

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following information with regard to uncollectible accounts for the three most recent calendar years:

- a. Reserve account balance at the beginning of the year;
- b. Charges to the reserve account (accounts charged off);
- c. Credits to reserve account;
- d. Current year provision;
- e. Reserve account balance at the end of the year; and
- f. Percent of provision to total revenue.

Response:

Please refer to Attachment TLS-1 accompanying Columbia Witness Shaeffer's testimony.

This attachment provides the uncollectible provisions for years 2017 through 2023. Note, years 2020 and 2021 uncollectible provisions were impacted due to the COVID-19 pandemic and have not been utilized in the calculation of the proposed normalized

uncollectible provision rate. The normalized uncollectible provision rate utilizes a three-year average of the uncollectible provisions for years 2019, 2022 and 2023 are used to calculate the 0.417% uncollectible provision rate proposed and utilized in Columbia's filing.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the amount of excess deferred federal income taxes resulting from the reductions in the corporate tax rate in 1986 and 2018, as of the end of the most recent calendar year.

Show the amounts associated with each reduction separately.

Response:

For the year ended December 31, 2023, the federal excess accumulated deferred income taxes ("EDIT") resulting in the reduction in the Federal corporate tax rate in 1986 was zero and the EDIT resulting from the reduction in the Federal corporate tax rate due to the Tax Cuts and Jobs Act ("TCJA") of 2017 was \$(33,891,622) including the gross-up for taxes (See Schedule B-6 Base Period, Column 9, Sheet 5 of 6, Line 14).

For the year ended December 31, 2023, the state excess accumulated deferred income taxes ("EDIT") resulting in the reduction in the Kentucky corporate tax rate in 2018 was \$(1,608,624) including the gross-up for taxes (See Schedule B-6 Base Period, Column 9, Sheet 5 of 6, Line 26).

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following tax data for the most recent calendar year:

a. Income taxes:

(1) Federal operating income taxes deferred – accelerated tax depreciation.

-9- Case No. 2021-00183

(2) Federal operating income taxes deferred – other (explain).

(3) Federal income taxes – operating.

(4) Income credits resulting from prior deferrals of federal income taxes.

(5) Investment tax credit net.

(a) Investment credit realized

(b) Investment credit amortized – Revenue Act of 1971.

(6) The information in Item 17a(1–4) for state income taxes.

(7) A reconciliation of book to federal taxable income as shown in Schedule D1 and a calculation of the book federal income tax expense for the base period using book taxable income as the starting point.

(8) A reconciliation of book to state taxable income as shown in Schedule D2 and a calculation of the book state income tax expense for the base period using book taxable income as the starting point.

b. An analysis of Kentucky Other Operating Taxes as shown in Schedule D3.

Response:

For the year ended December 31, 2023, please see KY PSC Case No. 2024-00092, Staff 1-17, Schedule A1 for Federal and State accumulated deferred tax balances (Accounts 190, 282 and 283), Federal investment tax credit balance (Account 255) and Federal and state payable balances (Accounts 236) presented as follows:

- Federal & State operating income taxes deferred - accelerated tax depreciation (Account 282)
- Federal & State operating income taxes deferred - other (explain) (Accounts 190, 282, 283)
- Federal & State income taxes – operating (Accounts 409/410/411)
- Income credits resulting from prior deferrals of federal income taxes (Account 190)

- Investment tax credit net (Account 255)

For the year ended December 31, 2023, please see KY PSC Case No. 2024-00092, Staff 1-17, Schedules B1 and C1 for the calculation of Federal and State taxable income, respectively. The calculations represent the income taxes presented on Schedules D1 and D2 Lines 3 through 9.

For the year ended December 31, 2023, please see KY PSC Case No. 2024-00092, Staff 1-17, Schedule D1 for the book to tax reconciliation of Federal taxable loss (before net operating loss) of \$(1,710,040). The itemized additions and deductions for flow-through items and temporary differences between book and tax income and expenses are presented on Schedule D1a. Additionally, support for the book depreciation and Federal tax depreciation temporary timing difference is included on KY PSC Case No. 2024-00092, Staff 1-17, Attachment A, Page 2 of 6.

For the year ended December 31, 2023, please see KY PSC Case No. 2024-00092, Staff 1-17, Schedule D2 for the following information the book to tax reconciliation of state taxable loss (before net operating loss) of \$(6,914,096). The itemized additions and deductions for flow-through items and temporary differences between book and tax income and expenses are presented on Schedule D2a. Additionally, support for the book depreciation and state tax depreciation temporary timing difference is included on KY PSC Case No. 2024-00092, Staff 1-17, Attachment A, Page 4 of 6.

For the year ended December 31, 2023 please see KY PSC Case No. 2024-00092,
Staff 1-17, Schedule D3 for the Company's summary of taxes other than income.

Also see the Excel files for the Schedules provided separately.

Schedule 1A

Federal and State Accumulated Deferred Tax Balances and Income Tax Expense
 12 Months Ended December 31, 2023

Line No.	Account No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
					Kentucky Retail (d)	Other Jurisdictional (e)
1	282	Federal operating income taxes deferred - accelerated tax depreciation	(72,403,429)	-	(72,403,429)	
2		Federal operating income taxes deferred - other	-		-	
3	282	Federal operating income taxes deferred - other property	(14,252)	(14,252)	-	
4	190	Income credits resulting from prior deferrals of federal income taxes (WOTC / R&D)	109,273	109,273	-	
5	190	Federal operating income taxes deferred - Federal net operating loss	8,447,398		8,447,398	
6	190	Federal operating income taxes deferred - future deductible book tax differences	2,131,697	-	2,131,697	FN 1
7	190	Federal gross up on Regulatory Liability - ITC	6,203	6,203	-	
8	190	Federal gross up on Regulatory Liability	6,344,930	6,344,930	-	
9	283	Federal operating income taxes deferred - future taxable book tax differences	(670,826)	(670,826)	-	
10	255	Investment tax credit net	(8,610)	(8,610)	-	
11	409/410/411	Federal income taxes - operating	5,830,697	1,186,329	4,644,367	FN 2
12	282	State operating income taxes deferred - accelerated tax depreciation	(16,090,531)		(16,090,531)	
13		State operating income taxes deferred - other	-		-	
14	282	State operating income taxes deferred - other property	665,151	665,151	-	
15	190	State operating income taxes deferred - State net operating loss	746,976	746,976	-	
16	190	State operating income taxes deferred - future deductible book tax differences	533,488	-	533,488	FN 1
17	190	State gross up on Regulatory Liability - ITC	3,991	3,991	-	
18	190	State gross up on Regulatory Liability	2,169,306	2,169,306	-	
19	283	State operating income taxes deferred - future taxable book tax differences	(128,812)	(128,812)	-	
20	409/410/411	State income taxes - operating	1,640,933	294,524	1,346,409	FN 2

FN 1 - The amount in Column d, Lines 6 and 16 represent the ADIT balance for temporary differences of capitalized inventory and customer advances
 FN 1 - The amount in Column d, Lines 11 and 20 represent the Federal and State income taxes computed on Schedules B1 and C1, respectively

Schedule B1

Calculation of Federal Income Tax
12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Pre-Tax Book Income (Loss)	32,516,610	5,762,488	26,754,122	-
2.	Flow-through Items	136,112	127,999	8,113	-
3.	Temporary Differences Between Book and Tax Income / Expense (Other)	(1,808,125)	14,658	(1,822,783)	-
4.	Temporary Differences Between Book and Tax Income / Expense (Property)	(33,319,334)	-	(33,319,334)	-
5.	Deduction of Current SIT Payable	764,696	(294,524)	1,059,220	-
6.	Total Statutory Adjustments	(34,226,651)	(151,867)	(34,074,784)	-
7.	Federal Taxable Income (before net operating loss)	(1,710,041)	5,610,621	(7,320,662)	-
8.	Federal Net Operating Loss (Utilized)/Generated	1,710,020	-	1,710,020	-
9.	Federal Taxable Income	(21)	5,610,621	(5,610,642)	-
10.	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%
11.	Current Federal Income Tax (FIT) Payable	(4)	1,178,230	(1,178,235)	-
12.	Other Adjustments to Current FIT Payable				
13.	Return to Provision True-up	(825)	11,177	(12,002)	-
14.	FIT Payable True-up	-	-	-	-
15.	Total Current FIT Payable	(829)	1,189,407	(1,190,237)	-
16.					
17.	Provision for Federal Deferred Taxes (Other)	20,602	(3,078)	23,680	-
18.	Provision for Federal Deferred Taxes (Property)	6,997,060	-	6,997,060	-
19.	Other Adjustments to Deferred FIT				
20.	Return to Provision True-up	(5,466)	-	(5,466)	-
21.	FIT Deferred True-up	0	-	-	-
22.	Excess ADIT Amortization	(664,688)	-	(664,688)	-
23.	ITC Amortization	(12,816)	-	(12,816)	-
24.	Federal Benefit of Deferred SIT	(503,166)	-	(503,166)	-
25.	Total Deferred FIT	5,831,526	(3,078)	5,834,604	-
26.					
27.	Total Current and Deferred FIT	5,830,697	1,186,329	4,644,367	-

Schedule C1

Calculation of State Income Tax
12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Pre-Tax Book Income (Loss)	32,516,610	5,762,488	26,754,122	-
2.	Flow-through Items	136,112	127,999	8,113	-
3.	Temporary Differences Between Book and Tax Income / Expense (Other)	(1,822,783)	-	(1,822,783)	-
4.	Temporary Differences Between Book and Tax Income / Expense (Property)	(37,744,035)	-	(37,744,035)	-
5.	Total Statutory Adjustments	(39,430,706)	127,999	(39,558,705)	-
6.	State Taxable Income (before net operating loss)	(6,914,096)	5,890,487	(12,804,583)	-
7.	State Net Operating Loss (Utilized)/Generated	6,914,096	-	6,914,096	-
8.	State Taxable Income	-	5,890,487	(5,890,487)	-
9.	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%
10.	Current State Income Tax (SIT) Payable	-	294,524	(294,524)	-
11.	Other Adjustments to Current SIT Payable				
12.	Return to Provision True-up	(764,696)	-	(764,696)	-
13.	SIT Payable True-up	-	-	-	-
14.	Total Current SIT Payable	(764,696)	294,524	(1,059,220)	-
15.					
16.	Provision for State Deferred Taxes	1,632,636	-	1,632,636	-
17.	Other Adjustments to Deferred SIT				
18.	Return to Provision True-up	763,393	-	763,393	-
19.	SIT Deferred True-up	0	-	-	-
20.	Excess ADIT Amortization	9,600	-	9,600	-
21.	Total Deferred SIT	2,405,629	-	2,405,629	-
22.					
23.	Total Current and Deferred SIT	1,640,933	294,524	1,346,409	-

Schedule D1

Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books	25,044,980	5,762,488	19,282,492	
2.	Add income taxes:				
3.	Federal income tax – current	(829)	-	(829)	
4.	Federal income tax – deferred depreciation	6,997,060	-	6,997,060	
5.	Federal income tax – deferred other	(1,152,718)	-	(1,152,718)	
6.	Investment tax credit adjustment	(12,816)	-	(12,816)	
7.	Federal income taxes charged to other income and deductions			-	
8.	State income taxes	(764,696)	-	(764,696)	
9.	State income taxes charged to other income and deductions	2,405,629	-	2,405,629	
10.	Total	32,516,610	5,762,488	26,754,122	-
11.	Flow through items:				
12.	Add (itemized on Schedule D-1a)	411,603	267,941	143,662	
13.	Deduct (itemized on Schedule D-1a)	(275,491)	(139,942)	(135,549)	
14.	Book taxable income	32,652,722	5,890,487	26,762,235	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemized on Schedule D-1a)	34,517,101	14,658	34,502,443	
17.	Deduct (itemized on Schedule D-1a)	(68,879,863)	(294,524)	(68,585,339)	
18.	Taxable income per return (before net operating loss)	(1,710,040)	5,610,621	(7,320,661)	

Note: (1) A calculation of the amount shown on Lines 3 through 9 above is presented on Schedules B1 and C1.
(2) Workpapers supporting the depreciation for straight-line tax and accelerated tax depreciation is provided on Attachment A, Page 2 of 6
(3) Schedule D1a sets forth the basis of allocation of each item of revenue or cost above

Schedule D1a

Reconciliation of Book Net Income and Federal Taxable Income
 12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Flow through items:				
2.	Add (itemize)				
3.	Business Meals & Entertainment	127,844		127,844	
4.	Employee Stock Purchase Plan	15,556		15,556	
5.	Fines & Penalties	191,560	191,560	-	
6.	Lobbying Expenses	76,381	76,381	-	
7.	Parking	262		262	
8.	Deduct (itemize)				
9.	Stock Excess	(135,549)	-	(135,549)	
10.	AFUDC Equity	(139,942)	(139,942)	-	
11.	Total Flow through items	136,112	127,999	8,113	
12.	Differences between book taxable income and taxable income per tax return:				
13.	Add (itemize)				
14.	NC Payroll Taxes Cares Act	-		-	
15.	Accum Provisions FAS 112	3,249		3,249	
16.	LIFO Storage Adjustment	1,079,627		1,079,627	
17.	Accd Liab-Vacation Pay CY	100,349		100,349	
18.	Accd Liab-Vacation Pay PY	11,362		11,362	
19.	Accum Prov-Banked Vacation	105,497		105,497	
20.	Stock Comp LTIP - Tax	181,722		181,722	
21.	Accrd Property Tax	(9,906,499)		(9,906,499)	
22.	Accd Liab-Severance	-		-	
23.	Right of Use Assets	(93,414)		(93,414)	
24.	NC Reg Asset FAS 158 OPEB	184,619		184,619	
25.	NC Reg Asset FAS158 Pension	826,691		826,691	
26.	NC Reg Asset Pen NQuifd FAS158	-		-	
27.	Reg Asset EAP	(158,159)		(158,159)	
28.	Reg Asset-Prf Base Rt Adj PBRA	(1,417,935)		(1,417,935)	
29.	Reg Liab Curr-DSM Uncollect	(80,597)		(80,597)	
30.	Reg Liab Curr-Other	127,127		127,127	
31.	Bad Debts	(53,437)		(53,437)	
32.	Deduct (itemize)				
33.	Accd Liab-ST FAS112	16,984		16,984	
34.	Accum Provisions OPEB	(248,552)		(248,552)	
35.	Charitable Contribution	14,658	14,658	-	
36.	Accd Liab-Incentive Compnston	898,812		898,812	
37.	Accd Liab-Profit Sharing	135,704		135,704	
38.	Misc Assets-Property Tax	7,319,297		7,319,297	
39.	Custmr Advn for Constr NonCur	(536,943)		(536,943)	
40.	Accd Liability - Pension ST-NQ	-		-	
41.	Accum Prov LT PenCost Non-Qual	-		-	
42.	Accum Provisions Pen Cost Qual	-		-	
43.	Funds Held in Trust	(279,729)		(279,729)	
44.	FAS 109 Basis Adjustment - TR	-		-	
45.	FAS 109 Property				
46.	Book Depreciation	21,617,062		21,617,062	FN 1
47.	Tax Repairs Deduction	(27,191,939)		(27,191,939)	
48.	Mixed Service Costs	(2,038,797)		(2,038,797)	
49.	MACRS	(22,302,771)		(22,302,771)	FN 1
50.	Book Gain/Loss	-		-	
51.	Tax Gain/Loss	(4,082,708)		(4,082,708)	FN 1
52.	Abandonment	68,045		68,045	
53.	CIAC	757,827		757,827	
54.	Pensions	-		-	
55.	CPI	(6,109)		(6,109)	
56.	CPI Equity	(139,944)		(139,944)	
57.	Bonus Depreciation	-		-	
58.	Builder Incentives	-		-	
59.	Oblig Operating Lease	105,612		105,612	
60.	NC Reg Asset COVID Costs	11,318		11,318	
61.	NC Reg Asset Def Depr Cap Lse	1,661		1,661	
62.	NC Reg Asset Rate Case Non-Cur	185,181		185,181	
63.	Reg Asset GTI Funding	(28,507)		(28,507)	
64.	Reg Lia Curr-AMRP	(313,823)		(313,823)	
65.	Reg Liab NC-BA Lost Credits	-		-	
66.	Reg Liab NC-State Tax Reform	-		-	
67.	Reg Liab Rate Reserve - Curren	-		-	
68.	State Tax Deduction	764,697	(294,524)	1,059,221	
69.	Total Differences between book taxable income and taxable income per tax return	(34,362,762)	(279,866)	(34,082,896)	-

FN 1 - Please see 2024-00092 PSC Staff DR Set 1 No 17 Attachment A, Page 2 of 6 for Federal book depreciation and tax depreciation above

Schedule D2

Reconciliation of Book Net Income and State Taxable Income
 12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Net income per books	25,044,980	5,762,488	19,282,492	
2.	Add income taxes:			-	
3.	Federal income tax – current	(829)	-	(829)	
4.	Federal income tax – deferred depreciation		-	-	
5.	Federal income tax – deferred other	5,844,342	-	5,844,342	
6.	Investment tax credit adjustment	(12,816)	-	(12,816)	
7.	Federal income taxes charged to other income and deductions		-	-	
8.	State income taxes	(764,696)	-	(764,696)	
9.	State income taxes charged to other income and deductions	2,405,629	-	2,405,629	
10.	Total	32,516,610	5,762,488	26,754,122	
11.	Flow through items:				
12.	Add (itemized on Schedule D-2a)	411,603	267,941	143,662	
13.	Deduct (itemized on Schedule D-2a)	(275,491)	(139,942)	(135,549)	
14.	Book taxable income	32,652,722	5,890,487	26,762,235	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (itemized on Schedule D-2a)	33,737,746	-	33,737,746	
17.	Deduct (itemized on Schedule D-2a)	(73,304,564)	-	(73,304,564)	
18.	Taxable income per return (before net operating loss)	(6,914,096)	5,890,487	(12,804,583)	

Note: (1) A calculation of the amount shown on Lines 3 through 9 above is presented on Schedules B1 and C1
 (2) Workpapers supporting the depreciation for straight-line tax and accelerated tax depreciation on D2a is provided on Attachment A, Page 4 of 6
 (3) Schedule D2a sets forth the basis of allocation of each item of revenue or cost above

Schedule D2a

Reconciliation of Book Net Income and State Taxable Income
 12 Months Ended December 31, 2023

Line No.	Item (a)	Total Company (b)	Total Company Non-Operating (c)	Operating	
				Kentucky Retail (d)	Other Jurisdictional (e)
1.	Flow through items:				
2.	Add (itemize)				
3.	Business Meals & Entertainment	127,844		127,844	
4.	Employee Stock Purchase Plan	15,556		15,556	
5.	Fines & Penalties	191,560	191,560	-	
6.	Lobbying Expenses	76,381	76,381	-	
7.	Parking	262		262	
8.	Deduct (itemize)				
9.	Stock Excess	(135,549)		(135,549)	
10.	AFUDC Equity	(139,942)	(139,942)	-	
11.	Total Flow through Items	136,112	127,999	8,113	
12.	Differences between book taxable income and taxable income per tax return:				
13.	Add (itemize)				
14.	NC Payroll Taxes Cares Act	-		-	
15.	Accum Provisions FAS 112	3,249		3,249	
16.	LIFO Storage Adjustment	1,079,627		1,079,627	
17.	Accd Liab-Vacation Pay CY	100,349		100,349	
18.	Accd Liab-Vacation Pay PY	11,362		11,362	
19.	Accum Prov-Banked Vacation	105,497		105,497	
20.	Stock Comp LTIP - Tax	181,722		181,722	
21.	Accrd Property Tax	(9,906,499)		(9,906,499)	
22.	Accd Liab-Severance	-		-	
23.	Right of Use Assets	(93,414)		(93,414)	
24.	NC Reg Asset FAS 158 OPEB	184,619		184,619	
25.	NC Reg Asset FAS158 Pension	826,691		826,691	
26.	NC Reg Asset Pen NQuifd FAS158	-		-	
27.	Reg Asset EAP	(158,159)		(158,159)	
28.	Reg Asset-Prf Base Rt Adj PBRA	(1,417,935)		(1,417,935)	
29.	Reg Liab Curr-DSM Uncollect	(80,597)		(80,597)	
30.	Reg Liab Curr-Other	127,127		127,127	
31.	Bad Debts	(53,437)		(53,437)	
32.	Deduct (itemize)				
33.	Accd Liab-ST FAS112	16,984		16,984	
34.	Accum Provisions OPEB	(248,552)		(248,552)	
35.	Charitable Contribution	-		-	
36.	Accd Liab-Incentive Compnstion	898,812		898,812	
37.	Accd Liab-Profit Sharing	135,704		135,704	
38.	Misc Assets-Property Tax	7,319,297		7,319,297	
39.	Custmr Advn for Constr NonCur	(536,943)		(536,943)	
40.	Accd Liability - Pension ST-NQ	-		-	
41.	Accum Prov LT PenCost Non-Qual	-		-	
42.	Accum Provisions Pen Cost Qual	-		-	
43.	Funds Held in Trust	(279,729)		(279,729)	
44.	FAS 109 Basis Adjustment - TR	-		-	
45.	FAS 109 Property	-		-	
46.	Book Depreciation	21,617,062		21,617,062	
47.	Tax Repairs Deduction	(27,191,939)		(27,191,939)	
48.	Mixed Service Costs	(2,038,797)		(2,038,797)	
49.	MACRS	(26,549,859)		(26,549,859)	FN 1
50.	Book Gain/Loss	-		-	
51.	Tax Gain/Loss	(4,266,430)		(4,266,430)	FN 1
52.	Abandonment	68,045		68,045	
53.	CIAC	757,827		757,827	
54.	Pensions	-		-	
55.	CPI	-		-	
56.	CPI Equity	(139,944)		(139,944)	
57.	Bonus Depreciation - Modification	-		-	
58.	Builder Incentives	-		-	
59.	Oblig Operating Lease	105,612		105,612	
60.	NC Reg Asset COVID Costs	11,318		11,318	
61.	NC Reg Asset Def Depr Cap Lse	1,661		1,661	
62.	NC Reg Asset Rate Case Non-Cur	185,181		185,181	
63.	Reg Asset GTI Funding	(28,507)		(28,507)	
64.	Reg Lia Curr-AMRP	(313,823)		(313,823)	
65.	Reg Liab NC-BA Lost Credits	-		-	
66.	Reg Liab NC-State Tax Reform	-		-	
67.	Reg Liab Rate Reserve - Curren	-		-	
68.	State Tax Deduction	-		-	
69.	Total Differences between book taxable income and taxable income per tax return	(39,566,818)	-	(39,566,818)	-

FN 1 - Please see 2024-00092 PSC Staff DR Set 1 No 17 Attachment A, Page 4 of 6 for State tax depreciation above

Schedule D3

Analysis of Other Operating Taxes
 12 Months Ended December 31, 2023

Line No.	Item (a)	Charged Expense (b)	Charged to Construction	Charged to Other Accounts ^(FN 1)	Amounts Accrued (e)	Amount Paid (f)
			(c)	(d)		
1.	Kentucky Retail					
	(a) State income	(1,059,221)			1,059,221	(90,935)
	(b) Franchise fees	-			(5,739,356)	5,739,356
	(c) Ad valorem	3,115,772	-	4,162,896	(7,278,667)	5,385,523
	(d) Payroll (employers portion)	923,560	507,946	-	(1,431,506)	1,362,233
	(e) Other taxes	4,500			-	4,500
2.	Total Retail [L1(a) through L1(e)]	2,984,611	507,946	4,162,896	(13,390,308)	12,400,677
3.	Other jurisdictions					
	Total per books (L2 and L3)	2,984,611	507,946	4,162,896	(13,390,308)	12,400,677

FN 1 Line 1c represents the property tax liability as of the lien date, net of amortization of the prior year amount recorded to 17403200 Misc Assets-Property Tax

ATTACHMENT A

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
CKY (Inland) FED ADR	\$0.00	\$5,169.04	\$5,169.04	\$42,025.25	\$2,388.67	\$44,413.92	\$0.00	(\$42,025.25)	\$2,780.37	\$0.00	(\$19,138.77)	\$1,266.21	\$0.00	(\$17,872.56)
CKY FED Method to DDB Book	\$2.89	\$88,077.74	\$88,080.63	\$82,948.67	\$167,904.20	\$250,852.87	\$0.00	(\$82,945.78)	(\$79,826.46)	\$0.00	(\$33,645.44)	(\$32,380.14)	\$0.00	(\$66,025.58)
CKY FED ML Normalized	\$21,911,542.17	\$3,989,461.02	\$25,901,003.19	\$14,293,576.82	\$1,314,074.59	\$15,607,651.41	\$0.00	\$7,617,965.35	\$2,675,386.43	\$0.00	\$1,326,712.97	\$465,934.11	\$0.00	\$1,792,647.08
Depreciation Difference	\$21,911,545.06	\$4,082,707.80	\$25,994,252.86	\$14,418,550.74	\$1,484,367.46	\$15,902,918.20	\$0.00	\$7,492,994.32	\$2,598,340.34	\$0.00	\$1,273,928.76	\$434,820.18	\$0.00	\$1,708,748.94
CKY FED DDB to Book on Tax	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$89,911.58)	\$0.00	(\$89,911.58)	\$0.00	\$89,911.58	\$0.00	\$0.00	\$30,569.94	\$0.00	\$0.00	\$30,569.94
CKY FED 481a COR Capitalized	\$0.00	\$0.00	\$0.00	(\$53,843.89)	\$0.00	(\$53,843.89)	\$0.00	\$53,843.89	\$0.00	\$0.00	\$18,306.87	\$0.00	\$0.00	\$18,306.87
CKY FED 481a Repair	\$0.00	\$0.00	\$0.00	\$1,710,915.17	\$0.00	\$1,710,915.17	\$0.00	(\$1,710,915.17)	\$0.00	\$0.00	(\$582,454.48)	\$0.00	\$0.00	(\$582,454.48)
CKY FED Abandonment	\$0.00	\$0.00	\$0.00	(\$50,747.99)	\$0.00	(\$50,747.99)	\$68,044.52	\$50,747.99	\$0.00	(\$68,044.52)	\$15,183.83	\$0.00	(\$14,268.18)	\$915.65
CKY FED CIAC	\$0.00	\$0.00	\$0.00	(\$250,962.27)	\$0.00	(\$250,962.27)	\$757,827.22	\$250,962.27	\$0.00	(\$757,827.22)	\$78,622.64	\$0.00	(\$158,940.37)	(\$80,317.73)
CKY FED COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,344.81)	\$0.00	(\$9,344.81)	\$0.00	\$9,344.81	\$0.00	\$0.00	\$3,177.24	\$0.00	\$0.00	\$3,177.24
CKY FED CPI	\$0.00	\$0.00	\$0.00	\$20,047.85	\$0.00	\$20,047.85	\$0.00	(\$20,047.85)	\$0.00	\$0.00	(\$6,345.32)	\$0.00	\$0.00	(\$6,345.32)
CKY FED Customer Advances	\$0.00	\$0.00	\$0.00	(\$149,041.16)	\$0.00	(\$149,041.16)	\$0.00	\$149,041.16	\$0.00	\$0.00	\$50,674.02	\$0.00	\$0.00	\$50,674.02
CKY FED G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$278,878.57)	\$0.00	(\$278,878.57)	\$0.00	\$278,878.57	\$0.00	\$0.00	\$94,818.74	\$0.00	\$0.00	\$94,818.74
CKY FED G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$500,800.36	\$0.00	\$500,800.36	\$0.00	(\$500,800.36)	\$0.00	\$0.00	(\$170,272.05)	\$0.00	\$0.00	(\$170,272.05)
CKY FED OPEB	\$0.00	\$0.00	\$0.00	\$43,290.09	\$0.00	\$43,290.09	\$0.00	(\$43,290.09)	\$0.00	\$0.00	(\$14,718.68)	\$0.00	\$0.00	(\$14,718.68)
CKY FED OTHER	\$0.00	\$0.00	\$0.00	(\$20,065.90)	\$0.00	(\$20,065.90)	\$0.00	\$20,065.90	\$0.00	\$0.00	\$6,822.39	\$0.00	\$0.00	\$6,822.39
CKY FED Other Adj	\$0.00	\$0.00	\$0.00	(\$9,690.47)	\$0.00	(\$9,690.47)	\$0.00	\$9,690.47	\$0.00	\$0.00	\$1,974.86	\$0.00	\$0.00	\$1,974.86
CKY FED Pensions	\$0.00	\$0.00	\$0.00	(\$24,824.98)	\$0.00	(\$24,824.98)	\$0.00	\$24,824.98	\$0.00	\$0.00	\$7,327.43	\$0.00	\$0.00	\$7,327.43
CKY FED Repair	\$0.00	\$0.00	\$0.00	\$3,373,776.74	\$0.00	\$3,373,776.74	(\$27,191,939.20)	(\$3,373,776.74)	\$0.00	\$27,191,939.20	(\$844,153.39)	\$0.00	\$5,701,845.97	\$4,857,692.58
CKY FED Sec 263a Mixed Service	\$0.00	\$0.00	\$0.00	\$706,716.64	\$0.00	\$706,716.64	(\$2,038,797.03)	(\$706,716.64)	\$0.00	\$2,038,797.03	(\$193,929.80)	\$0.00	\$427,600.33	\$233,670.53
CKY FED Sec 263A MSC 481(a)	\$0.00	\$0.00	\$0.00	\$236,822.76	\$0.00	\$236,822.76	\$0.00	(\$236,822.76)	\$0.00	\$0.00	(\$80,519.76)	\$0.00	\$0.00	(\$80,519.76)
CKY FED Sec 263A MSC TY2009	\$0.00	\$0.00	\$0.00	\$12,775.38	\$0.00	\$12,775.38	\$0.00	(\$12,775.38)	\$0.00	\$0.00	(\$4,343.63)	\$0.00	\$0.00	(\$4,343.63)
CKY FED Sec 263A MSC TY2010	\$0.00	\$0.00	\$0.00	\$5,649.20	\$0.00	\$5,649.20	\$0.00	(\$5,649.20)	\$0.00	\$0.00	(\$1,920.73)	\$0.00	\$0.00	(\$1,920.73)
CKY FED TCO Adj	\$0.00	\$0.00	\$0.00	(\$76,873.72)	\$0.00	(\$76,873.72)	\$0.00	\$76,873.72	\$0.00	\$0.00	\$26,137.06	\$0.00	\$0.00	\$26,137.06
Book Overhead	\$0.00	\$0.00	\$0.00	\$5,596,608.85	\$0.00	\$5,596,608.85	\$28,404,864.49	(\$5,596,608.85)	\$0.00	\$28,404,864.49	(\$1,565,042.82)	\$0.00	\$5,956,237.75	\$4,391,194.93
CKY FED CPI Equity	\$0.00	\$0.00	\$0.00	\$74,884.53	\$0.00	\$74,884.53	(\$139,943.95)	(\$74,884.53)	\$0.00	\$139,943.95	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED Other Adj Pre ACRS FT	\$0.00	\$0.00	\$0.00	\$5,573.58	\$0.00	\$5,573.58	\$0.00	(\$5,573.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$80,458.11	\$0.00	\$80,458.11	(\$139,943.95)	(\$80,458.11)	\$0.00	\$139,943.95	\$0.00	\$0.00	\$0.00	\$0.00
CKY FED Meals & Entertainment	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
CKY FED 481a Bonus Dis	\$391,226.21	\$0.00	\$391,226.21	\$0.00	\$0.00	\$0.00	\$0.00	\$391,226.21	\$0.00	\$0.00	\$82,157.50	\$0.00	\$0.00	\$82,157.50
Tax Only	\$391,226.21	\$0.00	\$391,226.21	\$0.00	\$0.00	\$0.00	\$0.00	\$391,226.21	\$0.00	\$0.00	\$82,157.50	\$0.00	\$0.00	\$82,157.50
Total Tax Classes	\$22,385,719.94	\$4,250,612.00	\$26,636,331.94	\$20,230,917.50	\$1,636,997.61	\$21,867,915.11	\$28,544,808.44	\$2,154,802.44	\$2,613,614.39	\$28,544,808.44	(\$208,956.56)	\$434,820.18	\$5,956,237.75	\$6,182,101.37
Company/JurSubtotal:	\$22,385,719.94	\$4,250,612.00	\$26,636,331.94	\$20,230,917.50	\$1,636,997.61	\$21,867,915.11	\$28,544,808.44	\$2,154,802.44	\$2,613,614.39	\$28,544,808.44	(\$208,956.56)	\$434,820.18	\$5,956,237.75	\$6,182,101.37
Less:														
Adjust for Partial Normalization	\$82,948.67	\$167,904.20	\$250,852.87	\$82,948.67	\$167,904.20	\$250,852.87								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$22,302,771.27	\$4,082,707.80	\$26,385,479.07	\$20,147,968.83	\$1,469,093.41	\$21,617,062.24								

\$33,313,225.27

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
KY														
CKY (Inland) STATE ADR	\$0.00	\$5,169.04	\$5,169.04	\$42,025.25	\$2,388.67	\$44,413.92	\$0.00	(\$42,025.25)	\$2,780.37	\$0.00	(\$3,321.68)	\$219.76	\$0.00	(\$3,101.92)
CKY STATE Method to DDB Book	\$2.89	\$88,077.74	\$88,080.63	\$82,948.67	\$167,904.20	\$250,852.87	\$0.00	(\$82,945.78)	(\$79,826.46)	\$0.00	(\$6,650.73)	(\$6,400.62)	\$0.00	(\$13,051.35)
CKY STATE ML BONUS	\$8,027,865.20	\$1,141,407.40	\$9,169,272.60	\$4,707,588.82	\$0.00	\$4,707,588.82	\$0.00	\$3,320,276.38	\$1,141,407.40	\$0.00	\$162,559.29	\$55,882.81	\$0.00	\$218,442.10
CKY STATE ML Normalized	\$18,515,881.58	\$3,031,776.29	\$21,547,657.87	\$9,585,988.00	\$1,314,074.59	\$10,900,062.59	\$0.00	\$8,929,893.58	\$1,717,701.70	\$0.00	\$406,494.96	\$78,190.97	\$0.00	\$484,685.93
Depreciation Difference	\$26,543,749.67	\$4,266,430.47	\$30,810,180.14	\$14,418,550.74	\$1,484,367.46	\$15,902,918.20	\$0.00	\$12,125,198.93	\$2,782,063.01	\$0.00	\$559,081.83	\$127,892.93	\$0.00	\$686,974.76
CKY STATE DDB to Book on Tax	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY STATE 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$89,911.58)	\$0.00	(\$89,911.58)	\$0.00	\$89,911.58	\$0.00	\$0.00	\$5,394.69	\$0.00	\$0.00	\$5,394.69
CKY STATE 481a COR Capitalize	\$0.00	\$0.00	\$0.00	(\$53,843.89)	\$0.00	(\$53,843.89)	\$0.00	\$53,843.89	\$0.00	\$0.00	\$3,230.67	\$0.00	\$0.00	\$3,230.67
CKY STATE 481a Repair	\$0.00	\$0.00	\$0.00	\$1,710,915.17	\$0.00	\$1,710,915.17	\$0.00	(\$1,710,915.17)	\$0.00	\$0.00	(\$102,654.70)	\$0.00	\$0.00	(\$102,654.70)
CKY STATE Abandonment	\$0.00	\$0.00	\$0.00	\$17,296.53	\$0.00	\$17,296.53	\$0.00	(\$17,296.53)	\$0.00	\$0.00	(\$515.00)	\$0.00	\$0.00	(\$515.00)
CKY STATE CIAC	\$0.00	\$0.00	\$0.00	\$506,864.95	\$0.00	\$506,864.95	\$0.00	(\$506,864.95)	\$0.00	\$0.00	(\$22,052.67)	\$0.00	\$0.00	(\$22,052.67)
CKY STATE COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,344.81)	\$0.00	(\$9,344.81)	\$0.00	\$9,344.81	\$0.00	\$0.00	\$560.69	\$0.00	\$0.00	\$560.69
CKY STATE CPI	\$0.00	\$0.00	\$0.00	\$20,047.85	\$0.00	\$20,047.85	\$0.00	(\$20,047.85)	\$0.00	\$0.00	(\$1,267.10)	\$0.00	\$0.00	(\$1,267.10)
CKY STATE Customer Advances	\$0.00	\$0.00	\$0.00	(\$149,041.16)	\$0.00	(\$149,041.16)	\$0.00	\$149,041.16	\$0.00	\$0.00	\$9,278.19	\$0.00	\$0.00	\$9,278.19
CKY STATE G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$278,878.57)	\$0.00	(\$278,878.57)	\$0.00	\$278,878.57	\$0.00	\$0.00	\$23,007.46	\$0.00	\$0.00	\$23,007.46
CKY STATE G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$500,800.36	\$0.00	\$500,800.36	\$0.00	(\$500,800.36)	\$0.00	\$0.00	(\$40,577.20)	\$0.00	\$0.00	(\$40,577.20)
CKY STATE OPEB	\$0.00	\$0.00	\$0.00	\$43,290.09	\$0.00	\$43,290.09	\$0.00	(\$43,290.09)	\$0.00	\$0.00	(\$2,752.34)	\$0.00	\$0.00	(\$2,752.34)
CKY STATE OTHER	\$0.00	\$0.00	\$0.00	(\$20,065.90)	\$0.00	(\$20,065.90)	\$0.00	\$20,065.90	\$0.00	\$0.00	\$1,655.45	\$0.00	\$0.00	\$1,655.45
CKY STATE Other Adj	\$0.00	\$0.00	\$0.00	(\$9,690.47)	\$0.00	(\$9,690.47)	\$0.00	\$9,690.47	\$0.00	\$0.00	\$983.24	\$0.00	\$0.00	\$983.24
CKY STATE Pensions	\$0.00	\$0.00	\$0.00	(\$24,824.98)	\$0.00	(\$24,824.98)	\$0.00	\$24,824.98	\$0.00	\$0.00	\$1,403.88	\$0.00	\$0.00	\$1,403.88
CKY STATE Repair	\$0.00	\$0.00	\$0.00	(\$23,818,162.46)	\$0.00	(\$23,818,162.46)	\$0.00	\$23,818,162.46	\$0.00	\$0.00	\$1,179,821.87	\$0.00	\$0.00	\$1,179,821.87
CKY STATE Sec 263a Mixed Serv	\$0.00	\$0.00	\$0.00	(\$1,332,080.39)	\$0.00	(\$1,332,080.39)	\$0.00	\$1,332,080.39	\$0.00	\$0.00	\$63,060.42	\$0.00	\$0.00	\$63,060.42
CKY STATE Sec 263A MSC 481a	\$0.00	\$0.00	\$0.00	\$236,822.76	\$0.00	\$236,822.76	\$0.00	(\$236,822.76)	\$0.00	\$0.00	(\$14,209.38)	\$0.00	\$0.00	(\$14,209.38)
CKY STATE Sec 263A MSC TY2C	\$0.00	\$0.00	\$0.00	\$12,775.38	\$0.00	\$12,775.38	\$0.00	(\$12,775.38)	\$0.00	\$0.00	(\$766.53)	\$0.00	\$0.00	(\$766.53)
CKY STATE Sec 263A MSC TY2C	\$0.00	\$0.00	\$0.00	\$5,649.20	\$0.00	\$5,649.20	\$0.00	(\$5,649.20)	\$0.00	\$0.00	(\$338.95)	\$0.00	\$0.00	(\$338.95)
CKY STATE TCO Adj	\$0.00	\$0.00	\$0.00	(\$76,873.72)	\$0.00	(\$76,873.72)	\$0.00	\$76,873.72	\$0.00	\$0.00	\$4,612.42	\$0.00	\$0.00	\$4,612.42
Book Overhead	\$0.00	\$0.00	\$0.00	\$22,808,255.64)	\$0.00	\$22,808,255.64)	\$0.00	\$22,808,255.64	\$0.00	\$0.00	\$1,107,875.11	\$0.00	\$0.00	\$1,107,875.11
CKY STATE CPI Equity	\$0.00	\$0.00	\$0.00	(\$65,059.42)	\$0.00	(\$65,059.42)	\$0.00	\$65,059.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY STATE Other Adj Pre ACRS	\$0.00	\$0.00	\$0.00	\$5,573.58	\$0.00	\$5,573.58	\$0.00	(\$5,573.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	(\$59,485.84)	\$0.00	(\$59,485.84)	\$0.00	\$59,485.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
KY														
CKY STATE Meals & Entertainme	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$26,626,698.34	\$4,434,334.67	\$31,061,033.01	(\$8,313,890.94)	\$1,636,997.61	(\$6,676,893.33)	\$0.00	\$34,940,589.28	\$2,797,337.06	\$0.00	\$1,666,956.94	\$127,892.93	\$0.00	\$1,794,849.87
Company/JurSubtotal:	\$26,626,698.34	\$4,434,334.67	\$31,061,033.01	(\$8,313,890.94)	\$1,636,997.61	(\$6,676,893.33)	\$0.00	\$34,940,589.28	\$2,797,337.06	\$0.00	\$1,666,956.94	\$127,892.93	\$0.00	\$1,794,849.87
Less:														
Adjust for Partial Normalization	\$82,948.67	\$167,904.20	\$250,852.87	\$82,948.67	\$167,904.20	\$250,852.87								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$26,543,749.67	\$4,266,430.47	\$30,810,180.14	(\$8,396,839.61)	\$1,469,093.41	(\$6,927,746.20)								

\$37,737,926.34

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: Fed Offset-KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Fed Offset-KY														
CKY (Inland) FO ADR	\$0.00	\$5,169.04	\$5,169.04	\$42,025.25	\$2,388.67	\$44,413.92	\$0.00	(\$42,025.25)	\$2,780.37	\$0.00	\$1,116.39	(\$73.86)	\$0.00	\$1,042.53
CKY FO Method to DDB Book	\$2.89	\$88,077.74	\$88,080.63	\$82,948.67	\$167,904.20	\$250,852.87	\$0.00	(\$82,945.78)	(\$79,826.46)	\$0.00	\$2,049.85	\$1,972.76	\$0.00	\$4,022.61
CKY FO ML BONUS	\$8,027,865.20	\$1,141,407.40	\$9,169,272.60	\$4,707,588.82	\$0.00	\$4,707,588.82	\$0.00	\$3,320,276.38	\$1,141,407.40	\$0.00	(\$32,099.39)	(\$11,034.77)	\$0.00	(\$43,134.16)
CKY FO ML Normalized	\$18,515,881.58	\$3,031,776.29	\$21,547,657.87	\$9,585,988.00	\$1,314,074.59	\$10,900,062.59	\$0.00	\$8,929,893.58	\$1,717,701.70	\$0.00	(\$82,198.95)	(\$15,811.31)	\$0.00	(\$98,010.26)
Depreciation Difference	\$26,543,749.67	\$4,266,430.47	\$30,810,180.14	\$14,418,550.74	\$1,484,367.46	\$15,902,918.20	\$0.00	\$12,125,198.93	\$2,782,063.01	\$0.00	(\$111,132.11)	(\$24,947.17)	\$0.00	(\$136,079.28)
CKY FO DDB to Book on Tax	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation Difference	\$82,948.67	\$167,904.20	\$250,852.87	\$129,190.78	\$152,630.15	\$281,820.93	\$0.00	(\$46,242.11)	\$15,274.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FO Meals & Entertainment	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	\$6,109.02	\$0.00	\$6,109.02	\$0.00	(\$6,109.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY FO 481a Abandonment	\$0.00	\$0.00	\$0.00	(\$89,911.58)	\$0.00	(\$89,911.58)	\$0.00	\$89,911.58	\$0.00	\$0.00	(\$1,834.20)	\$0.00	\$0.00	(\$1,834.20)
CKY FO 481a COR Capitalized	\$0.00	\$0.00	\$0.00	(\$53,843.89)	\$0.00	(\$53,843.89)	\$0.00	\$53,843.89	\$0.00	\$0.00	(\$1,466.85)	\$0.00	\$0.00	(\$1,466.85)
CKY FO 481a Repair	\$0.00	\$0.00	\$0.00	\$1,710,915.17	\$0.00	\$1,710,915.17	\$0.00	(\$1,710,915.17)	\$0.00	\$0.00	\$45,926.46	\$0.00	\$0.00	\$45,926.46
CKY FO Abandonment	\$0.00	\$0.00	\$0.00	\$17,296.53	\$0.00	\$17,296.53	\$0.00	(\$17,296.53)	\$0.00	\$0.00	(\$164.72)	\$0.00	\$0.00	(\$164.72)
CKY FO CIAC	\$0.00	\$0.00	\$0.00	\$506,864.95	\$0.00	\$506,864.95	\$0.00	(\$506,864.95)	\$0.00	\$0.00	\$2,709.91	\$0.00	\$0.00	\$2,709.91
CKY FO COR Capitalized	\$0.00	\$0.00	\$0.00	(\$9,344.81)	\$0.00	(\$9,344.81)	\$0.00	\$9,344.81	\$0.00	\$0.00	(\$190.63)	\$0.00	\$0.00	(\$190.63)
CKY FO CPI	\$0.00	\$0.00	\$0.00	\$20,047.85	\$0.00	\$20,047.85	\$0.00	(\$20,047.85)	\$0.00	\$0.00	\$440.86	\$0.00	\$0.00	\$440.86
CKY FO Customer Advances	\$0.00	\$0.00	\$0.00	(\$149,041.16)	\$0.00	(\$149,041.16)	\$0.00	\$149,041.16	\$0.00	\$0.00	(\$3,237.36)	\$0.00	\$0.00	(\$3,237.36)
CKY FO G107 INSERVICE	\$0.00	\$0.00	\$0.00	(\$278,878.57)	\$0.00	(\$278,878.57)	\$0.00	\$278,878.57	\$0.00	\$0.00	(\$7,822.52)	\$0.00	\$0.00	(\$7,822.52)
CKY FO G107R INSERVICE	\$0.00	\$0.00	\$0.00	\$500,800.36	\$0.00	\$500,800.36	\$0.00	(\$500,800.36)	\$0.00	\$0.00	\$14,047.44	\$0.00	\$0.00	\$14,047.44
CKY FO OPEB	\$0.00	\$0.00	\$0.00	\$43,290.09	\$0.00	\$43,290.09	\$0.00	(\$43,290.09)	\$0.00	\$0.00	\$1,040.72	\$0.00	\$0.00	\$1,040.72
CKY FO OTHER	\$0.00	\$0.00	\$0.00	(\$20,065.90)	\$0.00	(\$20,065.90)	\$0.00	\$20,065.90	\$0.00	\$0.00	(\$562.81)	\$0.00	\$0.00	(\$562.81)
CKY FO Other Adj	\$0.00	\$0.00	\$0.00	(\$9,690.47)	\$0.00	(\$9,690.47)	\$0.00	\$9,690.47	\$0.00	\$0.00	(\$254.63)	\$0.00	\$0.00	(\$254.63)
CKY FO Pensions	\$0.00	\$0.00	\$0.00	(\$24,824.98)	\$0.00	(\$24,824.98)	\$0.00	\$24,824.98	\$0.00	\$0.00	(\$421.69)	\$0.00	\$0.00	(\$421.69)
CKY FO Repair	\$0.00	\$0.00	\$0.00	(\$23,818,162.46)	\$0.00	(\$23,818,162.46)	\$0.00	\$23,818,162.46	\$0.00	\$0.00	(\$239,115.31)	\$0.00	\$0.00	(\$239,115.31)
CKY FO Sec 263a Mixed Service	\$0.00	\$0.00	\$0.00	(\$1,332,080.39)	\$0.00	(\$1,332,080.39)	\$0.00	\$1,332,080.39	\$0.00	\$0.00	(\$10,478.76)	\$0.00	\$0.00	(\$10,478.76)
CKY FO Sec 263A MSC 481(a)	\$0.00	\$0.00	\$0.00	\$236,822.76	\$0.00	\$236,822.76	\$0.00	(\$236,822.76)	\$0.00	\$0.00	\$6,356.00	\$0.00	\$0.00	\$6,356.00
CKY FO Sec 263A MSC TY2009	\$0.00	\$0.00	\$0.00	\$12,775.38	\$0.00	\$12,775.38	\$0.00	(\$12,775.38)	\$0.00	\$0.00	\$260.62	\$0.00	\$0.00	\$260.62
CKY FO Sec 263A MSC TY2010	\$0.00	\$0.00	\$0.00	\$5,649.20	\$0.00	\$5,649.20	\$0.00	(\$5,649.20)	\$0.00	\$0.00	\$115.24	\$0.00	\$0.00	\$115.24
CKY FO TCO Adj	\$0.00	\$0.00	\$0.00	(\$76,873.72)	\$0.00	(\$76,873.72)	\$0.00	\$76,873.72	\$0.00	\$0.00	(\$1,568.22)	\$0.00	\$0.00	(\$1,568.22)
Book Overhead	\$0.00	\$0.00	\$0.00	\$22,808,255.64	\$0.00	\$22,808,255.64	\$0.00	\$22,808,255.64	\$0.00	\$0.00	(\$196,220.45)	\$0.00	\$0.00	(\$196,220.45)
CKY FO CPI Equity	\$0.00	\$0.00	\$0.00	(\$65,059.42)	\$0.00	(\$65,059.42)	\$0.00	\$65,059.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PowerTax Deferred Tax Recovery By Type Report
Columbia Gas of Kentucky
OP CO's - YE 2023
Tax Year: 2023

Grouped By: Total Tax Classes

Jurisdiction: Fed Offset-KY	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Fed Offset-KY														
CKY FO Other Adj Pre ACRS FT	\$0.00	\$0.00	\$0.00	\$5,573.58	\$0.00	\$5,573.58	\$0.00	(\$5,573.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$0.00	\$0.00	\$0.00	(\$59,485.84)	\$0.00	(\$59,485.84)	\$0.00	\$59,485.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$26,626,698.34	\$4,434,334.67	\$31,061,033.01	(\$8,313,890.94)	\$1,636,997.61	(\$6,676,893.33)	\$0.00	\$34,940,589.28	\$2,797,337.06	\$0.00	(\$307,352.56)	(\$24,947.17)	\$0.00	(\$332,299.73)
Company/JurSubtotal:	\$26,626,698.34	\$4,434,334.67	\$31,061,033.01	(\$8,313,890.94)	\$1,636,997.61	(\$6,676,893.33)	\$0.00	\$34,940,589.28	\$2,797,337.06	\$0.00	(\$307,352.56)	(\$24,947.17)	\$0.00	(\$332,299.73)
Less:														
Adjust for Partial Normalization	\$82,948.67	\$167,904.20	\$250,852.87	\$82,948.67	\$167,904.20	\$250,852.87								
Accum Reserve Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Transfer Activity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
Company/Jur Total:	\$26,543,749.67	\$4,266,430.47	\$30,810,180.14	(\$8,396,839.61)	\$1,469,093.41	(\$6,927,746.20)								

\$37,737,926.34

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a copy of federal and state income tax returns for the most recent tax year, including supporting schedules.

Response:

A copy of the 2022 Federal Pro Forma US Corporation Income Tax Return and 2022 Kentucky Unitary Combined Corporation Income Tax (See page 1 of 44, line 30 for the Company's 2022 Federal Taxable Loss of \$(9,875,474)) and LLET Return (See page 37 of 160, column 1, line 34 for the Company's Separate Company 2022 State Taxable Loss of \$(15,293,916)) is included as KY PSC Case No. 2024-00092, Staff 1-18, Attachment A and Attachment B, respectively.

ATTACHMENT A

U.S. Corporation Income Tax Return

For calendar year 2022 or tax year beginning _____, _____, ending _____, 20____

Go to www.irs.gov/Form1120 for instructions and the latest information.

- A Check if:**
- 1a Consolidated return (attach Form 851)
 - b Life/nonlife consolidated return
 - 2 Personal holding co. (attach Sch. PH)
 - 3 Personal service corp. (see instructions)
 - 4 Schedule M-3 attached

TYPE OR PRINT

Name, Number, street, and room or suite no. If a P.O. box, see instructions.
City or town, state or province, country, and ZIP or foreign postal code

Columbia Gas of Kentucky, Inc.
290 W. Nationwide Blvd.
Columbus OH 43215 Franklin

B Employer identification number
55-0139565

C Date incorporated
10 11 1905

D Total assets (see instructions)
\$ 731,479,203

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a	203,972,385	
	b Returns and allowances	1b	0	
	c Balance. Subtract line 1b from line 1a	1c		203,972,385
	2 Cost of goods sold (attach Form 1125-A)	2		90,859,530
	3 Gross profit. Subtract line 2 from line 1c	3		113,112,855
	4 Dividends and inclusions (Schedule C, line 23)	4		0
	5 Interest	5		249,889
	6 Gross rents	6		51,151
	7 Gross royalties	7		0
	8 Capital gain net income (attach Schedule D (Form 1120))	8		0
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		-2,005,044
10 Other income (see instructions-- attach statement)	STATEMENT 1	10	12,738,816	
11 Total income. Add lines 3 through 10		11	124,147,667	
Deductions	12 Compensation of officers (see instructions-- attach Form 1125-E)	12	0	
	13 Salaries and wages (less employment credits)	13	8,425,800	
	14 Repairs and maintenance	14	36,915,373	
	15 Bad debts	15	1,686,261	
	16 Rents	16	880,711	
	17 Taxes and licenses	STATEMENT 2	17	5,082,102
	18 Interest (see instructions)	18	9,870,673	
	19 Charitable contributions	19	0	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	17,905,586	
	21 Depletion	21	0	
	22 Advertising	22	43,657	
	23 Pension, profit-sharing, etc., plans	23	3,882,348	
	24 Employee benefit programs	24	219,379	
	25 Reserved for future use	25		
	26 Other deductions (attach statement)	STATEMENT 3	26	49,111,251
	27 Total deductions. Add lines 12 through 26	27	134,023,141	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11.	28	-9,875,474	
29a Net operating loss deduction (see instructions)	29a	0		
b Special deductions (Schedule C, line 24)	29b	0		
c Add lines 29a and 29b	29c	0		
30 Taxable income. Subtract line 29c from line 28. See instructions	30	-9,875,474		
31 Total tax (Schedule J, Part I, line 11)	31	0		
32 Reserved for future use	32			
33 Total payments and credits (Schedule J, Part III, line 23)	33	0		
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34	0		
35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed.	35	0		
36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid.	36	0		
37 Enter amount from line 36 you want: Credited to 2023 estimated tax 0 Refunded 0	37	0		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer JENNIFER HARDING Date _____ Title VP of TAX

May the IRS discuss this return with the preparer shown below See instructions. Yes No

Paid Preparer Use Only

Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check if self-employed PTIN _____

Firm's name _____ Firm's EIN _____
Firm's address _____ Phone no. _____

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	50	0
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	65	0
3	Dividends on certain debt-financed stock of domestic and foreign corporations	0	See instructions	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	0	23.3	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	26.7	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	50	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	65	0
8	Dividends from wholly owned foreign subsidiaries	0	100	0
9	Subtotal. Add lines 1 through 8. See instructions for limitations	0	See instructions	0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	0
11	Dividends from affiliated group members	0	100	0
12	Dividends from certain FSCs	0	100	0
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	0	100	0
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	0		
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	0	100	0
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	0		
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	0		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	0		
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	0		
20	Other dividends	0		
21	Deduction for dividends paid on certain preferred stock of public utilities			0
22	Section 250 deduction (attach Form 8993)			0
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	0		
24	Total special deductions. Add column (c), lines 9 through 22, column (c). Enter here and on page 1, line 29b			0

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See inst.	<input type="checkbox"/>		
2	Income tax. See instructions		2	0
3	Base erosion minimum tax amount (attach Form 8991)		3	0
4	Add lines 2 and 3		4	0
5a	Foreign tax credit (attach Form 1118)	5a	0	
b	Credit from Form 8834 (see instructions)	5b	0	
c	General business credit (attach Form 3800)	5c	0	
d	Credit for prior year minimum tax (attach Form 8827)	5d	0	
e	Bond credits from Form 8912	5e	0	
6	Total credits. Add lines 5a through 5e		6	0
7	Subtract line 6 from line 4		7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	0
9a	Recapture of investment credit (attach Form 4255)	9a	0	
b	Recapture of low- income housing credit (attach Form 8611)	9b	0	
c	Interest due under the look- back method- - completed long- term contracts (attach Form 8697)	9c	0	
d	Interest due under the look- back method- - income forecast method (attach Form 8866)	9d	0	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	0	
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	0	
g	Other (see instructions- - attach statement)	9g	0	
10	Total. Add lines 9a through 9g		10	0
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	0

Part II- Reserved For Future Use

12	Reserved for future use		12	
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Part III- Payments and Refundable Credits

13	2021 overpayment credited to 2022		13	0
14	2022 estimated tax payments	0	14	0
15	2022 refund applied for on Form 4466		15	0
16	Combine lines 13, 14, and 15		16	0
17	Tax deposited with Form 7004		17	0
18	Withholding (see instructions)		18	0
19	Total payments. Add lines 16, 17, and 18		19	0
20	Refundable credits from:			
a	Form 2439	20a	0	
b	Form 4136	20b	0	
c	Reserved for future use	20c		
d	Other (attach statement- - see instructions)	20d	0	
21	Total credits. Add lines 20a through 20d		21	0
22	Reserved for future use		22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33		23	0

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. 221210		
b	Business activity DIST OF NATURAL GAS		
c	Product or service NATURAL GAS		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation 35-2108964 NiSource Inc.	X	
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) . . .		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.

	X
--	---

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
			0.000
			0.000
			0.000

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316.
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?
 For rules of attribution, see section 318. If "Yes," enter:
(a) Percentage owned000 and **(b)** Owner's country _____
(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount.
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____ 0

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____ 1

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions)
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$ _____ 0

Columbia Gas of Kentucky, Inc.

Form 1120 (2022)

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M- 1, and M- 2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ _____ 0		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file all required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non- taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042- S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions \$ _____ 0		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions	X	
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 \$ _____ 0		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		
Percentage: By Vote	0.0000	By Value
		0.0000

Form 1120 (2022)

Form 1120 (2022)

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		298,704		823,456
2a	Trade notes and accounts receivable	29,850,617		43,282,187	
b	Less allowance for bad debts	(950,591)	28,900,026	(332,386)	42,949,801
3	Inventories		42,257,587		40,348,706
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach statement)	STATEMENT 4	12,728,513	STATEMENT 9	43,816,141
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach statement)	STATEMENT 5	740,434	STATEMENT 10	-295
10a	Buildings and other depreciable assets	659,396,081		721,219,403	
b	Less accumulated depreciation	(136,440,846)	522,955,235	(137,489,844)	583,729,559
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		6,079,514		4,833,009
13a	Intangible assets (amortizable only)	10,586,729		12,501,311	
b	Less accumulated amortization	(6,439,440)	4,147,289	(5,640,414)	6,860,897
14	Other assets (attach statement)	STATEMENT 6	15,955,145	STATEMENT 11	8,117,929
15	Total assets		634,062,447		731,479,203
Liabilities and Shareholders' Equity					
16	Accounts payable		16,017,106		23,574,379
17	Mortgages, notes, bonds payable in less than 1 year		0		41,331
18	Other current liabilities (attach statement)	STATEMENT 7	74,998,522	STATEMENT 12	53,683,007
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		192,375,000		270,368,780
21	Other liabilities (attach statement)	STATEMENT 8	126,004,408	STATEMENT 13	117,828,173
22	Capital stock: a Preferred stock	0		0	
	b Common stock	23,806,200	23,806,200	23,806,200	23,806,200
23	Additional paid-in capital		41,018,524		58,018,524
24	Retained earnings - Appropriated (attach statement)		0		0
25	Retained earnings - Unappropriated		159,842,687		184,158,809
26	Adjustments to shareholders' equity (attach statement)		0		0
27	Less cost of treasury stock		(0)		(0)
28	Total liabilities and shareholders' equity		634,062,447		731,479,203

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$	0
a	Depreciation	0		b Charitable contributions \$	0
b	Charitable contributions	0			0
c	Travel & entertainment	0	9	Add lines 7 and 8	0
		0	10	Income (page 1, line 28) - line 6 less line 9	0
6	Add lines 1 through 5	0			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	159,842,687	5	Distributions: a Cash	0
2	Net income (loss) per books	24,316,122		b Stock	0
3	Other increases (itemize):			c Property	0
		0	6	Other decreases (itemize):	0
		0	7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	184,158,809	8	Balance at end of year (line 4 less line 7)	184,158,809

Form 1120 (2022)

Form **4797**
 Department of the Treasury
 Internal Revenue Service

Sales of Business Property
 (Also Involuntary Conversions and Recapture Amounts
 Under Sections 179 and 280F(b)(2))

2022

Attachment
 Sequence No. 27

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return Columbia Gas of Kentucky, Inc.	Identifying number 55-0139565
-----------------------------------------------------------	----------------------------------

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	0
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	0
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	0

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft- Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
				0	0	0	0
				0	0	0	0
				0	0	0	0
				0	0	0	0
3	Gain, if any, from Form 4684, line 39						0
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37.						0
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						0
6	Gain, if any, from line 32, from other than casualty or theft						0
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						0
<p>Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.</p> <p>Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.</p>							
8	Nonrecaptured net section 1231 losses from prior years. See instructions						0
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):				0	0	0	-2,005,044
				0	0	0	0
				0	0	0	0
				0	0	0	0
11	Loss, if any, from line 7.						(0)
12	Gain, if any, from line 7 or amount from line 8, if applicable						0
13	Gain, if any, from line 31						0
14	Net gain or (loss) from Form 4684, lines 31 and 38a						0
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						0
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						0
17	Combine lines 10 through 16.						-2,005,044
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4						

For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2022)

ERF

F2.00.01 US4797P1

Form 4797 (2022)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

(see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)				
A	B	C	D	Property A	Property B	Property C	Property D
These columns relate to the properties on lines 19A through 19D.							
20	Gross sales price (Note: See line 1a before completing.)	20	0	0	0	0	0
21	Cost or other basis plus expense of sale	21	0	0	0	0	0
22	Depreciation (or depletion) allowed or allowable	22	0	0	0	0	0
23	Adjusted basis. Subtract line 22 from line 21	23	0	0	0	0	0
24	Total gain. Subtract line 23 from line 20	24	0	0	0	0	0
25 If section 1245 property:							
a	Depreciation allowed or allowable from line 22	25a	0	0	0	0	0
b	Enter the smaller of line 24 or 25a	25b	0	0	0	0	0
26 If section 1250 property: If straight line depreciation was used, enter - 0- on line 26g, except for a corporation subject to section 291.							
a	Additional depreciation after 1975. See instructions	26a	0	0	0	0	0
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b	0	0	0	0	0
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	0	0	0	0	0
d	Additional depreciation after 1969 and before 1976	26d	0	0	0	0	0
e	Enter the smaller of line 26c or 26d	26e	0	0	0	0	0
f	Section 291 amount (corporations only)	26f	0	0	0	0	0
g	Add lines 26b, 26e, and 26f	26g	0	0	0	0	0
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.							
a	Soil, water, and land clearing expenses	27a	0	0	0	0	0
b	Line 27a multiplied by applicable percentage. See instructions	27b	0	0	0	0	0
c	Enter the smaller of line 24 or 27b	27c	0	0	0	0	0
28 If section 1254 property:							
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	0	0	0	0	0
b	Enter the smaller of line 24 or 28a	28b	0	0	0	0	0
29 If section 1255 property:							
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	0	0	0	0	0
b	Enter the smaller of line 24 or 29a. See instructions	29b	0	0	0	0	0

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	0
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6.	32	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33 0	0
34 Recomputed depreciation. See instructions	34 0	0
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35 0	0

Form **1125-A**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to www.irs.gov/Form1125A for the latest information.**

Name		Employer identification number
Columbia Gas of Kentucky, Inc.		55-0139565
1	Inventory at beginning of year	42,257,587
2	Purchases	87,453,151
3	Cost of labor	0
4	Additional section 263A costs (attach schedule) STATEMENT 14	2,278,911
5	Other costs (attach schedule) STATEMENT 15	-781,413
6	Total. Add lines 1 through 5	131,208,236
7	Inventory at end of year	40,348,706
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	90,859,530

- 9a** Check all methods used for valuing closing inventory:
- (i) Cost
 - (ii) Lower of cost or market
 - (iii) Other (Specify method used and attach explanation.) ▶
- b** Check if there was a writedown of subnormal goods ▶
- c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶
- d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO. 9d
- e** If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions Yes No
- f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

For Paperwork Reduction Act Notice, see separate instructions.

Form **1125-A** (Rev. 11-2018)

ERF

Credit for Federal Tax Paid on Fuels
 Go to www.irs.gov/Form4136 for instructions and the latest information.

Name (as shown on your income tax return) Columbia Gas of Kentucky, Inc.	Taxpayer identification number 55-0139565
-----------------------------------------------------------------------------	----------------------------------------------

Caution: Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), claimant certifies that a certificate has not been provided to the credit card issuer.

1 Nontaxable Use of Gasoline

Note: CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$.183	0	\$ 0	362
b	Use on a farm for farming purposes	.183	0		
c	Other nontaxable use (see Caution above line 1)	.183	0		
d	Exported	.184	0	0	411

2 Nontaxable Use of Aviation Gasoline

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.15	0	\$ 0	354
b	Other nontaxable use (see Caution above line 1)	.193	0	0	324
c	Exported	.194	0	0	412
d	LUST tax on aviation fuels used in foreign trade	.001	0	0	433

3 Nontaxable Use of Undyed Diesel Fuel

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . .

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.243	0	\$ 0	360
b	Use on a farm for farming purposes	.243	0		
c	Use in trains	.243	0		
d	Use in certain intercity and local buses (see Caution above line 1)	.17	0	0	350
e	Exported	.244	0	0	413

4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)

Claimant certifies that the kerosene did not contain visible evidence of dye.

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . .

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$.243	0	\$ 0	346
b	Use on a farm for farming purposes	.243	0		
c	Use in certain intercity and local buses (see Caution above line 1)	.17	0		
d	Exported	.244	0	0	414
e	Nontaxable use taxed at \$.044	.043	0	0	377
f	Nontaxable use taxed at \$.219	.218	0	0	369

For Paperwork Reduction Act Notice, see the separate instructions.

Form **4136** (2022)

12 Alternative Fuel Credit

Registration No.

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Amount of credit	(e) CRN
a Liquefied petroleum gas (LPG) (see instructions)	\$.50	0	\$ 0	426
b "P Series" fuels	.50	0	0	427
c Compressed natural gas (CNG) (see instructions)	.50	0	0	428
d Liquefied hydrogen (terminated after 12/31/2022)	.50	0	0	429
e Fischer- Tropsch process liquid fuel from coal (including peat)	.50	0	0	430
f Liquid fuel derived from biomass	.50	0	0	431
g Liquefied natural gas (LNG) (see instructions)	.50	0	0	432
h Liquefied gas derived from biomass	.50	0	0	436
i Compressed gas derived from biomass	.50	0	0	437

13 Registered Credit Card Issuers

Registration No.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Diesel fuel sold for the exclusive use of a state or local government	\$.243	0	\$ 0	360
b Kerosene sold for the exclusive use of a state or local government	.243	0	0	346
c Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218	0	0	369

14 Nontaxable Use of a Diesel-Water Fuel Emulsion

Caution. There is a reduced credit rate for use in certain intercity and local buses (type of use 5). See instructions.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use		\$.197	0	\$ 0	309
b Exported		.198	0	0	306

15 Diesel-Water Fuel Emulsion Blending

Registration No.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$.046	0	\$ 0	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001	0	\$ 0	415
b Exported dyed kerosene	.001	0	0	416

17 Total income tax credit claimed. Add lines 1 through 16, column (d). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120S, line 23c; Form 1041, Schedule G, line 16b; or the proper line of other returns.	17	\$	0	
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Name(s) shown on return Columbia Gas of Kentucky, Inc.	Identifying number 55-0139565
-----------------------------------------------------------	-----------------------------------------

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II.)

