMBER FOUNDATION INC		1,400	-
8	930.2	AMERICAN GAS ASSOCIATION		22,138	-
9	930.2	COMMON GROUND ALLIANCE [1]		749	-
10	930.2	GEORGETOWN SCOTT COUNTY CHAMBER OF COMMERCE		781	-
11	930.2	KEENELAND ASSOCIATION INC [1]		3,000	-
12	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS		1,115	-
13	930.2	KENTUCKY CHAMBER OF COMMERCE [1]		8,850	-
14	930.2	KENTUCKY GAS ASSOCIATION		10,000	-
15	930.2	KENTUCKY LEAGUE OF CITIES INC.		1,500	-
16	930.2	KENTUCKY OIL & GAS ASSOCIATION		255	-
17	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE		625	-
18	930.2	MT STERLING MONTGOMERY CO		600	-
19	930.2	PIKE COUNTY CHAMBER OF COMMERCE [1]		1,050	-
20	930.2	SAMS CLUB DIRECT		186	-
21	930.2	SOUTHERN GAS ASSOCIATION		1,735	-
22	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]		500	-
23	930.2	WOODFORD COUNY CHAMBER COMMERCE [1]		1,275	-
24	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		51,968	103,936
25		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		112,816	103,936
26		<u>O&amp;M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
27	921	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,666)
28	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Lines 1 & 5 & 6		(2,091)
29	921	O&M EXCLUSION - KENTUCKY NIGHT AT THE SOUTHERN LEGISLATION	Workpaper WPD-2.6G Lines 1 & 5 & 6		(419)
30	921	O&M EXCLUSION - NCSL BLUEGRASS SOCIAL, MCBRAYER MCGINNIS	Workpaper WPD-2.6G Lines 1 & 5 & 6		(472)
31	921	O&M EXCLUSION - THE SALVATION ARMY	Workpaper WPD-2.6G Lines 1 & 5 & 6		(469)
32	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,467)
33	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION LOBBYING 3.40%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,577)
34	930.2	O&M EXCLUSION - COMMERCE LEXINGTON LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(3,654)
35	930.2	O&M EXCLUSION - COMMON GROUND ALLIANCE	Workpaper WPD-2.6G Lines 1 & 5 & 6		(778)
36	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING 100.00%	Workpaper WPD-2.6G Lines 1 & 5 & 6		(1,572)
37	930.2	O&M EXCLUSION - SAMS CLUB DIRECT	Workpaper WPD-2.6G Lines 1 & 5 & 6		(275)
38		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(14,439)
39		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		\$ 112,816	\$ 89,497
40		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
41		NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.			
42		[1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS			
43		SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE			
44		MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE			
45		END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN			
46		THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S			
47		REVENUE REQUIREMENT.			

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED CORPORATE DUES AND MEMBERSHIPS  
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 F-1.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
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LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&amp;M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	930.2	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY		\$ 650	\$ -
3	930.2	EDISON ELECTRIC INSTITUTE		2,220	-
4	930.2	KENTUCKY ASSOCIATION OF MASTER CONTRACTORS		2,500	-
5	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [1]		708	-
6	930.2	OUR NATIONS ENERGY FUTURE COALITION INC		823	-
7	930.2	UTILITY PENSION FUND STUDY GROUP		131	-
8	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		1,876	5,840
9		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		<u>8,909</u>	<u>5,840</u>
10		<u>O&amp;M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
11	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY LOBBYING 3.85%	Workpaper WPD-2.6H Lines 1 & 5		(26)
12	921	O&M EXCLUSION - EDISON ELECTRIC INSTITUTE	Workpaper WPD-2.6H Lines 1 & 5		(4,589)
13	923	O&M EXCLUSION - AMERICAN GAS ASSOCIATION (MISCLASSIFIED - ELECTRIC)	Workpaper WPD-2.6H Lines 1 & 5		(54)
14	923	O&M EXCLUSION - CARLTON CLUB OF THE DISTRICT OF COLUMBIA	Workpaper WPD-2.6H Lines 1 & 5		(235)
15	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC LOBBYING 40.00%	Workpaper WPD-2.6H Lines 1 & 5		(383)
16	923	O&M EXCLUSION - LINES UP INC	Workpaper WPD-2.6H Lines 1 & 5		(201)
17	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	Workpaper WPD-2.6H Lines 1 & 5		(162)
18	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	Workpaper WPD-2.6H Lines 1 & 5		(602)
19		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			<u>(6,252)</u>
20		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		<u>\$ 8,909</u>	<u>\$ (412)</u>

21 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
22 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.  
23 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE  
24 THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WILL BE  
25 RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND REFLECTED  
26 IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED  
27 IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES  
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 F-2  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
BLY

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		NONE			
2		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY CHARITABLE CONTRIBUTIONS  
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024  
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

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

SCHEDULE F-3.A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
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LINE NO.	FERC ACCT (1)	PAYEE ORGANIZATION (2)	REFERENCE (3)	BASE PERIOD AMOUNT (4)	FORECASTED PERIOD AMOUNT (5)
1		<u>O&amp;M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
2	921	KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)	\$ 1,995	\$ -
3	921	THE SALVATION ARMY	F-3B (Company Direct)	448	-
4	923	AMERICAN CANCER SOCIETY	F-3C (Allocated from NCSC)	523	-
5	923	COMMONWEALTH STRATEGY CONSULTING	F-3C (Allocated from NCSC)	199	-
6	923	CONFERENCE BOARD INC	F-3C (Allocated from NCSC)	2,525	-
7	923	FIRE AND FOCUS SCHOLARSHIP FUND INC	F-3C (Allocated from NCSC)	199	-
8	923	KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)	1,400	-
9	923	MARYHAVEN INC	F-3C (Allocated from NCSC)	199	-
10	923	MONTGOMERY CENTER OF EXCELLENCE	F-3C (Allocated from NCSC)	398	-
11	923	NATIONAL SAFETY COUNCIL	F-3C (Allocated from NCSC)	303	-
12	923	SOME INC	F-3C (Allocated from NCSC)	199	-
13	923	ST JUDE CHILDRENS RESEARCH	F-3C (Allocated from NCSC)	5	-
14	923	THE CENTER FOR HEALTHY FAMILIES	F-3C (Allocated from NCSC)	597	-
15	923	UNITED WAY OF CENTRAL OHIO	F-3C (Allocated from NCSC)	498	-
16	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3C (Allocated from NCSC)	880	-
17	930.1	EDISON ELECTRIC INSTITUTE	F-3C (Allocated from NCSC)	379	-
18	930.1	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3C (Allocated from NCSC)	966	-
19	930.1	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL	F-3C (Allocated from NCSC)	966	-
20	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS	F-3B (Company Direct)	1,115	-
21	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)	625	-
22	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)	F-3B / F-3C	-	50,526
23		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		14,419	50,526
24		<u>O&amp;M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
25	903	O&M EXCLUSION - THE BREATHING ASSOCIATION	F-3C (Allocated from NCSC)		(150)
26	921	O&M EXCLUSION - AMERICAN HEART ASSOCIATION	F-3B (Company Direct)		(251)
27	921	O&M EXCLUSION - CENTER FOR WOMEN, CHILDREN AND FAMILIES	F-3B (Company Direct)		(734)
28	921	O&M EXCLUSION - CHILDRENS ADVOCACY CENTER	F-3B (Company Direct)		(838)
29	921	O&M EXCLUSION - GODS PANTRY FOOD BANK	F-3B (Company Direct)		(629)
30	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)		(10,094)
31	921	O&M EXCLUSION - SHRINERS HOSPITAL FOR CHILDREN	F-3B (Company Direct)		(1,477)
32	921	O&M EXCLUSION - THE SALVATION ARMY	F-3B (Company Direct)		(469)
33	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3B / F-3C		(1,926)
34	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	F-3C (Allocated from NCSC)		(1,396)
35	923	O&M EXCLUSION - AMERICAN CIVIL LIBERTIES UNION OF ALABAMA	F-3C (Allocated from NCSC)		(40)
36	923	O&M EXCLUSION - BRYAN CAVE LLP	F-3C (Allocated from NCSC)		(106)
37	923	O&M EXCLUSION - CHAMBER OF COMMERCE OF THE USA LOBBYING 35.00%	F-3C (Allocated from NCSC)		(14,747)
38	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	F-3C (Allocated from NCSC)		(575)
39	923	O&M EXCLUSION - DISABILITY:IN (DISABILITY INCLUSION)	F-3C (Allocated from NCSC)		(401)
40	923	O&M EXCLUSION - ECIER FOUNDATION	F-3C (Allocated from NCSC)		(310)
41	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	F-3B (Company Direct)		(1,467)
42	923	O&M EXCLUSION - LATINOS COUNT	F-3C (Allocated from NCSC)		(415)
43	923	O&M EXCLUSION - NATIONAL BLACK MBA ASSOCIATION	F-3C (Allocated from NCSC)		(84)
44	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3B (Company Direct)		(1,886)
45	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3C (Allocated from NCSC)		(256)
46	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	F-3C (Allocated from NCSC)		(833)
47	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	F-3C (Allocated from NCSC)		(639)
48	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-3B (Company Direct)		(382)
49	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	F-3B (Company Direct)		(1,168)
50	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)		(1,441)
51	930.2	O&M EXCLUSION - NATIONAL GAY AND LESBIAN CHAMBER OF COMMERCE	F-3C (Allocated from NCSC)		(1,234)
52	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	F-3C (Allocated from NCSC)		(401)
53	930.2	O&M EXCLUSION - PIKE COUNTY CHAMBER OF COMMERCE	F-3B (Company Direct)		(1,083)
54	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	F-3C (Allocated from NCSC)		(2,753)
55	930.2	O&M EXCLUSION - URBAN LEAGUE OF GREATER SOUTHWESTERN OHIO	F-3C (Allocated from NCSC)		(401)
56	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-3B (Company Direct)		(524)
57	930.2	O&M EXCLUSION - WOODFORD COUNY CHAMBER COMMERCE	F-3B (Company Direct)		(1,336)
58	932	O&M EXCLUSION - AIR CHARTER SAFETY FOUNDATION	F-3C (Allocated from NCSC)		(77)
59		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(60,526)
60					
61	426	ALPHA BETA LAMBDA CHAPTER EDUCATION FOUNDATION	F-3B (Company Direct)	350	-
62	426	AMERICAN RED CROSS	F-3B (Company Direct)	750	-
63	426	COMMONWEALTH FUND FOR KET	F-3B (Company Direct)	800	-
64	426	URBAN LEAGUE OF LEXINGTON-FAYEET COUNTY	F-3B (Company Direct)	442	-
65	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
66		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		2,342	-
67		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		\$ 16,761	\$ -

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
[1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.  
[2] COSTS RECORDED TO FERC ACCOUNT 426-OTHER INCOME & DEDUCTIONS ARE NOT REFLECTD IN THE REVENUE REQUIREMENT.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT CHARITABLE CONTRIBUTIONS  
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 F-3.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&amp;M EXPENSE - CHARITABLE CONTRIBUTIONS</u> [1]			
2	921	KENTUCKY CHAMBER FOUNDATION INC		\$ 1,995	\$ -
3	921	THE SALVATION ARMY		448	-
4	923	KENTUCKY CHAMBER FOUNDATION INC		1,400	-
5	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS		1,115	-
6	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE		625	-
7	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	24,217
8		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		<u>5,583</u>	<u>24,217</u>
9		<u>O&amp;M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
10	921	O&M EXCLUSION - AMERICAN HEART ASSOCIATION	Workpaper WPD-2.6G Line 6 & 7		(251)
11	921	O&M EXCLUSION - CENTER FOR WOMEN, CHILDREN AND FAMILIES	Workpaper WPD-2.6G Line 6 & 7		(734)
12	921	O&M EXCLUSION - CHILDRENS ADVOCACY CENTER	Workpaper WPD-2.6G Line 6 & 7		(838)
13	921	O&M EXCLUSION - GODS PANTRY FOOD BANK	Workpaper WPD-2.6G Line 6 & 7		(629)
14	921	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Line 6 & 7		(10,094)
15	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6G Line 6 & 7		(436)
16	921	O&M EXCLUSION - SHRINERS HOSPITAL FOR CHILDREN	Workpaper WPD-2.6G Line 6 & 7		(1,477)
17	921	O&M EXCLUSION - THE SALVATION ARMY	Workpaper WPD-2.6G Line 6 & 7		(469)
18	923	O&M EXCLUSION - KENTUCKY CHAMBER FOUNDATION INC	Workpaper WPD-2.6G Line 6 & 7		(1,467)
19	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	Workpaper WPD-2.6G Line 6 & 7		(1,886)
20	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 & 7		(382)
21	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	Workpaper WPD-2.6G Line 6 & 7		(1,168)
22	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 & 7		(1,441)
23	930.2	O&M EXCLUSION - PIKE COUNTY CHAMBER OF COMMERCE	Workpaper WPD-2.6G Line 6 & 7		(1,083)
24	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	Workpaper WPD-2.6G Line 6 & 7		(524)
25	930.2	O&M EXCLUSION - WOODFORD COUNY CHAMBER COMMERCE	Workpaper WPD-2.6G Line 6 & 7		(1,336)
26		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			<u>(24,217)</u>
27					
28	426	ALPHA BETA LAMBDA CHAPTER EDUCATION FOUNDATION		350	-
29	426	AMERICAN RED CROSS		750	-
30	426	COMMONWEALTH FUND FOR KET		800	-
31	426	URBAN LEAGUE OF LEXINGTON-FAYEET COUNTY		442	-
32	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
33		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		<u>2,342</u>	<u>-</u>
34		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		<u>\$ 7,925</u>	<u>\$ -</u>

35 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

36 [1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.

37 [2] COSTS RECORDED TO FERC ACCOUNT 426-OTHER INCOME & DEDUCTIONS ARE NOT REFLECTD IN THE REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED CHARITABLE CONTRIBUTIONS  
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 F-3.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
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LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
(1)	(1)	(2)	(3)	(4)	(5)
1		<u>O&amp;M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
2	923	AMERICAN CANCER SOCIETY		\$ 523	\$ -
3	923	COMMONWEALTH STRATEGY CONSULTING		199	-
4	923	CONFERENCE BOARD INC		2,525	-
5	923	FIRE AND FOCUS SCHOLARSHIP FUND INC		199	-
6	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		880	-
7	923	MARYHAVEN INC		199	-
8	923	MONTGOMERY CENTER OF EXCELLENCE		398	-
9	923	NATIONAL SAFETY COUNCIL		303	-
10	923	SOME INC		199	-
11	923	ST JUDE CHILDRENS RESEARCH		5	-
12	923	THE CENTER FOR HEALTHY FAMILIES		597	-
13	923	UNITED WAY OF CENTRAL OHIO		498	-
14	930.1	EDISON ELECTRIC INSTITUTE		379	-
15	930.1	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		966	-
16	930.1	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL		966	-
17	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	26,309
18		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		8,836	26,309
19		<u>O&amp;M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
20	903	O&M EXCLUSION - THE BREATHING ASSOCIATION	Workpaper WPD-2.6H Lines 2 & 6		(150)
21	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6H Lines 2 & 6		(1,490)
22	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	Workpaper WPD-2.6H Lines 2 & 6		(1,396)
23	923	O&M EXCLUSION - AMERICAN CIVIL LIBERTIES UNION OF ALABAMA	Workpaper WPD-2.6H Lines 2 & 6		(40)
24	923	O&M EXCLUSION - BRYAN CAVE LLP	Workpaper WPD-2.6H Lines 2 & 6		(106)
25	923	O&M EXCLUSION - CHAMBER OF COMMERCE OF THE USA LOBBYING 35.00%	Workpaper WPD-2.6H Lines 2 & 6		(14,747)
26	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	Workpaper WPD-2.6H Lines 2 & 6		(575)
27	923	O&M EXCLUSION - DISABILITY:IN (DISABILITY INCLUSION)	Workpaper WPD-2.6H Lines 2 & 6		(401)
28	923	O&M EXCLUSION - ECIER FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(310)
29	923	O&M EXCLUSION - LATINOS COUNT	Workpaper WPD-2.6H Lines 2 & 6		(415)
30	923	O&M EXCLUSION - NATIONAL BLACK MBA ASSOCIATION	Workpaper WPD-2.6H Lines 2 & 6		(84)
31	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	Workpaper WPD-2.6H Lines 2 & 6		(256)
32	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	Workpaper WPD-2.6H Lines 2 & 6		(833)
33	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(639)
34	930.2	O&M EXCLUSION - NATIONAL GAY AND LESBIAN CHAMBER OF COMM	Workpaper WPD-2.6H Lines 2 & 6		(1,234)
35	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	Workpaper WPD-2.6H Lines 2 & 6		(401)
36	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	Workpaper WPD-2.6H Lines 2 & 6		(2,753)
37	930.2	O&M EXCLUSION - URBAN LEAGUE OF GREATER SOUTHWESTERN OHIO	Workpaper WPD-2.6H Lines 2 & 6		(401)
38	932	O&M EXCLUSION - AIR CHARTER SAFETY FOUNDATION	Workpaper WPD-2.6H Lines 2 & 6		(77)
39		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(26,309)
40		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		\$ 8,836	\$ -

41 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

42 [1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE  
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 F-4.A  
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WITNESSES: SHAEFFER  
INSCHO  
KING  
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LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION	F-4B / F-4C	\$ -	\$ -
3	908	CUSTOMER ASSISTANCE	F-4B / F-4C	69,077	106,213
4	909	INFORMATIONAL ADVERTISING	F-4B / F-4C	4,373	2,539
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1]	F-4B / F-4C	<u>309,067</u>	<u>292,108</u>
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>382,517</u>	<u>400,859</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION	F-4B / F-4C	-	-
9	912	DEMONSTRATING AND SELLING	F-4B / F-4C	5,397	4,679
10	913	ADVERTISING	F-4B / F-4C	11,868	7,676
11	916	MISCELLANEOUS SALES EXPENSE	F-4B / F-4C	-	-
12		TOTAL SALES EXPENSES		<u>17,265</u>	<u>12,355</u>
13	930	GENERAL ADVERTISING EXPENSE [1]	F-4B / F-4C	30,813	23,226
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 430,595</u>	<u>\$ 436,440</u>

15 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
16 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF  
17 THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M  
18 EXPENSE MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY  
19 PRIOR TO THE END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF  
20 O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT  
21 INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE  
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 F-4.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		69,147	106,349
4	909	INFORMATIONAL ADVERTISING		4,373	2,539
5	910	MISCELLANEOUS CUST. SERV. & INFO.		-	-
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>73,520</u>	<u>108,888</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		-	-
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>-</u>	<u>-</u>
13	930	GENERAL ADVERTISING EXPENSE		103	6
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 73,623</u>	<u>\$ 108,894</u>
15		NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE  
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 F-4.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
BLY

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		(71)	(136)
4	909	INFORMATIONAL ADVERTISING		-	-
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1]		309,067	292,108
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>308,997</u>	<u>291,971</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		5,397	4,679
10	913	ADVERTISING		11,868	7,676
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>17,265</u>	<u>12,355</u>
13	930	GENERAL ADVERTISING EXPENSE [1]		30,711	23,221
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 356,972</u>	<u>\$ 327,547</u>

15 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
16 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE  
17 PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE  
18 IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER  
19 AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE  
20 RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD  
21 AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY ADVERTISING  
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 F-5.A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ 3,071	\$ -
3	INSTITUTIONAL ADVERTISING [1]		3,993	-
4	CONSERVATION ADVERTISING		1,239	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		10,453	-
6	OTHER ADVERTISING [1]		42,230	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		6,025	11,839
8	TOTAL O&M EXPENSE - ADVERTISING		67,010	11,839
9	<u>O&amp;M EXPENSE EXCLUSIONS - ADVERTISING</u>			
10	O&M EXCLUSION - HALO BRANDED SOLUTIONS INC	F-3B (Company Direct)		(1,025)
11	O&M EXCLUSION - APOGEE INTERACTIVE INC	F-5C (Allocated from NCSC)		(1,113)
12	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	F-5C (Allocated from NCSC)		(431)
13	O&M EXCLUSION - BORSHOFF INC	F-5C (Allocated from NCSC)		(3,545)
14	O&M EXCLUSION - BULLETPROOF	F-5C (Allocated from NCSC)		(112)
15	O&M EXCLUSION - CORPORATE THREAD	F-5C (Allocated from NCSC)		(447)
16	O&M EXCLUSION - CRA COMMUNICATIONS, LLC	F-5C (Allocated from NCSC)		(210)
17	O&M EXCLUSION - FAHLGREN MORTINE	F-5C (Allocated from NCSC)		(440)
18	O&M EXCLUSION - HALLMARK CARDS INC	F-5C (Allocated from NCSC)		(481)
19	O&M EXCLUSION - JENNIFER L. BROWN	F-5C (Allocated from NCSC)		(401)
20	O&M EXCLUSION - REAL TIMES WHO'S WHO PUBLISHING LLC	F-5C (Allocated from NCSC)		(417)
21	O&M EXCLUSION - STATISTA INC	F-5C (Allocated from NCSC)		(501)
22	O&M EXCLUSION - THE LANE REPORT, INC.	F-5C (Allocated from NCSC)		(83)
23	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-5C (Allocated from NCSC)		(2,067)
24	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING	F-5B / F-5C		(11,273)
25	TOTAL O&M EXPENSE - ADVERTISING		\$ 67,010	\$ 566

26 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
27 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE  
28 THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M-ADVERTISING EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M-ADVERTISING EXPENSE  
29 MISCLASSIFICATIONS WILL BE RECLASSIFIED TO EITHER THE PROPER O&M CATEGORY, MOVED TO BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE  
30 PROPER AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE  
31 RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE  
32 NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT ADVERTISING  
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 F-5.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ 512	\$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		1,686	-
6	OTHER ADVERTISING		1,294	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		650	1,300
8	TOTAL O&M EXPENSE - ADVERTISING		<u>4,142</u>	<u>1,300</u>
	<u>O&amp;M EXPENSE EXCLUSIONS - ADVERTISING</u>			
10	O&M EXCLUSION - HALO BRANDED SOLUTIONS INC	Workpaper WPD-2.6G Line 8		<u>(1,025)</u>
11	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			<u>(1,025)</u>
12	TOTAL O&M EXPENSE - ADVERTISING		<u>\$ 4,142</u>	<u>\$ 275</u>

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
14 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE  
15 PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY.  
16 THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO  
17 THE PROPER AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS  
18 THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S  
19 FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED ADVERTISING  
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 F-5.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING [1]		\$ 2,559	\$ -
3	INSTITUTIONAL ADVERTISING [1]		3,993	-
4	CONSERVATION ADVERTISING		1,239	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		8,767	-
6	OTHER ADVERTISING [1]		40,936	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		5,375	10,539
8	TOTAL O&M EXPENSE - ADVERTISING		<u>62,869</u>	<u>10,539</u>
9	<u>O&amp;M EXPENSE EXCLUSIONS - ADVERTISING</u>			
10	O&M EXCLUSION - APOGEE INTERACTIVE INC	Workpaper WPD-2.6H Line 7		(1,113)
11	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	Workpaper WPD-2.6H Line 7		(431)
12	O&M EXCLUSION - BORSHOFF INC	Workpaper WPD-2.6H Line 7		(3,545)
13	O&M EXCLUSION - BULLETPROOF	Workpaper WPD-2.6H Line 7		(112)
14	O&M EXCLUSION - CORPORATE THREAD	Workpaper WPD-2.6H Line 7		(447)
15	O&M EXCLUSION - CRA COMMUNICATIONS, LLC	Workpaper WPD-2.6H Line 7		(210)
16	O&M EXCLUSION - FAHLGREN MORTINE	Workpaper WPD-2.6H Line 7		(440)
17	O&M EXCLUSION - HALLMARK CARDS INC	Workpaper WPD-2.6H Line 7		(481)
18	O&M EXCLUSION - JENNIFER L. BROWN	Workpaper WPD-2.6H Line 7		(401)
19	O&M EXCLUSION - REAL TIMES WHO'S WHO PUBLISHING LLC	Workpaper WPD-2.6H Line 7		(417)
20	O&M EXCLUSION - STATISTA INC	Workpaper WPD-2.6H Line 7		(501)
21	O&M EXCLUSION - THE LANE REPORT, INC.	Workpaper WPD-2.6H Line 7		(83)
22	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	Workpaper WPD-2.6H Line 7		(2,067)
23	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			<u>(10,248)</u>
24	TOTAL O&M EXPENSE - ADVERTISING		<u>\$ 62,869</u>	<u>\$ 291</u>

25 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
26 [1] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS  
27 WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M-ADVERTISING EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M-ADVERTISING EXPENSE MISCLASSIFICATIONS WILL BE  
28 RECLASSIFIED TO EITHER THE PROPER O&M CATEGORY, MOVED TO BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE END OF  
29 THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE BASE PERIOD, THESE COSTS ARE  
30 NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES  
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 F-6.A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - AUDITING SERVICES	F-6B / F-6C	\$ 235,383	\$ 253,956
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]	F-6B / F-6C	1,675,161	541,718
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 1,910,544</u>	<u>\$ 795,675</u>

4 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
5 [1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING  
6 2023 ACTUALS AS A BASIS OF ALLOCATION.  
7 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024.  
8 IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE  
9 PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE  
10 EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND  
11 REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN  
12 THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE  
13 NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES  
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 F-6.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - AUDITING SERVICES		\$ 204,546	\$ 207,022
2	O&M EXPENSE - CONSULTING SERVICES [1]		365,184	400,012
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 569,729</u>	<u>\$ 607,034</u>
4	NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.			
5	[1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING			
6	2023 ACTUALS AS A BASIS OF ALLOCATION.			

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED PROFESSIONAL SERVICE EXPENSES  
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 F-6.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - AUDITING SERVICES		\$ 30,838	\$ 46,934
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		1,309,977	141,707
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 1,340,815</u>	<u>\$ 188,641</u>

4 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
5 [1] CONSULTING SERVICES BUDGET IS NOT SEPARATELY IDENTIFIED. CONSULTING SERVICES BUDGET IS DERIVED UTILIZING  
6 2023 ACTUALS AS A BASIS OF ALLOCATION.  
7 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY  
8 2024. IN THE PREPARATION OF THIS SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE  
9 PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-  
10 LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE END OF THE BASE PERIOD, AND  
11 REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN  
12 THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE  
13 NOT INCLUDED IN THE COMPANY'S REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES  
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 F-7.A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS	F-7B / F-7C	\$ 3,159	\$ 5,977
2	O&M EXPENSE - POLITICAL ACTIVITIES	F-7B / F-7C	99,923	101,736
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 103,082</u>	<u>\$ 107,713</u>

- 4 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
- 5 NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.
- 6 NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES  
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 F-7.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ -	\$ -
2	O&M EXPENSE - POLITICAL ACTIVITIES		83,643	86,590
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 83,643</u>	<u>\$ 86,590</u>

- 4 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
- 5 NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.
- 6 NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED CIVIC, POLITICAL AND RELATED ACTIVITIES  
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 F-7.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ 3,159	\$ 5,977
2	O&M EXPENSE - POLITICAL ACTIVITIES		16,280	15,146
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 19,439</u>	<u>\$ 21,123</u>

- 4 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
- 5 NOTE: THESE ITEMS ARE EXCLUDED FROM THE REVENUE REQUIREMENT.
- 6 NOTE: THESE AMOUNTS DO NOT INCLUDE AMOUNTS IN ACCOUNT 426.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES  
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 F-8.A  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO  
KING  
BLY

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]	F-8B / F-8C	\$ 7,590	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]	F-8B / F-8C	18,033	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]	F-8B / F-8C	563,725	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)	F-8B / F-8C	529,754	1,047,553
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>1,119,101</u>	<u>1,047,553</u>
7	<u>O&amp;M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	F-8B / F-8C		(7,634)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	F-8B / F-8C		(25,385)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	F-8B / F-8C		(75,057)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			<u>(108,075)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 1,119,101</u>	<u>\$ 939,477</u>

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.  
15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.  
16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS  
17 SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE  
18 MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE  
19 END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN  
20 THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S  
21 REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES  
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 F-8.B  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]		\$ 7,333	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]		12,465	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]		409,747	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		389,773	772,541
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>819,318</u>	<u>772,541</u>
7	<u>O&amp;M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	Workpaper WPD-2.6G Line 9		(7,052)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	Workpaper WPD-2.6G Line 10		(13,062)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	Workpaper WPD-2.6G Lines 2 & 11		(62,807)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			<u>(82,921)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 819,318</u>	<u>\$ 689,620</u>

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.  
15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.  
16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS  
17 SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE  
18 MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE  
19 END OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN  
20 THE BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S  
21 REVENUE REQUIREMENT.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
NISOURCE SERVICE COMPANY ALLOCATED EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES  
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 F-8.C  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
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LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&amp;M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [1]		\$ 257	\$ -
3	EMPLOYEE EXPENSES - GIFTS [1]		5,568	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2]		153,978	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		139,981	275,011
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>299,783</u>	<u>275,011</u>
7	<u>O&amp;M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	Workpaper WPD-2.6H Line 8		(582)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	Workpaper WPD-2.6H Line 9		(12,323)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	Workpaper WPD-2.6H Lines 3 & 10		(12,250)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			<u>(25,154)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 299,783</u>	<u>\$ 249,857</u>

13 NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.  
14 NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.6 ADJUSTMENTS 7.1 & 7.2 (Direct) and 8.1 & 8.2 (Allocated from NCSC) BASED ON INFLATED 2023 ACTUALS.  
15 [1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.  
16 [2] THE ITEMS INDICATED ABOVE ARE GENERAL LEDGER ACTUAL TRANSACTIONS RECORDED IN JANUARY OR FEBRUARY 2024. IN THE PREPARATION OF THIS  
17 SCHEDULE THESE COSTS WERE IDENTIFIED AS MISCLASSIFICATIONS TO O&M EXPENSE PARTIALLY OR IN ENTIRETY. THE IDENTIFIED O&M EXPENSE  
18 MISCLASSIFICATIONS WILL BE RECLASSIFIED AS BELOW-THE-LINE EXPENSES (426), OR RECLASSIFIED TO THE PROPER AFFILIATE COMPANY PRIOR TO THE END  
19 OF THE BASE PERIOD, AND REFLECTED IN THE COMPANY'S FUTURE UPDATES. AS THESE COSTS WILL BE RECLASSIFIED OUT OF O&M EXPENSE WITHIN THE  
20 BASE PERIOD, THESE COSTS ARE NOT REFLECTED IN COLUMBIA'S FORECASTED TEST PERIOD AND THEREFORE ARE NOT INCLUDED IN THE COMPANY'S  
21 REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
TOTAL COMPANY PROJECTED RATE CASE EXPENSES  
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 F-9  
PAGE 1 OF 1  
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	AMOUNT
1	CONSULTING (Case Preparation, Allocated Cost of Service, Cost of Capital & Depreciation)	\$ 287,250
2	LEGAL FEES	375,000
3	CUSTOMER NOTIFICATIONS	380,000
4	ALL OTHER	
5	(Travel, Printing, Postage, Copying, Advertising)	100,000
6	TOTAL PROJECTED RATE CASE EXPENSES	<u>\$ 1,142,250</u>

RATE CASE EXPENSE AMORTIZATION		
RATE CASE		TOTAL EXPENSE TO BE AMORTIZED
7	PROJECTED RATE CASE EXPENSE	\$ 1,142,250
8	AMORTIZATION PERIOD (YEAR(S))	1
9	ONE (1) YEAR AMORTIZATION OF RATE CASE EXPENSES	<u>\$ 1,142,250</u>

Note: All amounts are 100% jurisdictional.

TAB 85

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

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

**Description of Filing Requirement:**

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

**Response:**

Please refer to the attached Schedule G. The schedule is the subject of a Motion for Confidential Treatment and is therefore partially redacted. A full version is being provided under seal.

**Responsible Witness:**

Tamaleh L. Shaeffer, Craig Inscho, and Beth Owens

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS 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

G-1

PAYROLL COSTS

G-2

EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
PAYROLL COSTS  
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 G-1  
PAGE 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)=(3-1)	UNADJUSTED FORECASTED PERIOD (3)	ADJUSTMENTS (4)=(5-3)	ADJUSTED FORECASTED PERIOD (5)
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>						
1	PAYROLL COSTS (INCLUDES INCENTIVE COMPENSATION)	\$ 13,470,876	\$ (248,991)	\$ 13,221,885	\$ -	\$ 13,221,885
2	EMPLOYEE BENEFITS	\$ 2,930,115	\$ 162,042	\$ 3,092,157	\$ (29,637)	\$ 3,062,520
3	PAYROLL TAXES	\$ 879,841	\$ 20,591	\$ 900,432	\$ -	\$ 900,432
4	TOTAL PAYROLL COSTS	<u>\$ 17,280,832</u>	<u>\$ (66,357)</u>	<u>\$ 17,214,474</u>	<u>\$ (29,637)</u>	<u>\$ 17,184,837</u>
5	STRAIGHT-TIME HOURS [1]	201,365		N/A		N/A
6	OVERTIME HOURS [1]	16,342		N/A		N/A

NOTES:

[1] Base Period figures are reflective of six months of actual payroll data from September 2023 through February 2024.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EXECUTIVE COMPENSATION  
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):

**CONFIDENTIAL**  
SCHEDULE G-2  
PAGE 1 OF 3  
WITNESSES: SHAEFFER  
OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	<b>Lloyd Yates, NiSource President and Chief Executive Officer [1]</b>			
2	<u>Gross Payroll</u>			
3	Salary [2]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	<b>Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]</b>			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	<b>Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]</b>			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[1] Non-Columbia officer compensation reflects only the portion allocated to Columbia Gas of Kentucky.

[2] Salary is reflective of the officer's annual gross base salary.

[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecasted Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecasted Period budget nor are these costs included in Columbia's revenue requirement.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EXECUTIVE COMPENSATION  
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):

**CONFIDENTIAL**  
SCHEDULE G-2  
PAGE 2 OF 3  
WITNESS: SHAEFFER  
OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	<b>William Jefferson, NiSource Executive Vice President and Chief Operating and Safety Officer [1]</b>			
2	<u>Gross Payroll</u>			
3	Salary [2]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	<b>Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]</b>			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	<b>Donald Brown, NiSource Chief Innovation Officer [1,4]</b>			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[1] Non-Columbia officer compensation reflects only the portion allocated to Columbia Gas of Kentucky.  
[2] Salary is reflective of the officer's annual gross base salary.  
[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecated Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecasted Period budget nor are these costs included in Columbia's revenue requirement.  
[4] The role of NiSource Executive Vice President & Chief Innovation Officer ceased effective May 1, 2024.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EXECUTIVE COMPENSATION  
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):

**CONFIDENTIAL**  
SCHEDULE G-2  
PAGE 3 OF 3  
WITNESS: SHAEFFER  
OWENS

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	<b>Kimra Cole, Columbia Gas of Kentucky President &amp; Chief Operating Officer</b>			
2	<u>Gross Payroll</u>			
3	Salary [2]			
4	Other Allowances and Compensation [3]			
5	Total Salary and Compensation			
6	<u>Employee Benefits</u>			
7	Pensions			
8	Other Benefits			
9	Total Employee Benefits			
10	<u>Payroll Taxes</u>			
11	F.I.C.A.			
12	Federal Unemployment			
13	State Unemployment			
14	Total Payroll Taxes			
15	Total Compensation			
16	<b>David Roy, Columbia Gas of Kentucky Vice President Gas Operations [1]</b>			
17	<u>Gross Payroll</u>			
18	Salary [2]			
19	Other Allowances and Compensation [3]			
20	Total Salary and Compensation			
21	<u>Employee Benefits</u>			
22	Pensions			
23	Other Benefits			
24	Total Employee Benefits			
25	<u>Payroll Taxes</u>			
26	F.I.C.A.			
27	Federal Unemployment			
28	State Unemployment			
29	Total Payroll Taxes			
30	Total Compensation			
31	<b>Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations [1]</b>			
32	<u>Gross Payroll</u>			
33	Salary [2]			
34	Other Allowances and Compensation [3]			
35	Total Salary and Compensation			
36	<u>Employee Benefits</u>			
37	Pensions			
38	Other Benefits			
39	Total Employee Benefits			
40	<u>Payroll Taxes</u>			
41	F.I.C.A.			
42	Federal Unemployment			
43	State Unemployment			
44	Total Payroll Taxes			
45	Total Compensation			

[1] Columbia Gas of Kentucky's Vice President of Operations role was occupied by David Roy during the month of September 2023. Donald Ayers began tenure as Columbia Gas of Kentucky Vice President Gas Operations on December 1, 2023.

[2] Salary is reflective of the officer's annual gross base salary.