1 General business credit from line 2 of all Parts III with box A checked	1	0
2 Passive activity credits from line 2 of all Parts III with box B checked	2	0
3 Enter the applicable passive activity credits allowed for 2022. See instructions.	3	0
4 Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	0
Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>		
5 Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked. See instructions	5	0
6 Add lines 1, 3, 4, and 5	6	0

Part II Allowable Credit

7 Regular tax before credits:		
• Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2.	}	
• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return.		
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return.		
8 Alternative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 11	}	
• Corporations. Enter - 0- .		
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.		
9 Add lines 7 and 8	9	0
10a Foreign tax credit	10a	0
b Certain allowable credits (see instructions).	10b	0
c Add lines 10a and 10b.	10c	0
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter - 0- on line 16	11	0
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter - 0-	12	0
13 Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	0
14 Tentative minimum tax:		
• Individuals. Enter the amount from Form 6251, line 9. }	}	
• Corporations. Enter - 0-		
• Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.		
15 Enter the greater of line 13 or line 14	15	0
16 Subtract line 15 from line 11. If zero or less, enter - 0-	16	0
17 Enter the smaller of line 6 or line 16	17	0
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		

For Paperwork Reduction Act Notice, see separate instructions.

ERF

Part II Allowable Credit (continued)

Note. If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter - 0- on line 26.

Table with 3 columns: Line number, Description, and Amount. Rows include calculations for lines 18 through 38, such as 'Multiply line 14 by 75% (0.75) See instructions' and 'Credit allowed for the current year'.

Name(s) shown on return

Columbia Gas of Kentucky, Inc.

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** General Business Credit From a Non-Passive Activity
- B** General Business Credit From a Passive Activity
- C** General Business Credit Carryforwards
- D** General Business Credit Carrybacks
- E** Reserved
- F** Reserved
- G** Eligible Small Business Credit Carryforwards
- H** Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	0
b Advanced manufacturing production (Form 7207)	1b	0
c Increasing research activities (Form 6765)	1c	0
d Low-income housing (carryforward only) (see instructions)	1d	0
e Disabled access (Form 8826)*	1e	0
f Renewable electricity production (Form 8835)	1f	0
g Indian employment (Form 8845)	1g	0
h Orphan drug (Form 8820)	1h	0
i New markets (Form 8874)	1i	0
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	0
k Employer-provided child care facilities and services (Form 8882)*	1k	0
l Biodiesel, renewable diesel, and sustainable aviation fuel mixture (attach Form 8864)	1l	0
m Low sulfur diesel fuel production (Form 8896)	1m	0
n Distilled spirits (Form 8906)	1n	0
o Nonconventional source fuel (carryforward only)	1o	0
p Energy efficient home (Form 8908)	1p	0
q Energy efficient appliance (carryforward only)	1q	0
r Alternative motor vehicle (Form 8910)	1r	0
s Alternative fuel vehicle refueling property (Form 8911)	1s	0
t Enhanced oil recovery credit (Form 8830)	1t	0
u Mine rescue team training (Form 8923)	1u	0
v Agricultural chemicals security (carryforward only)	1v	0
w Employer differential wage payments (Form 8932)	1w	0
x Carbon oxide sequestration (Form 8933)	1x	0
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	0
z Qualified plug-in electric vehicle (carryforward only)	1z	0
aa Employee retention (Form 5884-A)	1aa	0
bb General credits from an electing large partnership (carryforward only)	1bb	0
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	0
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	0
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	0
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	0
b Work opportunity (Form 5884)	4b	0
c Biofuel producer (Form 6478)	4c	0
d Low-income housing (Form 8586)	4d	0
e Renewable electricity production (Form 8835)	4e	0
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	0
g Qualified railroad track maintenance (Form 8900)	4g	0
h Small employer health insurance premiums (Form 8941)	4h	0
i Increasing research activities (Form 6765)	4i	0
j Employer credit for paid family and medical leave (Form 8994)	4j	0
z Other	4z	0
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	0
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	0

*See instructions for limitation on this credit.

**SCHEDULE G
(Form 1120)**

(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

**Information on Certain Persons Owning the
Corporation's Voting Stock**

▶ **Attach to Form 1120.**
▶ **See instructions.**

Name Columbia Gas of Kentucky, Inc.	Employer identification number (EIN) 55-0139565
----------------------------------------	----------------------------------------------------

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a).
Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
NiSource Gas Distribution Group, I	46-3083381	C Corp	US	

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

SCHEDULE M-3
(Form 1120)

(Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More

▶ **Attach to Form 1120 or 1120-C.**
 ▶ **Go to www.irs.gov/Form1120 for instructions and the latest information.**

Name of corporation (common parent, if consolidated return) Columbia Gas of Kentucky, Inc.	Employer identification number 55-0139565
-----------------------------------------------------------------------------------------------	-----------------------------------------------------

Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
 (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

- 1a** Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?
 Yes. Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.
- b** Did the corporation prepare a certified audited non-tax-basis income statement for that period?
 Yes. Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.
- c** Did the corporation prepare a non-tax-basis income statement for that period?
 Yes. Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.
- 2a** Enter the income statement period: Beginning _____ Ending _____
- b** Has the corporation's income statement been restated for the income statement period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- c** Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?
 Yes. (If "Yes," attach an explanation and the amount of each item restated.)
 No.
- 3a** Is any of the corporation's voting common stock publicly traded?
 Yes.
 No. If "No," go to line 4a.
- b** Enter the symbol of the corporation's primary U.S. publicly traded voting common stock _____
- c** Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock _____

4a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	0
b Indicate accounting standard used for line 4a (see instructions): (1) <input type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5a Net income from nonincludible foreign entities (attach statement)	5a	(0)
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	0
6a Net income from nonincludible U.S. entities (attach statement)	6a	(0)
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	0
7a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	0
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	0
c Net income (loss) of other includible entities (attach statement)	7c	0
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach statement)	8	0
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	0
10a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	0
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	0
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	0
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10 Note. Part I, line 11, must equal Part II, line 30, column (a), and Schedule M-1, line 1 (see instructions).	11	0

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	0	0
b Removed on Part I, line 5	0	0
c Removed on Part I, line 6	0	0
d Included on Part I, line 7	0	0

Schedule M-3 (Form 1120) (Rev. 12-2019)

Name of corporation (common parent, if consolidated return)

Employer identification number

Columbia Gas of Kentucky, Inc.

55-0139565

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group

Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return)

Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations	0	0	0	
2 Gross foreign dividends not previously taxed	0	0	0	0
3 Subpart F, QEF, and similar income inclusions		0	0	0
4 Gross-up for foreign taxes deemed paid		0	0	0
5 Gross foreign distributions previously taxed	0	0	0	
6 Income (loss) from equity method U.S. corporations	0	0	0	
7 U.S. dividends not eliminated in tax consolidation	0	0	0	0
8 Minority interest for includible corporations	0	0	0	
9 Income (loss) from U.S. partnerships	-269	0	269	0
10 Income (loss) from foreign partnerships	0	0	0	0
11 Income (loss) from other pass-through entities	0	0	0	0
12 Items relating to reportable transactions	0	0	0	0
13 Interest income (see instructions)	249,889	0	0	249,889
14 Total accrual to cash adjustment	0	0	0	0
15 Hedging transactions	0	0	0	0
16 Mark-to-market income (loss)	0	0	0	0
17 Cost of goods sold (see instructions)	(88,553,663)	-2,305,867	0	(90,859,530)
18 Sale versus lease (for sellers and/or lessors)	0	0	0	0
19 Section 481(a) adjustments		0	0	0
20 Unearned/deferred revenue	0	0	0	0
21 Income recognition from long-term contracts	0	0	0	0
22 Original issue discount and other imputed interest	0	0	0	0
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities	0	0	0	
b Gross capital gains from Schedule D, excluding amounts from pass-through entities		0	0	0
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		0	0	0
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses		-2,005,044	0	-2,005,044
e Abandonment losses		0	0	0
f Worthless stock losses (attach statement)		0	0	0
g Other gain/loss on disposition of assets other than inventory		0	0	0
24 Capital loss limitation and carryforward used		0	0	0
25 Other income (loss) items with differences (attach statement)	367,547	-3,240,928	-367,547	-3,240,928
26 Total income (loss) items. Combine lines 1 through 25	-87,936,496	-7,551,839	-367,278	-95,855,613
27 Total expense/deduction items (from Part III, line 39)	-63,859,146	-33,608,112	7,335,633	-90,131,625
28 Other items with no differences	176,111,764			176,111,764
29a Mixed groups, see instructions. All others, combine lines 26 through 28	24,316,122	-41,159,951	6,968,355	-9,875,474
b PC insurance subgroup reconciliation totals	0	0	0	0
c Life insurance subgroup reconciliation totals	0	0	0	0
30 Reconciliation totals. Combine lines 29a through 29c	24,316,122	-41,159,951	6,968,355	-9,875,474

Note. Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Name of corporation (common parent, if consolidated return) **Employer identification number**
 Columbia Gas of Kentucky, Inc. 55-0139565

Check applicable box(es): (1) Consolidated group (2) Parent corp (3) Consolidated eliminations (4) Subsidiary corp (5) Mixed 1120/L/PC group
 Check if a sub-consolidated: (6) 1120 group (7) 1120 eliminations

Name of subsidiary (if consolidated return) **Employer identification number**

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return- Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	884,151	0	-884,151	
2 U.S. deferred income tax expense	4,779,095	0	-4,779,095	
3 State and local current income tax expense	42,123	0	0	42,123
4 State and local deferred income tax expense	1,492,991	0	-1,492,991	
5 Foreign current income tax expense (other than foreign withholding taxes)	0	0	0	0
6 Foreign deferred income tax expense	0	0	0	
7 Foreign withholding taxes	0	0	0	0
8 Interest expense (see instructions)	9,870,673	0	0	9,870,673
9 Stock option expense	1,022,907	-204,545	0	818,362
10 Other equity-based compensation	0	0	0	0
11 Meals and entertainment	8,686	0	-8,686	0
12 Fines and penalties	96,000	0	-96,000	0
13 Judgments, damages, awards, and similar costs	0	0	0	0
14 Parachute payments	0	0	0	0
15 Compensation with section 162(m) limitation	0	0	0	0
16 Pension and profit-sharing	3,911,336	-28,988	0	3,882,348
17 Other post-retirement benefits	0	234,122	0	234,122
18 Deferred compensation	0	0	0	0
19 Charitable contribution of cash and tangible property	48,805	0	0	48,805
20 Charitable contribution of intangible property	0	0	0	0
21 Charitable contribution limitation/carryforward		-48,805	0	-48,805
22 Domestic production activities deduction (See instr.)		0	0	0
23 Current year acquisition or reorganization investment banking fees	0	0	0	0
24 Current year acquisition or reorganization legal and accounting fees	0	0	0	0
25 Current year acquisition/reorganization other costs	0	0	0	0
26 Amortization/impairment of goodwill	0	0	0	0
27 Amortization of acquisition, reorganization, and start-up costs	0	0	0	0
28 Other amortization or impairment write-offs	2,211,619	0	0	2,211,619
29 Reserved				
30 Depletion	0	0	0	0
31 Depreciation	17,822,307	83,279	0	17,905,586
32 Bad debt expense	1,068,056	618,205	0	1,686,261
33 Corporate owned life insurance premiums	0	0	0	0
34 Purchase versus lease (for purchasers and/or lessees)	0	0	0	0
35 Research and development costs	0	0	0	0
36 Section 118 exclusion (attach statement)	0	0	0	0
37 Section 162(r)- FDIC premiums paid by certain large financial institutions (see instructions)	0	0	0	0
38 Other expense/deduction items with differences (attach statement) STATEMENT 18	20,600,397	32,954,844	-74,710	53,480,531
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	63,859,146	33,608,112	-7,335,633	90,131,625

Form **1125-E**

Compensation of Officers

(Rev. October 2016)
 Department of the Treasury
 Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.**
 ▶ **Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.**

Name Columbia Gas of Kentucky, Inc.	Employer identification number 55-0139565
----------------------------------------	----------------------------------------------

Note. Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	Percent of stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 Herbert A Miller, JR	999-00-9999	%	%	%	0
Donald Brown		%	%	%	0
Peter T. Disser		%	%	%	0
Shawn Anderson		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
		%	%	%	0
2 Total compensation of officers					2 0
3 Compensation of officers claimed on Form 1125- A or elsewhere on return					3 0
4 Subtract line 3 from line 2. Enter the result here and on Form 1120, page 1, line 12 or the appropriate line of your tax return					4 0

Form **2220**
 Department of the Treasury
 Internal Revenue Service

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return.
 Go to www.irs.gov/Form2220 for instructions and the latest information.

2022

Name: Columbia Gas of Kentucky, Inc. Employer identification number: 55-0139565

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	0	1	0
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	0		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	0		
c	Credit for federal tax paid on fuels (see instructions)	0		
d	Total. Add lines 2a through 2c		2d	0
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	0
4	Enter the tax shown on the corporation's 2021 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	0
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	0

Part II Reasons for Filing — Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 The corporation is using the adjusted seasonal installment method.
- 7 The corporation is using the annualized income installment method.
- 8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in cols. (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year				
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch. A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	0	0	0	0
11 Estimated tax paid or credited for each period. For col. (a) only, enter the amount from line 11 on line 15. See instructions	0	0	0	0
Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from ln 18 of the preceding column		0	0	0
13 Add lines 11 and 12		0	0	0
14 Add amounts on lines 16 and 17 of the preceding column		0	0	0
15 Subtract line 14 from line 13. If zero or less, enter -0-	0	0	0	0
16 If the amount on ln 15 is zero, subtract line 13 from ln 14. Otherwise, enter -0-		0	0	
17 Underpayment. If line 15 is less than or equal to ln 10, subtract line 15 from ln 10. Then go to ln 12 of the next column. Otherwise, go to line 18	0	0	0	0
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	0	0	0	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17- no penalty is owed.
 For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2022)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier (C corp. with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions.	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20	0	0	0
21 Number of days on line 20 after 4/15/2022 and before 7/1/2022	21	0	0	0
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21}}{365} \times 4\% (0.04)$	22	\$ 0	\$ 0	\$ 0
23 Number of days on line 20 after 6/30/2022 and before 10/1/2022	23	0	0	0
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23}}{365} \times 5\% (0.05)$	24	\$ 0	\$ 0	\$ 0
25 Number of days on line 20 after 9/30/2022 and before 1/1/2023	25	0	0	0
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25}}{365} \times 6\% (0.06)$	26	\$ 0	\$ 0	\$ 0
27 Number of days on line 20 after 12/31/2022 and before 4/1/2023	27	0	0	0
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27}}{365} \times 7\% (0.07)$	28	\$ 0	\$ 0	\$ 0
29 Number of days on line 20 after 3/31/2023 and before 7/1/2023	29	0	0	0
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29}}{365} \times 0.0000$	30	\$ 0	\$ 0	\$ 0
31 Number of days on line 20 after 6/30/2023 and before 10/1/2023	31	0	0	0
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31}}{365} \times 0.0000$	32	\$ 0	\$ 0	\$ 0
33 Number of days on line 20 after 9/30/2023 and before 1/1/2024	33	0	0	0
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33}}{365} \times 0.0000$	34	\$ 0	\$ 0	\$ 0
35 Number of days on line 20 after 12/31/2023 and before 3/16/2024	35	0	0	0
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35}}{366} \times 0.0000$	36	\$ 0	\$ 0	\$ 0
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$ 0	\$ 0	\$ 0
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38	\$ 0	\$ 0	\$ 0

*Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1- 800- 829- 4933 to get interest rate information.

0

UNDERPAYMENT WORKSHEET

Part I - Enter the interest rates required for the underpayment period. Dates must be entered in chronological order.

BEG DATE	INT RATE	BEG DATE	INT RATE	BEG DATE	INT RATE
/ /	0.0000	/ /	0.0000	/ /	0.0000
/ /	0.0000	/ /	0.0000	/ /	0.0000
/ /	0.0000	/ /	0.0000	/ /	0.0000
/ /	0.0000	/ /	0.0000	/ /	0.0000

Part II - Calculated due dates, amounts due and interest days may be overridden. Exception flags may be set according to state criteria.

RETURN	QTR1	QTR2	QTR3	QTR4
DUE DATE: / /	/ /	/ /	/ /	/ /
AMOUNT DUE: _____ 0	_____ 0	_____ 0	_____ 0	_____ 0
INTEREST DAYS: <input style="width: 100px;" type="text"/>	<input style="width: 100px; text-align: center;" type="text" value="0"/>			
EXCEPTION:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III - Enter payment amount and the paid date. Effective date may be overridden if different from paid date. Quarterly payments from the database will display as the first four entries.

PAID DATE	EFF DATE	TOTAL	QTR1	QTR2	QTR3	QTR4
/ /	/ /	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	0	0	0	0
/ /	/ /	0	0	0	0	0
/ /	/ /	0	0	0	0	0
/ /	/ /	0	0	0	0	0
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UNDERPAYMENT WORKSHEET

Part IV - Displays principal and interest calculations.

DATE	DAYS	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Late Payment
/ /	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 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 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	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	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	0 0
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/ /	0	0 0	0 0	0 0	0 0	0 0
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Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
 Internal Revenue Service

Attach to your tax return.
 Go to www.irs.gov/Form4562 for instructions and the latest information.

2022
 Attachment A
 Page 24 of 44
 Attachment
 Sequence No. **179**

Name(s) shown on return Columbia Gas of Kentucky, Inc.	Business or activity to which this form relates DIST OF NATURAL GAS	Identifying number 55-0139565
-----------------------------------------------------------	------------------------------------------------------------------------	----------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,080,000
2 Total cost of section 179 property placed in service (see instructions)	2	0
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,080,000
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
	0	0
	0	0
7 Listed property. Enter the amount from line 29	7	0
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	0
15 Property subject to section 168(f)(1) election	15	0
16 Other depreciation (including ACRS)	16	394,794

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2022	17	15,113,466
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		2,721,329	3.0	S/L	S/L	453,564
b 5-year property		35,994	5.0	HY	200 DB	7,199
c 7-year property		100,620	7.0	HY	S/L	7,187
d 10-year property		0	0.0			0
e 15-year property		0	0.0			0
f 20-year property		51,370,458	20.0	HY	150 DB	1,926,392
g 25-year property		0	25 yrs.		S/L	0
h Residential rental property		0	27.5 yrs.	MM	S/L	0
		0	27.5 yrs.	MM	S/L	0
i Nonresidential real property		2,840	39 yrs.	MM	S/L	33
		206,512	35.0	MM	S/L	2,951

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life		0	0.0		S/L	0
b 12-year		0	12 yrs.		S/L	0
c 30-year		0	30 yrs.	MM	S/L	0
d 40-year		0	40 yrs.	MM	S/L	0

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	17,905,586
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No					
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	0	
26 Property used more than 50% in a qualified business use:									
		0.00%	0	0	0.0		0	0	
		0.00%	0	0	0.0		0	0	
		0.00%	0	0	0.0		0	0	
27 Property used 50% or less in a qualified business use:									
		0.00%	0	0	0.0	S/L-	0		
		0.00%	0	0	0.0	S/L-	0		
		0.00%	0	0	0.0	S/L-	0		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1,								29	0

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (don't include commuting miles)	0		0		0		0		0		0	
31 Total commuting miles driven during the year	0		0		0		0		0		0	
32 Total other personal (noncommuting) miles driven	0		0		0		0		0		0	
33 Total miles driven during the year. Add lines 30 through 32	0		0		0		0		0		0	
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
		0			0
		0			0
43 Amortization of costs that began before your 2022 tax year				43	2,211,619
44 Total. Add amounts in column (f). See the instructions for where to report				44	2,211,619

Form **5884**
 (Rev. March 2021)
 Department of the Treasury
 Internal Revenue Service

Work Opportunity Credit

▶ **Attach to your tax return.**
 ▶ **Go to www.irs.gov/Form5884 for instructions and the latest information.**

Attachment
 Sequence No. **884**

Name(s) shown on return		Identifying number
Columbia Gas of Kentucky, Inc.		55-0139565
1	Enter on the applicable line below the total qualified first- or second- year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group.	
a	Qualified first- year wages of employees who worked for you at least 120 hours but fewer than 400 hours \$ <u>0</u> X 25% (0.25)	1a 0
b	Qualified first- year wages of employees who worked for you at least 400 hours \$ <u>0</u> X 40% (0.40)	1b 0
c	Qualified second- year wages of employees certified as long- term family assistance recipients \$ <u>0</u> X 50% (0.50)	1c 0
2	Add lines 1a, 1b, and 1c. See instructions for the adjustment you must make to salaries and wages	2 0
3	Work opportunity credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	3 0
4	Add lines 2 and 3. Cooperatives, estates, and trusts, go to line 5. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4b	4 0
5	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	5
6	Cooperatives, estates, and trusts, subtract line 5 from line 4. Report this amount on Form 3800, Part III, line 4b	6

For Paperwork Reduction Act Notice, see separate instructions.

Form **5884** (Rev. 3- 2021)

Form **8916-A**

Supplemental Attachment to Schedule M-3

(Rev. November 2019)
 Department of the Treasury
 Internal Revenue Service

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120S.**
 ▶ **Go to www.irs.gov/Form1120 for the latest information.**

Name of common parent Columbia Gas of Kentucky, Inc.	Employer identification number 55-0139565
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold				
Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions	0	0	0	0
2 Amounts attributable to:				
a Stock option expense	0	0	0	0
b Other equity- based compensation	0	0	0	0
c Meals and entertainment	0	0	0	0
d Parachute payments	0	0	0	0
e Compensation with section 162(m) limitation	0	0	0	0
f Pension and profit sharing	0	0	0	0
g Other post- retirement benefits	0	0	0	0
h Deferred compensation	0	0	0	0
i Reserved				
j Amortization	0	0	0	0
k Depletion	0	0	0	0
l Depreciation	0	0	0	0
m Corporate- owned life insurance premiums	0	0	0	0
n Other section 263A costs	0	-2,278,911	0	-2,278,911
3 Inventory shrinkage accruals	0	0	0	0
4 Excess inventory and obsolescence reserves	0	0	0	0
5 Lower of cost or market write- downs	0	0	0	0
6 Other items with differences (attach statement) ^{STMT 19}	-781,413	-26,956	0	-808,369
7 Other items with no differences	-87,772,250			-87,772,250
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	-88,553,663	-2,305,867	0	-90,859,530

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income	0	0	0	
2	Interest income from hybrid securities	0	0	0	0
3	Sale/lease interest income	0	0	0	0
4a	Intercompany interest income - From outside tax affiliated group	0	0	0	0
4b	Intercompany interest income - From tax affiliated group	32,770	0	0	32,770
5	Other interest income	217,119	0	0	217,119
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	249,889	0	0	249,889

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities	0	0	0	0
2	Lease/purchase interest expense	0	0	0	0
3a	Intercompany interest expense - Paid to outside tax affiliated group	0	0	0	0
3b	Intercompany interest expense - Paid to tax affiliated group	9,860,212	0	0	9,860,212
4	Other interest expense	10,461	0	0	10,461
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	9,870,673	0	0	9,870,673

Form **8991**

(Rev. December 2020)

Department of the Treasury
 Internal Revenue Service

**Tax on Base Erosion Payments of Taxpayers With
 Substantial Gross Receipts**

For tax year beginning 01 01, 20 22 and ending 12 31, 20 22

OMB No. 1545-0123

▶ Go to www.irs.gov/Form8991 for instructions and the latest information.
 ▶ See instructions.

Name Columbia Gas of Kentucky, Inc. Employer identification number 55-0139565

Part I Applicable Taxpayer Determination

Check box if this form is being filed by a taxpayer with which another taxpayer has been aggregated under Regs. section 1.59A- 2(c).

If the above box is checked, attach a statement listing the names and EINs of all separate taxpayers taken into account in the determination of "1 person" under Regs. section 1.59A- 2(c).

	(a) First Preceding Tax Year	(b) Second Preceding Tax Year	(c) Third Preceding Tax Year
1a Gross receipts of the taxpayer. See instructions	0	0	0
b Gross receipts from partnerships	0	0	0
c Gross receipts of all other persons treated as 1 person pursuant to Regs. section 1.59A- 2(c)	0	0	0
d Gross receipts. Combine lines 1a through 1c	0	0	0
e Gross receipts of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 1d			1e 0
f 3- year average annual gross receipts. See instructions.			1f 0
g Is line 1f \$500 million or more? <input type="checkbox"/> Yes. Continue to line 2. <input type="checkbox"/> No. STOP here and attach this form to your tax return.			
2a Base erosion tax benefit (from Schedule A, line 15, column (a- 2))			2a 0
b Amount of deductions allowed under Chapter 1 of the Internal Revenue Code			2b 0
c Base erosion tax benefits resulting from reductions in insurance premiums reported on Schedule A, line 8, column (a- 2)	2c	0	
d Base erosion tax benefits resulting from reductions in gross receipts reported on Schedule A, line 10, column (a- 2)	2d	0	
e Add lines 2c and 2d			2e 0
f Total deductions for amounts paid or accrued for services to which the exception under Regs. section 1.59A- 3(b)(3)(i) applies (from Schedule A, line 5b)	2f	0	
g Qualified derivative payments excepted by Regs. section 1.59A- 6(b)	2g	0	
h Total deductions allowed under sections 172, 245A, and 250 for the tax year	2h	0	
i Does the taxpayer elect to waive deductions in accordance with Regulations, section 1.59A- 3(c)(6)(i)? <input type="checkbox"/> Yes. Complete Schedule B. Enter the amount from line 15 of Schedule B. <input checked="" type="checkbox"/> No. Enter - 0 - .	2i	0	
j Deductions for exchange losses from section 988 transactions described in Regulations section 1.59A- 2(e)(3)(ii)(D).	2j	0	
k Deductions for TLAC securities and foreign TLAC securities described in Regulations section 1.59A- 2(e)(3)(ii)(E)	2k	0	
l Reinsurance losses incurred and claims payments described in Regulations section 1.59A- 2(e)(3)(ii)(F)	2l	0	
m Combine lines 2f through 2l			2m 0
n Total Deductions. Subtract line 2m from the sum of line 2b and line 2e			2n 0
o Base Erosion Percentage. Divide line 2a by line 2n			2o 0.000 %
p Is the taxpayer's base erosion percentage on line 2o 3% or higher (2% or higher for a bank or securities dealer)? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP after completing Part I and Schedule A (and, if necessary, Schedule B) and attach this form to your tax return.			

For Paperwork Reduction Act Notice, see separate instructions.

Form **8991** (Rev. 12- 2020)

13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 1 - FORM 1120, PG 1, LN 10
OTHER INCOME

LINE 10: OTHER INCOME

CONTRIBUTION IN AID OF CONSTRUCTION	330,005
Other Income	(3,570,933)
Comp For Minor Or Incidental Service	222,268
Other Operating Revenue	6,267,146
OTHER INCOME	9,490,330
TOTAL	<u>12,738,816</u>

13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 2 - FORM 1120, PG 1, LN 17

TAXES

LINE 17: TAXES

REAL PROPERTY TAXES	(1,860,155)
STATE TAXES BASED ON INC - CURRENT	42,123
PAYROLL TAXES	394,678
Other Taxes	6,505,456
TOTAL	<u>5,082,102</u>

13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 3 - FORM 1120, PG 1, LN 26

OTHER DEDUCTIONS

LINE 26: OTHER DEDUCTIONS

Communication System Exp	5,488
Meter and House Regulator Exp	1,605,534
Insuries and Damages	2,335,447
Other Deductions	12,651,937
Miscellaneous Deductions	8,172,268
SELLING EXPENSES	(2,861)
Operation Supervision / Engineering	878,532
Customer Accounts Expenses	6,621,807
Office Supplies And Exp	1,749,414
Supervision	304
GIFTS	1,649
Lobbying and Political Contributions	(92,362)
PROFESSIONAL FEES	75,594
OTHER AMORTIZATION - PRIOR YEAR	2,211,619
Cost of Removal	12,896,881
TOTAL	<u>49,111,251</u>

13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 4 - FORM 1120, PG 6, SCH L, LN 6, BEG

OTHER CURRENT ASSETS - BEGINNING

LINE 6: OTHER CURRENT ASSETS

Prepayments	3,814,911
Deferred Property Taxes	6,953,045
Regulatory assets-Current	1,960,557
TOTAL	<u>12,728,513</u>

13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 5 - FORM 1120, PG 6, SCH L, LN 9, BEG
OTHER INVESTMENTS - BEGINNING

LINE 9: OTHER INVESTMENTS

Other Investments	<u>740,434</u>
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13-Oct-2023 15:29:25

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 6 - FORM 1120, PG 6, SCH L, LN 14, BEG
OTHER ASSETS - BEGINNING

LINE 14: OTHER ASSETS

Deferred charges and other	11,463,658
Other Regulatory Assets	4,491,487
TOTAL	<u>15,955,145</u>

13-Oct-2023 15:29:26

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 7 - FORM 1120, PG 6, SCH L, LN 18, BEG

OTHER CURRENT LIABILITIES - BEGINNING

LINE 18: OTHER CURRENT LIABILITIES

Exchange Gas Payable	4,746,288
Taxes Accrued	18,605,163
Interest Accrued	28,532
Accounts Payable To Associated Co.	32,187,767
Misc Current And Accrued Liabilities	6,839,488
Customer Deposits	10,474,904
Other Regulatory Liabilities	2,116,380
TOTAL	<u>74,998,522</u>

13-Oct-2023 15:29:26

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 8 - FORM 1120, PG 6, SCH L, LN 21, BEG

OTHER LIABILITIES - BEGINNING

LINE 21: OTHER LIABILITIES

Accum Deferred Inc Taxes	51,905,943
Other Accruals	3,832,051
Post Retirement Benefits	1,090,230
Other Regulatory Liabilities	63,526,442
Asset Retirement Obligation	5,649,742
TOTAL	<u>126,004,408</u>

13-Oct-2023 15:29:26

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 9 - FORM 1120, PG 6, SCH L, LN 6, END

OTHER CURRENT ASSETS - ENDING

LINE 6: OTHER CURRENT ASSETS - ENDING

Prepayments	9,234,338
Deferred Property Taxes	7,319,297
Regulatory assets-Current	27,262,506
TOTAL	<u>43,816,141</u>

13-Oct-2023 15:29:26

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 10 - FORM 1120, PG 6, SCH L, LN 9, END

OTHER INVESTMENTS - ENDING

LINE 9: OTHER INVESTMENTS

Other Investments

(295)

13-Oct-2023 15:29:26

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 11 - FORM 1120, PG 6, SCH L, LN 14, END
OTHER ASSETS - ENDING

LINE 14: OTHER ASSETS

Deferred charges and other	1,161,592
Other Regulatory Assets	6,956,337
TOTAL	<u>8,117,929</u>

13-Oct-2023 15:29:27

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 12 - FORM 1120, PG 6, SCH L, LN 18, END

OTHER CURRENT LIABILITIES - ENDING

LINE 18: OTHER CURRENT LIABILITIES

Exchange Gas Payable	5,572,742
Taxes Accrued	20,202,988
Interest Accrued	27,925
Misc Current And Accrued Liabilities	6,075,652
Customer Deposits	15,390,357
Other Regulatory Liabilities	6,413,343
TOTAL	<u>53,683,007</u>

13-Oct-2023 15:29:27

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 13 - FORM 1120, PG 6, SCH L, LN 21, END

OTHER LIABILITIES - ENDING

LINE 21: OTHER LIABILITIES

Accum Deferred Inc Taxes	59,022,306
Other Accruals	2,645,885
Other Regulatory Liabilities	48,136,848
OTHER NON-CURRENT LIABILITIES	1,938,375
Asset Retirement Obligation	6,084,759
TOTAL	<u>117,828,173</u>

13-Oct-2023 15:29:27

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 14 - FORM 1125-A, LINE 4

ADDITIONAL SEC 263A COSTS

LINE 4: ADDITIONAL SECTION 263A COSTS

COGS: ADDITIONAL SECTION 263A COSTS	<u>2,278,911</u>
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13-Oct-2023 15:29:27

2022 FEDERAL FORM 1120 TAX RETURN

Columbia Gas of Kentucky, Inc.
55-0139565
Year: 2022

STATEMENT 15 - FORM 1125-A, LINE 5
OTHER COSTS

LINE 5: OTHER COSTS

COGS: MISCELLANEOUS OTHER COSTS	(781,413)
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ATTACHMENT B

Kentucky Corporation or Pass-through Entity Tax Return
Declaration For Electronic Filing

RETAIN FOR YOUR RECORDS DO NOT MAIL THIS FORM

See instructions.

Submission ID#

Name of Entity Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 55-0139565	Kentucky Corporation/LLET Account Number 004668
Address (Number, Street, and Room or Suite No.) 290 W. Nationwide Blvd.	City, State, and ZIP Code Columbus Franklin 43215	

PART I - Check the box for the tax return being electronically filed: 720 720U PTE 725 740NP-WH

Section A - Tax return information for form 720			LLET	Corporate Income
1	Kentucky taxable income	Part I, line 43	\$0 00	0 00
2	Total tax due	Part II, line 17 and Part III, line 15	0 00	0 00
3	Interest	Total of Interest, if applicable	0 00	0 00
4	Penalty	Total of Penalty, if applicable	0 00	0 00
5	Subtotal	Add lines 2 through 4	0 00	0 00
6	Total Payment Due	Total Payment	6	0 00

Section B - Tax return information for form 720U			LLET	Corporate Income
1	Kentucky taxable net income	Schedule U5, Section D, line 7	\$0 00	13,239,387 00
2	Total tax due	Page 1, Part I, line 1 and Part II, line 1	196,759 00	387,094 00
3	Interest	Page 1, Part I, line 2 and Part II, line 2	0 00	0 00
4	Penalty	Page 1, Part I, line 3 and Part II, line 3	0 00	0 00
5	Subtotal	Add lines 2 through 4	196,759 00	387,094 00
6	Total Payment Due	Total Payment	6	387,094 00

Section C - Tax return information for form PTE			LLET	Income
1	Federal ordinary income (loss)	Part I, line 1 (General Partnerships Only)	\$0 00	0 00
2	Kentucky ordinary income (loss)	Part I, line 21	\$0 00	0 00
3	Total tax due	Part II, line 16 and Part III, line 11	0 00	0 00
4	Interest	Total Interest, if applicable	0 00	0 00
5	Penalty	Total Penalty, if applicable	0 00	0 00
6	Subtotal	Add lines 3 through 5	0 00	0 00
7	Total Payment Due	Total Payment	7	0 00

Section D - Tax return information for form 725			LLET	Income
1	Total net distributable income	725, Part I, line 11	\$0 00	0 00
2	Total tax due	725, Part II, line 15	0 00	0 00
3	Interest	Total Interest, if applicable	0 00	0 00
4	Penalty	Total of Penalty, if applicable	0 00	0 00
5	Subtotal	Add lines 2 through 4	0 00	0 00
6	Total Payment Due	Total Payment	6	0 00

Section E - Tax return information for form 740NP-WH			LLET	Income
1	Kentucky distributive share income	Page 1, Line 5	1	0 00
2	Total tax due	Page 2, Line 16	2	0 00
3	Interest	Total Interest, if applicable	3	0 00
4	Penalty	Total Penalty, if applicable	4	0 00
5	Total Payment Due	Total Payment, add lines 2 through 4	5	0 00

PART II - Direct Debit of Tax Amount Due (See Instructions)

- 1 Routing transit number (RTN) The first two numbers of the RTN must be 01 through 12 or 21 through 32.
- 2 Depositor account number (DAN)
- 3 Type of account: Savings Checking
- 4 Debit amount
- 5 In order to comply with electronic banking regulations, please answer the following question.
 - (a) Direct Debit - Will these funds come from an account located outside of the United States? Yes No

PART III - Declaration of Authorized Representative of Entity (Sign only after Parts I and II are completed.)

I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in Part II for payment of the state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If this is a balance due return, I understand that if the Department of Revenue does not receive the full and timely payment of the tax liability, the entity will remain liable for the tax liability and all applicable interest and penalties.

I, the undersigned, declare under the penalties of perjury, that I am an officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership and that I have examined a copy of the corporation's, limited liability pass-through entity's, or general partnership's electronic tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete. I further declare that the amounts in Part I are the amounts shown on the copy of the Form 720, 720U, PTE, 725, and 740NP-WH electronic tax return.

Signature of Authorized Representative  Date 11.15.2023

Type or Print the Name and Title of the Authorized Representative Signing this Document JENNIFER HARDING VP of TAX

PART IV - Declaration and Signature of Electronic Return Originator (ERO) and Paid Preparer

I, the undersigned, declare that I have reviewed the tax return and that the entries on Part I are true, correct and complete. If I am only the ERO, I am not responsible for reviewing the tax return and only declare that this tax return accurately reflects the data on the tax return. The corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership will have signed this form before I submit the tax return. I will give the corporate officer of the corporation, partner or member of the limited liability pass-through entity, or partner of the general partnership all forms, including accompanying schedules and statements, filed with the Kentucky Department of Revenue. If I am also the paid preparer, I declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

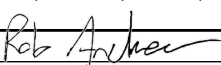
Check if also paid preparer.

ERO's signature _____ Date _____ I.D. Number of ERO _____

Firm's name (or your name if self-employed) _____ FEIN _____

Address _____ ZIP Code _____

I, the undersigned, declare under the penalties of perjury that I have examined this tax return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Preparer's signature  Date 11/13/2023 I.D. Number of Preparer P01604525

Firm's name (or your name if self-employed) KPMG, LLP FEIN 135565207

Address 90 S 7th St. Minneapolis MN ZIP Code 55402

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KYKBRV01

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KBR- V

CORP/LLET PAYMENT VOUCHER

2022

KY Corporation/LLET Account No Taxable Year Ending (MMYY)

004668 12 22

FEIN

55-0139565

	Dollars	Cents
1. Corporation Income Tax		387,094.00
2. Income Interest and Penalty		0.00
3. LLET		0.00
4. LLET Interest and Penalty		0.00
5. Total		387,094.00

Name of Entity (Print or Type)		
Columbia Gas of Kentucky, Inc. and Affiliates		
Number and Street		
290 W. Nationwide Blvd.		
City	State	ZIP Code
Columbus		43215
Contact Name and Telephone Number		

Form Type:	<input type="checkbox"/> 720	<input type="checkbox"/> 725	<input checked="" type="checkbox"/> 720U
	<input type="checkbox"/> PTE- S Corporation	<input type="checkbox"/> PTE- Partnership	
	<input type="checkbox"/> PTE- General Partnership		

4 1 A 7 2 0 KBR0 0 0 2



For calendar year 2022 or tax years beginning (MM-DD-YY) 01 01, 2022, and ending (MM-DD-YY) 12 31, 2022.

A Number of Corporations in Water's Edge Group 21	D FEIN (Designated Filer) 550139565	E Kentucky Corporation/LLET Account Number (Required) 004668
Name of Designated Filer Corporation Columbia Gas of Kentucky, Inc. and Affiliates		<input type="checkbox"/> Change of Name Telephone Number
Number and Street 290 W. Nationwide Blvd.		State of Incorporation KY
City Columbus		Date of Incorporation 10/11/1905
State OH		ZIP Code 43215
Foreign Country (if not United States)		Principal Business Activity in KY DIST OF NATURAL GAS
C Check if applicable: <input type="checkbox"/> Amended return <input type="checkbox"/> Amended return - RAR Attach explanation of changes statement.		F Check if applicable: <input type="checkbox"/> Initial return <input type="checkbox"/> Short-period return (Complete Box G) <input type="checkbox"/> Change of accounting period <input type="checkbox"/> Final return (Complete Box G)
		Primary NAICS Code Number in KY (See www.census.gov) 221210

G EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN

Check if applicable:

- | | |
|---------------------------------------------------------|--------------------------------------------------|
| <input type="checkbox"/> Ceased operations in Kentucky | <input type="checkbox"/> Change in filing status |
| <input type="checkbox"/> Change of ownership | <input type="checkbox"/> Merger |
| <input type="checkbox"/> Successor to previous business | <input type="checkbox"/> Other |

PART I - COMBINED GROUP LLET SUMMARY

1 Total LLET liability. Enter the combined totals column amount from Schedule U9, Section A, line 6	196,759	00
2 Total interest due on LLET. Enter the combined totals amount from Schedule U9, Section A, line 20	0	00
3 Total penalty due on LLET. Enter the combined totals amount from Schedule U9, Section A, line 21	0	00
4 Total LLET, interest, and penalty due. Enter the combined totals column amount from Schedule U9, Section A, line 22	AMOUNT DUE	0 00
5 Total LLET amount to be refunded. Enter the combined totals column amount from Schedule U9, Section A, line 27	REFUND	0 00

PART II - COMBINED GROUP INCOME TAX SUMMARY

1 Total income tax liability. Enter the combined totals column amount from Schedule U9, Section B, line 8	465,735	00
2 Total interest due on income tax. Enter the combined totals amount from Schedule U9, Section B, line 18	0	00
3 Total penalty due on income tax. Enter the combined totals amount from Schedule U9, Section B, line 19	0	00
4 Total income tax, interest, and penalty due. Enter the combined totals column amount from Schedule U9, Section B, line 20	AMOUNT DUE	387,094 00
5 Total income tax amount to be refunded. Enter the combined totals column amount from Schedule U9, Section B, line 25	REFUND	0 00

Enclose	Include federal form 1120 with all supporting schedules and statements.	Refund or No Payment	Kentucky Department of Revenue Frankfort, KY 40618-0010
Payment	Check Payable: Kentucky State Treasurer E-Pay Options: www.revenue.ky.gov	With Payment	Kentucky Department of Revenue Frankfort, KY 40620-0021



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LEET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Columbia Gas of Ken 550139565	NiSource Inc. 352108964	Central Kentucky Tr 201712388
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W Nationwide Bl Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LEET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Nisource Corporate	NiSource Corporate	NiSource Gas Distri
		131596081	463050669	463083381
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W Nationwide Bl Columbus OH 43215-2561	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	-----------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
		832813882	352116555	310673990
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
		251093185	251100252	540344210
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LEET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
		350552990	351740489	061713246
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LEET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece
1	Check the box if the corporation is a new business.	352123828	043442797	271009221
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LEET Account Number 004668
-------------------------------------------------------------------------------	------------------------------------------------	--------------------------------------------------------

IMPORTANT: Questions 3- 8 must be completed by all corporations. If this is the corporation's initial return or if the corporation did not file a return under the same name and same federal identification number for the preceding year, questions 1 and 2 must be answered. **Failure to do so may result in a request for a delinquent return.**

	Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
		272016379	351798438	271118770
1	Check the box if the corporation is a new business.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	If the corporation is a successor to a previously existing business, enter the following:			
2(a)	Previous business name			
2(b)	Previous business address			
2(c)	Previous business FEIN			
3	If a foreign corporation, enter the date qualified to do business in Kentucky	/ /	/ /	/ /
4	The corporation's books are in care of: (Name and address)	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215	Jennifer Harding 290 W. Nationwide B Columbus OH 43215
5	Are disregarded entities included in this return? If yes, attach Schedule DE	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	If the corporation was a partner or member in a pass-through entity doing business in Kentucky, list the name(s) and federal I.D. number(s) of the pass-through entity(ies). Attach a supporting statement if more than three entities.			
6(a)	Name 1			
6(b)	FEIN 1			
6(c)	Name 2			
6(d)	FEIN 2			
6(e)	Name 3			
6(f)	FEIN 3			
7	Was the corporation doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Was this return prepared on: (a) cash basis, (b) accrual basis, or (c) other	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____	(a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/> (c) _____



2022

OFFICER INFORMATION

Attach a schedule listing the name, home address, and Social Security number of the vice president, secretary, and treasurer of designated filer corporation.

Has the attached officer information changed from the last return filed? Yes No

President's Name Herbert A Miller, JR President's Home Address 290 W Nationwide Blvd
President's Social Security Number 999009999 Columbus OH 43215
Date Became President _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of Officer <i>Jennifer Harding</i>	Date 11.13.2023
	Name of Officer JENNIFER HARDING	Title VP of TAX
Paid Preparer Use	Signature of Preparer <i>Rob Andrew</i>	Date 11/13/2023
	Name of Preparer or Firm KPMG, LLP	ID Number 135565207
	Email and/or Telephone No. randree@kpmg.com 6123055000	May the DOR discuss this return with this preparer? <input type="checkbox"/> Yes <input type="checkbox"/> No



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▶ **Complete Sections A through D. See instructions.** ▶ **Attach to Form 720U.** Attachment B
Page 13 of 160

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Kentucky Corporation/LLET Account Number 004668	Federal Identification Number 550139565
Name of the designated filer for last year, if different from above		FEIN, if different from above

Section A - List All Members (see specific instructions)

Corp. No.	A Name	B FEIN	C Year Ending (Mo/Yr)	D Protected by P.L. 86-272	E No KY LLET Nexus	F LLET Exemption Code	G New Member	H Percent of Voting Power	I Owned by Corp. No (or Excluded Corp.)
1	Columbia Gas of Kentucky,	550139565	12 22	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
2	NiSource Inc.	352108964	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
3	Central Kentucky Transmiss	201712388	12 22	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
4	Nisource Corporate Service	131596081	12 22	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
5	NiSource Corporate Group,	463050669	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
6	NiSource Gas Distribution	463083381	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
7	NiSource Strategic Sourcin	832813882	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
8	EnergyUSA-TPC Corp.	352116555	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
9	Columbia Gas of Ohio, Inc.	310673990	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
10	Columbia Gas of Maryland,	251093185	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
11	Columbia Gas of Pennsylvan	251100252	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
12	Columbia Gas of Virginia,	540344210	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
13	Northern Indiana Public Se	350552990	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
14	NiSource Development Compa	351740489	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
15	NiSource Retail Services,	061713246	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	

Section B - List any Mergers with Members Listed in Section A (see specific instructions)

	A Entity that was merged with member	B Member listed in Section A	
1	<input style="width:90%;" type="text"/> Name FEIN	<input style="width:90%;" type="text"/> Name FEIN	/ / Date of Merger
2	<input style="width:90%;" type="text"/> Name FEIN	<input style="width:90%;" type="text"/> Name FEIN	/ / Date of Merger
3	<input style="width:90%;" type="text"/> Name FEIN	<input style="width:90%;" type="text"/> Name FEIN	/ / Date of Merger

Continued on next page



2 2 0 3 6 3 1 0 2 3

▶ **Complete Sections A through D. See instructions.** ▶ **Attach to Form 720U.**

Attachment B
Page 14 of 160

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Kentucky Corporation/LLET Account Number 004668	Federal Identification Number 550139565
Name of the designated filer for last year, if different from above		FEIN, if different from above

Section A - List All Members (see specific instructions)

Corp. No.	A Name	B FEIN	C Year Ending (Mo/Yr)	D Protected by P.L. 86-272	E No KY LLET Nexus	F LLET Exemption Code	G New Member	H Percent of Voting Power	I Owned by Corp. No (or Excluded Corp.)
1	NiSource Energy Technologi	352123828	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
2	Bay State Gas Company	043442797	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
3	Col. Gas of OH Receivables	271009221	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
4	Col. Gas of PA Receivables	272016379	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
5	Lake Erie Land Company	351798438	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
6	NIPSCO Accounts Receivable	271118770	12 22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	0.0000	
7				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
8				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
9				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
10				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
11				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
12				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
13				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
14				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	
15				<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	0.0000	

Section B - List any Mergers with Members Listed in Section A (see specific instructions)

	A Entity that was merged with member		B Member listed in Section A		
	Name	FEIN	Name	FEIN	Date of Merger
1					/ /
2					/ /
3					/ /

Continued on next page



2 2 0 3 6 4 1 0 2 3

2022

Section C - List All Members Who Left the Group During the Tax Year (see specific instructions)

A Entity that was sold		B Entity to which member in Column A was sold		
1	NiSource Strategic Sourcing, Inc Name	832813882 FEIN		12/31/22 Date of Sale
2				/ / Date of Sale
3				/ / Date of Sale

Section D - Provide Information About Your Excluded Members

(see specific instructions and complete Section D if one or more members are excluded.)

1 Enter the total number of members excluded

Excluded Corp.	A Name	B FEIN	C Reason for Exclusion			
			KRS 141.202		KRS 141.040(1)(b)	Voting Stock
			8(a)	8(b)		
A			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
G			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
L			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
N			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
O			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



PRO FORMA FEDERAL RETURN SCHEDULE U3 Case No. 202400092
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 202400092
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 16 of 160

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Kentuck	NISource Inc.	Central Kentucky Transm	Elimination Adjustments	Combined Totals
	550139565	352108964	201712388		
1(a) Gross Receipts or sales	203,972,385	1,525,176	0	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	203,972,385	1,525,176	0	0	5,716,227,196
2 Cost of goods sold	90,859,530	0	0	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	113,112,855	1,525,176	0	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	249,889	314,238,339	434	0	342,808,092
6 Gross rents	51,151	0	0	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-2,005,044	0	0	0	-44,622,894
10 Other Income STATEMENT 1	12,738,816	10,025,000	0	0	930,926,415
11 Total Income (add lines 3 through 10)	124,147,667	325,788,515	434	0	4,419,623,592
12 Compensation of officers	0	5,378,628	0	0	5,378,628
13 Salaries and wages	8,425,800	-12,886,352	0	0	349,482,689
14 Repairs and maintenance	36,915,373	228,336	0	0	784,817,417
15 Bad debts	1,686,261	0	0	0	90,139,743
16 Rents	880,711	0	0	0	38,517,878
17 Taxes and licenses	5,082,102	-7,675,453	0	0	304,690,168
18 Interest	9,870,673	370,467,554	0	0	530,002,358
19 Charitable contributions	48,805	-930,625	0	0	0
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	17,905,586	0	0	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	43,657	0	0	0	4,831,681
23 Pension, profit-sharing, etc., plans	3,882,348	-2,167,195	0	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE D Case No. 202400092
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 202400092
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 17 of 160

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Nisource Corporate Serv	NiSource Corporate Grou	NiSource Gas Distributi	Elimination Adjustments	Combined Totals
	131596081	463050669	463083381		
1(a) Gross Receipts or sales	10,254,778	0	0	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	10,254,778	0	0	0	5,716,227,196
2 Cost of goods sold	6,573,576	0	0	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	3,681,202	0	0	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	66,637	0	0	0	342,808,092
6 Gross rents	0	0	0	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-4,546,488	0	0	0	-44,622,894
10 Other Income STATEMENT 1	469,643,141	0	0	0	930,926,415
11 Total Income (add lines 3 through 10)	468,844,492	0	0	0	4,419,623,592
12 Compensation of officers	0	0	0	0	5,378,628
13 Salaries and wages	140,857,354	0	0	0	349,482,689
14 Repairs and maintenance	47,778,491	0	0	0	784,817,417
15 Bad debts	0	0	0	0	90,139,743
16 Rents	15,395,371	0	0	0	38,517,878
17 Taxes and licenses	14,319,552	0	0	0	304,690,168
18 Interest	4,402,924	0	0	0	530,002,358
19 Charitable contributions	272,573	0	0	0	0
20 Depreciation from Form 4562 not claimed on Form 1125- A or elsewhere on return	44,164,976	0	0	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	1,056,206	0	0	0	4,831,681
23 Pension, profit-sharing, etc., plans	30,079,004	0	0	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE Case No. 202400092
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 202400092
Respondent: Jennifer Harding No. 1545-0123

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

	Name FEIN	NiSource Strategic Sour 832813882	EnergyUSA-TPC Corp. 352116555	Columbia Gas of Ohio, I 310673990	Elimination Adjustments	Combined Totals
1(a) Gross Receipts or sales		0	0	1,287,680,444	0	5,716,227,196
1(b) Returns and allowances		0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))		0	0	1,287,680,444	0	5,716,227,196
2 Cost of goods sold		0	0	612,418,407	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)		0	0	675,262,037	0	3,173,935,909
4 Dividends and inclusions		0	0	0	0	0
5 Interest		0	0	20,795,078	0	342,808,092
6 Gross rents		0	0	12,135,603	0	16,576,070
7 Gross royalties		0	0	0	0	0
8 Capital gain net income (Form 1120)		0	0	0	0	0
9 Net gain or (loss) from Form 4797		0	0	-14,319,830	0	-44,622,894
10 Other Income STATEMENT 1		0	0	120,478,949	0	930,926,415
11 Total Income (add lines 3 through 10)		0	0	814,351,837	0	4,419,623,592
12 Compensation of officers		0	0	0	0	5,378,628
13 Salaries and wages		0	0	46,239,161	0	349,482,689
14 Repairs and maintenance		0	0	177,211,965	0	784,817,417
15 Bad debts		0	0	29,573,435	0	90,139,743
16 Rents		0	0	7,925,717	0	38,517,878
17 Taxes and licenses		0	0	174,609,311	0	304,690,168
18 Interest		0	0	-89,058,499	0	530,002,358
19 Charitable contributions		0	0	33,446	0	0
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return		0	0	153,081,405	0	613,791,740
21 Depletion		0	0	0	0	0
22 Advertising		0	0	851,147	0	4,831,681
23 Pension, profit-sharing, etc., plans		0	0	14,337,082	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE FOR THE KENTUCKY UNITARY GROUP
 Case No. 20240092
 Response to Staff's Data Request Set Case No. 2024
 Respondent: Jennifer Harding No. 1545-0123
 Attachment B
 Page 19 of 160

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Marylan	Columbia Gas of Pennsyl	Columbia Gas of Virgini	Elimination Adjustments	Combined Totals
	251093185	251100252	540344210		
1(a) Gross Receipts or sales	75,296,564	840,326,911	453,783,123	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	75,296,564	840,326,911	453,783,123	0	5,716,227,196
2 Cost of goods sold	30,601,444	263,722,846	210,205,775	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	44,695,120	576,604,065	243,577,348	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	119,207	780,669	65	0	342,808,092
6 Gross rents	0	0	170,199	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-707,101	-9,761,434	-2,081,806	0	-44,622,894
10 Other Income STATEMENT 1	3,467,403	29,129,907	67,016,884	0	930,926,415
11 Total Income (add lines 3 through 10)	47,574,629	596,753,207	308,682,690	0	4,419,623,592
12 Compensation of officers	0	0	0	0	5,378,628
13 Salaries and wages	3,038,414	27,246,467	17,218,148	0	349,482,689
14 Repairs and maintenance	10,007,657	132,735,632	45,921,178	0	784,817,417
15 Bad debts	959,930	44,788,117	1,716,665	0	90,139,743
16 Rents	433,819	2,127,714	2,489,171	0	38,517,878
17 Taxes and licenses	5,262,410	10,113,464	15,416,808	0	304,690,168
18 Interest	4,236,317	51,309,659	27,166,716	0	530,002,358
19 Charitable contributions	10,000	245,800	42,750	0	0
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	8,857,150	93,309,635	41,107,112	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	67,540	702,162	487,384	0	4,831,681
23 Pension, profit-sharing, etc., plans	1,359,205	12,975,394	4,672,360	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE U3 Case No. 202400092
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 202400092
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 20 of 160

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Northern Indiana Public	NiSource Development Co	NiSource Retail Service	Elimination Adjustments	Combined Totals
	350552990	351740489	061713246		
1(a) Gross Receipts or sales	2,841,419,375	0	0	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	2,841,419,375	0	0	0	5,716,227,196
2 Cost of goods sold	1,326,395,536	0	0	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	1,515,023,839	0	0	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	6,003,732	196,621	0	0	342,808,092
6 Gross rents	4,219,117	0	0	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	-11,201,191	0	0	0	-44,622,894
10 Other Income STATEMENT 1	91,244,053	6,086,915	0	0	930,926,415
11 Total Income (add lines 3 through 10)	1,605,289,550	6,283,536	0	0	4,419,623,592
12 Compensation of officers	0	0	0	0	5,378,628
13 Salaries and wages	119,202,018	0	0	0	349,482,689
14 Repairs and maintenance	333,138,506	2,130,587	0	0	784,817,417
15 Bad debts	11,408,004	0	0	0	90,139,743
16 Rents	9,255,255	0	0	0	38,517,878
17 Taxes and licenses	85,811,607	433,559	0	0	304,690,168
18 Interest	128,849,678	0	0	0	530,002,358
19 Charitable contributions	277,251	0	0	0	0
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	254,406,426	938,852	0	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	1,623,585	0	0	0	4,831,681
23 Pension, profit-sharing, etc., plans	42,900,175	1,104	0	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE U3 Case No. 20240009
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 2024
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 21 of 160

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Energy Technol	Bay State Gas Company	Col. Gas of OH Receivab	Elimination Adjustments	Combined Totals
	352123828	043442797	271009221		
1(a) Gross Receipts or sales	0	0	0	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	0	0	0	0	5,716,227,196
2 Cost of goods sold	0	9,343	0	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	0	-9,343	0	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	0	0	87,788	0	342,808,092
6 Gross rents	0	0	0	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	0	0	0	0	-44,622,894
10 Other Income STATEMENT 1	0	105,000,000	6,255,698	0	930,926,415
11 Total Income (add lines 3 through 10)	0	104,990,657	6,343,486	0	4,419,623,592
12 Compensation of officers	0	0	0	0	5,378,628
13 Salaries and wages	0	139,652	1,164	0	349,482,689
14 Repairs and maintenance	0	-1,250,383	44	0	784,817,417
15 Bad debts	0	0	0	0	90,139,743
16 Rents	0	9,953	95	0	38,517,878
17 Taxes and licenses	1	1,190,691	0	0	304,690,168
18 Interest	23,110	7,536,342	7,010,213	0	530,002,358
19 Charitable contributions	0	0	0	0	0
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return	0	0	0	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	0	0	0	0	4,831,681
23 Pension, profit-sharing, etc., plans	-1	27,619	219	0	108,067,474



PRO FORMA FEDERAL RETURN SCHEDULE Case No. 202400092
FOR THE KENTUCKY UNITARY GROUP Response to Staff's Data Request Set Case No. 202400092
Respondent: Jennifer Harding No. 1545-0123

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Col. Gas of PA Receivab 272016379	Lake Erie Land Company 351798438	NIPSCO Accounts Receiva 271118770	Elimination Adjustments	Combined Totals
1(a) Gross Receipts or sales	0	1,968,440	0	0	5,716,227,196
1(b) Returns and allowances	0	0	0	0	0
1(c) Balance (line 1(a) less line 1(b))	0	1,968,440	0	0	5,716,227,196
2 Cost of goods sold	0	1,504,830	0	0	2,542,291,287
3 Gross profits (line 1(c) less line 2)	0	463,610	0	0	3,173,935,909
4 Dividends and inclusions	0	0	0	0	0
5 Interest	129,704	0	139,929	0	342,808,092
6 Gross rents	0	0	0	0	16,576,070
7 Gross royalties	0	0	0	0	0
8 Capital gain net income (Form 1120)	0	0	0	0	0
9 Net gain or (loss) from Form 4797	0	0	0	0	-44,622,894
10 Other Income STATEMENT 1	3,060,605	26,465	6,752,579	0	930,926,415
11 Total Income (add lines 3 through 10)	3,190,309	490,075	6,892,508	0	4,419,623,592
12 Compensation of officers	0	0	0	0	5,378,628
13 Salaries and wages	863	0	0	0	349,482,689
14 Repairs and maintenance	31	0	0	0	784,817,417
15 Bad debts	0	7,331	0	0	90,139,743
16 Rents	72	0	0	0	38,517,878
17 Taxes and licenses	0	62,748	63,368	0	304,690,168
18 Interest	2,325,620	300,240	5,561,811	0	530,002,358
19 Charitable contributions	0	0	0	0	0
20 Depreciation from Form 4562 not claimed on Form 1125- A or elsewhere on return	0	20,598	0	0	613,791,740
21 Depletion	0	0	0	0	0
22 Advertising	0	0	0	0	4,831,681
23 Pension, profit-sharing, etc., plans	160	0	0	0	108,067,474



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2022

	Name	FEIN	Elimination Adjustments	Combined Totals		
	Columbia Gas of Kentuck	550139565				
	NiSource Inc.	352108964				
	Central Kentucky Transm	201712388				
24	Employee benefit programs.....	219,379	4,572,021	0	0	24,604,287
25	Other deductions..... STATEMENT 2	49,111,251	16,329,615	0	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	134,071,946	373,316,529	0	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	-9,924,279	-47,528,014	434	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	-9,924,279	-47,528,014	434	0	485,147,450



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2022

	Name	Nisource Corporate Serv	NiSource Corporate Grou	NiSource Gas Distributi	Elimination Adjustments	Combined Totals
	FEIN	131596081	463050669	463083381		
24	Employee benefit programs.....	1,156,204	0	0	0	24,604,287
25	Other deductions..... STATEMENT 2	165,930,908	0	0	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	465,413,563	0	0	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	3,430,929	0	0	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	3,430,929	0	0	0	485,147,450



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2022

	Name	NiSource Strategic Sour	EnergyUSA-TPC Corp.	Columbia Gas of Ohio, I	Elimination Adjustments	Combined Totals
	FEIN	832813882	352116555	310673990		
24	Employee benefit programs.....	0	0	6,036,632	0	24,604,287
25	Other deductions..... STATEMENT 2	0	0	275,916,702	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	0	0	796,757,504	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	0	0	17,594,333	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	0	0	17,594,333	0	485,147,450



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2022

	Name FEIN	Columbia Gas of Marylan	Columbia Gas of Pennsylv	Columbia Gas of Virgini	Elimination Adjustments	Combined Totals
		251093185	251100252	540344210		
24	Employee benefit programs.....	559,683	1,211,909	650,885	0	24,604,287
25	Other deductions..... STATEMENT 2	13,758,037	128,163,740	77,002,566	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	48,550,162	504,929,693	233,891,743	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	-975,533	91,823,514	74,790,947	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	-975,533	91,823,514	74,790,947	0	485,147,450



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2022

	Name	Northern Indiana Public	NiSource Development Co	NiSource Retail Service	Elimination Adjustments	Combined Totals
	FEIN	350552990	351740489	061713246		
24	Employee benefit programs.....	10,190,945	-221	0	0	24,604,287
25	Other deductions..... STATEMENT 2	349,819,970	1,595,284	0	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	1,346,883,420	5,099,165	0	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	258,406,130	1,184,371	0	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	258,406,130	1,184,371	0	0	485,147,450



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2022

	Name	NiSource Energy Technol	Bay State Gas Company	Col. Gas of OH Receivab	Elimination Adjustments	Combined Totals
	FEIN	352123828	043442797	271009221		
24	Employee benefit programs.....	0	6,850	0	0	24,604,287
25	Other deductions..... STATEMENT 2	254	1,408,614	41,336	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	23,364	9,069,338	7,053,071	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	-23,364	95,921,319	-709,585	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	-23,364	95,921,319	-709,585	0	485,147,450



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2022

	Name	Col. Gas of PA Receivab	Lake Erie Land Company	NIPSCO Accounts Receiva	Elimination Adjustments	Combined Totals
	FEIN	272016379	351798438	271118770		
24	Employee benefit programs.....	0	0	0	0	24,604,287
25	Other deductions..... STATEMENT 2	61,458	974,902	37,442	0	1,080,152,079
26	Total deductions (add lines 12 through 25)	2,388,204	1,365,819	5,662,621	0	3,934,476,142
27	Taxable income before NOL deduction and special deductions (line 11 less line 26)	802,105	-875,744	1,229,887	0	485,147,450
28	Adjustments to recognize deferred income from intercompany transactions	0	0	0	0	0
29	Other adjustments based on federal law (attach statement)	0	0	0	0	0
30	Modified federal taxable income (add lines 27 through 29)	802,105	-875,744	1,229,887	0	485,147,450



**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 30 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Kentuc	NiSource Inc.	Central Kentucky Trans	Elimination Adjustments	Combined Totals
	550139565	352108964	201712388		
1 Modified federal taxable income from Schedule U3, line 30.....	-9,924,279	-47,528,014	434	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	42,123	-7,725,503	0	0	8,502,026
4 Depreciation adjustment	17,905,586	0	0	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	2,005,044	0	0	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	10,028,474	-55,253,517	434	0	1,152,064,110



KENTUCKY UNITARY COMBINED INCOME MODIFICATION SCHEDULE

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 31 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Nisource Corporate Ser	NiSource Corporate Gro	NiSource Gas Distribut	Elimination Adjustments	Combined Totals
	131596081	463050669	463083381		
1 Modified federal taxable income from Schedule U3, line 30.....	3,430,929	0	0	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	-680,868	0	0	0	8,502,026
4 Depreciation adjustment	44,164,976	0	0	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	4,546,488	0	0	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	51,461,525	0	0	0	1,152,064,110



**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 251510223
Attachment B
Page 32 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Strategic Sou	EnergyUSA-TPC Corp.	Columbia Gas of Ohio,	Elimination Adjustments	Combined Totals
	832813882	352116555	310673990		
1 Modified federal taxable income from Schedule U3, line 30.....	0	0	17,594,333	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	0	0	-11	0	8,502,026
4 Depreciation adjustment	0	0	153,081,405	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	0	0	14,319,830	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	0	0	184,995,557	0	1,152,064,110



**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 33 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Maryla	Columbia Gas of Pennsy	Columbia Gas of Virgin	Elimination Adjustments	Combined Totals
	251093185	251100252	540344210		
1 Modified federal taxable income from Schedule U3, line 30.....	-975,533	91,823,514	74,790,947	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	22	5,141,663	3,667,413	0	8,502,026
4 Depreciation adjustment	8,857,150	93,309,635	41,107,112	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	707,101	9,761,434	2,081,806	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	8,588,740	200,036,246	121,647,278	0	1,152,064,110



KENTUCKY UNITARY COMBINED INCOME MODIFICATION SCHEDULE

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 34 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Northern Indiana Publi	NiSource Development C	NiSource Retail Servic	Elimination Adjustments	Combined Totals
	350552990	351740489	061713246		
1 Modified federal taxable income from Schedule U3, line 30.....	258,406,130	1,184,371	0	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	7,933,287	60,074	0	0	8,502,026
4 Depreciation adjustment	254,406,426	938,852	0	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	11,201,191	0	0	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K-1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	531,947,034	2,183,297	0	0	1,152,064,110



**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 35 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Energy Techno	Bay State Gas Company	Col. Gas of OH Receiva	Elimination Adjustments	Combined Totals
	352123828	043442797	271009221		
1 Modified federal taxable income from Schedule U3, line 30.....	-23,364	95,921,319	-709,585	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	1	456	0	0	8,502,026
4 Depreciation adjustment	0	0	0	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	0	0	0	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	-23,363	95,921,775	-709,585	0	1,152,064,110



**KENTUCKY UNITARY COMBINED INCOME
MODIFICATION SCHEDULE**

PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
Respondent: Jennifer Harding No. 25151023
Attachment B
Page 36 of 160

2022

▶ See instructions. ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Col. Gas of PA Receiva	Lake Erie Land Company	NIPSCO Accounts Receiv	Elimination Adjustments	Combined Totals
	272016379	351798438	271118770		
1 Modified federal taxable income from Schedule U3, line 30.....	802,105	-875,744	1,229,887	0	485,147,450
Additions					
2 Interest income (state and local obligations)	0	0	0	0	0
3 State taxes based on net/gross income	0	1	63,368	0	8,502,026
4 Depreciation adjustment	0	20,598	0	0	613,791,740
5 Deductions attributable to nontaxable income	0	0	0	0	0
6 Related party expenses	0	0	0	0	0
7 Dividend paid deduction (Captive REIT)	0	0	0	0	0
8 Loss from Form 4797 found on Schedule U3, line 9.....	0	0	0	0	44,622,894
9 Federal allowable depletion from Schedule U3, line 21.....	0	0	0	0	0
10 Federal contribution deductions from Schedule U3, line 19.....	0	0	0	0	0
11 Terminal Railroad Corporation adjustments	0	0	0	0	0
12 Federal allowable passive activity loss	0	0	0	0	0
13 Federal taxable loss of all exempt corporations	0	0	0	0	0
14 Reserved for future use					
15 Enter additions to federal taxable income from Kentucky Schedule(s) K- 1	0	0	0	0	0
16 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
17 Other additions (attach explanation)	0	0	0	0	0
18 Revenue Agent Report (RAR)	0	0	0	0	0
19 Total (add lines 1 through 18)	802,105	-855,145	1,293,255	0	1,152,064,110



2022

	Name FEIN	Columbia Gas of Kentuck	NiSource Inc.	Central Kentucky Transm	Elimination Adjustments	Combined Totals
		550139565	352108964	201712388		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividends and other nontaxable inclusions	0	0	0	0	0
22	Reserved for future use	0	0	0	0	0
23	Depreciation adjustment	22,566,526	0	0	0	715,757,548
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Reserved for future use	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation) STATEMENT 3	2,755,864	0	0	0	63,366,090
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Kentucky Net Income (line 19 less lines 20 through 33)	-15,293,916	-55,253,517	434	0	372,940,472



Name FEIN	Nisource Corporate Serv	NiSource Corporate Grou	NiSource Gas Distributi	Elimination Adjustments	Combined Totals
	131596081	463050669	463083381		
Subtractions					
20 Interest income (U.S. obligations)	0	0	0	0	0
21 Dividends and other nontaxable inclusions	0	0	0	0	0
22 Reserved for future use	0	0	0	0	0
23 Depreciation adjustment	43,077,278	0	0	0	715,757,548
24 Capital gain from Schedule U3, line 8	0	0	0	0	0
25 Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26 50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27 Terminal Railroad Corporation adjustments	0	0	0	0	0
28 Kentucky allowable passive activity loss	0	0	0	0	0
29 Kentucky allowable depletion	0	0	0	0	0
30 Reserved for future use	0	0	0	0	0
31 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32 Other subtractions (attach explanation) STATEMENT 3	11,813,550	0	0	0	63,366,090
33 Revenue Agent Report (RAR)	0	0	0	0	0
34 Kentucky Net Income (line 19 less lines 20 through 33)	-3,429,303	0	0	0	372,940,472



2022

	Name	NiSource Strategic Sour	EnergyUSA-TPC Corp.	Columbia Gas of Ohio, I	Elimination Adjustments	Combined Totals
	FEIN	832813882	352116555	310673990		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividends and other nontaxable inclusions	0	0	0	0	0
22	Reserved for future use	0	0	0	0	0
23	Depreciation adjustment	0	0	153,081,405	0	715,757,548
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Reserved for future use	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation) STATEMENT 3	0	0	14,325,430	0	63,366,090
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Kentucky Net Income (line 19 less lines 20 through 33)	0	0	17,588,722	0	372,940,472



2022

Name FEIN	Columbia Gas of Marylan	Columbia Gas of Pennsylv	Columbia Gas of Virgini	Elimination Adjustments	Combined Totals
	251093185	251100252	540344210		
Subtractions					
20 Interest income (U.S. obligations)	0	0	0	0	0
21 Dividends and other nontaxable inclusions	0	0	0	0	0
22 Reserved for future use	0	0	0	0	0
23 Depreciation adjustment	10,718,096	104,157,088	55,613,647	0	715,757,548
24 Capital gain from Schedule U3, line 8	0	0	0	0	0
25 Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26 50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27 Terminal Railroad Corporation adjustments	0	0	0	0	0
28 Kentucky allowable passive activity loss	0	0	0	0	0
29 Kentucky allowable depletion	0	0	0	0	0
30 Reserved for future use	0	0	0	0	0
31 Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32 Other subtractions (attach explanation) STATEMENT 3	959,634	12,772,056	2,516,073	0	63,366,090
33 Revenue Agent Report (RAR)	0	0	0	0	0
34 Kentucky Net Income (line 19 less lines 20 through 33)	-3,088,990	83,107,102	63,517,558	0	372,940,472



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2022

		Name			Elimination Adjustments	Combined Totals
		Northern Indiana Public FEIN	NiSource Development Co 351740489	NiSource Retail Service 061713246		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividends and other nontaxable inclusions	0	0	0	0	0
22	Reserved for future use	0	0	0	0	0
23	Depreciation adjustment	325,565,034	957,265	0	0	715,757,548
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Reserved for future use	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation) STATEMENT 3	18,223,483	0	0	0	63,366,090
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Kentucky Net Income (line 19 less lines 20 through 33)	188,158,517	1,226,032	0	0	372,940,472



2022

	Name	NiSource Energy Technol	Bay State Gas Company	Col. Gas of OH Receivab	Elimination Adjustments	Combined Totals
	FEIN	352123828	043442797	271009221		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividends and other nontaxable inclusions	0	0	0	0	0
22	Reserved for future use	0	0	0	0	0
23	Depreciation adjustment	0	0	0	0	715,757,548
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Reserved for future use	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation) STATEMENT 3	0	0	0	0	63,366,090
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Kentucky Net Income (line 19 less lines 20 through 33)	-23,363	95,921,775	-709,585	0	372,940,472



	Name FEIN	Col. Gas of PA Receivab	Lake Erie Land Company	NIPSCO Accounts Receiva	Elimination Adjustments	Combined Totals
		272016379	351798438	271118770		
Subtractions						
20	Interest income (U.S. obligations)	0	0	0	0	0
21	Dividends and other nontaxable inclusions	0	0	0	0	0
22	Reserved for future use	0	0	0	0	0
23	Depreciation adjustment	0	21,209	0	0	715,757,548
24	Capital gain from Schedule U3, line 8	0	0	0	0	0
25	Gain from Form 4797 found on Schedule U3, line 9	0	0	0	0	0
26	50% of the gross royalty income derived from any disposal of coal with a retained economic interest defined in IRC Sec. 631(c) and all IRC Sec. 272 expenses if the corporation elects not to use percentage depletion	0	0	0	0	0
27	Terminal Railroad Corporation adjustments	0	0	0	0	0
28	Kentucky allowable passive activity loss	0	0	0	0	0
29	Kentucky allowable depletion	0	0	0	0	0
30	Reserved for future use	0	0	0	0	0
31	Internal Revenue Code adjustments (see instructions)	0	0	0	0	0
32	Other subtractions (attach explanation) STATEMENT 3	0	0	0	0	63,366,090
33	Revenue Agent Report (RAR)	0	0	0	0	0
34	Kentucky Net Income (line 19 less lines 20 through 33)	802,105	-876,354	1,293,255	0	372,940,472



2 2 0 3 6 9 1 0 2 3

2022

▶ Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Kent 550139565	NiSource Inc. 352108964	Central Kentucky Tra 201712388
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34
- 2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
- 3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
372,940,472
0
372,940,472

4 Apportionment Method Code

- 5(a) Kentucky receipts of corporation
- 5(b) Intercompany eliminations
- 5(c) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)
- 5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))

206,829,843	0	434
84,043	0	434
0	0	0
206,745,800	0	0
213,758,523	316,722,250	434
84,314	314,187,581	434
0	0	0
213,674,209	2,534,669	0
0.0355	0.0000	0.0000

- 6(a) Total receipts of corporation
- 6(b) Intercompany eliminations
- 6(c) Total receipts of pass-through entity(ies) (attach Schedule U6)
- 6(d) Total receipts (Line 6(a) less Line 6(b) plus Line 6(c))

7 Apportionment Factor. Divide line 5(d) of each column by line 6(d) of the Combined Totals Column

5,821,336,486



2203691023

Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Table with 3 columns: Name of Designated Filer, Federal Identification Number, Kentucky Corporation/LLET Account Number. Row 1: Columbia Gas of Kentucky, Inc. and Affiliates, 550139565, 004668

Table with 3 columns: Name FEIN, NiSource Corporate S, NiSource Corporate G, NiSource Gas Distrib. Includes 'Check Here' boxes for each column.

Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34
2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Table with 2 columns: Description, Combined Totals. Totals: 372,940,472

Main table with 3 columns for apportionment. Rows include 4 Apportionment Method Code, 5(a) Kentucky receipts of corporation, 5(b) Intercompany eliminations, 5(c) Kentucky receipts of pass-through entity, 5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c)), 6(a) Total receipts of corporation, 6(b) Intercompany eliminations, 6(c) Total receipts of pass-through entity, 6(d) Total receipts (Line 6(a) less Line 6(b) plus Line 6(c)), 7 Apportionment Factor.

Table with 2 columns: Description, Combined Totals. Total: 5,821,336,486



2203691023

2022

▶ Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio
FEIN	832813882	352116555	310673990
	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34
- 2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
- 3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
372,940,472
0
372,940,472

4 Apportionment Method Code

5(a) Kentucky receipts of corporation

5(b) Intercompany eliminations

5(c) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)

5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))

6(a) Total receipts of corporation

6(b) Intercompany eliminations

6(c) Total receipts of pass-through entity(ies) (attach Schedule U6)

6(d) Total receipts (Line 6(a) less Line 6(b) plus Line 6(c))

7 Apportionment Factor. Divide line 5(d) of each column by line 6(d) of the Combined Totals Column

0	0	0	
0	0	0	
0	0	0	
0	0	0	
0	0	1,319,417,396	
0	0	15,793,156	
0	0	0	
0	0	1,303,624,240	
0.0000	0.0000	0.0000	

5,821,336,486



2 2 0 3 6 9 1 0 2 3

2022

► Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg
	251093185	251100252	540344210
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

	Combined Totals		
1 Enter the combined totals column amount from Schedule U4, line 34			372,940,472
2 Enter any income, less any expense or loss, other than the apportionable income of the combined group			0
3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)			372,940,472
4 Apportionment Method Code			
5(a) Kentucky receipts of corporation	0	0	0
5(b) Intercompany eliminations	0	0	0
5(c) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))	0	0	0
6(a) Total receipts of corporation	77,418,041	868,709,441	472,630,297
6(b) Intercompany eliminations	34,405	1,604,343	293
6(c) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(d) Total receipts (Line 6(a) less Line 6(b) plus Line 6(c))	77,383,636	867,105,098	472,630,004
7 Apportionment Factor. Divide line 5(d) of each column by line 6(d) of the Combined Totals Column	0.0000	0.0000	0.0000

5,821,336,486



2203691023

Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Table with 3 columns: Name of Designated Filer, Federal Identification Number, Kentucky Corporation/LLET Account Number. Row 1: Columbia Gas of Kentucky, Inc. and Affiliates, 550139565, 004668

Table with 3 columns: Name, FEIN, and Check Here. Rows: Northern Indiana Pub (350552990), NiSource Development (351740489), NiSource Retail Serv (061713246)

Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34
2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Table with 2 columns: Description, Combined Totals. Totals: 372,940,472

4 Apportionment Method Code

- 5(a) Kentucky receipts of corporation
5(b) Intercompany eliminations
5(c) Kentucky receipts of pass-through entity(ies)
5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))

Main data table with 3 columns for different entities and rows for receipts, eliminations, and apportionment factor.

Summary box containing the total value: 5,821,336,486



2203691023

2022

Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Table with 3 columns: Name of Designated Filer, Federal Identification Number, Kentucky Corporation/LLET Account Number. Row 1: Columbia Gas of Kentucky, Inc. and Affiliates, 550139565, 004668

Table with 3 columns: Name FEIN, NiSource Energy Tech, Bay State Gas Compan, Col. Gas of OH Recei. Includes 'Check Here' boxes for each column.

Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.

SECTION A

- 1 Enter the combined totals column amount from Schedule U4, line 34
2 Enter any income, less any expense or loss, other than the apportionable income of the combined group
3 Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Table with 2 columns: Description, Combined Totals. Totals: 372,940,472

4 Apportionment Method Code

- 5(a) Kentucky receipts of corporation
5(b) Intercompany eliminations
5(c) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)
5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))

Main data table with 3 columns for different entities and rows for receipts, eliminations, and apportionment factor.

Summary box containing the value 5,821,336,486

7 Apportionment Factor. Divide line 5(d) of each column by line 6(d) of the Combined Totals Column



2203691023

2022

▶ Complete Sections A through D for each member of the combined group and attach to Form 720U. See instructions.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Col. Gas of PA Recei 272016379	Lake Erie Land Compa 351798438	NIPSCO Accounts Rece 271118770
Check the box and complete Schedule U6 if the corporation is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky.	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>	Check Here <input type="checkbox"/>

SECTION A

- Enter the combined totals column amount from Schedule U4, line 34
- Enter any income, less any expense or loss, other than the apportionable income of the combined group
- Combined group's Kentucky apportionable income or loss from unitary business (line 1 less line 2)

Combined Totals
372,940,472
0
372,940,472

4 Apportionment Method Code			
5(a) Kentucky receipts of corporation	0	0	0
5(b) Intercompany eliminations	0	0	0
5(c) Kentucky receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
5(d) Kentucky receipts (Line 5(a) less Line 5(b) plus Line 5(c))	0	0	0
6(a) Total receipts of corporation	129,704	0	142,012
6(b) Intercompany eliminations	225,660	0	141,781
6(c) Total receipts of pass-through entity(ies) (attach Schedule U6)	0	0	0
6(d) Total receipts (Line 6(a) less Line 6(b) plus Line 6(c))	-95,956	0	231
7 Apportionment Factor. Divide line 5(d) of each column by line 6(d) of the Combined Totals Column	0.0000	0.0000	0.0000

5,821,336,486



Name	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra	Combined Totals
FEIN	550139565	352108964	201712388	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, line 3)				372,940,472
2	Less Kentucky charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				372,940,472
4	Member's Kentucky taxable share of combined group's apportionable income or loss (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	13,239,387	0	0	

SECTION C

**Nonapportionable Income and Allocation
(if applicable)**

1	Total nonapportionable income or loss			
1(a)	Interest	0	0	0
1(b)	Rents	0	0	0
1(c)	Royalties	0	0	0
1(d)	Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)	Total (add lines 1(a) through 1(d))	0	0	0
1(f)	Related expenses (attach schedule)	0	0	0
2	Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Totals amount should match amount on Section A, line 2),	0	0	0
3	Kentucky nonapportionable income or loss			
3(a)	Interest	0	0	0
3(b)	Rents	0	0	0
3(c)	Royalties	0	0	0
3(d)	Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)	Total (add lines 3(a) through 3(d))	0	0	0
3(f)	Related expenses (attach schedule)	0	0	0
4	Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5	Income or loss of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0



2203701023

2022

Name	NiSource Corporate S	NiSource Corporate G	NiSource Gas Distrib	Combined Totals
FEIN	131596081	463050669	463083381	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, line 3)				372,940,472
2	Less Kentucky charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				372,940,472
4	Member's Kentucky taxable share of combined group's apportionable income or loss (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

Nonapportionable Income and Allocation (if applicable)

1	Total nonapportionable income or loss			
1(a)	Interest	0	0	0
1(b)	Rents	0	0	0
1(c)	Royalties	0	0	0
1(d)	Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e)	Total (add lines 1(a) through 1(d))	0	0	0
1(f)	Related expenses (attach schedule)	0	0	0
2	Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Totals amount should match amount on Section A, line 2),	0	0	0
3	Kentucky nonapportionable income or loss			
3(a)	Interest	0	0	0
3(b)	Rents	0	0	0
3(c)	Royalties	0	0	0
3(d)	Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e)	Total (add lines 3(a) through 3(d))	0	0	0
3(f)	Related expenses (attach schedule)	0	0	0
4	Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5	Income or loss of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0



Table with 4 columns: Name, FEIN, and Combined Totals. Rows include NiSource Strategic S, EnergyUSA-TPC Corp., and Columbia Gas of Ohio.

SECTION B

Table for Section B with 4 rows and 3 columns. Row 1: Combined group's apportionable income or loss (372,940,472). Row 2: Less Kentucky charitable contribution deduction (0). Row 3: Combined group's apportionable income or loss after charitable contribution deduction (372,940,472). Row 4: Member's Kentucky taxable share of combined group's apportionable income or loss (0, 0, 0).

SECTION C

Nonapportionable Income and Allocation (if applicable)

Table for Section C with 25 rows and 3 columns. Rows include Total nonapportionable income or loss, Interest, Rents, Royalties, Net gain or loss on the sale or exchange of capital assets, Total, Related expenses, Net nonapportionable income or loss, Kentucky nonapportionable income or loss, and Income or loss of distinct business activity.

0



Table with 4 columns: Name, FEIN, Columbia Gas of Mary, Columbia Gas of Penn, Columbia Gas of Virg, Combined Totals

SECTION B

Table with 4 rows for Section B calculations and 3 columns for member data. Includes lines 1-4 for combined group's apportionable income and member's share.

SECTION C

Nonapportionable Income and Allocation (if applicable)

Main table for Section C with 5 main rows and 3 columns for member data. Includes lines 1-5 for nonapportionable income and allocation.

Summary box for Section C with value 0



Table with 4 columns: Name, FEIN, Northern Indiana Pub, NiSource Development, NiSource Retail Serv, Combined Totals

SECTION B

Table with 4 rows for Section B calculations and 3 columns for member data. Includes lines 1-4 for combined group's apportionable income and member's share.

SECTION C

Nonapportionable Income and Allocation (if applicable)

Table for Section C with 5 main rows and 3 columns for member data. Includes lines 1-5 for nonapportionable income and allocation.



Name	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
FEIN	352123828	043442797	271009221	

SECTION B

1	Combined group's apportionable income or loss (enter the amount from Section A, line 3)				372,940,472
2	Less Kentucky charitable contribution deduction (see instructions)				0
3	Combined group's apportionable income or loss after charitable contribution deduction (line 1 less line 2)				372,940,472
4	Member's Kentucky taxable share of combined group's apportionable income or loss (multiply line 3 by apportionment factor from Section A, line 7 (see instructions)	0	0	0	

SECTION C

**Nonapportionable Income and Allocation
(if applicable)**

1 Total nonapportionable income or loss			
1(a) Interest	0	0	0
1(b) Rents	0	0	0
1(c) Royalties	0	0	0
1(d) Net gain or loss on the sale or exchange of capital assets	0	0	0
1(e) Total (add lines 1(a) through 1(d))	0	0	0
1(f) Related expenses (attach schedule)	0	0	0
2 Net nonapportionable income or loss (line 1(e) less line 1(f)) (Combined Totals amount should match amount on Section A, line 2),.....	0	0	0
3 Kentucky nonapportionable income or loss			
3(a) Interest	0	0	0
3(b) Rents	0	0	0
3(c) Royalties	0	0	0
3(d) Net gain or loss on the sale or exchange of capital assets	0	0	0
3(e) Total (add lines 3(a) through 3(d)) .	0	0	0
3(f) Related expenses (attach schedule)	0	0	0
4 Kentucky net nonapportionable income or loss (line 3(e) less line 3(f))	0	0	0
5 Income or loss of distinct business activity conducted wholly by the taxpayer member separately apportioned (attach statement)	0	0	0

0



Table with 4 columns: Name FEIN, Col. Gas of PA Recei, Lake Erie Land Compa, NIPSCO Accounts Rece, Combined Totals

SECTION B

Table with 4 rows and 4 columns for Section B calculations, including combined group's apportionable income and member's Kentucky taxable share.

SECTION C

Nonapportionable Income and Allocation (if applicable)

Table with 5 main rows and 4 columns for Section C, detailing nonapportionable income and allocation with sub-rows for interest, rents, royalties, etc.



Name FEIN	Columbia Gas of Kent 550139565	NiSource Inc. 352108964	Central Kentucky Tra 201712388	Combined Totals
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	13,239,387	0	0	
3 Net Income or Loss (add lines 1 and 2)	13,239,387	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	13,239,387	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	13,239,387	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	661,969	0	0	661,969



Name FEIN	Nisource Corporate S	NiSource Corporate G	NiSource Gas Distrib	Combined Totals
	131596081	463050669	463083381	
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3 Net Income or Loss (add lines 1 and 2)	0	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



Name FEIN	NiSource Strategic S 832813882	EnergyUSA-TPC Corp. 352116555	Columbia Gas of Ohio 310673990	Combined Totals
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3 Net Income or Loss (add lines 1 and 2)	0	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



	Name FEIN	Columbia Gas of Mary 251093185	Columbia Gas of Penn 251100252	Columbia Gas of Virg 540344210	Combined Totals
SECTION D					
1	Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2	Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3	Net Income or Loss (add lines 1 and 2)	0	0	0	
4	Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5	Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6	Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7	Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8	Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



Name FEIN	Northern Indiana Pub 350552990	NiSource Development 351740489	NiSource Retail Serv 061713246	Combined Totals
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3 Net Income or Loss (add lines 1 and 2)	0	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



Name FEIN	NISource Energy Tech 352123828	Bay State Gas Compan 043442797	Col. Gas of OH Recei 271009221	Combined Totals
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3 Net Income or Loss (add lines 1 and 2)	0	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



Name FEIN	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece	Combined Totals
	272016379	351798438	271118770	
SECTION D				
1 Member's net nonapportionable and separately apportioned income or loss (add Section C, lines 4 and 5 and Schedule U7, Section A, line 9)	0	0	0	
2 Member's Kentucky taxable share of combined group's apportionable income or loss (enter amount from Section B, line 4)	0	0	0	
3 Net Income or Loss (add lines 1 and 2)	0	0	0	
4 Less: Charitable contribution deduction remaining to be allocated to member (see instructions)	0	0	0	
5 Taxable Net Income or Loss (line 3 less line 4)	0	0	0	
6 Net Operating Loss Deduction (from Schedule U10, Section D, line 16)	0	0	0	
7 Taxable Net Income or Loss after NOLD (line 5 less line 6)	0	0	0	
8 Income Tax Due (line 7 multiplied by 5%)	0	0	0	661,969



2203721023

Kentucky Unitary with Pass-through Entity
Apportionment Schedule

KYC Case No. 2024-00092
Response to Staff's Data Request Set U6 No. 18
Respondent: Jennifer Harding No. 1346426

2022
Attachment B
Page 65 of 160

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

A	B	C	D	E	F	G	H	I	J	K
Pass-through Entity's name	Pass-through Entity's FEIN	Corporate Partner/Member/ Shareholder's Name	Corporate Partner/ Member/ Shareholder's FEIN	Corporation's Distributive Share of PTE's Unitary Income included in the combined group	PTE's Total Unitary Income	Proportion Ratio (E / F)	PTE's Receipts Related to Unitary Business	PTE Receipts to be included in Corporation's Receipts Factor Denominator (G x H)	PTE's Apportionment from KY K- 1	PTE's Receipts to be included in Corporation's Receipts Factor Numerator (I x J)
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0
				0	0	0.0000	0	0	0.0000	0



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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Kent 550139565	NiSource Inc. 352108964	Central Kentucky Tra 201712388	Combined Totals
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SECTION A - Apportionment of Gains and Losses

1 Kentucky net short term capital gains or (losses).....	0
2 Kentucky net long term capital gains or (losses).....	0
3 Kentucky net IRC Section 1231 gains or (losses).....	0
4 Kentucky net involuntary conversion gains or (losses).....	0

5(a) Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b) Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c) Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d) Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a) Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
6(b) Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c) Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d) Total net long term capital gains or (losses). Add lines 6(a) through 6(c).....	0	0	0

Continued on next page



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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Nisource Corporate S	NiSource Corporate G	NiSource Gas Distrib	Combined Totals
		131596081	463050669	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	0
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c).....	0	0	0

Continued on next page



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▶ See instructions.

▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio	Combined Totals
	832813882	352116555	310673990	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	0
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c).....	0	0	0

Continued on next page



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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg	Combined Totals
		251093185	251100252	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	0
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c).....	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c).....	0	0	0

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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Northern Indiana Pub	NiSource Development	NiSource Retail Serv	Combined Totals
	350552990	351740489	061713246	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	0
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7) ,....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c)	0	0	0

Continued on next page



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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
	352123828	043442797	271009221	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses),.....	0
2	Kentucky net long term capital gains or (losses),.....	0
3	Kentucky net IRC Section 1231 gains or (losses),.....	0
4	Kentucky net involuntary conversion gains or (losses),.....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses),.....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s),.....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7) ,....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses),.....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s),.....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c)	0	0	0

Continued on next page



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▶ See instructions.
▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece	Combined Totals
	272016379	351798438	271118770	

SECTION A - Apportionment of Gains and Losses

1	Kentucky net short term capital gains or (losses).....	0
2	Kentucky net long term capital gains or (losses).....	0
3	Kentucky net IRC Section 1231 gains or (losses).....	0
4	Kentucky net involuntary conversion gains or (losses).....	0

5(a)	Apportioned net short term capital gains or (losses) (line 1 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
5(b)	Kentucky allocated nonapportionable net short term capital gains or (losses).....	0	0	0
5(c)	Kentucky apportioned net short term capital gains or (losses) from other combined group(s).....	0	0	0
5(d)	Total net short term capital gains or (losses). Add Lines 5(a) through 5(c)	0	0	0

6(a)	Apportioned net long term capital gains and (losses) (line 2 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7).....	0	0	0
6(b)	Kentucky allocated nonapportionable net long term capital gains or (losses).....	0	0	0
6(c)	Kentucky apportioned net long term capital gains or (losses) from other combined group(s).....	0	0	0
6(d)	Total net long term capital gains or (losses). Add lines 6(a) through 6(c).....	0	0	0

Continued on next page



Name FEIN	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra	Combined Totals
	550139565	352108964	201712388	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0 0 0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0 0 0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0 0 0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0 0 0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0 0 0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0 0 0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0 0 0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0 0 0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0 0 0



Name FEIN	Nisource Corporate S	NiSource Corporate G	NiSource Gas Distrib	Combined Totals
	131596081	463050669	463083381	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0

0

0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0

0

0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0

0

0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0

0

0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0

0

0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0

0

0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0

0

0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0

0

0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0

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0



Name FEIN	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio	Combined Totals
	832813882	352116555	310673990	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0

0

0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0

0

0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0

0

0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0

0

0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0

0

0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0

0

0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0

0

0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0

0

0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

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0



Name FEIN	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg	Combined Totals
	251093185	251100252	540344210	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0	0	0
---	---	---

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0	0	0
---	---	---

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0	0	0
---	---	---

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0	0	0
---	---	---

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0	0	0
---	---	---

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0	0	0
---	---	---

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0	0	0
---	---	---

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0	0	0
---	---	---

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0	0	0
---	---	---



Name FEIN	Northern Indiana Pub	NiSource Development	NiSource Retail Serv	Combined Totals
	350552990	351740489	061713246	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0 0 0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0 0 0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0 0 0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0 0 0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0 0 0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0 0 0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0 0 0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0 0 0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0 0 0



Name FEIN	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
	352123828	043442797	271009221	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),.....

0 0 0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),.....

0 0 0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0 0 0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0 0 0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0 0 0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0 0 0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0 0 0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c).....

0 0 0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0 0 0



Name FEIN	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece	Combined Totals
	272016379	351798438	271118770	

SECTION A - Apportionment of Gains and Losses - Continued

7(a) Apportioned net IRC Section 1231 gains or (losses) (line 3 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7),

0

0

0

7(b) Kentucky allocated nonapportionable net IRC Section 1231 gains or (losses),

0

0

0

7(c) Kentucky apportioned net IRC Section 1231 gains or (losses) from other combined group(s)

0

0

0

7(d) Total net IRC Section 1231 gains or (losses). Add lines 7(a) through 7(c)

0

0

0

8(a) Apportioned net involuntary conversion gains or (losses)(line 4 multiplied by the member's apportionment factor from Schedule U5, Section A, line 7)

0

0

0

8(b) Kentucky allocated nonapportionable net involuntary conversion gains or (losses)

0

0

0

8(c) Kentucky apportioned net involuntary conversion gains or (losses) from other combined group(s)

0

0

0

8(d) Total net involuntary conversion gains or (losses). Add lines 8(a) through 8(c)

0

0

0

9 Member's net Kentucky gain or (loss). Add lines 5(d), 6(d), 7(d), and 8(d) using the rules of IRC Sections 1231, 1222, and 1211. See instructions. Any resulting gain (or loss not subject to IRC Section 1211 limit) should be added to the sum on Schedule U5, Section D, line 1

0

0

0



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr
	550139565	352108964	201712388

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	206,829,843	0	434
1(a)	Intercompany eliminations	84,043	0	434
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	206,745,800	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	206,745,800	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	206,745,800	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	213,758,523	0	434
1(a)	Intercompany eliminations	84,314	0	434
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	213,674,209	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	213,674,209	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	213,674,209	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Nisource Corporate	NiSource Corporate	NiSource Gas Distri
	131596081	463050669	463083381

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	19,309,234	0	0
1(a)	Intercompany eliminations	19,309,234	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	479,456,753	0	0
1(a)	Intercompany eliminations	469,201,840	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	10,254,913	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	10,254,913	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	10,254,913	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
	832813882	352116555	310673990

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
	251093185	251100252	540344210

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
	350552990	351740489	061713246

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece
	352123828	043442797	271009221

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



▶ **Complete Sections A through E for each member of the combined group doing business in Kentucky. See instructions.**
 ▶ **Attach to Form 720U.**

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
	272016379	351798438	271118770

Section A - Kentucky Receipts

1	Gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Kentucky additional gross receipts from Schedule L- C, Section A, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total Kentucky gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Kentucky cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Kentucky gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Kentucky additional gross profits from Schedule L- C, Section A, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total Kentucky gross profits (add lines 5 and 6)	0	0	0

Section B - Total Receipts

1	Total gross receipts less returns and allowances	0	0	0
1(a)	Intercompany eliminations	0	0	0
2	Additional total gross receipts from Schedule L- C, Section B, line 2 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
3	Total gross receipts (line 1 less line 1(a) plus line 2)	0	0	0
4	Cost of goods sold (attach Schedule COGS for each entity)	0	0	0
5	Gross profits [(line 1 less line 1(a)) less line 4]	0	0	0
6	Additional total gross profits from Schedule L- C, Section B, line 5 for each group member that is a partner or member of a limited liability pass-through entity or general partnership doing business in Kentucky	0	0	0
7	Total gross profits (add lines 5 and 6)	0	0	0

Continued on next page

STOP If Section B, line 3 or 7 for the entity is less than \$3,000,000, STOP and enter \$175 in Section E, line 1. Otherwise, continue to Section C on the next page.



2203751023

Name	Columbia Gas of Ken	NiSource Inc.	Central Kentucky Tr
FEIN	550139565	352108964	201712388

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	196,409	0	0
3	Enter the amount from line 1 or line 2	196,409	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	1,550,594	0	0
3	Enter the amount from line 1 or line 2	1,550,594	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	196,409	0	175
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2 2 0 3 7 5 1 0 2 3

Name FEIN	Nisource Corporate	NiSource Corporate	NiSource Gas Distri
	131596081	463050669	463083381

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	175	0	0
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2 2 0 3 7 5 1 0 2 3

Name	NiSource Strategic	EnergyUSA-TPC Corp.	Columbia Gas of Ohi
FEIN	832813882	352116555	310673990

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	0	0	0
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2203751023

Name	Columbia Gas of Mar	Columbia Gas of Pen	Columbia Gas of Vir
FEIN	251093185	251100252	540344210

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	0	0	0
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2 2 0 3 7 5 1 0 2 3

Name	Northern Indiana Pu	NiSource Developmen	NiSource Retail Ser
FEIN	350552990	351740489	061713246

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	0	0	0
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2203751023

Name	NiSource Energy Tec	Bay State Gas Compa	Col. Gas of OH Rece
FEIN	352123828	043442797	271009221

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	0	0	0
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2203751023

Name FEIN	Col. Gas of PA Rece	Lake Erie Land Comp	NIPSCO Accounts Rec
	272016379	351798438	271118770

Section C - Computation of Gross Receipts

1	If entity's gross receipts from all sources (Section B, line 3) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 3 x 0.00095) - $\left[\frac{\$2,850 \times (\$6,000,000 - \text{Section A, line 3})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If entity's gross receipts from all sources (Section B, line 3) are \$6,000,000 or greater, enter the following: Section A, line 3 x 0.00095	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section D - Computation of Gross Profits LLET

1	If entity's gross profits from all sources (Section B, line 7) are greater than \$3,000,000, but less than \$6,000,000, enter the following: (Section A, line 7 x 0.0075) - $\left[\frac{\$22,500 \times (\$6,000,000 - \text{Section A, line 7})}{\$3,000,000} \right]$ but in no case shall the result be less than zero	0	0	0
2	If the entity's gross profits from all sources (Section B, line 7) are \$6,000,000 or greater, enter the following: Section A, line 7 x 0.0075	0	0	0
3	Enter the amount from line 1 or line 2	0	0	0

Section E - Computation of LLET Liability

1	Enter the lesser of Section C, line 3 or Section D, line 3 for each entity. If less than \$175, enter the minimum \$175	0	0	0
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2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra	Combined Totals
	550139565	352108964	201712388	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	196,409.00	0.00	175.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	196,409.00	0.00	175.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	196,409.00	0.00	175.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	275,400.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	175.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	78,991.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

Continued on next page



2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Nisource Corporate S	Nisource Corporate G	Nisource Gas Distrib	Combined Totals
	131596081	463050669	463083381	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	175.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	175.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	175.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	175.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

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2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio	Combined Totals
FEIN	832813882	352116555	310673990	
Kentucky Corp/LLET No.				

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

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2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number			Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565			004668
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg	Combined Totals	
	251093185	251100252	540344210		

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

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2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Northern Indiana Pub	NiSource Development	NiSource Retail Serv	Combined Totals
	350552990	351740489	061713246	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

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2203761023

▶ Complete Sections A and B for all members. See instructions.

▶ Attach to Form 720U.

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
FEIN	352123828	043442797	271009221	
Kentucky Corp/LLET No.				

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

Continued on next page



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▶ **Complete Sections A and B for all members. See instructions.**

▶ **Attach to Form 720U.**

Name of Designated Filer		Federal Identification Number		Kentucky Corporation/LLET Account Number
Columbia Gas of Kentucky, Inc. and Affiliates		550139565		004668
Name FEIN Kentucky Corp/LLET No.	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece	Combined Totals
	272016379	351798438	271118770	

SECTION A - LLET

1	Enter amount from Schedule U8, Section E, line 1	0.00	0.00	0.00	
2	Tax credit recapture	0.00	0.00	0.00	
3	Total (add lines 1 and 2)	0.00	0.00	0.00	
4	Nonrefundable LLET credit from Kentucky Schedule(s) K- 1	0.00	0.00	0.00	
5	Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
6	LLET liability (greater of line 3 less lines 4 and 5 or \$175 minimum)	0.00	0.00	0.00	196,759.00
7	Reserved for future use				
8	Estimated tax payments	0.00	0.00	0.00	
9	Refundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
10	Reserved for future use				
11	Extension payment	0.00	0.00	0.00	
12	Prior year's tax credit	0.00	0.00	0.00	
13	Income tax overpayment from Section B, line 21	0.00	0.00	0.00	
14	Amount credited from other member(s) to LLET (Section A, line 24 and/or Section B, line 23)	0.00	0.00	0.00	350.00
15	LLET paid on original return	0.00	0.00	0.00	
16	LLET overpayment on original return	0.00	0.00	0.00	
17	Estimated Tax Penalty Due (attach Form 2220- K)	0.00	0.00	0.00	
18	LLET and Estimated Tax Penalty Due (lines 6, 16, and 17 less lines 7 through 15)	0.00	0.00	0.00	0.00
19	LLET Overpayment (lines 7 through 15 less lines 6, 16 and 17)	0.00	0.00	0.00	78,991.00
20	Credited to Member's 2022 interest due on LLET	0.00	0.00	0.00	0.00
21	Credited to Member's 2022 penalty due on LLET	0.00	0.00	0.00	0.00
22	LLET, interest, and penalties due by member with return (line 18, plus lines 20 and 21) Skip lines 23- 27	0.00	0.00	0.00	TOTAL LLET DUE 0.00

Continued on next page



2203771023

Name	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra	Combined Totals
FEIN	550139565	352108964	201712388	
Kentucky Corp/LLET No.				

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	78,641.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET	350.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	661,969.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	661,969.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	196,234.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	465,735.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	78,641.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	387,094.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name FEIN Kentucky Corp/LLET No.	Nisource Corporate S	Nisource Corporate G	Nisource Gas Distrib	Combined Totals
		131596081	463050669	

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET.....	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET .	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return .	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio	Combined Totals
FEIN	832813882	352116555	310673990	
Kentucky Corp/LLET No.				

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg	Combined Totals
		251093185	251100252	

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name	Northern Indiana Pub	NiSource Development	NiSource Retail Serv	Combined Totals
FEIN	350552990	351740489	061713246	
Kentucky Corp/LLET No.				

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET.....	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET .	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return .	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
FEIN	352123828	043442797	271009221	
Kentucky Corp/LLET No.				

SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2203771023

Name FEIN Kentucky Corp/LLET No.	Col. Gas of PA Recei 272016379	Lake Erie Land Compa 351798438	NIPSCO Accounts Rece 271118770	Combined Totals
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SECTION A - LLET, continued

23 Credited to Member's 2022 income tax	0.00	0.00	0.00	
24 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
25 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
26 Credited to Member's 2023 LLET ..	0.00	0.00	0.00	350.00
27 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00

SECTION B - Income Tax

1 Income Tax. Enter amount from Schedule U5, Section D, line 8	0.00	0.00	0.00	
2 Tax credit recapture	0.00	0.00	0.00	
3 Tax installments on LIFO recapture (see instructions)	0.00	0.00	0.00	
4 Total (add lines 1 through 3)	0.00	0.00	0.00	661,969.00
5 Nonrefundable LLET credit from the Corporation LLET Credit Worksheet(s) (see instructions)	0.00	0.00	0.00	
6 Nonrefundable LLET credit (Section A, line 6 less \$175)	0.00	0.00	0.00	196,234.00
7 Nonrefundable tax credits (attach Schedule TCS)	0.00	0.00	0.00	
8 Net income tax liability (line 4 less lines 5 through 7, but not less than zero)	0.00	0.00	0.00	465,735.00
9 Estimated tax payments	0.00	0.00	0.00	
10 Extension payments	0.00	0.00	0.00	
11 Prior year's tax credit	0.00	0.00	0.00	
12 LLET overpayment from Section A, line 23	0.00	0.00	0.00	
13 Amount credited from other member(s) to income tax (Section A, line 25 and/or Section B, line 22)	0.00	0.00	0.00	0.00
14 Income tax paid on original return ..	0.00	0.00	0.00	
15 Income tax overpayment on original return	0.00	0.00	0.00	
16 Income Tax Due (lines 8 and 15 less lines 9 through 14)	0.00	0.00	0.00	387,094.00
17 Income Tax Overpayment (lines 9 through 14 less lines 8 and 15)	0.00	0.00	0.00	0.00



2202771023

Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra	Combined Totals
		550139565	352108964	

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21- 25	387,094.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



2202771023

Name FEIN Kentucky Corp/LLET No.	Nisource Corporate S	NiSource Corporate G	NiSource Gas Distrib	Combined Totals
		131596081	463050669	

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21- 25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



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Name FEIN Kentucky Corp/LLET No.	niSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio	Combined Totals
		832813882	352116555	

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21-25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



2202771023

Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg	Combined Totals
		251093185	251100252	

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21- 25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



2202771023

Name	Northern Indiana Pub	NiSource Development	NiSource Retail Serv	Combined Totals
FEIN	350552990	351740489	061713246	
Kentucky Corp/LLET No.				

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21- 25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



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Name	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei	Combined Totals
FEIN	352123828	043442797	271009221	
Kentucky Corp/LLET No.				

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21- 25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



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Name	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece	Combined Totals
FEIN	272016379	351798438	271118770	
Kentucky Corp/LLET No.				

SECTION B - Income Tax, continued

18 Credited to Member's 2022 interest due on income tax	0.00	0.00	0.00	0.00
19 Credited to Member's 2022 penalty due on income tax	0.00	0.00	0.00	0.00
20 Income tax, interest, and penalties due by member with return (line 16 plus lines 18 and 19). Skip lines 21-25	0.00	0.00	0.00	TOTAL INCOME TAX DUE 387,094.00
21 Credited to Member's 2022 LLET .	0.00	0.00	0.00	
22 Credited to other member(s)' 2022 income tax	0.00	0.00	0.00	0.00
23 Credited to other member(s)' 2022 LLET	0.00	0.00	0.00	0.00
24 Credited to Member's 2023 income tax	0.00	0.00	0.00	0.00
25 Amount to be Refunded (see instructions)	0.00	0.00	0.00	REFUND AMOUNT 0.00



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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number	
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668	
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra
	550139565	352108964	201712388

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2	Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3	Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4	Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5	Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6	Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7	Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8	If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9	Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10	Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11	Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
Name FEIN Kentucky Corp/LLET No.	Nisource Corporate S 131596081	Nisource Corporate G 463050669
		Nisource Gas Distrib 463083381

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1 Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2 Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3 Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4 Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5 Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6 Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7 Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8 If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9 Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10 Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11 Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

Continued on next page



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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number	
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668	
Name FEIN Kentucky Corp/LLET No.	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio
	832813882	352116555	310673990

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2	Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3	Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4	Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5	Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6	Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7	Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8	If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9	Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10	Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11	Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

Continued on next page



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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer Columbia Gas of Kentucky, Inc. and Affiliates	Federal Identification Number 550139565	Kentucky Corporation/LLET Account Number 004668
Name FEIN Kentucky Corp/LLET No.	Columbia Gas of Mary	Columbia Gas of Penn
	251093185	251100252
		Columbia Gas of Virg 540344210

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

<p>1 Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)</p> <p>2 Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018</p> <p>3 Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation</p> <p>4 Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD</p> <p>5 Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here</p>	0	0	0
<p>6 Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10</p> <p>7 Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017</p> <p>8 If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year</p> <p>9 Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction</p> <p>10 Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL</p> <p>11 Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7</p>	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

Continued on next page

SCHEDULE U10

Commonwealth of Kentucky Department of Revenue



2203781023

KENTUCKY UNITARY COMBINED 2024-00092

NET OPERATING LOSSES

Respondent: Jennifer Harding No. 1545- 0123

Attachment B

Page 119 of 160

2022

- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number	
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668	
Name FEIN Kentucky Corp/LLET No.	Northern Indiana Pub	NiSource Development	NiSource Retail Serv
	350552990	351740489	061713246

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2	Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3	Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4	Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5	Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6	Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7	Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8	If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9	Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10	Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11	Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

Continued on next page



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- ▶ See instructions.
- ▶ Attach to Form 720U.

Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number	
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668	
Name FEIN Kentucky Corp/LLET No.	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei
	352123828	043442797	271009221

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2	Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3	Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4	Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5	Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6	Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7	Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8	If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9	Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10	Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11	Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

Continued on next page



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- ▶ See instructions.
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Name of Designated Filer	Federal Identification Number	Kentucky Corporation/LLET Account Number	
Columbia Gas of Kentucky, Inc. and Affiliates	550139565	004668	
Name FEIN Kentucky Corp/LLET No.	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece
	272016379	351798438	271118770

PART I - Net Operating Loss Deduction

Section A - NOL Generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Corporation's current year taxable net income. Enter the amount from Schedule U5, Section D, line 5 (If reporting a current-year loss, see instructions)	0	0	0
2	Corporation's share of post-apportioned NOL carryforward from tax years beginning before January 1, 2018	0	0	0
3	Enter the lesser of line 1 or line 2. This is the amount of pre-2018 NOL that may be utilized this tax year by the corporation	0	0	0
4	Subtract line 2 from line 1. If negative, enter zero. This is the taxable net income remaining after pre-2018 NOLD	0	0	0
5	Pre-2018 NOL carryforward before sharing. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the NOL carryforward here	0	0	0

Section B - NOL Generated in tax years beginning after December 31, 2017 (Post-2017)

6	Enter the current-year net operating loss (as a positive number) from Schedule U5, Section D, line 5. Then continue to lines 7 and 11. Skip lines 8-10	0	0	0
7	Corporation's share of post-apportioned NOL carryforward from tax years beginning after December 31, 2017	0	0	0
8	If line 4 is greater than zero, multiply line 4 by 80%. Otherwise, enter zero. This is the maximum amount of post-2017 NOL that may be deducted by the corporation this year	0	0	0
9	Enter the lesser of line 4, line 7, or line 8. This is the corporation's maximum allowable post-2017 NOL deduction	0	0	0
10	Subtract line 9 from line 4. This is the taxable net income remaining after post-2017 NOL	0	0	0
11	Post-2017 NOL carryforward before sharing. If line 7 is greater than line 9, subtract line 9 from line 7. If the corporation reported a current-year loss on line 6, add lines 6 and 7	0	0	0

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Name	Columbia Gas of Kent	NiSource Inc.	Central Kentucky Tra
FEIN	550139565	352108964	201712388
Kentucky Corporation/LLET Acct. No.			

Section C - Sharing of NOLs Between Combined Group Members

12	Enter the amount from line 10	0	0	0
13	If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14	Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15	Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16	Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Enter the amount from Part I, Section A, line 5	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1	Enter the amount from Part I, Section B, line 11	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



2 2 0 3 7 9 1 0 2 3

Name FEIN Kentucky Corporation/LLET Acct. No.	Nisource Corporate S	NiSource Corporate G	NiSource Gas Distrib
	131596081	463050669	463083381

Section C - Sharing of NOLs Between Combined Group Members

12 Enter the amount from line 10	0	0	0
13 If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14 Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15 Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16 Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1 Enter the amount from Part I, Section A, line 5	0	0	0
2 NOL shared with other members. See instructions	0	0	0
3 Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1 Enter the amount from Part I, Section B, line 11	0	0	0
2 NOL shared with other members. See instructions	0	0	0
3 Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



2 2 0 3 7 9 1 0 2 3

Name	NiSource Strategic S	EnergyUSA-TPC Corp.	Columbia Gas of Ohio
FEIN	832813882	352116555	310673990
Kentucky Corporation/LLET Acct. No.			

Section C - Sharing of NOLs Between Combined Group Members

12	Enter the amount from line 10	0	0	0
13	If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14	Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15	Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16	Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Enter the amount from Part I, Section A, line 5	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1	Enter the amount from Part I, Section B, line 11	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



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Name	Columbia Gas of Mary	Columbia Gas of Penn	Columbia Gas of Virg
FEIN	251093185	251100252	540344210
Kentucky Corporation/LLET Acct. No.			

Section C - Sharing of NOLs Between Combined Group Members

12	Enter the amount from line 10	0	0	0
13	If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14	Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15	Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16	Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Enter the amount from Part I, Section A, line 5	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1	Enter the amount from Part I, Section B, line 11	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



2 2 0 3 7 9 1 0 2 3

Name	Northern Indiana Pub	NiSource Development	NiSource Retail Serv
FEIN	350552990	351740489	061713246
Kentucky Corporation/LLET Acct. No.			

Section C - Sharing of NOLs Between Combined Group Members

12	Enter the amount from line 10	0	0	0
13	If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14	Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15	Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16	Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Enter the amount from Part I, Section A, line 5	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1	Enter the amount from Part I, Section B, line 11	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



2 2 0 3 7 9 1 0 2 3

Name	NiSource Energy Tech	Bay State Gas Compan	Col. Gas of OH Recei
FEIN	352123828	043442797	271009221
Kentucky Corporation/LLET Acct. No.			

Section C - Sharing of NOLs Between Combined Group Members

12	Enter the amount from line 10	0	0	0
13	If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14	Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15	Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16	Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
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PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1	Enter the amount from Part I, Section A, line 5	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1	Enter the amount from Part I, Section B, line 11	0	0	0
2	NOL shared with other members. See instructions	0	0	0
3	Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0



2 2 0 3 7 9 1 0 2 3

Name FEIN Kentucky Corporation/LLET Acct. No.	Col. Gas of PA Recei	Lake Erie Land Compa	NIPSCO Accounts Rece
	272016379	351798438	271118770

Section C - Sharing of NOLs Between Combined Group Members

12 Enter the amount from line 10	0	0	0
13 If line 12 is greater than zero, multiply line 1 by 50%. Otherwise, enter zero. This is the maximum amount of shared NOL that the corporation may deduct this year from members not in the same unitary combined group in the year in which the NOL was generated. No 50% limitation applies for corporations that were in the same unitary combined group in the year which the NOL was generated	0	0	0
14 Enter the amount of shared NOL utilized by the corporation. A supporting statement must be attached to reflect which member's (s) NOL was shared and utilized	0	0	0
15 Subtract line 14 from line 12. This is the taxable net income remaining after deducting shared NOL	0	0	0

Section D - Total Net Operating Loss Deduction

16 Enter the sum of lines 3, 9, and 14 here and on Schedule U5, Section D, line 6. This is the corporation's NOLD	0	0	0
-------------------------------------------------------------------------------------------------------------------------	---	---	---

PART II - Net Operating Loss Carryforward

Section A - Net Operating Loss Carryforward for NOL generated in tax years beginning before January 1, 2018 (Pre-2018)

1 Enter the amount from Part I, Section A, line 5	0	0	0
2 NOL shared with other members. See instructions	0	0	0
3 Pre-2018 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Section B - Net Operating Loss Carryforward for NOL generated in tax years beginning after December 31, 2017 (Post-2017)

1 Enter the amount from Part I, Section B, line 11	0	0	0
2 NOL shared with other members. See instructions	0	0	0
3 Post-2017 NOL carryforward after sharing. Line 1 less line 2	0	0	0

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

Response to Staff's Data Request Set One No. 18
Responsible Jennifer Harding No. 18-02379

Attachment B
Page 129 of 180
Identity number
550139565

Name(s) shown on return: Columbia Gas of Kentucky, Inc. and Affiliates
Business or activity to which this form relates: DIST OF NATURAL GAS

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	100,000
2	Total cost of section 179 property placed in service (see instructions)	2	0
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	0
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	100,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
		0	0
		0	0
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	0
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	100,000
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	0
16	Other depreciation (including ACRS)	16	0

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	715,757,548
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3- year property	0	0.00			0
b	5- year property	0	0.00			0
c	7- year property	0	0.00			0
d	10- year property	0	0.00			0
e	15- year property	0	0.00			0
f	20- year property	0	0.00			0
g	25- year property	0	25 yrs.		S/L	0
h	Residential rental property	0	27.5 yrs.	MM	S/L	0
		0	27.5 yrs.	MM	S/L	0
i	Nonresidential real property	0	39 yrs.	MM	S/L	0
		0	0.00	MM	S/L	0

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life	0	0.00		S/L	0
b	12- year	0	12 yrs.		S/L	0
c	30- year	0	30 yrs.	MM	S/L	0
d	40- year	0	40 yrs.	MM	S/L	0

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	0
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	715,757,548
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

KY BSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 18
File Case No. 2024-0123
Attachment B
Page 130 of 160

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written?
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.
26 Property used more than 50% in a qualified business use:
27 Property used 50% or less in a qualified business use:
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles)
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year. Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours?
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners
39 Do you treat all use of vehicles by employees as personal use?
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2022 tax year (see instructions):
43 Amortization of costs that began before your 2022 tax year
44 Total. Add amounts in column (f). See the instructions for where to report

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

KY PSC Case No. 2024-00039-0184

Response to Staff's Data Request Set One No. 18

Respondent: Jennifer Harding No. 154523

Attachment B

Page 1 of 1
Sequence No. 27

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return Columbia Gas of Kentucky, Inc. and Affiliates	Identifying number 550139565
--------------------------------------------------------------------------	---------------------------------

1a Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	0
b Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	0
c Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	0

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft- Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
				0	0	0	0
				0	0	0	0
				0	0	0	0
				0	0	0	0

3 Gain, if any, from Form 4684, line 39	3	0
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37.	4	0
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	0
6 Gain, if any, from line 32, from other than casualty or theft	6	0
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	7	0

Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	0
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	0

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):						
Various	Various	Various	0	0	0	-54,855,128
			0	0	0	0
			0	0	0	0
			0	0	0	0

11 Loss, if any, from line 7	11	(0)
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	0
13 Gain, if any, from line 31	13	0
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	0
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	0
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	0
17 Combine lines 10 through 16	17	-54,855,128

18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions

b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4

For Paperwork Reduction Act Notice, see separate instructions.

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

19	(a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1a before completing.)	0	0	0	0
21	Cost or other basis plus expense of sale	0	0	0	0
22	Depreciation (or depletion) allowed or allowable	0	0	0	0
23	Adjusted basis. Subtract line 22 from line 21	0	0	0	0
24	Total gain. Subtract line 23 from line 20	0	0	0	0
25 If section 1245 property:					
a	Depreciation allowed or allowable from line 22	0	0	0	0
b	Enter the smaller of line 24 or 25a	0	0	0	0
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	0	0	0	0
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	0	0	0	0
c	Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	0	0	0	0
d	Additional depreciation after 1969 and before 1976	0	0	0	0
e	Enter the smaller of line 26c or 26d	0	0	0	0
f	Section 291 amount (corporations only)	0	0	0	0
g	Add lines 26b, 26e, and 26f	0	0	0	0
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a	Soil, water, and land clearing expenses	0	0	0	0
b	Line 27a multiplied by applicable percentage. See instructions	0	0	0	0
c	Enter the smaller of line 24 or 27b	0	0	0	0
28 If section 1254 property:					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	0	0	0	0
b	Enter the smaller of line 24 or 28a	0	0	0	0
29 If section 1255 property:					
a	Applicable percentage of payments excluded from income under section 126. See instructions	0	0	0	0
b	Enter the smaller of line 24 or 29a. See instructions	0	0	0	0

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	0
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	0
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6.	0

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	0
34	Recomputed depreciation. See instructions	0
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	Subtotal	CKY	NSI	CKT
99-9999999		55-0139565	35-2108964	20-1712388

STATEMENT 1 - SCHEDULE U3, LINE 10

OTHER INCOME

LINE 10: OTHER INCOME

CONTRIBUTION IN AID OF CONSTRUCTION	16,337,738	0	16,337,738	330,005	0	0
Other Income	174,504,374	0	174,504,374	(3,570,933)	0	0
Comp For Minor Or Incidental Service	543,714	0	543,714	222,268	0	0
Other Operating Revenue	55,287,783	0	55,287,783	6,267,146	10,025,000	0
INC (LOSS) FROM U.S. PSHIP	136,083	0	136,083	0	0	0
OTHER INCOME	684,116,723	0	684,116,723	9,490,330	0	0
TOTAL	930,926,415	0	930,926,415	12,738,816	10,025,000	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

NCS	NCG	NGD	NSS	EUSA TPC	COH
131596081	46-3050669	46-3083381	83-2813882	35-2116555	31-0673990

STATEMENT 1 - SCHEDULE U3, LINE 10
 OTHER INCOME

LINE 10: OTHER INCOME

CONTRIBUTION IN AID OF CONSTRUCTION	0	0	0	0	0	3,089,501
Other Income	1,297	0	0	0	0	98,597,619
Comp For Minor Or Incidental Service	0	0	0	0	0	167,319
Other Operating Revenue	2,148	0	0	0	0	2,851,308
INC (LOSS) FROM U.S. PSHIP	0	0	0	0	0	0
OTHER INCOME	469,639,696	0	0	0	0	15,773,202
TOTAL	469,643,141	0	0	0	0	120,478,949

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

CMD	CPA	CGV	NIPSCO	NDC	NRS
25-1093185	25-1100252	54-0344210	35-0552990	35-1740489	06-1713246

STATEMENT 1 - SCHEDULE U3, LINE 10
 OTHER INCOME

LINE 10: OTHER INCOME	CMD	CPA	CGV	NIPSCO	NDC	NRS
CONTRIBUTION IN AID OF CONSTRUCTION	488,723	1,203,782	3,544,779	7,680,948	0	0
Other Income	309,313	(606,694)	38,433,758	41,340,014	0	0
Comp For Minor Or Incidental Service	33,892	97,943	22,292	0	0	0
Other Operating Revenue	619,207	911,185	6,191,172	12,295,432	0	0
INC (LOSS) FROM U.S. PSHIP	0	0	0	136,083	0	0
OTHER INCOME	2,016,268	27,523,691	18,824,883	29,791,576	6,086,915	0
TOTAL	3,467,403	29,129,907	67,016,884	91,244,053	6,086,915	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

NET	CMA	CGORC	CGPRC	LEL	NARC
35-2123828	04-3442797	27-1009221	27-2016379	35-1798438	27-1118770

STATEMENT 1 - SCHEDULE U3, LINE 10
 OTHER INCOME

LINE 10: OTHER INCOME

CONTRIBUTION IN AID OF CONSTRUCTION	0	0	0	0	0	0
Other Income	0	0	0	0	0	0
Comp For Minor Or Incidental Service	0	0	0	0	0	0
Other Operating Revenue	0	0	6,255,698	3,060,605	0	6,808,882
INC (LOSS) FROM U.S. PSHIP	0	0	0	0	0	0
OTHER INCOME	0	105,000,000	0	0	26,465	(56,303)
TOTAL	0	105,000,000	6,255,698	3,060,605	26,465	6,752,579

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

2022 UNITARY COMB. KENTUCKY FORM 720

	Subtotal	CKY	NSI	CKT
99-9999999		55-0139565	35-2108964	20-1712388
STATEMENT 2 - SCHEDULE U3, LINE 25				
OTHER DEDUCTIONS				
LINE 25: OTHER DEDUCTIONS				
TRAVEL	(4,987)	0	(4,987)	0
Communication System Exp	1,911,433	0	1,911,433	5,488
Life Insurance	11,399,996	0	11,399,996	0
Meter and House Regulator Exp	18,020,360	0	18,020,360	1,605,534
Misc. General Exp	19,897,905	0	19,897,905	(9,268,348)
Insuries and Damages	50,495,410	0	50,495,410	2,335,447
Other Deductions	200,847,560	0	200,847,560	12,651,937
Other Fuel Power For Compressor	182,587	0	182,587	0
Transmission And Compression Of Gas	3,303,711	0	3,303,711	0
Miscellaneous Deductions	376,870,973	0	376,870,973	8,172,268
SELLING EXPENSES	(663,535)	0	(663,535)	(2,861)
Operation Supervision / Engineering	34,094,307	0	34,094,307	878,532
Misc. Sales Exp	988	0	988	0
Customer Accounts Expenses	181,343,350	0	181,343,350	6,621,807
Measuring And Regulating Station Exp	1,876,983	0	1,876,983	0
Office Supplies And Exp	61,483,633	0	61,483,633	1,749,414
Supervision	3,348,524	0	3,348,524	304
GIFTS	637,898	0	637,898	1,649
Lobbying and Political Contributions	(1,132,203)	0	(1,132,203)	(92,362)
PROFESSIONAL FEES	(6,392,178)	0	(6,392,178)	75,594
TOTAL BOOK AMORTIZATION	(271,326)	0	(271,326)	0
OTHER AMORTIZATION - PRIOR YEAR	45,806,182	0	45,806,182	2,211,619
AMORTIZATION OF R&D EXP (SEC 174)-C/Y	944,070	0	944,070	0
OTHER IMPAIRMENT WRITE-OFFS	271,326	0	271,326	0
Cost of Removal	75,879,112	0	75,879,112	12,896,881
TOTAL	1,080,152,079	0	1,080,152,079	49,111,251
				16,329,615

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

NCS	NCG	NGD	NSS	EUSA TPC	COH
131596081	46-3050669	46-3083381	83-2813882	35-2116555	31-0673990

STATEMENT 2 - SCHEDULE U3, LINE 25
 OTHER DEDUCTIONS

LINE 25: OTHER DEDUCTIONS

TRAVEL	0	0	0	0	0
Communication System Exp	0	0	0	0	0
Life Insurance	0	0	0	0	0
Meter and House Regulator Exp	1,432,604	0	0	0	7,234,239
Misc. General Exp	2,411	0	0	0	26,716,343
Insuries and Damages	1,460,648	0	0	0	14,241,498
Other Deductions	(6,203,268)	0	0	0	34,630,870
Other Fuel Power For Compressor	0	0	0	0	0
Transmission And Compression Of Gas	0	0	0	0	0
Miscellaneous Deductions	117,080,387	0	0	0	70,315,989
SELLING EXPENSES	11,502	0	0	0	(674,936)
Operation Supervision / Engineering	11,178,545	0	0	0	5,894,715
Misc. Sales Exp	325	0	0	0	33
Customer Accounts Expenses	31,761,619	0	0	0	75,905,361
Measuring And Regulating Station Exp	0	0	0	0	0
Office Supplies And Exp	8,344,442	0	0	0	9,749,400
Supervision	6,786	0	0	0	4,276
GIFTS	49,020	0	0	0	(150)
Lobbying and Political Contributions	0	0	0	0	(425,816)
PROFESSIONAL FEES	0	0	0	0	(151,935)
TOTAL BOOK AMORTIZATION	0	0	0	0	(271,271)
OTHER AMORTIZATION - PRIOR YEAR	0	0	0	0	19,635,127
AMORTIZATION OF R&D EXP (SEC 174) -C/Y	805,887	0	0	0	0
OTHER IMPAIRMENT WRITE-OFFS	0	0	0	0	271,271
Cost of Removal	0	0	0	0	12,841,688
TOTAL	165,930,908	0	0	0	275,916,702

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

CMD	CPA	CGV	NIPSCO	NDC	NRS
25-1093185	25-1100252	54-0344210	35-0552990	35-1740489	06-1713246

STATEMENT 2 - SCHEDULE U3, LINE 25
 OTHER DEDUCTIONS

LINE 25: OTHER DEDUCTIONS

TRAVEL	0	0	0	0	0	0
Communication System Exp	0	0	13,175	1,892,770	0	0
Life Insurance	0	0	0	0	0	0
Meter and House Regulator Exp	148,531	2,096,300	1,876,126	3,627,026	0	0
Misc. General Exp	3,814,111	(1,478,889)	27,823	84,454	0	0
Insuries and Damages	348,150	6,134,418	3,320,966	21,124,029	37,168	0
Other Deductions	2,222,033	33,565,407	22,696,459	96,611,235	1,027,024	0
Other Fuel Power For Compressor	0	0	0	182,587	0	0
Transmission And Compression Of Gas	0	0	0	3,303,711	0	0
Miscellaneous Deductions	3,402,481	33,366,505	23,570,458	108,929,384	517,817	0
SELLING EXPENSES	57	726	466	1,511	0	0
Operation Supervision / Engineering	704,986	9,370,047	2,986,593	3,080,877	0	0
Misc. Sales Exp	0	630	0	0	0	0
Customer Accounts Expenses	1,449,084	23,494,023	11,771,011	30,339,129	0	0
Measuring And Regulating Station Exp	0	0	0	1,876,983	0	0
Office Supplies And Exp	545,654	6,295,449	3,015,627	31,699,373	13,275	0
Supervision	77	983	630	3,335,468	0	0
GIFTS	0	(199)	9,950	577,628	0	0
Lobbying and Political Contributions	(14,959)	(182,585)	(107,694)	(308,787)	0	0
PROFESSIONAL FEES	0	0	0	(6,315,837)	0	0
TOTAL BOOK AMORTIZATION	0	(55)	0	0	0	0
OTHER AMORTIZATION - PRIOR YEAR	644,906	9,291,192	4,330,700	9,692,638	0	0
AMORTIZATION OF R&D EXP (SEC 174) -C/Y	0	2,957	94	135,132	0	0
OTHER IMPAIRMENT WRITE-OFFS	0	55	0	0	0	0
Cost of Removal	492,926	6,206,776	3,490,182	39,950,659	0	0
TOTAL	13,758,037	128,163,740	77,002,566	349,819,970	1,595,284	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	NET 35-2123828	CMA 04-3442797	CGORC 27-1009221	CGPRC 27-2016379	LEL 35-1798438	NARC 27-1118770
STATEMENT 2 - SCHEDULE U3, LINE 25						
OTHER DEDUCTIONS						
LINE 25: OTHER DEDUCTIONS						
TRAVEL	0	0	0	0	0	0
Communication System Exp	0	0	0	0	0	0
Life Insurance	0	0	0	0	0	0
Meter and House Regulator Exp	0	0	0	0	0	0
Misc. General Exp	0	0	0	0	0	0
Insuries and Damages	0	1,236,711	3	2	0	0
Other Deductions	0	125,277	7	0	970,432	16,963
Other Fuel Power For Compressor	0	0	0	0	0	0
Transmission And Compression Of Gas	0	0	0	0	0	0
Miscellaneous Deductions	87	45,007	40,285	60,392	0	13,045
SELLING EXPENSES	0	0	0	0	0	0
Operation Supervision / Engineering	0	12	0	0	0	0
Misc. Sales Exp	0	0	0	0	0	0
Customer Accounts Expenses	0	1,316	0	0	0	0
Measuring And Regulating Station Exp	0	0	0	0	0	0
Office Supplies And Exp	167	291	1,041	1,064	4,470	7,434
Supervision	0	0	0	0	0	0
GIFTS	0	0	0	0	0	0
Lobbying and Political Contributions	0	0	0	0	0	0
PROFESSIONAL FEES	0	0	0	0	0	0
TOTAL BOOK AMORTIZATION	0	0	0	0	0	0
OTHER AMORTIZATION - PRIOR YEAR	0	0	0	0	0	0
AMORTIZATION OF R&D EXP (SEC 174) -C/Y	0	0	0	0	0	0
OTHER IMPAIRMENT WRITE-OFFS	0	0	0	0	0	0
Cost of Removal	0	0	0	0	0	0
TOTAL	254	1,408,614	41,336	61,458	974,902	37,442

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	Subtotal	CKY	NSI	CKT
99-9999999		55-0139565	35-2108964	20-1712388

STATEMENT 3 - SCHEDULE U4, LINE 32

OTHER SUBTRACTIONS

LINE 32: OTHER SUBTRACTIONS

KENTUCKY ORDINARY LOSS FROM FORM 4797	54,855,128	0	54,855,128	2,755,864	0	0
OTHER MISCELLANEOUS SUBTRACTIONS						
WORK OPP CREDIT FROM PTE - FORM 3800	14,331	0	14,331	0	0	0
OTHER SUBTRACTION # 1	8,496,631	0	8,496,631	0	0	0
TOTAL	8,510,962	0	8,510,962	0	0	0
LINE 32: OTHER SUBTRACTIONS	63,366,090	0	63,366,090	2,755,864	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

NCS	NCG	NGD	NSS	EUSA TPC	COH
131596081	46-3050669	46-3083381	83-2813882	35-2116555	31-0673990

STATEMENT 3 - SCHEDULE U4, LINE 32

OTHER SUBTRACTIONS

LINE 32: OTHER SUBTRACTIONS

KENTUCKY ORDINARY LOSS FROM FORM 4797	4,554,270	0	0	0	0	14,319,830
OTHER MISCELLANEOUS SUBTRACTIONS						
WORK OPP CREDIT FROM PTE - FORM 3800	6,300	0	0	0	0	5,600
OTHER SUBTRACTION # 1	7,252,980	0	0	0	0	0
TOTAL	7,259,280	0	0	0	0	5,600
LINE 32: OTHER SUBTRACTIONS	11,813,550	0	0	0	0	14,325,430

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

CMD	CPA	CGV	NIPSCO	NDC	NRS
25-1093185	25-1100252	54-0344210	35-0552990	35-1740489	06-1713246

STATEMENT 3 - SCHEDULE U4, LINE 32

OTHER SUBTRACTIONS

LINE 32: OTHER SUBTRACTIONS

KENTUCKY ORDINARY LOSS FROM FORM 4797	959,634	12,745,440	2,515,198	17,004,892	0	0
OTHER MISCELLANEOUS SUBTRACTIONS						
WORK OPP CREDIT FROM PTE - FORM 3800	0	0	31	2,400	0	0
OTHER SUBTRACTION # 1	0	26,616	844	1,216,191	0	0
TOTAL	0	26,616	875	1,218,591	0	0
LINE 32: OTHER SUBTRACTIONS	959,634	12,772,056	2,516,073	18,223,483	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

NET	CMA	CGORC	CGPRC	LEL	NARC
35-2123828	04-3442797	27-1009221	27-2016379	35-1798438	27-1118770

STATEMENT 3 - SCHEDULE U4, LINE 32

OTHER SUBTRACTIONS

LINE 32: OTHER SUBTRACTIONS

KENTUCKY ORDINARY LOSS FROM FORM 4797	0	0	0	0	0	0
OTHER MISCELLANEOUS SUBTRACTIONS						
WORK OPP CREDIT FROM PTE - FORM 3800	0	0	0	0	0	0
OTHER SUBTRACTION # 1	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0
LINE 32: OTHER SUBTRACTIONS	0	0	0	0	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

			Subtotal	CKY	NSI
	99-9999999			55-0139565	35-2108964
***** KY CHAR CONTRIB DEDUCTION WORKSHEET *****					
KY NET INCOME FOR CONTRIBUTIONS LIMITATION	372,940,472	0	372,940,472	(15,293,916)	(55,253,517)
KY PRIOR YEAR CONTRIB CARRYFORWARD	0	0	0	0	0
CY CONTRIBUTION ADJUSTMENT	(930,625)	(930,625)	0	0	0
TOTAL CHARITABLE CONTRIBUTIONS	0	(930,625)	930,625	48,805	0
KY CHAR CONTRIBUTION DEDUCTION	0	(930,625)	930,625	48,805	0
ADD CONTRIBUTION NOT SUBJECT TO 10% LIMITATION	0	0	0	0	0
KY NET INCOME FOR CONTRIB LIMITATION (ALL)	372,940,472	0	372,940,472	(15,293,916)	(55,253,517)
CALCULATE CONTRIB FOR INCOME CORPORATIONS	0	0	0	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	CKT	NCS	NCG	NGD	NSS
	20-1712388	131596081	46-3050669	46-3083381	83-2813882
***** KY CHAR CONTRIB DEDUCTION WORKSHEET *****					
KY NET INCOME FOR CONTRIBUTIONS LIMITATION	434	(3,429,303)	0	0	0
KY PRIOR YEAR CONTRIB CARRYFORWARD	0	0	0	0	0
CY CONTRIBUTION ADJUSTMENT	0	0	0	0	0
TOTAL CHARITABLE CONTRIBUTIONS	0	272,573	0	0	0
KY CHAR CONTRIBUTION DEDUCTION	0	272,573	0	0	0
ADD CONTRIBUTION NOT SUBJECT TO 10% LIMITATION	0	0	0	0	0
KY NET INCOME FOR CONTRIB LIMITATION (ALL)	434	(3,429,303)	0	0	0
CALCULATE CONTRIB FOR INCOME CORPORATIONS	0	0	0	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	EUSA TPC 35-2116555	COH 31-0673990	CMD 25-1093185	CPA 25-1100252	CGV 54-0344210
***** KY CHAR CONTRIB DEDUCTION WORKSHEET *****					
KY NET INCOME FOR CONTRIBUTIONS LIMITATION	0	17,588,722	(3,088,990)	83,107,102	63,517,558
KY PRIOR YEAR CONTRIB CARRYFORWARD	0	0	0	0	0
CY CONTRIBUTION ADJUSTMENT	0	0	0	0	0
TOTAL CHARITABLE CONTRIBUTIONS	0	33,446	10,000	245,800	42,750
KY CHAR CONTRIBUTION DEDUCTION	0	33,446	10,000	245,800	42,750
ADD CONTRIBUTION NOT SUBJECT TO 10% LIMITATION	0	0	0	0	0
KY NET INCOME FOR CONTRIB LIMITATION (ALL)	0	17,588,722	(3,088,990)	83,107,102	63,517,558
CALCULATE CONTRIB FOR INCOME CORPORATIONS	0	0	0	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	NIPSCO 35-0552990	NDC 35-1740489	NRS 06-1713246	NET 35-2123828	CMA 04-3442797
***** KY CHAR CONTRIB DEDUCTION WORKSHEET *****					
KY NET INCOME FOR CONTRIBUTIONS LIMITATION	188,158,517	1,226,032	0	(23,363)	95,921,775
KY PRIOR YEAR CONTRIB CARRYFORWARD	0	0	0	0	0
CY CONTRIBUTION ADJUSTMENT	0	0	0	0	0
TOTAL CHARITABLE CONTRIBUTIONS	277,251	0	0	0	0
KY CHAR CONTRIBUTION DEDUCTION	277,251	0	0	0	0
ADD CONTRIBUTION NOT SUBJECT TO 10% LIMITATION	0	0	0	0	0
KY NET INCOME FOR CONTRIB LIMITATION (ALL)	188,158,517	1,226,032	0	(23,363)	95,921,775
CALCULATE CONTRIB FOR INCOME CORPORATIONS	0	0	0	0	0

2022 UNITARY COMB. KENTUCKY FORM 720

Columbia Gas of Kentucky, Inc.
 55-0139565
 Year: 2022

	CGORC 27-1009221	CGPRC 27-2016379	LEL 35-1798438	NARC 27-1118770
***** KY CHAR CONTRIB DEDUCTION WORKSHEET *****				
KY NET INCOME FOR CONTRIBUTIONS LIMITATION	(709,585)	802,105	(876,354)	1,293,255
KY PRIOR YEAR CONTRIB CARRYFORWARD	0	0	0	0
CY CONTRIBUTION ADJUSTMENT	0	0	0	0
TOTAL CHARITABLE CONTRIBUTIONS	0	0	0	0
KY CHAR CONTRIBUTION DEDUCTION	0	0	0	0
ADD CONTRIBUTION NOT SUBJECT TO 10% LIMITATION	0	0	0	0
KY NET INCOME FOR CONTRIB LIMITATION (ALL)	(709,585)	802,105	(876,354)	1,293,255
CALCULATE CONTRIB FOR INCOME CORPORATIONS	0	0	0	0

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

▶ **File a separate application for each return.**

KY PSC Case No. 2024-00092

▶ **Go to www.irs.gov/Form7004 for instructions and responses to questions.**

Request Set One No. 18

Respondent: Jennifer Harding No. 1845-0123

Identifying number
 Attachment B
 Page 150 of 160
 35-2108964

**Print
 or
 Type**

Name
 NiSource Inc.
 Number, street, and room or suite no. (If P.O. box, see instructions.)
 290 W. Nationwide Blvd.
 City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).)
 Columbus OH 43215

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706- GS(D)	01	Form 1120- ND (section 4951 taxes)	20
Form 706- GS(T)	02	Form 1120- PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120- POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120- REIT	23
Form 1041 (trust)	05	Form 1120- RIC	24
Form 1041- N	06	Form 1120S	25
Form 1041- QFT	07	Form 1120- SF	26
Form 1042	08	Form 3520- A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120- C	34	Form 8804	31
Form 1120- F	15	Form 8831	32
Form 1120- FSC	16	Form 8876	33
Form 1120- H	17	Form 8924	35
Form 1120- L	18	Form 8928	36
Form 1120- ND	19		

Part II All Filers Must Complete This Part

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.
- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081- 5, check here
- 5a** This application is for calendar year 20²² , or tax year beginning _____, 20 _____, and ending _____, 20 _____
- b Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (see instructions- attach explanation)

6 Tentative total tax	6	0
7 Total payments and credits. See instructions 0	7	0
8 Balance due. Subtract line 7 from line 6. See instructions	8	0

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **7004** (Rev. 12-2018)

Consolidated Group Member Statement

KY PSC Case No. 2004-0092 Attachment
Response to Staff's Data Request Set One No. 18 1/11
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 151 of 160

Name	ST/CNTRY	ZIP/PstlCode	EIN
NiSource Inc. 290 W Nationwide Blvd.			
Columbus	OH	43215	35-2108964
NiSource Corporate Group, LLC 290 W. Nationwide Blvd.			
Columbus	OH	43215	46-3050669
NiSource Gas Distribution Group, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	46-3083381
NiSource Corporate Services Company 290 W. Nationwide Blvd.			
Columbus	OH	43215	13-1596081
EnergyUSA-TPC Corp. 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-2116555
Columbia Gas of Kentucky, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	55-0139565

Consolidated Group Member Statement

KY PSC Case No. 2004-0092 Attachment
Response to Staff's Data Request Set One No. 18 1/11
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 152 of 160

Name	ST/CNTRY	ZIP/PstlCode	EIN
Columbia Gas of Ohio, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	31-0673990
Columbia Gas of Maryland, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	25-1093185
Columbia Gas of Pennsylvania, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	25-1100252
Columbia Gas of Virginia, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	54-0344210
Northern Indiana Public Service Company LLC 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-0552990
NiSource Development Company, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-1740489

Consolidated Group Member Statement

KY PSC Case No. 2004-0092 Attachment
Response to Staff's Data Request Set One No. 18 1/11
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 153 of 160

Name	ST/CNTRY	ZIP/PstlCode	EIN
NiSource Energy Technologies, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-2123828
Bay State Gas Company 290 W. Nationwide Blvd.			
Columbus	OH	43215	04-3442797
Central Kentucky Transmission Company 290 W. Nationwide Blvd.			
Columbus	OH	43215	20-1712388
Col. Gas of OH Receivables 290 W. Nationwide Blvd.			
Columbus	OH	43215	27-1009221
Col. Gas of PA Receivables Corp. 290 W. Nationwide Blvd.			
Columbus	OH	43215	27-2016379
NIPSCO Accounts Receivable Corporation 801 E. 86th Ave			
Merrillville	IN	46410	27-1118770

Consolidated Group Member Statement

KY PSC Case No. 2004-0092
Attachment
Response to Staff's Data Request Set One No. 18 1/11
Respondent: Jennifer Harding No. 1545-0123
Attachment B
Page 154 of 160

Name	ST/CNTRY	ZIP/PstlCode	EIN
Lake Erie Land Company 290 W. Nationwide Blvd.			
Columbus	OH	43215	35-1798438
NiSource Retail Services, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	06-1713246
NiSource Insurance Corporation, Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	54-1846993
NiSource Strategic Sourcing Inc. 290 W. Nationwide Blvd.			
Columbus	OH	43215	83-2813882

1120

Form Department of the Treasury Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2022 or tax year beginning ending KY PS 2022 Case No. 2024-00009

Go to www.irs.gov/Form1120 for instructions and the latest information.