[3] Other Allowances and Compensation is inclusive of: (1) Gross Short-Term Incentive (STI) Compensation paid during the Base Period (BP), and target budget STI in the Forecasted Test Period (FTP); (2) Long-Term Incentive (LTI) Compensation granted or distributed during the Base Period; note, the FTP reflects the same BP amount for LTI as it is the most current information known; and (3) Other Compensation includes relocation and / or signing bonus. As Other Compensation costs are one-time and non-recurring they are not included in Columbia's Forecasted Period budget nor are these costs included in Columbia's revenue requirement.

TAB 86

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

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

**Description of Filing Requirement:**

A computation of the gross revenue conversion factor for the forecasted period;

**Response:**

Please refer to the attached Schedule H.

**Responsible Witness:**

Tamaleh L. Shaeffer

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

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

H-1

GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
TYPE OF FILING:  ORIGINAL  UPDATED  
Workpaper Reference No(s).

SCHEDULE H-1  
SHEET 1 OF 1  
WITNESS: SHAEFFER

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD	FORECAST PERIOD
			PERCENTAGE OF INCREMENTAL GROSS REVENUE (1)	PERCENTAGE OF INCREMENTAL GROSS REVENUE (2)
1	OPERATING REVENUE		100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	Workpaper WPD-2.6.D(2)	0.417000%	0.417000%
3	LESS: PSC FEES		<u>0.130200%</u>	<u>0.130200%</u>
4	NET REVENUES		99.452800%	99.452800%
5	STATE INCOME TAX	5.00%	<u>4.972640%</u>	<u>4.972640%</u>
6	INCOME BEFORE FEDERAL INCOME TAX		94.480160%	94.480160%
7	FEDERAL INCOME TAX	21.00%	<u>19.840834%</u>	<u>19.840834%</u>
8	OPERATING INCOME PERCENTAGE		74.639326%	74.639326%
9	GROSS REVENUE CONVERSION FACTOR			
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)		<u>1.339776</u>	<u>1.339776</u>

TAB 87

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

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

**Description of Filing Requirement:**

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

**Response:**

Please refer to the attached Schedule I.

**Responsible Witness:**

Tamaleh L. Shaeffer, Julie C. Wozniak, and Craig Inscho

SCHEDULE I

STATISTICAL DATA

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

I-1	COMPARATIVE INCOME STATEMENT - TOTAL COMPANY
I-2	REVENUE STATISTICS - TOTAL COMPANY
I-3	SALES STATISTICS - TOTAL COMPANY



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPARATIVE INCOME STATEMENT - TOTAL COMPANY  
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 I-1  
SHEET 1 OF 1  
WITNESSES: SHAEFFER  
INSCHO

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					UNADJUSTED		PROJECTED CALENDAR YEARS	
		2019	2020	2021	2022	2023	BASE PERIOD	FORECAST	2026	2027
		\$	\$	\$	\$	\$	8/31/2024	12/31/2025	\$	\$
						[1]	[1]	[2]	[2]	
1	OPERATING REVENUES									
2	GAS SERVICE	111,945,597	105,688,318	126,089,587	173,247,013	169,191,356	139,269,717	127,270,021	126,385,412	126,445,053
3	TRANSPORTATION	23,035,616	21,881,512	22,119,489	23,662,618	23,321,254	23,486,495	22,584,730	22,427,751	22,438,335
4	OTHER REVENUE	2,946,774	3,436,006	9,176,880	16,510,658	(3,176,695)	7,462,299	965,935	959,221	959,674
5	TOTAL OPERATING REVENUES	137,927,987	131,005,836	157,385,956	213,420,289	189,335,915	170,218,512	150,820,686	149,772,384	149,843,062
6	OPERATING EXPENSES									
7	GAS PURCHASED	46,275,990	36,908,992	59,413,647	100,523,526	72,059,956	46,329,990	35,413,022	35,413,022	35,413,022
8	OPERATION	43,795,575	44,540,892	44,023,718	45,616,786	46,717,326	48,138,504	45,752,741	45,695,852	46,201,510
9	MAINTENANCE	5,768,694	5,753,656	7,458,937	7,650,829	7,491,097	7,159,540	7,338,120	7,328,995	7,410,096
10	DEPRECIATION & DEPLETION	13,883,939	15,169,708	16,811,220	19,639,526	21,399,768	22,462,922	24,472,166	26,191,397	29,087,022
11	TAXES - OTHER THAN INCOME	5,747,586	6,749,593	7,228,771	6,505,457	4,043,832	6,685,049	10,498,032	11,244,996	12,324,901
12	TOTAL OPERATING EXPENSES	115,471,783	109,122,841	134,936,293	179,936,125	151,711,978	130,776,004	123,474,081	125,874,262	130,436,550
13	OPERATING INCOME (LOSS)	22,456,204	21,882,995	22,449,664	33,484,164	37,623,937	39,442,508	27,346,604	23,898,122	19,406,511
14	OTHER INCOME (DEDUCTIONS)									
15	INCOME FROM INVESTMENT IN SUBSIDIARY	54,096	42,232	437	(269)	-	(295)	-	-	-
16	INTEREST INCOME AND OTHER, NET	3,789,865	1,376,995	1,236,555	7,675,939	5,762,488	3,619,322	923,041	806,400	1,114,270
17	INTEREST EXPENSE	(6,783,497)	(7,457,331)	(7,923,077)	(9,645,352)	(10,869,820)	(11,900,718)	(13,730,196)	(15,346,100)	(17,828,542)
18	TOTAL OTHER INCOME	(2,939,536)	(6,038,104)	(6,686,085)	(1,969,682)	(5,107,332)	(8,281,691)	(12,807,155)	(14,539,700)	(16,714,272)
19	INCOME BEFORE INCOME TAXES	19,516,668	15,844,891	15,763,578	31,514,482	32,516,605	31,160,817	14,539,450	9,358,421	2,692,240
20	INCOME TAXES	4,164,668	4,266,868	3,359,116	7,198,360	7,471,632	6,812,286	2,715,707	5,578,032	4,430,118
21	NET INCOME (LOSS)	15,352,000	11,578,023	12,404,462	24,316,122	25,044,973	24,348,531	11,823,743	3,780,389	(1,737,879)

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.

[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
REVENUE STATISTICS - TOTAL COMPANY  
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 I-2  
SHEET 1 OF 1  
WITNESS: WOZNAK

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					UNADJUSTED BASE 8/31/2024 [1]	UNADJUSTED FORECAST 12/31/2025 [1]	PROJECTED CALENDAR YEARS	
		2019	2020	2021	2022	2023			2026	2027
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	\$77,458,145	\$74,563,840	\$87,122,169	\$115,734,769	\$113,923,250	\$95,651,081	\$88,658,518	\$87,602,545	\$87,657,038
3	COMMERCIAL	32,337,336	29,565,415	36,980,257	54,637,928	52,841,132	42,081,251	37,370,259	36,925,158	36,948,127
4	INDUSTRIAL	2,074,552	1,491,491	1,889,069	2,760,294	2,342,928	1,461,528	1,175,360	1,161,361	1,162,083
5	PUBLIC UTILITIES	74,222	67,436	81,230	112,419	93,097	67,702	65,884	65,100	65,140
6	OTHER	0	0	16,862	1,603	(9,050)	8,155	0	0	0
7	UNBILLED	(549,971)	2,298,872	1,971,233	8,538,881	(7,704,017)	5,856,958	0	0	0
8		\$111,394,284	\$107,987,054	\$128,060,820	\$181,785,894	\$161,487,339	\$145,126,675	\$127,270,021	\$125,754,163	\$125,832,388
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$8,386,117	\$8,337,304	\$7,665,202	\$7,901,727	\$7,623,161	\$7,369,035	\$7,174,291	\$7,776,000	\$7,764,000
11	COMMERCIAL	9,096,985	8,766,484	8,626,105	9,247,352	8,946,187	8,997,477	8,854,862	8,749,000	8,749,000
12	INDUSTRIAL	5,459,094	5,040,266	5,430,820	6,731,252	6,922,144	6,679,001	6,555,577	6,534,000	6,538,000
13	UNBILLED	93,419	(262,541)	397,363	(217,713)	(170,237)	440,983	0	0	0
14		\$23,035,616	\$21,881,512	\$22,119,489	\$23,662,618	\$23,321,254	\$23,486,495	\$22,584,730	\$23,059,000	\$23,051,000
15	<b>TOTAL REVENUE</b>	\$134,429,900	\$129,868,566	\$150,180,309	\$205,448,512	\$184,808,593	\$168,613,171	\$149,854,751	\$148,813,163	\$148,883,388
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	105,929	108,375	109,391	111,513	112,698	110,695	113,374	112,933	113,210
18	COMMERCIAL	11,052	11,200	11,338	11,907	12,033	11,781	12,098	11,997	11,997
19	INDUSTRIAL	54	48	45	56	52	52	52	54	54
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		117,037	119,625	120,776	123,478	124,785	122,530	125,526	124,986	125,263
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASS									
24	RESIDENTIAL	16,719	15,552	14,267	12,466	11,447	11,447	11,447	12,181	12,181
25	COMMERCIAL	2,978	2,818	2,643	2,025	1,892	1,896	1,893	2,001	2,001
26	INDUSTRIAL	64	65	66	62	61	61	61	61	61
27		19,761	18,435	16,976	14,553	13,400	13,404	13,401	14,243	14,243
28	<b>TOTAL CUSTOMERS</b>	136,798	138,060	137,752	138,031	138,185	135,934	138,927	139,229	139,506
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	731	688	796	1,038	1,011	864	782	776	774
31	COMMERCIAL	2,926	2,640	3,262	4,589	4,391	3,572	3,089	3,078	3,080
32	INDUSTRIAL	38,418	31,073	41,979	49,291	45,056	28,106	22,603	21,507	21,520
33	PUBLIC UTILITIES	37,111	33,718	40,615	56,209	46,548	33,851	32,942	32,550	32,570
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	502	536	537	634	666	644	627	638	637
37	COMMERCIAL	3,055	3,111	3,264	4,567	4,728	4,746	4,678	4,372	4,372
38	INDUSTRIAL	85,298	77,543	82,285	108,569	113,478	109,492	107,468	107,115	107,180

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.  
[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
SALES STATISTICS - TOTAL COMPANY  
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 I-3  
SHEET 1 OF 1  
WITNESS: WOZNIAK

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					UNADJUSTED		PROJECTED CALENDAR YEARS	
		2019	2020	2021	2022	2023	BASE	FORECAST	2026	2027
		Mcf	Mcf	Mcf	Mcf	Mcf	8/31/2024	12/31/2025	Mcf	Mcf
1	SALES BY CUSTOMER CLASS								[2]	[2]
2	RESIDENTIAL	6,789,708	6,636,467	6,868,697	7,258,084	6,127,492	6,954,374	7,448,777	7,318,000	7,318,000
3	COMMERCIAL	3,688,561	3,428,897	3,742,024	4,223,109	3,828,325	4,289,873	4,366,196	4,106,000	4,106,000
4	INDUSTRIAL	352,868	261,357	274,966	242,126	236,426	221,233	208,374	236,000	236,000
5	PUBLIC UTILITIES	10,617	9,874	11,197	10,270	7,797	8,830	10,411	9,000	9,000
6	OTHER	0	0	2,019	(374)	(226)	1,371	0	0	0
7	TOTAL	10,841,755	10,336,595	10,898,903	11,733,215	10,199,813	11,475,680	12,033,757	11,669,000	11,669,000
8	NUMBER OF SALES CUSTOMERS BY CLASS									
9	RESIDENTIAL	105,929	108,375	109,391	111,513	112,698	110,695	113,374	112,933	113,210
10	COMMERCIAL	11,052	11,200	11,338	11,907	12,033	11,781	12,098	11,997	11,997
11	INDUSTRIAL	54	48	45	56	52	52	52	54	54
12	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
13	OTHER	0	0	0	0	0	0	0	0	0
14	TOTAL	117,037	119,625	120,776	123,478	124,785	122,530	125,526	124,986	125,263
15	AVERAGE SALES PER CLASS									
16	RESIDENTIAL	64	61	63	65	54	63	66	65	65
17	COMMERCIAL	334	306	330	355	318	364	361	342	342
18	INDUSTRIAL	6,535	5,445	6,110	4,324	4,547	4,254	4,007	4,370	4,370
19	OTHER	5,309	4,937	5,599	5,135	3,899	4,415	5,205	4,500	4,500

[1] Unbilled volumes are not included in the forecasted months of the Base and Forecast Period.

[2] Projected calendar years 2026 and 2027 do not reflect what is presented in the current case or potential subsequent cases, if any.

TAB 88

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

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

**Description of Filing Requirement:**

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

**Response:**

Please refer to the attached Schedule J.

**Responsible Witness:**

Vincent V. Rea

SCHEDULE J

COST OF CAPITAL

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

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVG. FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
J-4	EMBEDDED COST OF PREFERRED STOCK

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

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

SCHEDULE J-1  
SHEET 1 OF 2  
WITNESS: REA

LINE NO.	CLASS OF CAPITAL (1)	WORKPAPER REFERENCE (2)	AMOUNT (3) \$	PERCENT OF TOTAL (4)	COST RATE (5)	WEIGHTED COST (6=5x4)
1	SHORT-TERM DEBT	(1)	17,596,785	3.04%	5.86%	0.18%
2	LONG-TERM DEBT	(1)	256,375,000	44.34%	4.71%	2.09%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>304,249,432</u>	<u>52.62%</u>	10.80%	<u>5.68%</u>
5	TOTAL CAPITAL		578,221,218	100.00%		7.95%

NOTE (1) SEE ATTACHMENT VVR-5 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COST OF CAPITAL SUMMARY  
FORECASTED PERIOD AS OF DECEMBER 31, 2025

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL\_\_\_\_\_UPDATED  
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1  
SHEET 2 OF 2  
WITNESS: REA

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE COST
	(1)	(2)	(3) \$	(4)	(5)	(6=5x4)	(6=5x4)
1	SHORT-TERM DEBT	(1)	11,600,500	1.78%	5.25%	0.09%	0.09%
2	LONG-TERM DEBT	(1)	297,375,000	45.57%	4.91%	2.24%	2.24%
3	PREFERRED STOCK	(1)	-	0.00%	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>343,580,878</u>	<u>52.65%</u>	10.80%	<u>5.69%</u>	<u>5.69%</u>
5	TOTAL CAPITAL		652,556,378	100%		8.02%	8.02%

NOTE (1) SEE ATTACHMENT VVR-5 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
AVG. FORECASTED PERIOD CAPITAL STRUCTURE  
FORECASTED PERIOD AS OF DECEMBER 31, 2025

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

SCHEDULE J-1.1 / J-1.2  
SHEET 1 OF 1  
WITNESS: V.V. REA

LINE NO.	CLASS OF CAPITAL (1)	WORKPAPER REFERENCE (2)	AMOUNT (3) \$	PERCENT OF TOTAL (4)	COST RATE (5)	WEIGHTED COST (6=5x4)
1	SHORT-TERM DEBT	J-2	11,600,500	1.83%	5.25%	0.10%
2	LONG-TERM DEBT	J-3	288,682,692	45.53%	4.88%	2.22%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>333,782,250</u>	<u>52.64%</u>	10.80%	<u>5.69%</u>
5	TOTAL CAPITAL		634,065,443	100.00%		8.01%

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EMBEDDED COST OF SHORT-TERM DEBT  
FORECASTED PERIOD THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2025

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

SCHEDULE J-2  
SHEET 1 OF 1  
WITNESS: V.V. REA

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	EFFECTIVE ANNUAL COST
	(1)	(2)	(3)	(4=2x3)
1	December 2024	28,614,593		
2	January 2025	20,436,440		
3	February 2025	9,654,449		
4	March 2025	0		
5	April 2025	0		
6	May 2025	0		
7	June 2025	0		
8	July 2025	2,045,307		
9	August 2025	7,843,330		
10	September 2025	16,084,649		
11	October 2025	18,751,759		
12	November 2025	23,253,306		
13	December 2025	<u>24,122,663</u>		
14	Total	<u>\$ 150,806,497</u>		
15	13 Month Average	<u>\$ 11,600,500</u>	<u>5.25%</u>	<u>\$ 609,026</u>

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EMBEDDED COST OF LONG-TERM DEBT  
FORECASTED PERIOD THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2025

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

SCHEDULE J-3  
SHEET 1 OF 1  
WITNESS: V.V. REA

LINE NO.	ISSUE	ISSUE DATE	MATURITY DATE	AMOUNT OUTSTANDING	INTEREST RATE	EFFECTIVE ANNUAL COST	COMPOSITE INTEREST RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7=6/4)
				\$		\$	
1	INSTALLMENT PROMISSORY NOTES	1/5/2006	1/5/2026	12,375,000	5.9200%	732,600	
2	INSTALLMENT PROMISSORY NOTES	12/16/2010	12/16/2030	10,000,000	6.0200%	602,000	
3	INSTALLMENT PROMISSORY NOTES	1/7/2013	1/7/2043	20,000,000	5.7700%	1,154,000	
4	INSTALLMENT PROMISSORY NOTES	12/23/2013	12/23/2043	20,000,000	6.2000%	1,240,000	
5	INSTALLMENT PROMISSORY NOTES	12/16/2014	12/16/2044	5,000,000	4.4300%	221,500	
6	INSTALLMENT PROMISSORY NOTES	9/30/2016	9/30/2046	31,000,000	3.8425%	1,191,175	
7	INSTALLMENT PROMISSORY NOTES	12/31/2018	12/31/2048	13,000,000	4.6436%	603,668	
8	INSTALLMENT PROMISSORY NOTES	12/31/2019	12/31/2049	15,000,000	3.7485%	562,275	
9	INSTALLMENT PROMISSORY NOTES	6/30/2020	6/30/2050	12,000,000	3.1742%	380,904	
10	INSTALLMENT PROMISSORY NOTES	6/30/2021	6/30/2051	22,000,000	3.2720%	719,840	
11	INSTALLMENT PROMISSORY NOTES	9/30/2021	9/30/2051	22,000,000	3.2770%	720,940	
12	INSTALLMENT PROMISSORY NOTES	12/31/2021	12/31/2051	10,000,000	3.2671%	326,710	
13	INSTALLMENT PROMISSORY NOTES	3/31/2022	3/31/2052	8,000,000	4.1243%	329,944	
14	INSTALLMENT PROMISSORY NOTES	6/30/2022	6/30/2052	18,000,000	5.0808%	914,544	
15	INSTALLMENT PROMISSORY NOTES	9/29/2023	9/29/2053	33,000,000	6.2618%	2,066,394	
16	NEW INSTALLMENT PROMISSORY NOTE	2024	2054	5,000,000	6.2500%	312,500	
17	NEW INSTALLMENT PROMISSORY NOTE	2024	2054	24,000,000	6.2500%	1,500,000	
18	NEW INSTALLMENT PROMISSORY NOTE	2025	2055	1,384,615	6.2500%	83,077	
19	NEW INSTALLMENT PROMISSORY NOTE	2025	2055	6,923,077	6.2500%	415,385	
20	TOTAL LONG-TERM DEBT - December 31, 2025			<u>288,682,692</u>		<u>14,077,456</u>	<u>4.88%</u>

NOTE: (1) SEE ATTACHMENT VVR-6 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
EMBEDDED COST OF PREFERRED STOCK

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

SCHEDULE J-4  
SHEET 1 OF 1  
WITNESS: V.V. REA

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (1)	AMOUNT OUTSTANDING (2)	PREMIUM OR DISCOUNT (3)	ISSUE EXPENSE (4)	GAIN OR LOSS ON REACQUIRED STOCK (5)	NET PROCEEDS (6=2+3-4+5)	COST RATE AT ISSUE (7)	ANNUALIZED DIVIDENDS (8=7x2)
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COLUMBIA GAS OF KENTUCKY, INC. HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

TAB 89

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

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

**Description of Filing Requirement:**

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

**Response:**

Please refer to the attached Schedule K.

**Responsible Witness:**

Tamaleh L. Shaeffer, Jeffery T. Gore, Craig Inscho, and Vincent V. Rea

SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNINGS MEASURE FOR THE  
TEN MOST RECENT CALENDAR YEARS, BASE PERIOD 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

K

COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPARATIVE FINANCIAL DATA  
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 K  
SHEET 1 OF 4  
WITNESSES: SHAEFFER  
INSCHO  
GORE  
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	<u>PLANT DATA: (\$000)</u>													
2	PLANT IN SERVICE BY FUNCTIONAL CLASS													
3	INTANGIBLE PLANT	22,718	14,758	15,260	12,501	10,587	7,395	6,882	5,807	5,455	5,489	5,341	4,672	2,935
4	DISTRIBUTION PLANT	866,760	792,762	763,937	700,565	638,502	579,684	526,973	478,407	445,905	415,187	384,450	354,921	327,919
5	GENERAL PLANT	8,439	6,620	6,532	5,956	6,233	6,247	6,140	5,975	5,750	4,938	4,832	4,429	5,201
6	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CAPITALIZED LEASES NET [1]	0	0	400	400	400	400	400	400	400	0	0	0	0
8	RIGHT OF USE [1]	0	0	235	141	317	531	654	0	0	0	0	0	0
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	0	0
11	GROSS PLANT	897,139	813,363	785,587	718,786	655,262	593,480	540,272	489,812	456,733	424,837	393,846	364,022	336,055
12	LESS: ACCUMULATED DEPRECIATION	190,037	171,266	167,430	160,445	173,210	168,016	163,614	157,738	151,437	145,101	141,164	135,601	133,426
13	NET PLANT IN SERVICE	707,102	642,097	618,157	558,341	482,052	425,464	376,658	332,074	305,296	279,736	252,682	228,421	202,629
14	CONSTRUCTION WORK IN PROGRESS [1]													
15	INTANGIBLE PLANT	0	0	3,233	2,138	1,793	1,655	430	814	764	935	900	851	1,799
16	DISTRIBUTION PLANT	0	0	14,595	15,988	16,360	11,482	6,360	6,619	1,696	(97)	5,961	5,244	4,266
17	GENERAL PLANT	0	0	6	6	6	58	6	6	69	192	64	21	43
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL CWIP	0	0	17,834	18,132	18,159	13,195	6,796	7,439	2,529	1,030	6,925	6,116	6,108
20	TOTAL	<u>707,102</u>	<u>642,097</u>	<u>635,991</u>	<u>576,473</u>	<u>500,211</u>	<u>438,659</u>	<u>383,454</u>	<u>339,513</u>	<u>307,825</u>	<u>280,766</u>	<u>259,607</u>	<u>234,537</u>	<u>208,737</u>

[1] Indicated items above (Capitalized Leases, Right of Use, and Construction Work In Progress plant) are not included in the calculation of Total Company Rate Base.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024 - 00092  
COMPARATIVE FINANCIAL DATA  
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 K  
SHEET 2 OF 4  
WITNESSES: SHAEFFER  
INSCHO  
GORE  
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD [1]	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	<u>CAPITAL STRUCTURE:</u>													
2	(BASED ON YEAR-END ACCOUNTS)													
3	SHORT-TERM DEBT (\$000)	11,601	17,597	17,629	51,840	32,188	34,268	21,860	7,375	27,826	7,014	0	0	0
4	LONG-TERM DEBT (\$000)	297,375	256,375	251,375	218,375	192,375	154,375	142,375	127,375	114,375	118,585	98,335	98,335	93,335
5	PREFERRED STOCK (\$000)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	COMMON EQUITY (\$000)	343,581	304,249	291,029	265,984	224,667	186,263	168,685	153,333	132,986	120,305	114,423	110,501	100,386
7	TOTAL	<u>652,556</u>	<u>578,221</u>	<u>560,032</u>	<u>536,199</u>	<u>449,230</u>	<u>374,906</u>	<u>332,920</u>	<u>288,083</u>	<u>275,187</u>	<u>245,904</u>	<u>212,758</u>	<u>208,836</u>	<u>193,721</u>
8	<u>CONDENSED INCOME STATEMENT DATA: (\$000)</u>													
9	OPERATING REVENUES	150,821	170,219	189,336	213,420	157,386	131,005	137,928	143,589	137,145	108,656	131,960	168,059	137,501
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	123,475	130,776	151,712	179,936	134,936	109,123	115,472	117,759	115,681	91,085	110,672	144,427	119,443
11	STATE INCOME TAX (CURRENT)	685	1,377	1,346	1,160	751	332	678	1,074	855	664	877	1,407	282
12	FEDERAL INCOME TAX (CURRENT)	2,030	5,445	4,657	4,181	2,339	3,604	2,531	3,108	5,334	3,858	7,201	5,964	4,792
13	FEDERAL AND STATE INCOME TAX NET	2,716	6,821	6,004	5,342	3,090	3,936	3,209	4,182	6,189	4,522	8,078	7,371	5,074
14	INVESTMENT TAX CREDITS	(1)	(9)	(13)	(13)	(19)	(22)	(24)	171	(36)	(53)	(66)	(75)	(80)
15	OPERATING INCOME	24,631	32,630	31,633	28,155	19,379	17,968	19,271	21,477	15,311	13,102	13,276	16,336	13,064
16	AFUDC	1,621	1,224	(549)	150	210	131	218	151	108	59	106	152	99
17	OTHER INCOME NET	324	4,363	5,519	6,088	863	1,066	2,863	2,598	3,494	2,270	3,461	1,098	2,340
18	INCOME AVAILABLE FOR FIXED CHARGES	26,575	38,217	36,603	34,393	20,452	19,165	22,352	24,226	18,913	15,431	16,843	17,586	15,503
19	INTEREST CHARGES	14,752	12,864	11,558	10,077	8,048	7,588	7,001	6,379	6,232	5,550	5,721	5,513	5,067
20	NET INCOME	11,824	25,352	25,045	24,316	12,404	11,577	15,351	17,847	12,681	9,881	11,122	12,073	10,436
21	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	EARNINGS AVAILABLE FOR COMMON EQUITY	<u>11,824</u>	<u>25,352</u>	<u>25,045</u>	<u>24,316</u>	<u>12,404</u>	<u>11,577</u>	<u>15,351</u>	<u>17,847</u>	<u>12,681</u>	<u>9,881</u>	<u>11,122</u>	<u>12,073</u>	<u>10,436</u>
23	AFUDC - % OF NET INCOME	13.71%	4.83%	-2.19%	0.62%	1.69%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	13.71%	4.83%	-2.19%	0.62%	1.69%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%

[1] The Forecast period does not include the revenue from this case.

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

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

SCHEDULE K  
SHEET 3 OF 4  
WITNESSES: SHAEFFER  
INSCHO  
GORE  
REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	<u>COSTS OF CAPITAL</u>													
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	5.25%	5.86%	6.19%	4.48%	0.20%	0.23%	1.93%	2.86%	1.73%	1.21%	0.72%	0.81%	0.71%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	4.91%	4.71%	4.68%	4.40%	4.40%	4.96%	5.11%	5.27%	5.34%	5.34%	5.82%	5.82%	5.89%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	<u>FIXED CHARGE COVERAGE:</u>													
6	PRE-TAX INTEREST COVERAGE	2.11	3.76	3.56	3.99	2.97	3.08	3.73	4.56	4.08	3.61	4.41	4.61	4.11
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.88	3.41	3.73	3.93	2.90	3.02	3.62	4.46	4.00	3.57	4.33	4.49	4.03
8	AFTER TAX INTEREST COVERAGE	1.90	3.18	3.07	3.45	2.58	2.55	3.26	3.87	3.07	2.80	2.98	3.25	3.10
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.69	2.88	3.21	3.40	2.52	2.51	3.16	3.77	3.02	2.77	2.93	3.16	3.04
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	0.90	2.18	2.07	2.45	1.58	1.55	2.26	2.87	2.07	1.80	1.98	2.25	2.10
12	<u>STOCK AND BOND RATINGS:</u>													
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.											
14	S&P BOND RATING	N/A	The stock is not publicly traded.											
15	MOODY'S PREFERRED STOCK RATING	N/A												
16	S&P PREFERRED STOCK RATING	N/A												
17	<u>COMMON STOCK RELATED DATA:</u>													
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
20	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	12.42	26.62	26.30	25.54	13.03	12.16	16.12	18.74	13.32	10.38	11.68	12.68	10.96
21	DIVIDENDS PAID PER SHARE (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10
22	DIVIDENDS DECLARED PER SHARE (\$)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10	2.10
23	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	72%	17%	19%
24	MARKET PRICE - HIGH (LOW)													
25	1ST QUARTER - HIGH (\$)	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.											
26	1ST QUARTER - LOW (\$)	N/A	The stock is not publicly traded.											
27	2ND QUARTER - HIGH (\$)	N/A												
28	2ND QUARTER - LOW (\$)	N/A												
29	3RD QUARTER - HIGH (\$)	N/A												
30	3RD QUARTER - LOW (\$)	N/A												
31	4TH QUARTER - HIGH (\$)	N/A												
32	4TH QUARTER - LOW (\$)	N/A												
33	BOOK VALUE PER SHARE (YEAR-END) (\$)	360.81	319.51	305.62	279.32	235.93	195.60	177.14	161.02	139.65	126.34	120.16	116.04	105.42

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 K  
 SHEET 4 OF 4  
 WITNESSES: SHAEFFER  
 INSCHO  
 GORE  
 REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	<u>RATE OF RETURN MEASURES:</u>													
2	RETURN ON COMMON EQUITY (AVERAGE)	3.7%	11.1%	9.0%	9.9%	6.0%	6.5%	9.5%	12.5%	10.0%	8.4%	9.9%	11.4%	12.0%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	2.0%	5.9%	5.8%	5.7%	4.7%	5.1%	6.2%	7.6%	5.9%	5.7%	6.3%	8.1%	6.5%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	3.7%	6.7%	5.4%	5.4%	4.3%	4.5%	5.4%	6.7%	5.2%	4.9%	5.5%	7.6%	6.7%
5	<u>OTHER FINANCIAL AND OPERATING DATA:</u>													
6	MIX OF SALES: (MMcf)													
7	RESIDENTIAL	7,449	6,954	6,127	7,258	6,869	6,636	6,790	7,156	5,884	5,993	6,292	7,511	7,010
8	COMMERCIAL	4,366	4,290	3,828	4,223	3,742	3,429	3,689	3,810	3,143	3,072	3,157	3,613	3,401
9	INDUSTRIAL	208	221	236	242	275	251	342	207	101	242	194	133	299
10	PUBLIC AUTHORITIES	10	9	8	10	11	10	11	11	10	10	12	17	18
11	OTHER	0	1	(0)	(0)	2	0	0	0	0	0	0	0	0
12	TOTAL MIX OF SALES	12,034	11,476	10,200	11,733	10,899	10,326	10,832	11,184	9,138	9,317	9,655	11,274	10,728
13	MIX OF FUEL: (MMcf)													
14	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
17	COMPOSITE DEPRECIATION RATE	3.23%	2.77%	2.53%	2.08%	2.28%	2.51%	2.54%	1.77%	1.90%	2.05%	2.02%	2.02%	2.02%

TAB 90

807 KAR 5:001 Section 16(8)(1)

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

**Description of Filing Requirement:**

A narrative description and explanation of all proposed tariff changes;

**Response:**

Please refer to the testimony of Judy M. Cooper located at Tab 19 for a narrative description of all proposed tariff changes. Proposed tariff sheets in a marked format are contained in Tab 8.

**Responsible Witness:**

Judy M. Cooper

TAB 91

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

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

**Description of Filing Requirement:**

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes;

**Response:**

Please refer to the attached Schedule M.

**Responsible Witness:**

Julie C. Wozniak

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Revenues At Present and Proposed Rates  
For the 12 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):  
6 Mos Actual / 6 Mos Forecasted

Schedule M  
Page 1 of 3  
Witness: J. C. Wozniak

Line No.	Description	Sept-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
2	Residential Sales [4]	\$ 3,130,094	\$ 3,568,077	\$ 5,943,959	\$ 12,881,860	\$ 17,402,110	\$ 16,369,670	\$ 11,939,994	\$ 8,126,166	\$ 4,825,322	\$ 3,458,796	\$ 3,079,235	\$ 3,069,288	\$ 93,794,571
3	Commercial Sales [4]	1,791,017	1,940,431	2,761,626	5,513,754	7,364,334	6,698,126	4,260,378	3,349,731	2,286,096	1,895,787	1,757,935	1,700,605	41,319,821
4	Industrial Sales [4]	67,180	143,307	223,645	20,584	257,491	246,269	142,211	109,056	83,138	68,431	49,710	47,813	1,458,834
5	Other Sales	(1,444)	543	2,696	4,347	3,117	(1,105)	0	0	0	0	0	0	8,155
6	Public Utilities [4]	<u>10,633</u>	<u>(3,994)</u>	<u>3,606</u>	<u>6,393</u>	<u>12,008</u>	<u>13,186</u>	<u>5,496</u>	<u>7,820</u>	<u>2,853</u>	<u>2,511</u>	<u>3,978</u>	<u>2,886</u>	<u>67,376</u>
7	Total Sales	\$ 4,997,481	\$ 5,648,364	\$ 8,935,531	\$ 18,426,937	\$ 25,039,061	\$ 23,326,147	\$ 16,348,079	\$ 11,592,773	\$ 7,197,409	\$ 5,425,525	\$ 4,890,858	\$ 4,820,593	\$ 136,648,757
8	Transportation [1] [4]	1,289,885	1,582,272	2,078,773	2,566,620	3,292,819	2,660,424	2,557,292	1,934,315	1,528,446	1,326,672	1,189,593	1,286,473	23,293,584
9	Other Revenue [2] [5]	342,753	2,175,083	6,450,600	2,433,456	1,170,371	(4,671,378)	154,165	87,275	66,926	18,458	16,051	59,409	8,303,168
10	Total Operating Revenues	\$ 6,630,118	\$ 9,405,718	\$ 17,464,904	\$ 23,427,013	\$ 29,502,251	\$ 21,315,194	\$ 19,059,536	\$ 13,614,363	\$ 8,792,781	\$ 6,770,655	\$ 6,096,502	\$ 6,166,474	\$ 168,245,509
11	Gas Cost Revenue	1,295,557	2,175,385	6,433,342	8,199,199	11,910,838	5,905,956	5,177,624	3,324,217	1,589,008	904,254	694,922	663,663	48,273,964
12	Total Revenue (Excluding Gas Cost)	\$ 5,334,562	\$ 7,230,333	\$ 11,031,562	\$ 15,227,814	\$ 17,591,412	\$ 15,409,238	\$ 13,881,912	\$ 10,290,146	\$ 7,203,773	\$ 5,866,401	\$ 5,401,580	\$ 5,502,812	\$ 119,971,545
13	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
14	Residential Sales	101,507	151,059	416,726	985,219	1,469,057	1,302,398	1,173,474	709,019	308,159	142,914	97,751	97,092	6,954,374
15	Commercial Sales	154,115	146,928	271,224	573,821	843,195	722,273	559,511	399,793	217,014	152,355	129,486	120,159	4,289,873
16	Industrial Sales	10,641	22,994	36,784	(3,995)	34,398	32,649	25,632	19,331	14,546	11,850	8,387	8,015	221,233
17	Other Sales	9	128	634	326	446	(170)	-	-	-	-	-	-	1,371
18	Public Utilities	<u>991</u>	<u>(512)</u>	<u>411</u>	<u>1,064</u>	<u>1,714</u>	<u>1,739</u>	<u>869</u>	<u>1,429</u>	<u>232</u>	<u>150</u>	<u>503</u>	<u>240</u>	<u>8,830</u>
19	Total Sales	267,263	320,596	725,779	1,556,435	2,348,809	2,058,889	1,759,486	1,129,572	539,951	307,269	236,126	225,506	11,475,680
20	Transportation	1,573,470	1,751,417	1,907,528	2,039,396	2,612,479	2,078,769	2,041,944	1,631,843	1,399,589	1,203,025	1,000,650	1,223,924	20,464,033
21	Total Volumes	1,840,733	2,072,013	2,633,306	3,595,831	4,961,288	4,137,658	3,801,430	2,761,415	1,939,541	1,510,293	1,236,776	1,449,430	31,939,713

[1] Transportation revenue includes unbilled revenue for six months of actual.  
[2] Other Revenue includes unbilled sales revenue for six months of actual.  
[3] Actual Mcf by Customer Class does not include unbilled Mcf.  
[4] Excludes SMRP billed revenues for six months of actuals.  
[5] Excludes monthly adjustment for SMRP earned revenue recognition.



Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing:  Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 14,741,606	\$ 15,060,367	\$ 11,963,083	\$ 8,143,595	\$ 4,835,750	\$ 3,466,376	\$ 3,086,020	\$ 3,076,048	\$ 3,136,974	\$ 3,558,221	\$ 6,037,116	\$ 11,553,361	\$ 88,658,518
3	Commercial Sales	5,677,055	5,457,416	4,252,799	3,344,933	2,284,172	1,895,469	1,758,027	1,701,364	1,817,922	1,916,809	2,754,518	4,509,776	\$ 37,370,259
4	Industrial Sales	190,868	155,991	144,750	111,235	84,972	69,994	49,666	48,901	51,903	59,237	76,120	131,722	\$ 1,175,360
5	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	\$ -
6	Public Utilities	<u>9,627</u>	<u>8,922</u>	<u>5,496</u>	<u>7,820</u>	<u>2,853</u>	<u>2,511</u>	<u>3,978</u>	<u>2,886</u>	<u>2,886</u>	<u>3,596</u>	<u>6,306</u>	<u>9,003</u>	<u>65,884</u>
7	Total Sales	20,619,157	20,682,696	16,366,129	11,607,583	7,207,747	5,434,351	4,897,691	4,829,199	5,009,685	5,537,862	8,874,060	16,203,862	\$ 127,270,021
8	Transportation	2,871,522	2,878,802	2,564,786	1,943,656	1,537,622	1,335,140	1,191,630	1,296,394	1,247,498	1,432,988	1,812,166	2,472,526	22,584,730
9	Other Revenue	<u>55,759</u>	<u>62,193</u>	<u>69,099</u>	<u>53,219</u>	<u>39,922</u>	<u>30,698</u>	<u>28,418</u>	<u>41,291</u>	<u>25,824</u>	<u>53,523</u>	<u>47,934</u>	<u>50,389</u>	<u>558,269</u>
10	Total Operating Revenues	23,546,438	23,623,690	19,000,015	13,604,458	8,785,290	6,800,189	6,117,739	6,166,884	6,283,007	7,024,374	10,734,159	18,726,777	150,413,020
11	Gas Cost Revenue	<u>6,952,680</u>	<u>6,929,720</u>	<u>5,179,920</u>	<u>3,326,098</u>	<u>1,590,091</u>	<u>905,161</u>	<u>695,081</u>	<u>664,782</u>	<u>764,058</u>	<u>962,073</u>	<u>2,270,937</u>	<u>5,172,421</u>	<u>35,413,022</u>
12	Total Revenue (Excluding Gas Cost)	\$ 16,593,758	\$ 16,693,971	\$ 13,820,095	\$ 10,278,360	\$ 7,195,200	\$ 5,895,028	\$ 5,422,658	\$ 5,502,102	\$ 5,518,949	\$ 6,062,301	\$ 8,463,222	\$ 13,554,356	\$ 114,999,998
13	Mcf by Customer Class													
14	Residential Sales	1,514,614	1,552,753	1,175,552	710,429	308,772	143,203	97,957	97,304	106,090	158,056	457,141	1,126,907	7,448,777
15	Commercial Sales	811,232	772,134	557,725	398,612	216,427	152,087	129,340	120,130	144,446	158,183	300,305	605,576	4,366,196
16	Industrial Sales	34,866	28,225	26,111	19,737	14,886	12,136	8,379	8,211	8,842	10,264	13,196	23,524	208,374
17	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	\$ -
18	Public Utilities	<u>1,865</u>	<u>1,695</u>	<u>869</u>	<u>1,429</u>	<u>232</u>	<u>150</u>	<u>503</u>	<u>240</u>	<u>240</u>	<u>411</u>	<u>1,064</u>	<u>1,714</u>	<u>10,411</u>
19	Total Sales	2,362,576	2,354,807	1,760,257	1,130,206	540,316	307,575	236,179	225,885	259,618	326,913	771,706	1,757,720	12,033,757
20	Transportation	2,294,371	2,060,543	2,066,150	1,657,109	1,426,058	1,228,029	999,564	1,251,368	1,146,939	1,361,668	1,583,209	2,040,861	19,115,870
21	Total Volumes	<u>4,656,947</u>	<u>4,415,350</u>	<u>3,826,407</u>	<u>2,787,315</u>	<u>1,966,374</u>	<u>1,535,605</u>	<u>1,235,743</u>	<u>1,477,254</u>	<u>1,406,556</u>	<u>1,688,581</u>	<u>2,354,915</u>	<u>3,798,581</u>	<u>31,149,627</u>

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Proposed Annualized

Line No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 16,377,866	\$ 16,719,004	\$ 13,421,057	\$ 9,353,676	\$ 5,828,581	\$ 4,367,552	\$ 3,959,907	\$ 3,947,929	\$ 4,009,493	\$ 4,456,451	\$ 7,102,907	\$ 12,982,031	\$ 102,526,455
3	Commercial Sales	6,273,367	6,041,773	4,767,594	3,806,074	2,680,219	2,266,084	2,118,497	2,057,458	2,178,354	2,284,408	3,175,381	5,036,996	\$ 42,686,204
4	Industrial Sales	202,382	165,636	153,789	118,506	90,761	74,966	53,532	52,735	55,890	63,604	81,488	140,155	\$ 1,253,445
5	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	\$ -
6	Public Utilities	<u>9,972</u>	<u>9,270</u>	<u>5,860</u>	<u>8,173</u>	<u>3,228</u>	<u>2,888</u>	<u>4,348</u>	<u>3,261</u>	<u>3,261</u>	<u>3,968</u>	<u>6,665</u>	<u>9,350</u>	\$ <u>70,242</u>
7	Total Sales	22,863,587	22,935,683	18,348,299	13,286,428	8,602,789	6,711,490	6,136,284	6,061,384	6,246,999	6,808,430	10,366,442	18,168,532	\$ 146,536,346
8	Transportation	3,361,220	3,366,427	3,017,950	2,321,740	1,867,795	1,640,443	1,474,326	1,597,382	1,541,594	1,754,307	2,179,421	2,913,476	27,036,081
9	Other Revenue	55,759	62,193	69,099	53,219	39,922	30,698	28,418	41,291	25,824	53,523	47,934	50,389	558,269
10	Total Operating Revenues	26,280,566	26,364,303	21,435,348	15,661,387	10,510,506	8,382,631	7,639,029	7,700,057	7,814,416	8,616,261	12,593,796	21,132,397	174,130,697
11	Gas Cost Revenue	6,952,680	6,929,720	5,179,920	3,326,098	1,590,091	905,161	695,081	664,782	764,058	962,073	2,270,937	5,172,421	35,413,022
12	Total Revenue (Excluding Gas Cost)	\$ <u>19,327,887</u>	\$ <u>19,434,583</u>	\$ <u>16,255,428</u>	\$ <u>12,335,289</u>	\$ <u>8,920,415</u>	\$ <u>7,477,470</u>	\$ <u>6,943,947</u>	\$ <u>7,035,275</u>	\$ <u>7,050,358</u>	\$ <u>7,654,187</u>	\$ <u>10,322,859</u>	\$ <u>15,959,976</u>	\$ <u>138,717,675</u>
13	Mcf by Customer Class													
14	Residential Sales	1,514,614	1,552,753	1,175,552	710,429	308,772	143,203	97,957	97,304	106,090	158,056	457,141	1,126,907	7,448,777
15	Commercial Sales	811,232	772,134	557,725	398,612	216,427	152,087	129,340	120,130	144,446	158,183	300,305	605,576	4,366,196
16	Industrial Sales	34,866	28,225	26,111	19,737	14,886	12,136	8,379	8,211	8,842	10,264	13,196	23,524	208,374
17	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	-
18	Public Utilities	<u>1,865</u>	<u>1,695</u>	<u>869</u>	<u>1,429</u>	<u>232</u>	<u>150</u>	<u>503</u>	<u>240</u>	<u>240</u>	<u>411</u>	<u>1,064</u>	<u>1,714</u>	<u>10,411</u>
19	Total Sales	2,362,576	2,354,807	1,760,257	1,130,206	540,316	307,575	236,179	225,885	259,618	326,913	771,706	1,757,720	12,033,757
20	Transportation	2,294,371	2,060,543	2,066,150	1,657,109	1,426,058	1,228,029	999,564	1,251,368	1,146,939	1,361,668	1,583,209	2,040,861	19,115,870
21	Total Volumes	<u>4,656,947</u>	<u>4,415,350</u>	<u>3,826,407</u>	<u>2,787,315</u>	<u>1,966,374</u>	<u>1,535,605</u>	<u>1,235,743</u>	<u>1,477,254</u>	<u>1,406,556</u>	<u>1,688,581</u>	<u>2,354,915</u>	<u>3,798,581</u>	<u>31,149,627</u>

Columbia Gas of Kentucky, Inc.  
 Case No. 2024-00092  
 Revenues At Present and Proposed Rates  
 For the 12 Months Ended December 31, 2025  
 (Gas Service)

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Update  Revised  
 Work Paper Reference No(s):  
 12 Months Forecasted

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 Witness: J. C. Wozniak

Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.6 Ratemaking Adjustment (E) (\$)	Revenue Adjusted (F) (\$)	Revenue At Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/D) (%)
<b>1 Sales Service</b>									
2	General Service - Residential	1,368,429	7,446,384.1	\$88,654,602	(\$34,251)	\$88,620,351	\$102,522,539	\$13,902,188	15.68
3	LG&E Commercial	0	-	0	0	\$0	\$0	\$0	0.00
4	LG&E Residential	26	311.0	3,084	0	\$3,084	\$3,084	\$0	0.00
5	Inland Gas General Service - Residential	84	963.1	385	0	\$385	\$385	\$0	0.00
6	Inland Gas General Service - Residential	0	-	0	0	\$0	\$0	\$0	0.00
7	Inland Gas General Service - Residential	24	197.4	118	0	\$118	\$118	\$0	0.00
8	LG&E Residential	12	544.2	190	0	\$190	\$190	\$0	0.00
9	LG&E Commercial	0	-	0	0	\$0	\$0	\$0	0.00
10	LG&E Residential	12	377.3	138	0	\$138	\$138	\$0	0.00
11	LG&E Residential	0	-	0	0	\$0	\$0	\$0	0.00
12	General Service - Commercial	145,108	4,366,195.7	37,370,259	(\$20,085)	\$37,350,174	\$42,686,204	\$5,336,030	14.28
13	General Service - Industrial	624	208,373.6	1,175,360	(\$959)	\$1,174,401	\$1,253,445	\$79,043	6.73
14	Interruptible Service - Industrial	0	-	0	\$0	\$0	\$0	\$0	0.00
15	Intrastate Utility Service - Wholesale	24	10,410.5	65,884	(\$48)	\$65,836	\$70,242	\$4,406	6.69
<b>16 Transportation Service</b>									
17	GTS Choice - Residential	138,125	836,474.7	7,174,291	0	\$7,174,291	\$8,622,876	\$1,448,586	20.19
18	GTS Choice - Commercial	22,804	1,068,356.7	4,860,969	0	\$4,860,969	\$5,824,759	\$963,790	19.83
19	GTS Choice - Industrial	150	65,623.7	175,358	0	\$175,358	\$199,390	\$24,031	13.70
20	GTS Delivery Service - Commercial	265	2,863,466.4	2,944,480	0	\$2,944,480	\$3,563,103	\$618,622	21.01
21	GTS Delivery Service - Industrial	480	6,258,888.5	5,528,711	0	\$5,528,711	\$6,685,409	\$1,156,699	20.92
22	GTS Grandfathered Delivery Service - Commercial	193	451,533.2	1,049,413	0	\$1,049,413	\$1,181,963	\$132,550	12.63
23	GTS Grandfathered Delivery Service - Industrial	38	78,432.9	183,129	0	\$183,129	\$206,328	\$23,200	12.67
24	GTS Main Line Service - Industrial	36	522,400.0	54,656	0	\$54,656	\$61,003	\$6,347	11.61
25	GTS Flex Rate - Commercial	0	-	0	0	\$0	\$0	\$0	0.00
26	GTS Flex Rate - Commercial	0	-	0	0	\$0	\$0	\$0	0.00
27	GTS Flex Rate - Industrial	36	6,970,693.6	613,723	0	\$613,723	\$691,250	\$77,527	12.63
28	GTS Flex Rate - Industrial	0	-	0	0	\$0	\$0	\$0	0.00
29	GTS Special Agency Service	0	0.0	0	0	\$0	\$0	\$0	0.00
30	GTS Special Rate - Industrial	0	-	0	0	\$0	\$0	\$0	0.00
31	Total Sales and Transportation	1,676,470	31,149,626.6	\$149,854,751	(\$55,342)	\$149,799,409	\$173,572,427	\$23,773,019	15.86
<b>32 Other Gas Department Revenue</b>									
33	Acct. 487 Forfeited Discounts			\$182,431	\$0	\$182,431	182,431	\$0	0.00
34	Acct. 488 Miscellaneous Service Revenue			128,280	0	\$128,280	128,280	0	0.00
35	Acct. 493 Rent From Gas Property			99,709	0	\$99,709	99,709	0	0.00
36	Acct. 495 Non-Traditional Sales			0	0	\$0	0	0	0.00
37	Acct. 495 Other Gas Revenues - Other			<u>147,849</u>	<u>0</u>	<u>147,849</u>	<u>147,849</u>	<u>0</u>	<u>0.00</u>
38	Total Other Gas Department Revenue			\$558,269	\$0	\$558,269.27	\$558,269	\$0	0.00
39	Total Gross Revenue			\$150,413,020	(\$55,342)	\$150,357,678	\$174,130,697	\$23,773,019	15.81

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data:    Base Period    X Forecasted Period  
Type of Filing: X Original    Update    Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	FERC Acct (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$14,741,606	\$15,060,367	\$11,963,083	\$8,143,595	\$4,835,750	\$3,466,376	\$3,086,020	\$3,076,048	\$3,136,974	\$3,558,221	\$6,037,116	\$11,553,361	\$88,658,518
4	481.1	Commercial Sales Revenue		5,677,055	5,457,416	4,252,799	3,344,933	2,284,172	1,895,469	1,758,027	1,701,364	1,817,922	1,916,809	2,754,518	4,509,776	37,370,259
5	481.2	Industrial Sales Revenue		190,868	155,991	144,750	111,235	84,972	69,994	49,666	48,901	51,903	59,237	76,120	131,722	1,175,360
6	481.3	Other Sales Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
7	483	Public Utilities		9,627	8,922	5,496	7,820	2,853	2,511	3,978	2,886	2,886	3,596	6,306	9,003	65,884
8		Total Sales of Gas		\$20,619,157	\$20,682,696	\$16,366,129	\$11,607,583	\$7,207,747	\$5,434,351	\$4,897,691	\$4,829,199	\$5,009,685	\$5,537,862	\$8,874,060	\$16,203,862	\$127,270,021
9		<u>Other Operating Revenue</u>														
10	489	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
11	489	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
12	489	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
13	487	Forfeited Discounts		21,482	22,971	33,248	14,660	13,234	10,856	9,725	10,612	7,142	11,759	11,622	15,120	182,431
14	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
15	493	Rent 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
16	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
17	495	Other Gas Revenues - Other		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
18		Total Other Operating Revenue		\$2,927,281	\$2,940,995	\$2,633,886	\$1,996,875	\$1,577,544	\$1,365,838	\$1,220,048	\$1,337,685	\$1,273,322	\$1,486,511	\$1,860,100	\$2,522,915	\$23,142,999
19		Total Operating Revenue		\$23,546,438	\$23,623,690	\$19,000,015	\$13,604,458	\$8,785,290	\$6,800,189	\$6,117,739	\$6,166,884	\$6,283,007	\$7,024,374	\$10,734,159	\$18,726,777	\$150,413,020

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data:     Base Period   X   Forecasted Period  
Type of Filing:  X  Original    Update    Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		115,002	115,301	115,192	114,987	114,377	113,835	113,377	113,148	112,594	112,343	113,599	114,674	1,368,429
4		Volumes [1]		1,514,143.4	1,552,274.4	1,175,153.2	710,235.1	308,675.1	143,154.7	97,932.3	97,279.1	106,062.0	158,006.0	456,978.7	1,126,490.1	7,446,384.1
5		Revenue Less Gas Cost		\$10,284,078	\$10,490,785	\$8,503,764	\$6,052,727	\$3,926,997	\$3,044,936	\$2,797,707	\$2,789,659	\$2,824,732	\$3,093,066	\$4,691,872	\$8,237,218	\$66,737,540
6		Gas Cost		\$4,456,603	\$4,568,834	\$3,458,847	\$2,090,446	\$908,528	\$421,350	\$288,246	\$286,323	\$312,174	\$465,062	\$1,345,033	\$3,315,616	\$21,917,062
7		Total Revenue [2]		\$14,740,681	\$15,059,619	\$11,962,611	\$8,143,173	\$4,835,525	\$3,466,286	\$3,085,952	\$3,075,982	\$3,136,906	\$3,558,128	\$6,036,905	\$11,552,834	\$88,654,602
8	G1C	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential														
15		Bills		3	3	2	2	2	2	2	2	2	2	2	2	26
16		Volumes [1]		87.4	64.0	34.8	39.1	18.5	3.6	1.8	1.5	1.6	3.8	13.5	41.4	311.0
17		Revenue Less Gas Cost		\$515	\$395	\$223	\$245	\$139	\$63	\$53	\$52	\$52	\$64	\$113	\$257	\$2,169
18		Gas Cost		\$257	\$188	\$102	\$115	\$54	\$11	\$5	\$4	\$5	\$11	\$40	\$122	\$915
19		Total Revenue [2]		\$772	\$583	\$325	\$360	\$193	\$73	\$59	\$56	\$57	\$75	\$153	\$378	\$3,084
20	IN3	Inland Gas General Service - Residential														
21		Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
22		Volumes [1]		164.7	185.0	180.7	86.7	42.8	19.1	8.0	9.1	11.3	26.1	61.7	167.9	963.1
23		Revenue Less Gas Cost		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
34		Volumes [1]		41.5	40.3	40.7	14.8	6.0	2.5	1.6	1.8	2.0	2.8	7.9	35.5	197.4
35		Revenue Less Gas Cost		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Sales Service</b>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		115.6	125.8	106.9	27.8	14.0	4.4	5.2	3.3	3.0	6.5	33.9	97.8	544.2
5		Revenue Less Gas Cost		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
8	LG2	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		61.2	63.8	36.0	25.0	15.6	18.2	8.0	9.5	10.5	10.4	45.3	73.8	377.3
17		Revenue Less Gas Cost		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
20	LG4	LG&E Residential														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	GSO	General Service - Commercial														
27		Bills		12,229	12,274	12,271	12,249	12,159	12,083	11,984	11,935	11,868	11,870	12,017	12,169	145,108
28		Volumes [1]		811,231.8	772,134.4	557,725.0	398,611.7	216,426.8	152,087.3	129,340.0	120,130.4	144,445.7	158,182.5	300,304.6	605,575.5	4,366,195.7
29		Revenue Less 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	\$1,870,627	\$2,727,376	\$24,519,165
30		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
31		Total Revenue [2]		\$5,677,055	\$5,457,416	\$4,252,799	\$3,344,933	\$2,284,172	\$1,895,469	\$1,758,027	\$1,701,364	\$1,817,922	\$1,916,809	\$2,754,518	\$4,509,776	\$37,370,259

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSO	General Service - Industrial														
3		Bills		52	51	51	52	50	51	52	52	53	53	53	54	624
4		Volumes [1]		34,865.7	28,224.7	26,110.6	19,736.5	14,885.5	12,135.8	8,378.7	8,210.7	8,841.5	10,263.8	13,196.4	23,523.7	208,373.6
5		Revenue Less 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
6		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
7		Total Revenue [2]		\$190,868	\$155,991	\$144,750	\$111,235	\$84,972	\$69,994	\$49,666	\$48,901	\$51,903	\$59,237	\$76,120	\$131,722	\$1,175,360
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,864.5	1,694.5	869.0	1,429.0	232.0	149.5	503.0	240.0	240.0	411.0	1,064.0	1,714.0	10,410.5
17		Revenue Less 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
18		Gas Cost		\$5,488	\$4,987	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$706	\$1,210	\$3,132	\$5,045	\$30,641
19		Total Revenue [2]		\$9,627	\$8,922	\$5,496	\$7,820	\$2,853	\$2,511	\$3,978	\$2,886	\$2,886	\$3,596	\$6,306	\$9,003	\$65,884

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
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For the 12 Months Ended December 31, 2025  
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		11,504	11,502	11,519	11,512	11,520	11,508	11,518	11,525	11,505	11,511	11,504	11,497	138,125
4		Volumes [1]		169,141.6	172,616.4	133,002.8	80,416.4	35,497.0	15,541.6	9,659.0	9,985.2	10,742.5	17,671.9	55,202.7	126,997.6	836,474.7
5		Revenue Less Gas Cost		\$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
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$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
8	GTO	GTS Choice - Commercial														
9		Bills		1,940	1,931	1,926	1,920	1,914	1,901	1,893	1,890	1,879	1,878	1,868	1,864	22,804
10		Volumes [1]		190,778.0	194,868.6	138,996.9	89,201.3	54,594.7	37,811.2	32,877.2	31,444.6	30,771.1	41,603.2	74,293.6	151,116.3	1,068,356.7
11		Revenue Less Gas Cost		\$681,300	\$689,208	\$545,210	\$411,751	\$315,468	\$265,260	\$251,236	\$246,769	\$244,419	\$274,200	\$365,856	\$570,292	\$4,860,969
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$681,300	\$689,208	\$545,210	\$411,751	\$315,468	\$265,260	\$251,236	\$246,769	\$244,419	\$274,200	\$365,856	\$570,292	\$4,860,969
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	13	13	13	13	12	12	12	12	12	12	150
16		Volumes [1]		9,096.9	7,671.7	6,827.4	5,014.4	3,867.0	3,416.3	3,111.1	3,407.3	3,067.7	5,015.6	6,490.4	8,637.9	65,623.7
17		Revenue Less Gas Cost		\$23,303	\$20,039	\$18,055	\$13,880	\$10,956	\$9,707	\$8,886	\$9,563	\$8,746	\$13,480	\$16,888	\$21,856	\$175,358
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$23,303	\$20,039	\$18,055	\$13,880	\$10,956	\$9,707	\$8,886	\$9,563	\$8,746	\$13,480	\$16,888	\$21,856	\$175,358
20	DS	GTS Delivery Service - Commercial														
21		Bills		22	22	22	23	22	22	22	22	22	22	22	22	265
22		Volumes [1]		348,353.3	314,975.3	310,842.4	229,047.3	189,099.1	173,437.4	161,205.9	166,222.3	162,501.5	216,200.6	277,608.2	313,973.1	2,863,466.4
23		Revenue Less Gas Cost		\$308,987	\$293,918	\$291,937	\$244,011	\$215,494	\$207,643	\$198,967	\$200,707	\$198,257	\$230,373	\$266,409	\$287,777	\$2,944,480
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$308,987	\$293,918	\$291,937	\$244,011	\$215,494	\$207,643	\$198,967	\$200,707	\$198,257	\$230,373	\$266,409	\$287,777	\$2,944,480
26	DS	GTS Delivery Service - Industrial														
27		Bills		40	40	40	40	40	40	40	40	40	40	40	40	480
28		Volumes [1]		670,616.8	596,202.5	614,251.6	522,555.4	488,876.8	440,611.6	271,214.4	446,376.5	441,595.2	545,105.1	610,920.6	610,562.0	6,258,888.5
29		Revenue Less Gas Cost		\$521,340	\$493,777	\$494,038	\$466,012	\$451,205	\$426,304	\$345,110	\$433,076	\$425,334	\$477,318	\$500,218	\$494,979	\$5,528,711
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$521,340	\$493,777	\$494,038	\$466,012	\$451,205	\$426,304	\$345,110	\$433,076	\$425,334	\$477,318	\$500,218	\$494,979	\$5,528,711
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		16	16	16	16	16	16	16	16	17	16	16	16	193
34		Volumes [1]		49,664.2	68,221.1	88,818.8	31,984.7	26,947.6	25,983.0	23,143.6	27,471.3	12,300.5	21,984.8	31,514.6	43,499.0	451,533.2
35		Revenue Less Gas Cost		\$113,922	\$154,215	\$198,912	\$75,535	\$64,331	\$62,027	\$55,509	\$64,890	\$31,714	\$53,230	\$74,562	\$100,568	\$1,049,413
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$113,922	\$154,215	\$198,912	\$75,535	\$64,331	\$62,027	\$55,509	\$64,890	\$31,714	\$53,230	\$74,562	\$100,568	\$1,049,413

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.



Columbia Gas of Kentucky, Inc.  
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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		4	4	3	3	3	3	3	3	3	3	3	3	38
4		Volumes [1]		12,238.4	12,182.2	7,846.4	7,203.7	2,347.0	1,213.9	1,766.4	2,535.8	3,031.5	6,025.6	8,767.2	13,274.8	78,432.9
5		Revenue Less Gas Cost		\$27,852	\$27,677	\$18,185	\$16,790	\$6,079	\$3,392	\$4,713	\$6,488	\$7,573	\$14,233	\$20,183	\$29,964	\$183,129
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$27,852	\$27,677	\$18,185	\$16,790	\$6,079	\$3,392	\$4,713	\$6,488	\$7,573	\$14,233	\$20,183	\$29,964	\$183,129
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		50,100.0	45,000.0	45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	41,200.0	40,900.0	44,200.0	47,200.0	522,400.0
11		Revenue Less Gas Cost		\$5,124	\$4,682	\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$4,352	\$4,326	\$4,612	\$4,873	\$54,656
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,124	\$4,682	\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$4,352	\$4,326	\$4,612	\$4,873	\$54,656
14	FX1	GTS Flex Rate - Commercial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	FX2	GTS Flex Rate - Commercial														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FX5	GTS Flex Rate - Industrial														
27		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
28		Volumes [1]		794,381.6	648,805.4	720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	441,728.8	467,161.2	474,211.3	725,600.4	6,970,693.6
29		Revenue Less Gas Cost		\$69,653	\$57,032	\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$39,078	\$41,283	\$41,894	\$63,690	\$613,723
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$69,653	\$57,032	\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$39,078	\$41,283	\$41,894	\$63,690	\$613,723
32	FX7	GTS Flex Rate - Industrial														
33		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
34		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
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12 Months Forecasted

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Transportation Service</b>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Sales and Transportation		\$23,490,679	\$23,561,497	\$18,930,915	\$13,551,239	\$8,745,369	\$6,769,491	\$6,089,320	\$6,125,593	\$6,257,183	\$6,970,850	\$10,686,226	\$18,676,388	\$149,854,751
15		<b>Other Gas Department Revenue</b>														
16		Acct. 487 Forfeited Discounts		\$21,482	\$22,971	\$33,248	\$14,660	\$13,234	\$10,856	\$9,725	\$10,612	\$7,142	\$11,759	\$11,622	\$15,120	\$182,431
17		Acct. 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		Acct. 493 Rent 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
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$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
21		Total Other Gas Department Revenue		\$55,759	\$62,193	\$69,099	\$53,219	\$39,922	\$30,698	\$28,418	\$41,291	\$25,824	\$53,523	\$47,934	\$50,389	\$558,269
22		Total Gross Revenue		\$23,546,438	\$23,623,690	\$19,000,015	\$13,604,458	\$8,785,290	\$6,800,189	\$6,117,739	\$6,166,884	\$6,283,007	\$7,024,374	\$10,734,159	\$18,726,777	\$150,413,020

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSR	General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		115,002	115,301	115,192	114,987	114,377	113,835	113,377	113,148	112,594	112,343	113,599	114,674	1,368,429
4		Customer Charge	\$19.75	\$2,271,290	\$2,277,195	\$2,275,042	\$2,270,993	\$2,258,946	\$2,248,241	\$2,239,196	\$2,234,673	\$2,223,732	\$2,218,774	\$2,243,580	\$2,264,812	\$27,026,473
5		Volumes (Mcf) [1]		1,514,143.4	1,552,274.4	1,175,153.2	710,235.1	308,675.1	143,154.7	97,932.3	97,279.1	106,062.0	158,006.0	456,978.7	1,126,490.1	7,446,384.1
6		Commodity Charge	\$5.2528	\$7,953,492	\$8,153,787	\$6,172,845	\$3,730,723	\$1,621,409	\$751,963	\$514,419	\$510,988	\$557,122	\$829,974	\$2,400,418	\$5,917,227	\$39,114,366
7		Revenue Less Gas Cost		\$10,224,782	\$10,430,982	\$8,447,887	\$6,001,716	\$3,880,354	\$3,000,204	\$2,753,615	\$2,745,661	\$2,780,854	\$3,048,748	\$4,643,998	\$8,182,039	\$66,140,839
8		Gas Cost Revenue [2]	\$2.9433	\$4,456,603	\$4,568,834	\$3,458,847	\$2,090,446	\$908,528	\$421,350	\$288,246	\$286,323	\$312,174	\$465,062	\$1,345,033	\$3,315,616	\$21,917,062
9		Revenue Excluding Riders		\$14,681,385	\$14,999,816	\$11,906,734	\$8,092,163	\$4,788,883	\$3,421,554	\$3,041,860	\$3,031,984	\$3,093,028	\$3,513,810	\$5,989,031	\$11,497,655	\$88,057,901
10		Riders:														
11		Energy Efficiency Conservation Program	\$0.0800	\$9,200	\$9,224	\$9,215	\$9,199	\$9,150	\$9,107	\$9,070	\$9,052	\$9,008	\$8,987	\$9,088	\$9,174	\$109,474
12		Gas Cost Uncollectible Charge	\$0.0103	15,596	15,988	12,104	7,315	3,179	1,474	1,009	1,002	1,092	1,627	4,707	11,603	76,698
13		EAP Recovery	\$0.3000	34,501	34,590	34,558	34,496	34,313	34,151	34,013	33,944	33,778	33,703	34,080	34,402	410,529
14		Total Riders		\$59,296	\$59,803	\$55,877	\$51,010	\$46,643	\$44,732	\$44,092	\$43,998	\$43,878	\$44,318	\$47,875	\$55,179	\$596,701
15		<b>Total Revenue</b>		<b>\$14,740,681</b>	<b>\$15,059,619</b>	<b>\$11,962,611</b>	<b>\$8,143,173</b>	<b>\$4,835,525</b>	<b>\$3,466,286</b>	<b>\$3,085,952</b>	<b>\$3,075,982</b>	<b>\$3,136,906</b>	<b>\$3,558,128</b>	<b>\$6,036,905</b>	<b>\$11,552,834</b>	<b>\$88,654,602</b>
16	G1C	LG&E Commercial														
17		<b>COMMERCIAL</b>														
18		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
19		Customer Charge	\$79.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
21		Commodity Charge	\$3.8148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Gas Cost Revenue [2]	\$2.9433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	G1R	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		3	3	2	2	2	2	2	2	2	2	2	2	26
4		Customer Charge	\$22.02	\$66	\$66	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$573
5		Volumes (Mcf) [1]		87.4	64.0	34.8	39.1	18.5	3.6	1.8	1.5	1.6	3.8	13.5	41.4	311.0
6		Commodity Charge	\$5.1320	\$449	\$328	\$179	\$201	\$95	\$18	\$9	\$8	\$8	\$20	\$69	\$212	\$1,596
7																
8		Revenue Less Gas Cost		\$515	\$395	\$223	\$245	\$139	\$63	\$53	\$52	\$52	\$64	\$113	\$257	\$2,169
9		Gas Cost Revenue [2]	\$2.9433	\$257	\$188	\$102	\$115	\$54	\$11	\$5	\$4	\$5	\$11	\$40	\$122	\$915
10		<b>Total Revenue</b>		<b>\$772</b>	<b>\$583</b>	<b>\$325</b>	<b>\$360</b>	<b>\$193</b>	<b>\$73</b>	<b>\$59</b>	<b>\$56</b>	<b>\$57</b>	<b>\$75</b>	<b>\$153</b>	<b>\$378</b>	<b>\$3,084</b>
11	IN3	Inland Gas General Service - Residential														
12		<b>RESIDENTIAL</b>														
13		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Volumes (Mcf) [1]		164.7	185.0	180.7	86.7	42.8	19.1	8.0	9.1	11.3	26.1	61.7	167.9	963.1
16		Commodity Charge	\$0.4000	\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
17		Revenue Less Gas Cost		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		<b>\$66</b>	<b>\$74</b>	<b>\$72</b>	<b>\$35</b>	<b>\$17</b>	<b>\$8</b>	<b>\$3</b>	<b>\$4</b>	<b>\$5</b>	<b>\$10</b>	<b>\$25</b>	<b>\$67</b>	<b>\$385</b>
20	IN4	Inland Gas General Service - Residential														
21		<b>RESIDENTIAL</b>														
22		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
23		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
25		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
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Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		41.5	40.3	40.7	14.8	6.0	2.5	1.6	1.8	2.0	2.8	7.9	35.5	197.4
6		Commodity Charge	\$0.6000	\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
7		Revenue Less Gas Cost		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
10	LG2	LG&E Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		115.6	125.8	106.9	27.8	14.0	4.4	5.2	3.3	3.0	6.5	33.9	97.8	544.2
15		Commodity Charge	\$0.3500	\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
16		Revenue Less Gas Cost		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
19	LG2	LG&E Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
24		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	LG3	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		59.2	61.8	34.0	23.0	13.6	15.8	6.0	7.5	8.5	8.4	43.3	71.8	352.9
				61.2	63.8	36.0	25.0	15.6	18.2	8.0	9.5	10.5	10.4	45.3	73.8	377.3
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	21	22	12	8	5	6	2	3	3	3	15	25	124
				\$21	\$22	\$12	\$8	\$5	\$6	\$2	\$3	\$3	\$3	\$15	\$25	\$124
11		Revenue Less Gas Cost		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
14	LG4	LG&E Residential														
15		<b>RESIDENTIAL</b>														
16		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]														
19		Commodity Charge	\$0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSO	General Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		12,229	12,274	12,271	12,249	12,159	12,083	11,984	11,935	11,868	11,870	12,017	12,169	145,108
4		Customer Charge	\$83.71	\$1,023,690	\$1,027,457	\$1,027,205	\$1,025,364	\$1,017,830	\$1,011,468	\$1,003,181	\$999,079	\$993,470	\$993,638	\$1,005,943	\$1,018,667	\$12,146,991
5		Volumes (Mcf) [1]														
6		First 50 Mcf		333,558.9	319,772.0	260,296.0	201,422.8	119,568.9	77,440.6	69,194.9	65,958.3	64,547.5	84,368.0	155,573.3	271,141.4	2,022,842.6
7		Next 350 Mcf		346,446.6	326,637.5	223,432.4	157,669.7	75,377.0	55,421.1	46,159.9	41,420.1	38,224.3	57,465.3	110,189.5	242,491.1	1,720,934.5
8		Next 600 Mcf		86,286.6	79,555.3	49,602.0	27,345.8	11,907.0	10,241.4	7,707.9	6,477.0	7,382.1	9,105.4	19,896.9	59,568.9	375,076.3
9		Over 1,000 Mcf		44,939.7	46,169.6	24,394.6	12,173.4	9,573.9	8,984.2	6,277.3	6,275.0	34,291.8	7,243.8	14,644.9	32,374.1	247,342.3
10		Commodity Charge		811,231.8	772,134.4	557,725.0	398,611.7	216,426.8	152,087.3	129,340.0	120,130.4	144,445.7	158,182.5	300,304.6	605,575.5	4,366,195.7
11		First 50 Mcf	\$3.2513	\$1,084,500	\$1,039,675	\$846,300	\$654,886	\$388,754	\$251,783	\$224,973	\$214,450	\$209,863	\$274,306	\$505,815	\$881,562	\$6,576,868
12		Next 350 Mcf	\$2.5096	869,442	819,729	560,726	395,688	189,166	139,085	115,843	103,948	95,928	144,215	276,532	608,556	4,318,857
13		Next 600 Mcf	\$2.3855	205,837	189,779	118,326	65,233	28,404	24,431	18,387	15,451	17,610	21,721	47,464	142,102	894,745
14		Over 1,000 Mcf	\$2.1700	97,519	100,188	52,936	26,416	20,775	19,496	13,622	13,617	74,413	15,719	31,779	70,252	536,733
				\$2,257,298	\$2,149,371	\$1,578,288	\$1,142,224	\$627,100	\$434,794	\$372,825	\$347,466	\$397,814	\$455,961	\$861,591	\$1,702,471	\$12,327,203
15		Revenue Less Gas Cost		\$3,280,988	\$3,176,828	\$2,605,494	\$2,167,587	\$1,644,930	\$1,446,262	\$1,376,006	\$1,346,545	\$1,391,284	\$1,449,598	\$1,867,534	\$2,721,138	\$24,474,193
16		Gas Cost Revenue [2]	\$2.9433	\$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
17		Revenue Excluding Riders		\$5,668,699	\$5,449,463	\$4,247,055	\$3,340,828	\$2,281,942	\$1,893,903	\$1,756,694	\$1,700,126	\$1,816,434	\$1,915,179	\$2,751,425	\$4,503,538	\$37,325,287
18		Riders:														
19		Gas Cost Uncollectible Charge	\$0.0103	\$8,356	\$7,953	\$5,745	\$4,106	\$2,229	\$1,567	\$1,332	\$1,237	\$1,488	\$1,629	\$3,093	\$6,237	\$44,972
20		Total Riders		\$8,356	\$7,953	\$5,745	\$4,106	\$2,229	\$1,567	\$1,332	\$1,237	\$1,488	\$1,629	\$3,093	\$6,237	\$44,972
21		Total Revenue		\$5,677,055	\$5,457,416	\$4,252,799	\$3,344,933	\$2,284,172	\$1,895,469	\$1,758,027	\$1,701,364	\$1,817,922	\$1,916,809	\$2,754,518	\$4,509,776	\$37,370,259

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
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For the 12 Months Ended December 31, 2025  
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSO	General Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		52	51	51	52	50	51	52	52	53	53	53	54	624
4		Customer Charge	\$83.71	\$4,353	\$4,269	\$4,269	\$4,353	\$4,186	\$4,269	\$4,353	\$4,353	\$4,437	\$4,437	\$4,437	\$4,520	\$52,235
5		Volumes (Mcf) [1]														
6		First 50 Mcf		2,070.8	1,983.3	1,907.1	1,828.8	1,501.9	1,160.3	768.8	851.6	693.3	729.3	1,591.5	2,019.0	17,105.7
7		Next 350 Mcf		10,243.3	9,442.7	8,916.8	7,761.5	5,836.7	4,615.0	2,597.9	2,909.1	2,298.2	2,384.5	4,508.3	8,774.6	70,288.6
8		Next 600 Mcf		10,019.6	8,157.8	7,471.9	5,319.3	4,233.8	3,360.5	3,112.0	2,650.0	2,950.0	2,850.0	3,796.6	7,016.3	60,937.8
9		Over 1,000 Mcf		12,532.0	8,640.9	7,814.8	4,826.9	3,313.1	3,000.0	1,900.0	1,800.0	2,900.0	4,300.0	3,300.0	5,713.8	60,041.5
				34,865.7	28,224.7	26,110.6	19,736.5	14,885.5	12,135.8	8,378.7	8,210.7	8,841.5	10,263.8	13,196.4	23,523.7	208,373.6
10		Commodity Charge														
11		First 50 Mcf	\$3.2513	\$6,733	\$6,448	\$6,201	\$5,946	\$4,883	\$3,772	\$2,500	\$2,769	\$2,254	\$2,371	\$5,174	\$6,564	\$55,616
12		Next 350 Mcf	\$2.5096	25,707	23,697	22,378	19,478	14,648	11,582	6,520	7,301	5,768	5,984	11,314	22,021	176,396
13		Next 600 Mcf	\$2.3855	23,902	19,460	17,824	12,689	10,100	8,016	7,424	6,322	7,037	6,799	9,057	16,737	145,367
14		Over 1,000 Mcf	\$2.1700	27,194	18,751	16,958	10,474	7,189	6,510	4,123	3,906	6,293	9,331	7,161	12,399	130,290
				\$83,536	\$68,357	\$63,360	\$48,588	\$36,820	\$29,881	\$20,566	\$20,297	\$21,352	\$24,485	\$32,706	\$57,721	\$507,669
15		Revenue Less Gas Cost		\$87,889	\$72,626	\$67,630	\$52,941	\$41,006	\$34,150	\$24,919	\$24,650	\$25,789	\$28,922	\$37,143	\$62,242	\$559,904
16		Gas Cost Revenue [2]	\$2.9433	\$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
17		Revenue Excluding Riders		\$190,509	\$155,700	\$144,481	\$111,031	\$84,818	\$69,869	\$49,580	\$48,817	\$51,812	\$59,131	\$75,984	\$131,479	\$1,173,214
18		Riders:														
19		Gas Cost Uncollectible Charge	\$0.0103	\$359	\$291	\$269	\$203	\$153	\$125	\$86	\$85	\$91	\$106	\$136	\$242	\$2,146
20		Total Riders		\$359	\$291	\$269	\$203	\$153	\$125	\$86	\$85	\$91	\$106	\$136	\$242	\$2,146
21		Total Revenue		\$190,868	\$155,991	\$144,750	\$111,235	\$84,972	\$69,994	\$49,666	\$48,901	\$51,903	\$59,237	\$76,120	\$131,722	\$1,175,360

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.