- A Check if: 1a Consolidated return (attach Form 851) [X] b Life/nonlife consolidated return [] 2 Personal holding co. (attach Sch. PH) [] 3 Personal service corp. (see instructions) [] 4 Schedule M-3 attached [X]

Name, Number, street, and room or suite no. If a P.O. box, see instructions. City or town, state or province, country, and ZIP or foreign postal code. NiSource Inc. 290 W. Nationwide Blvd. Columbus OH 43215 Franklin

B Employer identification number 35-2108964 Attachment B Page 155 of 160 C Date incorporated 03 29 2000 D Total assets (see instructions) \$ 26,235,593,189

E Check if: (1) Initial return (2) Final return (3) Name change (4) [X] Address change

Income

Deductions

Payments

Table with 3 columns: Line number, Description, Amount. Includes lines 1a-11 (Income), 12-27 (Deductions), 28-37 (Payments).

Sign Here

Declaration of preparer and officer. Signature of officer Jennifer Harding, Date, Title VP of Tax. Signature of preparer Rob Andree, Date 10/12/2023.

Paid Preparer Use Only

Print/Type preparer's name ROBERT ANDREE, Preparer's signature Rob Andree, Date 10/12/2023, Firm's name KPMG LLP, Firm's address 90 S 7th St Suite 4200 Minneapolis MN 55402, Firm's EIN 13-5565207, Phone no. 612-305-5000

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and Special Deductions	(b) Special Deductions	(c) Special Deductions
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	0	50	0
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	0	65	0
3	Dividends on certain debt-financed stock of domestic and foreign corporations	0	See instructions	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	0	23.3	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	0	26.7	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	0	50	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	0	65	0
8	Dividends from wholly owned foreign subsidiaries	0	100	0
9	Subtotal. Add lines 1 through 8. See instructions for limitations	0	See instructions	0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	0	100	0
11	Dividends from affiliated group members	0	100	0
12	Dividends from certain FSCs	0	100	0
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)	0	100	0
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)	0		
15	Reserved for future use			
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)	0	100	0
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)	0		
c	Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)	0		
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)	0		
18	Gross-up for foreign taxes deemed paid	0		
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3	0		
20	Other dividends	0		
21	Deduction for dividends paid on certain preferred stock of public utilities			0
22	Section 250 deduction (attach Form 8993)			0
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	0		
24	Total special deductions. Add column (c), lines 9 through 22, column (c). Enter here and on page 1, line 29b			0

Schedule J Tax Computation and Payment (see instructions)

KY PSC Case No. 2024-00092

Part I - Tax Computation

Response to Staff's Data Request Set One No. 18

1		Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See inst.	<input type="checkbox"/>	1	
2		Income tax. See instructions		2	0
3		Base erosion minimum tax amount (attach Form 8991)		3	0
4		Add lines 2 and 3		4	0
5a	Foreign tax credit (attach Form 1118)	5a	0		
b	Credit from Form 8834 (see instructions)	5b	0		
c	General business credit (attach Form 3800)	5c	15,235,889		
d	Credit for prior year minimum tax (attach Form 8827)	5d	0		
e	Bond credits from Form 8912	5e	0		
6	Total credits. Add lines 5a through 5e	6		15,235,889	
7	Subtract line 6 from line 4	7		0	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8		0	
9a	Recapture of investment credit (attach Form 4255)	9a	0		
b	Recapture of low-income housing credit (attach Form 8611)	9b	0		
c	Interest due under the look-back method-- completed long-term contracts (attach Form 8697)	9c	0		
d	Interest due under the look-back method-- income forecast method (attach Form 8866)	9d	0		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	0		
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f	0		
g	Other (see instructions-- attach statement)	9g	0		
10	Total. Add lines 9a through 9g	10		0	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11		0	

Part II - Reserved For Future Use

12	Reserved for future use	12	
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Part III - Payments and Refundable Credits

13	2021 overpayment credited to 2022	13	0
14	2022 estimated tax payments	14	0
15	2022 refund applied for on Form 4466	15	0
16	Combine lines 13, 14, and 15	16	0
17	Tax deposited with Form 7004	17	0
18	Withholding (see instructions)	18	0
19	Total payments. Add lines 16, 17, and 18	19	0
20	Refundable credits from:		
a	Form 2439	20a	0
b	Form 4136	20b	24,664
c	Reserved for future use	20c	
d	Other (attach statement-- see instructions)	20d	0
21	Total credits. Add lines 20a through 20d	21	24,664
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	24,664

Schedule K Other Information (see instructions)

KY PSC Case No. 2024-00092

1 Check accounting method: a Cash b Accrual c Other (specify) _____

2 See the instructions and enter the:

a Business activity code no. 221500

b Business activity COMBINATION GAS AND ELECTRIC

c Product or service GAS & ELECTRIC SERVICE

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
 If "Yes," enter name and EIN of the parent corporation _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) Yes No

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) Yes No

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. Yes No

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
			0.000
			0.000
			0.000

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below. Yes No

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
INDIANA CROSSROADS WIND GENERATION LLC	84-3726318	US	100.000
			0.000
			0.000

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316. Yes No
 If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? Yes No
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned .000 and (b) Owner's country _____
 (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount.
 If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions)
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) \$ 2,332,149,812

Schedule K Other Information (continued from page 4)

Response to Staff's Data Request Set One No. 18

Respondent: Jennifer Harding No. 1545-0123

Attachment B

Page 159 of 160

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000?		X
If "Yes," the corporation is not required to complete Schedules L, M- 1, and M- 2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ 0		
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
If "Yes," complete and attach Schedule UTP.		
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file all required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non- taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042- S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
If "Yes," enter the total amount of the disallowed deductions \$ 0		
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))	X	
If "Yes," complete and attach Form 8991.		
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions	X	
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense.		
If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 \$ 0		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
Percentage: By Vote 0.0000 By Value 0.0000		

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b) Response to Staff's Data Request Set One No. 18	(c)	(d) 18
1	Cash		83,441,853		83,441,853
2a	Trade notes and accounts receivable	856,007,242		1,062,826,642	
b	Less allowance for bad debts	(25,774,822)	830,232,420	(24,896,397)	1,037,930,245
3	Inventories		404,726,686		751,755,260
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach statement)	STATEMENT 4	584,057,757	STATEMENT 10	655,504,685
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach statement)	STATEMENT 5	608,299,113	STATEMENT 11	724,509,576
10a	Buildings and other depreciable assets	23,727,771,878		25,604,153,255	
b	Less accumulated depreciation	(6,806,406,711)	16,921,365,167	(7,148,909,959)	18,455,243,296
11a	Depletable assets	0		0	
b	Less accumulated depletion	(0)	0	(0)	0
12	Land (net of any amortization)		79,614,211		207,352,153
13a	Intangible assets (amortizable only)	716,500,367		810,642,913	
b	Less accumulated amortization	(494,293,723)	222,206,644	(530,484,500)	280,158,413
14	Other assets (attach statement)	STATEMENT 6	4,072,534,249	STATEMENT 12	4,068,108,448
15	Total assets		23,806,478,100		26,235,593,189
Liabilities and Shareholders' Equity					
16	Accounts payable		689,848,731		900,412,114
17	Mortgages, notes, bonds payable in less than 1 year		0		1,792,284,862
18	Other current liabilities (attach statement)	STATEMENT 7	1,394,908,644	STATEMENT 13	1,846,338,629
19	Loans from shareholders		0		0
20	Mortgages, notes, bonds payable in 1 year or more		9,801,425,720		9,523,432,773
21	Other liabilities (attach statement)	STATEMENT 8	4,993,374,889	STATEMENT 14	4,617,623,102
22	Capital stock: a Preferred stock	1,546,498,967		1,546,478,018	
	b Common stock	4,092,715	1,550,591,682	4,160,472	1,550,638,490
23	Additional paid-in capital		7,189,517,303		7,374,880,854
24	Retained earnings - Appropriated (attach statement)		0		0
25	Retained earnings - Unappropriated		-1,580,856,078		-1,213,574,506
26	Adjustments to shareholders' equity (attach statement)	STATEMENT 9	-132,395,251	STATEMENT 15	-56,505,589
27	Less cost of treasury stock		(99,937,540)		(99,937,540)
28	Total liabilities and shareholders' equity		23,806,478,100		26,235,593,189

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	0	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$	0		a Depreciation \$	0
b	Charitable contributions \$	0		b Charitable contributions \$	0
c	Travel & entertainment \$	0			0
6	Add lines 1 through 5	0	9	Add lines 7 and 8	0
			10	Income (page 1, line 28) - line 6 less line 9	0

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year	-1,580,856,078	5	Distributions: a Cash	436,791,946
2	Net income (loss) per books	804,124,821		b Stock	0
3	Other increases (itemize):			c Property	0
	Other Increases		6	Other decreases (itemize): STATEMENT 17	51,303
	STATEMENT 16	0	7	Add lines 5 and 6	436,843,249
4	Add lines 1, 2, and 3	-776,731,257	8	Balance at end of year (line 4 less line 7)	-1,213,574,506

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 19
Respondent: Jennifer Harding

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a schedule of franchise fees paid to cities, towns, or municipalities, including the basis of these fees.

Response:

For the calendar year ended December 31, 2023, the schedule of franchise fees paid to cities, towns or municipalities is presented on KY PSC Case No. 2024-00092, Staff 1-19, Attachment A. The basis and rates for the franchise fees are established by the respective cities, towns or municipalities. Also see the Excel file provided separately.

ATTACHMENT A

Schedule of Franchise Fees Paid
12 Months Ended December 31, 2023

Line No.	Description	Payment Date	Amount Paid
1.	Franchise Fees	1/30/2023	818,285
2.	Franchise Fees	2/29/2023	1,074,929
3.	Franchise Fees (Right of Way)	3/15/2023	78,113
4.	Franchise Fees	3/30/2023	926,469
5.	Franchise Fees	4/30/2023	628,504
6.	Franchise Fees	5/30/2023	474,958
7.	Franchise Fees (Right of Way)	6/15/2023	78,113
8.	Franchise Fees	6/30/2023	293,836
9.	Franchise Fees	7/30/2023	208,648
10.	Franchise Fees	8/30/2023	194,415
11.	Franchise Fees (Right of Way)	9/15/2023	93,113
12.	Franchise Fees	9/30/2023	180,571
13.	Franchise Fees	10/30/2023	160,792
14.	Franchise Fees	11/30/2023	179,487
15.	Franchise Fees (Right of Way)	12/15/2023	78,113
16.	Franchise Fees	12/30/2023	271,013
17.	Total		5,739,356

FN 1 - The schedule of franchise fees above represent payments the various jurisdictions below

- CITY OF ASHLAND
- CITY OF GREENUP
- CITY OF HINDMAN
- CITY OF IRVINE
- CITY OF MT. STERLING
- CITY OF PARIS
- CITY OF RAVENNA
- CITY OF VERSAILLES
- CITY OF WINCHESTER
- LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise currently included in rate base. Also, provide a schedule showing the calculation of the acquisition adjustment at the date of purchase for each item of utility plant, the amortization period, and the unamortized balance at the beginning of the base period.

Response:

The following are the journal entries associated with the purchase of Inland Gas Company in 1992:

DR Account 102-Gas Plant purchased at original cost	5,702,902
CR Account 102-Gas Plant purchased (Accum. Depr.)	(3,371,049)
CR Account 234-Accounts Payable	(2,331,853)
DR Account 107-Construction Work in Progress	267,306
DR Account 101-Gas Plant in Service	3,103,743
CR Account 108-Accum. Depreciation	(3,371,049)
DR Account 101-Gas Plant in Service	2,331,853
DR Account 102-Gas Plant purchased (Accum. Depr.)	3,371,049
CR Account 102-Gas Plant purchased at original cost	(5,702,902)

There were no plant acquisition adjustments related to this transaction.

As part of the separation between NiSource and Columbia Pipeline Group, Inc. ("CPG") there were certain assets that resided on CPG's subsidiaries books which needed to be transferred to the Columbia Distribution Companies ("CDCs") as these assets are used by the CDCs. Specifically, Point of Delivery assets were transferred to Columbia Gas of Kentucky ("CKY") in 2015.

The assets were acquired for \$1,508,010, or Fair Market Value ("FMV"). This valuation is less than the \$2,305,102 Net Book Value ("NBV") recorded on the books of the transferring company. The CKY journal entries were as follows:

DR Plant Assets	\$2,305,102
CR Cash	(\$1,508,010)
CR Equity	(\$777,092)
DR Impairment/Loss	\$777,092
CR Plant Assets (Account 114)	(\$777,092)

The net result is CKY recorded an increase in Plant assets for \$1,508,010 or the FMV amount paid, which was lower than the book value transferred from CPG.

The balances at the beginning of the base period (August 2023) were:

Account 114 (Gas Plant Account 378.21) –	(\$777,092)
------------------------------------------	-------------

Account 115 (Gas Plant Account 378.21) - \$193,649

Net Book Value (\$583,443)

The monthly amortization of this item is \$2,159. The monthly amortization will continue for approximately 271 months (22+ years) past August 2023.

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 21
Respondent: Jeffery Gore, Tamaleh L. Shaeffer, and Vincent Rea

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide Columbia Kentucky's rate base, capital structure, and statement of income for the most recent 12 months preceding the base period and for the base period. Provide a reconciliation with detailed explanations.

Response:

Refer to KY PSC Case No. 2024-00092, Staff 1-21, Attachment A provided as an Excel file.

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 22
Respondent: Vincent Rea

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the capital structure at the end of the five most recent calendar years and each of the other periods shown in Schedule E1 and Schedule E2.

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-22, Attachments A and B for the capital structure calculations. Also see the Excel files provided separately.

ATTACHMENT A

Columbia Gas of Kentucky
Case No. 2024-00092

Calculation of Average Capital Structure
12 Months Ended December 31, 2019, 2020, 2021, 2022, 2023 &
Quarter Ended March 31, 2024
"000 Omitted"

Line No.	Type of Capital	5 th Year 12/31/19		4 th Year 12/31/20		3 rd Year 12/31/21		2 nd Year 12/31/22		1 st Year 12/31/23		Latest Available Quarter 3/31/24	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt	142,375	42.77%	154,375	41.18%	192,375	42.82%	218,375	40.74%	251,375	44.89%	251,375	44.91%
2.	Short-Term Debt	21,860	6.57%	34,268	9.14%	32,181	7.16%	51,608	9.63%	17,543	3.13%	-	0.00%
3.	Preferred & Preference Stock	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
4.	Common Equity	168,685	50.67%	186,263	49.68%	224,667	50.01%	265,984	49.63%	291,029	51.97%	308,336	55.09%
5.	Other (Itemize by type)	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
6.	Total Capitalization	332,919	100.00%	374,906	100.00%	449,224	100.00%	535,966	100.00%	559,946	100.00%	559,711	100.00%

Note: Total percentage values are subject to rounding.

Instructions: If applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

ATTACHMENT B

Columbia Gas of Kentucky
Case No. 2024-00092

Calculation of Average Capital Structure
12 Months Ended December 31, 2023

"000 Omitted"

Line No.	Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	Balance at beginning of most recent calendar year	535,966	218,375	51,608	-	81,825	184,159	265,984
2.	1 st Month	531,121	218,375	38,662	-	81,825	192,259	274,084
3.	2 nd Month	525,204	218,375	26,984	-	81,825	198,021	279,845
4.	3 rd Month	516,560	218,375	13,846	-	81,825	202,514	284,339
5.	4 th Month	516,128	218,375	12,300	-	81,825	203,629	285,454
6.	5 th Month	515,683	218,375	12,538	-	81,825	202,945	284,770
7.	6 th Month	524,838	218,375	22,945	-	81,825	201,693	283,518
8.	7 th Month	534,878	218,375	33,912	-	81,825	200,766	282,591
9.	8 th Month	538,972	218,375	39,302	-	81,825	199,470	281,295
10.	9 th Month	543,005	251,375	12,108	-	81,825	197,698	279,523
11.	10 th Month	541,007	251,375	9,297	-	81,825	198,510	280,334
12.	11 th Month	548,729	251,375	12,418	-	81,825	203,112	284,937
13.	12 th Month	559,946	251,375	17,543	-	81,825	209,204	291,029
14.	Total (L1 through L13)	6,932,039	2,970,875	303,463	-	1,063,721	2,593,979	3,657,701
15.	Average Balance (L14 / 13)	533,234	228,529	23,343	-	81,825	199,537	281,362
16.	Average Capitalization Ratios	100.00%	42.86%	4.38%	-	15.35%	37.42%	52.77%
17.	End-of-period Capitalization Ratios	100.00%	44.89%	3.13%	0.00%	14.61%	37.36%	51.97%

Note: Total percentage values are subject to rounding.

- Instructions:
1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company structure.
 2. Include premium class of stock.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following:

- a. A list of all outstanding issues of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule F1.

- b. An analysis of short-term debt as shown in Schedule F2 as of the end of the latest calendar year.

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-23, Attachments A and B for the requested information. Also see the Excel files provided separately.

ATTACHMENT A

Columbia Gas of Kentucky
Case No. 2024-00092

Schedule of Outstanding Long-Term Debt
For the Year Ended December 31, 2023

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate ⁽¹⁾ (e)	Cost Rate at Issue ⁽²⁾ (f)	Cost Rate at Maturity ⁽³⁾ (g)	Bond Rating at Time of Issue ⁽⁴⁾ (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
1	Installment Promissory Notes	1/5/06	1/5/26	12,375,000	5.9200%	5.9200%	5.9200%	N/A	Unsecured	732,600
2	Installment Promissory Notes	12/16/10	12/16/30	10,000,000	6.0200%	6.0200%	6.0200%	N/A	Unsecured	602,000
3	Installment Promissory Notes	1/7/13	1/7/43	20,000,000	5.7700%	5.7700%	5.7700%	N/A	Unsecured	1,154,000
4	Installment Promissory Notes	12/23/13	12/23/43	20,000,000	6.2000%	6.2000%	6.2000%	N/A	Unsecured	1,240,000
5	Installment Promissory Notes	12/18/14	12/16/44	5,000,000	4.4300%	4.4300%	4.4300%	N/A	Unsecured	221,500
6	Installment Promissory Notes	9/30/16	9/30/46	31,000,000	3.8425%	3.8425%	3.8425%	N/A	Unsecured	1,191,175
7	Installment Promissory Notes	12/31/18	12/31/48	13,000,000	4.6436%	4.6436%	4.6436%	N/A	Unsecured	603,668
8	Installment Promissory Notes	12/31/19	12/31/49	15,000,000	3.7485%	3.7485%	3.7485%	N/A	Unsecured	562,275
9	Installment Promissory Notes	6/30/20	6/30/50	12,000,000	3.1742%	3.1742%	3.1742%	N/A	Unsecured	380,904
10	Installment Promissory Notes	6/30/21	6/30/51	22,000,000	3.2720%	3.2720%	3.2720%	N/A	Unsecured	719,840
11	Installment Promissory Notes	9/30/21	9/30/51	22,000,000	3.2770%	3.2770%	3.2770%	N/A	Unsecured	720,940
12	Installment Promissory Notes	12/31/21	12/31/51	10,000,000	3.2671%	3.2671%	3.2671%	N/A	Unsecured	326,710
13	Installment Promissory Notes	3/31/22	3/31/52	8,000,000	4.1243%	4.1243%	4.1243%	N/A	Unsecured	329,944
14	Installment Promissory Notes	6/30/22	6/30/52	18,000,000	5.0808%	5.0808%	5.0808%	N/A	Unsecured	914,544
15	Installment Promissory Notes	9/29/23	9/29/53	33,000,000	6.2618%	6.2618%	6.2618%	N/A	Unsecured	2,066,394
Total Long-Term Debt and Annualized Cost				251,375,000						11,766,494
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]										4.68%

(1) Nominal Rate

(2) Nominal Rate plus Discount or Premium Amortization

(3) Nominal Rate plus Discount or Premium Amortization and Issuance Cost

(4) Standard and Poor's, Moody, etc.

ATTACHMENT B

Schedule F2

Columbia Gas of Kentucky
 Case No. 2024-00092

Schedule of Short-Term Debt
 For the 12 Months Ended December 31, 2023

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
Total Short-Term Debt	Money Pool Borrowings	N/A	N/A	17,542,622	6.19%	6.19%	1,085,888
Annualized Cost Rate [Total Col. (g) / Total Col. (d)]						6.19%	
Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule]							1,234,961
Average Short-Term Debt – Schedule E2 Line 15 Col. (d) [Report on Col. (g) of this Schedule]							23,343,331
Test-Year Interest Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]						5.29%	

Note: In all instances in which the Effective Interest Rate is different from the Nominal Interest Rate, provide a calculation of the Effective Interest Rate in sufficient detail to show the items of costs which cause the difference.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a reconciliation and detailed explanation of each difference, if any, in Columbia Kentucky's capitalization and net investment rate base for the base period and forecast period.

Response:

Refer to KY PSC Case No. 2021-00183, Staff 1-24, Attachment A for the reconciliation for the base period. Also see the Excel file provided separately.

Please refer to Vol. 1, Tab 16 of Columbia Gas of Kentucky's Application filed on May 16, 2024, which contains the response to 807 KAR 5:001 Section 16-(6)(f), for the reconciliation for the forecasted period. Additionally, this reconciliation was supplemented in an attachment to the May 23, 2024, response to the deficiency letter.

ATTACHMENT A

Columbia Gas of Kentucky
Reconciliation of Capitalization versus Rate Base
As of August 2024 (Base Period)

Line No.	Description	Reference	(\$ 000)	(\$ 000)
1	Capitalization	Schedule J-1		578,221
2	Rate Base	Schedule B-1 (Column 3)		512,510
3	Difference	Line 1 - Line 2		<u>65,711</u>
	Reconciling Items			
4	SMRP Rate Base	Schedule B-1 (Column 2)	61,405	
	Assets not in Rate Base			
5	Construction Work in Progress		22,746	
6	Accounts Receivable		15,729	
7	Prepayments		10,208	
8	Regulatory Assets		9,405	
9	Property Tax Amortization		5,486	
10	Other Assets		5,578	
	Liabilities not in Rate Base			
11	Accounts Payable		(19,968)	
12	Accrued Taxes		(15,526)	
13	Other non-current liabilities		(12,625)	
14	Non-current liabilities		(3,731)	
15	ST Debt - August balance versus 13 month average used in Capitalization		(12,996)	
16	Total Reconciling Items	Sum of Lines 4 - 15		<u>65,711</u>
17	Unexplained	Line 3 - Line 16		<u><u>-</u></u>

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 25
Respondent: Don Ayers

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the information shown in Schedule G for each construction project in progress, or planned to be in progress, during the 12 months preceding the base period, the base period, and the forecasted test period.

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-25, Attachment A provided as an Excel file.

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 26
Respondent: Don Ayers

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide, in the format provided in Schedule H, an analysis of the utility's Construction Work in Progress (CWIP) as defined in the Uniform System of Accounts for each project identified in Schedule G.

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-26, Attachment A, provided as an Excel file.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Concerning Columbia Kentucky's construction projects:

a. For each project started during the last five calendar years, provide the information requested in the format contained in Schedule I1. For each project, include the amount of any cost variance and delay encountered, and explain in detail the reasons for such variances and delays.

b. Using the data included in Schedule I1, calculate the annual "Slippage Factor" associated with those construction projects. The Slippage Factor should be calculated as shown in Schedule I2.

c. In determining the capital additions reflected in the base period and forecasted test period, explain whether Columbia Kentucky recognized a Slippage Factor.

Response:

Please refer to KY PSC Case No. 2024-00092 Staff 1-27 Schedule I1 and KY PSC Case No. 2024-00092 Staff 1-27 Schedule I2.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.

Response:

Payroll - The actual portion of the Base Period is based on how employees charged their labor to either expense or capital based on activity performed.

Clearing Accounts - The clearing account overheads are distributed between capital and operating expense based on the labor charged on a monthly basis. Additionally, the monthly employee benefits and payroll taxes are distributed to capital based on the labor charged to capital within the month.

Non-Labor - Non-labor costs are charged to capital or operating expense based on the type of activity (i.e., in support of a capital project or normal operating expenses).

Forecasted Capital and Operations Expenses - The forecasted portion of the Base Period is based on capital and operating budgets that mainly focus on where the costs will ultimately reside based on a historical capitalization rate.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a calculation of the rate or rates used to capitalize interest during construction for the three most recent calendar years. Explain each component entering into the calculation of the rate(s).

Response:

The rate computation for Allowance for Funds Used During Construction ("AFUDC") is calculated in accordance with the Code of Federal Regulations (CFR), Title 18, Gas (Electric) Plant Instruction Number 3, Sub-section 17. The FERC rules require the rate to be calculated at fiscal year-end. In addition to performing the mandated calculation at year-end, NiSource also performs the calculation on an interim basis once annually (i.e. one year-end calculation and one interim calculation).

AFUDC rates were calculated by following the formula prescribed by FERC:

$$\text{AFUDC Debt} = s(S/W) + d(D/(D+P+C)) * (1-S/W)$$

$$\text{AFUDC Equity} = (1-S/W) * [(p(P/(D+P+C)) + c(C/(D+P+C))]$$

D - Long-Term Debt

d - Long-Term Debt Interest Rate

- P - Preferred Stock
- p - Preferred Stock Cost Rate
- C - Common Equity
- c - Common Equity Cost Rate
- s - Short-Term Debt Interest Rate
- S - Average Short-Term Debt
- W - Average Construction Work In Progress

Calendar Year	May			November		
	Debt	Equity	Total	Debt	Equity	Total
2021	1.45%	3.20%	4.66%	1.16%	2.51%	3.66%
2022	0.87%	1.94%	2.81%	1.82%	2.52%	4.34%
2023	3.37%	1.98%	5.34%	4.78%	0.92%	5.70%

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 30
Respondent: Kristen King

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

State whether any changes have been made to Columbia Kentucky's internal accounting manuals, directives, and policies and procedures since Columbia Kentucky's most recent rate case. If so, provide each item that was changed and identify the changes.

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-30, Attachment A, which is a policy adopted since Columbia's most recent rate case which reiterates and formalizes GAAP conventions.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide Columbia Kentucky's long-term construction planning program.

Response:

Columbia's long-term construction planning program focuses on the continued execution of the SMRP. As of May 1, 2024 Columbia has approximately 282.6 miles of priority pipe remaining that will be retired over the course of the program.

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 32
Respondent: John Spanos

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a copy of the utility's most recent depreciation study. If no such study exists, provide a copy of the utility's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

Response:

Refer to Attachments JJS-2 and JJS-3 included with the Direct Testimony of Columbia
Witness John Spanos.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

For each of the following Accounting Standards Codification (ASC), provide the information listed concerning implementation by Columbia Kentucky.

a. ASC 410-20, "Asset Retirement Obligations."

(1) The effect on the financial statements.

(2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

b. A schedule comparing the depreciation rates utilized by Columbia Kentucky prior to and after the adoption of ASC 410-20. The schedule should identify the assets corresponding to the affected depreciation rates.

c. ASC 715-20, "Defined Benefit Plans - General."

(1) The effect on the financial statements.

(2) Whether the base period or forecasted test period includes any impact of the implementation. If so, provide a detailed description of the impact.

Response:

a. (1) Columbia of Kentucky (“Columbia”) does not record the impact of the Asset Retirement Obligation (“ARO”) on the regulatory books. As a result, ARO entries are not included in the financial information used to develop the revenue requirement in this case.

The ARO entries are recorded in the Columbia GAAP (“Generally Accepted Accounting Principles”) books used to consolidate into the externally reported NiSource Parent Company financials. The ARO recorded on the GAAP books transfer dollars between balance sheet accounts and have no impact to earnings.

(2) There is no impact to the base or forecasted period regarding the implementation of ARO related accounting implementation.

b. ARO accounting does not impact the depreciation rates.

c. There are no recent changes to 715-20, “Defined Benefit Plans - General.”

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 1, 2024

Provide a complete description of the utility's Other Post-Employment Benefits package(s) provided to its employees.

Response: Columbia currently offers eligible retirees (Exempt employees hired pre-1/1/10 and Non-Exempt Non-Union and Union employees hired pre-1/1/13 with at least 10 years of service and age 55) and their eligible dependents the following medical and life coverages:

Medical

- For eligible retired employees and/or their eligible dependents who are under age 65: medical and prescription drug coverages (those plans currently offered to active employees)
- For eligible retired employees and/or their eligible dependents who are age 65 or over: supplemental medical and prescription drug coverage designed to pay for certain, although not all, expenses that are eligible and allowable under Medicare, but that are not paid by Medicare due to the application of

deductibles and co-insurance percentages. Coverage shall not cover any charges that are also payable by Medicare.

- Eligible Pre-65 Retirees, Post-65 Retirees and their eligible Spouses are entitled to receive an annual defined dollar subsidy (“Defined Dollar Subsidy”) to be credited toward the cost of their retiree medical coverage under a retiree medical plan. The Defined Dollar Subsidy is determined by multiplying retiree Defined Dollars Years of Service by a fixed dollar amount established by the company.
- Eligible retirees who are age 65 or over are entitled to a reimbursement of a portion of the cost of their Medicare Part B enrollment premium, in an amount determined by the company.

Eligible Retirees Life Insurance

- Basic Retiree Term Life Coverage (company paid)
- Supplemental Retiree AD&D Coverage Option (retiree paid); and Dependents AD&D Coverage Option (retiree paid)

For more information, see KY PSC Case No. 2024-00092, Staff 1-34, Attachment A.

ATTACHMENT A

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 34
Respondent: Beth Owens

Attachment A

**NISOURCE POST-65
RETIREE MEDICAL PLAN**

As Amended and Restated
Effective as of January 1, 2023

TABLE OF CONTENTS

	Page
ARTICLE I INTRODUCTION	1
1.01 Purpose of Plan	1
1.02 Plan Components	1
ARTICLE II DEFINITIONS	1
2.01 “Annual Enrollment Period”	1
2.02 “Available Post-65 Retiree Coverage Option”	1
2.03 “BSG”	1
2.04 “BSG Med Supp (Med Only) Option”	1
2.05 “BSG Med Supp Option”	1
2.06 “BSG Med Supp Multi-Union Option”	1
2.07 “Category of Coverage”	2
2.08 “Claims Administrator”	2
2.09 “CMA Asset Purchase Agreement”	2
2.10 “CMA Transaction”	2
2.11 “COBRA”	2
2.12 “COBRA Continuation Coverage”	2
2.13 “Code”	2
2.14 “Columbia Divested Company”	2
2.15 “Committee”	2
2.16 “Company”	2
2.17 “Co-Insurance”	2
2.18 “Consolidated Flex Plan”	2
2.19 “Contracted Provider”	2
2.20 “Co-Payment”	2
2.21 “Covered Employee”	2
2.22 “Covered Expense”	2
2.23 “Covered Participant”	3
2.24 “Covered Percentage”	3
2.25 “Covered Person”	3
2.26 “Covered Person Contribution”	3
2.27 “Covered Retiree Group”	3
2.28 “CPG”	3
2.29 “CPG Related Employer”	3
2.30 “CPG Spin-Off”	3
2.31 “Deductible”	3
2.32 “Defined Dollar Subsidy”	3
2.33 “Dependent”	3
2.34 “Employee”	3
2.35 “Employer”	3
2.36 “ERISA”	4
2.37 “Exempt Employee”	4
2.38 “Family”	4
2.39 “Full-Time” or “Full-Time Employee”	4
2.40 “Group Health Plan”	4
2.41 “HIPAA”	4
2.42 “HMO Option”	4

2.43	“Hospital”	4
2.44	“Injury”	4
2.45	“MAP Deductible ”	4
2.46	“MAP-Med Only Option”	5
2.47	“MAP Option”	5
2.48	“Maximum Allowed Amount”	5
2.49	“Medicaid”	5
2.50	“Medigap Med-Only Supplement Option”	5
2.51	“Medigap Supplement Option”	5
2.52	“Medically Necessary”	5
2.53	“Medicare”	5
2.54	“Medicare Supplement Option”	5
2.55	“Next Gen Date”	5
2.56	“Next Gen Employee”	6
2.57	“NIPSCO”	6
2.58	“NIPSCO Medicare Supplement Option”	6
2.59	“NIPSCO Represented Employee”	6
2.60	“NIPSCO Represented Retiree”	6
2.61	“No Coverage Option”	6
2.62	“Non-Exempt Employee”	6
2.63	“Non-Represented”	7
2.64	“Other Insured Arrangement Option”	7
2.65	“Other Party”	7
2.66	“Outbreak Period”	7
2.67	“Out-of-Pocket Expense Limitation”	7
2.68	“Part-Time” or “Part-Time Employee”	7
2.69	“Participant”	7
2.70	“Physician”	7
2.71	“Plan”	8
2.72	“Plan Administrator”	8
2.73	“Plan Effective Date”	8
2.74	“Plan Year”	8
2.75	“Post-65 Retiree”	8
2.76	“Post-65 Retiree Coverage Option”	8
2.77	“Pre-65 Retiree”	8
2.78	“Pre-65 Retiree Plan Participant”	8
2.79	“Predecessor Medicare Supplement Option”	8
2.80	“Pregnancy”	8
2.81	“Qualified Beneficiary”	8
2.82	“Qualifying Event”	9
2.83	“Related Employer”	9
2.84	“Represented”	9
2.85	“Retiree”	9
2.86	“Separation Date”	10
2.87	“Sickness”	10
2.88	“Special CMA Retiree”	10
2.89	“Spouse”	10
2.90	“Status Change”	10
2.91	“Summary Plan Description”	11

ARTICLE III PARTICIPATION.....	11
3.01 Eligibility.....	11
3.02 Enrollment.....	11
3.03 Categories of Coverage	14
3.04 Election of a Post-65 Retiree Coverage Option	14
3.05 Election of a Category of Coverage	15
ARTICLE IV RETIREE COVERAGE	16
4.01 Participation in Particular Post-65 Retiree Coverage Options	16
4.02 Special Provisions Applicable to 2002 NiSource Organization Restructuring	21
4.03 Special Provisions Applicable to Certain Outsourced and Severed Employees	22
4.04 MAP Option	23
4.05 MAP-Med Only Option	25
4.06 Medicare Supplement Option.....	27
4.07 NIPSCO Medicare Supplement Option	29
4.08 Medigap Supplement Option	30
4.09 Medigap Med-Only Supplement Option.....	31
4.10 BSG Med Supp Multi-Union Option	31
4.11 BSG Med Supp (Med Only) Option	33
4.12 BSG Med Supp Option	37
4.13 Special Provisions Applicable to Post-65 Retirees Who Are Former Represented Employees.....	40
ARTICLE V HMO OPTION	40
ARTICLE VI OTHER INSURED ARRANGEMENT OPTION	40
ARTICLE VII PARTICIPANT PAYMENTS AND LIMITS.....	40
7.01 Deductible	40
7.02 Co-Insurance	40
7.03 Co-Payments	41
7.04 Out-of-Pocket Expense Limitation.....	41
7.05 Maximum Benefits.....	41
ARTICLE VIII CONTRIBUTIONS TO THE PLAN	41
8.01 Employer Contributions	41
8.02 Covered Person Contributions	41
ARTICLE IX PRESCRIPTION DRUG COVERAGE	41
9.01 General	41
9.02 Medicare Part D	41
9.03 Co-Payments, Co-Insurance and Deductibles	42
9.04 Definitions.....	43
9.05 Items Covered	43
9.06 Items Not Covered	44
9.07 Preauthorization	44
ARTICLE X EMPLOYEE ASSISTANCE PROGRAM COVERAGE	44
10.01 Benefits	44
10.02 Claim for Benefits	44

ARTICLE XI SUBROGATION	45
11.01 Subrogation	45
11.02 Right of Recovery	45
11.03 Application to Funds Recovered	45
11.04 Cooperation Required	45
11.05 First Lien Created.....	46
11.06 Constructive Trust.....	46
11.07 Personal Liability Created.....	46
ARTICLE XII NONDUPLICATION OF BENEFITS	46
12.01 General	46
12.02 Definitions.....	47
12.03 Application of the Rules.....	47
12.04 Plan As Primary Payor	47
12.05 Plan As Secondary Payor	47
12.06 When Other Plan Has No Nonduplication of Benefits Rules	48
12.07 Vehicle Coverage Limitation	48
12.08 If Medicare Is Involved.....	48
ARTICLE XIII ADMINISTRATION OF PLAN.....	50
13.01 Committee to Administer the Plan	50
13.02 The Committee.....	50
13.03 Powers of the Plan Administrator	50
13.04 Interpretative Authority.....	51
13.05 Appointment of the Claims Administrator	51
ARTICLE XIV CLAIMS FOR BENEFITS	51
14.01 Consideration of Initial Claim.....	51
14.02 If the Claims Administrator Denies the Initial Claim	53
14.03 Appeal to the Claims Administrator.....	54
14.04 If the Claims Administrator Denies a Claim on Appeal	55
14.05 Appeal to the Claims Administrator of Pre- and Post-Service Claim Denials.....	55
14.06 If the Claims Administrator Denies a Claim on Appeal	56
14.07 Limitations Upon Civil Actions	56
14.08 Construction of Article.....	57
ARTICLE XV TERMINATION OF PARTICIPATION AND CONTINUATION COVERAGE	57
15.01 Cessation of Participation.....	57
15.02 COBRA	59
ARTICLE XVI PROVISIONS CONCERNING PROTECTED HEALTH INFORMATION	60
16.01 General	60
16.02 Permitted Uses and Disclosure.....	61
16.03 Disclosures to Company.....	61
16.04 Adequate Separation	62
16.05 Unauthorized Use or Disclosure	62
16.06 Special Amendatory Authority.....	62
ARTICLE XVII PROVISIONS CONCERNING THE SECURITY OF ELECTRONIC PROTECTED HEALTH INFORMATION	63
17.01 General	63
17.02 Duty of the Plan Sponsor	63

ARTICLE XVIII GENERAL EXCLUSIONS 63
 18.01 General 63

ARTICLE XIX MISCELLANEOUS PROVISIONS 63
 19.01 Assignment of Benefits 63
 19.02 Information To Be Furnished 64
 19.03 Limitation of Rights 64
 19.04 Plan Not Contract 64
 19.05 Fiduciary Operation 64
 19.06 No Guaranty 65
 19.07 Misrepresentation 65
 19.08 Inadvertent Error 65
 19.09 No Liability for Acts of Any Provider 65
 19.10 Covered Persons Responsibilities 65
 19.11 Right of Recovery 65
 19.12 Governing Law and Venue 65
 19.13 Severability 66
 19.14 Participant Litigation..... 66
 19.15 Counterparts 66
 19.16 Notice 66
 19.17 Extension of Plan to Related Employers..... 66

ARTICLE XX FUNDING, AMENDMENT AND TERMINATION OF THE PLAN 66
 20.01 Plan Self-Insured 66
 20.02 Participants' and Dependents' Rights Unsecured 67
 20.03 Amendment 67
 20.04 Termination 67
 20.05 Collective Bargaining Agreement 67

SCHEDULE 1 POST-65 RETIREE BENEFIT PROGRAM MATRIX.....

ARTICLE I INTRODUCTION

- 1.01 Purpose of Plan.** NiSource Inc. (the “Company”) established and maintained the NiSource Consolidated Flex Medical Plan, a component welfare plan of the NiSource Life and Medical Benefits Program, to provide group medical benefits for the participants and beneficiaries thereunder, including for certain Post-65 Retirees (as defined below) and their dependents who have attained age 65 and for certain dependents of Pre-65 Retirees (as defined below) who have attained age 65, under one or more Medicare supplement plan options. Effective September 1, 2010, the Company established the Plan (as defined below) for the purpose of merging and incorporating all such Medicare supplement plan options into a single retiree-only plan that shall be a separate employee welfare benefit plan for purposes of ERISA (as defined below). The Plan was amended, or amended and restated, thereafter from time to time. This is an amended and restated version of the Plan, effective as of January 1, 2023, that reflects certain plan design changes and certain changes required by applicable law or regulation.
- 1.02 Plan Components.** The Plan has 11 components: the BSG Med Supp (Med Only) Option, the BSG Med Supp Option, the BSG Med Supp Multi-Union Option, the HMO Option, the MAP-Med Only Option, the MAP Option, the Medigap Med-Only Supplement Option, the Medigap Supplement Option, the NIPSCO Medicare Supplement Option, the Medicare Supplement Option and Other Insured Arrangements. Alternatively, a Post-65 Retiree, or a Pre-65 Retiree Plan Participant on behalf of his eligible dependent, may choose the No Coverage Option.

ARTICLE II DEFINITIONS

The following words and phrases as used in this Plan shall have the following meanings, unless a different meaning is plainly required by the context. A pronoun or adjective in the masculine gender includes the feminine gender, and the singular includes the plural, unless the context clearly indicates otherwise.

- 2.01 “Annual Enrollment Period”** means the period selected by the Company each year during which time a Retiree may select an Available Post-65 Retiree Coverage Option to be effective for the following Plan Year.
- 2.02 “Available Post-65 Retiree Coverage Option”** means, with respect to a Post-65 Retiree, a Post-65 Retiree’s Dependent, or a Dependent of a Pre-65 Retiree Plan Participant, any Post-65 Retiree Coverage Option that is available to the Retiree’s Covered Retiree Group, as indicated in Schedule 1 attached hereto.
- 2.03 “BSG”** means Bay State Gas Company, a Massachusetts corporation.
- 2.04 “BSG Med Supp (Med Only) Option”** means the BSG Medical Supplement Plan Option, without prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.05 “BSG Med Supp Option”** means the BSG Medical Supplement Plan Option, with prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.06 “BSG Med Supp Multi-Union Option”** means the BSG Medical Supplement Multi-Union Plan Option offered to Retirees pursuant to Article IV.

- 2.07 **“Category of Coverage”** means each of the coverage choices described in Section 3.03.
- 2.08 **“Claims Administrator”** means the person, persons or entity appointed by the Plan Administrator to process benefit claims pursuant to Section 13.05.
- 2.09 **“CMA Asset Purchase Agreement”** means that certain Asset Purchase Agreement, dated February 26, 2020, as amended, executed in connection with the CMA Transaction.
- 2.10 **“CMA Transaction”** means the transaction pursuant to which the Company sold to Eversource Energy certain assets, and Eversource Energy agreed to assume certain obligations and liabilities, of Bay State Gas Company.
- 2.11 **“COBRA”** means Public Law 99-272, the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended from time to time.
- 2.12 **“COBRA Continuation Coverage”** means continuation coverage to the extent required by COBRA.
- 2.13 **“Code”** means the Internal Revenue Code of 1986, as amended from time to time.
- 2.14 **“Columbia Divested Company”** means any one of the following companies that previously was affiliated with a Related Employer: Columbia Energy Services Corp., Columbia Propane Corporation, Columbia Electric Corporation, Columbia LNG Corporation, Energy.com Corporation, Columbia Trans Communications, Commonwealth Propane, Columbia Propane LP, Columbia Petroleum Corporation, Columbia Natural Resources Inc., Hawg Hauling & Disposal Inc., Coal Gas, CS-42, Gas Development, New York Gas & Elec, Pittsburgh Market Division and Columbia Gas of West Virginia.
- 2.15 **“Committee”** means the NiSource Benefits Committee.
- 2.16 **“Company”** means NiSource Inc., a Delaware corporation.
- 2.17 **“Co-Insurance”** means the amount of a Covered Expense that remains the responsibility of a Covered Person.
- 2.18 **“Consolidated Flex Plan”** means the NiSource Consolidated Flex Medical Plan, a component welfare plan of the NiSource Life and Medical Benefits Program, together with any and all amendments and supplements thereto, and any and all restatements thereof, from time to time.
- 2.19 **“Contracted Provider”** means, with respect to the BSG Med Supp Multi-Union Option, the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, a Physician or Hospital with whom the exclusive provider organization through which such Post-65 Retiree Coverage Options are offered has contracted.
- 2.20 **“Co-Payment”** means a flat dollar amount that a Covered Person must pay before an expense will be covered.
- 2.21 **“Covered Employee”** means an individual who is (or was) provided coverage under the Plan by virtue of being or having been an Employee, and includes a Retiree who is covered by the Plan.
- 2.22 **“Covered Expense”** means a service or supply, the Covered Percentage of which is paid for by the Plan, or which is subject to the applicable Deductible and Co-Insurance.

- 2.23 “**Covered Participant**” means a Participant or Pre-65 Retiree Plan Participant.
- 2.24 “**Covered Percentage**” means the percentage of a Covered Expense covered by the Plan.
- 2.25 “**Covered Person**” means a Post-65 Retiree or Dependent covered under the Plan, and includes a Qualified Beneficiary covered under the Plan.
- 2.26 “**Covered Person Contribution**” means the contribution required under Section 8.02.
- 2.27 “**Covered Retiree Group**” means a group of retirees described in Schedule 1 attached hereto in which a Retiree is a member, as determined by the Plan Administrator or its designee, in its sole discretion. Without limiting the generality of the foregoing, in light of the transfer provisions of Section 4.01(e), the Plan Administrator, in its absolute discretion, may determine that a Retiree is a member of a Covered Retiree Group that does not correspond to his or her actual date of hire or rehire.
- 2.28 “**CPG**” means Columbia Pipeline Group, Inc., a Delaware corporation.
- 2.29 “**CPG Related Employer**” means, on and after the Separation Date, (1) any corporation that is a member of a controlled group of corporations (as defined in Section 414(b) of the Code) that includes CPG; (2) any trade or business (whether or not incorporated) that is under common control (as defined in Section 414(c) of the Code) with CPG; and (3) any member of an affiliated service group (as defined in Section 414(m) of the Code) that includes CPG.
- 2.30 “**CPG Spin-Off**” means the transaction pursuant to which there was distributed to holders of shares of common stock of the Company, on a pro rata basis, all of the outstanding shares of common stock of CPG.
- 2.31 “**Deductible**” has the meaning set forth in Section 7.01.
- 2.32 “**Defined Dollar Subsidy**” means the Company’s contribution toward the cost of coverage for certain Retirees, as described in Sections 4.01 and 4.02.
- 2.33 “**Dependent**” means:
- (a) The Spouse of a Covered Participant, if not legally separated, who has attained age 65;
 - (b) a person who satisfies the provisions of Section 15.01(b) of the Plan for continued coverage as a surviving dependent, subject to any other limitations on dependent status included in this Section 2.33;
- 2.34 “**Employee**” means a regular or temporary employee of an Employer. No independent contractor shall be treated by the Plan Administrator as an Employee during the period he renders service as an independent contractor. Any person retroactively or in any other way found to be a common law employee shall not be considered an Employee for any period during which he was not treated as an Employee by the Plan Administrator.
- 2.35 “**Employer**” means the Company, any Related Employer, and any successor that shall maintain the Plan, but does not include (i) any Related Employer that maintains a group health plan providing medical benefits for its employees or retirees, or for whose employees or retirees such a plan is maintained, if such plan is not included as part of the Plan or as part of the Consolidated Flex Plan for purposes of reporting on Form 5500 filed with the Federal government, (ii) any Related Employer to the extent that an agreement related to the acquisition, sale or other

disposition of the Related Employer provides that its Employees or Retirees shall not have coverage under the Plan, or (iii) any Related Employer that the Plan Administrator has determined in its discretion is not an “Employer” for purposes of the Plan. Any Related Employer that satisfies the conditions of the immediately preceding sentence for being an “Employer” shall be deemed to have adopted the Plan. Unless otherwise provided by the Plan Administrator, an Employer participating in the Plan shall automatically cease to participate in the Plan, without further action or notice by the Plan Administrator and without need for amendment or modification of the Plan, on the date that such entity is no longer considered a Related Employer of the Company. The Company and any applicable Related Employer may limit or extend the adoption of the Plan to one or more groups of Employees and/or divisions, locations or operations. Without limiting the generality of the foregoing, Lake Erie Land Company shall not be an Employer under the Plan.

- 2.36** “**ERISA**” means the Employee Retirement Income Security Act of 1974, as amended.
- 2.37** “**Exempt Employee**” means an Employee who is not entitled to overtime under the Fair Labor Standards Act, 29 U.S.C. § 201, et seq.
- 2.38** “**Family**” means a Participant and such Participant’s covered Dependents.
- 2.39** “**Full-Time**” or “**Full-Time Employee**” means an Employee characterized by an Employer as a full-time employee who regularly works 40 or more hours per week or, with respect to a Represented Employee, who regularly works such other period of time that is specified in the collective bargaining agreement covering such Employee as constituting full-time status for purposes of the Consolidated Flex Plan.
- 2.40** “**Group Health Plan**” means a plan (including a self-insured plan) of, or contributed to by, an employer (including a self-employed person) or employee organization to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families.
- 2.41** “**HIPAA**” means the Health Insurance Portability and Accountability Act of 1996, as amended.
- 2.42** “**HMO Option**” means a Coverage Option offered through a health maintenance organization pursuant to Article V.
- 2.43** “**Hospital**” means an institution that, for compensation from its patients and on an inpatient basis, is primarily engaged in providing diagnostic and therapeutic facilities for the surgical and medical diagnosis, treatment, and care of injured and sick persons by or under the supervision of a staff of Physicians who are duly licensed to practice medicine, and which continuously provides 24-hour-a-day nursing services by registered graduate nurses. It is not, other than incidentally, a nursing home, or a place for rest or for the aged.
- 2.44** “**Injury**” means bodily injury that is caused by accidental means by an event that is sudden and not foreseen, and is exact as to time and place, which results in damage to a Covered Person’s body from an external force or contact.
- 2.45** “**MAP Deductible**” means the amount of Covered Expenses that must be incurred by a Covered Person in a Plan Year under the MAP Option or the MAP-Med Only Option before the Plan will pay benefits for such Covered Person. The MAP Deductible shall be determined by the Plan Administrator from time to time. As of January 1, 2015, the MAP Deductible is \$100.

- 2.46 **“MAP-Med Only Option”** means the Medical Assistance Plan Option, without prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.47 **“MAP Option”** means the Medical Assistance Plan Option, with prescription drug coverage, offered to Retirees pursuant to Article IV.
- 2.48 **“Maximum Allowed Amount”** has the meaning given such term in the Consolidated Flex Medical Plan.
- 2.49 **“Medicaid”** means a state program of medical aid for needy persons established under Title XIX of the Social Security Act of 1965, as amended.
- 2.50 **“Medigap Med-Only Supplement Option”** means the Medigap Med-Only Supplement Option offered to Retirees pursuant to Articles IV and Article VI.
- 2.51 **“Medigap Supplement Option”** means the Medigap Supplement Option offered to Retirees pursuant to Articles IV and Article VI.
- 2.52 **“Medically Necessary”** means a service or supply ordered or prescribed by a Physician that is appropriate for the diagnosis, care, or treatment of a Sickness or Injury. Such service or supply must be (1) as likely to produce a significant outcome as, and no more likely to produce a negative outcome than, any alternative; (2) indicated by the Covered Person’s health status to result in information that could affect treatment, if a diagnostic procedure; and (3) no more costly than any alternative.
- 2.53 **“Medicare”** means the program of medical care benefits provided for aged and disabled persons under the Social Security Act of 1965, as amended.
- 2.54 **“Medicare Supplement Option”** means the Medicare Supplement Plan Option offered to Retirees pursuant to Article IV.
- 2.55 **“Next Gen Date”** means
- (a) with respect to an Exempt Employee, January 1, 2010;
 - (b) with respect to a Non-Exempt Employee (including a Represented Employee, but excluding a Full-Time NIPSCO Represented Employee), to the extent such Employee is not otherwise described in the following subsections of this Section 2.55), January 1, 2013;
 - (c) with respect to an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical), June 1, 2013;
 - (d) with respect to an Employee of Bay State Gas Company represented by the Utility Workers Union Of America, AFL-CIO, Local Union No. 273 (Brockton Operating), January 1, 2013;
 - (e) with respect to an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence), January 1, 2013;

- (f) with respect to an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton), January 1, 2011;
 - (g) with respect to an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical), January 1, 2011; and
 - (h) with respect to an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Operating), January 1, 2014.
- 2.56** “**Next Gen Employee**” means an Employee hired or rehired on or after the Next Gen Date with respect to the class of Employees into which he or she was hired or rehired, or who, as a result of a transfer described in Section 4.01(e), is deemed to be a Next Gen Employee, all as determined by the Plan Administrator in its absolute discretion.
- 2.57** “**NIPSCO**” means Northern Indiana Public Service Company LLC.
- 2.58** “**NIPSCO Medicare Supplement Option**” means the NIPSCO Medicare Supplement Option (formerly known as the Medicare-Plus Plan Option) offered to NIPSCO Represented Retirees pursuant to Article IV.
- 2.59** “**NIPSCO Represented Employee**” means a Represented Employee who is employed by NIPSCO. For purposes of the Plan, notwithstanding any other provision herein, the terms “NIPSCO Represented Employee,” “Represented” and “Represented Employee” shall not include any Employee employed by NIPSCO in the role of Damage Prevention Coordinator with an assigned job code of NP3459 (or subsequent job title and/or code that becomes applicable for this specific position, as recognized by the Plan Administrator) (hereinafter, “Damage Prevention Coordinator”) during the period from June 1, 2016 to April 30, 2019, as negotiated in the Memorandum of Understanding (“MOU”), generally effective June 1, 2016, resulting from collective bargaining between the United Steelworkers of America, Local 12775, AFL-CIO-CLC, and NIPSCO with respect to such position for the period (the “Specified Period”) specified in the MOU from June 1, 2016 to April 30, 2019, unless such Employee was considered a NIPSCO Represented Employee immediately prior to June 1, 2016, or if later, immediately prior to becoming employed in the position of Damage Prevention Coordinator. Also, for purposes of the Plan, notwithstanding any other provision herein, during the Specified Period, a Damage Prevention Coordinator shall be considered a Non-Represented Employee, unless such Employee was considered a NIPSCO Represented Employee immediately prior to June 1, 2016, or if later, immediately prior to becoming employed in the position of Damage Prevention Coordinator. Effective as of May 1, 2019, Employees employed by NIPSCO in the position of Damage Prevention Coordinator shall be considered NIPSCO Represented Employees and Represented Employees for purposes of the Plan, unless otherwise negotiated in an agreement between the bargaining unit and NIPSCO.
- 2.60** “**NIPSCO Represented Retiree**” means a Retiree who retired from NIPSCO as a NIPSCO Represented Employee..
- 2.61** “**No Coverage Option**” means an election not to become covered under a Post-65 Retiree Coverage Option.
- 2.62** “**Non-Exempt Employee**” means an employee who is entitled to overtime under the Fair Labor Standards Act, 29 U.S.C. § 201 et seq.

- 2.63 **“Non-Represented”** means a Full-Time or Part-Time Employee or Retiree who is not covered by a collective bargaining agreement between an Employer and a union.
- 2.64 **“Other Insured Arrangement Option”** means any other fully-insured arrangement maintained by the Company.
- 2.65 **“Other Party”** includes, without limitation, any of the following:
- (a) Any party or parties who cause a Sickness or Injury;
 - (b) Any insurer or other indemnifier of the party or parties who caused a Sickness or Injury;
 - (c) Any guarantor of the party or parties who cause a Sickness or Injury;
 - (d) A Covered Person’s insurer;
 - (e) A workers’ compensation insurer; or
 - (f) Any other person, entity, policy or plan that is liable or legally responsible in relation to a Covered Person’s Sickness or Injury.
- 2.66 **“Outbreak Period”** means the period beginning March 1, 2020, and ending 60 days after (A) the announced end of the national emergency declared in (i) that certain Proclamation on Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak issued on March 13, 2020 by President Trump and (ii) that separate letter dated March 13, 2020, from President Trump to the Secretaries of the Departments of Homeland Security, the Treasury, and Health and Human Services and the Administrator of the Federal Emergency Management Agency, in which the President made a determination, under section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Act that a national emergency exists nationwide beginning March 1, 2020, as a result of the COVID-19 outbreak, or (B) such other date announced by the Employee Benefits Security Administration, Department of Labor, Internal Revenue Service, and Department of the Treasury in a future notice; provided, however, that such period shall be subject to the statutory duration limitation in ERISA Section 518 and Code Section 7508A and to such other limitations or guidance that may be issued by the Employee Benefits Security Administration, Department of Labor, Internal Revenue Service, or Department of the Treasury.
- 2.67 **“Out-of-Pocket Expense Limitation”** has the meaning set forth in Section 9.03.
- 2.68 **“Part-Time” or “Part-Time Employee”** means an Employee characterized by an Employer as a part-time employee who regularly works less than 40, hours per week or, with respect to a Represented Employee, who regularly works such other period of time that is specified in the collective bargaining agreement covering such Employee as constituting part-time status for purposes of the Consolidated Flex Plan.
- 2.69 **“Participant”** means a Post-65 Retiree who is a Covered Person.
- 2.70 **“Physician”** means a doctor of medicine or doctor of osteopathy who is legally qualified and licensed without limitation to practice medicine, surgery or obstetrics at the time and place service is rendered. This definition also includes physician’s assistants, certified surgical technologists, and registered nurse midwives, when working directly for a doctor of medicine. Doctors of dental surgery, doctors of dental medicine, doctors of podiatry or surgical chiropody,

optometrists, and chiropractors shall be deemed to be Physicians when acting within the scope of their license for services covered by the Plan. Each registered physical, occupational, respiratory, and speech therapist, psychologist, and social worker licensed under state law when providing a service covered by the Plan shall be deemed to be a Physician.