Columbia Gas of Kentucky, Inc.  
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.7093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Next 70,000 Mcf	\$0.4378	0	0	0	0	0	0	0	0	0	0	0	0	\$0
12		Over 100,000 Mcf	\$0.2423	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue [2]	\$2.9433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Riders:														
17		Gas Cost Uncollectible Charge	\$0.0103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IUS	Intrastate Utility Service - Wholesale														
21		<b>WHOLESALE</b>														
22		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
23		Customer Charge	\$945.24	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$22,686
24		Volumes (Mcf) [1]		1,864.5	1,694.5	869.0	1,429.0	232.0	149.5	503.0	240.0	240.0	411.0	1,064.0	1,714.0	10,410.5
25		Commodity Charge	\$1.1959	\$2,230	\$2,026	\$1,039	\$1,709	\$277	\$179	\$602	\$287	\$287	\$492	\$1,272	\$2,050	\$12,450
26		Revenue Less Gas Cost		\$4,120	\$3,917	\$2,930	\$3,599	\$2,168	\$2,069	\$2,492	\$2,178	\$2,178	\$2,382	\$3,163	\$3,940	\$35,136
27		Gas Cost Revenue [2]	\$2.9433	\$5,488	\$4,987	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$706	\$1,210	\$3,132	\$5,045	\$30,641
28		Revenue Excluding Riders		\$9,608	\$8,904	\$5,487	\$7,805	\$2,851	\$2,509	\$3,973	\$2,884	\$2,884	\$3,592	\$6,295	\$8,985	\$65,777
29		Riders:														
30		Gas Cost Uncollectible Charge	\$0.0103	\$19	\$17	\$9	\$15	\$2	\$2	\$5	\$2	\$2	\$4	\$11	\$18	\$107
31		Total Riders		\$19	\$17	\$9	\$15	\$2	\$2	\$5	\$2	\$2	\$4	\$11	\$18	\$107
32		Total Revenue		\$9,627	\$8,922	\$5,496	\$7,820	\$2,853	\$2,511	\$3,978	\$2,886	\$2,886	\$3,596	\$6,306	\$9,003	\$65,884

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

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For the 12 Months Ended December 31, 2025  
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1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		11,504	11,502	11,519	11,512	11,520	11,508	11,518	11,525	11,505	11,511	11,504	11,497	138,125
4		Customer Charge	\$19.75	\$227,204	\$227,165	\$227,500	\$227,362	\$227,520	\$227,263	\$227,481	\$227,619	\$227,224	\$227,342	\$227,204	\$227,066	\$2,727,969
5		Volumes (Mcf) [1]		169,141.6	172,616.4	133,002.8	80,416.4	35,497.0	15,541.6	9,659.0	9,985.2	10,742.5	17,671.9	55,202.7	126,997.6	836,474.7
6		Commodity Charge	\$5.2528	\$888,467	\$906,719	\$698,637	\$422,411	\$186,459	\$81,637	\$50,737	\$52,450	\$56,428	\$92,827	\$289,969	\$667,093	\$4,393,834.3
7		Revenue Less Gas Cost		\$1,115,671	\$1,133,884	\$926,137	\$649,773	\$413,979	\$308,920	\$278,217	\$280,069	\$283,652	\$320,169	\$517,173	\$894,159	\$7,121,803
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Revenue Excluding Riders		\$1,115,671	\$1,133,884	\$926,137	\$649,773	\$413,979	\$308,920	\$278,217	\$280,069	\$283,652	\$320,169	\$517,173	\$894,159	\$7,121,803
10		Riders:														
11		Energy Efficiency Conservation Program	\$0.0800	\$920	\$920	\$922	\$921	\$922	\$921	\$921	\$922	\$920	\$921	\$920	\$920	\$11,050
12		EAP Recovery	\$0.3000	\$3,451	\$3,451	\$3,456	\$3,454	\$3,456	\$3,452	\$3,455	\$3,458	\$3,452	\$3,453	\$3,451	\$3,449	\$41,438
13		Total Riders		\$4,372	\$4,371	\$4,377	\$4,375	\$4,378	\$4,373	\$4,377	\$4,380	\$4,372	\$4,374	\$4,372	\$4,369	\$52,488
14		<b>Total Revenue</b>		<b>\$1,120,043</b>	<b>\$1,138,255</b>	<b>\$930,515</b>	<b>\$654,148</b>	<b>\$418,356</b>	<b>\$313,293</b>	<b>\$282,594</b>	<b>\$284,449</b>	<b>\$288,024</b>	<b>\$324,543</b>	<b>\$521,544</b>	<b>\$898,528</b>	<b>\$7,174,291</b>
15	GTO	GTS Choice - Commercial														
16		<b>COMMERCIAL</b>														
17		Customer Bills		1,940	1,931	1,926	1,920	1,914	1,901	1,893	1,890	1,879	1,878	1,868	1,864	22,804
18		Customer Charge	\$83.71	\$162,397	\$161,644	\$161,225	\$160,723	\$160,221	\$159,133	\$158,463	\$158,212	\$157,291	\$157,207	\$156,370	\$156,035	\$1,908,923
19		Volumes (Mcf) [1]														
20		First 50 Mcf		62,637.8	61,658.5	52,747.3	39,117.2	26,030.6	16,530.8	14,879.8	14,031.6	14,300.6	18,443.8	33,443.5	53,533.3	407,354.8
21		Next 350 Mcf		92,704.1	93,733.2	64,376.2	39,044.1	22,074.5	15,162.2	12,905.3	12,396.6	11,742.6	16,395.4	30,703.6	72,484.2	483,722.0
22		Next 600 Mcf		26,456.2	28,749.5	16,073.2	8,836.7	5,257.8	4,888.0	4,441.3	4,361.9	4,194.8	5,582.3	7,792.3	17,785.0	134,419.0
23		Over 1,000 Mcf		8,979.9	10,727.4	5,800.2	2,203.3	1,231.8	1,230.2	650.8	654.5	533.1	1,181.7	2,354.2	7,313.8	42,860.9
				190,778.0	194,868.6	138,996.9	89,201.3	54,594.7	37,811.2	32,877.2	31,444.6	30,771.1	41,603.2	74,293.6	151,116.3	1,068,356.7
24		Commodity Charge														
25		First 50 Mcf	\$3.2513	\$203,654	\$200,470	\$171,497	\$127,182	\$84,633	\$53,747	\$48,379	\$45,621	\$46,496	\$59,966	\$108,735	\$174,053	\$1,324,433
26		Next 350 Mcf	\$2.5096	232,650	235,233	161,559	97,985	55,398	38,051	32,387	31,111	29,469	41,146	77,054	181,906	1,213,949
27		Next 600 Mcf	\$2.3855	63,111	68,582	38,343	21,080	12,542	11,660	10,595	10,405	10,007	13,317	18,589	42,426	320,657
28		Over 1,000 Mcf	\$2.1700	19,486	23,278	12,586	4,781	2,673	2,670	1,412	1,420	1,157	2,564	5,109	15,871	93,008
				\$518,902	\$527,564	\$383,985	\$251,028	\$155,247	\$106,128	\$92,773	\$88,557	\$87,128	\$116,993	\$209,486	\$414,256	\$2,952,046
29		Revenue Less Gas Cost		\$681,300	\$689,208	\$545,210	\$411,751	\$315,468	\$265,260	\$251,236	\$246,769	\$244,419	\$274,200	\$365,856	\$570,292	\$4,860,969
30		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue</b>		<b>\$681,300</b>	<b>\$689,208</b>	<b>\$545,210</b>	<b>\$411,751</b>	<b>\$315,468</b>	<b>\$265,260</b>	<b>\$251,236</b>	<b>\$246,769</b>	<b>\$244,419</b>	<b>\$274,200</b>	<b>\$365,856</b>	<b>\$570,292</b>	<b>\$4,860,969</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_X\_\_ Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		13	13	13	13	13	13	12	12	12	12	12	12	150
4		Customer Charge	\$83.71	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$12,557
5		Volumes (Mcf) [1]														
6		First 50 Mcf		602.0	572.9	597.5	602.9	509.2	389.3	357.5	352.1	354.5	428.9	496.1	547.7	5,810.6
7		Next 350 Mcf		3,201.7	3,179.7	2,912.7	2,967.4	2,081.0	1,724.6	1,561.8	1,622.8	1,619.3	2,339.4	2,540.0	2,776.0	28,526.4
8		Next 600 Mcf		3,414.4	2,803.7	2,395.5	1,164.1	1,016.0	922.2	990.2	1,079.0	703.0	1,546.4	1,856.5	2,656.1	20,547.1
9		Over 1,000 Mcf		1,878.8	1,115.4	921.7	280.0	260.8	380.2	201.6	353.4	390.9	700.9	1,597.8	2,658.1	10,739.6
				9,096.9	7,671.7	6,827.4	5,014.4	3,867.0	3,416.3	3,111.1	3,407.3	3,067.7	5,015.6	6,490.4	8,637.9	65,623.7
10		Commodity Charge														
11		First 50 Mcf	\$3.2513	\$1,957	\$1,863	\$1,943	\$1,960	\$1,656	\$1,266	\$1,162	\$1,145	\$1,153	\$1,394	\$1,613	\$1,781	\$18,892
12		Next 350 Mcf	\$2.5096	8,035	7,980	7,310	7,447	5,222	4,328	3,919	4,073	4,064	5,871	6,374	6,967	71,590
13		Next 600 Mcf	\$2.3855	8,145	6,688	5,714	2,777	2,424	2,200	2,362	2,574	1,677	3,689	4,429	6,336	49,015
14		Over 1,000 Mcf	\$2.1700	4,077	2,420	2,000	608	566	825	437	767	848	1,521	3,467	5,768	23,305
				\$22,214	\$18,951	\$16,967	\$12,792	\$9,868	\$8,619	\$7,881	\$8,558	\$7,742	\$12,475	\$15,883	\$20,852	\$162,802
15		Revenue Less Gas Cost		\$23,303	\$20,039	\$18,055	\$13,880	\$10,956	\$9,707	\$8,886	\$9,563	\$8,746	\$13,480	\$16,888	\$21,856	\$175,358
16		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		<b>Total Revenue</b>		<b>\$23,303</b>	<b>\$20,039</b>	<b>\$18,055</b>	<b>\$13,880</b>	<b>\$10,956</b>	<b>\$9,707</b>	<b>\$8,886</b>	<b>\$9,563</b>	<b>\$8,746</b>	<b>\$13,480</b>	<b>\$16,888</b>	<b>\$21,856</b>	<b>\$175,358</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1 DS		GTS Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		22	22	22	23	22	22	22	22	22	22	22	22	265
4		Customer Charge	\$3,982.30	\$87,611	\$87,611	\$87,611	\$91,593	\$87,611	\$87,611	\$87,611	\$87,611	\$87,611	\$87,611	\$87,611	\$87,611	\$1,055,310
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		253,653.3	251,975.3	251,342.4	192,047.3	166,099.1	162,437.4	150,205.9	148,522.3	145,501.5	177,200.6	210,908.2	230,973.1	2,340,866.4
7		Next 70,000 Mcf		94,700.0	63,000.0	59,500.0	37,000.0	23,000.0	11,000.0	11,000.0	17,700.0	17,000.0	39,000.0	66,700.0	83,000.0	522,600.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge		348,353.3	314,975.3	310,842.4	229,047.3	189,099.1	173,437.4	161,205.9	166,222.3	162,501.5	216,200.6	277,608.2	313,973.1	2,863,466.4
10		First 30,000 Mcf	\$0.7093	\$179,916	\$178,726	\$178,277	\$136,219	\$117,814	\$115,217	\$106,541	\$105,347	\$103,204	\$125,688	\$149,597	\$163,829	\$1,660,377
11		Next 70,000 Mcf	\$0.4378	41,460	27,581	26,049	16,199	10,069	4,816	4,816	7,749	7,443	17,074	29,201	36,337	228,794
12		Over 100,000 Mcf	\$0.2423	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$221,376	\$206,307	\$204,326	\$152,418	\$127,883	\$120,033	\$111,357	\$113,096	\$110,647	\$142,763	\$178,798	\$200,167	\$1,889,171
13		Revenue Less Gas Cost		\$308,987	\$293,918	\$291,937	\$244,011	\$215,494	\$207,643	\$198,967	\$200,707	\$198,257	\$230,373	\$266,409	\$287,777	\$2,944,480
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		<b>Total Revenue</b>		<b>\$308,987</b>	<b>\$293,918</b>	<b>\$291,937</b>	<b>\$244,011</b>	<b>\$215,494</b>	<b>\$207,643</b>	<b>\$198,967</b>	<b>\$200,707</b>	<b>\$198,257</b>	<b>\$230,373</b>	<b>\$266,409</b>	<b>\$287,777</b>	<b>\$2,944,480</b>
16 DS		GTS Delivery Service - Industrial														
17		<b>INDUSTRIAL</b>														
18		Customer Bills		40	40	40	40	40	40	40	40	40	40	40	40	480
19		Customer Charge	\$3,982.30	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$1,911,504
20		Volumes (Mcf) [1]														
21		First 30,000 Mcf		367,034.5	347,041.4	338,756.9	327,054.8	320,045.9	297,394.8	247,073.0	309,283.7	296,617.2	339,566.0	354,453.3	343,422.2	3,887,743.7
22		Next 70,000 Mcf		144,000.0	143,000.0	141,756.0	140,000.0	122,744.0	109,303.8	24,141.4	108,397.2	104,978.0	140,000.0	140,000.0	140,000.0	1,458,320.4
23		Over 100,000 Mcf		159,582.3	106,161.1	133,738.7	55,500.6	46,086.9	33,913.0	0.0	28,695.6	40,000.0	65,539.1	116,467.3	127,139.8	912,824.4
				670,616.8	596,202.5	614,251.6	522,555.4	488,876.8	440,611.6	271,214.4	446,376.5	441,595.2	545,105.1	610,920.6	610,562.0	6,258,888.5
24		Commodity Charge														
25		First 30,000 Mcf	\$0.7093	\$260,338	\$246,156	\$240,280	\$231,980	\$227,009	\$210,942	\$175,249	\$219,375	\$210,391	\$240,854	\$251,414	\$243,589	\$2,757,577
26		Next 70,000 Mcf	\$0.4378	63,043	62,605	62,061	61,292	53,737	47,853	10,569	47,456	45,959	61,292	61,292	61,292	638,453
27		Over 100,000 Mcf	\$0.2423	38,667	25,723	32,405	13,448	11,167	8,217	0	6,953	9,692	15,880	28,220	30,806	221,177
				\$362,048	\$334,485	\$334,746	\$306,720	\$291,913	\$267,012	\$185,818	\$273,784	\$266,042	\$318,026	\$340,926	\$335,687	\$3,617,207
28		Revenue Less Gas Cost		\$521,340	\$493,777	\$494,038	\$466,012	\$451,205	\$426,304	\$345,110	\$433,076	\$425,334	\$477,318	\$500,218	\$494,979	\$5,528,711
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		<b>Total Revenue</b>		<b>\$521,340</b>	<b>\$493,777</b>	<b>\$494,038</b>	<b>\$466,012</b>	<b>\$451,205</b>	<b>\$426,304</b>	<b>\$345,110</b>	<b>\$433,076</b>	<b>\$425,334</b>	<b>\$477,318</b>	<b>\$500,218</b>	<b>\$494,979</b>	<b>\$5,528,711</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		16	16	16	16	16	16	16	16	17	16	16	16	193
4		Customer Charge	\$83.71	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$1,423	\$1,339	\$1,339	\$1,339	\$16,156
5		Volumes (Mcf) [1]														
6		First 50 Mcf		800.0	800.0	800.0	800.0	800.0	800.0	750.0	750.0	750.0	750.0	800.0	800.0	9,400.0
7		Next 350 Mcf		5,600.0	5,600.0	5,600.0	5,600.0	5,600.0	5,372.9	5,093.6	5,150.0	4,908.3	5,250.0	5,600.0	5,600.0	64,974.8
8		Next 600 Mcf		9,487.6	9,600.0	9,600.0	9,380.8	8,112.6	7,495.6	6,529.6	6,393.7	5,200.7	7,377.0	9,600.0	9,600.0	98,377.6
9		Over 1,000 Mcf		33,776.6	52,221.1	72,818.8	16,203.9	12,435.0	12,314.5	10,770.4	15,177.6	1,441.5	8,607.8	15,514.6	27,499.0	278,780.8
				49,664.2	68,221.1	88,818.8	31,984.7	26,947.6	25,983.0	23,143.6	27,471.3	12,300.5	21,984.8	31,514.6	43,499.0	451,533.2
10		Commodity Charge														
11		First 50 Mcf	\$3.2513	\$2,601	\$2,601	\$2,601	\$2,601	\$2,601	\$2,601	\$2,438	\$2,438	\$2,438	\$2,438	\$2,601	\$2,601	\$30,562
12		Next 350 Mcf	\$2.5096	14,054	14,054	14,054	14,054	14,054	13,484	12,783	12,924	12,318	13,175	14,054	14,054	163,061
13		Next 600 Mcf	\$2.3855	22,633	22,901	22,901	22,378	19,353	17,881	15,576	15,252	12,406	17,598	22,901	22,901	234,680
14		Over 1,000 Mcf	\$2.1700	73,295	113,320	158,017	35,162	26,984	26,722	23,372	32,935	3,128	18,679	33,667	59,673	604,954
				\$112,583	\$152,875	\$197,572	\$74,195	\$62,991	\$60,688	\$54,170	\$63,550	\$30,291	\$51,891	\$73,222	\$99,228	\$1,033,257
15		Revenue Less Gas Cost		\$113,922	\$154,215	\$198,912	\$75,535	\$64,331	\$62,027	\$55,509	\$64,890	\$31,714	\$53,230	\$74,562	\$100,568	\$1,049,413
16		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		<b>Total Revenue</b>		<b>\$113,922</b>	<b>\$154,215</b>	<b>\$198,912</b>	<b>\$75,535</b>	<b>\$64,331</b>	<b>\$62,027</b>	<b>\$55,509</b>	<b>\$64,890</b>	<b>\$31,714</b>	<b>\$53,230</b>	<b>\$74,562</b>	<b>\$100,568</b>	<b>\$1,049,413</b>
18	GDS	GTS Grandfathered Delivery Service - Industrial														
19		<b>INDUSTRIAL</b>														
20		Customer Bills		4	4	3	3	3	3	3	3	3	3	3	3	38
21		Customer Charge	\$83.71	\$335	\$335	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$251	\$3,181
22		Volumes (Mcf) [1]														
23		First 50 Mcf		199.3	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	1,849.3
24		Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	927.1	950.0	950.0	950.0	1,050.0	1,050.0	1,050.0	12,177.1
25		Next 600 Mcf		1,800.0	1,800.0	1,800.0	1,800.0	1,004.1	136.8	666.4	1,159.0	1,200.0	1,800.0	1,800.0	1,800.0	16,766.3
26		Over 1,000 Mcf		9,189.1	9,182.2	4,846.4	4,203.7	142.9	0.0	0.0	276.8	731.5	3,025.6	5,767.2	10,274.8	47,640.2
				12,238.4	12,182.2	7,846.4	7,203.7	2,347.0	1,213.9	1,766.4	2,535.8	3,031.5	6,025.6	8,767.2	13,274.8	78,432.9
27		Commodity Charge														
28		First 50 Mcf	\$3.2513	\$648	\$488	\$488	\$488	\$488	\$488	\$488	\$488	\$488	\$488	\$488	\$488	\$6,013
29		Next 350 Mcf	\$2.5096	2,635	2,635	2,635	2,635	2,635	2,327	2,384	2,384	2,384	2,635	2,635	2,635	30,560
30		Next 600 Mcf	\$2.3855	4,294	4,294	4,294	4,294	2,395	326	1,590	2,765	2,863	4,294	4,294	4,294	39,996
31		Over 1,000 Mcf	\$2.1700	19,940	19,925	10,517	9,122	310	-	-	601	1,587	6,566	12,515	22,296	103,379
				\$27,517	\$27,342	\$17,933	\$16,539	\$5,828	\$3,141	\$4,462	\$6,237	\$7,322	\$13,982	\$19,932	\$29,713	\$179,948
32		Revenue Less Gas Cost		\$27,852	\$27,677	\$18,185	\$16,790	\$6,079	\$3,392	\$4,713	\$6,488	\$7,573	\$14,233	\$20,183	\$29,964	\$183,129
33		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		<b>Total Revenue</b>		<b>\$27,852</b>	<b>\$27,677</b>	<b>\$18,185</b>	<b>\$16,790</b>	<b>\$6,079</b>	<b>\$3,392</b>	<b>\$4,713</b>	<b>\$6,488</b>	<b>\$7,573</b>	<b>\$14,233</b>	<b>\$20,183</b>	<b>\$29,964</b>	<b>\$183,129</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
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Schedule M-2.2  
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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$9,364
5		Volumes (Mcf)[1]		50,100.0	45,000.0	45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	41,200.0	40,900.0	44,200.0	47,200.0	522,400.0
6		Commodity Charge	\$0.0867	\$4,344	\$3,902	\$3,902	\$3,667	\$3,503	\$3,693	\$3,902	\$3,338	\$3,572	\$3,546	\$3,832	\$4,092	\$45,292
7		Revenue Less Gas Cost		\$5,124	\$4,682	\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$4,352	\$4,326	\$4,612	\$4,873	\$54,656
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		<b>\$5,124</b>	<b>\$4,682</b>	<b>\$4,682</b>	<b>\$4,448</b>	<b>\$4,283</b>	<b>\$4,474</b>	<b>\$4,682</b>	<b>\$4,118</b>	<b>\$4,352</b>	<b>\$4,326</b>	<b>\$4,612</b>	<b>\$4,873</b>	<b>\$54,656</b>
10	FX1	GTS Flex Rate - Commercial														
11		<b>COMMERCIAL</b>														
12		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
19	FX2	GTS Flex Rate - Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_ Base Period \_\_ X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$9,364
5		Volumes (Mcf) [1]		794,381.6	648,805.4	720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	441,728.8	467,161.2	474,211.3	725,600.4	6,970,693.6
6		Commodity Charge	\$0.0867	\$68,873	\$56,251	\$62,473	\$56,302	\$50,670	\$42,259	\$39,153	\$45,554	\$38,298	\$40,503	\$41,114	\$62,910	\$604,359
7		Revenue Less Gas Cost		\$69,653	\$57,032	\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$39,078	\$41,283	\$41,894	\$63,690	\$613,723
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		<b>\$69,653</b>	<b>\$57,032</b>	<b>\$63,253</b>	<b>\$57,082</b>	<b>\$51,450</b>	<b>\$43,039</b>	<b>\$39,933</b>	<b>\$46,335</b>	<b>\$39,078</b>	<b>\$41,283</b>	<b>\$41,894</b>	<b>\$63,690</b>	<b>\$613,723</b>
10	FX7	GTS Flex Rate - Industrial														
11		<b>INDUSTRIAL</b>														
12		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]														
15		First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16		Over 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Commodity Charge		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		First 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Over 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data:    Base Period    X    Forecasted Period  
Type of Filing: X Original    Update    Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		<b>COMMERCIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge														
9		First 30,000 Mcf	\$0.7093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 30,000 Mcf	\$0.4378	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SC3	GTS Special Rate - Industrial														
15		<b>INDUSTRIAL</b>														
16		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]														
19		First 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20		Over 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Commodity Charge														
22		First 150,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Over 150,000 Mcf	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.



Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line	FERC No.	Acct (A)	Class/Description (B)	Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1			<u>Operating Revenue</u>								
2			<u>Sales of Gas</u>								
3	480		Residential Sales Revenue		\$11,939,994	\$8,126,166	\$4,825,322	\$3,458,796	\$3,079,235	\$3,069,288	\$34,498,801
4	481.1		Commercial Sales Revenue		4,260,378	3,349,731	2,286,096	1,895,787	1,757,935	1,700,605	15,250,532
5	481.2		Industrial Sales Revenue		142,211	109,056	83,138	68,431	49,710	47,813	500,359
8	483		Public Utilities		<u>5,496</u>	<u>7,820</u>	<u>2,853</u>	<u>2,511</u>	<u>3,978</u>	<u>2,886</u>	<u>25,545</u>
6			Total Sales of Gas		\$16,348,079	\$11,592,773	\$7,197,409	\$5,425,525	\$4,890,858	\$4,820,593	\$50,275,237
7			<u>Other Operating Revenue</u>								
9	489		Transportation Revenue - Residential		\$931,139	\$654,367	\$418,434	\$313,319	\$282,603	\$284,451	\$2,884,312
10	489		Transportation Revenue - Commercial		1,034,368	728,538	592,447	532,595	503,549	510,491	3,901,988
11	489		Transportation Revenue - Industrial		591,786	551,409	517,565	480,758	403,442	491,531	3,036,490
12	487		Forfeited Discounts		102,037	68,398	47,509	41,944	30,402	24,505	314,796
13	488		Miscellaneous Service Revenue		9,995	13,599	5,803	4,681	6,949	18,166	59,192
14	493		Rent from Gas Property		8,530	9,700	9,700	9,700	7,611	7,611	52,852
15	495		Non-Traditional Sales		0	0	0	0	0	0	0
16	495		Other Gas Revenues - Other		<u>33,603</u>	<u>(4,422)</u>	<u>3,914</u>	<u>(37,867)</u>	<u>(28,911)</u>	<u>9,127</u>	<u>(24,556)</u>
17			Total Other Operating Revenue		\$2,711,457	\$2,021,590	\$1,595,372	\$1,345,130	\$1,205,644	\$1,345,881	\$10,225,074
18			Total Operating Revenue		\$19,059,536	\$13,614,363	\$8,792,781	\$6,770,655	\$6,096,502	\$6,166,474	\$60,500,311

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1		<b>Sales Service</b>								
2	GSR	General Service - Residential								
3		Bills		114,893	114,706	114,109	113,576	113,124	112,899	683,307
4		Volumes	[1]	1,173,075.4	708,826.4	308,062.3	142,866.6	97,726.3	97,066.4	2,527,623.4
5		Revenue Less Gas Cost	\$	\$8,486,809	\$6,039,656	\$3,918,377	\$3,038,206	\$2,791,529	\$2,783,527	\$27,058,105
6		Gas Cost	\$	\$3,452,713	\$2,086,289	\$906,720	\$420,499	\$287,638	\$285,696	\$7,439,554
7		Total Revenue	[2]	\$11,939,522	\$8,125,945	\$4,825,097	\$3,458,705	\$3,079,167	\$3,069,223	\$34,497,659
8	G1C	LG&E Commercial								
9		Bills		0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential								
15		Bills		2	2	2	2	2	2	12
16		Volumes	[1]	34.8	39.0	18.5	3.6	1.8	1.5	99.2
17		Revenue Less Gas Cost	\$	\$223	\$44	\$139	\$63	\$53	\$52	\$573
18		Gas Cost	\$	\$102	\$115	\$54	\$11	\$5	\$4	\$292
19		Total Revenue	[2]	\$325	\$159	\$193	\$73	\$59	\$56	\$865
20	IN3	Inland Gas General Service - Residential								
21		Bills		7	7	7	7	7	7	42
22		Volumes	[1]	180.3	86.5	42.7	19.0	8.0	9.1	345.6
23		Revenue Less Gas Cost	\$	\$72	\$35	\$17	\$8	\$3	\$4	\$138
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$72	\$35	\$17	\$8	\$3	\$4	\$138
26	IN3	Inland Gas General Service - Commercial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN4	Inland Gas General Service - Residential								
33		Bills		0	0	0	0	0	0	0
34		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	IN5	Inland Gas General Service - Residential								
39		Bills		2	2	2	2	2	2	12
40		Volumes	[1]	40.6	14.8	6.0	2.5	1.6	1.7	67.2
41		Revenue Less Gas Cost	\$	\$24	\$9	\$4	\$2	\$1	\$1	\$40
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$24	\$9	\$4	\$2	\$1	\$1	\$40
44	LG2	LG&E Residential								
45		Bills		1	1	1	1	1	1	6
46		Volumes	[1]	106.7	27.7	14.0	4.4	5.2	3.3	161.3
47		Revenue Less Gas Cost	\$	\$37	\$10	\$5	\$2	\$2	\$1	\$56
48		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue	[2]	\$37	\$10	\$5	\$2	\$2	\$1	\$56
50	LG2	LG&E Commercial								
51		Bills		0	0	0	0	0	0	0
52		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.  
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1		<b>Sales Service</b>								
2	LG3	LG&E Residential								
3		Bills		1	1	1	1	1	1	6
4		Volumes	[1]	35.9	25.0	15.6	18.2	8.0	9.5	112.2
5		Revenue Less Gas Cost	\$	\$13	\$9	\$6	\$7	\$3	\$4	\$42
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$13	\$9	\$6	\$7	\$3	\$4	\$42
8	LG4	LG&E Residential								
9		Bills		0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	GSO	General Service - Commercial								
15		Bills		12,245	12,228	12,143	12,069	11,973	11,924	72,582
16		Volumes	[1]	559,510.5	399,793.0	217,013.7	152,354.6	129,485.5	120,159.3	1,578,316.6
17		Revenue Less Gas Cost	\$	\$2,613,571	\$2,173,020	\$1,647,360	\$1,447,362	\$1,376,820	\$1,346,940	\$10,605,073
18		Gas Cost	\$	\$1,646,807	\$1,176,711	\$638,736	\$448,425	\$381,115	\$353,665	\$4,645,459
19		Total Revenue	[2]	\$4,260,378	\$3,349,731	\$2,286,096	\$1,895,787	\$1,757,935	\$1,700,605	\$15,250,532
20	GSO	General Service - Industrial								
21		Bills		51	52	50	51	52	52	308
22		Volumes	[1]	25,632.4	19,330.9	14,546.3	11,850.1	8,386.5	8,015.3	87,761.5
23		Revenue Less Gas Cost	\$	\$66,767	\$52,159	\$40,324	\$33,552	\$25,026	\$24,222	\$242,051
24		Gas Cost	\$	\$75,444	\$56,897	\$42,814	\$34,878	\$24,684	\$23,591	\$258,308
25		Total Revenue	[2]	\$142,211	\$109,056	\$83,138	\$68,431	\$49,710	\$47,813	\$500,359
26	IS	Interruptible Service - Industrial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IUS	Intrastate Utility Service - Wholesale								
33		Bills		2	2	2	2	2	2	12
34		Volumes	[1]	869.0	1,429.0	232.0	149.5	503.0	240.0	3,422.5
35		Revenue Less Gas Cost	\$	\$2,939	\$3,614	\$2,170	\$2,071	\$2,497	\$2,180	\$15,471
36		Gas Cost	\$	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$10,073
37		Total Revenue	[2]	\$5,496	\$7,820	\$2,853	\$2,511	\$3,978	\$2,886	\$25,545