- 2.71** “**Plan**” means the NiSource Post-65 Retiree Medical Plan set forth herein, together with any and all amendments and supplements thereto.
- 2.72** “**Plan Administrator**” means the Committee, and any person or entity to whom the Committee has from time to time delegated authority to carry out the administrative functions of the Plan.
- 2.73** “**Plan Effective Date**” means September 1, 2010.
- 2.74** “**Plan Year**” means the calendar year, except that the initial Plan Year shall be the period commencing September 1, 2010 and ending December 31, 2010.
- 2.75** “**Post-65 Retiree**” means a Retiree who has attained age 65.
- 2.76** “**Post-65 Retiree Coverage Option**” means the BSG Med Supp (Med Only) Option, the BSG Med Supp Option, the BSG Med Supp Multi-Union Option, the HMO Option, the MAP-Med Only Option, the MAP Option, the Medigap Med-Only Supplement Option, the Medigap Supplement Option, the NIPSCO Medicare Supplement Option, the Medicare Supplement Option and the Other Insured Arrangement Option.
- 2.77** “**Pre-65 Retiree**” means a Retiree who has not attained age 65.
- 2.78** “**Pre-65 Retiree Plan Participant**” means a Pre-65 Retiree who is properly enrolled in the Consolidated Flex Plan.
- 2.79** “**Predecessor Medicare Supplement Option**” means any Medicare supplement option maintained prior to the Plan Effective Date under the Consolidated Flex Plan or any predecessor plan, or under any other plan maintained by an Employer, that provided benefits for certain Post-65 Retirees or their dependents who had attained age 65 or for certain dependents of Pre-65 Retirees (as defined below) who had attained age 65.
- 2.80** “**Pregnancy**” means the condition of being pregnant and all conditions and/or complications resulting therefrom.
- 2.81** “**Qualified Beneficiary**” means:
- (a) Any persons who were Covered Persons on the date immediately preceding a Qualifying Event as:
 - (1) A Covered Employee;
 - (2) A Covered Employee’s or Pre-65 Retiree Plan Participant’s Spouse; or
 - (b) In the case of a Qualifying Event described in subsection 2.82(c), a Retiree who retired on or before the date of substantial elimination of coverage and any other individual who, on the day before such Qualifying Event, is a Covered Person as a Spouse or surviving Spouse.

- 2.82 “Qualifying Event”** means any of the following that results in loss of coverage for a Qualified Beneficiary:
- (a) The Covered Employee’s or Pre-65 Retiree Plan Participant’s death;
 - (b) The divorce or legal separation of the Covered Employee or Pre-65 Retiree Plan Participant from such person’s Spouse; or
 - (c) With respect to a Retiree, a proceeding in a case under Title XI, United States Code, with respect to an Employer from whose employment the Retiree retired. In the case of a Qualifying Event described in this subsection 2.82(c), a “loss of coverage” includes a substantial elimination of coverage with respect to a Qualified Beneficiary described in subsection 2.81(b) within one year before or after the date of commencement of the proceeding.
- 2.83 “Related Employer”** means (1) any corporation that is a member of a controlled group of corporations (as defined in Section 414(b) of the Code) that includes the Company; (2) any trade or business (whether or not incorporated) that is under common control (as defined in Section 414(c) of the Code) with the Company; and (3) any member of an affiliated service group (as defined in Section 414(m) of the Code) that includes the Company.
- 2.84 “Represented”** means a Full-Time or Part-Time Employee or a Retiree who is covered by a collective bargaining agreement between an Employer and a union.
- 2.85 “Retiree”** means a former Full-Time Employee or Part-Time Employee who, in accordance with a plan or procedure adopted by the Employer, retired from service with an Employer (i) after having attained the age of 55 years and ten Eligibility Years of Service, (ii) prior to January 1, 2006, after having attained ten Eligibility Years of Service, but prior to attaining the age of 55 years, and who elected continued coverage under the Plan in lieu of COBRA Continuation Coverage pursuant to a written agreement entered into with an Employer, or (iii) on or after January 1, 2018, after having attained age 50 and 5 Eligibility Years of Service, if the Employer (A) determines in its discretion that such Employee’s termination of employment was in connection with the Customer Value Initiative adopted by the Employer or was in connection with a similar program or initiative adopted by the Employer in which it determined to make retiree welfare benefit eligibility available, and (B) enters into a written agreement with such former Employee that expressly provides for retiree welfare benefit eligibility, provided that such person’s eligibility for benefits under the Consolidated Flex Plan as a ‘Retiree’ shall commence no earlier than the later of (x) the date such former Employee attains age 55, and (y) the date such former Employee would have attained 10 Eligibility Years of Service has his or her employment not terminated. For purposes of this Section 2.85, “Eligibility Years of Service” means the total number of years of active employment with the Company or an Employer, as calculated as of the date of an Employee’s retirement and as determined by the Plan Administrator in its sole and absolute discretion. Notwithstanding the foregoing,
- (a) “Retiree” shall also mean any former Employee who qualifies as a Retiree under the Special Provisions described in Article IV;
 - (b) “Retiree” shall also mean any Employee of Bay State Gas Company or of NiSource Corporate Services Company who was not a Next Gen Employee, whose employment was terminated in connection with the CMA Transaction, as determined by the Plan Administrator in its absolute discretion, who had not attained age 55 and ten Eligibility

Years or Service as of October 9, 2020, the closing date of the CMA Transaction, and who has attained age 65 (a “Special Bridged CMA Retiree”);

- (c) Upon reaching age 65, a Retiree shall be considered a Post-65 Retiree;
- (d) A person who would otherwise meet the definition of “Retiree” shall not be ineligible to be a Retiree solely because such person elected to retire from service with an Employer during a strike or lockout;
- (e) “Retiree” shall include any person who satisfied the definition of “Retiree” that was in effect under the Plan or any predecessor plan at the time of such person’s retirement;
- (f) “Retiree” shall not include any former Next Gen Employee; and
- (g) “Retiree” shall not include any person who is not a member of a Covered Retiree Group or who belongs to a Covered Retiree Group for which there is no Available Post-65 Retiree Coverage Option.

Without limiting the generality of any other provision of the Plan, as of the Separation Date, the term ‘Employer’ for purposes of this Section 2.85 shall not include any Columbia Divested Company or any CPG Related Employer.

- 2.86** “**Separation Date**” means July 1, 2015, or if later, the date of the consummation of all transactions necessary to effectuate the CPG Spin-Off.
- 2.87** “**Sickness**” means an illness causing loss commencing while the Plan is in force for a Covered Person. Sickness shall be deemed to include disability caused or contributed to by Pregnancy, miscarriage, childbirth and recovery therefrom. Sickness shall only mean sickness or disease that requires treatment by a Physician.
- 2.88** “**Special CMA Retiree**” means (i) a Special Bridged CMA Retiree, as defined in Section 2.85, or (ii) any Employee of Bay State Gas Company or of NiSource Corporate Services Company who was not a Next Gen Employee, whose employment was terminated in connection with the CMA Transaction, as determined by the Plan Administrator in its absolute discretion, and who had attained age 55 and ten Eligibility Years or Service as of October 9, 2020, the closing date of the CMA Transaction.
- 2.89** “**Spouse**” means a person who is treated as a spouse under the Code.
- 2.90** “**Status Change**” means any of the following:
 - (a) Legal Marital Status. Events that change a Retiree’s legal marital status, including marriage, death of Spouse, divorce, legal separation, or annulment.
 - (b) Number of Dependents. Events that change a Retiree’s number of Dependents, including birth, adoption, placement for adoption (as defined in Treasury Regulations under Code Section 9801), or death of a Dependent.
 - (c) Employment Status. A termination or commencement of employment, a strike or lockout, a commencement or return from an unpaid leave of absence, or a change in worksite that changes the employment status of a Retiree, a Spouse or other Dependent, or any other change in the employment status of a Retiree, a Spouse or other Dependent

that makes such individual eligible or ineligible for coverage under the Plan (such as switching from full-time to part-time status or from salaried to hourly-paid).

- (d) Dependent Satisfies or Ceases to Satisfy the Requirements for Unmarried Dependents. An event that causes a Dependent to satisfy or cease to satisfy the requirements for coverage due to marriage, attainment of age, student status, or any similar circumstance as provided in the Plan.
- (e) Residence. A change in the place of residence of a Retiree, a Spouse or other Dependent.
- (f) Other Permissible Events. Any other event that the Plan Administrator or a member of the Committee determines to be a permissible Status Change under the Code or any regulation, ruling or release issued thereunder. Such determination shall be (1) consistent with the terms of the Plan; and (2) made in a uniform and non-discriminatory manner.

As used in this Section 2.90, and subject to the immediately following paragraph, the term “Dependent” shall include only those Dependents described in Section 2.33 above who would be considered a “dependent” for purposes of Code Section 125, the regulations thereunder, and Internal Revenue Service Notice 2010-38, as such statutory provision, regulations or guidance may be amended or modified from time to time.

2.91 “**Summary Plan Description**” means the summary plan description for the Plan.

ARTICLE III PARTICIPATION

3.01 Eligibility. Subject to the specific eligibility restrictions provided for each Post-65 Retiree Coverage Option described in Article IV, Post-65 Retirees shall be eligible to participate in the Plan, and their eligible Dependents and eligible Dependents of certain Pre-65 Retirees may be eligible to be enrolled in the Plan, as follows:

- (a) Post-65 Retirees. If he properly enrolls for coverage under Section 3.02, a Post-65 Retiree may be covered under the Plan as of the later of the date he (i) attains age 65, or (ii) becomes a Retiree.
- (b) Dependents. A Covered Participant’s eligible Dependent who is properly enrolled for coverage under Section 3.02 shall be covered on the earliest of (1) January 1 after the Annual Enrollment Period in which a Covered Participant elects to cover such Dependent; (2) the date a Post-65 Retiree’s coverage becomes effective; or (3) the date coverage is provided under the provisions of subsections 3.02(c)-(g).
- (c) No Double Coverage. Notwithstanding the foregoing, no person is eligible to be covered as both a Participant and a Dependent, no person may be covered as a Dependent of more than one Covered Person, and no Employee may be covered as a Dependent.
- (d) Reservation of Right to Amend and Terminate. The Committee reserves the right to amend or terminate the provisions for Post-65 Retiree participation and for enrollment of Dependents in accordance with Article XX.

3.02 Enrollment. Subject to the specific eligibility restrictions provided for each Post-65 Retiree Coverage Option described in Article IV, Post-65 Retirees shall be eligible to enroll in the Plan, and eligible Dependents of Covered Participants may be enrolled in the Plan, as follows:

- (a) Post-65 Retirees. Each Post-65 Retiree who becomes eligible to become covered under subsection 3.01(a) shall properly enroll himself on or before the later of (i) the date he attains age 65, (ii) the date he becomes a Retiree, or (iii) 31 days after the date he becomes eligible for coverage. Such Post-65 Retiree enrollment shall be effective the first day of the month in which the Post-65 Retiree attains age 65 or becomes a Retiree, whichever is later. If the Post-65 Retiree attains age 65 or becomes a Retiree on the first day of the month, then such Post 65 Retiree enrollment shall be effective on the first day of the month immediately preceding the month in which the Post-65 Retiree attains age 65 or becomes a Retiree. A Post-65 Retiree who fails to properly enroll pursuant to this subsection shall be covered pursuant to Sections 3.04 and 3.05.

A Post-65 Retiree who enrolls in the Plan, or a Pre-65 Retiree Plan Participant, may enroll his or her eligible Dependent in the Plan.

- (b) Annual Enrollment Period. Subject to the provisions of Section 3.04 and Article IV, an eligible Post-65 Retiree, a Pre-65 Retiree Plan Participant, or a Qualified Beneficiary may elect or change a Post-65 Retiree Coverage Option or Category of Coverage during the Annual Enrollment Period. Such election shall be effective for the period beginning on the first day of the following Plan Year and ending on the last day of such following Plan Year; provided, however, if such Post-65 Retiree, Pre-65 Retiree Plan Participant or Qualified Beneficiary makes no election or change during the Annual Enrollment Period, such Post-65 Retiree, Pre-65 Retiree or Qualified Beneficiary shall be deemed to have elected a Post-65 Retiree Coverage Option and Category of Coverage for the following Plan Year as described in Sections 3.04 and 3.05.

- (c) Status Change Enrollment. If a Status Change occurs, a Post-65 Retiree or a Pre-65 Retiree Plan Participant may make a Category of Coverage change during the Status Change Enrollment Period provided under this subsection; provided, however, if required by Section 125 of the Code and the regulations, rulings and releases issued thereunder, such Category of Coverage change shall be consistent with the Status Change event. A Category of Coverage change is consistent with a Status Change event if, and only if, (1) the Status Change results in a Post-65 Retiree or Dependent gaining or losing eligibility for coverage under either the Plan or an accident or health plan of the Dependent's employer; and (2) the Category of Coverage change corresponds with such gain or loss of coverage.

Such Status Change Enrollment Period shall begin on the date of the Status Change event, and shall expire 31 days thereafter. Accordingly, to obtain or modify coverage under this subsection, the Post-65 Retiree shall properly modify his or her enrollment during such Status Change Enrollment Period. Any Category of Coverage change under this subsection shall be effective as of the date it is approved by the Plan. Notwithstanding the foregoing, the portion of the Outbreak Period that is before January 1, 2021 shall be disregarded in determining the 31-day period within which to obtain or modify coverage under this subsection.

- (d) Entitlement to Medicare or Medicaid. A Post-65 Retiree or a Pre-65 Retiree Plan Participant may make a Category of Coverage change if a Covered Person becomes enrolled under Medicare Parts A, B or C, or Medicaid, other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). Any such Category of Coverage change must be requested in the manner prescribed by the Plan Administrator within 31 days after the

occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan.

- (e) Automatic Cost Change. If the cost of the Plan increases or decreases during a Plan Year, a Covered Participant is required to make corresponding change in his or her payments under the Plan. In such event, on a prospective basis, the Plan Administrator shall automatically effectuate the increase or decrease in the Covered Participant's elective Covered Person Contributions.
- (f) Significant Cost Change. Subject to the provisions of Section 3.04 and Article IV, a Covered Participant may make a Post-65 Retiree Coverage Option change if the cost of a Post-65 Retiree Coverage Option under the Plan significantly increases or decreases during a Plan Year. Any Post-65 Retiree Coverage Option change must correspond with such increase or decrease in cost. Changes that are permitted include commencing participation in a Post-65 Retiree Coverage Option that significantly decreases in cost, or, in the case of a Post-65 Retiree Coverage Option that significantly increases in cost, revoking an election for that Post-65 Retiree Coverage Option and, in lieu thereof, either receiving on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage or dropping the Post-65 Retiree Coverage Option if no other Post-65 Retiree Coverage Option providing similar coverage is available. Any such Coverage Option change must be requested in the manner prescribed by the Plan Administrator within 31 days after the occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan..
- (g) Significant Coverage Change. Subject to the provisions of Section 3.04 and Article IV, a Covered Participant may make a Post-65 Retiree Coverage Option change:
 - (1) If the coverage under a Post-65 Retiree Coverage Option is significantly curtailed during a period of coverage, in which case the Covered Participant may revoke his or her election for coverage under such Post-65 Retiree Coverage Option and, in lieu thereof, elect to receive on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage;
 - (2) If the coverage under a Post-65 Retiree Coverage Option ceases during a period of coverage, in which case the Covered Participant may revoke his or her election for coverage under such Post-65 Retiree Coverage Option and, in lieu thereof, elect to receive on a prospective basis coverage under another Post-65 Retiree Coverage Option providing similar coverage, or elect the No Coverage Option if no Post-65 Retiree Coverage Option providing similar coverage is available;
 - (3) If the Plan adds a new benefit or other coverage option or the terms of a benefit offered under the Plan are significantly improved during a period of coverage; or
 - (4) On account of and corresponding with a change made under another employer's plan if (i) the other cafeteria plan or qualified benefits plan permits participants to make an election that is consistent with the permitted election change rules under Section 125 of the Code and the regulations issued thereunder, or (ii) the Plan permits Covered Participants to make an election for a period of coverage that is different from the period of coverage under the other employer's cafeteria plan or qualified benefits plan.

Any such Coverage Option change must be requested in the manner prescribed by the Plan Administrator within 31 days after the occurrence of the applicable event giving rise to the requested change and will become effective as of the date such change is approved by the Plan..

- (h) Election Changes involving the HMO Option or Other Insured Arrangements. Notwithstanding any other provision of the Plan, enrollment or a change in enrollment in any HMO Option or Other Insured Arrangement shall be subject to any additional terms or conditions imposed by the insurer under such HMO Option or Other Insured Arrangement.
- (i) Revocation of Dependent Coverage. Notwithstanding the foregoing, enrollment of a Dependent may be revoked by the Plan Administrator or its designee if a Covered Participant fails to provide information and evidence reasonably requested by the Plan Administrator concerning the Dependent's eligibility for coverage.
- (j) Reinstatement of Retiree Coverage. In the event of termination of retiree medical coverage for non-payment of premiums during a Plan Year, a Post-65 Retiree or a Pre-65 Retiree Plan Participant (on behalf of his or her Dependents) may obtain reinstatement of coverage retroactive to the date of termination only upon (i) written application to the NiSource Benefits Department during the same Plan Year, (b) the demonstration to the satisfaction of the Benefits Department (with such determination being made by the Benefits Department in its sole and absolute discretion) of sufficient extenuating circumstances leading to such missed payment, and (c) repayment to the Plan of any missed premiums prior to such reinstatement and prior to the end of the Plan Year.

3.03 Categories of Coverage. The Plan offers the following Categories of Coverage within each Post-65 Retiree Coverage Option:

- (a) Post-65 Retiree-Only;
- (b) Post-65 Retiree + Spouse;
- (c) Spouse Only (only in case of Spouse of Pre-65 Retiree Plan Participant or in the case of a survivor of a deceased Employee or Retiree); and
- (d) No Coverage.

3.04 Election of a Post-65 Retiree Coverage Option. A Post-65 Retiree or a Pre-65 Retiree Plan Participant may select a Post-65 Retiree Coverage Option as permitted in Article IV. Subject to the provisions of Article IV, such selection shall remain effective until properly changed during an Annual Enrollment Period, by reason of an event described in subsections 3.02(c)-(g), or by reason of the selection of the No Coverage Option at any time during the Plan Year. A Pre-65 Retiree Plan Participant who previously selected a Post-65 Retiree Plan Coverage Option for his or her Dependent and who subsequently becomes eligible for coverage under the Plan upon attaining age 65 may select only that Post-65 Retiree Coverage Option in which his or her Dependent is or has been enrolled or the No Coverage Option.

If a Pre-65 Retiree Plan Participant fails to properly enroll his or her eligible Dependent for coverage upon such Dependent attaining age 65, such Pre-65 Retiree Plan Participant shall be deemed to have selected the No Coverage Option. Such Pre-65 Retiree Plan Participant shall

have an opportunity to enroll his or her eligible Dependent for coverage during each Annual Enrollment Period thereafter.

If a Post-65 Retiree fails to properly enroll for coverage upon the later of reaching age 65 or becoming a Retiree, he shall be deemed to have selected the No Coverage Option; provided, however, that if such Post-65 Retiree's Spouse is already enrolled in coverage under the Plan, the Post-65 Retiree will be deemed to have selected the Post-65 Retiree Coverage Option in which his or her Spouse is enrolled. A Post-65 Retiree who is deemed to have selected the No Coverage Option shall have an opportunity to enroll for coverage during each Annual Enrollment Period thereafter.

Except as provided in the immediately following sentence, once a Post-65 Retiree or Pre-65 Retiree Plan Participant selects a Post-65 Retiree Coverage Option other than the No Coverage Option, he may not thereafter select a different Post-65 Retiree Coverage Option, other than the No Coverage Option. A Post-65 Retiree or Pre-65 Retiree Plan Participant may (i) select the No Coverage Option at any time during a Plan Year; (ii) during each Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(c)-(g), make a change from the MAP Option to the MAP-Med Only Option, from the BSG Med Supp Option to the BSG Med Supp (Med Only) Option, or from the Medigap Supplement Option to the Medigap Med-Only Supplement Option; and (iii) during each Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(c)-(g), enroll again in the Post-65 Retiree Coverage Option (other than the No Coverage Option) initially selected under the Plan, if such Post-65 Retiree or Pre-65 Retiree Plan Participant is currently enrolled in the No Coverage Option; provided, however, that enrollment in the MAP Option, the BSG Med Supp Option or the Medigap Supplement Option shall not be permitted if a Post-65 Retiree or Pre-65 Retiree Plan Participant has at any time enrolled in the MAP-Med Only Option, the BSG Med Supp (Med Only) Option or the Medigap Med-Only Supplement Option. For the avoidance of doubt, a change in Post-65 Retiree Coverage Option may not be made from the MAP-Med Only Option to the MAP Option, from the BSG Med Supp (Med Only) Option to the BSG Med Supp Option or from the Medigap Med-Only Supplement Option to the Medigap Supplement Option. Further, once a lifetime maximum has been attained by a Covered Person with respect to any Post-65 Retiree Coverage Option, no further coverage is available under the Plan. If a Post-65 Retiree or Pre-65 Retiree Plan Participant selects the No Coverage Option at any time during a Plan Year, he may not enroll again in the Post-65 Retiree Coverage Option he initially selected under the Plan except during the Annual Enrollment Period or as otherwise permitted pursuant to subsections 3.02(c)-(g).

3.05 Election of a Category of Coverage. Subject to the provisions of Section 3.04 and Article IV, a Post-65 Retiree or a Pre-65 Retiree Plan Participant may select or change a Category of Coverage during the enrollment periods set forth in Section 3.02. Any such selection shall remain effective until properly changed by the Post-65 Retiree or Pre-65 Retiree during an Annual Enrollment Period, or by reason of an event described in subsections 3.02(c)-(g). A Retiree or Pre-65 Retiree Plan Participant (on behalf of his or her eligible Dependents) may change his or her Category of Coverage to No Coverage or may reduce the number of Covered Persons at any time during the Plan Year; provided, however, that no further change of Category of Coverage may be made except in connection with an Annual Enrollment Period or by reason of an event described in subsections 3.02(c)-(g).

**ARTICLE IV
RETIREE COVERAGE**

4.01 Participation in Particular Post-65 Retiree Coverage Options.

- (a) Eligibility. Subject to the provisions of Article III, when a Retiree attains age 65 or becomes a Retiree after attaining age 65, or when his or her Dependent, or a Dependent of a Pre-65 Retiree Plan Participant, attains age 65, such person shall be eligible to participate in an Available Post-65 Retiree Coverage Option.
- (b) Enrollment. Subject to the provisions of Article III, upon attaining age 65 or upon becoming a Retiree, a person described in Section 4.01(a) above may enroll or be enrolled in an Available Post-65 Retiree Coverage Option or may elect or have elected for him the No Coverage Option.
- (c) Contributions. The following provisions apply with respect to contributions toward the cost of coverage under the Plan:
 - (1) A Participant who participates in an Available Post-65 Retiree Coverage Option shall be required to contribute toward his or her coverage, and such Participant or a Pre-65 Retiree Plan Participant shall be required to contribute toward the coverage of his or her Dependents who are covered under the Plan, in an amount as determined from time to time by the Plan Administrator.
 - (2) If a Post-65 Retiree is eligible for Medicare coverage and is a member of a Covered Retiree Group for which a Defined Dollar Subsidy or other premium subsidy is made available, as indicated by Schedule 1 attached hereto, such Post-65 Retiree and his or her Spouse, if the Spouse is over age 65 and a Covered Person, shall be credited with an annual Defined Dollar Subsidy or other premium subsidy, as applicable, toward the cost of coverage in the amount indicated by Schedule 1. If a Pre-65 Retiree Plan Participant is a member of a Covered Retiree Group for which a Defined Dollar Subsidy or other premium subsidy is made available, as indicated by Schedule 1 attached hereto, his or her Spouse, if over age 65 and a Covered Person, shall be credited with an annual Defined Dollar Subsidy or other premium subsidy, as applicable, toward the cost of coverage in the amount indicated by Schedule 1. The Covered Participant shall remain responsible for the cost of coverage to the extent such cost exceeds the Defined Dollar Subsidy or other premium subsidy.
 - (3) The Defined Dollar Subsidy for an eligible Post-65 Retiree is an annual amount to be applied toward the cost of coverage under the Plan that is equal to the product of (i) a dollar value, as specified in Schedule 1 attached hereto, multiplied by (ii) the Post-65 Retiree's Years of Service. The Defined Dollar Subsidy for an eligible Covered Participant's Spouse who is a Covered Person is an annual amount to be applied toward the cost of coverage for the Spouse under the Plan that is equal to the product of (i) a dollar value, as specified in Schedule 1 attached hereto, multiplied by (ii) the Covered Participant's Years of Service. For purposes of this Section 4.01(c)(3) only, "Years of Service" equals the total number of Years of Service at retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension

plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan. Notwithstanding the foregoing, for purposes of the Special Provisions Applicable to Certain Outsourced and Severed Employees described in Section 4.03, “Years of Service” for purposes of this Section 4.01(c)(3) shall mean “Years of Service” as defined in subsection 4.03(d).

Notwithstanding the foregoing, for a Special CMA Retiree other than a former Employee who was represented by either the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) or the United Steel Workers Local Union No. 12026 (Springfield Operating), “Years of Service” equals

- (A) with respect to a Special CMA Retiree who was a former Represented Employee, the greater of (x) ten (10) years, and (y) the sum, rounded up to the nearest whole number, of
- (i) the total number of years of service as of October 9, 2020, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan; plus
 - (ii) the total number of years from October 9, 2020, to the following date (with respect to a particular Employee, his or her “Collective Bargaining Expiration Date”):
 - 1. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical), April 1, 2023;
 - 2. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Operating), March 1, 2022;
 - 3. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence), June 17, 2022; and
 - 4. with respect to an Employee who, immediately prior to the closing of the CMA Transaction, was represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical), May 15, 2021;

- (B) with respect to a Special CMA Retiree who was a former Represented Employee (other than a former Employee who was represented by either the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) or the United Steel Workers Local Union No. 12026 (Springfield Operating)) and who was an Inactive Employee (as that term is defined in the CMA Asset Purchase Agreement) as of October 9, 2020, the greater of (x) ten (10) years, and (y) the sum, rounded up to the nearest whole number, of
- (i) the total number of years of service at retirement earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan; plus
 - (ii) the total number of years from the date of such Special CMA Retiree's retirement, to his or her Collective Bargaining Agreement Expiration Date, if the Special CMA Retiree retires before the Collective Bargaining Agreement Expiration Date;
- (C) with respect to a Special CMA Retiree who was not a former Represented Employee,
- (i) the total number of years of service as of October 9, 2020, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, if such total number, as rounded up, is immediately prior to the closing of the CMA Transaction greater than or equal to ten (10) years; and
 - (ii) ten (10) years, if the total number of years of service as of October 9, 2020, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, is less than ten (10) years; and
- (D) with respect to a Special CMA Retiree who was not a former Represented Employee, but who was an Inactive Employee (as that term is defined in the CMA Asset Purchase Agreement) as of October 9, 2020,

- (i) the total number of years of service as of the date of retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, if such total number, as rounded up, is greater than or equal to ten (10) years; and
- (ii) ten (10) years, if the total number of years of service as of the date of retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan, is less than ten (10) years.

Any increase in the dollar value indicated in Schedule 1 that is negotiated by a particular union with the Company or another Employer after October 9, 2020 shall be applied to a Retiree who is a former Represented Employee of Bay State Gas Company and who was represented by such union immediately prior to his or her retirement.

- (4) If a Covered Participant dies prior to his or her eligible Spouse, the surviving Spouse, if age 65 or older, shall be credited with a Defined Dollar Subsidy in the same amount as a Post-65 Retiree who is a member of the same Covered Retiree Group as the Covered Participant.
- (5) If a Post-65 Retiree is a member of a Covered Retiree Group for which a Medicare Part B reimbursement, a Medicare Part D reimbursement, or any other reimbursement is made available, as indicated by Schedule 1 attached hereto, the Post-65 Retiree shall be entitled to such reimbursement only upon providing evidence satisfactory to the Plan Administrator or its designee of such Retiree's enrollment in Medicare Part B or D, with respect to a Medicare Part B or D reimbursement, and upon satisfaction of any other requirements prescribed by the Plan Administrator or its designee. Such reimbursement shall begin effective as of the first day of the month following receipt by the Plan Administrator or its designee of the evidence described in this paragraph and the satisfaction of all other requirements prescribed by the Plan Administrator or its designee; provided, however, reimbursement shall begin effective as of the date of enrollment in Medicare Part B or D, as the case may be, if such evidence is received by the Plan Administrator or its designee, and all such other requirements are satisfied, within 60 days of the Post-65 Retiree's enrollment in Medicare Part B or D.

- (6) Contributions shall also be governed by Article VIII. The Committee reserves the right to modify these contribution provisions from time to time.
- (d) Rehires. Notwithstanding any other provision of the Plan, except for a person who is rehired as a Full-Time NIPSCO Represented Employee or as a Safety Plan Rehire (to the extent such Safety Plan Rehire is not thereafter rehired by an Employer), none of the following persons shall be eligible for benefits under the Plan as a ‘Retiree,’ whether at the time of his or her rehire or upon his or her subsequent termination of employment:
- (1) an Exempt Employee who was rehired on or after January 1, 2010;
 - (2) a Non-Exempt Employee (including a Represented Employee, but excluding a Full-Time NIPSCO Represented Employee), to the extent not otherwise described in the following subsections of this Section 4.01(d), who was rehired on or after January 1, 2013;
 - (3) an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Clerical/Technical) who was rehired on or after June 1, 2013;
 - (4) an Employee of Bay State Gas Company represented by the Utility Workers Union of America, AFL-CIO, Local Union No. 273 (Brockton Operating) who was rehired on or after January 1, 2013;
 - (5) an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 326 (Lawrence) who was rehired on or after January 1, 2013;
 - (6) an Employee of Bay State Gas Company represented by the International Brotherhood of Electrical Workers Local Union No. 486 (Northampton) who was rehired after June 18, 1999;
 - (7) an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Clerical/Technical) who was rehired on or after January 1, 2011; and
 - (8) an Employee of Bay State Gas Company represented by the United Steel Workers Local Union No. 12026 (Springfield Operating) who was rehired on or after May 15, 1999.

For purposes of this Plan, a “Safety Plan Rehire” is (i) a Retiree who is rehired by Columbia Gas of Ohio, Inc. after January 1, 2019 to support the construction activities associated with regulator station replacement in conjunction with the LP-Enhanced Safety Plan and natural gas system replacement projects, or (ii) a retiree who was rehired by Bay State Gas Company after January 1, 2019 for a short-term position as Department of Public Utilities liaison for the third-party audit of post-incident construction.

- (e) Transfer Provisions. Notwithstanding any other provision of the Plan, except for a Safety Plan Rehire (to the extent such Safety Plan Rehire is not thereafter rehired by an Employer or transferred to another Employee status) and except for an Employee who transfers to a status as a Full-Time NIPSCO Represented Employee and who otherwise

satisfies the criteria for being a 'Retiree,' the following persons shall not be eligible for benefits under the Plan as a 'Retiree':

- (1) an Employee who was hired or rehired on or after January 1, 2010 and who transfers to an Exempt Employee status on or after January 1, 2010 from a status other than as an Exempt Employee; or
- (2) any NIPSCO Represented Employee hired or rehired on or after January 1, 2013, or any Next Gen Employee, who transfers to a Non-Exempt Employee status (other than to a status as a Full-Time NIPSCO Represented Employee).

Any Employee who transfers into an Employee status referred to in clauses (1) or (2) will be deemed a Next Gen Employee and will not thereafter be eligible for benefits under the Plan as a 'Retiree,' unless such Employee transfers to a status as a Full-Time NIPSCO Represented Employee.

4.02 Special Provisions Applicable to 2002 NiSource Organization Restructuring. From August 28, 2002, through December 31, 2002, certain Employees were notified of their involuntary separation under the 2002 NiSource Inc. Organization Restructuring (the "2002 Restructuring"). The purpose of this Section is to specify the special provisions that apply to Employees who were eligible for and elected the Defined Dollar Subsidy for retiree medical coverage offered pursuant to the 2002 Restructuring.

- (a) Retiree Medical Benefits Offered in Connection with the 2002 NiSource Inc. Organization Restructuring.

An Employee who:

- (1) Was notified of his or her involuntary separation from an Employer under the 2002 Restructuring between August 28, 2002 and December 31, 2002;
- (2) Elected salary continuation as his or her severance benefit option and, at the end of the salary continuation period, was age 50 to 54 with 10 Years of Service;
- (3) Properly executed the release attached to his or her Severance Agreement in accordance with the procedures set forth in that Severance Agreement, or if appropriate, any subsequently tendered release from the Company or an affiliate thereof; and
- (4) Was eligible for and elected the Defined Dollar Subsidy offered in connection with the 2002 Restructuring,

shall be eligible, subject to the other provisions of Article IV, including without limitation Section 4.01(a), for retiree medical coverage under the MAP-Med Only Option, the MAP Option or the Medicare Supplement Option and shall be credited with an annual Defined Dollar Subsidy toward the cost of such coverage. The Post-65 Retiree or Pre-65 Retiree Plan Participant shall remain responsible for the annual cost of coverage to the extent such cost exceeds the Defined Dollar Subsidy equal to the applicable amount set forth in subsection 4.02(b).

- (b) Medicare-Eligible Defined Dollar Subsidy. On and after the date the former Employee becomes eligible for Medicare coverage, the annual Defined Dollar Subsidy shall equal

\$60 times Years of Service towards coverage for the former Employee, and \$40 times Years of Service towards coverage for his or her Spouse.

- (c) Years of Service. For purposes of this Section only, “Years of Service” equals the total number of Years of Service at retirement, rounded up to the nearest whole number, earned by the Post-65 Retiree or Pre-65 Retiree Plan Participant for purposes of benefit accrual (including all service prior to a distribution that causes any prior service to be disregarded) under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee accrued a benefit, as calculated under the terms of each applicable defined benefit pension plan.

4.03 Special Provisions Applicable to Certain Outsourced and Severed Employees.

Notwithstanding any provision of the Plan to the contrary, but subject to the particular eligibility provisions of each section of this Article IV, any Participant who (i) was notified in writing on June 21, 2005, or any following date up to and including December 31, 2005, that his or her employment was outsourced to International Business Machines Corporation (the “IBM Outsourcing”), (ii) received an initial Severance Letter Agreement dated on June 21, 2005, or any following date up to and including December 31, 2005, from the Company in connection with the IBM Outsourcing, (iii) elected by January 10, 2006 to be part of the termination from service window offered to employees eligible for the NiSource Inc. Executive Severance Policy, or (iv) was otherwise terminated from employment in connection with the 2005/2006 corporate restructuring on or before March 31, 2006, as reflected in his termination letter, shall be considered a Retiree and, subject to the other provisions of Article IV, including without limitation Section 4.01(a), shall be eligible for retiree medical coverage under the MAP-Med Only Option, the MAP Option or the Medicare Supplement Option as follows:

- (a) Each Participant who was age 50 to 54 with at least 10 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree upon reaching age 55;
- (b) Each Participant who was age 55 or over with 5 to 9 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree as of the date that such individual would have completed 10 Years of Service had he continued to be employed by the Company or a Related Employer but for the IBM Outsourcing or related severance; and
- (c) Each Participant who was age 50 or over with 5 to 9 Years of Service as of his or her termination of employment with the Company and any Related Employer shall be considered a Retiree as of the date that such individual reaches age 55 and would have completed 10 Years of Service had he continued to be employed by the Company or a Related Employer but for the IBM Outsourcing or related severance.
- (d) For purposes of this Section 4.03 and Section 4.01(c)(3), “Years of Service” equals the number of Years of Service earned by a former Employee towards eligibility for an early retirement pension under each defined benefit pension plan maintained by the Company or an affiliate in which the former Employee participated, as calculated under the terms of each applicable defined benefit pension plan; provided, however, that Years of Service shall not include any pension service time added as a result of the IBM Outsourcing or severance in connection with the IBM Outsourcing.

4.04 MAP Option. The terms and conditions of coverage under the MAP Option are as follows:

- (a) MAP Deductible.
 - (1) Medicare Part A. All services considered under Medicare Part A are subject to the payment of the MAP Deductible.
 - (2) Medicare Part B. All services considered under Medicare Part B are subject to the payment of the MAP Deductible.
- (b) Lifetime Maximum. The total maximum benefit payable under the MAP Option and the MAP-Med Only Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$50,000.
- (c) Benefits. The MAP Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
 - (2) Preventive and Wellness Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible, for the following services:
 - (A) Routine gynecological exam;
 - (B) Routine annual mammogram;
 - (C) Routine annual Pap smear test;
 - (D) Routine flexible sigmoidoscopy; and
 - (E) Routine prostate cancer screening;Routine physical exams are not covered under this Option.
 - (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
 - (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
 - (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible and the MAP Deductible.
 - (6) Hospital Services.
 - (A) Inpatient days covered by Medicare (including the inpatient deductible for inpatient days covered by Medicare) are not covered or payable under the Plan. Without limiting the generality of the foregoing, inpatient

facility charges and skilled nursing facility charges covered by Medicare are not covered by the Plan.

- (B) For semi-private room and board charges, surgery services and x-ray and laboratory services, after Covered Person's payment of the MAP Deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. The Plan shall provide assistance with reasonable and necessary travel expenses as determined by the Plan Administrator when the Covered Person obtains prior approval and is required to travel more than 100 miles from his or her residence to reach the Hospital where the covered transplant procedure will be performed. The Plan's assistance with travel expenses includes transportation to and from the Hospital and lodging for the patient and one companion. Benefits for lodging are limited to \$75.00 per day. Travel expenses and lodging expenses, on a combined basis, are limited to \$20,000. To obtain reimbursement, the Covered Person must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Plan Administrator.
- (8) Prescription Drug Coverage. The MAP Option shall provide prescription drug coverage. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the MAP-Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the MAP-Med Only Option shall not be eligible to participate in the MAP Option at a later date. Prescription drug coverage under the MAP Option shall be provided in accordance with the provisions of Article IX.
- (9) Mental Health Services.
 - (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
 - (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.
 - (C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.
- (10) Substance Use Disorder Services.
 - (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
 - (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.
 - (C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

- (11) Other Services. For durable medical equipment, vision benefits (one routine vision exam and refraction per year) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

4.05 MAP-Med Only Option. The terms and conditions of coverage under the MAP-Med Only Option are as follows:

- (a) MAP Deductible.
 - (1) Medicare Part A. All services considered under Medicare Part A are subject to the payment of the MAP Deductible.
 - (2) Medicare Part B. All services considered under Medicare Part B are subject to the payment of the MAP Deductible.
- (b) Lifetime Maximum. The total maximum benefit payable under the MAP Option and the MAP-Med Only Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$50,000.
- (c) Benefits. The MAP Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits) and surgical/hospital visits, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
 - (2) Preventive and Wellness Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible, for the following services:
 - (A) Routine gynecological exam;
 - (B) Routine annual mammogram;
 - (C) Routine annual Pap smear test;
 - (D) Routine flexible sigmoidoscopy; and
 - (E) Routine prostate cancer screening;Routine physical exams are not covered under this Option.
 - (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.
 - (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

- (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible and the MAP Deductible.
- (6) Hospital Services.
- (A) Inpatient days covered by Medicare (including the inpatient deductible for inpatient days covered by Medicare) are not covered or payable under the Plan. Without limiting the generality of the foregoing, inpatient facility charges and skilled nursing facility charges covered by Medicare are not covered by the Plan.
- (B) For semi-private room and board charges, surgery services and x-ray and laboratory services, after Covered Person's payment of the MAP Deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. The Plan shall provide assistance with reasonable and necessary travel expenses as determined by the Plan Administrator when the Covered Person obtains prior approval and is required to travel more than 100 miles from his or her residence to reach the Hospital where the covered transplant procedure will be performed. The Plan's assistance with travel expenses includes transportation to and from the Hospital and lodging for the patient and one companion. Benefits for lodging are limited to \$75.00 per day. Travel expenses and lodging expenses, on a combined basis, are limited to \$20,000. To obtain reimbursement, the Covered Person must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Plan Administrator.
- (8) Prescription Drug Coverage. The MAP-Med Only Option does not provide prescription drug coverage. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the MAP-Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the MAP-Med Only Option shall not be eligible to participate in the MAP Option at a later date.
- (9) Mental Health Services.
- (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.
- (B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.
- (C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.
- (10) Substance Use Disorder Services.
- (A) *Inpatient Treatment - Facility.* After Covered Person's payment of the MAP Deductible, 85% of charges not covered by Medicare.

(B) *Inpatient Treatment - Professional.* After Covered Person's payment of the MAP Deductible, remaining 20% of charges not covered by Medicare.

(C) *Outpatient Treatment.* After Covered Person's payment of the MAP Deductible, 85% of Medicare-approved charges not paid by Medicare.

(11) Other Services. For durable medical equipment, vision benefits (one routine vision exam and refraction per year) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible and the MAP Deductible.

4.06 Medicare Supplement Option. The terms and conditions of coverage under the Medicare Supplement Option are as follows:

(a) Payment of Medicare Deductibles.

(1) Medicare Part A. The Plan pays the Medicare Part A deductible, except for lifetime reserve days.

(2) Medicare Part B. The Plan pays one hundred percent of the annual Medicare Part B deductible.

(b) Benefits. The Medicare Supplement Option provides the following benefits:

(1) Physician Services. For office visits (primary care and specialist visits), Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.

(2) Preventive and Wellness Services. Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80% for the following services:

(A) Flu, pneumonia and hepatitis B shots;

(B) Routine gynecological exam (once every 24 months);

(C) Routine annual mammogram;

(D) Routine Pap smear test (once every 24 months);

(E) Routine flexible sigmoidoscopy (once every 48 months); and

(F) Routine prostate cancer screening (once every 12 months);

Routine physical exams are not covered under this Option.

(3) Diagnostic Services. For x-rays and allergy tests, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%. Laboratory services are not covered.

- (4) Outpatient Services. For surgery, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Hospital Services.
 - (A) For semi-private room and board charges, Medicare Part A deductible and 100% of charges not paid by Medicare from days 61-90 of confinement.
 - (B) For x-ray and laboratory services, payment of the Medicare Part A deductible.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%. Meals are not covered.
- (8) Surgical Charges Above Those Covered by Medicare. 80% of Maximum Allowed Amount, after a \$50 Deductible per year, for surgical charges above those covered by Medicare, up to a maximum of \$10,000 per year.
- (9) Skilled Nursing Facility. 12.5% of the Medicare inpatient hospital deductible for room and board charges from day 21 to day 100 for a skilled nursing facility confinement in a facility approved by Medicare.
- (10) Prescription Drug Coverage. The Medicare Supplement Option does not provide prescription drug coverage.
- (11) Mental Health Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (12) Substance Use Disorder Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Detoxification.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (C) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (13) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only),

Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.

4.07 NIPSCO Medicare Supplement Option. The terms and conditions of coverage under the NIPSCO Medicare Supplement Option are as follows:

- (a) Payment of Medicare Deductibles.
 - (1) Medicare Part A. The Plan pays the Medicare Part A deductible, except for lifetime reserve days.
 - (2) Medicare Part B. The Plan pays one hundred percent of the annual Medicare Part B deductible.

- (b) Benefits. The Medicare Supplement Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist visits) and surgical/hospital visits, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) Flu, pneumonia and hepatitis B shots;
 - (B) Routine gynecological exam (once every 24 months);
 - (C) Routine annual mammogram;
 - (D) Routine Pap smear test (once every 24 months);
 - (E) Routine flexible sigmoidoscopy (once every 48 months); and
 - (F) Routine prostate cancer screening (once every 12 months);Routine physical exams are not covered under this Option.
 - (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (4) Outpatient Services. For surgery, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (5) Emergency Services. For emergency room services, Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.
 - (6) Hospital Services.
 - (A) For semi-private room and board charges, Medicare Part A deductible and 25% of the Medicare-eligible charges not paid by Medicare from days 61-90 of confinement.

- (B) For x-ray and laboratory services, payment of the Medicare Part A deductible.
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%, provided that benefits payable for transplant services shall not exceed \$10,000 per Covered Person per year. Meals are not covered.
- (8) Surgical Charges Above Those Covered by Medicare. 80% of Maximum Allowed Amount, after a \$50 Deductible per year, for surgical charges above those covered by Medicare, up to a maximum of \$10,000 per year.
- (9) Prescription Drug Coverage. There is a 100% co-pay requirement for all prescription drugs. A Covered Participant's medical identification card may be used to obtain discounts at participating pharmacies.
- (10) Mental Health Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (11) Substance Use Disorder Services.
 - (A) *Inpatient Treatment.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (B) *Detoxification.* After Plan payment of Medicare deductible, 80% of charges not covered by Medicare due to Medicare day maximum being exhausted.
 - (C) *Outpatient Treatment.* After Plan payment of Medicare deductible, 80% of Medicare-approved charges not paid by Medicare.
- (12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), Medicare deductible and up to 20% of Medicare-approved charges for which Medicare pays 80%.

4.08 Medigap Supplement Option. The terms and conditions of coverage under the Medigap Supplement Option are as follows:

- (a) Medical Benefits. Medical benefits under the Medigap Supplement Option are offered through an Other Insured Arrangement Option.
- (b) Prescription Drug Coverage. Prescription drug coverage under the Medigap Supplement Option shall be provided in accordance with the provisions of Article IX, but shall be limited to an annual maximum of \$5,000 per Covered Person per Plan Year.

4.09 Medigap Med-Only Supplement Option. The terms and conditions of coverage under the Medigap Med-Only Supplement Option are as follows:

- (a) Medical Benefits. Medical benefits under the Medigap Supplement Option are offered through an Other Insured Arrangement Option.
- (b) Prescription Drug Coverage. No prescription drug coverage is provided under the Medigap Med-Only Supplement Option. A Post-65 Retiree who enrolls in Medicare Part D and who elects Medigap coverage shall automatically be deemed to have elected the Medigap Med-Only Supplement Option. A Post-65 Retiree who elects, or is deemed to have elected, the Medigap Med-Only Supplement Option shall not be eligible to participate in the Medigap Supplement Option at a later date.

4.10 BSG Med Supp Multi-Union Option. The terms and conditions of coverage under the BSG Med Supp Multi-Union Option are as follows:

- (a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp Multi-Union Option with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.
- (b) Benefits. The BSG Med Supp Multi-Union Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible.
 - (2) Preventive and Wellness Services. Full coverage, for the following services:
 - (A) One routine fecal-occult blood test every year;
 - (B) One routine flexible sigmoidoscopy every four years;
 - (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
 - (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
 - (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
 - (F) One routine gynecological exam every two years;
 - (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
 - (H) One routine mammogram per calendar year; and
 - (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare Part B deductible.
- (4) Outpatient Services. For surgery, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.
- (5) Emergency Services. For emergency room services, up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.
- (6) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 90% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (7) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (8) Mental Health Services.
 - (A) *Inpatient Treatment*. For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
 - (B) *Outpatient Treatment*. Fifty percent of Medicare-approved charges for which Medicare pays 50%.
- (9) Substance Use Disorder Services.
 - (A) *Inpatient Treatment*. For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare

coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.).

(B) *Detoxification.* For the first 60 days of confinement in a Hospital, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of inpatient hospital confinement, 100% of the Medicare coinsurance. For day 91 through 150 of inpatient hospital confinement, coinsurance per day. For inpatient hospital confinement after 150 days, 90% of covered services up to 365 additional hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional days per Covered Person's lifetime are a combination of days in a general or mental Hospital. Benefits for the additional 365 days that are covered once Medicare benefits are exhausted will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.).

(C) *Outpatient Treatment.* Fifty percent of Medicare-approved charges for which Medicare pays 50%.

(10) Skilled Nursing Facility. For a skilled nursing facility, 100% of Medicare coinsurance for days 21 through 100. No benefits are provided for services rendered after 100 days of continuous confinement.

(11) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), up to 20% of Medicare-approved charges for which Medicare pays 80%, after Covered Person's payment of the Medicare deductible.

(12) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.11 BSG Med Supp (Med Only) Option. The terms and conditions of coverage under the BSG Med Supp (Med Only) Option are as follows:

(a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.

(b) Benefits. The BSG Med Supp Option provides the following benefits:

(1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.

- (2) Preventive and Wellness Services. One hundred percent of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
- (A) One routine fecal-occult blood test every year;
 - (B) One routine flexible sigmoidoscopy every four years;
 - (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
 - (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
 - (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
 - (F) One routine gynecological exam every two years;
 - (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
 - (H) One routine mammogram per calendar year; and
 - (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (4) Outpatient Services. For surgery, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (6) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (7) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate

negotiated between the exclusive provider organization and the Contracted Provider.)

(8) Prescription Drugs. No prescription drug coverage is provided under the BSG Med Supp (Med Only) Option. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the BSG Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the BSG Med Supp (Med Only) Option shall not be eligible to participate in the BSG Med Supp Option at a later date.

(9) Mental Health Services.

(A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the Medicare deductible. For day 61 through day 90 of the Medicare benefit period, 100% of Medicare-approved charges for which Medicare pays 80%. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

(B) *Outpatient Treatment.*

(i) *Biologically based mental conditions.* With respect to biologically based mental conditions (treatment for rape-related mental or emotional disorders is covered to the same extent as biologically-based conditions), when covered by Medicare, 100% of the Medicare deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum). When visits are not covered by Medicare, 100% coverage of services (with no visit maximum) at rate negotiated between the exclusive provider organization and the Contracted Provider.

(ii) *Non-biologically based mental conditions.* (Includes drug addiction and alcoholism). When covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum).

(10) Substance Abuse.

(A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365

additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

For non-biologically based mental conditions (includes drug addiction and alcoholism) involving inpatient admission in a general Hospital or mental Hospital, (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)

(B) *Outpatient Treatment.* For non-biologically based mental conditions (includes drug addiction and alcoholism), when covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges. When not covered by Medicare, 100% coverage of up to 24 visits per calendar year at the rate negotiated between the exclusive provider organization and the Contracted Provider.

- (11) Skilled Nursing Facility. For a skilled nursing facility participating with Medicare, 100% of Medicare coinsurance for days 21 through 100, then \$10 daily for days 101 through 365. For a skilled nursing facility not participating with Medicare, \$8 daily. Coverage is limited to a combined maximum of 365 days per benefit period in a Medicare participating and non-participating skilled nursing facility.
- (12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges.
- (13) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.12 BSG Med Supp Option. The terms and conditions of coverage under the BSG Med Supp Option are as follows:

- (a) Lifetime Maximum. The total maximum benefit payable under the BSG Med Supp (Med Only) Option and the BSG Med Supp Option, separately and collectively, with respect to each Covered Person during such person's lifetime shall not exceed \$2,000,000.
- (b) Benefits. The BSG Med Supp Option provides the following benefits:
 - (1) Physician Services. For office visits (primary care and specialist) and surgical/hospital visits, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
 - (2) Preventive and Wellness Services. One hundred percent of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80% for the following services:
 - (A) One routine fecal-occult blood test every year;
 - (B) One routine flexible sigmoidoscopy every four years;
 - (C) One routine colonoscopy every two years for a Covered Person at high-risk for cancer;
 - (D) Other routine colorectal cancer screening tests or procedures and changes to tests or procedures according to frequency limits set by Medicare;
 - (E) Routine prostate cancer screening, including one (PSA) test and one digital rectal exam, per calendar year;
 - (F) One routine gynecological exam every two years;
 - (G) One routine gynecological exam per calendar year for a Covered Person at high risk for cancer, if covered by Medicare;
 - (H) One routine mammogram per calendar year; and
 - (I) One routine Pap smear test per calendar year (exam not covered every year unless covered by Medicare for Covered Person at high risk for cancer).

Routine physical exams are not covered under this Option.

- (3) Diagnostic Services. For x-rays, allergy tests and laboratory tests, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (4) Outpatient Services. For surgery, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.
- (5) Emergency Services. For emergency room services, 100% of the Medicare deductible, plus 20% of Medicare-approved charges for which Medicare pays 80%.

- (6) Transplant Services. Up to 20% of Medicare-approved charges for which Medicare pays 80%.
- (7) Hospital Services. (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, 100% of the remaining Medicare-approved charges not paid by Medicare; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (8) Prescription Drugs. The BSG Med Supp Option shall provide prescription drug coverage. No prescription drug coverage is provided under the BSG Med Supp (Med Only) Option. A Post-65 Retiree who enrolls in Medicare Part D shall automatically be deemed to have elected the BSG Med Only Option. A Post-65 Retiree who elects, or is deemed to have elected, the BSG Med Supp (Med Only) Option shall not be eligible to participate in the BSG Med Supp Option at a later date. Prescription drug coverage under the BSG Med Supp Option shall be provided in accordance with the provisions of Article IX.
- (9) Mental Health Services.
- (A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the Medicare deductible. For day 61 through day 90 of the Medicare benefit period, 20% of Medicare-approved charges for which Medicare pays 80%. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (B) *Outpatient Treatment.*
- (i) *Biologically based mental conditions.* With respect to biologically based mental conditions (treatment for rape-related mental or emotional disorders is covered to the same extent as biologically-based conditions), when covered by Medicare, 100% of the Medicare deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum). When visits are not covered by Medicare, 100% coverage of services (with no visit maximum) at rate negotiated between the exclusive provider organization and the Contracted Provider.

- (ii) *Non-biologically based mental conditions.* (Includes drug addiction and alcoholism). When covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges (with no visit maximum).
- (10) Substance Abuse.
- (A) *Inpatient Treatment.* For the first 60 days of the Medicare benefit period, 100% of the inpatient hospital deductible of Medicare. For day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges. One hundred percent coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days. One hundred percent coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- For non-biologically based mental conditions (includes drug addiction and alcoholism) involving inpatient admission in a general Hospital or mental Hospital, (i) for the first 60 days of the Medicare benefit period, 100% of the Medicare deductible; (ii) for day 61 through day 90 of the Medicare benefit period, coverage of coinsurance not paid by Medicare for Medicare-approved charges; (iii) 100% coverage for the lifetime reserve day coinsurance for the 60 lifetime reserve days; and (iv) 100% coverage of up to 365 additional Hospital days in a Covered Person's lifetime when Medicare benefits are exhausted. (The 365 additional Hospital days per Covered Person's lifetime are a combination of days in a general or mental Hospital, including inpatient treatment for substance use disorders. Benefits for such additional days will be paid at the rate negotiated between the exclusive provider organization and the Contracted Provider.)
- (B) *Outpatient Treatment.* For non-biologically based mental conditions (includes drug addiction and alcoholism), when covered by Medicare, 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges. When not covered by Medicare, 100% coverage of up to 24 visits per calendar year at the rate negotiated between the exclusive provider organization and the Contracted Provider.
- (11) Skilled Nursing Facility. For a skilled nursing facility participating with Medicare, 100% of Medicare coinsurance for days 21 through 100, then \$10 daily for days 101 through 365. For a skilled nursing facility not participating with Medicare, \$8 daily. Coverage is limited to a combined maximum of 365 days per benefit period in a Medicare participating and non-participating skilled nursing facility.

- (12) Other Services. For durable medical equipment, vision benefits (diagnostic vision exams only) and hearing benefits (diagnostic hearing exams only), 100% of the Medicare Part B deductible, plus coverage of coinsurance not paid by Medicare for Medicare-approved charges.
- (13) Certain Charges Excluded. Private duty nursing charges covered by Medicare are not covered under the Plan. In addition, except with respect to services obtained in connection with true medical emergencies, no benefits shall be provided unless services are obtained from a Contracted Provider.

4.13 Special Provisions Applicable to Post-65 Retirees Who Are Former Represented Employees.

- (a) Eligibility. Notwithstanding any other provision in Article IV, Post-65 Retirees who retired from employment with an Employer as Represented Employees, and their Dependents, shall be eligible for coverage under this Article IV only to the extent provided by the respective collective bargaining agreements applicable to such Post-65 Retirees as former Represented Employees.
- (b) Contributions. Notwithstanding any other provision in Article IV, Post-65 Retirees who retired from employment with an Employer as Represented Employees shall be required to contribute to coverage under this Article IV as provided by the respective collective bargaining agreements applicable to such Post-65 Retirees as former Represented Employees.

**ARTICLE V
HMO OPTION**

The Plan may make an HMO Option available. The terms and conditions applicable to such Option shall be contained in the certificate of coverage, the group insurance policy, and other applicable governing documents, which are incorporated herein by reference.

**ARTICLE VI
OTHER INSURED ARRANGEMENT OPTION**

The Plan may make an Other Insured Arrangement Option available. The terms and conditions applicable to such Option shall be contained in applicable certificates of coverage, any applicable group insurance policy, and other applicable governing documents, which are incorporated herein by reference.

**ARTICLE VII
PARTICIPANT PAYMENTS AND LIMITS**

- 7.01 Deductible.** The Deductible is the amount of Covered Expenses that must be incurred by an individual or Family in a Plan Year before the Plan will pay benefits.
- 7.02 Co-Insurance.** After Covered Expenses incurred in a calendar year equal the Deductible amount, the Plan will pay the Covered Percentage of Covered Expenses incurred in that calendar year. The Covered Participant shall be responsible for any applicable Co-Insurance. Applicable Covered Percentages and Co-Insurance are set forth in Article IV.

- 7.03 Co-Payments.** A Co-Payment applies to certain Covered Expenses. Applicable Co-Payments are set forth in the Plan.
- 7.04 Out-of-Pocket Expense Limitation.** The out-of-pocket expenses of a Covered Person for Co-Insurance during any Plan Year shall be limited to the amount set forth in Articles IV and IX. Once the applicable Out-of-Pocket Expense Limitation has been reached, 100% of any remaining Covered Expenses for such person or family shall be paid during the balance of that Plan Year. Any out-of-pocket expenses applied to the In-Network Out-of-Pocket Expense Limitation shall also apply to the Out-of-Network Out-of-Pocket Expense Limitation, and any out-of-pocket expenses applied to the Out-of-Network Out-of-Pocket Expense Limitation shall also apply to the In-Network Out-of-Pocket Expense Limitation.
- 7.05 Maximum Benefits.** Lifetime and annual maximum limits on benefits payable under the Plan are set forth in Article IV. In computing any such maximum limits, benefits paid to or on behalf of any Covered Person under a Predecessor Medicare Supplement Option shall be applied against the maximum limits set forth in Article IV. Without limiting the generality of the foregoing, and by way of example only, benefits paid to or on behalf of a Covered Person under the Medical Assistance Plan Option of the Consolidated Flex Medical Plan, as in effect prior to September 1, 2010, or under any predecessor plan with respect to the Medical Assistance Plan, shall be counted against the maximum limit set forth in Sections 4.04 and 4.05 with respect to the MAP Option and the MAP-Med Only Option. Likewise, benefits paid to or on behalf of a Covered Person under the BSG Medical Supplement Plan Option of the Consolidated Flex Medical Plan, as in effect prior to September 1, 2010, or under any predecessor plan with respect to the BSG Medical Supplement Plan, shall be counted against the maximum limit set forth in Sections 4.11 and 4.12 with respect to the BSG Med Supp Option and the BSG Med Supp (Med Only) Option.

ARTICLE VIII CONTRIBUTIONS TO THE PLAN

- 8.01 Employer Contributions.** Except as provided in Article IV and subsection 15.02(e), each Employer will contribute to the cost of the Plan. The amount of the Employer contribution shall be determined by the Company or Plan Administrator on an annual basis or as otherwise required by a collective bargaining agreement.
- 8.02 Covered Person Contributions.** As a condition of participation, a Covered Person shall contribute to the cost of coverage in such amount as may be determined from time to time by the Company. The Covered Person contribution shall be the cost of the Plan less any Employer contribution described in Section 8.01.

ARTICLE IX PRESCRIPTION DRUG COVERAGE

- 9.01 General.** The Plan provides prescription drug coverage in accordance with the provisions in this Article. A prescription drug card shall be issued to each Covered Person which shall provide coverage as set forth in the remainder of this Section.
- 9.02 Medicare Part D.** A Covered Person may not be covered by the prescription drug provisions of the MAP Option, the Medigap Supplement Option, the BSG Med Supp Option or any other Post-65 Retiree Coverage Option and a Medicare Part D plan at the same time. If such Covered Person enrolls in a Medicare Part D plan, he will no longer be eligible to participate in a Post-65 Retiree Coverage Option that provides prescription drug coverage. If the Covered Person later

loses or drops his or her Medicare Part D coverage, he will not be able to resume participation in a Post-65 Retiree Coverage Option that provides prescription drug coverage.

9.03 Co-Payments, Co-Insurance and Deductibles. The amount of prescription drug Co-Payment depends on the category of drug the Covered Participant purchases. The Out-of-Pocket Expense Limitation on prescription drugs for the MAP Option and the BSG Med Supp Option is \$750 per person per calendar year. There is no Out-of-Pocket Expense Limitation for the Medigap Supplement Option. There is a \$25 Deductible per calendar quarter per Covered Person for the BSG Med Supp Option with respect to Brand drugs only.

(a) *Retail Pharmacy.* For a 30-day supply, a Covered Participant shall pay 20 percent of the cost of the drug, subject to a minimum and maximum cost, as set forth in the table below.

MAP Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$5	\$15
Formulary	20% of the drug cost	\$15	\$45
Non-formulary	20% of the drug cost	\$30	\$90

BSG Med Supp Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	0% of the drug cost	NA	NA
Brand	20% of the drug cost	NA	NA

Medigap Supplement Option			
30-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$5	\$15
Formulary	20% of the drug cost	\$15	\$45
Non-formulary	20% of the drug cost	\$30	\$90

(b) *Mail Order.* The Co-Payment for a prescription drug ordered through the mail-order service shall be based on the coverage class of the drug.

MAP Option and Medigap Supplement Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	\$10	NA	NA
Formulary	\$30	NA	NA
Non-formulary	\$60	NA	NA

BSG Med Supp Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	\$2	NA	NA
Brand	\$15	NA	NA

(c) *Ninety-Day Supply at Retail Program.* Covered Participants in the MAP Option and the Medigap Supplement Option may purchase a 90-day supply (or an 84-91 day supply, in the case of the Medigap Supplement Option) of prescription drugs from a participating

retail pharmacy under the Ninety-Day Supply at Retail Program. The Co-Payment for such 90-day supply shall be as set forth in the table below.

MAP Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$15	\$45
Formulary	20% of the drug cost	\$45	\$135
Non-formulary	100% of the drug cost	\$90	\$270

Medigap Supplement Option			
90-Day Supply	Co-Payment	Minimum	Maximum
Generic	20% of the drug cost	\$10	\$30
Formulary	20% of the drug cost	\$30	\$90
Non-formulary	20% of the drug cost	\$60	\$180

9.04 Definitions. For purposes of this Section, the following definitions shall apply:

- (a) “Generic” means drugs no longer covered by the original patent.
- (b) “Formulary” means a list of approved drugs covered under the prescription drug plan.
- (c) “Non-formulary” means drugs not chosen for the Formulary, which do not qualify as Generic.
- (d) “Brand” means a drug that has been patented and is only available through one manufacturer.

9.05 Items Covered. Items covered under this Section include, without limitation, the following Federal legend drugs and supplies, but excluding any item described in Section 9.06 below:

- (a) Insulin;
- (b) Disposable insulin needles/syringes;
- (c) AZT (Retrovir);
- (d) Chemotherapeutics;
- (e) Immunosuppressants;
- (f) Immune serums;
- (g) Diabetic diagnostics;
- (h) Contraceptives, except for implants and IUDs;
- (i) With respect to the BSG Med Supp Option only, drugs used in the treatment of erectile dysfunction or impotence;
- (j) Injectables, other than insulin;
- (k) Vitamins (only if prescribed);

- (l) Compound medications of which at least one ingredient is a Federal legend drug; and
- (m) Any other drugs that under the applicable state law may only be dispensed upon the written prescription of a Physician or other lawful prescriber.

9.06 Items Not Covered. Items not covered under this Section include, without limitation, the following, in addition to other items that the Plan Administrator determines from time to time are not eligible for coverage:

- (a) Drugs or medicines that are lawfully obtainable without the prescription of a Physician, whether or not such drugs are actually obtained by prescription;
- (b) Prescription drugs dispensed through a retail pharmacy that is not a member of the network of participating retail pharmacies established by the Plan's pharmacy benefit manager;
- (c) Drugs prescribed for cosmetic reasons;
- (d) Drugs used for the treatment of infertility or relating to conception;
- (e) Hair treatments;
- (f) Anti-wrinkle treatment;
- (g) Blood glucose testing machines;
- (h) Vaccines, serums (except for immune serums) and allergens;
- (i) Nutritional dietary supplements;
- (j) Certain smoking cessation products;
- (k) Over-the-counter medications; and
- (l) Any item that is not legally procured, including without limitation any Federal legend drug that may not legally be imported from another county.

9.07 Preauthorization. The Plan may require authorization before it will cover certain drugs. Such authorization shall be requested and granted pursuant to procedures as the Plan may establish.

ARTICLE X EMPLOYEE ASSISTANCE PROGRAM COVERAGE

10.01 Benefits. Provided such person satisfies the eligibility requirements of Section 3.01, each Retiree and each Dependent of an Retiree, or Pre-65 Retiree Plan Participant shall automatically be enrolled for Employee Assistance Program benefits for which he or she is eligible, as set forth in the applicable Summary Plan Description, regardless of whether such person is enrolled for any other benefits under the Plan.

10.02 Claim for Benefits. Any Covered Person, or his or her duly authorized representative, may file a claim in accordance with the procedures set forth in the applicable Summary Plan Description for

the benefits offered hereunder to which the claimant believes he or she is entitled, but that have been previously denied by the Plan Administrator.

ARTICLE XI SUBROGATION

- 11.01 Subrogation.** If an Other Party is liable or legally responsible to pay expenses, compensation and/or damages in relation to a Sickness or an Injury incurred by any Covered Person, and benefits are payable under the Plan in relation to such Sickness or Injury, the Plan shall be subrogated to all rights of recovery of such Covered Person. The Covered Person or his or her legal representative shall transfer to the Plan any rights he may have to take legal action arising from the Sickness or Injury so that the Plan may recover any sums paid on behalf of the Covered Person. If the Covered Person fails to take legal action against an Other Party, and the Plan elects to take such legal action against such Other Party, in addition to the right to recover Plan benefits paid, the Plan shall be entitled to all expenses, including reasonable attorney's fees, incurred for such recovery. If the Plan recovers an amount greater than Plan benefits paid, the excess, reduced by the expenses of recovery, including reasonable attorney's fees, shall be paid to the Covered Person. The Plan shall have the right, with prior notice to, but without the consent of, the Covered Person, to compromise the amount of its claim if, in the opinion of the Plan Administrator, it is appropriate to do so.
- 11.02 Right of Recovery.** The Plan may recover from a Covered Person or his or her legal representative the amount of any benefits paid under the Plan from any payment the Covered Person receives or is entitled to receive from an Other Party. The Plan shall not be responsible for any attorney's fees associated with any payment received by a Covered Person, unless the Plan expressly assumes such obligation prior to the Covered Person's recovery. Accordingly, unless the Plan expressly agrees otherwise, its recovery shall not be offset by any attorney's fees incurred by a Covered Person.
- 11.03 Application to Funds Recovered.** For the avoidance of doubt, the Plan's right of subrogation described in Section 11.01 and its right of recovery described in Section 11.02 apply to any funds recovered from an Other Party by or on behalf a Retiree, a Retiree's covered Dependent, the estate of any Covered Person or any incapacitated person.
- 11.04 Cooperation Required.** The Covered Person or his or her legal representative shall cooperate fully with the Plan in asserting its subrogation and recovery rights. The Covered Person or his or her legal representative shall, upon request from the Plan, provide all information and sign and return all documents or agreements deemed by the Plan Administrator to be necessary for the Plan to exercise its rights under this Article. No Covered Person shall take any action to prejudice the Plan's subrogation rights. Each Covered Person shall provide notice to the Plan within a reasonable time prior to the date that he or she expects to receive a payment from an Other Party. As a condition of participating in the Plan, each Covered Person acknowledges that the Plan has a right to intervene in any lawsuit involving an Other Party, and such Covered Person consents to the unfettered exercise of that right. Failure or refusal to execute any of the aforementioned documents or agreements or to furnish information, to comply with the obligations under such agreements or to cooperate fully with the Plan in asserting its subrogation and recovery rights does not preclude the Plan from exercising its right to subrogation or obtaining full reimbursement, and in such case, the Plan may cease paying benefits and reduce future benefits payable until full reimbursement is received.

11.05 First Lien Created. The Plan shall have a first lien and priority right upon any recovery, whether by settlement, judgment, mediation, arbitration or any other means, that the Covered Person receives or is entitled to receive from any Other Party. Such lien and priority right shall extend to the first proceeds of any such recovery in the possession of the Covered Person, his or her legal representative or any third party, who shall hold the same in trust for the benefit of the Plan. Such lien shall not exceed the lesser of:

- (a) The amount of benefits paid by the Plan for the Sickness or Injury, plus the amount of all future benefits that may become payable under the Plan that result from the Sickness or Injury. The Plan shall have the right to offset or recover such future benefits from the amount received from the Other Party; or
- (b) The amount recovered from the Other Party.

The Plan's first lien rights will not be reduced (1) due to the Covered Person's own negligence; (2) due to the Covered Person not being made whole; or (3) due to any attorney's fees and costs incurred by the Covered Person. Without limiting the generality of the foregoing, neither the "common fund" or "make whole" doctrines shall be applicable with regard to the Plan, and as a condition of participating in the Plan, each Covered Person agrees that he or she will not retain counsel, unless such counsel agrees to not assert either of these doctrines during the representation.

11.06 Constructive Trust. A Covered Person and his or her legal representative shall place any and all funds recovered from an Other Party in a separate reserve account under the control of the Covered Person and/or his or her legal representative. As a condition of participating in the Plan, a Covered Person and his or her legal representative shall agree that any funds received from an Other Party rightfully and in good conscience belong to the Plan in accordance with this Article, and that such funds shall be held in a constructive trust until distributed in accordance with this Article.

11.07 Personal Liability Created. If a Covered Person or his or her legal representative makes any recovery from any Other Party and fails to reimburse the Plan for any benefits paid as a result of the Sickness or Injury, then (1) the Covered Person or his or her legal representative shall be personally liable to the Plan for the amount of the benefits paid under the Plan; and (2) the Plan may reduce future benefits payable by the amount of payment that the Covered Person or his or her legal representative has received from the Other Party. If the Plan institutes legal action against a Covered Person who fails to reimburse the Plan as required by this Section, in addition to liability to the Plan for the amount of benefits paid under the Plan, such Covered Person shall be liable to the Plan for the amount of the Plan's costs of collection, including reasonable attorney's fees.

ARTICLE XII NONDUPLICATION OF BENEFITS

12.01 General. Nonduplication of Benefits rules set forth the order of payment of Covered Expenses when two or more plans, including Medicare, are liable for payment. This Article shall not apply to benefits obtained by a Covered Person from an individual medical insurance policy under which such Covered Person is entitled to benefits as a named person.

12.02 Definitions. For purposes of this Article, the following definitions shall apply:

- (a) “Allowable Expense” shall mean the amount of expenses, at least a portion of which is paid under at least one of any multiple plans covering the person for whom the claim is made.
- (b) “Plan” or “Benefit Plan” means this Plan or any one of the following plans:
 - (1) Group or blanket benefit plans, including health maintenance organizations;
 - (2) Blue Cross and Blue Shield group plans;
 - (3) Group practice and other group prepayment plans;
 - (4) Federal government plans or programs, including Medicare;
 - (5) Other plans required or provided by law; and
 - (6) “No fault vehicle insurance,” by whatever name it is called, when inclusion is not prohibited by law.

“Plan” or “Benefit Plan” shall not encompass Medicaid or any other plan, program, policy or arrangement that, by its terms, does not allow coordination, integration or carve out of benefits.

- (c) “Order of Benefits Determination” shall mean the method for ascertaining the order in which the Plan renders payment hereunder.

12.03 Application of the Rules. The Plan that is obligated to pay its benefits first shall be known as the “Primary” Plan. The Plan that, by its terms, is obligated to pay additional benefits for Allowable Expenses not paid by the Primary Plan is known as the “Secondary” Plan. Where another Plan contains a provision providing for coordination, integration or carve out of benefits, the following Order of Benefits Determination shall establish the responsibility for payment hereunder:

- (a) The Plan covering the patient as an employee shall be deemed to be the Primary Plan and is obligated to pay before the Plan covering the patient as a Dependent.
- (b) The Plan covering the patient as a Dependent of a person with a birthday earlier in the year shall be deemed to be the Primary Plan and is obligated to pay before the Plan covering the patient as a Dependent of a person with a birthday later in the year.
- (c) Where the order of payment cannot be determined in accordance with (a) and (b) above, the Primary Plan shall be deemed to be the Plan that has covered the patient for the longer period of time.

12.04 Plan As Primary Payor. If this Plan is Primary, it will provide payment in accordance with its terms.

12.05 Plan As Secondary Payor. If this Plan is Secondary, it will provide payment in accordance with its terms, considering as a Covered Expense the amount that would have been a Covered Expense in the absence of the Primary Plan, less the amount payable from the Primary Plan.

12.06 When Other Plan Has No Nonduplication of Benefits Rules. This Plan shall be considered to be Secondary when the other Plan does not contain a coordination, integration or carve-out of benefits provision, or if the other Plan provides that it will be Secondary payor in all instances.

12.07 Vehicle Coverage Limitation. When medical benefits are available under vehicle insurance, this Plan shall always be considered as Secondary regardless of the individual's election under PIP (personal injury protection) coverage with the vehicle insurance carrier.

12.08 If Medicare Is Involved.

- (a) General. Notwithstanding anything in the Plan to the contrary, the provisions of this Section apply if Medicare is involved. Medicare shall be deemed to be "involved" if any Covered Person is eligible for benefits from Medicare, regardless of whether such Person has enrolled for coverage under Medicare. A Medicare-eligible Covered Person who fails to enroll for Medicare coverage shall be deemed to be enrolled under all parts of Medicare except Medicare Part D.
- (b) Definitions. The following terms have the meanings set forth herein for purposes of this Section:
- (1) "Benefits" means any service or supply for which an MA Organization incurs a liability under an MA plan.
 - (2) "Current Employment Status" has the meaning given such term in 42 C.F.R. § 411.104, or in any successor regulation or provision implementing the Medicare Secondary Payer Rule, 42 U.S.C. § 1395y(b)(1).
 - (3) "MA" means Medicare Advantage.
 - (4) "MA Plan Enrollee" means an MA eligible individual who has enrolled in an MA Plan.
 - (5) "MA Organization" means a public or private entity organized and licensed by a State as a risk bearing entity (with the exception of provider sponsored organizations receiving waivers) that is certified by the Centers for Medicare and Medicaid Services ("CMS") as meeting the requirements for participation in the MA program.
 - (6) "MA Plan" means health benefits coverage offered under a policy or contract by an MA Organization.
 - (7) "MA Provider" means any provider authorized to provide medical services or supplies under the MA program.
 - (8) "MA Provider Network" means the MA Providers with which an MA Organization contracts or makes arrangements to furnish covered health care services to MA Plan Enrollees.
 - (9) "Medicare" means Title XVIII (Health Insurance for the Aged) of the United States Social Security Act, as amended.
 - (10) "Order of Benefits Determination" means the order in which Medicare benefits are paid, in relation to the benefits of this Plan.

- (11) “Person” means a person who is eligible for benefits as a Covered Person under this Plan and who is or could be covered by Medicare Parts A and B, whether or not actually enrolled.
- (c) Order of Benefits Determination. When Medicare is involved, the Order of Benefits Determination shall be as follows:
- (1) For Post-65 Retirees who are Covered Persons, and for their Dependents who are Covered Persons and eligible for Medicare, this Plan will be Secondary payor and Medicare will be Primary payor.
 - (2) For a Pre-65 Retiree Plan Participant’s Dependent who is a Covered Person, this Plan will be Secondary payor and Medicare will be Primary payor.
 - (3) For Covered Persons eligible for Medicare, either entirely or in part, by reason other than age, the following provisions shall apply:
 - (A) For persons eligible for Medicare by reason of disability, this Plan will be Secondary payor and Medicare will be Primary payor;
 - (B) Subject to subparagraph (C) below, for a Covered Person eligible for Medicare by reason of end-stage renal disease, benefits of this Plan shall be Primary during the initial thirty-month period that begins on the date such Covered Person first becomes eligible for Medicare due to end-stage renal disease. Once the thirty-month period has expired, Medicare shall be Primary.
 - (C) For a Covered Person eligible for Medicare by reason of end-stage renal disease and for whom Medicare was already Primary at the time such Covered Person became eligible for Medicare due to end-stage renal disease, benefits of this Plan shall continue to be Secondary and Medicare shall be Primary. Provided, however, that Medicare must have been Primary at the time the Covered Person became eligible for Medicare due to end-stage renal disease because all of the following are true: (i) the Covered Person was already entitled to Medicare on the basis of age or disability; (ii) the Covered Person did not have coverage under the Plan by virtue of his or her own Current Employment Status or the Current Employment Status of another Covered Person; and (iii) the Plan was Secondary because it had justifiably taken into account the age-based or disability based Medicare entitlement of the Covered Person.
 - (4) For Covered Persons who are MA Plan Enrollees, this Plan shall be either a Primary or Secondary payor in accordance with subparagraphs (1), (2) or (3) above.
- (d) Payment Provisions. If this Plan is Secondary to Medicare, this Plan will provide payment in accordance with its terms, considering as a Covered Expense the amount that would have been a Covered Expense in the absence of Medicare, less (1) the amount payable from Medicare; and (2) the amount denied by Medicare for which a Covered Person is not legally responsible. An amount shall be deemed “payable” from or “denied” by Medicare without regard for whether the person is enrolled under Medicare. If an MA Plan Enrollee who is a Covered Person receives services or supplies for which

no Benefits are payable because such services or supplies are from a provider that is not an MA Provider, or are provided outside of an MA Provider Network, this Plan, if a Secondary payor, shall provide benefits in the same amount as if the Covered Person had received Benefits.

- (e) Coordination of Medicare Part D. If a Covered Person has prescription drug coverage under the Plan and Medicare Part D simultaneously, such coverage shall coordinate as provided by law.

ARTICLE XIII ADMINISTRATION OF PLAN

13.01 Committee to Administer the Plan. The Plan shall be administered by the Committee. The Committee shall be the “Named Fiduciary” and the “Plan Administrator” within the meaning of ERISA. The Committee may delegate its fiduciary responsibilities under the Plan to the extent permitted by ERISA. Without limiting the generality of the foregoing or of any other provision of the Plan, the Committee delegates to the Claims Administrator, and the Claims Administrator shall have, the responsibility for deciding all claims for benefits and appeals of denied claims and to make any determinations of eligibility for benefits in deciding any such claims and appeals, and shall have the full power and authority to interpret and apply the terms of the Plan as they relate to benefits provided hereunder and to make any findings of fact. In exercising such delegated authority, the Claims Administrator shall act as a named fiduciary of the Plan and shall have the powers of the Plan Administrator. The Committee also delegates to the NiSource Benefits Department the authority to decide claims for benefits and appeals of denied claims under the Plan, including claims of eligibility, for which the Claims Administrator has not been delegated authority, or has not assumed authority or has chosen not to exercise authority, to decide. In exercising such delegated authority, the NiSource Benefits Department shall have the powers of the Plan Administrator, including the full power and authority to interpret and apply the terms of the Plan as they relate to benefits provided hereunder and to make any findings of fact.

13.02 The Committee. The powers of the Committee are set forth below and in the charter of the Committee, as such charter may be modified from time to time.

13.03 Powers of the Plan Administrator. The Plan Administrator shall have the duties and powers necessary to administer the Plan properly, including, but not limited to, the following:

- (a) To maintain all Plan records;
- (b) To file all required government reports and other documents;
- (c) To provide required disclosures to Covered Persons;
- (d) To direct the Claims Administrator to process claims;
- (e) To interpret the Plan, construe Plan terms and decide questions and disputes, which interpretations, constructions and decisions shall be conclusive for all purposes of the Plan;
- (f) To make factual determinations;
- (g) To determine eligibility for and the amount of benefits payable under the Plan;

- (h) To determine the status and rights of all Covered Persons;
- (i) To make regulations and prescribe procedures;
- (j) To authorize the Claims Administrator to make benefit payments to any person entitled to benefits under the Plan;
- (k) To obtain from the Company, Covered Persons and others, such information as is necessary for the proper administration of the Plan;
- (l) To determine and establish the level of cash reserves, if any, as may be necessary, appropriate or desirable to administer the Plan properly and accomplish its objectives;
- (m) To retain and pay the reasonable expenses of such legal, consulting, medical, accounting, clerical and other assistance as it deems necessary or desirable to assist it in the administration of the Plan. The Plan Administrator shall be entitled to rely upon any information from any source assumed in good faith to be correct; and
- (n) To exercise any other authority necessary, appropriate or helpful to manage and administer the Plan.

13.04 Interpretative Authority. The Plan Administrator has the full and final discretionary authority to decide all questions or controversies of whatever character arising in any manner between any parties or persons in connection with the Plan or the interpretation thereof, including, without limitation, the construction of the language of the Plan and the Summary Plan Description thereunder. Any writing, decision, determination of benefit eligibility or any other determination or instrument created by the Plan Administrator in connection with the operation of the Plan shall be binding upon all persons dealing with the Plan or claiming any benefits thereunder, except to the extent that the Plan Administrator may subsequently determine, in its sole discretion, that its original decision was in error, or to the extent such decision may be determined to be arbitrary or capricious by a court or other entity having jurisdiction over such matters. Benefits under the Plan shall be paid only if the Plan Administrator decides in its discretion that the applicant is entitled to them.

13.05 Appointment of the Claims Administrator. The Plan Administrator shall appoint a Claims Administrator to provide administrative services to the Plan Administrator in connection with the operation of the Plan and to perform such other functions, including processing and payment of claims, as may be delegated to it. The person, persons or entity serving as Claims Administrator shall serve at the pleasure of the Plan Administrator.

ARTICLE XIV CLAIMS FOR BENEFITS

14.01 Consideration of Initial Claim.

- (a) Filing Initial Claim. The Claims Administrator shall process benefit claims pursuant to the procedures set forth below. Initial claims shall be filed within eighteen months from the date a charge is incurred. The Plan Administrator, a member of the Company's Human Resource Benefits Department or such other designee of the Plan Administrator may decide benefit claims requiring a determination of whether an individual meets the requirements for eligibility under the terms of the Plan, which determination may result in a denial, reduction, or termination of, or failure to provide payment for, a benefit.

Solely with respect to claims involving a determination of an individual's eligibility under the Plan, the term "Claims Administrator" as used in this Article shall refer also to the Plan Administrator, a member of the Company's Human Resource Benefits Department or such other designee of the Plan Administrator.

- (b) Urgent Care Claims. In the case of an Urgent Care Claim, the Claims Administrator shall provide notice to the claimant of its decision regarding his or her claim within a reasonable period of time appropriate to the medical circumstances, but not later than 72 hours after receipt of the claim by the Plan, unless the claimant fails to provide sufficient information to permit a determination whether, or to what extent, benefits are covered or payable under the Plan. If the claimant does not provide sufficient information for the Claims Administrator to make such determination, then within 24 hours after the Claims Administrator's receipt of the claim, the claimant shall be notified of the specific information needed to complete the claim. Notice regarding missing information may be provided orally, unless a claimant or his or her authorized representative specifically request written notification. Once the claimant is notified, he shall have a reasonable amount of time, but not less than 48 hours, to provide the missing information. The Claims Administrator shall notify the claimant of its decision regarding the claim within 48 hours of the earlier of (i) the Claims Administrator's receipt of the specified information, or (ii) the end of the period afforded the claimant to provide the specified additional information.

An "Urgent Care Claim" is any claim that must be processed on an expedited basis because a delay in processing could seriously jeopardize the life or health of the claimant or the ability of the claimant to regain maximum function, or in the opinion of the claimant's doctor with knowledge of the claimant's medical condition, a delay would subject the claimant to severe pain that cannot be adequately managed without the care or treatment that is the subject of the claim.

- (c) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall provide notice to the claimant of its decision regarding his or her claim within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of the claim by the Plan. This 15-day period may be extended for up to 15 days due to matters beyond the control of the Plan if, prior to the expiration of the initial 15-day period, the Claims Administrator notifies the claimant of the circumstances requiring the extension and the date by which the Claims Administrator expects to render a decision. If the claimant does not provide sufficient information for the Claims Administrator to make a determination, within five days after receipt of the claim he shall be notified of the specific information necessary to complete the claim. Notice regarding missing information may be provided orally, unless a claimant or his or her authorized representative specifically request written notification. Once the claimant is notified, he shall have a reasonable amount of time, but not less than 45 days from receipt of the notice, to provide the missing information.

A "Pre-Service Claim" is any claim where the Plan requires approval of the benefit in advance of obtaining the medical care, in whole or in part.

- (d) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide notice of an adverse determination to the claimant within a reasonable period of time, but not later than 30 days after receipt of the claim by the Plan. This 30-day period may be extended for up to 15 days for matters beyond the control of the Plan if, prior to

the expiration of the initial 30-day period, the Claims Administrator notifies the claimant of the circumstances requiring the extension and the date by which the Claims Administrator expects to render a decision. If the claimant does not provide sufficient information for the Claims Administrator to make a determination, the claimant shall receive notice of the specific information necessary to complete the claim. Once the claimant is notified he shall have a reasonable amount of time, but not less than 45 days from receipt of the notice, to provide the missing information.

A “Post-Service Claim” is any claim that is not an Urgent Care Claim, a Pre-Service Claim or a Concurrent Care Claim.

- (e) Concurrent Care Claims. In the case of an ongoing course of treatment, the claimant shall receive notice of any reduction or early termination of treatment in advance so that the claimant may appeal the reduction or termination and obtain a determination on review before the treatment is reduced or terminated. If the claimant submits an Urgent Care Claim to extend any ongoing course of treatment beyond the period of time or number of treatments initially prescribed, the Claims Administrator shall notify the claimant of the determination to extend the treatment within 24 hours after receipt of the claim, provided the claimant submits the claim at least 24 hours prior to the expiration of the prescribed treatment. If the request to extend any ongoing course of treatment is not an Urgent Care Claim, the Claims Administrator will treat the claim as either a Pre-Service Claim or a Post-Service Claim (as applicable) and will consider the claim according to the timeframes applicable to Pre-Service Claims or Post-Service Claims, whichever applies. The Claims Administrator shall be solely responsible for handling all Concurrent Care Claims.

A “Concurrent Care Claim” is any claim involving (i) a decision to reduce or terminate an ongoing course of treatment to be provided over a period of time or number of treatments or (ii) a request by a claimant to extend a course of treatment beyond the period of time or number of treatments that have been approved.

- 14.02 If the Claims Administrator Denies the Initial Claim.** If the Claims Administrator denies all or any portion of a claim, it shall provide notice of the denial stating (1) the specific reason for the denial; (2) the specific Plan provisions on which the denial is based; (3) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary; and (4) a description of the Plan’s review procedures (as set forth below) and the time limits applicable to such procedures, including a statement of the claimant’s right to bring a civil action under section 502(a) of ERISA following an adverse determination on all appeals.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the medical circumstances) shall be provided free of charge to the claimant, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

If the Claims Administrator denies a claimant's Urgent Care Claim in whole or in part, the Claims Administrator shall provide a description of the expedited review process for Urgent Care Claims (as set forth below). The Claims Administrator shall provide notice to the claimant orally, followed by written or electronic notice within three days of the oral notification.

14.03 Appeal to the Claims Administrator.

- (a) General. If the Claims Administrator denies all or any portion of a claim on appeal, a claimant or his or her duly authorized representative may request a review of such denial by the Claims Administrator by sending a written request for review to the Claims Administrator within 180 days of receipt of the Claims Administrator's notice of claim denial.

A claimant may submit written comments, documents, records, and other information relating to his or her claim for benefits. Upon request, a claimant shall receive, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim.

A claimant's written request should state why he thinks the claim should not have been denied. The claimant's request also should include any denial letter he received and any additional documents, information or comments he thinks may have a bearing on the claim.

Upon receipt of a request for review, the Claims Administrator shall conduct a review that takes into account all comments, documents, records, and other information submitted by a claimant or his or her authorized representative relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The review shall not afford any deference to the Claims Administrator's adverse benefit determination, and shall be conducted by an individual who is neither the individual who made the adverse benefit determination that is subject of the appeal, nor the subordinate of such individual.

If the denial was based in whole or in part on a medical judgment, the Claims Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the medical judgment. This health care professional consultant shall be neither the individual who made the adverse benefit determination that is the subject of the appeal, nor the subordinate of such individual. The Claims Administrator shall provide to the claimant upon request the identities of any medical or vocational experts whose advice was obtained on behalf of the Plan in connection with a claimant's adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination.

- (b) Expedited Review for Urgent Care Claims. In the case of an Urgent Care Claim, a claimant may submit a request for an expedited appeal either in writing or orally. All necessary information for the review, including the Claims Administrator's determination on review, shall be transmitted between the Plan and the claimant by telephone, facsimile, or another similarly expeditious method. The Claims Administrator shall notify the claimant of its determination on review as soon as possible, taking into account the medical exigencies, but not later than 72 hours after receipt of the claimant's request for review of an adverse benefit determination.

- (c) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall notify the claimant of its determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of a claimant's request for review.
- (d) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide the claimant with notice of its determination on review within a reasonable period of time, but not later than 30 days after receipt of the claimant's request for review.

14.04 If the Claims Administrator Denies a Claim on Appeal. If the Claims Administrator denies all or any portion of a claim on appeal, it shall notify the claimant of the following, in a manner calculated to be understood by the claimant: (1) the specific reason or reasons for the denial; (2) reference to the specific Plan provisions on which the denial is based; (3) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim; (4) a statement describing any voluntary appeal procedures offered by the Plan and a claimant's right to obtain information about such procedures; and (5) a statement indicating that a claimant has a right to file a lawsuit upon completion of the claims procedure process.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the claimant's medical circumstances) shall be provided to the claimant free of charge, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

14.05 Appeal to the Claims Administrator of Pre- and Post-Service Claim Denials.

- (a) General. If the Claims Administrator denies all or any portion of a Pre-Service Claim or a Post-Service Claim on appeal, a claimant or his or her duly authorized representative may request a review of such denial by the Claims Administrator by sending a written request for review to the Claims Administrator within 180 days of receipt of the Claims Administrator's notice of claim denial.

Requests for review should be sent to the Claims Administrator at the address furnished by the Plan Administrator from time to time.

A claimant may submit written comments, documents, records, and other information relating to his or her claim for benefits. Upon request, a claimant shall receive, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim.

A claimant's written request should state why he thinks the claim should not have been denied. The claimant's request also should include any denial letter he received and any additional documents, information or comments he thinks may have a bearing on the claim.

Upon receipt of a request for review, the Claims Administrator shall conduct a review that takes into account all comments, documents, records, and other information submitted by a claimant or his or her authorized representative relating to the claim, without regard to whether such information was submitted or considered in the initial benefit determination. The review shall not afford any deference to the Claims Administrator's adverse benefit determination on appeal, and shall be conducted by an individual who is neither the individual who made the adverse benefit determination that is subject of the appeal, nor the subordinate of such individual.

If the denial was based in whole or in part on a medical judgment, the Claims Administrator shall consult with a health care professional who has appropriate training and experience in the field of medicine involved in the medical judgment. This health care professional consultant shall be neither the individual who made the adverse benefit determination that is the subject of the appeal, nor the subordinate of such individual. The Claims Administrator shall provide to the claimant the identities of any medical or vocational experts whose advice was obtained on behalf of the Plan in connection with a claimant's adverse benefit determination, without regard to whether the advice was relied upon in making the benefit determination.

- (b) Pre-Service Claims. In the case of a Pre-Service Claim, the Claims Administrator shall notify the claimant of its determination on review within a reasonable period of time appropriate to the medical circumstances, but not later than 15 days after receipt of a claimant's request for review.
- (c) Post-Service Claims. In the case of a Post-Service Claim, the Claims Administrator shall provide the claimant with notice of its determination on review within a reasonable period of time, but not later than 30 days after receipt of the claimant's request for review.

14.06 If the Claims Administrator Denies a Claim on Appeal. If the Claims Administrator denies all or any portion of a claim on appeal, it shall notify the claimant of the following, in a manner calculated to be understood by the claimant: (1) the specific reason or reasons for the denial; (2) reference to the specific Plan provisions on which the denial is based; (3) a statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to his or her claim; (4) a statement describing any voluntary appeal procedures offered by the Plan and a claimant's right to obtain information about such procedures; and (5) a statement indicating that a claimant has a right to file a lawsuit upon completion of the claims procedure process.

If the Claims Administrator relied upon an internal rule, guideline, protocol, or other similar criterion in making the adverse determination, either the specific rule, guideline, protocol, or other similar criterion shall be provided to the claimant free of charge, or the claimant shall be informed that such rule, guideline, protocol, or other criterion shall be provided free of charge to the claimant upon request. If the Claims Administrator relied upon medical necessity or experimental treatment or similar exclusion or limit in making the adverse determination, either an explanation of the scientific or clinical judgment for the determination (applying the terms of the Plan to the claimant's medical circumstances) shall be provided to the claimant free of charge, or the claimant shall be informed that such explanation shall be provided free of charge to the claimant upon request.

14.07 Limitations Upon Civil Actions. No civil action regarding a claim for benefits under the Plan may be commenced unless the claims procedure process described in this Article XXI has been

exhausted. In addition, in no event may any civil action regarding a claim for benefits be commenced later than three years after the date such claim was incurred. A claim for benefits is incurred when the services giving rise to the claim were rendered.

- 14.08 Construction of Article.** This Article shall be construed in a manner consistent with Department of Labor Regulations governing claims procedures applicable to group health plans. Without limiting the generality of the foregoing, the Plan shall disregard the Outbreak Period in determining the date within which individuals may file a benefit claim or an appeal of an adverse benefit determination under the Plan's claims procedures.

**ARTICLE XV
TERMINATION OF PARTICIPATION AND CONTINUATION COVERAGE**

- 15.01 Cessation of Participation.** Except as otherwise provided in this Article:

- (a) A Post-65 Retiree shall cease to participate in the Plan on the earliest of the following dates:
 - (1) The date as of which the Plan is terminated;
 - (2) The date of the death of the Post-65 Retiree;
 - (3) The last day of the month in which a Post-65 Retiree is no longer eligible for coverage under Article III, including without limitation as a result of the Post-65 Retiree's former employer no longer being a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage;
 - (4) The Separation Date, with respect to any Post-65 Retiree who retired from employment with a Columbia Divested Company;
 - (5) The last day of the last month for which any required Covered Person Contribution was made, in the case of cessation of required Covered Person Contributions; or
 - (6) The date Post-65 Retiree coverage ceases pursuant to any Plan amendment.
- (b) A Dependent of a Retiree shall cease to participate in the Plan on the earliest of the following dates:
 - (1) The date as of which the Plan is terminated;
 - (2) The last day of the month in which the Post-65 Retiree's coverage under the Plan, or the Pre-65 Retiree Plan Participant's coverage under the Consolidated Flex Plan ends, except that
 - (A) if coverage ends due to the death of a Retiree within 30 days preceding, or at any time on or after, May 1, 2010, and if COBRA Continuation Coverage is elected pursuant to Section 15.02 by or on behalf of such Dependent who is a Qualified Beneficiary and such coverage is not terminated prior to the maximum continuation coverage period specified in Section 15.02 being exhausted, then coverage under the Plan may be

continued for such Dependent until the earlier of (i) the date of the death of the Retiree's Spouse; (ii) the date on which the Retiree's Spouse remarries or enters into a domestic partnership or civil union with another person; (iii) the last day of the last month for which any required Covered Person Contributions for such coverage are made, in the case of cessation of required Covered Person Contributions; (iv) the Separation Date, in the case of a Retiree who retired from employment with a Columbia Divested Company; and (v) the date the Employer from whom the Retiree retired from employment ceases to be a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage. If such Dependent's COBRA continuation coverage pursuant to Section 15.02 has terminated for any reason before the maximum COBRA continuation coverage period was exhausted, or if any coverage provided beyond the maximum COBRA continuation coverage period is terminated for any reason (including without limitation the voluntary relinquishment of such coverage), no further coverage is available under the Plan; and

- (B) if coverage ends due to the death of an Employee within thirty days preceding, or at any time on or after, May 1, 2010, and if such Employee would have been eligible for benefits as a Retiree hereunder had such Employee terminated employment as of the day immediately preceding his or her death, then solely for the purpose of COBRA Continuation Coverage and survivor coverage hereunder for any surviving Dependents covered under the Consolidated Flex Plan at the time of the Employee's death, the Employee will be deemed to have (i) retired from service with an Employer on the day immediately preceding his or her death (the "Deemed Retirement Date") and be a "Deemed Retiree," (ii) enrolled in retiree medical coverage on the Deemed Retirement Date, and (iii) enrolled each such surviving Dependent who had attained age 65 in coverage under the Plan (in an available coverage option selected by the Dependent). If COBRA Continuation Coverage is elected by or on behalf of such Dependent of a Deemed Retiree who is also a Qualified Beneficiary and such coverage is not terminated prior to the maximum continuation coverage period specified in Section 15.02 being exhausted, then coverage under the Plan may be continued for such Dependent until the earliest of (i) the date of the death of the Deemed Retiree's Spouse; (ii) the last day of the month in which the Deemed Retiree's Spouse remarries or enters into a domestic partnership or civil union with another person; (iii) the date on which any required Covered Person Contributions for such coverage are made, in the case of cessation of required Covered Person Contributions; (iv) the Separation Date, in the case of an Deemed Retiree whose last employment was with a Columbia Divested Company or CPG Related Employer; and (v) the date the Employer of such Deemed Retiree ceases to be a Related Employer, unless the Plan Administrator determines, in its discretion, that such event shall not cause a loss of coverage. If such Dependent's COBRA Continuation Coverage terminates for any reason before the maximum COBRA continuation coverage period has been exhausted, or if any coverage provided beyond the maximum COBRA continuation coverage period is terminated for any reason (including without limitation the

voluntary relinquishment of such coverage), no further coverage is available under the Plan;

- (3) The last day of the last month for which any required Covered Person Contributions for Dependent coverage were made, in the case of cessation of required Covered Person Contributions;
 - (4) With respect to a Spouse, the date of divorce or legal separation from a Covered Participant; or
 - (5) The last day of the month in which a Dependent no longer qualifies as a Dependent.
- (c) Notwithstanding the foregoing, for a Covered Person who experiences a Qualifying Event, Employee Assistance Program benefits under the Plan shall cease one day after the maximum COBRA Continuation Coverage period would otherwise expire for such person on account of such Qualifying Event.

15.02 COBRA. The Plan offers continuation of coverage to the extent required by COBRA.

- (a) Continuation of Coverage. If Plan coverage ends because of a Qualifying Event, a Qualified Beneficiary may elect to continue the Coverage Option in force immediately prior to the Qualifying Event, subject to the provisions below.
- (b) Election Period. A Qualified Beneficiary may elect COBRA Continuation Coverage only during the election period. The election period begins on the date of the Qualifying Event and ends on the later of (1) 60 days after the date coverage would have stopped due to the Qualifying Event; or (2) 60 days after the date the Qualified Beneficiary is sent notice of the right to continue coverage under COBRA.

A Covered Employee's, Pre-65 Retiree Plan Participant's or Spouse's election of COBRA Continuation Coverage shall be considered an election on behalf of all other Qualified Beneficiaries who would also lose coverage because of the same Qualifying Event.

If COBRA Continuation Coverage is elected within the election period, coverage shall be reinstated retroactively to the date of the Qualifying Event. If a Qualified Beneficiary waives COBRA Continuation Coverage during the election period, the Qualified Beneficiary may revoke that waiver at any time before the end of the election period and elect COBRA Continuation Coverage retroactive to the date of the Qualifying Event.

- (c) Coverage Period. COBRA Continuation Coverage shall begin as of the date of the Qualifying Event and shall continue until the earliest of the following dates:
 - (1) 36 months from the date coverage would have ended due to a Qualifying Event.
 - (2) The date on which the Company ceases to provide any Group Health Plan to any Employee.
 - (3) If the Qualified Beneficiary fails to make a required Covered Person Contribution, the end of the period for which the last Contribution was made.

- (4) The date the Qualified Beneficiary first becomes covered under any other Group Health Plan that does not contain any exclusion or limitation with respect to any pre-existing condition, and such pre-existing condition limitation is permissible pursuant to HIPAA.
- (5) In the case of a Qualifying Event described in subsection 2.82(c), the date of death of the Retiree or, for a Qualified Beneficiary described in subsection 2.81(b) who is the surviving Spouse of the Retiree, the earlier of the date of such Qualified Beneficiary's death or 36 months after the date of the death of the Retiree.
- (6) The Separation Date, in the case of a person (A) who is or was a dependent of a former employee of the Company, a Related Employer, a CPG Related Employer, or a Columbia Divested Company, if the former employee's last employment with any of such parties prior to termination of employment was with a CPG Related Employer or a Columbia Divested Company; and (B) whose coverage under the Plan ended prior to the Separation Date because of a Qualifying Event.
- (d) Notification Requirements. A Qualified Beneficiary shall notify the Plan Administrator within 60 days of the later of (i) the date of the Qualifying Event, or (ii) the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event, with respect to the Qualifying Event set forth in subsection 2.82(b). If such notice is not given, the Qualified Beneficiary shall not be eligible for COBRA Continuation Coverage.
- (e) Required Contributions. Except as provided in subsection 15.02(f), the Company will not make any contribution toward the cost of COBRA Continuation Coverage. A Qualified Beneficiary electing COBRA Continuation Coverage shall be responsible for a Covered Person Contribution in the amount of 102% of what is calculated to be the total cost of the Coverage Option being continued. Premiums for the period of COBRA Continuation Coverage prior to the date of the election will be due 45 days after the COBRA Continuation Coverage is elected. Thereafter, monthly premiums shall be due the first day of the calendar month. There shall be a grace period of 30 days for the payment of regularly scheduled monthly premiums.
- (f) Subsidized COBRA. The Company may subsidize all or a portion of the cost of COBRA Continuation Coverage. If the Company so elects, the period of such subsidized coverage shall count towards the COBRA Continuation Coverage period required under this Section.
- (g) Disregard of Outbreak Period in Calculating Certain Time Periods. Notwithstanding any other provision of this Section 15.02, the Plan shall disregard the Outbreak Period in determining (i) the 60-day election period for COBRA continuation coverage, (ii) the date for making COBRA premium payments, and (iii) the date for individuals to notify the Plan of a Qualifying Event or determination of disability.

ARTICLE XVI

PROVISIONS CONCERNING PROTECTED HEALTH INFORMATION

16.01 General. The Department of Health and Human Services has issued Standards for Privacy of Individually Identifiable Health Information (the "Privacy Standards"), effective April 14, 2003,

that govern the manner in which the Plan must handle Protected Health Information. “Protected Health Information” means individually identifiable health information related to a Covered Employee or Dependent.

16.02 Permitted Uses and Disclosure. The Plan may use and disclose Protected Health Information to carry out payment and health care operations without consent or authorization. If the Plan must use and disclose Protected Health Information for purposes other than payment or health care operations, patient authorization for such use or disclosure shall be required, unless such use or disclosure is expressly permitted by the Policies and Procedures Regarding Protected Health Information related to the Plan or the Privacy Standards.

16.03 Disclosures to Company. The Plan may disclose Protected Health Information to the Company to the extent that such disclosure is permissible under law, but prior to any such disclosure the Company shall certify that (1) the Plan documents have been amended as required by the Privacy Standards; and (2) the Company has agreed to certain conditions set forth in the Privacy Standards regarding the use and disclosure of that Protected Health Information.

The Company, in its capacity as sponsor of the Plan, agrees to:

- (a) not use or further disclose Protected Health Information received from the Plan other than as permitted or required by the Plan documents or as required by law;
- (b) ensure that any agents to whom it provides Protected Health Information received from the Plan agree to the same restrictions and conditions that apply to the Company with respect to such information;
- (c) not use or disclose Protected Health Information received from the Plan for employment-related actions and decisions;
- (d) not use or disclose Protected Health Information received from the Plan in connection with any other benefit or employee benefit plan of the Company (except to the extent that such other benefit, or benefit plan, program, or arrangement is part of an organized health care arrangement of which the Plan is a part);
- (e) report to the Privacy Official, acting on behalf of the Plan, any use or disclosure of Protected Health Information received from the Plan that is inconsistent with the uses or disclosures authorized by this Section and of which the Company becomes aware;
- (f) make available Protected Health Information in accordance with 45 C.F.R. § 164.524 (pertaining to an individual’s access to his or her own Protected Health Information) and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;
- (g) make available Protected Health Information for amendment and incorporate any amendments to Protected Health Information in accordance with 45 C.F.R. § 164.526 and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;
- (h) make available the information required to provide an accounting of disclosures in accordance with 45 C.F.R. § 164.528 and in accordance with the Policies and Procedures Regarding Protected Health Information related to the Plan;

- (i) make its internal practices, books, and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Secretary of Health and Human Services (“HHS”) or to any other officer or employee of HHS to whom the authority involved has been delegated, for purposes of determining compliance by the Plan with 45 C.F.R. Subchapter C, Subpart E; and
- (j) if feasible, return or destroy all Protected Health Information received from the Plan that the Company still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, the Company shall limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible.

The foregoing restrictions do not apply to disclosures of enrollment information or summary health information by or on behalf of the Plan to the Company or any other Employer, acting in their respective capacities as an employer.

16.04 Adequate Separation. There shall be adequate separation between the Plan and the Company to help ensure that only persons involved in Plan administration have access to Protected Health Information. Only the following employees, classes of employees or other persons under the control of the Company or its affiliates may have access to Protected Health Information created under the Plan:

- Privacy Official
- Security Official
- Members of the Benefits Department
- HRIS-Benefits Analyst
- Members of the Legal Department
- Members of the Internal Audit Department
- Members of the Committee
- Any other employee of the Company or its affiliates who performs plan administration functions for the Plan and who is designated in writing by the Privacy Official or a member of the Committee as being entitled to access to Protected Health Information.

Access to and use by such individuals shall be restricted to the plan administration functions that the Company and its affiliates perform for the Plan. The Plan or the Company (or an affiliate) has retained one or more third party administrators and others that receive Protected Health Information in the ordinary course of business performed on behalf of the Plan. Such persons or entities, known in the Privacy Standards as “Business Associates,” shall enter into agreements with the Plan governing their obligations under the Privacy Standards.

16.05 Unauthorized Use or Disclosure. The improper use or disclosure of Protected Health Information by an employee of Company (or an affiliate) shall be governed by the Policies and Procedures Regarding Protected Health Information related to the Plan. The terms of the applicable Business Associate Agreement shall address non-compliance with the Privacy Standards by a Business Associate.

16.06 Special Amendatory Authority. The Privacy Official appointed by the Plan Administrator pursuant to the Privacy Standards shall be authorized to make and execute any amendment to this Article that such Privacy Official deems necessary or appropriate.

**ARTICLE XVII
PROVISIONS CONCERNING THE SECURITY OF
ELECTRONIC PROTECTED HEALTH INFORMATION**

- 17.01 General.** The Department of Health and Human Services has issued Regulations, effective April 20, 2005, that govern the manner in which a group health plan, such as the Plan, must handle Electronic Protected Health Information. “Electronic Protected Health Information” refers to Protected Health Information that is (i) maintained in Electronic Media (as defined in 45 C.F.R. Section 160.103), or (ii) transmitted by Electronic Media.
- 17.02 Duty of the Plan Sponsor.** The Company shall reasonably and appropriately safeguard Electronic Protected Health Information created, received, maintained or transmitted to or by the Company on behalf of the Plan. To this end, the Company shall: (i) implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the Electronic Protected Health Information that the Company creates, receives, maintains or transmits on behalf of the Plan; (ii) ensure that the adequate separation required by Section 16.04 above is supported by reasonable and appropriate security measures; (iii) ensure that any agent, including a subcontractor, to whom or which the Company provides Electronic Protected Health Information agrees to implement reasonable and appropriate security measures to protect such Electronic Protected Health Information; and (iv) report to the Plan any security incident involving Electronic Protected Health Information of which the Company becomes aware.

**ARTICLE XVIII
GENERAL EXCLUSIONS**

- 18.01 General.** Notwithstanding any other Plan provision, and without limiting the generality of any other provision of the Plan, the Plan shall not provide coverage for any of the following:
- (a) except as expressly provided otherwise in the Plan, any service, supply or item for which Medicare does not make any payment;
 - (b) any charge that a Covered Person is not legally required to pay;
 - (c) any charge that would not have been made if the Plan had not existed; and
 - (d) any charge incurred prior to the effective date of coverage, or after the termination date of coverage.

**ARTICLE XIX
MISCELLANEOUS PROVISIONS**

- 19.01 Assignment of Benefits.** Except as required by applicable law, no right or interest of any Covered Person, and no benefit payable at any time, under the Plan shall in any manner be alienated, sold, assigned or transferred, or be subject to any lien, pledge or encumbrance, in whole or in part, either directly or by operation of law or otherwise, including without limitation by execution, levy, garnishment, attachment, pledge, or bankruptcy, nor will any benefit payable under the Plan be liable for, or subject to, any obligation or liability of any Covered Person. Without limiting the generality of the foregoing, except as required by applicable law, no Covered Person may assign or transfer to any third party, including without limitation any person or institution providing medical care, treatment, services or supplies, the right to receive benefit

payments under the Plan, or the right to pursue a claim, to appeal an adverse benefit determination or to maintain a cause of action under ERISA in respect of any benefit covered, alleged to be covered or denied under the Plan, and any such attempted assignment or transfer is void.

Nothing contained herein, nor any course of dealing, act or omission on the part of the Plan, the Plan Administrator or any Claims Administrator or other party, shall be construed to make the Plan liable to any third party to whom a Covered Person may be liable for medical care, treatment, services or supplies. Although the Plan may, at the direction of a Covered Person or otherwise, make payments directly to persons or institutions providing covered services under the Plan, no such direction or payment shall be deemed to constitute an assignment, or an acknowledgment or acceptance of any purported assignment, of any benefits or other rights or interests under the Plan, including without limitation any legal or equitable right to institute any court proceeding. Any such payments by the Plan shall constitute a complete discharge of the obligation of the Plan to such Covered Person. Under no circumstances will any person or institution providing medical care, treatment, services or supplies to a Covered Person be deemed a participant or beneficiary under the Plan.

If any Covered Person entitled to a benefit under the Plan attempts to alienate, sell, transfer, assign, pledge or otherwise impede a benefit or any part, or if by reason of his or her bankruptcy or other event happening at any time, a benefit devolves upon anyone else or would not be enjoyed by him or her, then upon becoming aware of any such attempted alienation, sale, transfer, assignment or pledge, the Plan Administrator in its discretion, which will be exercised uniformly by treating individuals in similar circumstances alike, may terminate his or her interest in any such benefit and hold or apply it to or for his or her benefit or the benefit of his or her Dependents, in a manner the Plan Administrator may deem proper.

- 19.02 Information To Be Furnished.** Covered Persons shall provide such information and evidence, and shall sign such documents, as may reasonably be requested from time to time for the purpose of administration of the Plan.
- 19.03 Limitation of Rights.** Neither the establishment of the Plan nor any amendment thereof, nor the payment of any benefits, will be construed as giving to any Covered Person any legal or equitable right against the Company or any Employer, except as provided herein.
- 19.04 Plan Not Contract.** The Plan shall not be deemed to constitute a contract between the Company or any Employer and any Covered Participant or to be a consideration for, or an inducement or condition of, the employment of any Employee. Nothing in the Plan shall be deemed to give any Employee the right to be retained in the service of the Company or of any Employer or to interfere with the right of the Company or of any Employer to discharge any Employee at any time; provided, however, that the foregoing shall not be deemed to modify the provisions of any collective bargaining agreement that may be made by the Company with the bargaining representative of any Employee.
- 19.05 Fiduciary Operation.** Each Plan Fiduciary shall discharge his or her duties with respect to the Plan solely in the interest of the participants and beneficiaries (as those terms are defined in ERISA) and (1) for the exclusive purpose of providing benefits to participants and their beneficiaries and defraying reasonable expenses of administering the Plan; (2) with care, skill, prudence and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and (3) in accordance with the documents and instruments governing the Plan, except as otherwise required by law.

- 19.06 No Guaranty.** No person shall have any right or interest in the Plan other than as specifically provided herein. Except to the extent required by law, neither the Company nor any Employer shall be liable for the payment of any benefit provided for herein; all benefits hereunder shall be payable only from the Plan, and only to the extent that the Plan has been allocated sufficient assets.
- 19.07 Misrepresentation.** Any material misrepresentation on the part of any Covered Person in making application for coverage, or any application for reclassification thereof, shall render the coverage null and void.
- 19.08 Inadvertent Error.** Inadvertent error by the Plan Administrator in the keeping of records or the transmission of any Enrollment Form shall not deprive any Covered Participant or Dependent of benefits otherwise due, if such inadvertent error is corrected by the Plan Administrator within 90 days after it was made.
- 19.09 No Liability for Acts of Any Provider.** Nothing contained herein shall confer upon a Covered Person any claim, right or cause of action, either at law or at equity, against the Plan for the acts of any Hospital in which he receives care, or for the acts of any Physician from whom he receives service under this Plan.
- 19.10 Covered Persons Responsibilities.** Each Covered Person is responsible for providing the Plan Administrator with his or her current address. Any notices required or permitted to be given shall be deemed given if directed to such address and mailed by regular United States mail. Neither the Plan Administrator nor the Claims Administrator shall have any obligation or duty to locate a Covered Person. If a Covered Person becomes entitled to a payment under the Plan and it cannot be made because (1) the current address is incorrect; (2) the Covered Person does not respond to the notice sent to the current address; (3) there are conflicting claims to such payment; or (4) any other reason, the amount of such payment, if and when made, shall be that determined under the terms of the Plan, without interest. Each Covered Participant shall also notify the Plan in writing when any person is no longer eligible for coverage as his or her Dependent hereunder.
- 19.11 Right of Recovery.** Whenever the Plan, for whatever reason, has overpaid the amount of benefits that should have been provided, the Plan shall have the right to offset the overpaid amount against future benefits that are payable or to recover such payments, to the extent of such excess, from among one or more of the following as the Plan shall determine: any persons to, or for, or with respect to whom, such payments were made, and/or any insurance company or other organization. Without limiting the generality of the foregoing, the Plan shall have the right to recover any amounts it pays in respect of a person who is not an eligible Participant or Dependent.
- 19.12 Governing Law and Venue.** The Plan shall be governed by and construed according to ERISA, the Code, and the laws of the State of Indiana, to the extent Indiana law does not conflict with the Code and ERISA, and to the extent Indiana law is not preempted by ERISA. In order to benefit Participants under this Plan by establishing a uniform application of law with respect to the administration of the Plan, the provisions of this Section 19.12 shall apply. Any suit, action or proceeding seeking to enforce any provision of, or based on any matter arising out of or in connection with, this Plan shall be brought in any court of the State of Indiana or in the United States District Court for the Northern District of Indiana. The Company, each Employer, each Participant, and any related parties irrevocably and unconditionally consent to the exclusive jurisdiction of such courts in any such litigation related to this Plan and any transactions contemplated hereby. Such parties irrevocably and unconditionally waive any objection that venue is improper or that such litigation has been brought in an inconvenient forum.

- 19.13 Severability.** In the event any portion of this Plan is declared by a court of competent jurisdiction to be void, said portion shall be deemed severed from the remainder of this Plan, and the balance of the Plan shall remain in full force and effect.
- 19.14 Participant Litigation.** In any action or proceeding involving the Plan, Covered Persons or any other person having or claiming to have an interest in the Plan shall not be necessary parties to such action or proceeding and shall not be entitled to any notice or process thereof, except as required by applicable law. Any final judgment which is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive upon the parties hereto and upon all persons having or claiming to have any interest in the Plan. To the extent permitted by law, if a legal action is begun against the Company or other organization or institution providing benefits under the Plan by or on behalf of any person, and such action results adversely to such person or, if a legal action arises because of conflicting benefit claims, the cost to the Company or other organization or institution of defending the action will be charged to the sums, if any, which were involved in the action or were payable to the Covered Person or other person concerned. To the extent permitted by applicable law, an election to become a Covered Person under the Plan shall constitute a release of the Company and its agents from any and all liability and obligation not involving willful misconduct or gross neglect.
- 19.15 Counterparts.** This Plan document may be executed in any number of identical counterparts, each of which shall be deemed a complete original in itself and may be introduced in evidence or used for any other purpose without the production of any other counterparts.
- 19.16 Notice.** Any notice given under this Plan shall be sufficient, if given to the Plan Administrator when addressed to it at its office; if given to the Claims Administrator, when addressed to it at its home office; or if given to a Covered Participant, when addressed to the Covered Participant at his or her address as it appears on the records of the Claims Administrator.
- 19.17 Extension of Plan to Related Employers.**
- (a) With the approval of the Plan Administrator, any Related Employer may adopt the Plan and qualify its Employees and Retirees to become Covered Participants hereunder by taking such action to adopt the Plan and making such contributions to the cost of coverage as the Plan Administrator may require.
 - (b) The Plan will terminate with respect to any Employer that has adopted the Plan pursuant to this Section if the Employer ceases to be a Related Employer, revokes its adoption of the Plan by appropriate corporate action, permanently discontinues any required contributions for its Employees, is judicially declared bankrupt, makes a general assignment for the benefit of creditors, or is dissolved.
 - (c) The Committee shall have the sole right to amend or terminate the Plan and shall act as the agent for each Related Employer that adopts the Plan for all purposes of administration thereof.

ARTICLE XX

FUNDING, AMENDMENT AND TERMINATION OF THE PLAN

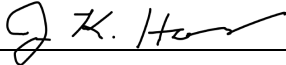
- 20.01 Plan Self-Insured.** Except with respect to those benefits offered under an HMO Option or an Other Insured Arrangement, the Plan is a self-insured plan. All contributions made to the Plan are used to pay claims and related expenses thereunder.

- 20.02 Participants' and Dependents' Rights Unsecured.** The right of a Covered Person or any other person to receive a distribution hereunder, shall be an unsecured claim against the general assets of the Company and no Covered Person or any other person shall have any rights in any amount allocated for his or her benefit under the terms of the Plan, or any other specific assets of the Company. All amounts allocated pursuant to the terms of the Plan shall constitute general assets of the Company and may be disposed of by the Committee at such time and for such purpose as it may deem appropriate. Benefits payable pursuant to the terms of the Plan shall be paid solely as required out of the general assets of the Company or from any other funding vehicle as may be established by the Company.
- 20.03 Amendment.** The Committee reserves the right at any time and from time to time to change or amend, in whole or in part, any or all of the provisions of the Plan. In addition, (i) the Committee delegates to the Director, Benefits, or to an employee of the Company or its affiliates succeeding to the duties and responsibilities of such person, the right at any time and from time to time to change or amend, in whole or in part, by a writing adopted by such person, any or all of the provisions of the Plan as may be necessary or desirable to comply with applicable law or regulations, and (ii) the Senior Vice President and Chief Human Resources Officer of the Company and the Director, Benefits of the Company (or officers or employees of the Company or its affiliates succeeding to the duties and responsibilities of such persons) may adopt amendments to, or guidelines with respect to the administration of, the Plan, and may take such other actions with respect to the Plan, as such persons deem necessary or desirable in response to the health emergency created by the COVID-19 virus or to any other similar health emergency and in response to the effect of any such emergency upon the Plan or the participants thereunder, provided that any such actions shall be evidenced by a writing signed by such persons and such persons shall report to the Committee any actions taken pursuant to such delegated authority. Unless expressly provided, no amendment shall affect, or be construed to affect, any existing delegations to amend the Plan. Any such amendment may have retroactive or prospective effect. However, no change or amendment shall be made that enables any part of Plan assets to be used for, or diverted to, purposes other than the exclusive benefit of those entitled to benefits hereunder and the payment of reasonable expense of administration. To the extent that any applicable collective bargaining agreement imposes a more restrictive requirement regarding Plan eligibility or benefits than is set forth herein, such requirement, as applied solely to those Represented Retirees subject to the collective bargaining agreement, is incorporated herein by this reference. Notwithstanding anything contained herein to the contrary, any change or amendment (other than a Plan administration change, the addition or deletion of network providers, drug formulary changes or similar changes) affecting coverage for any NIPSCO Represented Retiree or Dependent shall only be made effective as of January 1 of any year, and notification of such change or amendment shall be made to affected NIPSCO Represented Retirees during the Annual Enrollment Period.
- 20.04 Termination.** The Company is not and shall not be under any obligation or liability whatsoever to continue its contributions to, or to maintain, the Plan for any given length of time. In their sole and absolute discretion, the Company may discontinue contributions to the Plan and the Committee may terminate the Plan, in whole or in part, at any time, in each case without liability for such discontinuance or termination.
- 20.05 Collective Bargaining Agreement.** Notwithstanding the foregoing provisions of this Article, the right to amend or terminate the Plan shall be subject to the express terms of any applicable collective bargaining agreement.

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IN WITNESS WHEREOF, the Committee has caused this amended and restated Plan to be executed on its behalf, by one of its members duly authorized, effective as of January 1, 2023.

NISOURCE BENEFITS COMMITTEE

By:  _____

One of the Members of the Committee

SCHEDULE 1
POST-65 RETIREE BENEFIT PROGRAM MATRIX

Summary of Post-65 Medical Plan Provisions

Eligibility for Participation	Immediate. Groups excluded from coverage are noted in table below.
Eligibility for Benefits	Age 55 and 10 years of service, subject to the other terms and conditions of the NiSource Post-65 Retiree Medical Plan.
Continuation to Spouses of Deceased Retirees	Subject to the other terms and conditions of the NiSource Post-65 Retiree Medical Plan, coverage continues until death of spouse or until spouse remarries.
Available Coverage ¹	Medicare Supplement NIPSCO Union Medicare Supplement MAP MAP (Medical Only) BSG Med Supp BSG Med Supp (Medical Only) BSG Med Supp Multiunion Medigap Supplement Highmark Medicare Advantage
Medical Plan Options	See table below.
Cost Sharing	See table below.

¹ For detail on specific plan benefit provisions, see the plan document for the NiSource Post-65 Retiree Medical Plan.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
101	Exempt FT hired or rehired before 01/01/2010 and retired on or after 02/01/2004 and before 02/01/2006 and Nonunion Non-Exempt FT hired or rehired before 01/01/2013 and retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
101Y21	NiSource Non-Union Full Time (Non-Exempt hired before 01/01/2013 and Exempt Hired before 01/01/2010) and retired through CMA Bridging on or after 10/09/2020	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
101A	Bay State Nonunion FT retired on or before 01/01/2002	BSG Med Supp BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
101B	Bay State Nonunion FT retired after 01/01/2002 and age 45 or older as of 01/01/1992 and hired before 09/01/1990 and elected retiree medical coverage and waived special saving plans match	BSG Med Supp BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
101C	Bay State Nonunion FT retired after 01/01/2002 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101D	CEG Nonunion FT retired before 01/01/1993	MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A
101E	CEG Nonunion FT hired before 01/01/1993 and retired on or after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (0% of premium for Highmark)	\$164.90 ¹ monthly for retiree only	N/A	N/A

¹Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$164.90 for 2023.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
101F	CEG Nonunion FT hired on or after 01/01/1993 and retired on or after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A
101G	Columbia Nonunion FT—2002 ERW/VSP Age 50–52 (Salary continuation)	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
101H	Columbia Nonunion FT—2002 ERW/VSP Group Age 53–55, retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A
101I	Kokomo Nonunion FT retired on or before 01/01/2002	Medicare Supplement	100% of premium	N/A	N/A	N/A
101J	Kokomo Nonunion FT retired after 01/01/2002 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101K	NiSource Nonunion FT retired on or before 02/01/1997	Medicare Supplement	100% of premium	N/A	N/A	N/A
101L	NiSource Nonunion FT retired after 02/01/1997 and before 02/01/2004	Medicare Supplement	100% of premium	N/A	N/A	N/A
101M	NIFL FT retired on or before 01/01/2002	Medigap Supplement	100% of premium	N/A	N/A	N/A
101N	NIFL FT retired after 01/01/2002 and prior to 02/01/2004; retirement eligible as of 12/31/2001	Medigap Supplement	100% of premium	N/A	N/A	N/A
101O	NIFL FT retired after 01/01/2002 and prior to 02/01/2004 and not retirement eligible as of 01/01/2002	Medicare Supplement	100% of premium	N/A	N/A	N/A

¹Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$164.90 for 2023.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
102	Exempt PT hired or rehired before 01/01/2010 and retired on or after 02/01/2004 and before 02/01/2006 and Nonunion Non-Exempt PT hired or rehired before 01/01/2013 and retired on or after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
102D	Columbia Nonunion PT—2002 ERW/VSP Age 50–52	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
104	Exempt FT hired or rehired before 01/01/2010 and retired on or after 02/01/2006	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
105	Exempt PT hired or rehired before 01/01/2010 and retired on or after 02/01/2006	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
132	Special 4 th Quarter FT VSP retired before 02/01/2004	Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
221	NIPSCO Union FT retired before 01/01/2005	NIPSCO Union Medicare Supplement	100% of premium	N/A	N/A	N/A
221Y05	NIPSCO Union FT hired before 06/01/2004 and retired on or after 01/01/2005 and before 01/01/2015	NIPSCO Union Medicare Supplement	77% of premium	N/A	N/A	\$40 per month for retiree only
221Y14	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired before 01/01/2015	NIPSCO Union Medicare Supplement	70% of premium	N/A	N/A	\$40 per month for retiree only

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
221Y15	NIPSCO Union FT hired before 06/01/2004 and retired on or after 01/01/2015 and before 02/01/2017	NIPSCO Union Medicare Supplement	Choice between: (a) Defined Dollar \$65 x service retiree \$45 x service spouse (b) 77% of premium	N/A	\$475 annually for retiree only (if elect Defined Dollar)	\$40 per month for retiree only
221Y17	NIPSCO Union FT hired before 06/01/2004 and retired on or after 02/01/2017	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
225Y15	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired on or after 01/01/2015 and before 02/01/2017	NIPSCO Union Medicare Supplement	Choice between: (a) Defined Dollar \$65 x service retiree \$45 x service spouse (b) 70% of premium	N/A	\$475 annually for retiree only (if elect Defined Dollar)	\$40 per month for retiree only
225Y17	NIPSCO Union FT hired on or after 06/01/2004 and before 06/01/2009 and retired on or after 02/01/2017	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
226Y19	NIPSCO Union FT hired on or after 06/01/2009 and retired on or after 06/01/2019	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
321	NIFL Union FT retired on or after 01/01/2006 but before 01/01/2012	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
321Y12	NIFL Union FT hired before 01/01/2012 and retired on or after 01/01/2012 and before 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
321Y15	NIFL Union FT hired before 01/01/2012 and retired on or after 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
621	CEG Union FT hired before 01/01/2013 and retired after 01/01/2004	Medicare Supplement MAP MAP—Med Only Highmark Medicare Advantage	Defined Dollar \$65 x service retiree \$45 x service spouse (0% of premium for Highmark)	N/A	\$475 annually for retiree only	N/A
621A	CEG Union FT retired before 01/01/1993	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (0% of premium for Highmark)	\$164.90 ¹ monthly for retiree only	N/A	N/A
621B	CEG Union FT hired before 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only Highmark Medicare Advantage	50% of premium (0% of premium for Highmark)	\$164.90 ¹ monthly for retiree only	N/A	N/A
621C	CEG Union FT hired after 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A
621D	CEG Union FT—2002 ERW/VSP Group Age 50–52 (Salary Continuation)	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
621E	CEG Union FT—2002 ERW/VSP Group Age 53–55, retired on or after 02/01/2004	MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A
622	CEG Union PT hired before 01/01/2013 and retired after 02/01/2004	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	N/A
622C	CEG Union PT hired after 01/01/1993 and retired after 01/01/1993 and before 02/01/2004	MAP MAP—Med Only	50% of premium	\$164.90 ¹ monthly for retiree only	N/A	N/A

¹Adjusted annually by CMS to equal 25% of the estimated Part B program cost. \$164.90 for 2023.

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
721Y05	Kokomo Union FT Outside (majority) retired after 01/01/2005 but before 01/01/2012	Medicare Supplement MAP MAP—Med Only	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
721Y12	Kokomo Union FT hired before 01/01/2012 and retired on or after 01/01/2012 and before 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
721Y15	Kokomo Union FT hired before 01/01/2012 and retired on or after 01/01/2015	NIPSCO Union Medicare Supplement	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	\$475 annually for retiree only	\$40 per month for retiree only
821	Bay State Union Brockton Operating FT hired before 01/01/2013, retired on or before 01/01/2017, and does not meet requirements of 821A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
821Y17	Bay State Union Brockton Operating FT hired before 01/01/2013 and retired on or after 02/01/2017; and does not meet requirements of 821A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
821Y21	Bay State Union Brockton Operating FT hired before 01/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
821A	Bay State Union Brockton Operating FT hired before 03/01/1991 and age 45 on 09/01/1991	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
822	Bay State Union Brockton C/T FT hired before 06/01/2013, retired before 05/01/2013 and does not meet requirements of 822A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822A	Bay State Union Brockton C/T FT hired before 10/01/1990 and age 45 by 01/01/1992	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
822Y13	Bay State Union Brockton C/T FT hired before 06/01/2013 and retired on or after 05/01/2013 and before 4/1/2018	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822Y18	Bay State Union Brockton C/T FT hired before 06/01/2013 and retired on or after 04/01/2018	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
822Y21	Bay State Union Brockton C/T FT and PT hired before 06/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
823	Bay State Union Granite FT retired after 01/01/2004	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
823A	Bay State Union Granite FT hired before 05/01/1991 and age 45 by 05/01/1991 and retired before 01/01/2004	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
824	Bay State Union Lawrence FT retired after 01/01/2004 and retired before 01/01/2013 and does not meet requirements of 824A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
824A	Bay State Union Lawrence FT hired before 01/01/1994 and age 45 by 01/01/1994 and retired before 01/01/2013	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
824Y13	Bay State Union Lawrence FT hired before 01/01/2013 and retired on or after 01/01/2013 and before 07/01/2017	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
824Y17	Bay State Union Lawrence FT hired before 01/01/2013 and retired on or after 07/01/2017	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
824Y21	Bay State Union Lawrence FT hired before 01/01/2013 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
825	Bay State Union Northampton FT hired after 06/18/1999 but before 01/01/2011 and retired before 01/01/2016	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
825A	Bay State Union Northampton FT hired before 06/18/1999 and at least age 45 on 01/01/1993	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
825B	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired before 01/01/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
825B13	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired between 01/01/2013 and 12/31/2015	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
825B16	Bay State Union Northampton FT hired before 06/18/1999 and not age 45 on 01/01/1993 and retired on or after 01/01/2016	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
826	Bay State Union Portland FT retired after 01/01/2004 and does not meet requirements of 826A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
826A	Bay State Union Portland FT hired before 04/01/1991 and age 45 by 04/01/1991	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
827	Bay State Union Portsmouth FT hired after 06/04/1999	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
827A	Bay State Union Portsmouth FT hired before 06/04/1999 and age 45 on 01/01/1993	BSG Med Supp MultiUnion	100% of premium	N/A	N/A	N/A
827B	Bay State Union Portsmouth FT hired before 06/04/1999 and not age 45 on 01/01/1993	BSG Med Supp MultiUnion	Up to \$225 per month	N/A	N/A	N/A
828	Bay State Union Springfield Operating FT hired after 05/14/1999 and retired before 05/15/2013	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
828A	Bay State Union Springfield Operating FT hired before 05/14/1999 and at least age 45 on 01/01/1993	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
828B	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired before 05/15/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
828B13	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired between 05/15/2013 and 12/31/2013	BSG Med Supp BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
828B14	Bay State Union Springfield Operating FT hired before 05/14/1999 and not age 45 on 01/01/1993 and retired on or after 01/01/2014	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
828Y13	Bay State Union Springfield Operating FT hired after 05/14/1999 and retired on or after 05/15/2013	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
828B21	Bay State Union Springfield Operating FT hired before 05/14/1999 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Up to \$225 per month	N/A	N/A	N/A
829	Bay State Union Springfield C/T FT retired after 01/01/2004 and on or before 01/01/2008 and does not meet the requirements of 829A	COBRA Active Medical, if retired after Medicare eligibility date	None	N/A	N/A	N/A
829A	Bay State Union Springfield C/T FT hired before 10/01/1990 and age 45 by 01/01/1992	BSG Med Supp BSG Med Supp (Med Only)	100% of premium	N/A	N/A	N/A
829Y08	Bay State Union Springfield C/T FT retired after 01/01/2008 and retired before 01/01/2011 and does not meet the requirements of 829A	BSG Med Supp BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
829Y11	Bay State Union Springfield C/T FT hired before 01/01/2011 and retired on or after 01/01/2011 and before 01/01/2016 and does not meet the requirements of 829A	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A
829Y16	Bay State Union Springfield C/T FT hired before 01/01/2011 and retired after 01/01/2016 and does not meet the requirements of 829Y11	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A

Retiree Benefit Program (RBP)	Group	Medicare Medical Options	Company Subsidy	Medicare Part B Reimbursement	NiSource Part B Reimbursement	NIPSCO Medicare Part D Reimbursement
829Y21	Bay State Union Springfield (C/T) FT hired before 01/01/2011 and retired through CMA Bridging on or after 10/09/2020	BSG Med Supp (Med Only)	Defined Dollar \$65 x service retiree \$45 x service spouse	N/A	N/A	N/A

Active Programs That Will Not Receive Retiree Benefits

Active Benefit Program	Group
106	All Nonunion Exempt FT hired or rehired on or after 01/01/2010
107	All Nonunion Exempt PT hired or rehired on or after 01/01/2010
108	All Nonunion Non-Exempt FT hired or rehired on or after 01/01/2013
109	All Nonunion Non-Exempt PT hired or rehired on or after 01/01/2013
222	NIPSCO Union PT
223	NIPSCO Union TMP
224	NIPSCO Union TWF
623	CEG Union FT hired or rehired on or after 01/01/2013
624	CEG Union PT hired or rehired on or after 01/01/2013
830	Bay State Union Springfield C/T PT hired before 01/01/2011
831	Bay State Union Brockton Operating FT hired or rehired on or after 01/01/2013
832	Bay State Union Brockton C/T FT hired or rehired on or after 06/01/2013 and retired after 05/01/2013
834	Bay State Union Brockton C/T PT hired on or before 05/31/2013
835	Bay State Union Northampton FT hired or rehired on or after 01/01/2011
838	Bay State Union Springfield Operating FT hired or rehired on or after 01/01/2014
839	Bay State Union Springfield C/T FT hired or rehired on or after 01/01/2011
840	Bay State Union Springfield C/T PT hired or rehired on or after 01/01/2011
844	Bay State Union Brockton C/T PT hired or rehired on or after 06/01/2013
854	Bay State Union Lawrence FT hired or rehired on or after 01/01/2013

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a complete description of the financial reporting and ratemaking treatment of Columbia Kentucky's pension costs.