[1] Reflects forecasted volumes for March through August 2024.  
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1		<b>Transportation Service</b>								
2	GTR	GTS Choice - Residential								
3		Bills		11,519	11,512	11,520	11,508	11,518	11,525	69,102
4		Volumes	[1]	133,121.7	80,458.1	35,511.8	15,546.5	9,660.6	9,985.7	284,284.4
5		Revenue Less Gas Cost	\$	\$931,139	\$654,367	\$418,434	\$313,319	\$282,603	\$284,451	\$2,884,312
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$931,139	\$654,367	\$418,434	\$313,319	\$282,603	\$284,451	\$2,884,312
8	GTO	GTS Choice - Commercial								
9		Bills		1,862	1,862	1,863	1,864	1,863	1,865	11,179
10		Volumes	[1]	139,766.0	89,622.6	54,825.6	37,927.1	32,942.0	31,482.1	386,565.4
11		Revenue Less Gas Cost	\$	\$541,823	\$407,997	\$311,808	\$262,464	\$248,893	\$244,773	\$2,017,758
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$541,823	\$407,997	\$311,808	\$262,464	\$248,893	\$244,773	\$2,017,758
14	GTO	GTS Choice - Industrial								
15		Bills		13	13	13	13	12	12	76
16		Volumes	[1]	6,697.5	4,905.7	3,772.5	3,327.1	3,114.7	3,315.0	25,132.5
17		Revenue Less Gas Cost	\$	\$17,754	\$13,623	\$10,733	\$9,499	\$8,894	\$9,348	\$69,851
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$17,754	\$13,623	\$10,733	\$9,499	\$8,894	\$9,348	\$69,851
20	DS	GTS Delivery Service - Commercial								
21		Bills		22	23	22	22	22	22	133
22		Volumes	[1]	311,858.7	229,622.8	189,480.8	173,708.1	161,371.3	166,259.2	1,232,300.9
23		Revenue Less Gas Cost	\$	\$292,658	\$244,419	\$215,765	\$207,835	\$199,085	\$200,733	\$1,360,494
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$292,658	\$244,419	\$215,765	\$207,835	\$199,085	\$200,733	\$1,360,494
26	DS	GTS Delivery Service - Industrial								
27		Bills		40	40	40	40	40	40	240
28		Volumes	[1]	587,784.2	496,091.0	461,578.4	415,108.5	272,022.8	418,879.3	2,651,464.2
29		Revenue Less Gas Cost	\$	\$487,831	\$459,467	\$444,954	\$420,222	\$345,229	\$425,181	\$2,582,883
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$487,831	\$459,467	\$444,954	\$420,222	\$345,229	\$425,181	\$2,582,883
32	GDS	GTS Grandfathered Delivery Service - Commercial								
33		Bills		16	16	16	16	16	16	96
34		Volumes	[1]	89,268.4	32,253.1	27,215.9	26,124.5	23,189.2	27,514.8	225,565.9
35		Revenue Less Gas Cost	\$	\$199,887	\$76,123	\$64,875	\$62,296	\$55,571	\$64,985	\$523,736
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$199,887	\$76,123	\$64,875	\$62,296	\$55,571	\$64,985	\$523,736
38	GDS	GTS Grandfathered Delivery Service - Industrial								
39		Bills		3	3	3	3	3	3	18
40		Volumes	[1]	7,883.8	7,203.6	2,376.0	1,268.4	1,762.6	2,562.6	23,057.0
41		Revenue Less Gas Cost	\$	\$18,266	\$16,790	\$6,145	\$3,525	\$4,704	\$6,549	\$55,977
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$18,266	\$16,790	\$6,145	\$3,525	\$4,704	\$6,549	\$55,977
44	DS3	GTS Main Line Service - Industrial								
45		Bills		3	3	3	3	3	3	18
46		Volumes	[1]	45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	253,800.0
47		Revenue Less Gas Cost	\$	\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$26,686
48		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue	[2]	\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$26,686
50	FX1	GTS Flex Rate - Commercial								
51		Bills		0	0	0	0	0	0	0
52		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.  
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
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Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1		<b>Transportation Service</b>								
2	FX2	GTS Flex Rate - Commercial								
3		Bills		0	0	0	0	0	0	0
4		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	FX5	GTS Flex Rate - Industrial								
9		Bills		3	3	3	3	3	3	18
10		Volumes	[1]	720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	3,418,804.9
11		Revenue Less Gas Cost	\$	\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$301,092
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$301,092
14	FX7	GTS Flex Rate - Industrial								
15		Bills		0	0	0	0	0	0	0
16		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SAS	GTS Special Agency Service								
21		Bills		0	0	0	0	0	0	0
22		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SC3	GTS Special Rate - Industrial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Total Sales and Transportation		\$18,905,371	\$13,527,088	\$8,725,855	\$6,752,197	\$6,080,451	\$6,107,066	\$60,098,028
33		<b>Other Gas Department Revenue</b>								
34		Acct. 487 Forfeited Discounts		\$102,037	\$68,398	\$47,509	\$41,944	\$30,402	\$24,505	\$314,796
35		Acct. 488 Miscellaneous Service Revenue		9,995	13,599	5,803	4,681	6,949	18,166	59,192
36		Acct. 493 Rent From Gas Property		8,530	9,700	9,700	9,700	7,611	7,611	52,852
37		Acct. 495 Non-Traditional Sales		0	0	0	0	0	0	0
38		Acct. 495 Other Gas Revenues - Other		33,603	(4,422)	3,914	(37,867)	(28,911)	9,127	(24,556)
39		Total Other Gas Department Revenue		\$154,165	\$87,275	\$66,926	\$18,458	\$16,051	\$59,409	\$402,284
40		Total Gross Revenue		\$19,059,536	\$13,614,363	\$8,792,781	\$6,770,655	\$6,096,502	\$6,166,474	\$60,500,311

[1] Reflects forecasted volumes for March through August 2024.  
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.  
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Schedule M-2.2B  
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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	GSR	General Service - Residential								
2		<b>RESIDENTIAL</b>								
3		Customer Bills		114,893	114,706	114,109	113,576	113,124	112,899	683,307
4		Customer Charge	\$ 19.75	\$2,269,137	\$2,265,444	\$2,253,653	\$2,243,126	\$2,234,199	\$2,229,755	\$13,495,313
5		Volumes (Mcf) [1]		1,173,075.4	708,826.4	308,062.3	142,866.6	97,726.3	97,066.4	2,527,623.4
6		Commodity Charge	\$/Mcf 5.2528	\$6,161,930	\$3,723,323	\$1,618,190	\$750,450	\$513,337	\$509,870	\$13,277,100
7		Revenue Less Gas Cost		\$8,431,067	\$5,988,767	\$3,871,842	\$2,993,576	\$2,747,536	\$2,739,626	\$26,772,413
8		Gas Cost Revenue [2]	\$/Mcf	\$3,452,713	\$2,086,289	\$906,720	\$420,499	\$287,638	\$285,696	\$7,439,554
9		Revenue Excluding Riders		\$11,883,780	\$8,075,056	\$4,778,562	\$3,414,075	\$3,035,174	\$3,025,321	\$34,211,967
10		Riders:								
11		Energy Efficiency Conservation Program	\$	\$9,191	\$9,176	\$9,129	\$9,086	\$9,050	\$9,032	\$54,665
12		Gas Cost Uncollectible Charge	\$/Mcf	12,083	7,301	3,173	1,472	1,007	1,000	26,035
13		EAP Recovery	\$	34,468	34,412	34,233	34,073	33,937	33,870	204,992
14		Total Riders		\$55,742	\$50,889	\$46,534	\$44,630	\$43,994	\$43,901	\$285,691
15		Total Revenue		\$11,939,522	\$8,125,945	\$4,825,097	\$3,458,705	\$3,079,167	\$3,069,223	\$34,497,659
16	G1C	LG&E Commercial								
17		<b>COMMERCIAL</b>								
18		Customer Bills		-	-	-	-	-	-	-
19		Customer Charge	\$ 79.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Volumes (Mcf) [1]		-	-	-	-	-	-	-
21		Commodity Charge	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Gas Cost Revenue [2]	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	G1R	LG&E Residential								
26		<b>RESIDENTIAL</b>								
27		Customer Bills		2	2	2	2	2	2	12
28		Customer Charge	\$ 22.02	\$44	\$44	\$44	\$44	\$44	\$44	\$264
29		Volumes (Mcf) [1]		34.8	39.0	18.5	3.6	1.8	1.5	99.2
30		Commodity Charge	\$/Mcf	\$179	\$0	\$95	\$18	\$9	\$8	\$309
31		Revenue Less Gas Cost		\$223	\$44	\$139	\$63	\$53	\$52	\$573
32		Gas Cost Revenue [2]	\$/Mcf	\$102	\$115	\$54	\$11	\$5	\$4	\$292
33		Total Revenue		\$325	\$159	\$193	\$73	\$59	\$56	\$865

[1] Reflects forecasted volumes for March through August 2024.  
[2] See WPM-A for Gas Cost Recovery Rate.

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	IN3	Inland Gas General Service - Residential								
2		<b>RESIDENTIAL</b>								
3		Customer Bills		7	7	7	7	7	7	42
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		180.3	86.5	42.7	19.0	8.0	9.1	345.6
6		Commodity Charge	\$/Mcf 0.4000	\$72	\$35	\$17	\$8	\$3	\$4	\$138
7		Revenue Less Gas Cost		\$72	\$35	\$17	\$8	\$3	\$4	\$138
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$72	\$35	\$17	\$8	\$3	\$4	\$138
10	IN3	Inland Gas General Service - Commercial								
11		<b>COMMERCIAL</b>								
12		Customer Bills		-	-	-	-	-	-	-
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	-	-	-	-
15		Commodity Charge	\$/Mcf 0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IN4	Inland Gas General Service - Residential								
20		<b>RESIDENTIAL</b>								
21		Customer Bills		-	-	-	-	-	-	-
22		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		-	-	-	-	-	-	-
24		Commodity Charge	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	IN5	Inland Gas General Service - Residential								
29		<b>RESIDENTIAL</b>								
30		Customer Bills		2	2	2	2	2	2	12
31		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Volumes (Mcf) [1]		40.6	14.8	6.0	2.5	1.6	1.7	67.2
33		Commodity Charge	\$/Mcf 0.6000	\$24	\$9	\$4	\$2	\$1	\$1	\$40
34		Revenue Less Gas Cost		\$24	\$9	\$4	\$2	\$1	\$1	\$40
35		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$24	\$9	\$4	\$2	\$1	\$1	\$40

[1] Reflects forecasted volumes for March through August 2024.

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	LG2	LG&E Residential								
2		<b>RESIDENTIAL</b>								
3		Customer Bills		1	1	1	1	1	1	6
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		106.7	27.7	14.0	4.4	5.2	3.3	161.3
6		Commodity Charge	\$/Mcf 0.3500	\$37	\$10	\$5	\$2	\$2	\$1	\$56
7		Revenue Less Gas Cost		\$37	\$10	\$5	\$2	\$2	\$1	\$56
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$37	\$10	\$5	\$2	\$2	\$1	\$56
10	LG2	LG&E Commercial								
11		<b>COMMERCIAL</b>								
12		Customer Bills		-	-	-	-	-	-	-
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		-	-	-	-	-	-	-
15		Commodity Charge	\$/Mcf 0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	LG3	LG&E Residential								
20		<b>RESIDENTIAL</b>								
21		Customer Bills		1	1	1	1	1	1	6
22		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$7
23		Volumes (Mcf) [1]								
24		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	12.0
25		Over 2 Mcf		<u>33.9</u>	<u>23.0</u>	<u>13.6</u>	<u>16.2</u>	<u>6.0</u>	<u>7.5</u>	<u>100.2</u>
				35.9	25.0	15.6	18.2	8.0	9.5	112.2
26		Commodity Charge								
27		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Over 2 Mcf	\$/Mcf 0.3500	<u>11.87</u>	<u>8.05</u>	<u>4.76</u>	<u>5.67</u>	<u>2.10</u>	<u>2.63</u>	<u>35.08</u>
				\$12	\$8	\$5	\$6	\$2	\$3	\$35
29		Revenue Less Gas Cost		\$13	\$9	\$6	\$7	\$3	\$4	\$42
30		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue		\$13	\$9	\$6	\$7	\$3	\$4	\$42
32	LG4	LG&E Residential								
33		<b>RESIDENTIAL</b>								
34		Customer Bills		-	-	-	-	-	-	-
35		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Volumes (Mcf) [1]		-	-	-	-	0.0	0.0	-
37		Commodity Charge	\$/Mcf 0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.



Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
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6 Mos Actual / 6 Mos Forecasted

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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1		GSO General Service - Commercial								
2		<b>COMMERCIAL</b>								
3		Customer Bills		12,245	12,228	12,143	12,069	11,973	11,924	72,582
4		Customer Charge	\$ 83.71	\$1,025,029	\$1,023,606	\$1,016,491	\$1,010,296	\$1,002,260	\$998,158	\$6,075,839
5		Volumes (Mcf) [1]								
6		First 50 Mcf		260,627.3	201,722.5	119,664.9	77,502.7	69,251.2	65,968.6	794,737.2
7		Next 350 Mcf		224,102.8	158,158.7	75,825.7	55,570.3	46,226.5	41,434.3	601,318.3
8		Next 600 Mcf		49,742.9	27,435.5	11,925.7	10,263.3	7,718.0	6,478.3	113,563.7
9		Over 1,000 Mcf		<u>25,037.5</u>	<u>12,476.3</u>	<u>9,597.4</u>	<u>9,018.3</u>	<u>6,289.8</u>	<u>6,278.1</u>	<u>68,697.4</u>
				559,510.5	399,793.0	217,013.7	152,354.6	129,485.5	120,159.3	1,578,316.6
10		Commodity Charge								
11		First 50 Mcf	\$/Mcf 3.2513	\$847,378	\$655,860	\$389,066	\$251,985	\$225,156	\$214,484	\$2,583,929
12		Next 350 Mcf	\$/Mcf 2.5096	562,408	396,915	190,292	139,459	116,010	103,984	1,509,068
13		Next 600 Mcf	\$/Mcf 2.3855	118,662	65,447	28,449	24,483	18,411	15,454	270,906
14		Over 1,000 Mcf	\$/Mcf 2.17	<u>54,331</u>	<u>27,074</u>	<u>20,826</u>	<u>19,570</u>	<u>13,649</u>	<u>13,623</u>	<u>149,073</u>
				\$1,582,779	\$1,145,296	\$628,634	\$435,497	\$373,227	\$347,545	\$4,512,977
15		Revenue Less Gas Cost		\$2,607,808	\$2,168,902	\$1,645,124	\$1,445,793	\$1,375,486	\$1,345,703	\$10,588,816
16		Gas Cost Revenue [2]	\$/Mcf	\$1,646,807	\$1,176,711	\$638,736	\$448,425	\$381,115	\$353,665	\$4,645,459
17		Revenue Excluding Riders		\$4,254,615	\$3,345,613	\$2,283,861	\$1,894,218	\$1,756,601	\$1,699,368	\$15,234,276
18		Riders:								
19		Gas Cost Uncollectible Charge	\$/Mcf	<u>\$5,763</u>	<u>\$4,118</u>	<u>\$2,235</u>	<u>\$1,569</u>	<u>\$1,334</u>	<u>\$1,238</u>	<u>\$16,257</u>
20		Total Riders		\$5,763	\$4,118	\$2,235	\$1,569	\$1,334	\$1,238	\$16,257
21		Total Revenue		\$4,260,378	\$3,349,731	\$2,286,096	\$1,895,787	\$1,757,935	\$1,700,605	\$15,250,532
22		GSO General Service - Industrial								
23		<b>INDUSTRIAL</b>								
24		Customer Bills		51	52	50	51	52	52	308
25		Customer Charge	\$ 83.71	\$4,269	\$4,353	\$4,186	\$4,269	\$4,353	\$4,353	\$25,783
26		Volumes (Mcf) [1]								
27		First 50 Mcf		1,898.7	1,820.2	1,485.4	1,134.3	771.0	824.3	7,933.9
28		Next 350 Mcf		8,834.7	7,627.8	5,702.1	4,489.2	2,603.5	2,741.0	31,998.3
29		Next 600 Mcf		7,229.1	5,108.2	4,085.8	3,226.6	3,112.0	2,650.0	25,411.7
30		Over 1,000 Mcf		<u>7,669.9</u>	<u>4,774.7</u>	<u>3,273.0</u>	<u>3,000.0</u>	<u>1,900.0</u>	<u>1,800.0</u>	<u>22,417.6</u>
				25,632.4	19,330.9	14,546.3	11,850.1	8,386.5	8,015.3	87,761.5
31		Commodity Charge								
32		First 50 Mcf	\$/Mcf 3.2513	\$6,173	\$5,918	\$4,829	\$3,688	\$2,507	\$2,680	\$25,795
33		Next 350 Mcf	\$/Mcf 2.5096	22,172	19,143	14,310	11,266	6,534	6,879	80,303
34		Next 600 Mcf	\$/Mcf 2.3855	17,245	12,186	9,747	7,697	7,424	6,322	60,620
35		Over 1,000 Mcf	\$/Mcf 2.1700	<u>16,644</u>	<u>10,361</u>	<u>7,102</u>	<u>6,510</u>	<u>4,123</u>	<u>3,906</u>	<u>48,646</u>
				\$62,234	\$47,607	\$35,989	\$29,161	\$20,587	\$19,786	\$215,364
36		Revenue Less Gas Cost		\$66,503	\$51,960	\$40,174	\$33,430	\$24,940	\$24,139	\$241,147
37		Gas Cost Revenue [2]	\$/Mcf	\$75,444	\$56,897	\$42,814	\$34,878	\$24,684	\$23,591	\$258,308
38		Revenue Excluding Riders		\$141,947	\$108,857	\$82,988	\$68,309	\$49,624	\$47,731	\$499,455
39		Riders:								
40		Gas Cost Uncollectible Charge	\$/Mcf	<u>\$264</u>	<u>\$199</u>	<u>\$150</u>	<u>\$122</u>	<u>\$86</u>	<u>\$83</u>	<u>\$904</u>
41		Total Riders		\$264	\$199	\$150	\$122	\$86	\$83	\$904
42		Total Revenue		\$142,211	\$109,056	\$83,138	\$68,431	\$49,710	\$47,813	\$500,359

[1] Reflects forecasted volumes for March through August 2024.  
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	IS	Interruptible Service - Industrial								
2		<b>INDUSTRIAL</b>								
3		Customer Bills		0	0	0	0	0	0	0
4		Customer Charge	\$ 3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]								
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge								
9		First 30,000 Mcf	\$/Mcf 0.7093	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 100,000 Mcf	\$/Mcf 0.4378	0	0	0	0	0	0	0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost Revenue [2]	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Riders:								
15		Gas Cost Uncollectible Charge	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	IUS	Intrastate Utility Service - Wholesale								
2		<b>WHOLESALE</b>								
3		Customer Bills		2	2	2	2	2	2	12
4		Customer Charge	\$ 945.24	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$11,343
5		Volumes (Mcf) [1]		869.0	1,429.0	232.0	149.5	503.0	240.0	3,422.5
6		Commodity Charge	\$/Mcf 1.1959	\$1,039	\$1,709	\$277	\$179	\$602	\$287	\$4,093
1		Revenue Less Gas Cost		\$2,930	\$3,599	\$2,168	\$2,069	\$2,492	\$2,178	\$15,436
2		Gas Cost Revenue [2]	\$/Mcf	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$10,073
3		Revenue Excluding Riders		\$5,487	\$7,805	\$2,851	\$2,509	\$3,973	\$2,884	\$25,509
4		Riders:								
5		Gas Cost Uncollectible Charge	\$/Mcf	\$9	\$15	\$2	\$2	\$5	\$2	\$35
6		Total Riders		\$9	\$15	\$2	\$2	\$5	\$2	\$35
7		Total Revenue		\$5,496	\$7,820	\$2,853	\$2,511	\$3,978	\$2,886	\$25,545

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	GTR	GTS Choice - Residential								
2		<b>RESIDENTIAL</b>								
3		Customer Bills		11,519	11,512	11,520	11,508	11,518	11,525	69,102
4		Customer Charge	\$ 19.75	\$227,500	\$227,362	\$227,520	\$227,283	\$227,481	\$227,619	\$1,364,765
5		Volumes (Mcf) [1]		133,121.7	80,458.1	35,511.8	15,546.5	9,660.6	9,985.7	284,284.4
6		Commodity Charge	\$/Mcf 5.2528	\$699,262	\$422,630	\$186,536	\$81,663	\$50,745	\$52,453	\$1,493,289
7		Revenue Less Gas Cost		\$926,762	\$649,992	\$414,056	\$308,946	\$278,226	\$280,072	\$2,858,054
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Revenue Excluding Riders		\$926,762	\$649,992	\$414,056	\$308,946	\$278,226	\$280,072	\$2,858,054
10		Riders:								
11		Energy Efficiency Conservation Program	\$	\$922	\$921	\$922	\$921	\$921	\$922	\$5,528
12		EAP Recovery	\$	3,456	3,454	3,456	3,452	3,455	3,458	20,731
13		Total Riders		\$4,377	\$4,375	\$4,378	\$4,373	\$4,377	\$4,380	\$26,259
14		Total Revenue		\$931,139	\$654,367	\$418,434	\$313,319	\$282,603	\$284,451	\$2,884,312
15	GTO	GTS Choice - Commercial								
16		<b>COMMERCIAL</b>								
17		Customer Bills		1,862	1,862	1,863	1,864	1,863	1,865	11,179
18		Customer Charge	\$ 83.71	\$155,868	\$155,868	\$155,952	\$156,035	\$155,952	\$156,119	\$935,794
19		Volumes (Mcf) [1]								
20		First 50 Mcf		52,868.7	39,204.2	26,086.4	16,554.3	14,893.5	14,039.0	163,646.1
21		Next 350 Mcf		64,778.5	39,268.6	22,193.4	15,220.0	12,935.7	12,415.3	166,811.5
22		Next 600 Mcf		16,225.5	8,912.6	5,291.9	4,909.6	4,454.6	4,369.0	44,163.2
23		Over 1,000 Mcf		5,893.3	2,237.2	1,253.9	1,243.2	658.2	658.8	11,944.6
				139,766.0	89,622.6	54,825.6	37,927.1	32,942.0	31,482.1	386,565.4
24		Commodity Charge								
25		First 50 Mcf	\$/Mcf 3.2513	\$171,892	\$127,465	\$84,815	\$53,823	\$48,423	\$45,645	\$532,063
26		Next 350 Mcf	\$/Mcf 2.5096	162,568	98,548	55,697	38,196	32,463	31,157	418,630
27		Next 600 Mcf	\$/Mcf 2.3855	38,706	21,261	12,624	11,712	10,626	10,422	105,351
28		Over 1,000 Mcf	\$/Mcf 2.17	12,788	4,855	2,721	2,698	1,428	1,430	25,920
				\$385,955	\$252,129	\$155,856	\$106,429	\$92,941	\$88,654	\$1,081,964
29		Revenue Less Gas Cost		\$541,823	\$407,997	\$311,808	\$262,464	\$248,893	\$244,773	\$2,017,758
30		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue		\$541,823	\$407,997	\$311,808	\$262,464	\$248,893	\$244,773	\$2,017,758
32	GTO	GTS Choice - Industrial								
33		<b>INDUSTRIAL</b>								
34		Customer Bills		13	13	13	13	12	12	76
35		Customer Charge	\$ 83.71	\$1,088	\$1,088	\$1,088	\$1,088	\$1,005	\$1,005	\$6,362
36		Volumes (Mcf) [1]								
37		First 50 Mcf		596.7	601.7	507.7	388.3	357.6	352.1	2,804.1
38		Next 350 Mcf		2,892.5	2,943.1	2,058.3	1,706.1	1,562.7	1,601.9	12,764.6
39		Next 600 Mcf		2,342.3	1,108.6	976.5	888.6	991.5	1,044.3	7,351.8
40		Over 1,000 Mcf		866.0	252.3	230.0	344.1	202.9	316.7	2,212.0
				6,697.5	4,905.7	3,772.5	3,327.1	3,114.7	3,315.0	25,132.5
41		Commodity Charge								
42		First 50 Mcf	\$/Mcf 3.2513	\$1,940	\$1,956	\$1,651	\$1,262	\$1,163	\$1,145	\$9,117
43		Next 350 Mcf	\$/Mcf 2.5096	7,259	7,386	5,166	4,282	3,922	4,020	32,034
44		Next 600 Mcf	\$/Mcf 2.3855	5,588	2,645	2,329	2,120	2,365	2,491	17,538
45		Over 1,000 Mcf	\$/Mcf 2.1700	1,879	547	499	747	440	687	4,800
				\$16,666	\$12,534	\$9,645	\$8,411	\$7,890	\$8,343	\$63,489
46		Revenue Less Gas Cost		\$17,754	\$13,623	\$10,733	\$9,499	\$8,894	\$9,348	\$69,851
47		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48		Total Revenue		\$17,754	\$13,623	\$10,733	\$9,499	\$8,894	\$9,348	\$69,851

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	DS	GTS Delivery Service - Commercial								
2		<b>COMMERCIAL</b>								
3		Customer Bills		22	23	22	22	22	22	133
4		Customer Charge	\$ 3,982.30	\$87,611	\$91,593	\$87,611	\$87,611	\$87,611	\$87,611	\$529,646
5		Volumes (Mcf) [1]								
6		First 30,000 Mcf		252,358.7	192,622.8	166,480.8	162,708.1	150,371.3	148,559.2	1,073,100.9
7		Next 70,000 Mcf		59,500.0	37,000.0	23,000.0	11,000.0	11,000.0	17,700.0	159,200.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge		311,858.7	229,622.8	189,480.8	173,708.1	161,371.3	166,259.2	\$1,232,301
10		First 30,000 Mcf	\$/Mcf 0.7093	\$178,998	\$136,627	\$118,085	\$115,409	\$106,658	\$105,373	\$761,150
11		Next 70,000 Mcf	\$/Mcf 0.4378	26,049	16,199	10,069	4,816	4,816	7,749	69,698
12		Over 100,000 Mcf	\$/Mcf 0.2423	0	0	0	0	0	0	0
				\$205,047	\$152,826	\$128,154	\$120,225	\$111,474	\$113,122	\$830,848
13		Revenue Less Gas Cost		\$292,658	\$244,419	\$215,765	\$207,835	\$199,085	\$200,733	\$1,360,494
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$292,658	\$244,419	\$215,765	\$207,835	\$199,085	\$200,733	\$1,360,494
16	DS	GTS Delivery Service - Industrial								
17		<b>INDUSTRIAL</b>								
18		Customer Bills		40	40	40	40	40	40	240
19		Customer Charge	\$ 3,982.30	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$159,292	\$955,752
20		Volumes (Mcf) [1]								
21		First 30,000 Mcf		339,197.7	326,771.7	319,753.6	296,704.8	246,206.9	305,758.0	1,834,392.7
22		Next 70,000 Mcf		141,756.0	140,000.0	125,303.1	111,447.2	25,815.9	110,512.6	654,834.8
23		Over 100,000 Mcf		106,830.5	29,319.3	16,521.7	6,956.5	0.0	2,608.7	162,236.7
				587,784.2	496,091.0	461,578.4	415,108.5	272,022.8	418,879.3	2,651,464.2
24		Commodity Charge								
25		First 30,000 Mcf	\$/Mcf 0.7093	\$240,593	\$231,779	\$226,801	\$210,453	\$174,635	\$216,874	\$1,301,135
26		Next 70,000 Mcf	\$/Mcf 0.4378	62,061	61,292	54,858	48,792	11,302	48,382	286,687
27		Over 100,000 Mcf	\$/Mcf 0.2423	25,885	7,104	4,003	1,686	0	632	39,310
				\$328,539	\$300,175	\$285,662	\$260,930	\$185,937	\$265,889	\$1,627,131
28		Revenue Less Gas Cost		\$487,831	\$459,467	\$444,954	\$420,222	\$345,229	\$425,181	\$2,582,883
29		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$487,831	\$459,467	\$444,954	\$420,222	\$345,229	\$425,181	\$2,582,883
31	GDS	GTS Grandfathered Delivery Service - Commercial								
32		<b>COMMERCIAL</b>								
33		Customer Bills		16	16	16	16	16	16	96
34		Customer Charge	\$ 83.71	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$1,339	\$8,036
35		Volumes (Mcf) [1]								
36		First 50 Mcf		800.0	800.0	800.0	800.0	750.0	750.0	4,700.0
37		Next 350 Mcf		5,600.0	5,600.0	5,600.0	5,378.6	5,045.9	5,150.0	32,374.5
38		Next 600 Mcf		9,600.0	9,407.4	7,935.0	7,306.4	6,434.6	6,395.9	47,079.3
39		Over 1,000 Mcf		73,268.4	16,445.7	12,880.9	12,639.5	10,958.7	15,218.9	141,412.1
				89,268.4	32,253.1	27,215.9	26,124.5	23,189.2	27,514.8	225,565.9
40		Commodity Charge								
41		First 50 Mcf	\$/Mcf 3.2513	\$2,601	\$2,601	\$2,601	\$2,601	\$2,438	\$2,438	\$15,281
42		Next 350 Mcf	\$/Mcf 2.5096	14,054	14,054	14,054	13,498	12,663	12,924	81,247
43		Next 600 Mcf	\$/Mcf 2.3855	22,901	22,441	18,929	17,429	15,350	15,257	112,308
44		Over 1,000 Mcf	\$/Mcf 2.17	158,992	35,687	27,992	27,428	23,780	33,025	306,864
				\$198,548	\$74,783	\$63,535	\$60,956	\$54,232	\$63,645	\$515,700
45		Revenue Less Gas Cost		\$199,887	\$76,123	\$64,875	\$62,296	\$55,571	\$64,985	\$523,736
46		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47		Total Revenue		\$199,887	\$76,123	\$64,875	\$62,296	\$55,571	\$64,985	\$523,736

[1] Reflects forecasted volumes for March through August 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	GDS	GTS Grandfathered Delivery Service - Industrial								
2		<b>INDUSTRIAL</b>								
3		Customer Bills		3	3	3	3	3	3	18
4		Customer Charge	\$ 83.71	\$251	\$251	\$251	\$251	\$251	\$251	\$1,507
5		Volumes (Mcf) [1]								
6		First 50 Mcf		150.0	150.0	150.0	150.0	150.0	150.0	900.0
7		Next 350 Mcf		1,050.0	1,050.0	1,050.0	949.6	950.0	950.0	5,999.6
8		Next 600 Mcf		1,800.0	1,800.0	1,015.5	168.8	662.6	1,170.5	6,617.4
9		Over 1,000 Mcf		<u>4,883.8</u>	<u>4,203.6</u>	<u>160.5</u>	<u>0.0</u>	<u>0.0</u>	<u>292.1</u>	<u>9,540.0</u>
				7,883.8	7,203.6	2,376.0	1,268.4	1,762.6	2,562.6	23,057.0
10		Commodity Charge								
11		First 50 Mcf	\$/Mcf 3.2513	\$488	\$488	\$488	\$488	\$488	\$488	\$2,926
12		Next 350 Mcf	\$/Mcf 2.5096	2,635	2,635	2,635	2,383	2,384	2,384	15,057
13		Next 600 Mcf	\$/Mcf 2.3855	4,294	4,294	2,422	403	1,581	2,792	15,786
14		Over 1,000 Mcf	\$/Mcf 2.1700	<u>10,598</u>	<u>9,122</u>	<u>348</u>	<u>-</u>	<u>-</u>	<u>634</u>	<u>20,702</u>
				\$18,015	\$16,538	\$5,894	\$3,273	\$4,452	\$6,298	\$54,470
15		Revenue Less Gas Cost		\$18,266	\$16,790	\$6,145	\$3,525	\$4,704	\$6,549	\$55,977
16		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue		\$18,266	\$16,790	\$6,145	\$3,525	\$4,704	\$6,549	\$55,977
18	DS3	GTS Main Line Service - Industrial								
19		<b>INDUSTRIAL</b>								
20		Customer Bills		3	3	3	3	3	3	18
21		Customer Charge	\$ 260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$4,682
22		Volumes (Mcf)[1]		45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	253,800.0
23		Commodity Charge	\$/Mcf 0.0867	<u>\$3,902</u>	<u>\$3,667</u>	<u>\$3,503</u>	<u>\$3,693</u>	<u>\$3,902</u>	<u>\$3,338</u>	<u>\$22,004</u>
24		Revenue Less Gas Cost		\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$26,686
25		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Total Revenue		\$4,682	\$4,448	\$4,283	\$4,474	\$4,682	\$4,118	\$26,686
27	FX1	GTS Flex Rate - Commercial								
28		<b>COMMERCIAL</b>								
29		Customer Bills		-	-	-	-	-	-	-
30		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
32		Commodity Charge	\$/Mcf 0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
33		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-24 (D)	Apr-24 (E)	May-24 (F)	Jun-24 (G)	Jul-24 (H)	Aug-24 (I)	Total (J)
1	FX2	GTS Flex Rate - Commercial								
2		<b>COMMERCIAL</b>								
3		Customer Bills		-	-	-	-	-	-	-
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
6		Commodity Charge	\$/Mcf 0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
7		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	FX5	GTS Flex Rate - Industrial								
11		<b>INDUSTRIAL</b>								
12		Customer Bills		3	3	3	3	3	3	18
13		Customer Charge	\$ 260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$4,682
14		Volumes (Mcf) [1]		720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	3,418,804.9
15		Commodity Charge	\$/Mcf 0.0867	<u>\$62,473</u>	<u>\$56,302</u>	<u>\$50,670</u>	<u>\$42,259</u>	<u>\$39,153</u>	<u>\$45,554</u>	<u>\$296,410</u>
16		Revenue Less Gas Cost		\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$301,092
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$63,253	\$57,082	\$51,450	\$43,039	\$39,933	\$46,335	\$301,092
19	FX7	GTS Flex Rate - Industrial								
20		<b>INDUSTRIAL</b>								
21		Customer Bills		-	-	-	-	-	-	-
22		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]								
24		First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Over 25,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26		Commodity Charge		0.0	0.0	0.0	0.0	0.0	0.0	0.0
27		First 25,000 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Over 25,000 Mcf	\$/Mcf 0.0000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Test Year Revenues at Most Current Rates  
For the 6 Months Ended August 31, 2024  
(Gas Service)

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1  
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B  
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Witness: J. C. Wozniak

Line No.	Rate Code	Class/Description	Most Current Rates	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	SAS	GTS Special Agency Service								
2		<b>COMMERCIAL</b>								
3		Customer Bills		-	-	-	-	-	-	-
4		Customer Charge	\$ 3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]								
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge								
9		First 30,000 Mcf	\$/Mcf 0.7093	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 30,000 Mcf	\$/Mcf 0.4378	0	0	0	0	0	0	0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SC3	GTS Special Rate - Industrial								
15		<b>INDUSTRIAL</b>								
16		Customer Bills		-	-	-	-	-	-	-
17		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]								
19		First 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
20		Over 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Commodity Charge								
22		First 150,000 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Over 150,000 Mcf	\$/Mcf 0.0000	0	0	0	0	0	0	0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		Operating Revenue														
2		Sales of Gas														
3	480	Residential Sales Revenue		\$16,377,866	\$16,719,004	\$13,421,057	\$9,353,676	\$5,828,581	\$4,367,552	\$3,959,907	\$3,947,929	\$4,009,493	\$4,456,451	\$7,102,907	\$12,982,031	\$102,526,455
4	481.1	Commercial Sales Revenue		6,273,367	6,041,773	4,767,594	3,806,074	2,680,219	2,266,084	2,118,497	2,057,458	2,178,354	2,284,408	3,175,381	5,036,996	42,686,204
5	481.2	Industrial Sales Revenue		202,382	165,636	153,789	118,506	90,761	74,966	53,532	52,735	55,890	63,604	81,488	140,155	1,253,445
6	481.3	Other Sales Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
7	483	Public Utilities		9,972	9,270	5,860	8,173	3,228	2,888	4,348	3,261	3,261	3,968	6,665	9,350	70,242
6		Total Sales of Gas		\$22,863,587	\$22,935,683	\$18,348,299	\$13,286,428	\$8,602,789	\$6,711,490	\$6,136,284	\$6,061,384	\$6,246,999	\$6,808,430	\$10,366,442	\$18,168,532	\$146,536,346
7		Other Operating Revenue														
8	489	Transportation Revenue - Residential		\$1,293,870	\$1,313,925	\$1,085,131	\$780,600	\$520,853	\$405,035	\$371,263	\$373,343	\$377,178	\$417,446	\$634,460	\$1,049,774	\$8,622,876
9	489	Transportation Revenue - Commercial		1,296,831	1,332,981	1,219,000	873,882	718,970	650,471	616,987	624,520	581,551	677,193	846,655	1,130,783	10,569,825
10	489	Transportation Revenue - Industrial		770,520	719,521	713,820	667,257	627,972	584,938	486,076	599,520	582,865	659,668	698,306	732,919	7,843,380
11	487	Forfeited Discounts		21,482	22,971	33,248	14,660	13,234	10,856	9,725	10,612	7,142	11,759	11,622	15,120	182,431
12	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
13	493	Rent 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
14	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other		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
16		Total Other Operating Revenue		\$3,416,980	\$3,428,620	\$3,087,049	\$2,374,959	\$1,907,717	\$1,671,141	\$1,502,744	\$1,638,673	\$1,567,417	\$1,807,830	\$2,227,354	\$2,963,865	\$27,594,351
17		Total Operating Revenue		\$26,280,566	\$26,364,303	\$21,435,348	\$15,661,387	\$10,510,506	\$8,382,631	\$7,639,029	\$7,700,057	\$7,814,416	\$8,616,261	\$12,593,796	\$21,132,397	\$174,130,697



Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: X Original    Update    Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		115,002	115,301	115,192	114,987	114,377	113,835	113,377	113,148	112,594	112,343	113,599	114,674	1,368,429
4		Volumes [1]		1,514,143.4	1,552,274.4	1,175,153.2	710,235.1	308,675.1	143,154.7	97,932.3	97,279.1	106,062.0	158,006.0	456,978.7	1,126,490.1	7,446,384.1
5		Revenue Less Gas Cost		\$11,920,339	\$12,149,422	\$9,961,737	\$7,262,807	\$4,919,828	\$3,946,112	\$3,671,594	\$3,661,540	\$3,697,251	\$3,991,296	\$5,757,664	\$9,665,887	\$80,605,477
6		Gas Cost		\$4,456,603	\$4,568,834	\$3,458,847	\$2,090,446	\$908,528	\$421,350	\$288,246	\$286,323	\$312,174	\$465,062	\$1,345,033	\$3,315,616	\$21,917,062
7		Total Revenue [2]		\$16,376,941	\$16,718,256	\$13,420,584	\$9,353,253	\$5,828,356	\$4,367,461	\$3,959,840	\$3,947,863	\$4,009,425	\$4,456,357	\$7,102,697	\$12,981,503	\$102,522,539
8	G1C	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential														
15		Bills		3	3	2	2	2	2	2	2	2	2	2	2	26
16		Volumes [1]		87.4	64.0	34.8	39.1	18.5	3.6	1.8	1.5	1.6	3.8	13.5	41.4	311.0
17		Revenue Less Gas Cost		\$515	\$395	\$223	\$245	\$139	\$63	\$53	\$52	\$52	\$64	\$113	\$257	\$2,169
18		Gas Cost		\$257	\$188	\$102	\$115	\$54	\$11	\$5	\$4	\$5	\$11	\$40	\$122	\$915
19		Total Revenue [2]		\$772	\$583	\$325	\$360	\$193	\$73	\$59	\$56	\$57	\$75	\$153	\$378	\$3,084
20	IN3	Inland Gas General Service - Residential														
21		Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
22		Volumes [1]		164.7	185.0	180.7	86.7	42.8	19.1	8.0	9.1	11.3	26.1	61.7	167.9	963.1
23		Revenue Less Gas Cost		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
34		Volumes [1]		41.5	40.3	40.7	14.8	6.0	2.5	1.6	1.8	2.0	2.8	7.9	35.5	197.4
35		Revenue Less Gas Cost		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_Update\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Sales Service</u>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		115.6	125.8	106.9	27.8	14.0	4.4	5.2	3.3	3.0	6.5	33.9	97.8	544.2
5		Revenue Less Gas Cost		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
8	LG2	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		61.2	63.8	36.0	25.0	15.6	18.2	8.0	9.5	10.5	10.4	45.3	73.8	377.3
17		Revenue Less Gas Cost		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
20	LG4	LG&E Residential														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	GSO	General Service - Commercial														
27		Bills		12,229	12,274	12,271	12,249	12,159	12,083	11,984	11,935	11,868	11,870	12,017	12,169	145,108
28		Volumes [1]		811,231.8	772,134.4	557,725.0	398,611.7	216,426.8	152,087.3	129,340.0	120,130.4	144,445.7	158,182.5	300,304.6	605,575.5	4,366,195.7
29		Revenue Less Gas Cost		\$3,885,655	\$3,769,137	\$3,126,033	\$2,632,833	\$2,043,206	\$1,818,443	\$1,737,808	\$1,703,877	\$1,753,205	\$1,818,827	\$2,291,490	\$3,254,596	\$29,835,110
30		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
31		Total Revenue [2]		\$6,273,367	\$6,041,773	\$4,767,594	\$3,806,074	\$2,680,219	\$2,266,084	\$2,118,497	\$2,057,458	\$2,178,354	\$2,284,408	\$3,175,381	\$5,036,996	\$42,686,204

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
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12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSO	General Service - Industrial														
3		Bills		52	51	51	52	50	51	52	52	53	53	53	54	624
4		Volumes [1]		34,865.7	28,224.7	26,110.6	19,736.5	14,885.5	12,135.8	8,378.7	8,210.7	8,841.5	10,263.8	13,196.4	23,523.7	208,373.6
5		Revenue Less Gas Cost		\$99,761	\$82,562	\$76,937	\$60,415	\$46,948	\$39,247	\$28,871	\$28,568	\$29,867	\$33,394	\$42,647	\$70,918	\$640,135
6		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
7		Total Revenue [2]		\$202,382	\$165,636	\$153,789	\$118,506	\$90,761	\$74,966	\$53,532	\$52,735	\$55,890	\$63,604	\$81,488	\$140,155	\$1,253,445
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,864.5	1,694.5	869.0	1,429.0	232.0	149.5	503.0	240.0	240.0	411.0	1,064.0	1,714.0	10,410.5
17		Revenue Less Gas Cost		\$4,484	\$4,282	\$3,302	\$3,967	\$2,545	\$2,448	\$2,867	\$2,555	\$2,555	\$2,758	\$3,533	\$4,305	\$39,601
18		Gas Cost		\$5,488	\$4,987	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$706	\$1,210	\$3,132	\$5,045	\$30,641
19		Total Revenue [2]		\$9,972	\$9,270	\$5,860	\$8,173	\$3,228	\$2,888	\$4,348	\$3,261	\$3,261	\$3,968	\$6,665	\$9,350	\$70,242

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GTR	GTS Choice - Residential														
3		Bills		11,504	11,502	11,519	11,512	11,520	11,508	11,518	11,525	11,505	11,511	11,504	11,497	138,125
4		Volumes [1]		169,141.6	172,616.4	133,002.8	80,416.4	35,497.0	15,541.6	9,659.0	9,985.2	10,742.5	17,671.9	55,202.7	126,997.6	836,474.7
5		Revenue Less Gas Cost		\$1,293,870	\$1,313,925	\$1,085,131	\$780,600	\$520,853	\$405,035	\$371,263	\$373,343	\$377,178	\$417,446	\$634,460	\$1,049,774	\$8,622,876
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,293,870	\$1,313,925	\$1,085,131	\$780,600	\$520,853	\$405,035	\$371,263	\$373,343	\$377,178	\$417,446	\$634,460	\$1,049,774	\$8,622,876
8	GTO	GTS Choice - Commercial														
9		Bills		1,940	1,931	1,926	1,920	1,914	1,901	1,893	1,890	1,879	1,878	1,868	1,864	22,804
10		Volumes [1]		190,778.0	194,868.6	138,996.9	89,201.3	54,594.7	37,811.2	32,877.2	31,444.6	30,771.1	41,603.2	74,293.6	151,116.3	1,068,356.7
11		Revenue Less Gas Cost		\$796,333	\$805,073	\$643,227	\$493,204	\$384,944	\$328,333	\$312,451	\$307,385	\$304,570	\$338,010	\$440,816	\$670,414	\$5,824,759
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$796,333	\$805,073	\$643,227	\$493,204	\$384,944	\$328,333	\$312,451	\$307,385	\$304,570	\$338,010	\$440,816	\$670,414	\$5,824,759
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	13	13	13	13	12	12	12	12	12	12	150
16		Volumes [1]		9,096.9	7,671.7	6,827.4	5,014.4	3,867.0	3,416.3	3,111.1	3,407.3	3,067.7	5,015.6	6,490.4	8,637.9	65,623.7
17		Revenue Less Gas Cost		\$26,385	\$22,719	\$20,490	\$15,800	\$12,515	\$11,112	\$10,174	\$10,934	\$10,017	\$15,335	\$19,163	\$24,744	\$199,390
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$26,385	\$22,719	\$20,490	\$15,800	\$12,515	\$11,112	\$10,174	\$10,934	\$10,017	\$15,335	\$19,163	\$24,744	\$199,390
20	DS	GTS Delivery Service - Commercial														
21		Bills		22	22	22	23	22	22	22	22	22	22	22	22	265
22		Volumes [1]		348,353.3	314,975.3	310,842.4	229,047.3	189,099.1	173,437.4	161,205.9	166,222.3	162,501.5	216,200.6	277,608.2	313,973.1	2,863,466.4
23		Revenue Less Gas Cost		\$372,266	\$354,413	\$352,066	\$295,569	\$261,503	\$252,202	\$241,924	\$243,984	\$241,083	\$279,131	\$321,823	\$347,139	\$3,563,103
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$372,266	\$354,413	\$352,066	\$295,569	\$261,503	\$252,202	\$241,924	\$243,984	\$241,083	\$279,131	\$321,823	\$347,139	\$3,563,103
26	DS	GTS Delivery Service - Industrial														
27		Bills		40	40	40	40	40	40	40	40	40	40	40	40	480
28		Volumes [1]		670,616.8	596,202.5	614,251.6	522,555.4	488,876.8	440,611.6	271,214.4	446,376.5	441,595.2	545,105.1	610,920.6	610,562.0	6,258,888.5
29		Revenue Less Gas Cost		\$628,928	\$596,272	\$596,583	\$563,376	\$545,833	\$516,333	\$420,138	\$524,355	\$515,184	\$576,772	\$603,903	\$597,733	\$6,685,409
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$628,928	\$596,272	\$596,583	\$563,376	\$545,833	\$516,333	\$420,138	\$524,355	\$515,184	\$576,772	\$603,903	\$597,733	\$6,685,409
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		16	16	16	16	16	16	16	16	17	16	16	16	193
34		Volumes [1]		49,664.2	68,221.1	88,818.8	31,984.7	26,947.6	25,983.0	23,143.6	27,471.3	12,300.5	21,984.8	31,514.6	43,499.0	451,533.2
35		Revenue Less Gas Cost		\$128,232	\$173,496	\$223,707	\$85,109	\$72,523	\$69,936	\$62,613	\$73,151	\$35,898	\$60,053	\$84,016	\$113,230	\$1,181,963
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$128,232	\$173,496	\$223,707	\$85,109	\$72,523	\$69,936	\$62,613	\$73,151	\$35,898	\$60,053	\$84,016	\$113,230	\$1,181,963

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
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For the 12 Months Ended December 31, 2025  
(Gas Service)

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Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		4	4	3	3	3	3	3	3	3	3	3	3	38
4		Volumes [1]		12,238.4	12,182.2	7,846.4	7,203.7	2,347.0	1,213.9	1,766.4	2,535.8	3,031.5	6,025.6	8,767.2	13,274.8	78,432.9
5		Revenue Less Gas Cost		\$31,352	\$31,155	\$20,476	\$18,909	\$6,877	\$3,858	\$5,342	\$7,337	\$8,555	\$16,037	\$22,720	\$33,709	\$206,328
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$31,352	\$31,155	\$20,476	\$18,909	\$6,877	\$3,858	\$5,342	\$7,337	\$8,555	\$16,037	\$22,720	\$33,709	\$206,328
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		50,100.0	45,000.0	45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	41,200.0	40,900.0	44,200.0	47,200.0	522,400.0
11		Revenue Less Gas Cost		\$5,715	\$5,225	\$5,225	\$4,965	\$4,782	\$4,994	\$5,225	\$4,600	\$4,859	\$4,830	\$5,148	\$5,436	\$61,003
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,715	\$5,225	\$5,225	\$4,965	\$4,782	\$4,994	\$5,225	\$4,600	\$4,859	\$4,830	\$5,148	\$5,436	\$61,003
14	FX1	GTS Flex Rate - Commercial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	FX2	GTS Flex Rate - Commercial														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FX5	GTS Flex Rate - Industrial														
27		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
28		Volumes [1]		794,381.6	648,805.4	720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	441,728.8	467,161.2	474,211.3	725,600.4	6,970,693.6
29		Revenue Less Gas Cost		\$78,140	\$64,150	\$71,046	\$64,206	\$57,964	\$48,641	\$45,197	\$52,293	\$44,250	\$46,694	\$47,372	\$71,297	\$691,250
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$78,140	\$64,150	\$71,046	\$64,206	\$57,964	\$48,641	\$45,197	\$52,293	\$44,250	\$46,694	\$47,372	\$71,297	\$691,250
32	FX7	GTS Flex Rate - Industrial														
33		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
34		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1		<b>Transportation Service</b>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Sales and Transportation		\$26,224,807	\$26,302,110	\$21,366,249	\$15,608,168	\$10,470,584	\$8,351,933	\$7,610,610	\$7,658,766	\$7,788,592	\$8,562,737	\$12,545,863	\$21,082,008	\$173,572,427
15		<b>Other Gas Department Revenue</b>														
16		Acct. 487 Forfeited Discounts		\$21,482	\$22,971	\$33,248	\$14,660	\$13,234	\$10,856	\$9,725	\$10,612	\$7,142	\$11,759	\$11,622	\$15,120	\$182,431
17		Acct. 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		Acct. 493 Rent 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
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$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
21		Total Other Gas Department Revenue		\$55,759	\$62,193	\$69,099	\$53,219	\$39,922	\$30,698	\$28,418	\$41,291	\$25,824	\$53,523	\$47,934	\$50,389	\$558,269
22		Total Gross Revenue		\$26,280,566	\$26,364,303	\$21,435,348	\$15,661,387	\$10,510,506	\$8,382,631	\$7,639,029	\$7,700,057	\$7,814,416	\$8,616,261	\$12,593,796	\$21,132,397	\$174,130,697

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_Update\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSR	General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		115,002	115,301	115,192	114,987	114,377	113,835	113,377	113,148	112,594	112,343	113,599	114,674	1,368,429
4		Customer Charge	\$27.00	\$3,105,054	\$3,113,127	\$3,110,184	\$3,104,649	\$3,088,179	\$3,073,545	\$3,061,179	\$3,054,996	\$3,040,038	\$3,033,261	\$3,067,173	\$3,096,198	\$36,947,583
5		Volumes (Mcf) [1]		1,514,143.4	1,552,274.4	1,175,153.2	710,235.1	308,675.1	143,154.7	97,932.3	97,279.1	106,062.0	158,006.0	456,978.7	1,126,490.1	7,446,384.1
6		Commodity Charge \$/Mcf	\$5.7874	\$8,762,954	\$8,983,633	\$6,801,082	\$4,110,415	\$1,786,426	\$828,494	\$566,773	\$562,993	\$613,823	\$914,444	\$2,644,719	\$6,519,692	\$43,095,446
7		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Revenue Less Gas Cost		\$11,868,008	\$12,096,760	\$9,911,266	\$7,215,064	\$4,874,605	\$3,902,039	\$3,627,952	\$3,617,989	\$3,653,861	\$3,947,705	\$5,711,892	\$9,615,890	\$80,043,029
9		Gas Cost Revenue \$/Mcf [2]	\$2.9433	\$4,456,603	\$4,568,834	\$3,458,847	\$2,090,446	\$908,528	\$421,350	\$288,246	\$286,323	\$312,174	\$465,062	\$1,345,033	\$3,315,616	\$21,917,062
10		Revenue Excluding Riders		\$16,324,610	\$16,665,594	\$13,370,113	\$9,305,510	\$5,783,134	\$4,323,388	\$3,916,198	\$3,904,312	\$3,966,035	\$4,412,767	\$7,056,924	\$12,931,506	\$101,960,091
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.0800	\$9,200	\$9,224	\$9,215	\$9,199	\$9,150	\$9,107	\$9,070	\$9,052	\$9,008	\$8,987	\$9,088	\$9,174	\$109,474
13		Gas Cost Uncollectible Charge \$/Mcf	\$0.0057	8,631	8,848	6,698	4,048	1,759	816	558	554	605	901	2,605	6,421	42,444
14		EAP Recovery \$	\$0.3000	34,501	34,590	34,558	34,496	34,313	34,151	34,013	33,944	33,778	33,703	34,080	34,402	410,529
15		Total Riders		\$52,331	\$52,662	\$50,471	\$47,743	\$45,223	\$44,073	\$43,641	\$43,551	\$43,390	\$43,591	\$45,772	\$49,997	\$562,447
16		Total Revenue		\$16,376,941	\$16,718,256	\$13,420,584	\$9,353,253	\$5,828,356	\$4,367,461	\$3,959,840	\$3,947,863	\$4,009,425	\$4,456,357	\$7,102,697	\$12,981,503	\$102,522,539
17	G1C	LG&E Commercial														
18		<b>COMMERCIAL</b>														
19		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
20		Customer Charge	\$79.09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		Commodity Charge	\$3.8148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost Revenue [2]	\$2.9433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	G1R	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		3	3	2	2	2	2	2	2	2	2	2	2	26
4		Customer Charge	\$22.02	\$66	\$66	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$44	\$573
5		Volumes (Mcf) [1]		87.4	64.0	34.8	39.1	18.5	3.6	1.8	1.5	1.6	3.8	13.5	41.4	311.0
6		Commodity Charge	\$5.1320	\$449	\$328	\$179	\$201	\$95	\$18	\$9	\$8	\$8	\$20	\$69	\$212	\$1,596
7		Revenue Less Gas Cost		\$515	\$395	\$223	\$245	\$139	\$63	\$53	\$52	\$52	\$64	\$113	\$257	\$2,169
8		Gas Cost Revenue [2]	\$2.9433	\$257	\$188	\$102	\$115	\$54	\$11	\$5	\$4	\$5	\$11	\$40	\$122	\$915
9		<b>Total Revenue</b>		<b>\$772</b>	<b>\$583</b>	<b>\$325</b>	<b>\$360</b>	<b>\$193</b>	<b>\$73</b>	<b>\$59</b>	<b>\$56</b>	<b>\$57</b>	<b>\$75</b>	<b>\$153</b>	<b>\$378</b>	<b>\$3,084</b>
10	IN3	Inland Gas General Service - Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		164.7	185.0	180.7	86.7	42.8	19.1	8.0	9.1	11.3	26.1	61.7	167.9	963.1
15		Commodity Charge	\$0.4000	\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
16		Revenue Less Gas Cost		\$66	\$74	\$72	\$35	\$17	\$8	\$3	\$4	\$5	\$10	\$25	\$67	\$385
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$66</b>	<b>\$74</b>	<b>\$72</b>	<b>\$35</b>	<b>\$17</b>	<b>\$8</b>	<b>\$3</b>	<b>\$4</b>	<b>\$5</b>	<b>\$10</b>	<b>\$25</b>	<b>\$67</b>	<b>\$385</b>
19	IN4	Inland Gas General Service - Residential														
20		<b>RESIDENTIAL</b>														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.



Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		41.5	40.3	40.7	14.8	6.0	2.5	1.6	1.8	2.0	2.8	7.9	35.5	197.4
6		Commodity Charge	\$0.6000	\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
7		Revenue Less Gas Cost		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$25	\$24	\$24	\$9	\$4	\$2	\$1	\$1	\$1	\$2	\$5	\$21	\$118
10	LG2	LG&E Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		115.6	125.8	106.9	27.8	14.0	4.4	5.2	3.3	3.0	6.5	33.9	97.8	544.2
15		Commodity Charge	\$0.3500	\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
16		Revenue Less Gas Cost		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$40	\$44	\$37	\$10	\$5	\$2	\$2	\$1	\$1	\$2	\$12	\$34	\$190
19	LG2	LG&E Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

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Witness: J. C. Wozniak

Proposed Annualized																
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1	LG3	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		59.2	61.8	34.0	23.0	13.6	15.8	6.0	7.5	8.5	8.4	43.3	71.8	352.9
				61.2	63.8	36.0	25.0	15.6	18.2	8.0	9.5	10.5	10.4	46.3	73.8	377.3
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	21	22	12	8	5	6	2	3	3	3	15	25	124
				\$21	\$22	\$12	\$8	\$5	\$6	\$2	\$3	\$3	\$3	\$15	\$25	\$124
11		Revenue Less Gas Cost		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		\$22	\$23	\$13	\$9	\$6	\$7	\$3	\$4	\$4	\$4	\$16	\$26	\$138
14	LG4	LG&E Residential														
15		<b>RESIDENTIAL</b>														
16		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19		Commodity Charge	\$0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

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Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSO	General Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		12,229	12,274	12,271	12,249	12,159	12,083	11,984	11,935	11,868	11,870	12,017	12,169	145,108
4		Customer Charge	\$110.00	\$1,345,190	\$1,350,140	\$1,349,810	\$1,347,390	\$1,337,490	\$1,329,130	\$1,318,240	\$1,312,850	\$1,305,480	\$1,305,700	\$1,321,870	\$1,338,590	\$15,961,880
5		Volumes (Mcf) [1]														
6		First 50 Mcf		333,558.9	319,772.0	260,296.0	201,422.8	119,568.9	77,440.6	69,194.9	65,958.3	64,547.5	84,368.0	155,573.3	271,141.4	2,022,842.6
7		Next 350 Mcf		346,446.6	326,637.5	223,432.4	157,669.7	75,377.0	55,421.1	46,159.9	41,420.1	38,224.3	57,465.3	110,189.5	242,491.1	1,720,934.5
8		Next 600 Mcf		86,286.6	79,555.3	49,602.0	27,345.8	11,907.0	10,241.4	7,707.9	6,477.0	7,382.1	9,105.4	19,896.9	59,568.9	375,076.3
9		Over 1,000 Mcf		<u>44,939.7</u>	<u>46,169.6</u>	<u>24,394.6</u>	<u>12,173.4</u>	<u>9,573.9</u>	<u>8,984.2</u>	<u>6,277.3</u>	<u>6,275.0</u>	<u>34,291.8</u>	<u>7,243.8</u>	<u>14,644.9</u>	<u>32,374.1</u>	<u>247,342.3</u>
				811,231.8	772,134.4	557,725.0	398,611.7	216,426.8	152,087.3	129,340.0	120,130.4	144,445.7	158,182.5	300,304.6	605,575.5	4,366,195.7
10		Commodity Charge														
11		First 50 Mcf	\$3.6525	\$1,218,324	\$1,167,967	\$950,731	\$735,697	\$436,725	\$282,852	\$252,734	\$240,913	\$235,760	\$308,154	\$568,231	\$990,348	\$7,388,437
12		Next 350 Mcf	\$2.8193	976,737	920,889	629,923	444,518	212,510	156,249	130,139	116,776	107,766	162,012	310,657	683,655	4,851,831
13		Next 600 Mcf	\$2.6798	231,231	213,192	132,923	73,281	31,908	27,445	20,656	17,357	19,783	24,401	53,320	159,633	1,005,129
14		Over 1,000 Mcf	\$2.4377	<u>109,550</u>	<u>112,548</u>	<u>59,467</u>	<u>29,675</u>	<u>23,338</u>	<u>21,901</u>	<u>15,302</u>	<u>15,297</u>	<u>83,593</u>	<u>17,658</u>	<u>35,700</u>	<u>78,918</u>	<u>602,946</u>
				\$2,535,841	\$2,414,596	\$1,773,044	\$1,283,171	\$704,482	\$488,446	\$418,831	\$390,342	\$446,901	\$512,225	\$967,908	\$1,912,554	\$13,848,343
15		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$3,881,031	\$3,764,736	\$3,122,854	\$2,630,561	\$2,041,972	\$1,817,576	\$1,737,071	\$1,703,192	\$1,752,381	\$1,817,925	\$2,289,778	\$3,251,144	\$29,810,223
17		Gas Cost Revenue [2]	\$2.9433	\$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
18		Revenue Excluding Riders		\$6,268,743	\$6,037,372	\$4,764,415	\$3,803,802	\$2,678,985	\$2,265,217	\$2,117,759	\$2,056,774	\$2,177,531	\$2,283,506	\$3,173,670	\$5,033,544	\$42,661,317
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0057	\$4,624	\$4,401	\$3,179	\$2,272	\$1,234	\$867	\$737	\$685	\$823	\$902	\$1,712	\$3,452	\$24,887
21		Total Riders		\$4,624	\$4,401	\$3,179	\$2,272	\$1,234	\$867	\$737	\$685	\$823	\$902	\$1,712	\$3,452	\$24,887
22		Total Revenue		\$6,273,367	\$6,041,773	\$4,767,594	\$3,806,074	\$2,680,219	\$2,266,084	\$2,118,497	\$2,057,458	\$2,178,354	\$2,284,408	\$3,175,381	\$5,036,996	\$42,686,204

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GSO	General Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		52	51	51	52	50	51	52	52	53	53	53	54	624
4		Customer Charge	\$110.00	\$5,720	\$5,610	\$5,610	\$5,720	\$5,500	\$5,610	\$5,720	\$5,720	\$5,830	\$5,830	\$5,830	\$5,940	\$68,640
5		Volumes (Mcf) [1]														
6		First 50 Mcf		2,070.8	1,983.3	1,907.1	1,828.8	1,501.9	1,160.3	768.8	851.6	693.3	729.3	1,591.5	2,019.0	17,105.7
7		Next 350 Mcf		10,243.3	9,442.7	8,916.8	7,761.5	5,836.7	4,615.0	2,597.9	2,909.1	2,298.2	2,384.5	4,508.3	8,774.6	70,288.6
8		Next 600 Mcf		10,019.6	8,157.8	7,471.9	5,319.3	4,233.8	3,360.5	3,112.0	2,650.0	2,950.0	2,850.0	3,796.6	7,016.3	60,937.8
9		Over 1,000 Mcf		<u>12,532.0</u>	<u>8,640.9</u>	<u>7,814.8</u>	<u>4,826.9</u>	<u>3,313.1</u>	<u>3,000.0</u>	<u>1,900.0</u>	<u>1,800.0</u>	<u>2,900.0</u>	<u>4,300.0</u>	<u>3,300.0</u>	<u>5,713.8</u>	<u>60,041.5</u>
				34,865.7	28,224.7	26,110.6	19,736.5	14,885.5	12,135.8	8,378.7	8,210.7	8,841.5	10,263.8	13,196.4	23,523.7	208,373.6
10		Commodity Charge														
11		First 50 Mcf	\$3.6525	\$7,564	\$7,244	\$6,966	\$6,680	\$5,486	\$4,238	\$2,808	\$3,110	\$2,532	\$2,664	\$5,813	\$7,374	\$62,479
12		Next 350 Mcf	\$2.8193	28,879	26,622	25,139	21,882	16,455	13,011	7,324	8,202	6,479	6,723	12,710	24,738	198,165
13		Next 600 Mcf	\$2.6798	26,851	21,861	20,023	14,255	11,346	9,005	8,340	7,101	7,905	7,637	10,174	18,802	163,301
14		Over 1,000 Mcf	\$2.4377	<u>30,549</u>	<u>21,064</u>	<u>19,050</u>	<u>11,767</u>	<u>8,076</u>	<u>7,313</u>	<u>4,632</u>	<u>4,388</u>	<u>7,069</u>	<u>10,482</u>	<u>8,044</u>	<u>13,929</u>	<u>146,363</u>
				\$93,842	\$76,791	\$71,178	\$54,583	\$41,363	\$33,568	\$23,103	\$22,801	\$23,986	\$27,506	\$36,742	\$64,843	\$570,308
15		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$99,562	\$82,401	\$76,788	\$60,303	\$46,863	\$39,178	\$28,823	\$28,521	\$29,816	\$33,336	\$42,572	\$70,783	\$638,948
17		Gas Cost Revenue [2]	\$2.9433	\$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
18		Revenue Excluding Riders		\$202,183	\$165,475	\$153,640	\$118,394	\$90,676	\$74,897	\$53,485	\$52,688	\$55,840	\$63,546	\$81,413	\$140,021	\$1,252,257
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0057	\$199	\$161	\$149	\$113	\$85	\$69	\$48	\$47	\$50	\$59	\$75	\$134	\$1,188
21		Total Riders		\$199	\$161	\$149	\$113	\$85	\$69	\$48	\$47	\$50	\$59	\$75	\$134	\$1,188
22		Total Revenue		\$202,382	\$165,636	\$153,789	\$118,506	\$90,761	\$74,966	\$53,532	\$52,735	\$55,890	\$63,604	\$81,488	\$140,155	\$1,253,445

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.8403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Next 70,000 Mcf	\$0.5187	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Over 100,000 Mcf	\$0.2871	0	0	0	0	0	0	0	0	0	0	0	0	0
13		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue [2]	\$2.9433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Riders:														
18		Gas Cost Uncollectible Charge	\$0.0057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	IUS	Intrastate Utility Service - Wholesale														
22		<b>WHOLESALE</b>														
23		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
24		Customer Charge	\$1,135.00	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$27,240
25		Volumes (Mcf) [1]		1,864.5	1,694.5	869.0	1,429.0	232.0	149.5	503.0	240.0	240.0	411.0	1,064.0	1,714.0	10,410.5
26		Commodity Charge	\$1.1817	\$2,203	\$2,002	\$1,027	\$1,689	\$274	\$177	\$594	\$284	\$284	\$486	\$1,257	\$2,025	\$12,302
27		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Revenue Less Gas Cost		\$4,473	\$4,272	\$3,297	\$3,959	\$2,544	\$2,447	\$2,864	\$2,554	\$2,554	\$2,756	\$3,527	\$4,295	\$39,542
29		Gas Cost Revenue [2]	\$2.9433	\$5,488	\$4,987	\$2,558	\$4,206	\$683	\$440	\$1,480	\$706	\$706	\$1,210	\$3,132	\$5,045	\$30,641
30		Revenue Excluding Riders		\$9,961	\$9,260	\$5,855	\$8,165	\$3,227	\$2,887	\$4,345	\$3,260	\$3,260	\$3,965	\$6,659	\$9,340	\$70,183
31		Riders:														
32		Gas Cost Uncollectible Charge	\$0.0057	\$11	\$10	\$5	\$8	\$1	\$1	\$3	\$1	\$1	\$2	\$6	\$10	\$59
33		Total Riders		\$11	\$10	\$5	\$8	\$1	\$1	\$3	\$1	\$1	\$2	\$6	\$10	\$59
34		<b>Total Revenue</b>		\$9,972	\$9,270	\$5,860	\$8,173	\$3,228	\$2,888	\$4,348	\$3,261	\$3,261	\$3,968	\$6,665	\$9,350	\$70,242

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of February 29, 2024.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
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For the 12 Months Ended December 31, 2025  
(Gas Service)

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		11,504	11,502	11,519	11,512	11,520	11,508	11,518	11,525	11,505	11,511	11,504	11,497	138,125
4		Customer Charge	\$27.00	\$310,608	\$310,554	\$311,013	\$310,824	\$311,040	\$310,716	\$310,986	\$311,175	\$310,635	\$310,797	\$310,608	\$310,419	\$3,729,375
5		Volumes (Mcf) [1]		169,141.6	172,616.4	133,002.8	80,416.4	35,497.0	15,541.6	9,659.0	9,985.2	10,742.5	17,671.9	55,202.7	126,997.6	836,474.7
6		Commodity Charge	\$5.7874	\$978,890	\$999,000	\$769,740	\$465,402	\$205,435	\$89,945	\$55,901	\$57,788	\$62,171	\$102,274	\$319,480	\$734,986	\$4,841,014
7		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Revenue Less Gas Cost		\$1,289,498	\$1,309,554	\$1,080,753	\$776,226	\$516,475	\$400,661	\$366,887	\$368,963	\$372,806	\$413,071	\$630,088	\$1,045,405	\$8,570,389
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,289,498	\$1,309,554	\$1,080,753	\$776,226	\$516,475	\$400,661	\$366,887	\$368,963	\$372,806	\$413,071	\$630,088	\$1,045,405	\$8,570,389
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.0800	\$920	\$920	\$922	\$921	\$922	\$921	\$921	\$922	\$920	\$921	\$920	\$920	\$11,050
13		EAP Recovery	\$0.3000	\$3,451	\$3,451	\$3,456	\$3,454	\$3,456	\$3,452	\$3,455	\$3,458	\$3,452	\$3,453	\$3,451	\$3,449	\$41,438
14		Total Riders		\$4,372	\$4,371	\$4,377	\$4,375	\$4,378	\$4,373	\$4,377	\$4,380	\$4,372	\$4,374	\$4,372	\$4,369	\$52,488
15		Total Revenue		\$1,293,870	\$1,313,925	\$1,085,131	\$780,600	\$520,853	\$405,035	\$371,263	\$373,343	\$377,178	\$417,446	\$634,460	\$1,049,774	\$8,622,876
16	GTO	GTS Choice - Commercial														
17		<b>COMMERCIAL</b>														
18		Customer Bills		1,940	1,931	1,926	1,920	1,914	1,901	1,893	1,890	1,879	1,878	1,868	1,864	22,804
19		Customer Charge	\$110.00	\$213,400	\$212,410	\$211,860	\$211,200	\$210,540	\$209,110	\$208,230	\$207,900	\$206,690	\$206,580	\$205,480	\$205,040	\$2,508,440
20		Volumes (Mcf) [1]														
21		First 50 Mcf		62,637.8	61,658.5	52,747.3	39,117.2	26,030.6	16,530.8	14,879.8	14,031.6	14,300.6	18,443.8	33,443.5	53,533.3	407,354.8
22		Next 350 Mcf		92,704.1	93,733.2	64,376.2	39,044.1	22,074.5	15,162.2	12,905.3	12,396.6	11,742.6	16,395.4	30,703.6	72,484.2	483,722.0
23		Next 600 Mcf		26,456.2	28,749.5	16,073.2	8,836.7	5,257.8	4,888.0	4,441.3	4,361.9	4,194.8	5,582.3	7,792.3	17,785.0	134,419.0
24		Over 1,000 Mcf		8,979.9	10,727.4	5,800.2	2,203.3	1,231.8	1,230.2	650.8	654.5	533.1	1,181.7	2,354.2	7,313.8	42,860.9
				190,778.0	194,868.6	138,996.9	89,201.3	54,594.7	37,811.2	32,877.2	31,444.6	30,771.1	41,603.2	74,293.6	151,116.3	1,068,356.7
25		Commodity Charge														
26		First 50 Mcf	\$3.6525	\$228,785	\$225,208	\$192,660	\$142,876	\$95,077	\$60,379	\$54,348	\$51,250	\$52,233	\$67,366	\$122,152	\$195,530	\$1,487,863
27		Next 350 Mcf	\$2.8193	261,361	264,262	181,496	110,077	62,235	42,747	36,384	34,950	33,106	46,224	86,563	204,355	1,363,757
28		Next 600 Mcf	\$2.6798	70,897	77,043	43,073	23,681	14,090	13,099	11,902	11,689	11,241	14,959	20,882	47,660	360,216
29		Over 1,000 Mcf	\$2.4377	21,890	26,150	14,139	5,371	3,003	2,999	1,586	1,595	1,300	2,881	5,739	17,829	104,482
				\$582,933	\$592,663	\$431,367	\$282,004	\$174,404	\$119,223	\$104,221	\$99,485	\$97,880	\$131,430	\$235,336	\$465,374	\$3,316,319
30		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Revenue Less Gas Cost		\$796,333	\$805,073	\$643,227	\$493,204	\$384,944	\$328,333	\$312,451	\$307,385	\$304,570	\$338,010	\$440,816	\$670,414	\$5,824,759
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$796,333	\$805,073	\$643,227	\$493,204	\$384,944	\$328,333	\$312,451	\$307,385	\$304,570	\$338,010	\$440,816	\$670,414	\$5,824,759

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
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Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		13	13	13	13	13	13	12	12	12	12	12	12	150
4		Customer Charge	\$110.00	\$1,430	\$1,430	\$1,430	\$1,430	\$1,430	\$1,430	\$1,320	\$1,320	\$1,320	\$1,320	\$1,320	\$1,320	\$16,500
5		Volumes (Mcf) [1]														
6		First 50 Mcf		602.0	572.9	597.5	602.9	509.2	389.3	357.5	352.1	354.5	428.9	496.1	547.7	5,810.6
7		Next 350 Mcf		3,201.7	3,179.7	2,912.7	2,967.4	2,081.0	1,724.6	1,561.8	1,622.8	1,619.3	2,339.4	2,540.0	2,776.0	28,526.4
8		Next 600 Mcf		3,414.4	2,803.7	2,395.5	1,164.1	1,016.0	922.2	990.2	1,079.0	703.0	1,546.4	1,856.5	2,656.1	20,547.1
9		Over 1,000 Mcf		<u>1,878.8</u>	<u>1,115.4</u>	<u>921.7</u>	<u>280.0</u>	<u>260.8</u>	<u>380.2</u>	<u>201.6</u>	<u>353.4</u>	<u>390.9</u>	<u>700.9</u>	<u>1,597.8</u>	<u>2,658.1</u>	<u>10,739.6</u>
				9,096.9	7,671.7	6,827.4	5,014.4	3,867.0	3,416.3	3,111.1	3,407.3	3,067.7	5,015.6	6,490.4	8,637.9	65,623.7
10		Commodity Charge														
11		First 50 Mcf	\$3.6525	\$2,199	\$2,093	\$2,182	\$2,202	\$1,860	\$1,422	\$1,306	\$1,286	\$1,295	\$1,567	\$1,812	\$2,000	\$21,223
12		Next 350 Mcf	\$2.8193	9,027	8,965	8,212	8,366	5,867	4,862	4,403	4,575	4,565	6,595	7,161	7,826	80,424
13		Next 600 Mcf	\$2.6798	9,150	7,513	6,419	3,120	2,723	2,471	2,654	2,892	1,884	4,144	4,975	7,118	55,062
14		Over 1,000 Mcf	\$2.4377	<u>4,580</u>	<u>2,719</u>	<u>2,247</u>	<u>683</u>	<u>636</u>	<u>927</u>	<u>491</u>	<u>861</u>	<u>953</u>	<u>1,709</u>	<u>3,895</u>	<u>6,480</u>	<u>26,180</u>
				\$24,955	\$21,289	\$19,060	\$14,370	\$11,085	\$9,682	\$8,854	\$9,614	\$8,697	\$14,015	\$17,843	\$23,424	\$182,890
15		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$26,385	\$22,719	\$20,490	\$15,800	\$12,515	\$11,112	\$10,174	\$10,934	\$10,017	\$15,335	\$19,163	\$24,744	\$199,390
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$26,385</b>	<b>\$22,719</b>	<b>\$20,490</b>	<b>\$15,800</b>	<b>\$12,515</b>	<b>\$11,112</b>	<b>\$10,174</b>	<b>\$10,934</b>	<b>\$10,017</b>	<b>\$15,335</b>	<b>\$19,163</b>	<b>\$24,744</b>	<b>\$199,390</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		22	22	22	23	22	22	22	22	22	22	22	22	265
4		Customer Charge	\$5,000.00	\$110,000	\$110,000	\$110,000	\$115,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$1,325,000
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		253,653.3	251,975.3	251,342.4	192,047.3	166,099.1	162,437.4	150,205.9	148,522.3	145,501.5	177,200.6	210,908.2	230,973.1	2,340,866.4
7		Next 70,000 Mcf		94,700.0	63,000.0	59,500.0	37,000.0	23,000.0	11,000.0	11,000.0	17,700.0	17,000.0	39,000.0	66,700.0	83,000.0	522,600.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge		348,353.3	314,975.3	310,842.4	229,047.3	189,099.1	173,437.4	161,205.9	166,222.3	162,501.5	216,200.6	277,608.2	313,973.1	2,863,466.4
10		First 30,000 Mcf	\$0.8403	\$213,145	\$211,735	\$211,203	\$161,377	\$139,573	\$136,496	\$126,218	\$124,803	\$122,265	\$148,902	\$177,226	\$194,087	\$1,967,030
11		Next 70,000 Mcf	\$0.5187	49,121	32,678	30,863	19,192	11,930	5,706	5,706	9,181	8,818	20,229	34,597	43,052	271,073
12		Over 100,000 Mcf	\$0.2871	0	0	0	0	0	0	0	0	0	0	0	0	0
13		State Tax Adjustment Factor	\$0.0000	\$262,266	\$244,413	\$242,066	\$180,569	\$151,503	\$142,202	\$131,924	\$133,984	\$131,083	\$169,131	\$211,823	\$237,139	\$2,238,103
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		<b>Total Revenue</b>		<b>\$372,266</b>	<b>\$354,413</b>	<b>\$352,066</b>	<b>\$295,569</b>	<b>\$261,503</b>	<b>\$252,202</b>	<b>\$241,924</b>	<b>\$243,984</b>	<b>\$241,083</b>	<b>\$279,131</b>	<b>\$321,823</b>	<b>\$347,139</b>	<b>\$3,563,103</b>
17	DS	GTS Delivery Service - Industrial														
18		<b>INDUSTRIAL</b>														
19		Customer Bills		40	40	40	40	40	40	40	40	40	40	40	40	480
20		Customer Charge	\$5,000.00	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,400,000
21		Volumes (Mcf) [1]														
22		First 30,000 Mcf		367,034.5	347,041.4	338,756.9	327,054.8	320,045.9	297,394.8	247,073.0	309,283.7	296,617.2	339,566.0	354,453.3	343,422.2	3,887,743.7
23		Next 70,000 Mcf		144,000.0	143,000.0	141,756.0	140,000.0	122,744.0	109,303.8	24,141.4	108,397.2	104,978.0	140,000.0	140,000.0	140,000.0	1,458,320.4
24		Over 100,000 Mcf		159,582.3	106,161.1	133,738.7	55,500.6	46,086.9	33,913.0	0.0	28,695.6	40,000.0	65,539.1	116,467.3	127,139.8	912,824.4
25		Commodity Charge		670,616.8	596,202.5	614,251.6	522,555.4	488,876.8	440,611.6	271,214.4	446,376.5	441,595.2	545,105.1	610,920.6	610,562.0	6,258,888.5
26		First 30,000 Mcf	\$0.8403	\$308,419	\$291,619	\$284,657	\$274,824	\$268,935	\$249,901	\$207,615	\$259,891	\$249,247	\$285,337	\$297,847	\$288,613	\$3,266,906
27		Next 70,000 Mcf	\$0.5187	74,693	74,174	73,529	72,618	63,667	56,696	12,522	56,226	54,452	72,618	72,618	72,618	756,431
28		Over 100,000 Mcf	\$0.2871	45,816	30,479	38,396	15,934	13,232	9,736	0	8,239	11,484	18,816	33,438	36,502	262,072
29		State Tax Adjustment Factor	\$0.0000	\$428,928	\$396,272	\$396,583	\$363,376	\$345,833	\$316,333	\$220,138	\$324,355	\$315,184	\$376,772	\$403,903	\$397,733	\$4,285,409
30		Revenue Less Gas Cost		0	0	0	0	0	0	0	0	0	0	0	0	0
31		Gas Cost Revenue	\$0.0000	\$628,928	\$596,272	\$596,583	\$563,376	\$545,833	\$516,333	\$420,138	\$524,355	\$515,184	\$576,772	\$603,903	\$597,733	\$6,685,409
32		<b>Total Revenue</b>		<b>\$628,928</b>	<b>\$596,272</b>	<b>\$596,583</b>	<b>\$563,376</b>	<b>\$545,833</b>	<b>\$516,333</b>	<b>\$420,138</b>	<b>\$524,355</b>	<b>\$515,184</b>	<b>\$576,772</b>	<b>\$603,903</b>	<b>\$597,733</b>	<b>\$6,685,409</b>

[1] Reflects Normalized Volumes.