Response:

Columbia's financial reporting and rate-making for pension costs are recorded on an accrual accounting basis each month based on Accounting Standards Codification (ASC) and 715 (applicable to current active employees) and 712 (former employees, i.e. retirees). The actuarial gains/losses and the prior service costs/credits are recognized as a component of Other Comprehensive Income (OCI); amounts recognized in OCI are adjusted as the costs are recognized as a component of pension costs. In Case No. 2007-00008, Columbia received regulatory accounting treatment that allows the OCI activity to be captured as a regulatory asset.

Pension costs are further distinguished by two categories:

- Service Costs – the actuarial present value of the projected pension benefit earned by eligible participants in the current year; and

- Non-Service Costs – interest costs, return on trust fund assets, and amortization of prior service costs and gain/loses.

The following are the entries when recording pension costs:

1. Service & non-service pension costs are expensed each month per actuarial studies. The offsetting account is a prepayment if Columbia is in a prepaid position, otherwise the offset is to a liability account with an offset to the regulatory asset/liability for the OCI activity as shown below:

Debit	926	
	Credit	128-9900 or 228-0031
	Credit	182-3509 or 254-3509

2. The Retirement Income Plan trust is funded through NiSource Corporate Services Company. The following entry is recorded when the trust is funded:

Debit	128-9900 or 228-0031	
	Credit	234-9912
Debit	234-9912	
	Credit	131 (cash or its equivalent)

3. All costs associated with construction projects are capitalized and recovered over the life of the asset. This includes, among other costs, labor and labor-related benefits. As employees' labor is charged to capital accounts, overheads are applied to determine the capitalized amount of pension service costs. Non-service pension costs are not capitalized.

Debit	107 (or other capital account, for pension service costs only)	
	Credit	926

4. When an affiliate company is billed by Columbia for labor associated labor overheads, including pension service costs, are included in the billing. The entry is the same as in #3 above with a debit recorded to a 146 Accounts Receivable account.
5. In a similar fashion, when labor is billed to Columbia by an affiliate it includes pension service costs in the labor overheads. The entry is as follows:

Debit 926 or 107 (or other capital account)
Credit 234 – Accounts Payable

In accordance with ASC 715, Columbia assesses (on at least a quarterly basis) the probability of meeting the criteria for settlement accounting. Pension settlements may be recorded in an interim period in which it is probable that the cumulative current year's settlements are expected to exceed the service cost and interest components of the net periodic pension cost for the pension plan for the same year. If it is probable, a settlement charge will be recognized for the portion of the liability settled. In addition, annually as of December 31st, a remeasurement is performed for defined benefit plans. The defined benefits plans are monitored quarterly for significant events. If a significant event is identified, a qualitative and quantitative assessment is performed to determine if the resulting remeasurement would materially impact the NiSource financial statements. If material, an interim remeasurement is performed.. Note, the settlement charges are considered non-service pension costs.

Net Pension service & non-service costs are reported as Operating & Maintenance Expense in Account 926 for regulatory reporting purposes. Non-service pension costs, however, are reported as Other Income/Deductions in financial reporting.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide detailed descriptions of all early retirement plans or other staff reduction programs Columbia Kentucky has offered or intends to offer its employees during either the base period or the forecasted test period. Include all cost-benefit analyses associated with these programs.

Response:

Columbia did not offer any early retirement programs during the base period and does not currently plan to offer any early retirement plans during the forecasted test year.

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 37
Respondent: Beth Owens

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 1, 2024

Provide all current labor contracts and the most recent labor contracts previously in effect.

Response:

KY PSC Case No. 2024-00092, Staff 1-37, Attachment A is the current labor contract entered into effect on December 1, 2021, between Columbia Gas of Kentucky, and the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, on behalf of Local Union 372. This agreement expires December 1, 2026.

ATTACHMENT A

AGREEMENT

BETWEEN

COLUMBIA GAS OF KENTUCKY, INCORPORATED

AND

UNITED STEEL, PAPER AND FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND
SERVICE WORKERS INTERNATIONAL UNION
ON BEHALF OF LOCAL 372

LEXINGTON, KENTUCKY
DECEMBER 1, 2021

TABLE OF CONTENTS

	<u>PAGE</u>
Obligations	4
Recognition	5
Definition of Employee	5
Temporary	5
Regular	5
Loss of Classification	6
Supervisors Working	6
Check Off	6
Leave of Absence for Union Activity	6
Bulletin Boards	7
Seniority	7
Residency Requirement	8
Effect of Transfer	9
Credit for Lost Time	9
Contracting Out	10
Physical Examinations	11
Short-Term Disability	11
Long-Term Disability	13
Vacations	15
Off-Duty Pay	17
Termination Pay	17
Leaves of Absence	18
Safety	18
Pay Days	18
Lunch Period	19
Pay in Lieu of Meal	19
Schedule of Hours	19
Overtime & Premium Pay	19
Daily Overtime	19
Weekly	19
Sunday	19
Call Out	19
Report to Work	20
Shift Change	20
Double Shift	20
Continuous Work	20
Equalization of Overtime	20
Rest Period	21
Classifications	23
Progression Credits	23
Demotions	23

Furloughed	24
Wearing Apparel	24
Holidays	25
Jury Duty	25
Travel and Expenses	26
Benefit Plans	26
Job Posting & Bidding	26
Emergency Response	29
Worker's Committee	29
Grievance Procedure	30
Arbitration	30
Validation	31
Term of Agreement	31
Guarantee	31
Addendum A - Job Classifications & Schedule of Wages	34
Addendum B – Shift	39
Shift: Definition	39
Shift: Differential	39
Letter of Agreement	40

This Agreement made and entered into this 1st day of December 2021, by and between COLUMBIA GAS OF KENTUCKY, INC., hereinafter referred to as the "Company", its successors and assigns, and the UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION, AFL-CIO-CLC, hereinafter referred to as the "Union", on behalf of Local Union 372-01.

WITNESSETH

WHEREAS, the Company is engaged in furnishing essential public services which vitally affect the health, safety, comfort, and well-being of a large majority of the population in the territory covered by its operations, and its very existence is dependent upon the faithful carrying out of its obligations and responsibility to the public; which responsibility is recognized by the parties hereto as being imposed upon the Management and employees of the Company mutually, and that properly to fulfill the same requires that any disputes arising between them be adjusted and settled in an orderly manner without interruption of the Company's services to the public:

WHEREAS, the parties have, through collective bargaining in accordance with the law, agreed upon the incidents of the employment relationship on a contractual basis; and,

WHEREAS, it is the desire of the Company and the Union to continue the policy and practice of nondiscrimination because race, color, age, sex, sexual orientation, gender identity, physical or mental disability, religion, national origin or ancestry, pregnancy, military or veteran status, citizenship or immigration status, genetic information, or any other legally protected characteristic or status, in accordance with applicable federal, state, or local law, and to comply as applicable with the affirmative action and non-discrimination obligations of federal contractors, including those under Executive Order 11246, Section 503 of the Rehabilitation Act, and the Vietnam Era Veterans' Readjustment Assistance Act.

WHEREAS, while certain job classifications and pronoun references are in the male gender, it is understood that they do not refer exclusively to males and corresponding feminine gender usages will be substituted when appropriate.

NOW, THEREFORE, it is agreed by the parties hereto as follows:

ARTICLE I Obligations

Section 1. It is recognized that the Company is engaged in rendering a public service and is under the duty to the public of operating and maintaining its public utility service without interruption, and therefore nothing contained in this Agreement shall be construed to conflict or to be incompatible with such duty.

Section 2. It is agreed that during the term of this contract, or during any period of time while negotiations are in progress between the parties hereto for the continuance or renewal of this contract, that there shall be no lockouts, strikes, stoppage of work, or interruption of service to the public.

Section 3. It is agreed that the Company will not discriminate, coerce, or intimidate any member of the Union on account of his membership in the Union. The Union agrees that its officers and members will not solicit membership in the Union among employees of the Company when said

employees are on duty or Company property, and will not interfere with or restrain or coerce employees of the Company in attempting to influence them to be members of the Union.

ARTICLE II Recognition

Section 1. The Company recognizes the Union as the exclusive representative of all the employees, as such term is defined and delimited in Section 3 of this Article, for the purpose of collective bargaining in respect to rates of pay, wages, hours of employment, or other conditions of employment: Provided, that any individual employee or a group of employees shall have the right at any time to present grievances to the Company and to have such grievances adjusted, without the intervention of the Union, as long as the adjustment is not inconsistent with the terms of this Agreement: Provided, further, that the Union has been given opportunity to be present at such adjustment.

Section 2. It is agreed that there shall be no hindrance or interference with the Management of the Company in its several departments, including the determination of the Company policy, which does not interfere with the conditions of this Agreement as affecting wages, hours of work, and working conditions. All rights of Management, except insofar as the same are expressly modified in the terms of this Agreement, are hereby reserved to the Company, and the Company specifically has the power and the right to manage the business and direct the working forces, including but not limited to, the right to hire, suspend, or discharge for proper cause, promote, demote, to transfer employees from one job to another (provided, however, that no employee may be permanently transferred from one basic seniority unit to another, without his permission), to lay off employees in accordance with seniority, as specified herein, to reduce working hours, to move or to close any departments or other segments of the business because of lack of work, or to otherwise generally manage the Company's business.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 3. (a) The term "employee," as used in this Agreement, shall include all production and maintenance employees of the Company in the said bargaining unit, but shall exclude all clerical, supervisory, executive, administrative, professional, temporary employees, and all others excluded by law. "Temporary employees" are hereby defined to mean those employees hired for a specific project or for a specified length of time.

(b) In accordance with the requirement of Section 1, hereunder, an employee will be classified as a Regular employee following any six-months' period. Provided, that he meets the Company's requirements as to ability and efficiency, integrity, and physical fitness: Provided, further, that he has submitted record of birth which is satisfactory to the Company. The Company will provide the Union President an assessment/evaluation of the probationary employee's progression after three (3) months. If requested, an update will be presented to the Union President in the fourth and fifth month of the probationary period.

If needed, based on an employee's performance, the Company may extend the probationary period for that employee from six (6) months up to (9) months. The Union President will be notified, if such a case occurs. The employee and Union will be provided a written performance improvement plan at the time of the extended probationary period. Periodic reviews of the performance improvement plan which will include management, a union committeeman and the employee will be conducted every 30 days.

(c) An employee shall lose his classification as a Regular employee under the following conditions:

- (1) Resignation.
- (2) Discharge for cause.
- (3) Acceptance of other employment except as provided in Article V hereof.
- (4) Refusal to accept reemployment within 72 hours after receipt of notification by the Company that employment is available in the basic seniority unit from which the employee was laid off because of lack of work. Such notice may be given by letter at the employee's last known address, by telephone, or by personal contact.
- (5) Layoffs of more than one year duration, except in the case of employees with fifteen (15) or more years of accredited service, in which case it shall be layoffs of more than four-years' duration.

(d) The Company agrees to notify the Union of an offer of reemployment made by the Company to an employee. Such notice will be either a copy of the notice sent to the employee or will be a notice stating in which other manner the employee was notified.

(e) The performance of non-bargaining unit work by bargaining unit employees will be on a voluntary basis.

Section 4. The Company will include (15) fifteen minutes during the first day of new hire orientation for the union to introduce themselves to the new employees. In addition, the employer and union shall mutually agree upon a time for a union representative too meet with the new bargaining unit members for 2 hours within 30 days after the new hire returns from their scheduled 3 weeks training program. The employer and union representative will schedule a time that is mutually agreed upon by both parties.

ARTICLE III Supervisors Performing Production and Maintenance Work

Under normal operating conditions, supervisors are not assigned duties that are usually performed by production and maintenance employees.

Supervisors are expected to devote full time to their supervisory duties under normal operating conditions. This policy does not, however, prevent supervisors from performing such necessary functions as job instruction or training of employees; inspecting work, either in progress or completed; operating equipment and facilities in experimental or initial testing operations; and operating in emergency situations or where the safety of people or facilities is in jeopardy.

ARTICLE IV
Check Off

It is agreed that all employees, including current employees as of the effective or execution date of this Agreement and all employees who thereafter have become or may hereafter become members of the Union, shall remain members of the Union in good standing for the duration of this Agreement as a condition of continued employment by the Company; and further that all new employees covered by this Agreement hired after the date of this Agreement, shall, after thirty (30) days of employment, become members of the Union and remain members in good standing for the duration of this Agreement as a condition of continued employment. Good standing shall mean only the payment of the initiation fee and periodic dues.

The Company agrees to deduct, from each pay period, from the wages of said employee, any Union initiation fee and dues of such amount as may, now or hereafter, be established in accordance with the Constitution and By-laws of the Union. Such deductions shall be designated by and submitted to the International Secretary Treasurer.

The International Union and Local No. 372 agree to protect the Company under this section and to refund to the Company money that may be involved in the event a member from whose earnings, dues, and initiation fees shall have been deducted by the Company should resort to or cause legal action to be taken against the Company because of such deductions.

ARTICLE V
Leave of Absence for Union Activity

Upon written request fifteen (15) days in advance by the Local Union, the Company shall grant a leave of absence to not more than two employees for Union activities. An employee elected to a Union position or selected by the Union to do work which takes him from his employment with the Company shall, upon the written request of the Union, receive a temporary leave of absence for the period of his services for the Union. Upon his return, providing his seniority qualifies him, such employee shall be reemployed to his job or at work generally similar to that in which he was engaged last prior to his leave of absence, and his seniority shall accumulate throughout the period of his leave of absence. Such leave of absence shall be made and granted yearly, subject, however, to the provision of Article IX hereof.

ARTICLE VI
Bulletin Boards

The Company will provide bulletin boards of at least 2' by 2' to be placed on its property where they may be seen by employees entering and leaving their places of employment. Such boards shall be used exclusively by the Union, such use to be confined exclusively to posting on said boards notices pertaining to dues, meetings, and other usual, regular and bonafide activities of the Union, it being the intention hereof that the Union will not use said boards for the direct solicitation of membership in the Union.

ARTICLE VII
Seniority

Section 1. For seniority purposes, the Company shall be divided into the following separate basic seniority units. However, employees laid off from one basic seniority unit will be given preference in case of hiring by another basic seniority unit, if the laid off employee(s) is qualified.

I. Columbia Gas of Kentucky, Inc.

A. Lexington Distribution Seniority Unit consisting of the following work locations:

Frankfort, KY
Irvine, KY
Lexington, KY
Maysville, KY
Paris, KY
Winchester, KY
Mt. Sterling, KY

B. Ashland Distribution Seniority Unit consisting of the following work locations:

Ashland, KY
Inez, KY
East Point, KY

C.

1. Those employees that were hired in at 25 miles or 30 minutes, will be grandfathered for major locations with the residency requirement from the center of town. With the exception of a grandfathered employee's current work location.
2. If an employee who was grandfathered bids on a remote area, he/she will have a residency requirement of 20 miles or 25 minutes. The remote area positions will be posted from the center of town with the exception of East Point area which will be posted based on current business need.
3. All employees hired in at 15 miles will have a residency requirement of 20 miles or 25 minutes from the center of town for all areas.
4. All new hires will have residency requirement of 20 miles or 25 minutes from the center of town. For East Point only: New Hires will be required to live 15 miles or 25 minutes from a location based on current business need.
5. A remote area is defined as **any city or town not listed as a work location (see Article VII, Section 1 – A&B) within Columbia Gas of Kentucky's Operating Area.**
6. This language only pertains to Utility, Street Service, Combo, Service, Utility Specialist and any other mutually agreed upon positions.

Section 2. Seniority shall be established upon the date the employee is classified as a Regular employee and shall relate back to the date six (6) months next preceding such classification.

Section 3. It is agreed, except as set out, that the Company will in all cases of promotion, demotion, transfer, and decrease or increase of personnel, consider the following factors, and where factors (a) and (b) are, in the opinion of the Company, relatively equal, seniority shall govern.

(a) Training, ability, skill and efficiency, and previously held classification for minimum of 3 years specific to job requirements.

(b) Physical fitness

(c) Seniority shall govern in the following order:

- (1) In the basic seniority unit
- (2) In the respective Company
- (3) Within the Bargaining Unit

In making transfers, the Company will attempt to avoid transferring any employees who prefer not to be transferred.

Nothing in this Section shall be construed to supersede or nullify any of the provisions contained in other Articles.

Section 4. In the event of a "reduction in force," layoff, or closing of a facility, which results in a net decrease of personnel within the respective Company, the following process shall apply:

- (a) When an employee is displaced as described above, he may exercise his bargaining unit seniority over the most junior employee within his same classification either within his basic seniority unit or within the respective Company or, if qualified, over the most junior employee in any classification at the work location or in his basic seniority unit. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (b) The displaced employee from (a) may then exercise his bargaining unit seniority over the most junior employee in his same classification within the respective Company or, if qualified, over the most junior employee in any classification in the respective Company. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (c) If an employee is displaced in (b) he, if qualified, may then exercise his bargaining unit seniority over the most junior employee in the respective company. This process shall continue until the employee is deemed qualified over the next junior employee or is unable to exercise his seniority.
- (d) If in any of the preceding steps an employee elects not to or can no longer exercise his seniority, he will be the individual that is displaced.
- (e) In all other Section 3 situations, such as re-allocation of the workforce, Article II, Section 2 and Article VII, Section 3 will govern.
- (f) If the cause of the reduction in force is a direct result of contracting out, then the provisions of Article VIII will apply.

Section 5. Whenever an employee is permanently transferred from one basic seniority unit to another, he shall be considered a new employee insofar as his seniority in the new basic seniority unit so transferred to, is concerned. However, such employee shall retain his Company seniority and also the seniority he had accumulated in the basic seniority unit from which he was transferred. It is understood that the temporary transfer of an employee will in no way affect his seniority status, and the Company shall be required to notify the employee involved as to the temporary or permanent nature of the work.

Section 6. For seniority purposes, each employee shall be credited, except as otherwise provided, with all periods of actual service accruing after the commencement day of said seniority and, in addition thereto, shall be credited with time lost resulting from (a) jury service or serving as a witness under Court subpoena; (b) layoffs of not more than six-months' duration; (c) illness or injury regardless of duration; (d) service in the military forces of the United States or service upon being drafted in an essential war industry by the Government: Provided, however, that such accrued time shall not continue for a period more than that required by law after discharge or release from such service.

Section 7. An employee shall lose his seniority rights under the same terms that he loses his classification as a Regular employee, as provided in Article II, Section 3(c) of this Agreement.

Section 8. The Company shall furnish the Secretaries of the Union with the seniority list for each Basic Seniority Unit on an annual basis. Said seniority list shall show the employee's Bargaining Unit Seniority Date, Company Seniority Date, and Basic Seniority Unit Date.

Section 9. The Company agrees, upon request, to review with employees or their representatives any cause of layoff, transfer, or rehire, or promotion affecting a worker's seniority status, or any training situation involving one or more employees in which an injustice is alleged and, in the event an injustice is done, will rectify such injustice, provided such request is made within thirty days from the date the injustice first occurred. If no agreement is reached, the matter will assume the status of a controversy subject to the grievance and arbitration procedure provided for in Articles XXVIII and XXVIX hereof, and the Arbitrators shall have the right to reverse a Company decision in matters relating to Section 3 hereof when there is proof of abuse of the Company's discretion.

Section 10. In order to clarify the seniority status of an employee who (a) transfers from a work location not covered by the Agreement to a position covered by the Agreement or (b) was once in the bargaining unit and transfers out (for any reason) and then returns to a position covered by the Agreement will be treated as follows:

It is the position of the Union that all employees initially entering or re-entering the bargaining unit do so as a new employee and are subject to all the provisions of the Agreement, provided however, if an employee who is covered by the Agreement is declared "surplus" (see Article XXV, Section 2) and accepts a position with a Columbia company at a work location not covered by the Agreement, such employee will no longer accumulate, but will retain, the seniority he achieved while in the bargaining unit, IF the employee returns to a position covered by the Agreement on the first opportunity given to him. No regular employee shall be demoted when an employee returns to the bargaining unit under this provision.

ARTICLE VIII Contracting Out

Pursuant to Article II, Section 2 of this Agreement, the parties understand that the Company may elect to use independent contractors. However, it is further understood that the Company shall not so contract any work which is performed by its Regular employees which will directly result in one or more Regular employees being laid off. It is further understood that if any Regular employee is permanently transferred to a new work station as the direct result of such contracting out of work, the Company shall pay the employee's reasonable costs and expenses incurred incident to such transfer in an amount not less than those specified and provided for the

applicable employees in the respective Company's current Transfer of Personnel Policy.

ARTICLE IX Physical Examinations

Section 1. The Company may, in cases of frequently recurring absences from duty, or in other exceptional cases, require an examination of any Regular employee by a physician of his own choosing as a condition of continued employment. If the Company is not satisfied with the report of the physician chosen by the employee, the Company may require a reexamination of such employee by a physician chosen by the Company. If the two examinations are not in accord, then the physician chosen by the employee and the one chosen by the Company may elect a third physician to make an examination of such employee, and the decision of the third shall be final.

ARTICLE X Employee Disability Plans

The Short-Term Disability Plan

The purpose of the Short-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, greater economic security by providing wage allowances during the periods when such employees may be absent from work by reason of a disability due to personal illness, injury, or serious illness or accident.

Eligibility Requirements

To be eligible for such allowances under this Plan, the employee must:

- A. Be classified as an employee, as defined in Article II, Section 3 (a), of this Agreement.
- B. Permit examination or inquiry by the Company, and furnish a physician's certificate upon request, and must have reported the cause of absence at or as soon after the beginning of the first scheduled working day of absence as the circumstances (including the nature of the disability or illness) reasonably permit.

Basis for Determining Pay

- A. Short-Term Disability payments will be computed on the basis prescribed by Article XII of this Agreement.
- B. In our current timekeeping system, the employee will need to charge their absence time against their Sick Time allowance. This does not include the doctor/dentist allowance.
- C. Short-Term Disability payments will not be allowed for disability incurred while an employee is on leave of absence, furlough, suspension from work, for an illness or injury which may obviously be the result of the employee's own misconduct, or, except as hereinafter provided, for disability which is compensatory under the Workers' Compensation Law of the State of employment or any State or Federal Disability Law.
- D. For the purpose of this plan, employees will be credited with one calendar year of service as of the December 31 following date of employment and shall be credited with an additional year on each subsequent December 31.
- E. When a period of continuous absence extends from one calendar year into the next, the Short-Term Disability allowance is continued until any unused portion of the

maximum allowance based on the credited calendar years of service at the beginning of such continuous absence has been paid. On the expiration of benefits, the time allowable for the current calendar year will not commence until after the employee has returned to work.

- F. Payment by the Company to an employee absent for disability compensatory under the State Workers' Compensation Laws, or any State or Federal Disability Law, shall be limited to the difference between the amount of compensation receivable and the Short-Term Disability allowance under this plan.
- G. You may receive short-term disability benefits for up to eight (8) hours, twice per calendar year, if a sudden onset of a serious illness or injury to your immediate family prevents you from working, and the medical situation is such that it absolutely requires the employee be in attendance. This time allows the employee to make arrangements for care of the family member and/or be available to make treatment decisions for medical emergencies. Subject to supervisory approval the time necessarily absent from work shall not exceed a reasonable period.

Schedule of Payments

Post January 1, 2004, the "Schedule of Payments" is as follows:

Years of Service	Maximum Benefit Period	Weeks at Full Pay	Weeks at 60% Pay
1 to 9	26	8	18
10 to 19	26	16	10
20 and above	26	26	0

The preceding "Schedule of Payments" represents the maximum allowance for absence permitted an employee on account of personal illness or for serious illness.

Prior to January 1, 2004, where an employee has 20 years or more of service, a special recommendation will be made by the supervisor and submitted to the Management for consideration for extension beyond the above disability schedule.

Effective January 1, 2018

New hires or rehires paid 100% sick pay week of eligibility would be prorated in the first year of hire and then follow sick leave schedule accordingly as of January 1st each year immediately prior to date of disability:

- 1st Q-4 days
- 2nd Q-3 days
- 3rd Q-2 days
- 4th Q-1 day

- 1 year to 9 years--100% 8 weeks/60% 18 weeks
- 10 years to 19 years-100% 16 weeks/60% 10 weeks
- 20 years or more-100% 26 weeks

If an employee is absent due to personal illness, injury, or serious illness or accident, the time necessarily absent from work shall not exceed a reasonable period: Provided, however, that if an employee is absent from work due to death in his immediate family, such absence shall not be charged against the benefits to which such employee is entitled; however, such absence from work for any such death shall not exceed a reasonable period.

In all cases of excusable absence from work, the employee is expected to return as soon as reasonably possible, and failure to do so will give the Company the privilege of modifying the above schedule as to such employee in such manner as it shall deem advisable under the circumstances.

Employees With Less Than One Year's Service

When an employee with less than one credited calendar year of service is absent because of personal illness, injury, or serious illness or accident, a recommendation of time off with pay not to exceed a total of five (5) days will be considered.

The Long-Term Disability Plan

The purpose of the Long-Term Disability Plan is to provide all employees, as defined in Article II, Section 3(a) of this Agreement, additional economic security during periods of total disability.

Eligibility for Coverage

All employees are automatically covered by the Plan on a noncontributory basis beginning with the first day they are actively at work.

Commencement and Duration of Benefits

- A. An employee will be eligible for Long-Term Disability income, subject to the exceptions in this Section, if his disability prevents him from performing his own duties and engaging in any other reasonable occupation for 26 consecutive weeks: Provided, that separate periods of disability are considered as one continuous period if they arise from the same or related causes and are interrupted by no more than six months of active service. Once started, LTD benefits beginning before age 60 will continue to age 65 or until recovery, whichever occurs first. LTD benefits beginning at age 60 or after will continue for five (5) years after payments begin under the Plan, or to age 70, or until recovery, whichever occurs first. Proof of disability will be required before an employee can qualify for benefits, and the insurance company may require proof, from time to time, that the disability still exists.
- B. No benefits are payable for a disability starting during the first twelve months of an employee's participation in the Long-Term Disability Plan if the disability is connected with an illness or injury for which the employee received medical treatment or services during the three-month period just before his participation began.
- C. During furloughs (but not layoffs) and approved leaves of absence (except for military service), an employee's Long-Term Disability Plan coverage will continue for the first two months of leave.
- D. No benefits will be payable for disabilities resulting from intentional self-inflicted injury, or insurrection, riots, war (declared or undeclared), etc., or commission of, or an attempt to commit, a crime.

Long-Term Disability Income

- A. Any employee who qualifies for Long-Term Disability will receive a monthly benefit equal to 50% of his base monthly pay. The monthly disability income benefit payable from these plans will be reduced by amounts received from any retirement, unemployment, Workers' Compensation, or disability benefits provided under any state or federal plan, except Social Security or if you receive other forms of compensation or disability benefits from Columbia. Any primary Social Security disability benefits which are payable or may become payable

to the employee will not affect the Long-Term Disability benefit, except that total disability income from all above sources may not exceed 70% of the employee's base monthly salary.

- B. The full amount of Columbia's portion of an employee's Group Life Insurance continues in force as long as he is receiving Long-Term Disability benefits. An employee's Accidental Death and Dismemberment Insurance coverage will be suspended during his period of total disability.

Contributions by Employees

Long-Term Disability Plan coverage at the 50% level will be noncontributory and participants may elect to purchase additional coverage at the 60% level.

Miscellaneous Provisions

- A. An employee may continue coverage under Columbia's Comprehensive Medical Expense Plan for his eligible dependents by paying the normal employee monthly contribution rate.
- B. If the Long-Term Disability Group Insurance Contract is terminated, the employee's Long-Term Disability rights under this Plan will terminate: Provided, however, that an employee who is totally disabled when the Group Insurance Contract is terminated will continue to be covered by the Long-Term Disability Plan.

Further, termination of employment will terminate rights under this Plan.

- C. The preceding paragraphs set forth the basic features of the Long-Term Disability Plan and are subject to the provisions of the Long-Term Disability Group Insurance Contract with Aetna Life Insurance Company or a successor Insurer.

**ARTICLE XI
 Vacations**

EMPLOYEES HIRED BEFORE JANUARY 1, 2000

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120
10 to 23 years at December 31	4 weeks granted the following vacation year	160
24 to 33 years at December 31	5 weeks granted the following vacation year	200
34+ years at December 31	6 weeks granted the following vacation year	240

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2000 AND BEFORE JANUARY 1, 2013**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	2 weeks granted the following vacation year	80
3 to 9 years at December 31	3 weeks granted the following vacation year	120
10 or more years at December 31	4 weeks granted the following vacation year	160

EMPLOYEES HIRED OR REHIRED

AFTER JANUARY 1, 2013

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
At least 1 year, but less than 3 years at December 31	3 weeks granted the following vacation year	120
4 or more years at December 31	4 weeks granted the following vacation year	160

Vacation bonus of 5 days at every 5 year service intervals.

**EMPLOYEES HIRED OR REHIRED
 AFTER JANUARY 1, 2018**

Full Years of Service Completed	Vacation Eligibility granted January 1	Total Hours
Prorate Hire Year of Vacation	Calculated based on the remaining full months in the calendar year beginning with the month after the hire date month	
At least 1 year, but less than 3 years at December 31	3 weeks granted the following vacation year	120
4 or more years at December 31	4 weeks granted the following vacation year	160

Employees hired any time during the month of December will, for vacation purposes only, be deemed to have been hired on the first day of December.

Retiring employees (either normal or early retirement) will receive payment for vacation time accrued during the year of retirement. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he enters retirement status. Vacation eligibility will be determined on the basis of total years of service as of the end of the final calendar year of employment. A vacation payment for employees who become deceased will be made for vacation time accrued during the year in which death occurs. The payment will be computed on the basis of 1/12 of the vacation eligibility for each full month of service in his final calendar year up to the date he becomes deceased. Vacation eligibility will be determined on the basis of total years of service as of the end of the calendar year of employment. Payment to the survivor(s) of the deceased employee will be made in accordance with the laws of the state in which he was a resident.

Eligibility Requirements

To be eligible for vacation, the employee must:

- A. Be classified as a Regular employee, and
- B. Be actively employed at the time the vacation is scheduled to commence.

General

- A. The vacation period will extend from January 1 through December 31 of each year. Upon reasonable notice, an employee may request that his vacation be scheduled for any period between these two dates. In order that the service of the Company may be adequately and properly maintained, the Company reserves the right to fix the time at which a vacation may be taken, but will endeavor in all cases to arrange such vacation at a time desired by the employee. Upon approval of an employee's request the time set will be

considered as the employee's scheduled vacation period.

However, the Company recognizes that from time to time employees are confronted with unusual situations that conflict with their scheduled vacation. When this occurs, employees may request a change in their scheduled vacation. This request must be submitted ten days in advance to the requested change. Vacation may be deferred within the calendar year if the employee is hospitalized prior to commencement of vacation, with proper prior notice to his supervisor. Upon receipt of the employee's request, the supervisor will grant the request, provided it does not interfere with either the operations of the Company or the previously scheduled vacation of other employee(s).

- B. Vacation will commence upon the first normal work day or shift from which the employee is absent on account of vacation, and will run consecutively for the vacation period to which he is entitled.
- C. An employee will be entitled to receive an additional day of vacation for a holiday observed by the Company which occurs within his scheduled vacation period, if such holiday occurs within his regularly scheduled work week.
- D. An employee with three (3) weeks or more vacation allowance may split one (1) week of said vacation allowance into one (1) or more full days. An employee with four (4) weeks or more vacation allowance may split two (2) weeks of said vacation allowance into one (1) or more full days. Employees should submit their request for split week vacation allowance as required under Paragraphs A and L herein; however, when unforeseen circumstances occur and reasonable notice thereof is afforded to the Company, an employee will be granted a change in his split vacation allowance if it does not interfere with the operations of the Company or the previously scheduled vacation of other employee(s).
- E. It shall not be permissible to postpone a vacation from one year to another, nor to draw vacation pay in lieu of a vacation, except as noted in Paragraphs F, G, H, I, and J, below.
- F. An employee whose retirement has been approved will be entitled to receive a vacation, or to draw vacation pay in lieu of such vacation, in the year in which the retirement takes place.
- G. An employee entitled to a vacation, who is laid off due to lack of work, will be entitled to receive vacation pay in lieu of such vacation. A furloughed employee who accepts temporary reemployment and who is entitled to a vacation will have the option to take vacation pay in lieu of such vacation or to have his vacation rescheduled to a time in the vacation period after he returns to his former job.
- H. An employee who resigns or is discharged will be entitled to receive vacation pay in lieu of such vacation, if otherwise eligible.
- I. Regular employees entitled to a vacation who enter Military Service will be entitled to vacation pay in lieu of vacation in the year in which they enter Military Service, and also in the year in which they return to the Company from Military Service: Provided, however, that they do not enter Military Service and return from Military Service in the same year.
- J. Eligible employees may exercise a vacation carryover option subject to the following

requirements:

- (1) Employees eligible for three (3) weeks vacation must take two weeks of vacation. Up to 40 hours of carry over may be approved with management's discretion.
Employees eligible for three (3) or more weeks of vacation may apply for a vacation carryover for only that portion of the vacation allowance in excess of two (2) weeks.
 - (2) Vacations will normally be taken in units of five (5) days, except that employees may be granted permission to split their vacation into lesser full day periods.
 - (3) The right to exercise the carryover option shall be subject to the approvals provided in Subparagraph A above.
 - (4) The request for carryover must be made in writing by the employee no later than the beginning of the next year of the vacation period preceding that in which the carryover is to be effective.
 - (5) Vacation weeks carried over must be taken during the immediately following vacation period.
- K. The survivor(s) of an employee, who is deceased prior to receiving a vacation to which he would have been entitled, shall receive pay in lieu of vacation. Payment will be made in accordance with the laws of the State in which he was a resident.
- L. Employees will be given an opportunity to signify, in writing, prior to the 15th day of March, upon a list to be furnished by the Company and posted in each Department, their choices of vacation dates: Provided, however, that any employee desiring his vacation between January 1 and April 1 must make arrangements with his supervisor. Seniority shall be given paramount consideration.

ARTICLE XII Off-Duty Pay

All authorized off-duty pay for such purposes as vacations, holidays, illness, jury service, or for any other reason provided herein shall be at the rate of pay of the employee's regular classification for the number of hours regularly scheduled to work. The foregoing provisions of this Article are, however, subject to the provisions of Article X hereof.

ARTICLE XIII Termination Pay

Nothing herein contained shall be construed to interfere with the right of the Company to suspend or discharge or lay off an employee for just cause: Provided, however, that when a reduction in the Regular personnel is necessary, the employees whose services are to be discontinued shall be given five days' advance notice thereof; and in the event such notice is not given, the Company will pay such employee the equivalent of five days' pay at his regular rate. The respective Company agrees that if there is a need to reduce its regular personnel during the term of the Agreement, due to a "reduction in force," layoff, or closing of a facility, which affects one or more employees, to meet with the Union to discuss the provisions of a special severance program which may be available.

ARTICLE XIV Leaves of Absence

Section 1. When its business permits, the Company may grant a leave of absence to an employee, upon request, for a period of not to exceed three months, for any reason other than for the purpose

of seeking or accepting other employment. Such leave of absence may also be extended for a similar period, if mutually agreed upon between the Company and the employee.

Section 2. All leaves of absence in excess of thirty days shall be in writing, and a copy thereof furnished the employee and the Union.

Section 3. Before the expiration of any leave of absence in excess of thirty days, or an extension thereof, the employee shall apply for reinstatement and, if he is physically qualified to perform his former duties, shall be reinstated. The Company may require, as a condition precedent to reinstatement, a physical examination, as provided for in Section 2 of Article IX.

Section 4. If such employee does not apply for reinstatement before expiration of the period of the leave of absence, or if he accepts other employment during such leave of absence without the written consent of the Company, or if he is physically unqualified to perform his accustomed work his employment with the Company will cease and terminate.

Section 5. Upon reinstatement of the employee at the expiration of leave of absence, he shall resume his employment in the job classification which he left with the Company and shall receive his seniority and other benefits to which he was entitled at the time his leave was commenced.

ARTICLE XV Safety

The parties hereto agree that safety of employment is of vital importance both to the Company and the employee, and further agree that no employee shall be required to perform any work, unless reasonably proper safeguards are maintained. An inspection of any equipment may be secured at all reasonable times upon the recommendation of any employee working on or near such equipment. The local Worker's Committee may meet with the Operations Manager and if not satisfied, then with the Management, for the purpose of discussing the elimination of hazards in order to prevent accidents.

ARTICLE XVI Pay Days

Section 1. The Company shall pay its employees on a bi-weekly basis. Employees will have their pay directly deposited. Employees will have their pay stub mailed directly to their residence and may access the details of the pay available to them through the Company employee intranet site. Whenever a regular pay day falls on a recognized holiday, the Company shall endeavor to have the checks to the employees on the workday preceding the holiday.

Section 2. There shall be a two week lag for the payment of exception pay by the Company. At the time the exception pay is paid, the Company will provide information to the employee identifying the period of time for which the employee is being paid exception pay.

Section 3. If an employee's check is incorrect, due to the Company's error, the Company will issue a Visa debit card with instructions as to options to cash or deposit to a bank account. The debit card will be mailed overnight.

If the error is on the part of the employee, such as not submitting hours worked in a timely manner, or not responding with correct information to complete in a timely manner, the employee must wait until the next pay cycle.

ARTICLE XVII Lunch Period

Section 1. Each employee shall be entitled to a lunch period after the employee has been on duty for four hours. The length of time for said lunch period shall be reasonable and shall be fixed by agreement between the Worker's Committee and the Company, or a representative thereof.

Section 2. Whenever continuous overtime work of two hours or more is required and at intervals of four hours subsequent thereto, the Company shall, for each and every occurrence, furnish the employee a meal at its own expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$30.00 for each occurrence.

Section 3. Whenever a call-out involves continuous work of five (5) or more hours, the Company shall, after four (4) hours, furnish the employee a meal at its expense and afford the employee an opportunity of eating same, or in lieu thereof such employee shall be paid \$30.00. The foregoing requirement shall not apply in the case of an employee who is called out to perform a scheduled shift.

ARTICLE XVIII Schedule of Hours

Section 1. Time and one-half shall be paid for all overtime in excess of eight hours on any work day, and for all overtime in excess of forty hours in any one work week: Provided, that no employee shall be paid both daily and weekly overtime on account of the same hours of overtime worked: Provided, further, that an employee shall not be laid off in order to avoid overtime payments.

Section 2. All work performed on Sunday by other than shift workers shall be paid for at the rate of double-time the employee's regular rate: Provided, however, that such premium payments for Sunday work shall be credited against any weekly overtime which may accrue.

Section 3. When an off-duty employee is called out to work outside of his regular hours, he shall receive:

(a) overtime pay at the time and one-half rate for the hours actually worked on the call-out; plus

(b) a call-out allowance at the straight-time rate for the difference between the hours actually worked and four hours.

If a call-out involves four or more hours of work, the call-out allowance shall not be payable, inasmuch as all hours are at the overtime rate: Provided, that for the purpose of determining call-out pay, the period of any call-out shall not extend past the commencement of the affected employee's next regular work period.

Section 4. Callout Acceptance – The standard amount of individual callout overtime acceptance required shall be 33% for the first year of the program. All employees who achieve a 33% or higher rate during the first 12 month period shall revert to an annual callout acceptance of at least 25%. Any employee who does not achieve the 33% rate in the first year will remain at the 33% performance level. Individual performance levels will be evaluated for all employees on an annual basis. Failure to meet this requirement of callout overtime will be addressed by management on a case by case basis.

Performance expectations around callout acceptance will be evaluated by management

on an ongoing basis and employees may be moved up or down between the 25% and 33% expectation rates based on their individual performance.

Special consideration will be given to the following, but not all inclusive of:

- (a) Emergency Response
- (b) Continuous Overtime
- (c) Volume of Calls

Employees would not be held accountable for the above percentage while on approved sick time or any scheduled approved vacation.

All employees will receive a quarterly update of their callout performance and the Union will receive a quarterly list of the entire local (subject to implementation of an automated call-out system).

Callout percentages will be discussed at union management meetings and reviewed quarterly on a case by case basis.

Section 5. When an employee reports for work as scheduled or as requested under other circumstances than those covered by Section 3 of this Article, he shall receive the greater of (a) his appropriate rate for the hours worked or (b) four hours' pay at straight-time: Provided, that such reporting pay shall not be payable if four hours prior to the time for reporting, the employee is notified by the Company not to report. If as much as five hours' work is done, he shall be compensated for a full day's work at straight-time.

Section 6. Each employee shall be given at least one week's prior notice of any change in his regular day off or any change in his scheduled shift. Upon failure of the Company to give such notice, such employee shall receive premium pay at the rate of time and one-half his regular rate for the first eight hours worked on his first previously scheduled day off, or on his changed shift: Provided, that an employee shall not receive any premium pay under this Section when such employee's own schedule is changed:

- (a) at his request,
- (b) as the result of his filling a job under the posting procedure, or
- (c) as a result of his placement because of his physical disability.

Section 7. Any employee who works a double shift at the request of the Company shall receive premium pay at the rate of time and one-half his regular rate for the second shift: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 8. Overtime at the rate of time and one-half shall be paid for hours worked in excess of eight in the case of continuous work, even though two different work days are involved. In addition, whenever an employee is required to work more than sixteen (16) consecutive hours, he shall be paid for all consecutive hours worked in excess of sixteen (16) at two (2) times his straight-time rate until released from duty by the Company: Provided, however, that any such premium pay shall be credited against any daily or weekly overtime which may have accrued.

Section 9. When a call-out or prescheduled overtime is required, it shall be apportioned as reasonably practicable among qualified employees, who are either permanently or temporarily assigned to the work location. Consideration will then be given to the available employee in the classification that normally performs the work including those temporarily assigned employees who have been assigned or upgraded into a "fill-in" position for normal operations for 30 or more consecutive work days. A record of the overtime hours worked by each employee will be posted monthly by Columbia Gas of Kentucky, Inc.

When continuous overtime is required by the Company, the employee(s) who is working on

the job will be allowed to work the overtime. The Company will not be required to pay for time not worked under this section; however, the Company will endeavor to equalize the overtime as reasonably as practicable.

Section 10. Whenever an employee has worked in excess of sixteen (16) hours, whether continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the Company, the employee, when possible, should be entitled to a nine (9) hour rest period before their return to work.

Whenever an employee has worked more than 13 hours but less than 16 actual hours continuous or non-continuous, within a twenty-four (24) hour period (start of shift to start of shift makes up the 24 hour period) and has been released from duty by the company, the employee, when possible, should be entitled to a five (5) hour rest period before returning to work.

If the rest period extends into the employee's regular scheduled shift, they shall be excused with pay at their straight time rate for that part of their regular scheduled shift necessary to make up the nine (9) or five (5) hour rest period. In the event that an employee is required to work during such rest period, they shall receive straight time pay for the hours worked in addition to rest-period pay.

Whenever an employee is required to work more than sixteen (16) consecutive actual hours, they shall be paid for all hours worked in excess of sixteen (16) at two (2) times straight time rate until released from duty by the Company.

Employees on call-out/standby will be required to complete on call period into their next shift.

Section 11. Paid vacation time, jury duty, short term disability, and military leave shall be considered as time worked for the purpose of computing overtime.

Section 12. Employee will be afforded opportunity to work overtime equal to the hours and rate of pay for which the employee was incorrectly deprived after the employee has selected three (3) dates within a one-week period for each eight (8) hours of remedial overtime.

Section 13. Columbia Gas of Kentucky, Inc., Work Schedules:

A. Flexible Work Hour Schedule

The Company will offer a four (4) ten hour work day schedules, which may include weekend shifts. During such a ten (10) hour schedule premium pay and shift differential, if applicable, will begin after ten (10) hours of work on a scheduled ten (10) hour day and for any time worked in excess of 40 hours in one week. If an employee is scheduled to work on any day of rest except for Sunday, he/she will be paid at the rate of time and one half. All work performed on Sunday shall be paid for at the rate of double time unless it is part of the employee's normal work schedule.

The four (4) ten (10) hour schedules will be offered on a voluntary basis and either party can opt out of this schedule with a two week notice to the opposite party. If there are more employees who volunteer for the four (4) ten (10) hour schedules than available schedules, the Company will staff the schedules by work location on a qualified senior basis.

Sick Leave, Vacation, Personal Holidays

An employee who misses work due to illness, vacation or personal holiday, will

be charged for all hours of scheduled work missed (i.e., ten (10) hours of short-term disability for one (1) ten (10) hour day of absence).

Company Holidays

If the holiday falls on a day off - Employee will be given a day off in lieu of the holiday during the same week the holiday occurs. Eight (8) hours will be charged to holiday. The employee can work two extra hours during that week, but such two hours will be at straight pay. The two extra hours to be determined by the Company, (or use personal holiday or vacation to make up the two hours or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) consecutive day work week at any time with approval of his/her immediate supervisor).

If the holiday falls on a regularly scheduled day of work - Employee is charged with eight (8) hours of holiday and will make up the two hours needed during that work week at straight time pay. The two extra hours to be determined by the Company, (or use personal or vacation to make up the two hours, or as an alternative, an employee may revert to a standard eight (8) hour day, for a five (5) day work week at any time with approval of his/her immediate supervisor). If two holidays occur in any one week, the employee's regular work schedule will revert to a standard eight (8) hour day for a five (5) consecutive day work week.

Overtime/Meals

The employee working this shift must work in excess of 16 consecutive hours to qualify for double time pay. Employees working a ten (10) hour schedule will not be eligible for an overtime meal until after twelve (12) hours of work and at intervals of four hours subsequent thereto.

B. Shift Differential Payments

Notwithstanding the language in Addendum B relating to the definition of a shift worker, if the majority of a Columbia Gas of Kentucky employee's regularly assigned eight (8) hour schedule is before 7:00 a.m. or after 5:00 p.m., then the employee will be paid the appropriate shift differential for their entire eight (8) hour schedule. If the majority of the regularly assigned eight (8) hour schedule occurs between 7:00 a.m. and 5:00 p.m., then the appropriate shift premium will only apply to hours worked before 7:00 a.m. or after 5:00 p.m.

The Company will not pay both shift differential and premium rates of pay, as determined by Article XVIII, to those employees whose regular eight (8) hour work schedule is between 7:00 a.m. and 5:00 p.m.

C. Sunday Work

This language applies to employees who are regularly scheduled to work on Sunday as part of their normal 40 hour work week. Such employees will be exempted from Article XVIII, Section 2 regarding double time for work performed on Sunday (the same as shift workers who work on Sunday). However, if an employee is required to work on the sixth (6th) day in any seven (7) day period, he/she will be paid at the rate of time and one half. If an employee is required to work on the seventh (7th) day in any seven (7) day period, he/she will be paid at a rate of two times his/her regular rate, provided, however, that such premium payments shall be credited against any weekly overtime which may accrue.

ARTICLE XIX Classifications

Section 1. An employee entering a classification shall receive the rate of pay shown in Addendum A. An employee required to work temporarily in a lower job classification shall, nevertheless, receive his achieved classified rate set forth in Addendum A. Further, an employee permanently reclassified to, or required to work temporarily in another job in the same job grade, shall retain his achieved classified rate set forth in Addendum A.

Section 2. Except as provided in the following paragraphs in this section, an employee required to work temporarily in a higher job classification shall receive the Replacement Rate therefore set forth in Addendum A.

An employee who has attained a higher regular job classification and who was demoted shall receive the highest rate which he had attained whenever he is required to work in such higher job classification.

An employee who works temporarily in a higher job classification shall receive credit toward the higher rates for all hours worked in such higher job classification. When an employee has amassed 1,040 work hours in such capacity, he shall thereafter receive the Six-Month Rate for work in the higher classification. When he has amassed an additional 1,040 work hours in such capacity, he shall receive the Twelve-Month Rate for work in the higher classification. An employee who has attained a higher regular job classification, and who was demoted, shall have the number of actual work hours in such higher regular job classification credited toward the aggregate 1,040 work hour periods set out in this paragraph.

Notwithstanding the preceding provisions, when upgrading is used to fill a position on a daily basis for a period of 130 work days in any calendar year, and, if the Company thereafter determines a permanent vacancy exists, this vacancy will be posted in accordance with provisions of Article XXV hereof.

Section 3. An employee is considered to be promoted when he is permanently reclassified to a job in a higher job grade. At the same time, except as provided in the following paragraphs of this section, his rate shall be increased to the Beginning Rate set forth in Addendum A, and in due course to the Six-Month Rate and to the Twelve-Month Rate.

An employee who has attained such regular job classification, and who was demoted, shall receive the highest rate which he had attained when he is again promoted to that classification.

In addition, the proper rate for an employee who has been promoted will be determined as follows:

- (a) Employees who have amassed between 520 and 1040 hours in the classification to which they were promoted will receive the Six-Month Rate.

Employees who have amassed between 1,040 and 2080 hours in such classification to which they were promoted, will be credited with the Twelve-Month Rate. Employees with less than 520 hours will be awarded the beginning rate and progression will be time based.

Section 4. An employee is considered to be demoted when he is permanently reclassified to a job in a lower job grade. At the same time, his wage shall be reduced to the Twelve Month Rate set forth in Addendum A for such lower job.

Section 5. A Regular employee who is furloughed for lack of work and who is offered temporary reemployment by the Company shall be entitled to receive his regular classified rate of pay while performing temporary work during the period of his furlough, even though he is employed on work of a lower classified rate of pay.

For the purpose of this Section 5, a furloughed employee shall be construed to mean one laid off for lack of work, but whom the Company intends to recall upon the resumption of operations at his regular place of employment.

Section 6. In recognition of the Company's need to maintain efficient operations and achieve a diversified skilled workforce, when upgrading is required, within the Basic Seniority Unit, consideration will be given to the available qualified senior employee at the work location involved.

It is understood that the above is not applicable to any other provisions of the Agreement

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**ARTICLE XX
Wearing Apparel**

Section 1. In conformity with the present practice of the Company, employees required to work under extreme weather conditions shall, if possible, be furnished with rain coats and rubber boots, which shall remain the property of the Company. Upon failure of any employee to return such apparel, he shall be charged for same, and said charge may be deducted from any sum due such employee by the Company: Provided, however, that where the Company requires its employees to wear a particular kind of apparel, the Company agrees to furnish same in the first instance, the cost of replacement, however, to be borne 75% by the Company and 25% by the employee.

Section 2. The Distribution Company agrees to furnish the first two (2) pairs of coveralls or the option of one (1) pair of coveralls and one (1) two-piece set of work clothing (outerwear) and the first two (2) T-shirts to outside Distribution Plant employees, excluding employees who are required to wear a uniform. Distribution employees may substitute a one-piece set of work clothing (outerwear) for the aforementioned two-piece set of work clothing (outerwear).

Section 3. The Distribution Company will provide annually \$700 allotment for purchase of wearing apparel through approved Company vendor. Allotment will be loaded annually at the same time as any applicable increases. The purchase of boots will be included in the above defined allotment and may be reimbursed through the aforementioned allotment. An employee must purchase boots that meet all safety requirements. Such clothing will be provided to new hires on the following basis: (a) The Distribution Company will provide the first two (2) pairs of coveralls or one (1) pair of coveralls and one (1) two-piece set of work clothing and the first two (2) T-shirts without cost.

**ARTICLE XXI
Holidays**

Holidays shall be:

- New Year's Day
- Memorial Day (last Monday in May)
- Independence Day
- Labor Day
- Thanksgiving
- The Day After Thanksgiving
- Christmas
- Five (5) Personal (Floating) Days*

*Only the Personal (Floating) Days may be taken in increments of four hours.

In the year of hire, new employees will be granted floating holidays as follows:

- Employees hired between January 1 and March 31 will be granted 4 floating holidays.
- Employees hired between April 1 and June 30 will be granted 3 floating holidays.
- Employees hired between July 1 and September 30 will be granted 2 floating holidays.
- Employees hired between October 1 and December 1 will be granted 1 floating holiday.

In order that the service of the Company may be adequately and properly maintained, the Personal (Floating) Days are established with the understanding that the Company reserves the right to fix the time at which the Holidays may be taken, but will endeavor to arrange the day, if possible, at a time desired by the employee. If any of the above holidays fall on Sunday, the following Monday shall be observed as the holiday, except when such Sunday falls on a regularly scheduled work day of an employee; and if any of the above holidays fall on Saturday, the preceding Friday shall be observed as the holiday, except when such Saturday falls on a regularly scheduled work day of an employee. Employees required to work on any of the above holidays shall be compensated for hours worked at the rate of two and one-half times their regular rate of pay for the first eight hours worked, and at the rate of time and one-half their regular rate of pay for any hours in excess of the first eight hours worked. Regular employees not working on any of the above holidays shall receive eight hours' pay at their regular rate; and further, if any observed holiday falls on one of their regularly scheduled work days, such holiday shall be considered as time worked for the purpose of computing overtime.

ARTICLE XXII

Jury Duty

In the event a Regular employee is called for jury service, said employee shall request time off from his supervisor. The Company will pay the employee his regular base pay while serving such duty.

Shift workers who are selected to serve on a jury (Federal or State), and are scheduled to work an evening or morning shift, may request a schedule change as provided by Article XVIII, Section 5. The Company will endeavor to accommodate the employee's request as reasonably as practicable.

ARTICLE XXIII

Travel and Expenses

Section 1. An employee temporarily assigned from his home work station to another work station for a specific project anticipated to require one or more days of work, or for a specified length of time of one or more days, shall be (a) allowed to travel from his residence on Company time when first reporting to work at the temporary work station and when returning to his residence when the Company decides that his services at the temporary station are no longer required; (b) afforded the opportunity to travel to his residence and back to his temporary station every other weekend on Company time; (c) when the nearest suitable temporary lodging is more than ten miles away from the temporary work station, allowed to travel on Company time for the distance over ten miles both in reporting to the temporary station each morning and in returning to the place of temporary lodging each night; and (d) reimbursed for his reasonable and actual cost of temporary lodging and meals

while away from home and lawful travel expenses and other reasonable and actual expenses incurred while away from home: Provided, that in lieu of the foregoing travel time allowances and expense reimbursements, the Company will reimburse the employee for the actual cost of his mid-day meal and his actual daily travel expenses between his residence and the temporary station and back if the distance between his residence and the temporary station is reasonably close, and if such alternative does not impair or disrupt the work continuity, or create added expense, or adversely affect the employee's performance of his temporary assignment. An employee in a daily travel situation under the "proviso" portion of Section 1, under normal driving conditions, will travel the first thirty (30) minutes going to and returning from the temporary assignment each day on his own time. Any travel time required beyond thirty (30) minutes will be considered as time worked.

Section 2. During the term of this Agreement, the personal vehicle mileage reimbursement rate shall be the Internal Revenue Service rate applicable to that period.

ARTICLE XXIV Benefit Plans

The Company agrees to continue during the life of this agreement, the current Retirement Income Plan (through 12/31/2012), the Account Balance Pension Plan, Long Term Disability, Group Life Insurance and PPO Medical Plan, unless modified by mutual agreement between the Company and the Union. The Company reserves the right to change plan administrators and vendors, eliminate any other medical plans, and modify savings plan options, and modify plans to be compliant with all government regulations.

ARTICLE XXV Job Posting and Bidding

Section 1. When a permanent vacancy which is to be filled occurs within any of the job classifications set out in Addendum A, except Utility, the Company will post notice thereof, including the intended date the vacancy is to be filled, in the particular basic seniority unit involved (as set forth by Article VII, Section 3(c)(1)) for a period of not less than ten (10) days prior to the time such vacancy is to be filled, during which time any eligible employee in such basic seniority unit may apply therefor; provided, however, that if any employee accepts a job that does not involve a change in his job classification, he shall be ineligible to exercise his rights to apply for another job that does not involve a change in his job classification for a period of twelve months following the effective date of job acceptance (provided further that an employee may exercise his rights to apply for another job that does not involve a change in his job classification if his work location is closed. Any such vacancy will be filled in accordance with the terms of this Agreement, and the Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations within the same basic seniority unit.

The Company will give notice of available Utility job vacancies within the Operating Area in which the vacancy exists to insure that all employees are aware of these openings and can make their interests known and are given equal opportunity for advancement.

Posting and bidding rights will continue between local 372 Columbia Gas of Kentucky and Columbia Gas of Ohio, Ironton. When posting, the Company will post in the Ashland and Lexington Distribution seniority units and Columbia Gas of Ohio Ironton, concurrently. CKY employees will be given first preference based on Article VII, Section 3. Columbia Gas of Ohio, Ironton, employees will be considered next if the position is not successfully awarded to a CKY employee. Requests for Transfer will no longer be necessary between the basic seniority units.

If an employee has a minimum of 3 years plant experience as a company employee in pipeline construction and maintenance or is currently operator qualified in plant pipeline construction and maintenance, the employee is eligible to be awarded the Construction Coordinator or a plant position. If more than one candidate meets one or both criteria, the position will be awarded on the basis of seniority.

If an employee has a minimum of 3 years customer service experience as a company employee, or is currently operator qualified in customer service the employee is eligible to be awarded a service position. To be eligible for a plant/service combination, the employee must have a minimum of 3 years of experience in both plant and service, or is currently operator qualified in plant and customer service. If more than one candidate meets one or both criteria, the position will be awarded on the basis of seniority.

When technical training is offered that pertains to tasks outside the employee's classification, it will be posted and offered based on work unit needs and seniority. Training includes, plant, service, or specialized training, such as large volume. In the event that a posting is not feasible due to timing, the leader will contact the union committeeman to make notification to the member.

A newly hired employee that has bid on another classification before completing operator qualifications for his original position will be given a one-time opportunity to complete said operator qualifications of the originally hired in classification. The timing of this opportunity is dependent upon the availability of the training and workload.

Section 2. In the case of a permanent vacancy posted under Section 1 of this Article but not filled by a bidder and in the case of a permanent vacancy within the Utility job classification, the Company shall forthwith proceed to consider the following Regular employee groups in the order listed:

- (a) in the instance of a three (3) day Utility notice, the job will be awarded based on an employee's seniority in the bargaining unit.
- (b) laid off employees who still retain their classifications as Regular employees under Article II, Section 3(c) hereof;
- (c) surplus employees;
- (d) pre-surplus employees;
- (e) furloughed employees

Section 3. In the case of a permanent vacancy posted under Section 1 but not filled under preceding sections of this Article, before filling said permanent vacancy with a person who is not a Regular employee, as defined in Section 3 of Article II of this Agreement, the Company shall post notice of said permanent vacancy at all other work locations within the bargaining unit which is covered by this Agreement. In the event the permanent vacancy is not filled within the bargaining unit which is covered by this Agreement, the Company will post the permanent vacancy in Local 372, Columbia Gas of Ohio, Ironton prior to filling said permanent vacancy with a person who is not a Regular employee.

Such posting shall be for a period of not less than ten (10) days, during which time any eligible employee (except those in the basic seniority unit involved) may apply therefor.

Any such vacancy will be filled in accordance with the terms of this Agreement; and the Company will post the name of the employee awarded any such vacancy, within two weeks after the expiration of the ten-day posting period, at all such work locations: Provided, that nothing in this Article or other Articles of this Agreement shall be construed as requiring the Company to post the same job classification under Section 3 that was not filled under the preceding Sections of this Article.

Section 4. The Union and the Company, being appreciative of the fact that the prompt filling of vacancies is to their mutual advantage, agree that if the filling of a vacancy by the Job Posting and Bidding Procedure results in one or more additional, permanent vacancies (secondary vacancies) to be filled, the Company will endeavor to post such secondary vacancies at the time of the posting of the primary vacancy. The Company will process the filling of all vacancies with all reasonable dispatch.

Section 5. Newly hired employees shall be ineligible to bid to another job for a period of twelve (12) months following the effective day of job acceptance, except where such bid would involve a promotion to a higher job classification. Nothing in this Section 5 shall be construed as limiting the Company's right to transfer or to reassign employees.

Section 6. All vacant jobs and newly created jobs covered by this agreement, as determined by the Company, shall be posted via the electronic posting/bidding process along with the standard bulletin board posting process until 1/1/2023. On this date, the electronic posting/bidding process will be the standard process going forward. The Company will notify employees of the posting via company e-mail. The employee will receive confirmation via e-mail confirming their bid received.

ARTICLE XXVI

Emergency Response

1. Emergency response is the highest priority type of work or activity. To improve and ensure maximum emergency response in accordance with Gas Standards 6100.010(CG), an "Emergency Responder" rotation process shall be established to respond to all "PR and EI" orders.

All qualified employees, *with the minimum training of Customer Service B*, including but not limited to, plant, service, and construction shall be required to participate in the Emergency Responder rotation process.

PROCESS

1. A rotation process shall be established for designating "Emergency Responders" *and discussed with the Union.*
2. Emergency responders shall be determined by qualification and closest geographic proximity to an emergency regardless of work location *in the Bargaining Unit first. If an Emergency Responder responds to an emergency outside of the CKY operating area the response shall count toward the employee's callout acceptance percentage. If an Emergency Responder declines or does not respond to an emergency outside of his/her designated area, the non-response shall not count toward that employee's acceptance percentage.*
3. Emergency shall be defined as any "PR" or "EI" order.
4. Emergency responder rotation will be determined on a daily (24 hr.) or weekly basis as determined by management *and discussed with the Union to determine what would be best for that location and seniority shall prevail.*
5. The Gas Integration Center (IC) will be provided with one (1) contact number for each Emergency Responder that the employee will be available at for emergency response.
6. Emergency Responders may forego up to 50 percent (50%) of their scheduled on call. However, an Emergency Responder may not take on call more than 2 weeks in a row and cannot exceed 26 weeks per year. Accordingly, the employee is responsible for finding a qualified replacement within their current call out rotation list. The employee is responsible for making the appropriate notifications and contacting the leader within 24 hours prior to the start of the on call. If a qualified

replacement is not found or becomes unavailable, then the original employee is responsible for being on call.

Management will provide the on call schedule list. Thereafter, employees will be responsible for managing their on call schedules and any subsequent changes in accordance with this section.

- a. In the case of a personal emergency, it is the employee's responsibility to directly contact their Front Line Leader.
 - b. Non- emergency replacements for special situations are the obligation of the employee and notification to the IC must be made at least 24 hours prior to the "Emergency Responder" rotation.
7. The order in which Emergency Responders are called shall be determined by management.
 8. Emergency Responders shall be required to take a company vehicle home and if their community does not allow parking on the street, the Company will make arrangements to park the vehicle at an alternate location.
 9. Emergency Responders will be determined by management.
 10. Emergency Responder will be an agenda item at all Labor/Management meetings.
 11. Emergency Responder will be removed from the callout responsibility at the end of the employee's weekly on call shift until the following Monday at the start of shift. The Emergency Responder may put themselves back in the rotation; however, any callouts will be counted toward their percentage. Management reserves the right to require employees to remain in the rotation based on business needs such as holidays and peak vacation time. In this case the employee may choose to be removed from the rotation on an alternate weekend that is mutually agreed upon by Management.

COMPENSATION

Emergency Responders on rotation will be paid \$30.00 for Monday thru Friday and \$40.00 Saturday, Sunday and Holidays

Emergency Responders on rotation shall be entitled to Emergency Responder pay in addition to callout pay, if called.

2. Mutual Aid

Mutual aid is defined as any time a Columbia Gas (NiSource) employee is required to assist another Columbia (NiSource) company or public utility, to provide assistance during a catastrophic, high-demand, gas emergency which may include gas relights, outages and extensive distribution system restoration. (i.e. event requiring employee to be away 5 or more consecutive days). Mutual aid does not apply to regular operational outages throughout the NiSource operating area (e.g. Columbia Gas of OH - Ironton).

When an employee is assigned to work a mutual aid assignment, the Company and the Union agree to the following guidelines:

Assignment of Work

1. The Company will make every reasonable effort to determine the type of restoration work to be performed prior to the employees departing to the assignment in the service territory requesting mutual assistance.
2. When sending bargaining unit employees on a mutual aid assignment, the Company will notify the local union president as soon as possible.
3. Assignments for the mutual aid shall be voluntary.
 - Using the current seniority roster and starting with the most senior qualified and available employee in the classification(s) that normally perform the work, the Company shall request volunteers to fill the number of positions required. This volunteer process, from most senior to least senior, shall continue until all the positions are filled.
 - If the number of positions required remains unfilled, the Company may assign open positions to any qualified and available employees, beginning with the least senior qualified employee to the most senior qualified employee.
4. In the event an employee is assigned to work, the employee shall remain on site at the outside location for the duration of the assignment or for a period no less than 14 calendar days after arriving at the location.
 - With supervisor approval, an employee may elect to remain on site at the outside location for a period longer than 14 days, depending on the need and the duration of the assignment.
 - In the event an employee assigned to work an overnight assignment chooses not to remain on the assignment after fourteen (14) calendar days, the Company will follow the process outlined in paragraph 3 for selecting a replacement.
5. An individual who is assigned to be on standby, in the state in which they are employed, will be excluded from a mutual aid assignment.

Hours and Pay

1. Employees will be paid under the terms, and will work under the jurisdiction, of the collective bargaining agreement between the Company and Local 372 ("CBA").
2. Meal allowances will be paid according to the employee's collective bargaining agreement.
3. When the Company requires employees to be away from their homes overnight, the Company shall pay for adequate lodgings and meals. The Company will make every reasonable effort to assure adequate lodging before committing personnel to provide assistance.
4. Hours worked on mutual aid will not be added to the overtime list.
5. Any employee who works for mutual aid project will be paid \$125 per diem per day in addition to all other contractual benefits, if they work (5) five consecutive days. The per diem will be retroactive to the first day worked.
6. In the event that Union employee are sent to a non NiSource public utility company during a catastrophic event, employees will be paid time and a half from the time leaving their operating area until their return.

Travel

Assigned employees will be required to use their Company vehicle. In the event of any circumstances impacting the availability of Company vehicles, the Company and Union will meet to discuss alternative transportation options.

**ARTICLE XXVII
Worker's Committee**

Section 1. The Union shall elect not more than five (5) members from Local 372 to represent it in negotiations with the Company, those representatives to be the group herein referred to as the "Worker's Committee."

The foregoing shall have no effect upon the number of Worker's Committee members authorized under Article XXVIII to participate in the Grievance Procedure, except that at least one of the authorized Committee members so participating shall be an employee of the particular company involved in the grievance or controversy.

Section 2. The Committee above mentioned shall be selected from among and by the employees subject to this Agreement; and in order to be eligible for membership on such Committee, an employee must be a Regular employee of one of the Companies party to this Agreement, a member of the Union, and an American citizen.

Section 3. It is agreed that the Union will furnish the Company with a certified list of the members of said Committee and advise the Company, in writing, of any changes made therein from time to time, and only such members as have been duly certified by the Union shall be entitled to attend the meetings of said Committee and shall suffer no loss of pay therefor.

**ARTICLE XXVIII
Grievances**

Section 1. Any employee **shall** discuss with his immediate supervisor any complaint or other matter which he feels requires adjustment. The employee may be accompanied by his committeeman or his steward if he so desires.

Section 2. If a settlement is not obtained in Section 1 the employee or group of employees may seek redress as follows:

Step I. The aggrieved employee or group of employees shall present the grievance in writing, on forms to be supplied by the Company, to the appropriate immediate supervisor within thirty (30) calendar days after the occurrence giving rise to the grievance. The Operations Center Manager or the appropriate Operations Manager, as the case may be, and/or such other Company representative as he may designate shall within ten (10) days (excluding Saturday, Sunday and Holidays) investigate and meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee at a mutually agreed upon location. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company's decision shall be communicated by e-mail to the employee or employees concerned, the Worker's Committee, and the Secretary of the Local.