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For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
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Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		16	16	16	16	16	16	16	16	17	16	16	16	193
4		Customer Charge	\$110.00	\$1,760	\$1,760	\$1,760	\$1,760	\$1,760	\$1,760	\$1,760	\$1,760	\$1,870	\$1,760	\$1,760	\$1,760	\$21,230
5		Volumes (Mcf) [1]														
6		First 50 Mcf		800.0	800.0	800.0	800.0	800.0	800.0	750.0	750.0	750.0	750.0	800.0	800.0	9,400.0
7		Next 350 Mcf		5,600.0	5,600.0	5,600.0	5,600.0	5,600.0	5,372.9	5,093.6	5,150.0	4,908.3	5,250.0	5,600.0	5,600.0	64,974.8
8		Next 600 Mcf		9,487.6	9,600.0	9,600.0	9,380.8	8,112.6	7,495.6	6,529.6	6,393.7	5,200.7	7,377.0	9,600.0	9,600.0	98,377.6
9		Over 1,000 Mcf		33,776.6	52,221.1	72,818.8	16,203.9	12,435.0	12,314.5	10,770.4	15,177.6	1,441.5	8,607.8	15,514.6	27,499.0	278,780.8
				49,664.2	68,221.1	88,818.8	31,984.7	26,947.6	25,983.0	23,143.6	27,471.3	12,300.5	21,984.8	31,514.6	43,499.0	451,533.2
10		Commodity Charge														
11		First 50 Mcf	\$3.6525	\$2,922	\$2,922	\$2,922	\$2,922	\$2,922	\$2,922	\$2,739	\$2,739	\$2,739	\$2,739	\$2,922	\$2,922	\$34,334
12		Next 350 Mcf	\$2.8193	15,788	15,788	15,788	15,788	15,788	15,148	14,360	14,519	13,838	14,801	15,788	15,788	183,183
13		Next 600 Mcf	\$2.6798	25,425	25,726	25,726	25,139	21,740	20,087	17,498	17,134	13,937	19,769	25,726	25,726	263,632
14		Over 1,000 Mcf	\$2.4377	82,337	127,299	177,510	39,500	30,313	30,019	26,255	36,998	3,514	20,983	37,820	67,034	679,584
				126,472	171,736	221,947	83,349	70,763	68,176	60,853	71,391	34,028	58,293	82,256	111,470	1,160,733
15		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$128,232	\$173,496	\$223,707	\$85,109	\$72,523	\$69,936	\$62,613	\$73,151	\$35,898	\$60,053	\$84,016	\$113,230	\$1,181,963
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$128,232</b>	<b>\$173,496</b>	<b>\$223,707</b>	<b>\$85,109</b>	<b>\$72,523</b>	<b>\$69,936</b>	<b>\$62,613</b>	<b>\$73,151</b>	<b>\$35,898</b>	<b>\$60,053</b>	<b>\$84,016</b>	<b>\$113,230</b>	<b>\$1,181,963</b>
19	GDS	GTS Grandfathered Delivery Service - Industrial														
20		<b>INDUSTRIAL</b>														
21		Customer Bills		4	4	3	3	3	3	3	3	3	3	3	3	38
22		Customer Charge	\$110.00	\$440	\$440	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$4,180
23		Volumes (Mcf) [1]														
24		First 50 Mcf		199.3	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	1,849.3
25		Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	927.1	950.0	950.0	950.0	1,050.0	1,050.0	1,050.0	12,177.1
26		Next 600 Mcf		1,800.0	1,800.0	1,800.0	1,800.0	1,004.1	136.8	666.4	1,159.0	1,200.0	1,800.0	1,800.0	1,800.0	16,766.3
27		Over 1,000 Mcf		9,189.1	9,182.2	4,846.4	4,203.7	142.9	0.0	0.0	276.8	731.5	3,025.6	5,767.2	10,274.8	47,640.2
				12,238.4	12,182.2	7,846.4	7,203.7	2,347.0	1,213.9	1,766.4	2,535.8	3,031.5	6,025.6	8,767.2	13,274.8	78,432.9
28		Commodity Charge														
29		First 50 Mcf	\$3.6525	\$728	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$548	\$6,755
30		Next 350 Mcf	\$2.8193	2,960	2,960	2,960	2,960	2,960	2,614	2,678	2,678	2,678	2,960	2,960	2,960	34,331
31		Next 600 Mcf	\$2.6798	4,824	4,824	4,824	4,824	2,691	367	1,786	3,106	3,216	4,824	4,824	4,824	44,930
32		Over 1,000 Mcf	\$2.4377	22,400	22,383	11,814	10,247	348	-	-	675	1,783	7,376	14,059	25,047	116,133
				30,912	30,715	20,146	18,579	6,547	3,528	5,012	7,007	8,225	15,707	22,390	33,379	202,148
33		State Tax Adjustment Factor	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Revenue Less Gas Cost		\$31,352	\$31,155	\$20,476	\$18,909	\$6,877	\$3,858	\$5,342	\$7,337	\$8,555	\$16,037	\$22,720	\$33,709	\$206,328
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		<b>Total Revenue</b>		<b>\$31,352</b>	<b>\$31,155</b>	<b>\$20,476</b>	<b>\$18,909</b>	<b>\$6,877</b>	<b>\$3,858</b>	<b>\$5,342</b>	<b>\$7,337</b>	<b>\$8,555</b>	<b>\$16,037</b>	<b>\$22,720</b>	<b>\$33,709</b>	<b>\$206,328</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
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For the 12 Months Ended December 31, 2025  
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Schedule M-2.3  
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Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$300.00	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$10,800
5		Volumes (Mcf)[1]		50,100.0	45,000.0	45,000.0	42,300.0	40,400.0	42,600.0	45,000.0	38,500.0	41,200.0	40,900.0	44,200.0	47,200.0	522,400.0
6		Commodity Charge	\$0.0961	\$4,815	\$4,325	\$4,325	\$4,065	\$3,882	\$4,094	\$4,325	\$3,700	\$3,959	\$3,930	\$4,248	\$4,536	\$50,203
7		Revenue Less Gas Cost		\$5,715	\$5,225	\$5,225	\$4,965	\$4,782	\$4,994	\$5,225	\$4,600	\$4,859	\$4,830	\$5,148	\$5,436	\$61,003
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$5,715	\$5,225	\$5,225	\$4,965	\$4,782	\$4,994	\$5,225	\$4,600	\$4,859	\$4,830	\$5,148	\$5,436	\$61,003
10	FX1	GTS Flex Rate - Commercial														
11		<b>COMMERCIAL</b>														
12		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	FX2	GTS Flex Rate - Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_Update\_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 20 of 21  
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$600.00	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$21,600
5		Volumes (Mcf) [1]		794,381.6	648,805.4	720,564.0	649,386.1	584,428.4	487,414.4	451,586.7	525,425.3	441,728.8	467,161.2	474,211.3	725,600.4	6,970,693.6
6		Commodity Charge	\$0.0961	\$76,340	\$62,350	\$69,246	\$62,406	\$56,164	\$46,841	\$43,397	\$50,493	\$42,450	\$44,894	\$45,572	\$69,497	\$669,650
7		Revenue Less Gas Cost		\$78,140	\$64,150	\$71,046	\$64,206	\$57,964	\$48,641	\$45,197	\$52,293	\$44,250	\$46,694	\$47,372	\$71,297	\$691,250
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		<b>\$78,140</b>	<b>\$64,150</b>	<b>\$71,046</b>	<b>\$64,206</b>	<b>\$57,964</b>	<b>\$48,641</b>	<b>\$45,197</b>	<b>\$52,293</b>	<b>\$44,250</b>	<b>\$46,694</b>	<b>\$47,372</b>	<b>\$71,297</b>	<b>\$691,250</b>
10	FX7	GTS Flex Rate - Industrial														
11		<b>INDUSTRIAL</b>														
12		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]														
15		First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16		Over 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Commodity Charge														
18		First 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Over 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2024-00092  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2025  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: X Original \_ Update \_ Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 21 of 21  
Witness: J. C. Wozniak

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-25 (D)	Feb-25 (E)	Mar-25 (F)	Apr-25 (G)	May-25 (H)	Jun-25 (I)	Jul-25 (J)	Aug-25 (K)	Sep-25 (L)	Oct-25 (M)	Nov-25 (N)	Dec-25 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		<b>COMMERCIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge														
9		First 30,000 Mcf	\$0.8403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 30,000 Mcf	\$0.5187	0	0	0	0	0	0	0	0	0	0	0	0	0
11		State Tax Adjustment Factor	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Revenue Less Gas Cost		0	0	0	0	0	0	0	0	0	0	0	0	0
13		Gas Cost Revenue	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
14		<b>Total Revenue</b>		0	0	0	0	0	0	0	0	0	0	0	0	0
15	SC3	GTS Special Rate - Industrial														
16		<b>INDUSTRIAL</b>														
17		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
18		Customer Charge	\$0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
19		Volumes (Mcf) [1]														
20		First 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Over 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		Commodity Charge														
23		First 150,000 Mcf	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Over 150,000 Mcf	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
25		Revenue Less Gas Cost		0	0	0	0	0	0	0	0	0	0	0	0	0
26		Gas Cost Revenue	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
27		<b>Total Revenue</b>		0	0	0	0	0	0	0	0	0	0	0	0	0

[1] Reflects Normalized Volumes.

TAB 92

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

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

**Description of Filing Requirement:**

A typical bill comparison under present and proposed rates for all customer classes.

**Response:**

Please refer to the attached Schedule N.

**Responsible Witness:**

Ronald J. Amen

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES

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

N	TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES
---	--

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-00092  
EFFECT OF PROPOSED SALES SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):

Schedule N  
Page 1 of 25  
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	GSR	Not	1.0	\$25.92	\$33.18	\$7.26	28.0%	\$2.95	\$28.87	\$36.13	25.1%
2	General	Applicable	2.0	\$31.73	\$38.97	\$7.24	22.8%	\$5.91	\$37.64	\$44.88	19.2%
3	Service		4.0	\$43.31	\$50.58	\$7.27	16.8%	\$11.81	\$55.12	\$62.39	13.2%
4	Residential		5.5	\$52.00	\$59.28	\$7.28	14.0%	\$16.24	\$68.24	\$75.52	10.7%
5			6.0	\$54.91	\$62.17	\$7.26	13.2%	\$17.72	\$72.63	\$79.89	10.0%
6			8.0	\$66.49	\$73.78	\$7.29	11.0%	\$23.63	\$90.12	\$97.41	8.1%
7			10.0	\$78.09	\$85.37	\$7.28	9.3%	\$29.54	\$107.63	\$114.91	6.8%
8			12.0	\$89.67	\$96.98	\$7.31	8.2%	\$35.44	\$125.11	\$132.42	5.8%
9			16.0	\$112.85	\$120.18	\$7.33	6.5%	\$47.26	\$160.11	\$167.44	4.6%
10			18.0	\$124.45	\$131.77	\$7.32	5.9%	\$53.16	\$177.61	\$184.93	4.1%
11			22.0	\$147.63	\$154.97	\$7.34	5.0%	\$64.98	\$212.61	\$219.95	3.5%
12			25.0	\$165.01	\$172.38	\$7.37	4.5%	\$73.84	\$238.85	\$246.22	3.1%

Average monthly bill = 5.5



COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Update  Revised  
 Work Paper Reference No(s):

Schedule N  
 Page 2 of 25  
 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G)	(D + G)	(I - H) / H
1	G1C	Not	0.0	\$79.09	\$79.09	\$0.00	0.0%	\$0.00	\$79.09	\$79.09	0.0%
2	LG&E	Applicable	11.0	\$121.05	\$121.05	\$0.00	0.0%	\$46.58	\$167.63	\$167.63	0.0%
3	Commercial		30.0	\$193.53	\$193.53	\$0.00	0.0%	\$127.03	\$320.56	\$320.56	0.0%
4			50.0	\$269.83	\$269.83	\$0.00	0.0%	\$211.72	\$481.55	\$481.55	0.0%
5			60.0	\$307.98	\$307.98	\$0.00	0.0%	\$254.06	\$562.04	\$562.04	0.0%
6			80.0	\$384.27	\$384.27	\$0.00	0.0%	\$338.74	\$723.01	\$723.01	0.0%
7			90.0	\$422.42	\$422.42	\$0.00	0.0%	\$381.09	\$803.51	\$803.51	0.0%
8			100.0	\$460.57	\$460.57	\$0.00	0.0%	\$423.43	\$884.00	\$884.00	0.0%
9			120.0	\$536.87	\$536.87	\$0.00	0.0%	\$508.12	\$1,044.99	\$1,044.99	0.0%
10			140.0	\$613.16	\$613.16	\$0.00	0.0%	\$592.80	\$1,205.96	\$1,205.96	0.0%
11			160.0	\$689.46	\$689.46	\$0.00	0.0%	\$677.49	\$1,366.95	\$1,366.95	0.0%
12			180.0	\$765.75	\$765.75	\$0.00	0.0%	\$762.17	\$1,527.92	\$1,527.92	0.0%

Average monthly bill = 0.0  
 Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Update  Revised  
 Work Paper Reference No(s):

Schedule N  
 Page 3 of 25  
 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	G1R	Not	1.0	\$27.15	\$27.15	\$0.00	0.0%	\$4.23	\$31.38	\$31.38	0.0%
2	LG&E	Applicable	3.0	\$37.42	\$37.42	\$0.00	0.0%	\$12.70	\$50.12	\$50.12	0.0%
3	Residential		6.0	\$52.81	\$52.81	\$0.00	0.0%	\$25.41	\$78.22	\$78.22	0.0%
4			10.0	\$73.34	\$73.34	\$0.00	0.0%	\$42.34	\$115.68	\$115.68	0.0%
5			12.0	\$83.60	\$83.60	\$0.00	0.0%	\$50.81	\$134.41	\$134.41	0.0%
6			12.4	\$85.66	\$85.66	\$0.00	0.0%	\$52.51	\$138.17	\$138.17	0.0%
7			14.0	\$93.87	\$93.87	\$0.00	0.0%	\$59.28	\$153.15	\$153.15	0.0%
8			16.0	\$104.13	\$104.13	\$0.00	0.0%	\$67.75	\$171.88	\$171.88	0.0%
9			20.0	\$124.66	\$124.66	\$0.00	0.0%	\$84.69	\$209.35	\$209.35	0.0%
10			30.0	\$175.98	\$175.98	\$0.00	0.0%	\$127.03	\$303.01	\$303.01	0.0%
11			40.0	\$227.30	\$227.30	\$0.00	0.0%	\$169.37	\$396.67	\$396.67	0.0%
12			50.0	\$278.62	\$278.62	\$0.00	0.0%	\$211.72	\$490.34	\$490.34	0.0%

Average monthly bill = 12.4

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-00092  
EFFECT OF PROPOSED SALES SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data: \_\_ Base Period X Forecasted Period  
Type of Filing: X Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):

Schedule N  
Page 4 of 25  
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN3	Not	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
2	Inland	Applicable	5.0	\$2.06	\$2.06	\$0.00	0.0%	\$0.00	\$2.06	\$2.06	0.0%
3	Gas		7.0	\$2.89	\$2.89	\$0.00	0.0%	\$0.00	\$2.89	\$2.89	0.0%
4	General		10.0	\$4.12	\$4.12	\$0.00	0.0%	\$0.00	\$4.12	\$4.12	0.0%
5	Service		11.0	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
6	Residential		11.5	\$4.74	\$4.74	\$0.00	0.0%	\$0.00	\$4.74	\$4.74	0.0%
7			16.0	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20.0	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30.0	\$12.37	\$12.37	\$0.00	0.0%	\$0.00	\$12.37	\$12.37	0.0%
10			40.0	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50.0	\$20.62	\$20.62	\$0.00	0.0%	\$0.00	\$20.62	\$20.62	0.0%
12			70.0	\$28.87	\$28.87	\$0.00	0.0%	\$0.00	\$28.87	\$28.87	0.0%

Average monthly bill = 11.5

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Update  Revised  
 Work Paper Reference No(s):

Schedule N  
 Page 5 of 25  
 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$)	Total Proposed Bill (D + G) (\$)	Percent Increase (I - H) / H (%) (J)
1	IN3	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
3	Gas		8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
4	General		10.0	\$4.12	\$4.12	\$0.00	0.0%	\$0.00	\$4.12	\$4.12	0.0%
5	Service		11.0	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
6	Commercial		13.0	\$5.36	\$5.36	\$0.00	0.0%	\$0.00	\$5.36	\$5.36	0.0%
7			16.0	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20.0	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30.0	\$12.37	\$12.37	\$0.00	0.0%	\$0.00	\$12.37	\$12.37	0.0%
10			40.0	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50.0	\$20.62	\$20.62	\$0.00	0.0%	\$0.00	\$20.62	\$20.62	0.0%
12	70.0		\$28.87	\$28.87	\$0.00	0.0%	\$0.00	\$28.87	\$28.87	0.0%	

Average monthly bill = 0.0  
 Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
 Type of Filing:  Original  Update  Revised  
 Work Paper Reference No(s):

Schedule N  
 Page 6 of 25  
 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	IN4	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$0.04	\$0.04	\$0.00	0.0%	\$0.00	\$0.04	\$0.04	0.0%
3	Gas		6.0	\$0.07	\$0.07	\$0.00	0.0%	\$0.00	\$0.07	\$0.07	0.0%
4	General		7.0	\$0.09	\$0.09	\$0.00	0.0%	\$0.00	\$0.09	\$0.09	0.0%
5	Service		10.0	\$0.12	\$0.12	\$0.00	0.0%	\$0.00	\$0.12	\$0.12	0.0%
6	Residential		12.0	\$0.15	\$0.15	\$0.00	0.0%	\$0.00	\$0.15	\$0.15	0.0%
7			14.0	\$0.17	\$0.17	\$0.00	0.0%	\$0.00	\$0.17	\$0.17	0.0%
8			16.0	\$0.20	\$0.20	\$0.00	0.0%	\$0.00	\$0.20	\$0.20	0.0%
9			20.0	\$0.25	\$0.25	\$0.00	0.0%	\$0.00	\$0.25	\$0.25	0.0%
10			30.0	\$0.37	\$0.37	\$0.00	0.0%	\$0.00	\$0.37	\$0.37	0.0%
11			40.0	\$0.50	\$0.50	\$0.00	0.0%	\$0.00	\$0.50	\$0.50	0.0%
12	50.0		\$0.62	\$0.62	\$0.00	0.0%	\$0.00	\$0.62	\$0.62	0.0%	

Average monthly bill = 0.0  
 Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$) (H)	Total Proposed Bill (D + G) (\$) (I)	Percent Increase (I - H) / H (%) (J)
1	IN5	Not	1.0	\$0.61	\$0.61	\$0.00	0.0%	\$0.00	\$0.61	\$0.61	0.0%
2	Inland	Applicable	3.0	\$1.84	\$1.84	\$0.00	0.0%	\$0.00	\$1.84	\$1.84	0.0%
3	Gas		6.0	\$3.67	\$3.67	\$0.00	0.0%	\$0.00	\$3.67	\$3.67	0.0%
4	General		7.0	\$4.29	\$4.29	\$0.00	0.0%	\$0.00	\$4.29	\$4.29	0.0%
5	Service		8.2	\$5.02	\$5.02	\$0.00	0.0%	\$0.00	\$5.02	\$5.02	0.0%
6	Residential		10.0	\$6.12	\$6.12	\$0.00	0.0%	\$0.00	\$6.12	\$6.12	0.0%
7			15.0	\$9.19	\$9.19	\$0.00	0.0%	\$0.00	\$9.19	\$9.19	0.0%
8			16.0	\$9.80	\$9.80	\$0.00	0.0%	\$0.00	\$9.80	\$9.80	0.0%
9			20.0	\$12.25	\$12.25	\$0.00	0.0%	\$0.00	\$12.25	\$12.25	0.0%
10			30.0	\$18.37	\$18.37	\$0.00	0.0%	\$0.00	\$18.37	\$18.37	0.0%
11			40.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12	50.0		\$30.62	\$30.62	\$0.00	0.0%	\$0.00	\$30.62	\$30.62	0.0%	

Average monthly bill = 8.2

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
 EFFECT OF PROPOSED SALES SERVICE RATES  
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Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G) (H)	(D + G) (I)	(I - H) / H (J)
1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Residential		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			45.4	\$15.89	\$15.89	\$0.00	0.0%	\$0.00	\$15.89	\$15.89	0.0%
10			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
11			70.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 45.4

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
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Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	LG2	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	LG&E	Applicable	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
3	Commercial		8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
4			10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
5			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
6			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
7			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
8			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
9			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
10			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
11			60.0	\$21.00	\$21.00	\$0.00	0.0%	\$0.00	\$21.00	\$21.00	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 0.0  
 Note: There are no customers currently on this rate.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-00092  
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	LG3	Not	3.0	\$1.55	\$1.55	\$0.00	0.0%	\$0.00	\$1.55	\$1.55	0.0%
2	LG&E	Applicable	8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
3	Residential		10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
4			12.0	\$4.70	\$4.70	\$0.00	0.0%	\$0.00	\$4.70	\$4.70	0.0%
5			16.0	\$6.10	\$6.10	\$0.00	0.0%	\$0.00	\$6.10	\$6.10	0.0%
6			20.0	\$7.50	\$7.50	\$0.00	0.0%	\$0.00	\$7.50	\$7.50	0.0%
7			30.0	\$11.00	\$11.00	\$0.00	0.0%	\$0.00	\$11.00	\$11.00	0.0%
8			31.4	\$11.49	\$11.49	\$0.00	0.0%	\$0.00	\$11.49	\$11.49	0.0%
9			35.0	\$12.75	\$12.75	\$0.00	0.0%	\$0.00	\$12.75	\$12.75	0.0%
10			50.0	\$18.00	\$18.00	\$0.00	0.0%	\$0.00	\$18.00	\$18.00	0.0%
11			60.0	\$21.50	\$21.50	\$0.00	0.0%	\$0.00	\$21.50	\$21.50	0.0%
12			70.0	\$25.00	\$25.00	\$0.00	0.0%	\$0.00	\$25.00	\$25.00	0.0%

Average monthly bill = 31.4

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-00092  
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$) (H)	Total Proposed Bill (D + G) (\$) (I)	Percent Increase (I - H) / H (%) (J)
1	LG4	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	LG&E	Applicable Residential	1.0	\$0.40	\$0.40	\$0.00	0.0%	\$0.00	\$0.40	\$0.40	0.0%
3			3.0	\$1.20	\$1.20	\$0.00	0.0%	\$0.00	\$1.20	\$1.20	0.0%
4			6.0	\$2.40	\$2.40	\$0.00	0.0%	\$0.00	\$2.40	\$2.40	0.0%
5			8.0	\$3.20	\$3.20	\$0.00	0.0%	\$0.00	\$3.20	\$3.20	0.0%
6			10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
7			12.0	\$4.80	\$4.80	\$0.00	0.0%	\$0.00	\$4.80	\$4.80	0.0%
8			16.0	\$6.40	\$6.40	\$0.00	0.0%	\$0.00	\$6.40	\$6.40	0.0%
9			20.0	\$8.00	\$8.00	\$0.00	0.0%	\$0.00	\$8.00	\$8.00	0.0%
10			30.0	\$12.00	\$12.00	\$0.00	0.0%	\$0.00	\$12.00	\$12.00	0.0%
11			40.0	\$16.00	\$16.00	\$0.00	0.0%	\$0.00	\$16.00	\$16.00	0.0%
12		50.0	\$20.00	\$20.00	\$0.00	0.0%	\$0.00	\$20.00	\$20.00	0.0%	

Average monthly bill = 0.0  
 Note: There are no customers currently on this rate.

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-00092  
EFFECT OF PROPOSED SALES SERVICE RATES  
TYPICAL BILL COMPARISON  
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Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G)	(D + G)	(I - H) / H
1	GSO	Not	10.0	\$119.55	\$146.65	\$27.10	22.7%	\$29.54	\$149.09	\$176.19	18.2%
2	General	Applicable	30.0	\$191.25	\$219.95	\$28.70	15.0%	\$88.61	\$279.86	\$308.56	10.3%
3	Service		30.4	\$192.69	\$221.42	\$28.73	14.9%	\$89.79	\$282.48	\$311.21	10.2%
4	Commercial & Industrial		50.0	\$262.95	\$293.25	\$30.30	11.5%	\$147.68	\$410.63	\$440.93	7.4%
5		70.0	\$319.81	\$349.89	\$30.08	9.4%	\$206.75	\$526.56	\$556.64	5.7%	
6		100.0	\$405.10	\$434.84	\$29.74	7.3%	\$295.36	\$700.46	\$730.20	4.2%	
7		150.0	\$547.25	\$576.42	\$29.17	5.3%	\$443.04	\$990.29	\$1,019.46	2.9%	
8		200.0	\$689.40	\$718.01	\$28.61	4.1%	\$590.72	\$1,280.12	\$1,308.73	2.2%	
9		250.0	\$831.55	\$859.59	\$28.04	3.4%	\$738.40	\$1,569.95	\$1,597.99	1.8%	
10		300.0	\$973.70	\$1,001.18	\$27.48	2.8%	\$886.08	\$1,859.78	\$1,887.26	1.5%	
11		337.2	\$1,079.46	\$1,106.51	\$27.05	2.5%	\$995.95	\$2,075.41	\$2,102.46	1.3%	
12	350.0	\$1,115.85	\$1,142.76	\$26.91	2.4%	\$1,033.76	\$2,149.61	\$2,176.52	1.3%		
13	400.0	\$1,258.00	\$1,284.35	\$26.35	2.1%	\$1,181.44	\$2,439.44	\$2,465.79	1.1%		
14	450.0	\$1,393.95	\$1,418.96	\$25.01	1.8%	\$1,329.12	\$2,723.07	\$2,748.08	0.9%		
15	500.0	\$1,529.89	\$1,553.57	\$23.68	1.5%	\$1,476.80	\$3,006.69	\$3,030.37	0.8%		
16	700.0	\$2,073.67	\$2,092.01	\$18.34	0.9%	\$2,067.52	\$4,141.19	\$4,159.53	0.4%		
17	1,000.0	\$2,889.34	\$2,899.67	\$10.33	0.4%	\$2,953.60	\$5,842.94	\$5,853.27	0.2%		
18	1,200.0	\$3,390.02	\$3,389.69	-\$0.33	0.0%	\$3,544.32	\$6,934.34	\$6,934.01	0.0%		

Average monthly bill = 30.4 (Commercial)  
Average monthly bill = 337.2 (Industrial)

COLUMBIA GAS OF KENTUCKY, INC.  
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Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G) (H)	(D + G) (I)	(I - H) / H (J)
1	IS	Not	0.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$3,982.30	\$5,000.00	25.6%
2	Interruptible Service	Applicable	100.0	\$4,060.34	\$5,085.27	\$1,024.93	25.2%	\$295.36	\$4,355.70	\$5,380.63	23.5%
3			300.0	\$4,216.42	\$5,255.81	\$1,039.39	24.7%	\$886.08	\$5,102.50	\$6,141.89	20.4%
4	Industrial		500.0	\$4,372.50	\$5,426.35	\$1,053.85	24.1%	\$1,476.80	\$5,849.30	\$6,903.15	18.0%
5			700.0	\$4,528.58	\$5,596.89	\$1,068.31	23.6%	\$2,067.52	\$6,596.10	\$7,664.41	16.2%
6			900.0	\$4,684.66	\$5,767.43	\$1,082.77	23.1%	\$2,658.24	\$7,342.90	\$8,425.67	14.7%
7			1,100.0	\$4,840.74	\$5,937.97	\$1,097.23	22.7%	\$3,248.96	\$8,089.70	\$9,186.93	13.6%
8			1,500.0	\$5,152.90	\$6,279.05	\$1,126.15	21.9%	\$4,430.40	\$9,583.30	\$10,709.45	11.8%
9			2,000.0	\$5,543.10	\$6,705.40	\$1,162.30	21.0%	\$5,907.20	\$11,450.30	\$12,612.60	10.2%
10			3,000.0	\$6,323.50	\$7,558.10	\$1,234.60	19.5%	\$8,860.80	\$15,184.30	\$16,418.90	8.1%
11			3,500.0	\$6,713.70	\$7,984.45	\$1,270.75	18.9%	\$10,337.60	\$17,051.30	\$18,322.05	7.5%
12			4,000.0	\$7,103.90	\$8,410.80	\$1,306.90	18.4%	\$11,814.40	\$18,918.30	\$20,225.20	6.9%
13			5,000.0	\$7,884.30	\$9,263.50	\$1,379.20	17.5%	\$14,768.00	\$22,652.30	\$24,031.50	6.1%
14			6,000.0	\$8,664.70	\$10,116.20	\$1,451.50	16.8%	\$17,721.60	\$26,386.30	\$27,837.80	5.5%
15			7,000.0	\$9,445.10	\$10,968.90	\$1,523.80	16.1%	\$20,675.20	\$30,120.30	\$31,644.10	5.1%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-00092  
EFFECT OF PROPOSED SALES SERVICE RATES  
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	IUS	Not	250.0	\$1,297.60	\$1,433.53	\$135.93	10.5%	\$738.40	\$2,036.00	\$2,171.93	6.7%
2	Intrastate	Applicable	433.8	\$1,556.64	\$1,653.00	\$96.36	6.2%	\$1,281.27	\$2,837.91	\$2,934.27	3.4%
3	Utility		500.0	\$1,649.94	\$1,732.05	\$82.11	5.0%	\$1,476.80	\$3,126.74	\$3,208.85	2.6%
4	Service		600.0	\$1,790.88	\$1,851.46	\$60.58	3.4%	\$1,772.16	\$3,563.04	\$3,623.62	1.7%
5	Wholesale		650.0	\$1,861.36	\$1,911.17	\$49.81	2.7%	\$1,919.84	\$3,781.20	\$3,831.01	1.3%
6			700.0	\$1,931.82	\$1,970.87	\$39.05	2.0%	\$2,067.52	\$3,999.34	\$4,038.39	1.0%
7			750.0	\$2,002.30	\$2,030.58	\$28.28	1.4%	\$2,215.20	\$4,217.50	\$4,245.78	0.7%
8			800.0	\$2,072.76	\$2,090.28	\$17.52	0.8%	\$2,362.88	\$4,435.64	\$4,453.16	0.4%
9			900.0	\$2,213.70	\$2,209.69	-\$4.01	-0.2%	\$2,658.24	\$4,871.94	\$4,867.93	-0.1%
10			1,000.0	\$2,354.64	\$2,329.10	-\$25.54	-1.1%	\$2,953.60	\$5,308.24	\$5,282.70	-0.5%
11			2,000.0	\$3,764.04	\$3,523.20	-\$240.84	-6.4%	\$5,907.20	\$9,671.24	\$9,430.40	-2.5%
12			3,000.0	\$5,173.44	\$4,717.30	-\$456.14	-8.8%	\$8,860.80	\$14,034.24	\$13,578.10	-3.3%
13			4,000.0	\$6,582.84	\$5,911.40	-\$671.44	-10.2%	\$11,814.40	\$18,397.24	\$17,725.80	-3.6%
14			5,000.0	\$7,992.24	\$7,105.50	-\$886.74	-11.1%	\$14,768.00	\$22,760.24	\$21,873.50	-3.9%
15			6,000.0	\$9,401.64	\$8,299.60	-\$1,102.04	-11.7%	\$17,721.60	\$27,123.24	\$26,021.20	-4.1%

Average monthly bill = 433.8

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-xxxxx  
 EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data: \_\_ Base Period X Forecasted Period  
 Type of Filing: X Original \_\_ Update \_\_ Revised  
 Work Paper Reference No(s):

Schedule N  
 Page 15 of 25  
 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (\$)(K)	Total Current Bill (C + G + K) (\$)(L)	Total Proposed Bill (D + H + K) (\$)(M)	Percent Increase (Decrease) (M - L)/L (%) (N)
				Current Monthly Customer Charge (\$)(C)	Proposed Monthly Customer Charge (\$)(D)	Dollar Increase (Decrease) (\$)(E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$)(G)	Proposed Commodity Charge (\$)(H)	Dollar Increase (Decrease) (\$)(I)	Percent Increase (Decrease) (%) (J)				
1	GTR	Not	1.0	\$20.13	\$27.38	\$7.25	36.0%	\$5.79	\$5.80	\$0.01	0.2%	\$0.00	\$25.92	\$33.18	28.0%
2	GTS	Applicable	2.0	\$20.13	\$27.38	\$7.25	36.0%	\$11.59	\$11.59	\$0.00	0.0%	\$0.00	\$31.72	\$38.97	22.9%
3	Choice		4.0	\$20.13	\$27.38	\$7.25	36.0%	\$23.18	\$23.20	\$0.02	0.1%	\$0.00	\$43.31	\$50.58	16.8%
4	Residential		5.0	\$20.13	\$27.38	\$7.25	36.0%	\$28.97	\$29.00	\$0.03	0.1%	\$0.00	\$49.10	\$56.38	14.8%
5			6.1	\$20.13	\$27.38	\$7.25	36.0%	\$35.35	\$35.38	\$0.03	0.1%	\$0.00	\$55.48	\$62.76	13.1%
6			8.0	\$20.13	\$27.38	\$7.25	36.0%	\$46.36	\$46.40	\$0.04	0.1%	\$0.00	\$66.49	\$73.78	11.0%
7			10.0	\$20.13	\$27.38	\$7.25	36.0%	\$57.95	\$57.99	\$0.04	0.1%	\$0.00	\$78.08	\$85.37	9.3%
8			12.0	\$20.13	\$27.38	\$7.25	36.0%	\$69.54	\$69.60	\$0.06	0.1%	\$0.00	\$89.67	\$96.98	8.2%
9			16.0	\$20.13	\$27.38	\$7.25	36.0%	\$92.72	\$92.80	\$0.08	0.1%	\$0.00	\$112.85	\$120.18	6.5%
10			18.0	\$20.13	\$27.38	\$7.25	36.0%	\$104.31	\$104.39	\$0.08	0.1%	\$0.00	\$124.44	\$131.77	5.9%
11			22.0	\$20.13	\$27.38	\$7.25	36.0%	\$127.49	\$127.59	\$0.10	0.1%	\$0.00	\$147.62	\$154.97	5.0%
11			25.0	\$20.13	\$27.38	\$7.25	36.0%	\$144.88	\$145.00	\$0.12	0.1%	\$0.00	\$165.01	\$172.38	4.5%

Average monthly bill = 6.1

\* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-xxxxx  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_X\_ Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):

Schedule N  
Page 16 of 25  
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (\$) (K)	Total Current Bill (C + G + K) (\$) (L)	Total Proposed Bill (D + H + K) (\$) (M)	Percent Increase (Decrease) (M - L)/L (%) (N)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$) (G)	Proposed Commodity Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)				
1	GTO	Not	10.0	\$83.71	\$110.00	\$26.29	31.4%	\$35.84	\$36.65	\$0.81	2.3%	\$0.00	\$119.55	\$146.65	22.7%
2	GTS	Applicable	30.0	\$83.71	\$110.00	\$26.29	31.4%	\$107.54	\$109.95	\$2.41	2.2%	\$0.00	\$191.25	\$219.95	15.0%
3	Choice		47.0	\$83.71	\$110.00	\$26.29	31.4%	\$168.48	\$172.25	\$3.77	2.2%	\$0.00	\$252.19	\$282.25	11.9%
4	Commercial		50.0	\$83.71	\$110.00	\$26.29	31.4%	\$179.24	\$183.25	\$4.01	2.2%	\$0.00	\$262.95	\$293.25	11.5%
5	and		70.0	\$83.71	\$110.00	\$26.29	31.4%	\$236.10	\$239.89	\$3.79	1.6%	\$0.00	\$319.81	\$349.89	9.4%
6	Industrial		100.0	\$83.71	\$110.00	\$26.29	31.4%	\$321.39	\$324.84	\$3.45	1.1%	\$0.00	\$405.10	\$434.84	7.3%
7			150.0	\$83.71	\$110.00	\$26.29	31.4%	\$463.54	\$466.42	\$2.88	0.6%	\$0.00	\$547.25	\$576.42	5.3%
8			200.0	\$83.71	\$110.00	\$26.29	31.4%	\$605.69	\$608.01	\$2.32	0.4%	\$0.00	\$689.40	\$718.01	4.1%
9			250.0	\$83.71	\$110.00	\$26.29	31.4%	\$747.84	\$749.59	\$1.75	0.2%	\$0.00	\$831.55	\$859.59	3.4%
10			300.0	\$83.71	\$110.00	\$26.29	31.4%	\$889.99	\$891.18	\$1.19	0.1%	\$0.00	\$973.70	\$1,001.18	2.8%
11			350.0	\$83.71	\$110.00	\$26.29	31.4%	\$1,032.14	\$1,032.76	\$0.62	0.1%	\$0.00	\$1,115.85	\$1,142.76	2.4%
12			400.0	\$83.71	\$110.00	\$26.29	31.4%	\$1,174.29	\$1,174.35	\$0.06	0.0%	\$0.00	\$1,258.00	\$1,284.35	2.1%
13			437.5	\$83.71	\$110.00	\$26.29	31.4%	\$1,276.26	\$1,275.31	-\$0.95	-0.1%	\$0.00	\$1,359.97	\$1,385.31	1.9%
14			450.0	\$83.71	\$110.00	\$26.29	31.4%	\$1,310.24	\$1,308.96	-\$1.28	-0.1%	\$0.00	\$1,393.95	\$1,418.96	1.8%
15			500.0	\$83.71	\$110.00	\$26.29	31.4%	\$1,446.18	\$1,443.57	-\$2.61	-0.2%	\$0.00	\$1,529.89	\$1,553.57	1.5%
16			700.0	\$83.71	\$110.00	\$26.29	31.4%	\$1,989.96	\$1,982.01	-\$7.95	-0.4%	\$0.00	\$2,073.67	\$2,092.01	0.9%
17			1,000.0	\$83.71	\$110.00	\$26.29	31.4%	\$2,805.63	\$2,789.67	-\$15.96	-0.6%	\$0.00	\$2,889.34	\$2,899.67	0.4%
18			1,200.0	\$83.71	\$110.00	\$26.29	31.4%	\$3,306.31	\$3,279.69	-\$26.62	-0.8%	\$0.00	\$3,390.02	\$3,389.69	0.0%
Average monthly bill =			47.0	(Commercial)											
Average monthly bill =			437.5	(Industrial)											

\* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-xxxxx  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Schedule N  
Page 17 of 25  
Witness: R. J. Amen

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_X\_ Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (S) (C)	Proposed Monthly Customer Charge (S) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (S) (G)	Proposed Monthly Administrative Charge (S) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (S) (K)	Proposed Commodity Charge (S) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
1	DS	Not	100.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$78.04	\$85.27	\$7.23	9.3%	\$4,060.34	\$5,085.27	25.2%
2	GTS	Applicable	150.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$117.07	\$127.91	\$10.84	9.3%	\$4,099.37	\$5,127.91	25.1%
3	Interruptible		300.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$234.12	\$255.81	\$21.69	9.3%	\$4,216.42	\$5,255.81	24.7%
4	Service		500.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$390.20	\$426.35	\$36.15	9.3%	\$4,372.50	\$5,426.35	24.1%
5	Commercial		1,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$780.40	\$852.70	\$72.30	9.3%	\$4,762.70	\$5,852.70	22.9%
6	and		3,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$2,341.20	\$2,558.10	\$216.90	9.3%	\$6,323.50	\$7,558.10	19.5%
7	Industrial		5,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$3,902.00	\$4,263.50	\$361.50	9.3%	\$7,884.30	\$9,263.50	17.5%
8			10,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$7,804.00	\$8,527.00	\$723.00	9.3%	\$11,786.30	\$13,527.00	14.8%
9			10,847.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$8,465.00	\$9,249.23	\$784.23	9.3%	\$12,447.30	\$14,249.23	14.5%
10			13,039.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$10,175.63	\$11,118.35	\$942.72	9.3%	\$14,157.93	\$16,118.35	13.8%
11			15,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$11,706.00	\$12,790.50	\$1,084.50	9.3%	\$15,688.30	\$17,790.50	13.4%
12			20,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$15,608.00	\$17,054.00	\$1,446.00	9.3%	\$19,590.30	\$22,054.00	12.6%
13			25,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$19,510.00	\$21,317.50	\$1,807.50	9.3%	\$23,492.30	\$26,317.50	12.0%
14			30,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$23,412.00	\$25,581.00	\$2,169.00	9.3%	\$27,394.30	\$30,581.00	11.6%
15			35,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$25,956.50	\$28,236.50	\$2,280.00	8.8%	\$29,938.80	\$33,236.50	11.0%
16			40,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$28,501.00	\$30,892.00	\$2,391.00	8.4%	\$32,483.30	\$35,892.00	10.5%
17			70,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$43,768.00	\$46,825.00	\$3,057.00	7.0%	\$47,750.30	\$51,825.00	8.5%
18			90,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$53,946.00	\$57,447.00	\$3,501.00	6.5%	\$57,928.30	\$62,447.00	7.8%
19			100,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$59,035.00	\$62,758.00	\$3,723.00	6.3%	\$63,017.30	\$67,758.00	7.5%
20			125,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$71,757.50	\$76,035.50	\$4,278.00	6.0%	\$75,739.80	\$81,035.50	7.0%
Average monthly bill =			10,847.0	(Commercial)														
Average monthly bill =			13,039.0	(Industrial)														

Note: Customers electing Standby Service pay an additional \$9.9772/Mcf per contracted volumes per month. Standby rate is as of March 1, 2024.



COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-xxxxx  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Schedule N  
Page 18 of 25  
Witness: R. J. Amen

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_X\_ Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (Q)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (E)	Percent Increase (Decrease) (F)	Current Monthly Administrative Charge (G)	Proposed Monthly Administrative Charge (H)	Dollar Increase (Decrease) (I)	Percent Increase (Decrease) (J)	Current Commodity Charge (K)	Proposed Commodity Charge (L)	Dollar Increase (Decrease) (M)	Percent Increase (Decrease) (N)			
				(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	GDS	Not	10.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$35.84	\$36.65	\$0.81	2.3%	\$119.55	\$146.65	22.7%
2	GTS	Applicable	30.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$107.54	\$109.95	\$2.41	2.2%	\$191.25	\$219.95	15.0%
3	General		50.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$179.24	\$183.25	\$4.01	2.2%	\$262.95	\$293.25	11.5%
4	Service		70.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$236.10	\$239.89	\$3.79	1.6%	\$319.81	\$349.89	9.4%
5	Commercial		100.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$321.39	\$324.84	\$3.45	1.1%	\$405.10	\$434.84	7.3%
6	and		150.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$463.54	\$466.42	\$2.88	0.6%	\$547.25	\$576.42	5.3%
7	Industrial		200.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$605.69	\$608.01	\$2.32	0.4%	\$689.40	\$718.01	4.1%
8			250.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$747.84	\$749.59	\$1.75	0.2%	\$831.55	\$859.59	3.4%
9			300.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$889.99	\$891.18	\$1.19	0.1%	\$973.70	\$1,001.18	2.8%
10			350.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,032.14	\$1,032.76	\$0.62	0.1%	\$1,115.85	\$1,142.76	2.4%
11			400.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,174.29	\$1,174.35	\$0.06	0.0%	\$1,258.00	\$1,284.35	2.1%
12			450.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,310.24	\$1,308.96	-\$1.28	-0.1%	\$1,393.95	\$1,418.96	1.8%
13			500.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,446.18	\$1,443.57	-\$2.61	-0.2%	\$1,529.89	\$1,553.57	1.5%
14			700.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,989.96	\$1,982.01	-\$7.95	-0.4%	\$2,073.67	\$2,092.01	0.9%
15			1,000.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$2,805.63	\$2,789.67	-\$15.96	-0.6%	\$2,889.34	\$2,899.67	0.4%
16			1,200.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$3,306.31	\$3,279.69	-\$26.62	-0.8%	\$3,390.02	\$3,389.69	0.0%
17			2,120.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$5,609.44	\$5,533.78	-\$75.66	-1.3%	\$5,693.15	\$5,643.78	-0.9%
18			2,352.0	\$83.71	\$110.00	\$26.29	31.4%	\$0.00	\$0.00	\$0.00	0.0%	\$6,190.22	\$6,102.20	-\$88.02	-1.4%	\$6,273.93	\$6,212.20	-1.0%
Average monthly bill =			2,352.0	(Commercial)														
Average monthly bill =			2,120.0	(Industrial)														

Note: Customers electing Standby Service pay an additional \$9.9772/Mcf per contracted volumes per month. Standby rate is as of March 1, 2024.

COLUMBIA GAS OF KENTUCKY, INC.  
 CASE NO. 2024-xxxxx  
 EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Schedule N  
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 Witness: R. J. Amen

Data: \_\_ Base Period \_X\_ Forecasted Period  
 Type of Filing: \_X\_ Original \_\_ Update \_\_ Revised  
 Work Paper Reference No(s):

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (%) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
				1	DS3	Not	50.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%			
2	GTS	Applicable	100.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$9.91	\$10.85	\$0.94	9.5%	\$270.02	\$310.85	15.1%
3	Main		300.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$29.73	\$32.55	\$2.82	9.5%	\$289.84	\$332.55	14.7%
4	Line		500.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$49.55	\$54.25	\$4.70	9.5%	\$309.66	\$354.25	14.4%
5	Service		700.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$69.37	\$75.95	\$6.58	9.5%	\$329.48	\$375.95	14.1%
6	Industrial		1,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$99.10	\$108.50	\$9.40	9.5%	\$359.21	\$408.50	13.7%
7			1,500.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$148.65	\$162.75	\$14.10	9.5%	\$408.76	\$462.75	13.2%
8			3,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$297.30	\$325.50	\$28.20	9.5%	\$557.41	\$625.50	12.2%
9			4,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$396.40	\$434.00	\$37.60	9.5%	\$656.51	\$734.00	11.8%
10			5,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$495.50	\$542.50	\$47.00	9.5%	\$755.61	\$842.50	11.5%
11			6,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$594.60	\$651.00	\$56.40	9.5%	\$854.71	\$951.00	11.3%
12			7,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$693.70	\$759.50	\$65.80	9.5%	\$953.81	\$1,059.50	11.1%
13			8,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$792.80	\$868.00	\$75.20	9.5%	\$1,052.91	\$1,168.00	10.9%
14			9,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$891.90	\$976.50	\$84.60	9.5%	\$1,152.01	\$1,276.50	10.8%
15			10,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$991.00	\$1,085.00	\$94.00	9.5%	\$1,251.11	\$1,385.00	10.7%
16			11,000.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,090.10	\$1,193.50	\$103.40	9.5%	\$1,350.21	\$1,493.50	10.6%
17			14,511.0	\$260.11	\$300.00	\$39.89	15.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,438.04	\$1,574.45	\$136.41	9.5%	\$1,698.15	\$1,874.45	10.4%

Average monthly bill = 14,511.0

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TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):

Schedule N  
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Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (Decrease) (%)	
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				(O)
1	FX1	Not	-	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
3	Flex		150.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
4	Rate		300.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
5	Commercial		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
6			1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
7			3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
8			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
9			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
10			15,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
11			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
12			25,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
13			30,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
14			35,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
15			40,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
Average monthly bill =			0.0																

COLUMBIA GAS OF KENTUCKY, INC.  
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TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):

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Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (Decrease) (P - O)/O (%)	
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Administrative Charge	Proposed Monthly Administrative Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				
1	FX2	Not	-	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
3	Flex		150.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
4	Rate		300.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
5	Industrial		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
6			1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
7			3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
8			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
9			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
10			15,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
11			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
12			25,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	
13		30,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%		
14		35,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%		
15		40,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%		
Average monthly bill =			0.0																



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 TYPICAL BILL COMPARISON  
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Data: \_\_\_ Base Period \_\_\_ X \_\_\_ Forecasted Period  
 Type of Filing: \_\_\_ X \_\_\_ Original \_\_\_ Update \_\_\_ Revised  
 Work Paper Reference No(s):

Schedule N  
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 Witness: R. J. Amen

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
				1	FX7	Not	-	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%			
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
3	Flex		150.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
4	Rate		300.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
5	Industrial		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
6			1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
7			3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
8			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
9			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
10			15,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
11			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
12			25,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
13			30,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
14			35,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
15			45,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%

Average monthly bill = -

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Schedule N  
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 Witness: R. J. Amen

Data: \_\_ Base Period \_\_X\_\_ Forecasted Period  
 Type of Filing: \_\_X\_\_ Original \_\_ Update \_\_ Revised  
 Work Paper Reference No(s):

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (Decrease) (%)
				Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Administrative Charge	Proposed Monthly Administrative Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	SAS	Not	100.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$78.04	\$85.27	\$7.23	9.3%	\$4,060.34	\$5,085.27	25.2%
2	GTS	Applicable	150.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$117.07	\$127.91	\$10.84	9.3%	\$4,099.37	\$5,127.91	25.1%
3	Special		300.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$234.12	\$255.81	\$21.69	9.3%	\$4,216.42	\$5,255.81	24.7%
4	Rate		500.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$390.20	\$426.35	\$36.15	9.3%	\$4,372.50	\$5,426.35	24.1%
5	Industrial		1,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$780.40	\$852.70	\$72.30	9.3%	\$4,762.70	\$5,852.70	22.9%
6			3,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$2,341.20	\$2,558.10	\$216.90	9.3%	\$6,323.50	\$7,558.10	19.5%
7			4,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$3,121.60	\$3,410.80	\$289.20	9.3%	\$7,103.90	\$8,410.80	18.4%
8			5,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$3,902.00	\$4,263.50	\$361.50	9.3%	\$7,884.30	\$9,263.50	17.5%
9			10,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$7,804.00	\$8,527.00	\$723.00	9.3%	\$11,786.30	\$13,527.00	14.8%
10			15,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$11,706.00	\$12,790.50	\$1,084.50	9.3%	\$15,688.30	\$17,790.50	13.4%
11			20,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$15,608.00	\$17,054.00	\$1,446.00	9.3%	\$19,590.30	\$22,054.00	12.6%
12			25,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$19,510.00	\$21,317.50	\$1,807.50	9.3%	\$23,492.30	\$26,317.50	12.0%
13			30,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$23,412.00	\$25,581.00	\$2,169.00	9.3%	\$27,394.30	\$30,581.00	11.6%
14			35,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$25,956.50	\$28,236.50	\$2,280.00	8.8%	\$29,938.80	\$33,236.50	11.0%
15			40,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$28,501.00	\$30,892.00	\$2,391.00	8.4%	\$32,483.30	\$35,892.00	10.5%
16			45,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$31,045.50	\$33,547.50	\$2,502.00	8.1%	\$35,027.80	\$38,547.50	10.0%
17			50,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$33,590.00	\$36,203.00	\$2,613.00	7.8%	\$37,572.30	\$41,203.00	9.7%
18			55,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$36,134.50	\$38,858.50	\$2,724.00	7.5%	\$40,116.80	\$43,858.50	9.3%
19			60,000.0	\$3,982.30	\$5,000.00	\$1,017.70	25.6%	\$0.00	\$0.00	\$0.00	0.0%	\$38,679.00	\$41,514.00	\$2,835.00	7.3%	\$42,661.30	\$46,514.00	9.0%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2024-xxxxx  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2025

Data: \_\_ Base Period \_\_X\_\_ Forecasted Period  
Type of Filing: \_\_X\_\_ Original \_\_ Update \_\_ Revised  
Work Paper Reference No(s):

Schedule N  
Page 25 of 25  
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Administrative Charge	Proposed Monthly Administrative Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)			
				(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	
1	SC3	Not	-	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
3	Special		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
4	Rate		1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
5	Industrial		3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
6			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
7			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
8			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
9			40,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
10			60,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
11			80,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
12			100,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
13			125,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
14			150,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
15			175,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
16			200,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
17			225,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
18			250,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%

Average monthly bill = -  
Note: There are no customers currently on this rate.



TAB 93

807 KAR 5:001 Section 17(1)

**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**807 KAR 5:001 Section 17-(1)**

**Description of Filing Requirement:**

Public Postings.

- (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.
- (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
  - 1. A copy of the public notice; and
  - 2. A hyperlink to the location on the commission's Web site where the case documents are available.
- (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

**Response:**

Columbia acknowledges these requirements and will comply with them.  
The location of Columbia's office is below:

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, Kentucky 40511-1018

**Responsible Witness:**

Judy M. Cooper

TAB 94

807 KAR 5:001 Section 17(2)

**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**807 KAR 5:001 Section 17-(2)**

**Description of Filing Requirement:**

Customer Notice.

- (a) If the utility has twenty (20) or fewer customers...
- (b) An applicant that has more than twenty (20) customers and is not a sewage utility shall post at its place of business a sheet containing the information required by subsection (4) of this section and shall:
  - 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;
  - 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;
  - 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or
  - 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.
- (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

**Response:**

- (a) Not applicable.
- (b) The notice will be posted as required until the commission has issued a final order. The customer notice was provided to local newspapers for publication once a week for three (3) consecutive weeks, as required.
- (c) The Company will use notification method 3 for all counties, except the following counties in its service territory:

County	Number of customers served
Bath	4
Clay	12
Johnson	28
Lee	3
Letcher	2
Lewis	75
Nicholas	20
Owsley	14
Robertson	8
Total	166

The 166 customers in these counties will receive a copy of the newspaper notice through direct mail.

**Responsible Witness:**

Judy Cooper

TAB 95

807 KAR 5:001 Section 17(3)

**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**807 KAR 5:001 Section 17-(3)**

**Description of Filing Requirement:**

Proof of notice. An applicant shall file with the commission no later than forty-five (45) days from the date of the initial filing:

- (a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;
- (b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or
- (c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

**Response:**

The customer notification is being published, as required, in the following newspapers:

Ashland Daily Independent  
Brooksville Bracken County News  
Cynthiana Democrat  
Frankfort State Journal  
Georgetown News-Graphic  
Greenup Beacon  
Hindman Troublesome Creek Times  
Inez Mountain Citizen  
Irvine Citizen Voice & Times  
Lexington Herald-Leader  
Louisa Big Sandy News  
Maysville Ledger-Independent  
Mt. Sterling Advocate  
Nicholasville Jessamine Journal  
Paris Bourbon County Citizen  
Pikeville Appalachian News-Express  
Prestonburg Floyd County Times

Richmond Register  
Versailles Woodford Sun  
Winchester Sun

The customer notice has been mailed in accordance with 807 KAR  
5:001 Section 17(2)(b)2 to the customers in the counties listed in Tab  
94.

The required affidavits of the newspaper publishers and Columbia will  
be filed as required.

**Responsible Witness:**

Judy M. Cooper



TAB 96

807 KAR 5:001 Section 17(4)

**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**807 KAR 5:001 Section 17-(4)**

**Description of Filing Requirement:**

Notice Content. Each notice shall contain the following information:

- (a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
- (d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
- (e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;
- (g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
- (h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
- (i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and
- (j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.

**Response:**

A copy of the notice containing the required information is attached.

**Responsible Witness:**

Judy Cooper

**NOTICE**

In accordance with the requirements of the Kentucky Public Service Commission ("Commission") as set forth in 807 KAR 5:001, Section 17 of the Rules and Regulations of the Commission, notice is hereby given to the customers of Columbia Gas of Kentucky, Inc. ("Columbia") of a proposed rate adjustment. Columbia expects to file an application with the Commission on or about May 16, 2024, in Case No. 2024-00092. The application will request that the proposed rates become effective July 1, 2024. The rate increase will apply to all of Columbia's customers. The present tariff rates for each customer classification to which the proposed rates will apply are set forth below:

	Charge \$	Gas Cost Adjustment Demand <sup>1</sup> \$	Gas Cost Adjustment Commodity <sup>3</sup> \$	Total Billing Rate \$
<b>RATE SCHEDULES GS and SVGTS<sup>1</sup></b>				
<b>Residential (GSR)</b>				
Customer Charge per billing period	19.75			19.75
SMRP Rider per Mcf <sup>4</sup>	0.1224			0.1224
ECPRC per billing period	0.08			0.08
Delivery Charge per Mcf	5.2528	1.5876	1.3660	8.2064
EAP Rider per billing period	0.30			0.30
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULES GS and SVGTS<sup>1</sup></b>				
<b>Commercial or Industrial (GSO)</b>				
Customer Charge per billing period	83.71			83.71
SMRP Rider per Mcf <sup>4</sup>	0.0732			0.0732
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	3.2513	1.5876	1.3660	6.2049
Next 350 Mcf per billing period	2.5096	1.5876	1.3660	5.4632
Next 600 Mcf per billing period	2.3855	1.5876	1.3660	5.3391
Over 1,000 Mcf per billing period	2.1700	1.5876	1.3660	5.1236
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE</b>				
Customer Charge per billing period	3,982.30			3,982.30
SMRP Rider per Mcf <sup>4</sup>	0.0139			0.0139
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.7093		1.3660	2.0753
Next 70,000 Mcf per billing period	0.4378		1.3660	1.8038
Over 100,000 Mcf per billing period	0.2423		1.3660	1.6083
Research & Development Rider per Mcf	0.0124			0.0124
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		9.9772		9.9772
<b>RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE<sup>1</sup></b>				
Customer Charge per billing period	945.24			945.24
SMRP Rider per Mcf <sup>4</sup>	0.0447			0.0447
Delivery Charge per Mcf for all volumes delivered	1.1959	1.5876	1.3660	4.1495
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE SS - STANDBY SERVICE</b>				
Standby Service Demand Charge per Mcf				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Service Agreement		9.9772		9.9772
Standby Service Commodity Charge per Mcf			1.3614	1.3614
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE DS - DELIVERY SERVICE</b>				
Customer Charge per billing period	3,982.30			3,982.30
SMRP Rider <sup>4</sup> – DS only - per Mcf <sup>2</sup>	0.0139			0.0139
Customer Charge - Grandfathered Delivery Service only – per billing period	83.71			83.71
SMRP Rider – Grandfathered Delivery Service only - per Mcf <sup>4</sup>	0.0732			0.0732
Customer Charge - Intrastate Utility only – per billing period	945.24			945.24
SMRP Rider – Intrastate Utility only - per Mcf <sup>4</sup>	0.0447			0.0447
Delivery Charge per Mcf <sup>2</sup>				
First 30,000 Mcf per billing period	0.7093			0.7093
Next 70,000 Mcf per billing period	0.4378			0.4378
Over 100,000 Mcf per billing period	0.2423			0.2423
Delivery Charge - Grandfathered Delivery Service only				
First 50 Mcf or less per billing period	3.2513			3.2513
Next 350 Mcf per billing period	2.5096			2.5096
Next 600 Mcf per billing period	2.3855			2.3855
Over 1,000 Mcf per billing period	2.1700			2.1700
Delivery Charge - Intrastate Utility Delivery Service only				
All volumes per billing period	1.1959			1.1959
Banking and Balancing Service per Mcf <sup>2</sup>		0.0362		0.0362
Research & Development Rider per Mcf <sup>2</sup>	0.0124			0.0124
<b>RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE</b>				
Customer Charge per billing period – Annual Transportation Volume up to 400,000 Mcf	260.11			260.11
Delivery Charge per Mcf	0.0867			0.0867
Research & Development Rider per Mcf	0.0124			0.0124
Banking and Balancing Service per Mcf <sup>2</sup>		0.0362		0.0362

The proposed rates for each customer classification to which the proposed rates will apply are set forth below:

	Charge \$	Gas Cost Adjustment Demand <sup>1</sup> \$	Gas Cost Adjustment Commodity <sup>3</sup> \$	Total Billing Rate \$
<b>RATE SCHEDULES GS and SVGTS<sup>1</sup></b>				
<b>Residential (GSR)</b>				
Customer Charge per billing period	27.00			27.00
SMRP Rider per Mcf <sup>4</sup>	0.1224			0.1224
ECPRC per billing period	0.08			0.08
Delivery Charge per Mcf	5.7874	1.5876	1.3614	8.7364
EAP Rider per billing period	0.30			0.30
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULES GS AND SVGTS<sup>1</sup></b>				
<b>Commercial or Industrial (GSO)</b>				
Customer Charge per billing period	110.00			110.00
SMRP Rider per Mcf <sup>4</sup>	0.0732			0.0732
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	3.6525	1.5876	1.3614	6.6015
Next 350 Mcf per billing period	2.8193	1.5876	1.3614	5.7683
Next 600 Mcf per billing period	2.6798	1.5876	1.3614	5.6288
Over 1,000 Mcf per billing period	2.4377	1.5876	1.3614	5.3867
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE</b>				
Customer Charge per billing period	5,000.00			5,000.00
SMRP Rider per Mcf <sup>4</sup>	0.0139			0.0139
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.8403		1.3614	2.2017
Next 70,000 Mcf per billing period	0.5187		1.3614	1.8801
Over 100,000 Mcf per billing period	0.2871		1.3614	1.6485
Research & Development Rider per Mcf	0.0124			0.0124
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		9.9772		9.9772
<b>RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE</b>				
Customer Charge per billing period	1,135.00			1,135.00
SMRP Rider per Mcf <sup>4</sup>	0.0447			0.0447
Delivery Charge per Mcf for all volumes delivered	1.1817	1.5876	1.3614	4.1307
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE SS - STANDBY SERVICE</b>				
Standby Service Demand Charge per Mcf				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Service Agreement		9.9772		9.9772
Standby Service Commodity Charge per Mcf			1.3614	1.3614
Research & Development Rider per Mcf	0.0124			0.0124
<b>RATE SCHEDULE DS - DELIVERY SERVICE</b>				
Customer Charge per billing period	5,000.00			5,000.00
SMRP Rider <sup>4</sup> – DS only - per Mcf <sup>2</sup>	0.0139			0.0139
Customer Charge - Grandfathered Service only – per billing period	110.00			110.00
SMRP Rider – Grandfathered Service only - per Mcf <sup>4</sup>	0.0732			0.0732
Customer Charge - Intrastate Utility only – per billing period	1,135.00			1,135.00
SMRP Rider – Intrastate Utility only – per Mcf <sup>4</sup>	0.0447			0.0447
Delivery Charge per Mcf <sup>2</sup>				
First 30,000 Mcf per billing period	0.8403			0.8403
Next 70,000 Mcf per billing period	0.5187			0.5187
Over 100,000 Mcf per billing period	0.2871			0.2871
Delivery Charge - Grandfathered Service only				
First 50 Mcf or less per billing period	3.6525			3.6525
Next 350 Mcf per billing period	2.8193			2.8193
Next 600 Mcf per billing period	2.6798			2.6798
Over 1,000 Mcf per billing period	2.4377			2.4377
Intrastate Utility Delivery Service				
All volumes per billing period	1.1817			1.1817
Banking and Balancing Service per Mcf <sup>2</sup>		0.0362		0.0362
Research & Development Rider per Mcf <sup>2</sup>	0.0124			0.0124
<b>RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE</b>				
Customer Charge per billing period – Annual Transportation Volume up to 400,000 Mcf	300.00			300.00
Customer Charge per billing period – Annual Transportation Volume over 400,000 Mcf	600.00			600.00
Delivery Charge per Mcf	0.0961			0.0961
Research & Development Rider per Mcf	0.0124			0.0124
Banking and Balancing Service per Mcf <sup>2</sup>		0.0362		0.0362

**IMPACT OF PROPOSED RATES<sup>5</sup>**

The foregoing proposed rates designed to recover Columbia's revenue deficiency reflect an increase of approximately 15.81%. The estimated amount of increase per customer class in both dollar amounts and as a percentage to which the proposed rates will apply is as follows:

	Estimated increase in \$	Estimated increase %
Residential	\$15,350,799	16.02%
Commercial	\$7,051,022	15.26%
Industrial	\$1,366,792	17.68%
Wholesale	\$4,406	6.70%
<b>Total</b>	<b>\$23,773,019</b>	<b>15.81%</b>

The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply is set forth below:

Estimated Per Month	Increase	Not Including Gas Costs	Including Gas Costs
Residential – based on average usage of 5.5 Mcf	\$7.28	14.0%	10.7%
Commercial – based on average usage of 30.4 Mcf	\$28.73	14.9%	10.2%
Industrial – based on average usage of 337.2 Mcf	\$27.05	2.5%	1.3%
Wholesale – based on average usage of 433.8 Mcf	\$96.36	6.2%	3.4%

In addition to the rate changes requested above, Columbia proposes changes to certain of its tariffs. These requested changes are summarized as follows:

- Delete Residential Service from the provisions of the Late Payment Penalty of its tariff.
- Modify the Customer Charge provision of Rate Schedule MLDS to segment the applicable rate into two blocks based upon the Customer's Annual Transportation Volume.
- Modify the provisions of Rate Schedule SMRP Rider to include uncollectible expense, not recovered in base rates, in the calculation of the revenue requirement of future SMRP filings.
- Restore Tariff Sheet 7a and re-establish as the State Tax Adjustment Factor to be utilized to implement the effects of future changes in state taxes, resulting from action or inaction of the General Assembly, on the most recently approved base rates, which could be a collection from customers or a credit to customers. The factor will be set at zero until the effective date of a state tax change.

Columbia does not propose revisions to other tariffs or schedules not listed above. The rates contained in this notice are the rates proposed by Columbia but the Commission may order rates to be charged that differ from the proposed rates contained in this notice. A person may examine the application and any related documents Columbia, has filed with the PSC at the utility's principal office, located at:

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, Kentucky, 40511  
(800) 432-9345  
<https://www.columbiagasky.com/>

A person that wishes to examine the application and any related documents may call Columbia at (800) 432-9345 and arrangements will be made to make a copy available for examination. A person may also examine the application: (i) at the Commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m.; or (ii) through the Commission's website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Commission through its website or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602.

Any person may submit a timely written request to intervene to the Commission, 211 Sower Boulevard, P.O. Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request and including the status and interest of the party. If the Commission does not receive a request to intervene within thirty (30) days of the initial publication or mailing of this notice, the Commission may take final action on the application. Any comments regarding this application may be submitted through the Commission's website at <http://psc.ky.gov/> or by mail to P.O. Box 615, Frankfort, Kentucky 40602.

<sup>1</sup> Customers taking Small Volume Gas Transportation Service ("SVGTS") are not charged the Gas Cost Adjustment because the customer purchases gas from an alternative supplier in Columbia's Customer CHOICE program. An actual gas cost adjustment, currently \$(1.0466) per Mcf, is applicable to volumes delivered under SVGTS if the customer was not supplied under SVGTS in the same billing month(s) one year previous. No change is proposed to the actual gas cost adjustment in this application.

<sup>2</sup> Applicable to all Rate Schedule DS customers except those served under Flex provisions.

<sup>3</sup> The currently effective Gas Cost Adjustment is shown in both the present and proposed rates, however the Gas Cost Adjustment is revised quarterly and the proposed rates will vary as approved by the Commission. The Gas Cost Adjustment Commodity includes a Gas Cost Uncollectible Charge presently \$0.0103 per Mcf and proposed to be \$0.0057 per Mcf. The Gas Cost Adjustment total applicable to a customer currently served under Rate Schedule GS or IUS that was previously served under Rate Schedule SVGTS is presently \$4.2446 and is proposed to be \$4.2400 only for those months of the prior twelve months during which the customer was served under Rate Schedule SVGTS.

<sup>4</sup> The SMRP Rider is listed as it appears in Columbia Gas of Kentucky's tariff. Revised rates proposed in Case No. 2023-00335 have been placed into effect, subject to refund pursuant to the Commission's Order on December 5, 2023. Those rates per Mcf are Rate Schedules GSR & SVGTS: \$0.5301; Rate Schedules GSO, GDS & SVGTS: \$0.3210; Rate Schedules IUS & IUDS: \$0.2011; Rate Schedules IS, DS & SAS: \$0.0587.

<sup>5</sup> The Impact of Proposed Rates has been calculated using the SMRP rates currently being billed, subject to refund, as referenced in End Note 4 above.

TAB 97

807 KAR 5:001 Section 17(5)

**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**807 KAR 5:001 Section 17-(5)**

**Description of Filing Requirement:**

Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

**Response:**

Columbia did not request an abbreviated form of notice.

**Responsible Witness:**

Judy M. Cooper

TAB 98

KRS 278.2205(6)



**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2024-00092**  
**Forecasted Test Period Filing Requirements**  
**KRS 278.2205(6) – Cost Allocation Manual for Nonregulated Activity**

**Description of Filing Requirement:**

The CAM shall be filed as part of the initial requiring in a proceeding involving an application for an adjustment in rates pursuant to KRS 278.190

**Response:**

Columbia does not maintain a CAM pursuant to the exemptions provided in KRS 278.2203 and KRS 278.2205. Columbia does not maintain a CAM pursuant to the exemptions provided in KRS 278.2203 and KRS 278.2205. Columbia's non-regulated activity is incidental and the revenue from this non-regulated activity does not exceed two percent (2%) of Columbia's total revenue or one million dollars (\$1,000,000). Therefore, a CAM is not provided pursuant to KRS 278.2205(6)

**Responsible Witness:**

Judy M. Cooper