Step II. If results satisfactory to the employee or employees are not obtained in Step I, the case may then be submitted, in writing, within 30 days after the issuance of the Company's Step I answer for final determination by the Company to the designated Human Resources representative. The Company shall within thirty (30) days (excluding Saturday, Sunday and Holidays) or by mutual agreement, meet with the aggrieved employee, or one member of a group of aggrieved employees, and not more than three (3) members of the Worker's Committee. This grievance meeting may be in person or virtual, as long as it is mutually agreed upon by both parties. Within ten (10) days (excluding Saturday, Sunday and Holidays) after such meeting, the Company will communicate its decision in writing to the Union.

Section 3. It is agreed that if a grievance is not referred or appealed to the next Step within the specified time limits, as set out in Steps I and II above, it shall be considered settled without prejudice. The Management agrees that it will meet with the Worker's Committee at such times as may be agreeable, and those members of the Committee who are caused to lose time from their regular schedules because of such meetings shall suffer no loss of pay.

ARTICLE XXIX Arbitration

Section 1. If there arises any controversy between the employee or a group of employees and the Company, with respect to the interpretation of the provisions of this Agreement, or wherein there is alleged a violation of the terms of this Agreement, such controversy shall first be treated as an ordinary grievance and processed through the Steps, as provided for in Article XXVIII. An earnest effort shall be made by the Company and the Union to reach an amicable adjustment of all grievances.

Section 2. In the event an amicable adjustment of a grievance, as defined in Section 1 of this Article, cannot be reached by the grievance procedure as set out in Article XXVIII of this Agreement, the matter shall be submitted to Arbitration as provided in Section 3 hereof, after notice is given in writing within thirty (30) days after the completion of the grievance procedure. Unless notice is given within thirty (30) days as set forth above, the grievance shall be considered settled without prejudice.

Section 3. (a) If any controversy or grievance arising under the terms of this Agreement cannot be adjusted and settled in the manner above provided, the parties will submit a request to the Federal Mediation and Conciliation Service and follow their process to identify a panel of 7 arbitrators for selection. The arbitrator's decision shall be final and binding upon both parties. It is agreed that the arbitrator will have no authority to add to, subtract from, or modify any of the terms or provisions of this Agreement. It is further agreed that each of the parties shall share equally in the payment of fees and expenses of the arbiter.

(b) If an employee's case is at any stage decided in his favor, he will be put in the same financial position by the Company as if it had been originally so decided and his seniority shall not be affected.

(c) Any number of grievances may be presented at the same arbitration hearing or hearings so long as the latest of those selected for hearing was appealed to arbitration no more than sixty (60) days after the date first was appealed to arbitration.

ARTICLE XXX

If any Court shall hold any part of this Agreement invalid, such decisions shall not invalidate the entire Agreement.

ARTICLE XXXI

This Agreement shall be effective from December 1, 2021, to the first day of December 2026, and, unless terminated at the end of that period by sixty (60) days' prior written notice from one party to the other, shall continue thereafter until terminated by either party on a sixty (60) days' written notice or amended by mutual consent.

ARTICLE XXXII

The United Steelworkers guarantees the Company performance of this Agreement by Local Unions No. 372 of the UNITED STEELWORKERS INTERNATIONAL UNION.

ARTICLE XXXIII

All notices in connection with the operation of this Agreement shall be mailed to:

Director, Employee and Labor Relations
NiSource Corporate Services
290 W. Nationwide Blvd.
Columbus, OH 43215

Manager of Human Resources
Sr. Human Resources Consultant
Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, KY 40511

Secretary-Treasurer
Local 372
P.O. Box 2082
Inez, KY 41224

Financial Secretary
38 Cromwell Estates Road
Clendenin, WV 25045

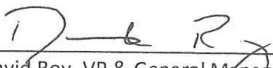
United Steelworkers International Union
5 Gateway Center
Pittsburgh, PA 25111

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives, this 1st day of December 2016:

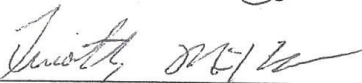
IN WITNESS WHEREOF, this Agreement has been signed on behalf of the Company by its duly authorized officials, and on behalf of the Union by its duly authorized officials.

Columbia Gas of Kentucky, Inc.


United Steel, Paper and Forestry, Rubber,
Manufacturing, Energy, Allied Industrial and
Service Workers International Union, AFL-CIO-
CLC

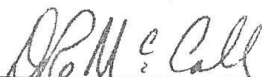

David Roy, VP & General Manager


Thomas Conway, International President



Timothy McKune, Manager, Construction


John E. Shinn, Int. Secretary-Treasurer



James Cooper, Operations Center Manager


DR McCall, Int. Vice President (Administration)


Terry Nichols, Manager System Operations


Kevin Mapp, Int'l VP (Human Affairs)



Jodi Falknor, Manager, Employee Relations


Larry R. Ray, District 8 Director

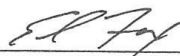

Heather Anderson, Sub-District Director


Brian Wedge, Staff Representative

USW LU 372-01


Carter Messer, President
USW LU 372


Andrew McCormick, Committeeman
USW LU 372-01


Ed Fox, Committeeman
USW LU 372-01


Jamie Ensminger, Committeeman
USW LU 372-01


Matt Ryan, Committeeman
USW LU 372-01

ADDENDUM A

COLUMBIA GAS OF KENTUCKY, INC.

The following schedule of wages shall apply to the following classifications for the respective periods set forth below.

SCHEDULE 1

December 2021 Rates

Job Classification	Step 1	Step 2	Step 3	Step 4
Building Maintenance Operator	37.42	37.77	38.26	
Construction Coordinator	39.25	39.78	40.9	
Construct-Regulator Operator	39.36	39.9	41.3	
Customer Service A	37.73	38.13	38.62	
Customer Service B	36.36	36.51	36.97	
Customer Service Sr	41.06	41.59	43.12	
Dispatcher A	36.57	36.72	37.18	
General Utility A	39.01	39.54	39.94	
General Utility B	36.36	36.51	36.97	
Heavy Equip Operator	37.41	37.77	38.26	
Leakage Inspector A	36.69	36.85	37.28	
Leakage Inspector B	35.19	35.31	35.67	
M&R Tech 1	41.09	41.58	43.13	
M&R Tech 2	39.23	39.74	40.14	
M&R Tech Sr	43.11	43.61	45.21	
Measure Regulator Inspect B	36.36	36.51	36.97	
Meter Reader	35.18	35.3	35.68	
Meter Reader*	30.89	32.51	34.07	
Plant/Service Combination	39.19	39.75	40.89	
Plant/Service Combination Sr	41.06	41.59	43.12	
Regulator Inspector A	39.11	39.62	40.04	
Regulator Inspector AA	40.64	41.18	41.63	
Street Service A	37.65	37.86	38.3	
Truck Driver	35.18	35.3	35.67	
Truck Driver Heavy	36.36	36.51	36.97	
Utility A	26.12	26.3	26.82	27.34
Utility B	24.61	24.81		
Utility Clerk	29.75	30.34	30.93	
Utility Representative	34.23	34.53	34.7	
Utility Specialist	25.21	25.88	26.13	26.31
Warehouseman	35.19	35.32	35.68	
Welder A	37.42	37.77	38.26	
Welder AA	39.01	39.54	39.94	
Welder AAA	41.09	41.59	43.13	
Welder B	36.36	36.51	36.97	

SCHEDULE 2

December 2022 Rates

Job Classification	Step 1	Step 2	Step 3	Step 4
Building Maintenance Operator	38.54	38.90	39.41	
Construction Coordinator	40.43	40.97	42.13	
Construct-Regulator Operator	40.54	41.10	42.54	
Customer Service A	38.86	39.27	39.78	
Customer Service B	37.45	37.61	38.08	
Customer Service Sr	42.29	42.84	44.41	
Dispatcher A	37.67	37.82	38.30	
General Utility A	40.18	40.73	41.14	
General Utility B	37.45	37.61	38.08	
Heavy Equip Operator	38.53	38.90	39.41	
Leakage Inspector A	37.79	37.96	38.40	
Leakage Inspector B	36.25	36.37	36.74	
M&R Tech 1	42.32	42.83	44.42	
M&R Tech 2	40.41	40.93	41.34	
M&R Tech Sr	44.40	44.92	46.57	
Measure Regulator Inspect B	37.45	37.61	38.08	
Meter Reader	36.24	36.36	36.75	
Meter Reader*	31.82	33.49	35.09	
Plant/Service Combination	40.37	40.94	42.12	
Plant/Service Combination Sr	42.29	42.84	44.41	
Regulator Inspector A	40.28	40.81	41.24	
Regulator Inspector AA	41.86	42.42	42.88	
Street Service A	38.78	39.00	39.45	
Truck Driver	36.24	36.36	36.74	
Truck Driver Heavy	37.45	37.61	38.08	
Utility A	26.90	27.09	27.62	28.16
Utility B	25.35	25.55		
Utility Clerk	30.64	31.25	31.86	
Utility Representative	35.26	35.57	35.74	
Utility Specialist	25.97	26.66	26.91	27.10
Warehouseman	36.25	36.38	36.75	
Welder A	38.54	38.90	39.41	
Welder AA	40.18	40.73	41.14	
Welder AAA	42.32	42.84	44.42	
Welder B	37.45	37.61	38.08	

SCHEDULE 3

December 2023 Rates

Job Classification	Step 1	Step 2	Step 3	Step 4
Building Maintenance Operator	39.70	40.07	40.59	
Construction Coordinator	41.64	42.20	43.39	
Construct-Regulator Operator	41.76	42.33	43.82	
Customer Service A	40.03	40.45	40.97	
Customer Service B	38.57	38.73	39.22	
Customer Service Sr	43.56	44.12	45.75	
Dispatcher A	38.80	38.96	39.44	
General Utility A	41.39	41.95	42.37	
General Utility B	38.57	38.73	39.22	
Heavy Equip Operator	39.69	40.07	40.59	
Leakage Inspector A	38.92	39.09	39.55	
Leakage Inspector B	37.33	37.46	37.84	
M&R Tech 1	43.59	44.11	45.76	
M&R Tech 2	41.62	42.16	42.58	
M&R Tech Sr	45.74	46.27	47.96	
Measure Regulator Inspect B	38.57	38.73	39.22	
Meter Reader	37.32	37.45	37.85	
Meter Reader*	32.77	34.49	36.14	
Plant/Service Combination	41.58	42.17	43.38	
Plant/Service Combination Sr	43.56	44.12	45.75	
Regulator Inspector A	41.49	42.03	42.48	
Regulator Inspector AA	43.11	43.69	44.17	
Street Service A	39.94	40.17	40.63	
Truck Driver	37.32	37.45	37.84	
Truck Driver Heavy	38.57	38.73	39.22	
Utility A	27.71	27.90	28.45	29.01
Utility B	26.11	26.32		
Utility Clerk	31.56	32.19	32.81	
Utility Representative	36.31	36.63	36.81	
Utility Specialist	26.75	27.46	27.72	27.91
Warehouseman	37.33	37.47	37.85	
Welder A	39.70	40.07	40.59	
Welder AA	41.39	41.95	42.37	
Welder AAA	43.59	44.12	45.76	
Welder B	38.57	38.73	39.22	

SCHEDULE 4

December 2024 Rates

Job Classification	Step 1	Step 2	Step 3	Step 4
Building Maintenance Operator	40.89	41.27	41.81	
Construction Coordinator	42.89	43.47	44.69	
Construct-Regulator Operator	43.01	43.60	45.13	
Customer Service A	41.23	41.67	42.20	
Customer Service B	39.73	39.90	40.40	
Customer Service Sr	44.87	45.45	47.12	
Dispatcher A	39.96	40.12	40.63	
General Utility A	42.63	43.21	43.64	
General Utility B	39.73	39.90	40.40	
Heavy Equip Operator	40.88	41.27	41.81	
Leakage Inspector A	40.09	40.27	40.74	
Leakage Inspector B	38.45	38.58	38.98	
M&R Tech 1	44.90	45.44	47.13	
M&R Tech 2	42.87	43.42	43.86	
M&R Tech Sr	47.11	47.65	49.40	
Measure Regulator Inspect B	39.73	39.90	40.40	
Meter Reader	38.44	38.57	38.99	
Meter Reader*	33.75	35.52	37.23	
Plant/Service Combination	42.82	43.44	44.68	
Plant/Service Combination Sr	44.87	45.45	47.12	
Regulator Inspector A	42.74	43.29	43.75	
Regulator Inspector AA	44.41	45.00	45.49	
Street Service A	41.14	41.37	41.85	
Truck Driver	38.44	38.57	38.98	
Truck Driver Heavy	39.73	39.90	40.40	
Utility A	28.54	28.74	29.31	29.88
Utility B	26.89	27.11		
Utility Clerk	32.51	33.15	33.80	
Utility Representative	37.40	37.73	37.92	
Utility Specialist	27.55	28.28	28.55	28.75
Warehouseman	38.45	38.60	38.99	
Welder A	40.89	41.27	41.81	
Welder AA	42.63	43.21	43.64	
Welder AAA	44.90	45.45	47.13	
Welder B	39.73	39.90	40.40	

SCHEDULE 5

December 2025 Rates

Job Classification	Step 1	Step 2	Step 3	Step 4
Building Maintenance Operator	41.91	42.30	42.85	
Construction Coordinator	43.96	44.56	45.81	
Construct-Regulator Operator	44.08	44.69	46.26	
Customer Service A	42.26	42.71	43.26	
Customer Service B	40.72	40.89	41.41	
Customer Service Sr	45.99	46.58	48.30	
Dispatcher A	40.96	41.13	41.64	
General Utility A	43.69	44.29	44.73	
General Utility B	40.72	40.89	41.41	
Heavy Equip Operator	41.90	42.30	42.85	
Leakage Inspector A	41.09	41.27	41.76	
Leakage Inspector B	39.41	39.55	39.95	
M&R Tech 1	46.02	46.57	48.31	
M&R Tech 2	43.94	44.51	44.96	
M&R Tech Sr	48.29	48.85	50.64	
Measure Regulator Inspect B	40.72	40.89	41.41	
Meter Reader	39.40	39.54	39.96	
Meter Reader*	34.60	36.41	38.16	
Plant/Service Combination	43.89	44.52	45.80	
Plant/Service Combination Sr	45.99	46.58	48.30	
Regulator Inspector A	43.80	44.38	44.85	
Regulator Inspector AA	45.52	46.12	46.63	
Street Service A	42.17	42.40	42.90	
Truck Driver	39.40	39.54	39.95	
Truck Driver Heavy	40.72	40.89	41.41	
Utility A	29.26	29.46	30.04	30.62
Utility B	27.56	27.79		
Utility Clerk	33.32	33.98	34.64	
Utility Representative	38.34	38.68	38.87	
Utility Specialist	28.24	28.99	29.27	29.47
Warehouseman	39.41	39.56	39.96	
Welder A	41.91	42.30	42.85	
Welder AA	43.69	44.29	44.73	
Welder AAA	46.02	46.58	48.31	
Welder B	40.72	40.89	41.41	

**The Utility A classification is not eligible for upgrade for: Heavy Equipment Operator,
Street Service A, Truck Driver and Heavy Truck Driver.**

ADDENDUM B

The term "shift" within the meaning of this Agreement applies to operations wherein there is a change of one set of employees, that is, one or more employees, for another in order to maintain operations on a continuous or nearly continuous basis for at least three (3) or more consecutive days. A shift worker is an employee assigned to a shift for the above-stated purpose.

The term "1st shift" means the shift normally beginning at 12:00 A.M., and ending at 8:00 A.M. The term "2nd shift" refers to the shift immediately following the 1st shift, normally beginning at 8:00 A.M., and ending at 4:00 P.M. The term "3rd shift" refers to the shift immediately following the 2nd shift, normally beginning at 4:00 P.M. and ending at 12:00 A.M. These shifts align with the Company's current timekeeping system. If there are any changes to the system, Union members will be notified.

There shall be paid a shift premium of differential to shift workers working on shifts other than the day shift as follows:

Year 1: 2nd Shift	\$1.90 per hour
Year 1: 3rd Shift	\$2.15 per hour
Year 2: 2nd Shift	\$1.95 per hour
Year 2: 3rd Shift	\$2.20 per hour
Year 3: 2nd Shift	\$2.00 per hour
Year 3: 3rd Shift	\$2.25 per hour
Year 4: 2nd Shift	\$2.05 per hour
Year 4: 3rd Shift	\$2.30 per hour
Year 5: 2nd Shift	\$2.10 per hour
Year 5: 3rd Shift	\$2.35 per hour

**COLUMBIA GAS OF KENTUCKY, INC.
AND
UNITED STEELWORKERS
INTERNATIONAL UNION LOCALS 372**

LETTER OF AGREEMENT

It is understood that the following will be applicable during the term of the present labor agreement executed December 1, 2016. Upon expiration of said agreement, the following are terminated:

1. Utility Specialist Job Postings

The company will add 2 Utility Specialists to the bargaining unit at a wage rate of \$21.50/hr. Their duties will include general utility work, non-gauge service work, locating and emergency response.

2. Censure Reports

As a policy, censure reports are reviewed periodically by each supervisor to determine if the censure is still applicable to its original intent. Those not pertinent are destroyed.

To assure each employee concerned that the above procedure is followed, the Company will, beginning January 1, 1995, request each supervisor to review all censures on file and destroy those no longer deemed relevant. Censures still deemed material will be reviewed annually and treated as stated above. Affected employees will be notified when their censure is destroyed.

3. Utility Classification Vacancy Notices

Although Article XXV (Job Posting and Bidding) of the Agreement does not require the posting of a permanent Utility vacancy, the Company will give notice of available Utility job vacancies within the Operating Area in which the vacancy exists to insure that all employees are aware of these openings and can make their interests known and are given equal opportunity for advancement.

4. Utility Progressions

A. Columbia Gas of Kentucky, Inc.

Those qualified employees having twenty-four (24) months of service in the Utility classification will be upgraded to the beginning rate of the Street Service A classification.

B. The progression will be as follows:

Utility B	12 Months
Utility A	12 Months

5. Article XVIII, Section 2 - Sunday Premium for Shift Workers

Although Section 2 of Article XVIII does not require the payment of the Sunday Premium (double time) to shift workers, the Parties agree that the Sunday Premium would be applicable to shift workers under the following:

- A. Double time will now be paid to non-scheduled shift workers who are called out to work on Sunday. In addition to the Sunday Premium, the employees will also receive the applicable shift differential.
- B. A shift worker required to work a double shift on Sunday will be (1) paid his regular rate and the applicable shift differential while working his regularly scheduled shift, and (2) will be paid double time plus the applicable shift differential while working on the second shift on Sunday. [(2) modifies Section 6 of Article XVIII only to the extent of the rate of pay to be paid on the double shift on Sunday.]
- C. A shift worker scheduled to work on Sunday will receive his regular rate of pay and the applicable shift differential. To further clarify the Parties' interpretation of the above, if any employee's scheduled shift or his regular day off is changed any time prior to a Sunday, the Section 5 of Article XVIII is applicable and not Section 2, since the employee would have received prior notice and have been scheduled to work on that Sunday. If an employee's scheduled shift or his regular day off is changed on a Sunday, then the employee would receive the appropriate compensation from either Section 2 or from Section 5 of Article XVIII, whichever is the higher, but not both. Of course, any other condition or qualification contained in Sections 2 and 5 must be considered in determining the appropriate rate of compensation.

6. USW-COPE Checkoff

The Company agrees to deduct from the wages of those employees who are members of the Union and who voluntarily authorize such deductions on forms provided by the Union, the amount specified as the employees' contributions to the United Steelworkers INTERNATIONAL UNION Committee on Political Education Fund (USW-COPE).

The Company also agrees to transmit said payroll deductions immediately to the Secretary-Treasurer of Local 372, together with a list of the names of employees for whom the deductions have been made and the amount deducted for each such employee.

The amount and timing of such payroll deductions and the transmittal of such voluntary contributions shall be as specified in such forms and in conformance with any applicable state or federal statute.

The Union agrees to reimburse the Company for the full costs incurred in making the USW-COPE payroll deductions, which costs will be deducted from employee contributions before transmittal to the Secretary-Treasurer of Local 372.

The signing of such USW-COPE checkoff form and the making of such voluntary annual contributions are not conditions of membership in the Union or of employment with the Company.

The Union shall indemnify and save the Company harmless against any and all claims, demands, suits, or other form of liability that shall arise out of or by reason of action taken or not taken by the Company for the purpose of complying with any of the provisions of this Agreement.

7. Columbia Gas of Kentucky, Inc. - Service Work Training Requirement

All classifications that require Service Work (Customer Service B and Plant and Service Combination) in the job description for the classification will be required to successfully complete the Customer Service training program. One year following completion of the Customer Service training program the employee will be given a mandatory skills review qualification test. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to remain in his classification for an additional six (6) months, at which time he will be given another test.

If an employee fails the second test, then he will be placed in a job, if available, for which he is qualified and able to perform.

Employees that hold classifications that do not require Service Work in their job description but voluntarily accept Customer Service training, when available, will be required to take a skills review qualification test one (1) year following completion of the Customer Service training. A grade of 80% must be achieved on the skills review qualification test to pass the qualification test.

In the event that an employee fails the required test, he will be given the opportunity to take a second test six (6) months following the date of the first test.

An employee that has voluntarily taken service training that fails the second test will no longer be qualified to perform service work.

An employee that has voluntarily taken service training that has successfully completed the training and has passed the skills review qualification will receive upgrade pay when applicable at the appropriate Customer Service A rate when performing service work.

CLASSIFICATIONS

Customer Service-B

This will be the entry level job for new Customer Service employees; the employees will be required to remain in this classification until they have successfully completed all the requirements of the Service Training Program and the mandatory skills review qualification test.

Current Customer Service-C employees with two (2) or more years of service may progress to the Customer Service-A classification by requesting and passing the test. If the current employees do not pass the test, or choose not to take the test, then they will remain Customer Service-B's for as long as they are in the Service Department or until they pass the test.

Customer Service-A

This classification provides for progression of an employee who has successfully completed the Customer Service Training program and passed the skills review qualification test. An employee serving in this classification for a period of five (5) years may then request to be tested for progression to the Customer Service Senior classification. This test is voluntary.

If an employee elects to take the test, and he fails, then he may not take the test for a period of one (1) year.

Current Customer Service-B employees with five (5) or more years of service may progress to the Customer Service-Senior classification by requesting and passing the test.

Customer Service-Senior/Plant and Service Combination Senior

These classifications provide for the progression of Customer Service-A and Plant and Service Combination employees who have successfully passed the Customer Service-A test and satisfactorily performed the duties of the respective classification for a period of five (5) years or more after passing the Customer Service-A test. After completion of the qualification requirements in passing the Customer Service Senior Test the employee will advance to the senior classification.

The remaining general information pertains to service classifications only.

GENERAL INFORMATION

1. The wage structure for the three (3) classifications remain the same as the current wage structure.
2. Current employees in the Service Department are "grandfathered." They will not be required to progress to the Customer Service-A classification or Customer Service-Senior classification. Additionally, should a current employee elect to take the qualification test and fail, he may remain in his classification. However, the applicable time periods mentioned with regard to retesting will be followed.
3. The guidelines below regarding the Service Department qualification tests for progression are to be followed in order to establish uniformity and consistency within the program. These guidelines have been developed in response to questions concerning present Service Department employees in the entry-level classifications, and new Service Department employees who may have had previous experience as

Servicemen.

- A. Present Servicemen in the entry-level classifications who have seven or more years' experience in those classifications may request to take a qualification test for either the new Customer Service-A or Senior classification.
- (1) If the employee requests to take the test for Customer Service-Senior and he passes, then he will be classified as a Customer Service Senior.
 - (2) If the employee fails the Senior test, then he may take the test for Customer Service-A. If he passes the Customer Service-A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the senior test.
 - (3) If the employee fails the A classification test, then he must wait six months before he can be retested. If he fails the test a second time, then he must wait one year before he will be retested.
- B. New Service Department employees who have two or more years' previous experience in the Service Department may request to take the test for progression to Customer Service-A only. If he passes the A test, then he will be classified as a Customer Service-A. He will then be required to complete five years of service within that classification before he may take the Senior test. If the employee fails the A classification test, then he must complete two years of service in the Customer Service-B classification before he can take the A test. At this point, the procedures outlined in the original program become effective.

4. Service Department job postings in the future will be as follows:

"Customer Service-B - Customer Service-A"

8. Automatic Progressions

Leakage Inspector jobs will be posted as Leakage Inspector A. The position will be awarded as Leakage Inspector A if the successful candidate is an existing Columbia Gas of Kentucky field employee. If the successful candidate is external or is an internal candidate without field experience, the position will be awarded at the Leakage Inspector B level. Leakage Inspector B will progress to the beginning rate of the Leakage Inspector A after 12 months.

9. M&R Tech Progressions

The entry level position M&R Tech will be retitled to M&R Tech II. The current job classification of M&R Tech II will be retitled, to the next level position, of M&R Tech I.

The M&R progression will be implemented as follows:

- The entry level for M&R will be M&R Tech II.

- The employee will automatically progress to M&R Tech I after 24 months or when the employee acquires the KY Meterman Certification and completes all required training and obtains all Operator Qualifications (whichever occurs sooner).

M&R Tech II shall acquire KY Meterman Certification in a period of no sooner than 6 months and prior to 12 months provided appropriate Operator Qualifications and training have been received. If the M&R Tech II fails the initial test, the M&R Tech II has an additional 6 months to pass the Meterman Certification test. In the event, an employee is unsuccessful on the second attempt, management will review with the Union, on a case by case basis.

Due to the extensive M&R training program, the significant changes related to controls and the increased rigor in the department, the following outlines an enhanced M&R Technician job progression:

M&R Technician 3 → M&R Technician 2 → M&R Technician 1 (4 years)

The M&R Technician 3 position will be the entry level position for a nontraditional incumbent into the job classification. A nontraditional incumbent is defined as follows:

- 1. Any internal field employee with less than one year experience in plant or service or;**
- 2. A current employee transferring from a company department with no previous plant or service experience or;**
- 3. An external individual hired directly into the M&R Technician position.**

The employee will participate in an extensive training period both on-the-job and in the classroom; after completing a required two years in the M&R Technician 3 position, the employee will progress to the M&R Technician 2.

After two years in the M&R Technician 2 position, the employee will automatically progress to the M&R Tech 1 after 24 months or when the employee passes the KY Meterman Certification, completes all required training and obtains all Operator Qualifications (whichever occurs sooner). The total training period and timeline to progress to an M&R Technician 1 will be four years if entering the job family as an M&R Technician 3.

M&R Technician 2 → M&R Technician 1

The M&R Technician 2 position will be the entry level position for any employee with one year or more of plant or service experience. The employee will be required to remain in the M&R Technician 2 position until completing and passing the required progression tests to be placed in the M&R Technician 1 role.

The employee will automatically progress to the M&R Tech 1 after 24 months or when the employee passes the KY Meterman Certification, completes all required training and obtains all Operator Qualifications (whichever occurs sooner).

Additionally, the Company and Union agree to remove the following job

classifications from the CBA.

M&R Inspect B
Reg Tech II
Reg Inspect A
Reg Inspect AA

If the positions (M&R Inspect B, Reg Tech II, Reg Inspect A, Reg Inspect AA) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

10. Job Classifications

The Company and Union agree to remove the following job classifications from the CBA:

Building Maintenance Operator
Dispatcher A and B
Meter Reader (rate starting at 26.3170)
Meter Reader (rate starting at 23.0588)
Street Service B
Street Service C
Warehouseman

If the positions (Building Maintenance Operator, Dispatcher A and B, Meter Reader (rate starting at 26.3170), Meter Reader (rate starting at 23.0588), Street Service B, Street Service C, Warehouseman) are reinstated in the future, the Company agrees that they will automatically be deemed bargaining unit positions and the Union would not be required to engage in any issues regarding representation.

11. Pagers

Issuance of pagers will be on a voluntary basis and the employee with the pager has an obligation to call back when the pager goes off. It is mutually understood by both parties that reasonable cooperation is expected.

Future situations should be resolved under this understanding.

12. Seasonal Work Hours

Seasonal work hours, during Daylight Savings Time, will continue on a voluntary basis by each work location or region. Each work location or region will be offered the opportunity to decide by a two-thirds vote of that location or region whether to accept a Seasonal Work Hours schedule proposed by the Company.

13. Columbia Gas of Kentucky, Inc., Jurisdictional Areas

It is agreed that following ratification of the collective bargaining agreement, Article XXIII Travel and Expenses, "jurisdictional areas" shall be defined as:

Ashland Operating Area
East Point Operating Area
Winchester Operating Area (including the old Paris/Cynthiana Operating Areas
and Richmond)
Maysville Operating Area
Lexington Operating Area
Frankfort Operating Area (including Versailles, Midway and Georgetown)

14. Successorship

This Memorandum of Agreement is entered into between Columbia Gas of Kentucky, Inc., (hereinafter the "Company") and Paper, Allied-Industrial, Chemical & Energy Workers International Union Locals 372 (hereinafter the "Union"), this 21st day of September 2002, as a supplement to the Labor Agreement to define how affected members of the bargaining unit will be treated in the event there is a sale of the stock of the Company or a divestiture of substantially all of the assets of the Company.

Further, this Memorandum of Agreement sets forth the principles to establish a new and progressive relationship between the parties. The relationship will establish a positive partnership, embedded in trust, mutual respect, and a common interest in quality workmanship and superior customer service to our customers.

1. This Memorandum of Agreement applies in the event of (1) a sale of the Company's stock, or (2) a merger, divestiture, sale, transfer, or swap of substantially all of the Company assets that results in the termination of the Company's employment of members of the bargaining unit (hereinafter, a "Covered Transaction").
2. This Memorandum of Agreement shall be binding upon the Company regardless of whether it changes its name, corporate identity, organization, legal status, or management.
3. The Company agrees to make assumption of the Labor Agreement and assumption of this Memorandum of Agreement a condition of any Covered Transaction, and shall provide the Union with copies of those documents that are necessary to demonstrate compliance with this Memorandum of Agreement. The Company agrees to provide the Union notice of a contemplated Covered Transaction a reasonable period of time prior to the closing of any such Covered Transaction.
4. Upon transfer of the assets pursuant to a Covered Transaction, the Company is relieved of obligations and liabilities under the Labor Agreement or otherwise to all affected bargaining unit employees who become employees of the Buyer.
5. During the term of the Labor Agreement, the Union will support and not oppose or in any way support or encourage opposition to the Company's position before regulatory or administrative agencies, in legislatures, or in court regarding any rate proceedings or any Covered Transaction announced, begun, or pending during the term of the Labor Agreement.
6. The Union will support the Company's efforts to obtain approval from any applicable regulatory agency for recovery of its stranded costs and will support the Company's position that the stranded costs it has identified as reasonable in the amount and fully recoverable from customers.

7. This Memorandum of Agreement will terminate on the termination date of the Labor Agreement.

15. RESOURCE SHARING AND LABOR MANAGEMENT AGREEMENT

The parties hereto referenced above agree to Resource Sharing for the purpose of performing work between Ironton, OH and Columbia Gas of Kentucky. This agreement shall remain in effect during the term of this agreement. Resource Sharing will include the following functions: construction, welding, measurement and regulation.

The next M&R Tech vacancy will be posted in Ironton, OH, with the understanding that this position will meet all of the Kentucky state licensing and DOT requirements.

The next addition to compliment in the East for the Construction Coordinator position will be posted in Ashland, KY. Following this posting, all Construction Coordinator positions will be posted based on business needs; rather than alternating postings as previously agreed upon.

APPROVED

FOR THE COMPANIES:

David Roy _____

Jodi Falknor _____

FOR THE UNION:

Carter Messer _____

Brian P. Wedge _____

DATE: December 1, 2021

INDEX

	<u>ARTICLE</u>	<u>SECTION</u>	<u>PAGE</u>
Arbitration	XXIX		32
Benefit Plans	XXIV		26
Bulletin Boards	VI		7
Call Out	XVIII		19
Check Off	IV		7
Classifications	XIX		23
Contracting Out	VIII		10
Demotions	XIX	4	23
Disability Plans	X		
Short-Term			11
Long-Term			13
Emergency Response	XXVI		28
Employee - Definition of	II	3(a)	5
Loss of Classification of	II	3(c)	6
Furloughed	XIX	5	24
Regular	II	3(b)	5
Temporary	II	3(a)	5
Grievance Procedure	XXVIII		31
Holidays	XXI		24
Job Classifications & Schedule of Pay - Addendum A			35
Job Posting & Bidding	XXV		26
Jury Duty	XXII		25
Leave of Absence			
Union Activity	V		7
Other	XIV		17
Letter of Agreement			41
Lunch Period	XVII		19
Mutual Aid	XXVI	2	29
Obligations	I		4
Off-Duty Pay	XII		17
Overtime & Premium Pay	XVIII		19
Call Out		4	19
Call Up		6	20
Continuous Work		9	20
Daily Overtime		1	20
Double Shift		8	21
Equalization of Overtime		9	20
Report to Work		5	20
Rest Period		10	21
Resource Agreement			49
Shift Change		6	20
Sunday		2	19
Weekly		1	19
Pay Days	XVI		18
Pay in Lieu of Meal	XVII	2	19

Progression Credits	XIX	2	23
Recognition	II		5
Reporting Pay	XVIII	5	20
Residency Requirement	VII	1C	8
Safety	XV		18
Seniority	VII		7
Credit for Lost Time		6	9
Effect of Transfer		5	9
Establishment of		2	8
Governing Factors		3	8
Loss of		7	10
Review of		9	10
Seniority List		8	10
Shift			
Definition - Addendum B			40
Differential - Addendum B			40
Supervisors Working	III		6
Term of Agreement	XXXI		33
Termination Pay	XIII		17
Travel and Expenses	XXIII		25
Vacations	XI		14
Wearing Apparel	XX		24
Worker's Committee	XXVII		31

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the information requested in Schedule J for budgeted and actual numbers of full- and part-time employees, regular wages, overtime wages, and total wages by employee group, by month, for the three most recent calendar years, the base period, and the forecasted test period. Explain any variance exceeding 5 percent.

Response:

Please refer to KY PSC Staff 1-38, Attachment A, also provided as an Excel file, for a schedule showing budgeted and actual numbers of full-time and part-time employees, regular wages, overtime wages and total wages by employee group by month for the historical actual months of January 2021 through April 2024, the Base Period (September 2023 through April 2024 actuals, and May through August 2024 forecast), and the Forecasted Test Period. The Company currently does not capture wage information by employee group for the budget in the calendar years provided.

Actual data reflects employees that are active during the periods. Budget data is based on the original budget at the beginning of the year and reflects positions that are filled, as well as vacancies expected to be filled through the calendar year. Individual

months can vary materially from budgeted levels as the result of operational needs and labor vacancies. In addition, please note the following drivers in regard to the historical budget to actual variances for calendar years 2021 through 2023, and 2024 & 2025 budget:

2021 and 2022 – The variance between budget and actual wages is primarily driven by an underrun in overtime within Field Operations. The reduction in actuals was driven by efforts made to complete work during regular straight-time hours and mitigate overtime.

2023 – The 2023 reduction in wages is primarily due to actual headcounts being below budgeted levels. The reduced headcounts primarily reside within Field Operations and Construction Services.

2024 & 2025 – Starting in 2024, the budgeted headcount was reduced from 209 in 2023 to 204 in 2024 & 2025. The reduction from 2023 to 2024 included 7 positions in Construction Services offset by 3 positions to be added in Field Operations for a net budget reduction of 4 positions for these two departments. As of April 2024, the budget included 11 vacancies, 9 of which are in Field Operations. As of May 20, 2024, Columbia has hired 7 employees in Field Operations.

Please also refer to the Direct Testimony of Columbia Witnesses Ayers and Cole for additional information on budget cost efficiencies impacting labor.

ATTACHMENT A

Columbia Gas of Kentucky, Inc.
Case No. 2024-00092
Gross Monthly Payroll Variance Analysis - Columbia Gas of Kentucky

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Gross Monthly (Salaries & Wages)	Gross Monthly Actual (Salaries & Wages)				Variance %
		Budget	Actual	Budget	Actual	Budget	Regular	Premium	Overtime	Total	Total
202101	Exempt		45		-		\$ 395,290	\$ 30	\$ -	\$ 395,320	
	Non-Exempt		20		-		105,512	-	1,319	106,831	
	Union		136		-		795,171	25,556	165,704	986,430	
202101	Total CKY	209	201	-	-	1,799,092	1,295,972	25,586	167,023	1,488,581	-17%
202102	Exempt		45		-		414,950	170	-	415,120	
	Non-Exempt		20		1		105,512	-	2,345	107,857	
	Union		136		-		798,030	24,012	147,179	969,222	
202102	Total CKY	209	201	-	1	1,729,244	1,318,492	24,182	149,524	1,492,199	-14%
202103	Exempt		44		-		403,647	-	-	403,647	
	Non-Exempt		20		1		108,967	-	2,998	111,965	
	Union		135		-		800,718	21,903	277,410	1,100,032	
202103	Total CKY	209	199	-	1	1,687,089	1,313,332	21,903	280,408	1,615,643	-4%
202104	Exempt		43		-		395,733	-	-	395,733	
	Non-Exempt		21		1		115,154	-	2,877	118,031	
	Union		134		-		785,170	24,307	154,068	963,545	
202104	Total CKY	209	198	-	1	1,651,528	1,296,057	24,307	156,945	1,477,309	-11%
202105	Exempt		43		-		395,733	-	-	395,733	
	Non-Exempt		21		1		114,880	-	3,406	118,286	
	Union		134		-		784,804	24,126	163,205	972,135	
202105	Total CKY	209	198	-	1	1,610,269	1,295,418	24,126	166,610	1,486,155	-8%
202106	Exempt		42		-		437,484	-	-	437,484	
	Non-Exempt		21		1		116,393	-	2,162	118,556	
	Union		134		-		791,360	25,622	171,245	988,226	
202106	Total CKY	209	197	-	1	1,658,367	1,345,236	25,622	173,407	1,544,265	-7%
202107	Exempt		42		-		386,181	-	-	386,181	
	Non-Exempt		21		1		175,283	-	4,167	179,449	
	Union		131		-		1,167,579	26,344	263,232	1,457,155	
202107	Total CKY	209	194	-	1	1,657,156	1,729,042	26,344	267,399	2,022,785	22%
202108	Exempt		42		-		386,181	-	-	386,181	
	Non-Exempt		21		1		117,254	-	3,695	120,949	
	Union		130		-		768,578	17,115	220,273	1,005,966	
202108	Total CKY	209	193	-	1	1,723,398	1,272,012	17,115	223,968	1,513,095	-12%
202109	Exempt		42		-		406,923	-	-	406,923	
	Non-Exempt		21		1		115,469	-	4,186	119,656	
	Union		143		-		798,308	16,773	242,117	1,057,199	
202109	Total CKY	209	206	-	1	1,768,367	1,320,701	16,773	246,304	1,583,777	-10%
202110	Exempt		41		-		382,442	-	-	382,442	
	Non-Exempt		21		1		114,566	-	4,225	118,791	
	Union		142		-		823,339	17,878	269,979	1,111,196	
202110	Total CKY	209	204	-	1	2,634,122	1,320,347	17,878	274,203	1,612,429	-39%
202111	Exempt		42		-		390,650	-	-	390,650	
	Non-Exempt		20		1		108,747	-	3,889	112,635	
	Union		141		-		825,376	18,519	308,595	1,152,490	
202111	Total CKY	209	203	-	1	2,161,460	1,324,773	18,519	312,484	1,655,775	-23%
202112	Exempt		42		-		393,130	-	-	393,130	
	Non-Exempt		20		1		163,120	-	6,198	169,318	
	Union		140		-		1,275,027	21,929	384,950	1,681,906	
202112	Total CKY	209	202	-	1	1,953,393	1,831,277	21,929	391,148	2,244,354	15%
2021	Total CKY	209	202	-	1	\$ 22,033,483	\$ 16,662,660	\$ 264,285	\$ 2,809,422	\$ 19,736,368	-10%

Columbia Gas of Kentucky, Inc.
Case No. 2024-00092
Gross Monthly Payroll Variance Analysis - Columbia Gas of Kentucky

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Gross Monthly (Salaries & Wages)	Gross Monthly Actual (Salaries & Wages)				Variance %
		Budget	Actual	Budget	Actual	Budget	Regular	Premium	Overtime	Total	Total
202201	Exempt		42		-		\$ 375,844	\$ -	\$ -	\$ 375,844	
	Non-Exempt		20		-		108,085	24	1,711	109,820	
	Union		140		-		850,652	9,742	179,120	1,039,514	
202201	Total CKY	209	202	-	-	1,825,856	1,334,580	9,766	180,831	1,525,178	-16%
202202	Exempt		42		-		381,469	-	-	381,469	
	Non-Exempt		20		-		108,746	(24)	4,527	113,249	
	Union		140		-		850,411	9,279	207,965	1,067,655	
202202	Total CKY	209	202	-	-	1,756,596	1,340,626	9,255	212,492	1,562,373	-11%
202203	Exempt		42		-		387,721	-	-	387,721	
	Non-Exempt		21		-		112,184	-	4,738	116,922	
	Union		138		-		832,181	8,649	227,604	1,068,435	
202203	Total CKY	209	201	-	-	1,710,548	1,332,086	8,649	232,343	1,573,078	-8%
202204	Exempt		42		-		388,925	-	-	388,925	
	Non-Exempt		21		1		116,427	-	1,900	118,327	
	Union		136		-		835,405	8,519	182,429	1,026,353	
202204	Total CKY	209	199	-	1	1,685,097	1,340,758	8,519	184,329	1,533,606	-9%
202205	Exempt		42		-		389,950	-	-	389,950	
	Non-Exempt		21		1		109,454	-	2,123	111,577	
	Union		143		-		837,485	9,086	162,303	1,008,874	
202205	Total CKY	209	206	-	1	1,641,723	1,336,889	9,086	164,425	1,510,401	-8%
202206	Exempt		42		-		363,422	-	-	363,422	
	Non-Exempt		21		1		119,185	-	1,442	120,627	
	Union		140		-		854,308	8,447	139,603	1,002,358	
202206	Total CKY	209	203	-	1	1,692,141	1,336,915	8,447	141,046	1,486,408	-12%
202207	Exempt		42		-		389,950	-	-	389,950	
	Non-Exempt		21		1		177,982	-	7,648	185,629	
	Union		140		-		1,286,126	13,298	234,393	1,533,816	
202207	Total CKY	209	203	-	1	1,707,184	1,854,057	13,298	242,040	2,109,395	24%
202208	Exempt		43		-		397,565	-	-	397,565	
	Non-Exempt		21		1		119,460	-	4,655	124,115	
	Union		139		-		1,023,605	7,606	180,623	1,211,834	
202208	Total CKY	209	203	-	1	1,775,413	1,540,630	7,606	185,278	1,733,514	-2%
202209	Exempt		43		-		401,200	-	-	401,200	
	Non-Exempt		20		1		109,754	-	2,006	111,760	
	Union		138		-		806,929	5,900	163,948	976,777	
202209	Total CKY	209	201	-	1	1,820,763	1,317,883	5,900	165,954	1,489,737	-18%
202210	Exempt		43		-		401,200	-	-	401,200	
	Non-Exempt		20		1		109,290	-	1,460	110,751	
	Union		138		-		865,256	8,560	136,722	1,010,538	
202210	Total CKY	209	201	-	1	2,715,304	1,375,747	8,560	138,182	1,522,489	-44%
202211	Exempt		42		-		401,544	-	-	401,544	
	Non-Exempt		20		1		109,368	-	7,512	116,879	
	Union		138		-		872,893	8,732	152,880	1,034,505	
202211	Total CKY	209	200	-	1	2,227,494	1,383,806	8,732	160,391	1,552,929	-30%
202212	Exempt		42		-		402,518	-	-	402,518	
	Non-Exempt		20		1		163,936	-	3,294	167,230	
	Union		138		-		1,341,315	13,890	276,641	1,631,846	
202212	Total CKY	209	200	-	1	2,012,360	1,907,769	13,890	279,935	2,201,594	9%
2022	Total CKY	209	200	-	1	\$ 22,570,478	\$ 17,401,747	\$ 111,708	\$ 2,287,246	\$ 19,800,701	-12%

Columbia Gas of Kentucky, Inc.
 Case No. 2024-00092
 Gross Monthly Payroll Variance Analysis - Columbia Gas of Kentucky

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Gross Monthly (Salaries & Wages) Budget	Gross Monthly Actual (Salaries & Wages)				Variance % Total
		Budget	Actual	Budget	Actual		Regular	Premium	Overtime	Total	
202301	Exempt		43		-		\$ 421,899	\$ 5,400	\$ -	\$ 427,299	
	Non-Exempt		20		-		110,010	-	1,036	111,046	
	Union		137		-		912,170	8,569	191,992	1,112,731	
202301	Total CKY	209	200	-	-	1,797,662	1,444,080	13,969	193,028	1,651,077	-8%
202302	Exempt		42		-		412,788	11,400	-	424,188	
	Non-Exempt		20		-		110,011	-	1,487	111,498	
	Union		137		-		898,072	9,434	155,879	1,063,384	
202302	Total CKY	209	199	-	-	1,657,705	1,420,871	20,834	157,366	1,599,070	-4%
202303	Exempt		41		-		418,921	10,800	-	429,721	
	Non-Exempt		20		-		112,335	-	2,196	114,531	
	Union		137		-		903,221	10,721	143,656	1,057,597	
202303	Total CKY	209	198	-	-	1,773,987	1,434,476	21,521	145,852	1,601,849	-10%
202304	Exempt		40		-		416,790	10,800	-	427,590	
	Non-Exempt		20		-		107,878	-	1,038	108,916	
	Union		137		-		896,124	9,831	75,606	981,561	
202304	Total CKY	209	197	-	-	2,026,624	1,420,792	20,631	76,644	1,518,067	-25%
202305	Exempt		40		-		414,963	14,700	-	429,663	
	Non-Exempt		20		-		111,766	-	1,072	112,838	
	Union		136		-		891,402	9,887	77,854	979,142	
202305	Total CKY	209	196	-	-	1,836,015	1,418,131	24,587	78,926	1,521,643	-17%
202306	Exempt		40		-		419,214	10,800	-	430,014	
	Non-Exempt		19		-		162,588	-	1,709	164,297	
	Union		136		-		1,325,383	15,199	109,100	1,449,683	
202306	Total CKY	209	195	-	-	1,839,126	1,907,185	25,999	110,809	2,043,994	11%
202307	Exempt		40		-		420,399	5,400	-	425,799	
	Non-Exempt		19		-		107,485	-	1,310	108,795	
	Union		135		-		886,787	10,069	86,539	983,395	
202307	Total CKY	209	194	-	-	1,966,218	1,414,671	15,469	87,848	1,517,988	-23%
202308	Exempt		40		-		420,399	12,000	-	432,399	
	Non-Exempt		19		-		107,794	-	889	108,683	
	Union		133		-		874,348	10,810	103,654	988,812	
202308	Total CKY	209	192	-	-	1,881,115	1,402,540	22,810	104,543	1,529,893	-19%
202309	Exempt		41		-		428,572	11,100	-	439,672	
	Non-Exempt		18		-		101,333	-	1,412	102,745	
	Union		132		-		861,522	10,515	90,260	962,297	
202309	Total CKY	209	191	-	-	1,941,052	1,391,426	21,615	91,672	1,504,714	-22%
202310	Exempt		40		-		409,422	12,000	-	421,422	
	Non-Exempt		18		-		101,252	-	2,321	103,574	
	Union		131		-		865,395	10,699	84,470	960,564	
202310	Total CKY	209	189	-	-	1,817,795	1,376,070	22,699	86,791	1,485,560	-18%
202311	Exempt		40		-		398,316	11,400	-	409,716	
	Non-Exempt		19		-		96,919	-	3,348	100,267	
	Union		130		-		867,532	12,331	121,307	1,001,171	
202311	Total CKY	209	189	-	-	1,547,312	1,362,767	23,731	124,656	1,511,154	-2%
202312	Exempt		40		-		413,403	15,000	-	428,403	
	Non-Exempt		20		-		173,516	-	1,795	175,311	
	Union		129		-		1,308,420	15,052	145,807	1,469,279	
202312	Total CKY	209	189	-	-	1,570,694	1,895,339	30,052	147,603	2,072,993	32%
2023	Total CKY	209	189	-	-	\$ 21,655,306	\$ 17,888,348	\$ 263,916	\$ 1,405,738	\$ 19,558,002	-10%

Columbia Gas of Kentucky, Inc.
 Case No. 2024-00092
 Gross Monthly Payroll Variance Analysis - Columbia Gas of Kentucky

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Gross Monthly (Salaries & Wages) Budget	Gross Monthly Actual (Salaries & Wages)				Variance % Total
		Budget	Actual	Budget	Actual		Regular	Premium	Overtime	Total	
202401	Exempt		40		-		\$ 417,276	\$ 14,100	\$ -	\$ 431,376	
	Non-Exempt		21		-		124,106	-	456	124,562	
	Union		129		-		874,966	8,960	77,488	961,414	
202401	Total CKY	204	190	-	-	1,760,006	1,416,348	23,060	77,944	1,517,352	-14%
202402	Exempt		42		-		427,001	11,400	-	438,401	
	Non-Exempt		22		-		125,235	-	2,005	127,240	
	Union		129		-		893,335	9,166	199,051	1,101,552	
202402	Total CKY	204	193	-	-	1,518,357	1,445,571	20,566	201,056	1,667,193	10%
202403	Exempt		42		-		443,151	12,000	-	455,151	
	Non-Exempt		22		-		133,878	-	5,504	139,382	
	Union		129		-		882,592	10,177	156,321	1,049,091	
202403	Total CKY	204	193	-	-	1,707,350	1,459,621	22,177	161,825	1,643,623	-4%
202404	Exempt		41		-		434,928	11,700	-	446,628	
	Non-Exempt		22		-		134,769	-	2,651	137,420	
	Union		130		-		895,334	5,713	82,102	983,149	
202404	Total CKY	204	193	-	-	1,785,976	1,465,031	17,413	84,753	1,567,197	-12%
202405	Exempt									-	
	Non-Exempt									-	
	Union									-	
202405	Total CKY	204	-	-	-	1,619,338	-	-	-	-	-
202406	Exempt									-	
	Non-Exempt									-	
	Union									-	
202406	Total CKY	204	-	-	-	1,691,216	-	-	-	-	-
202407	Exempt									-	
	Non-Exempt									-	
	Union									-	
202407	Total CKY	204	-	-	-	1,781,147	-	-	-	-	-
202408	Exempt									-	
	Non-Exempt									-	
	Union									-	
202408	Total CKY	204	-	-	-	1,553,760	-	-	-	-	-
202409	Exempt									-	
	Non-Exempt									-	
	Union									-	
202409	Total CKY	204	-	-	-	1,716,761	-	-	-	-	-
202410	Exempt									-	
	Non-Exempt									-	
	Union									-	
202410	Total CKY	204	-	-	-	1,586,307	-	-	-	-	-
202411	Exempt									-	
	Non-Exempt									-	
	Union									-	
202411	Total CKY	204	-	-	-	1,338,325	-	-	-	-	-
202412	Exempt									-	
	Non-Exempt									-	
	Union									-	
202412	Total CKY	204	-	-	-	1,543,536	-	-	-	-	-
2024	Total CKY	204	-	-	-	\$ 19,602,081	\$ 5,786,571	\$ 83,216	\$ 525,578	\$ 6,395,365	

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

Response:

Please see table below for the general wage and merit increases granted or to be granted in the past two calendar years, the base period, and the forecasted test period.

Year	Union ¹	Non-Exempt (Non-Union)	Exempt
Forecast Period = 2025	2.5% ²	3% ⁶	3% ⁶
Base Period = 2024	3% ³	4% ⁷	4% ⁷
2023	3% ⁴	3% ⁸	3% ⁸
2022	3% ⁵	3% ⁹	3% ⁹

¹ The most recent negotiations for the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union Local 372 were held in fall of 2021. Wage increases were determined as part of the formal negotiating process for the period December 2021 through November 2026.

² All union employee increases will take place 12/1/25.

³ All union employee increases will take place 12/1/24.

⁴ All union employee increases took place 12/1/23.

⁵ All union employee increases took place 12/1/22.

⁶ The merit budget to be effective 3/1/25 has not yet been determined. This is the value included in the forecasted financial plan.

⁷ All non-union and exempt employee increases took place 3/1/24.

⁸ All non-union and exempt employee increases took place 3/1/23.

⁹ All non-union and exempt employee increases took place 3/1/22.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

For the base period and three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, and to whom each officer reports, and the percentage annual increase and the effective date of each increase. For employees elected to executive officer status since the test year in Columbia Kentucky's most recent rate case, provide the salaries for the persons they replaced.

Response:

For the base period and three most recent calendar years, KY PSC Case No. 2024-00092, Staff 1-40, Attachment A provides the job title, duties and responsibilities of each executive officer, the number of employees who reported to each officer, to whom each officer reports, percentage annual increase and the effective date of each increase. It also includes, for employees elected to executive officer status since the test year in the utility's most recent rate case, the salary for the person they replaced.

ATTACHMENT A

Job Title	Management Level	Manager Name	Count of Direct Reports	% Increase	Effective Increase	Duties and Responsibilities	Salary of executive officer that was replaced
EVP & Chief Financial Officer	3 Senior Officer	Yates, Lloyd	8	18.18	3/1/2024	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	N/A
EVP & Group President Utilities	3 Senior Officer	Yates, Lloyd	8	3.88	3/1/2024	EVP & Group President Utilities has direct accountability and oversees Corporate Affairs, Public Policy, Regulatory Strategy, Sustainability and Customer Operations. This role collaborates with internal stakeholders including the CEO in setting and driving organizational vision and external strategies to build support for NiSource in federal state and community sectors. The EVP & Group President Utilities develops strategies that help support risk management for the organization in maintaining and gaining ground on policies that support the NiSource utility. This role develops actionable business strategies and plans that ensure alignment with short-term and long-term objectives through the business planning process.	N/A
President & COO	5 President COO CFO	Birmingham, Melody	3	4	3/1/2024	Is responsible for establishing the regulatory and legislative strategies of Columbia Gas, and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service. These results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy. Emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	N/A
EVP Operations & Chief Safety Officer	3 Senior Officer	Yates, Lloyd	8	13.64	3/1/2024	This top executive role leads the effectiveness, efficiency and execution of NiSource gas and electric operations. Safety of our employees, customers and communities is at the heart of the responsibility for this position. Leading the functions of gas/electric operations, safety, major projects, technical training, engineering, asset management, and work management across the enterprise, this role is responsible for driving programs, processes, and decision making to effectively manage risks and achieve safety and operations outcomes. As a member of the Executive Leadership Team (ELT), this role leads senior team focus, planning and execution of safety strategies. This role operates through strategic partnerships with ELT members and other senior business leaders across the enterprise to deliver consistency, procedure adherence and safe operations, while supporting the specific needs of the various states in the NiSource footprint from a customer, economic development and regulatory perspective.	N/A

EVP Strategy Risk and Chief Commercial Officer	3 Senior Officer	Yates, Lloyd	10	9.09	3/1/2024	The EVP Strategy Risk and Chief Commercial Officer is responsible for leading the Strategy & Risk, IT, Customer Operations, Business Transformation, and Sustainability teams.	N/A
Pres & Chief Executive Officer	1 Chief Executive Officer	Yates, Lloyd	9	9.52	3/1/2024	Is responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	N/A

Job Title	Management Level	Manager Name	Count of Direct Reports	% Increase	Effective Increase	Duties and Responsibilities	Salary of executive officer that was replaced
EVP & Chief Financial Officer	3 Senior Officer	Yates, Lloyd	8	12.5 22.22	3/1/2023 3/27/2023	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	\$645,000
VP Gas Operations	6 Vice President	Cole, Kimra	3	4	3/1/2023	The Vice President, Gas Operations is accountable for the delivery of safe, reliable and efficient gas distribution services for the operating company. As the lead gas distribution executive, the incumbent models the behaviors that we expect of all NiSource employees. Safety orientation, operational rigor and continuous improvement describe the primary attributes that the successful VP, Gas Operations exhibits. The Vice President, Gas Operations is accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce. This is accomplished by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	N/A
EVP & Group President Utilities	3 Senior Officer	Yates, Lloyd	7	3.2	3/1/2023	EVP & Group President Utilities has direct accountability and oversees Corporate Affairs, Public Policy, Regulatory Strategy, Sustainability and Customer Operations. This role collaborates with internal stakeholders including the CEO in setting and driving organizational vision and external strategies to build support for NiSource in federal state and community sectors. The EVP & Group President Utilities develops strategies that help support risk management for the organization in maintaining and gaining ground on policies that support the NiSource utility. This role develops actionable business strategies and plans that ensure alignment with short-term and long-term objectives through the business planning process.	N/A
EVP & Chief Innovation Officer	3 Senior Officer	Yates, Lloyd	6	2.32	3/1/2023	The Chief Innovation Officer is a strategic innovation executive that plays a critical role in cultivating and fostering innovation capabilities within the organization and driving change and new growth. The Chief Innovation Officer is experienced in all facets of strategy, solution design, product development and business growth through innovation and is a seasoned leader who has cultivated teams across multiple industry disciplines. This role is part of the Executive Leadership Team (ELT) and will effectively lead technological and process transformation, initiate strategy change, and help the organization respond to disruptions by constantly innovating.	\$625,000

President & COO	5 President COO CFO	Birmingham, Melody	4	3	3/1/2023	Is responsible for establishing the regulatory and legislative strategies of Columbia Gas, and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service. These results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy. Emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	N/A
EVP Operations & Chief Safety Officer	3 Senior Officer	Yates, Lloyd	7	15.79	3/1/2023	This top executive role leads the effectiveness, efficiency and execution of NiSource gas and electric operations. Safety of our employees, customers and communities is at the heart of the responsibility for this position. Leading the functions of gas/electric operations, safety, major projects, technical training, engineering, asset management, and work management across the enterprise, this role is responsible for driving programs, processes, and decision making to effectively manage risks and achieve safety and operations outcomes. As a member of the Executive Leadership Team (ELT), this role leads senior team focus, planning and execution of safety strategies. This role operates through strategic partnerships with ELT members and other senior business leaders across the enterprise to deliver consistency, procedure adherence and safe operations, while supporting the specific needs of the various states in the NiSource footprint from a customer, economic development and regulatory perspective.	N/A
EVP Strategy Risk and Chief Commercial Officer	3 Senior Officer	Yates, Lloyd	4	N/A	N/A	The EVP Strategy Risk and Chief Commercial Officer is responsible for leading the Strategy & Risk, IT, Customer Operations, Business Transformation, and Sustainability teams.	N/A
Pres & Chief Executive Officer	1 Chief Executive Officer	Yates, Lloyd	10	5	3/1/2023	Is responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	N/A

Job Title	Management Level	Manager Name	Count of Direct Reports	% Increase	Effective Increase	Duties and Responsibilities	Salary of executive officer that was replaced
VP Gas Operations	6 Vice President	Cole, Kimra	3	3	3/1/2022	The Vice President, Gas Operations is accountable for the delivery of safe, reliable and efficient gas distribution services for the operating company. As the lead gas distribution executive, the incumbent models the behaviors that we expect of all NiSource employees. Safety orientation, operational rigor and continuous improvement describe the primary attributes that the successful VP, Gas Operations exhibits. The Vice President, Gas Operations is accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce. This is accomplished by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	N/A
EVP & Chief Financial Officer	3 Senior Officer	Yates, Lloyd	6	2	3/1/2022	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	N/A
President & COO	5 President COO CFO	Yates, Lloyd	5	26.21 1.54	2/1/2022 3/1/2022	Is responsible for establishing the regulatory and legislative strategies of Columbia Gas, and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service. These results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy. Emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	N/A

VP Gas Operations	6 Vice President	Cole, Kimra	3	4	3/1/2022	The Vice President, Gas Operations is accountable for the delivery of safe, reliable and efficient gas distribution services for the operating company. As the lead gas distribution executive, the incumbent models the behaviors that we expect of all NiSource employees. Safety orientation, operational rigor and continuous improvement describe the primary attributes that the successful VP, Gas Operations exhibits. The Vice President, Gas Operations is accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce. This is accomplished by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	N/A
SVP & Chief Safety Officer	4 Senior Vice-President	Jefferson, William	3	2.64	3/1/2022	This top executive role champions and oversees safety operations across the enterprise and drives programs, processes and decision making to effectively manage risks and achieve safety outcomes. As a member of the Executive Leadership Team (ELT), this role leads senior team focus, planning and execution of safety strategies. This role operates through strategic partnerships with ELT members and other senior business leaders across the enterprise while ensuring independent oversight and monitoring of safety plans and operations. Results are accomplished through direct leadership of Safety Strategy & Assurance, Process Safety, Occupational Safety, Emergency Preparedness and Response and Security functions.	N/A

Job Title	Management Level	Manager Name	Count of Direct Reports	% Increase	Effective Increase	Duties and Responsibilities	Salary of executive officer that was replaced
VP Gas Operations	6 Vice President	Cole, Kimra	3	2.9	3/1/2021	The Vice President, Gas Operations is accountable for the delivery of safe, reliable and efficient gas distribution services for the operating company. As the lead gas distribution executive, the incumbent models the behaviors that we expect of all NiSource employees. Safety orientation, operational rigor and continuous improvement describe the primary attributes that the successful VP, Gas Operations exhibits. The Vice President, Gas Operations is accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce. This is accomplished by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	N/A
EVP CFO & President NCS	3 Senior Officer	Hamrock, Joseph	8	3	3/1/2021	Establishes, implements, and maintains the financial plans and policies of the organization, including fiscal controls, preparation and interpretation of financial reports, and safeguarding of the organization's assets. Develops and maintains overall accounting policies and controls. Establishes and maintains good corporate relations with the investment and banking communities. Assists in long-range planning and advises management on financial affairs.	N/A
President & COO	5 President COO CFO	Vegas, Pablo A	6	3	3/1/2021	Is responsible for establishing the regulatory and legislative strategies of Columbia Gas, and working in cooperation with the General Manager and others in the organization to ensure the overall profitability of the company as well as the delivery of reliable and high quality customer service. These results are to be achieved through aligning the operational, commercial and regulatory strategies of the company, and working across the organization to ensure that each functional area affecting company performance is aligned with the business segment strategy. Emphasis is on collaboration while maintaining clear accountability across the team to achieve the highest level of performance to the Company's business objectives.	N/A
Pres & Chief Executive Officer	1 Chief Executive Officer	Hamrock, Joseph	7	3	3/1/2021	Is responsible for the overall direction of the business and for achieving maximum return on invested capital. Coordinates the efforts of the senior executives and works with them and the Board of Directors to develop current and long-range objectives, policies, and procedures for the organization. Represents the organization to its customers, the financial community, and the general public.	N/A

VP Gas Operations	6 Vice President	Cole, Kimra	3	1.51	3//1/2021	The Vice President, Gas Operations is accountable for the delivery of safe, reliable and efficient gas distribution services for the operating company. As the lead gas distribution executive, the incumbent models the behaviors that we expect of all NiSource employees. Safety orientation, operational rigor and continuous improvement describe the primary attributes that the successful VP, Gas Operations exhibits. The Vice President, Gas Operations is accountable for day-to-day operations execution and serves as an operationally excellent leader that drives a focused and pragmatic agenda to implement the safety management system, ensure all operations centers are prepared for emergencies, delivers the annual work plan efficiently and builds an engaged and productive workforce. This is accomplished by driving the implementation and execution of operational initiatives, with emphasis on consistency, process adherence and collaboration across the organization, resulting in a safe and efficient environment for our customers, general public and stakeholders.	N/A
EVP & Chief Experience Officer	3 Senior Officer	Anderson, Shawn	5	3	3/1/2021	Establishes and reinforces the strategic direction of NiSource’s positioning and brand. This is a critical strategic leadership position, accountable for employee engagement and people practices, brand reputation, internal and external communications and creating positive customer interactions aligned with corporate direction. This leader is responsible for setting direction and managing a leadership team focused on employee and customer experiences in the areas of Communications, Customer Service and Human Resources.	N/A
EVP COO & Pres NI Utilities	3 Senior Officer	Hamrock, Joseph	10	3	3/1/2021	Formulates, directs, and implements overall strategies, policies, plans, and programs for all of the gas utility segment. This role also has the responsibility of overall operational, profitability and management of the gas utility segment.	N/A

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide, in the format provided in Schedule K, the following information for Columbia Kentucky's compensation and benefits, for the three most recent calendar years and the base period. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations and jurisdictional operations.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives, including stock options or forms of deferred compensation (specify).

g. Other amounts paid and reported on the employees' W-2 (specify).

h. Healthcare benefit cost.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by Columbia Kentucky.

i. Dental benefits cost.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by the employee.

j. Vision benefits cost.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by the employee.

k. Life insurance cost.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by the employee.

l. Accidental death and disability benefits.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by the employee.

m. Defined Benefit Retirement cost.

(1) Amount paid by Columbia Kentucky.

(2) Amount paid by the employee.

n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by Columbia Kentucky.

o. Cost of any other benefit available to an employee, including fringe benefits (specify).

Response:

See KY PSC Case No. 2024-00092, Staff 1-41, Attachment A for requested information for Sub-Parts a through g detailing Columbia Gas of Kentucky employees' wages and compensation for the three most recent calendar years and the unadjusted base period by each company officer and requested employee categories. Also see the Excel file provided separately.

See KY PSC Case No. 2024-00092, Staff 1-41, Attachment B for requested information for Sub-Parts h. thru n. detailing Columbia Gas of Kentucky employees' benefit costs for the three most recent calendar years and the unadjusted base period by each company officer and requested employee categories. The Company does not capture benefit costs by employee category. Therefore, the gross employer (ER) costs per Columbia's general

ledger have been allocated as based upon the employee enrollment (EE) for the benefit category as provided by the Company's actuary with exception of long-term disability which has been allocated based on total wages by employee category. Note, the Defined Benefit Retirement costs are only applicable to those exempt employees hired prior to 1/1/10 or union or non-exempt employees hired prior to 1/1/13 with the cost based upon an actuarial calculation. These dynamics do not lend themselves to allocating across all employees in all employee categories and therefore were not detailed. Also see the Excel file provided separately.

Please also refer to Columbia's response to KY PSC Case No. 2024-00092, Staff 1-41, Attachment C for a REVISED CONFIDENTIAL Schedule G-2 on executive wages, compensation, and benefits.

Please refer to Columbia's response to KY PSC Case No. 2024-00092, Staff 1-47 for additional information on Sub-Parts h. through o. of this request.

ATTACHMENT A

Columbia Gas of Kentucky, Inc.
 Case No. 2024-00092
 Gross Employee Wages - Columbia Gas Of Kentucky

Year	Level	Regular	Standby (Premium)	Overtime	Vacation Payout	Short-Term Incentive & Discretionary Awards	Long Term Incentive & Deferred Compensation	Other [1]	Total
2021	Exempt - Officer - President & COO	\$ 256,250	N/A	N/A	\$ -	\$ 62,500	\$ 48,146	\$ 12,423	\$ 379,319
2021	Exempt - Officer - VP Gas Operations	240,457	N/A	N/A	-	56,500	88,793	133	385,883
2021	Exempt - Directors	343,446	-	-	-	55,465	37,994	265	437,171
2021	Exempt - Managers	1,174,981	-	-	-	82,677	-	4,099	1,261,757
2021	Exempt - Supervisors	1,635,605	-	-	20,743	81,672	-	28,241	1,766,261
2021	Exempt - All Other	1,068,556	-	-	48,305	48,598	-	2,103	1,167,562
2021	Union	10,413,345	264,285	2,767,955	115	418,465	-	254,420	14,118,585
2021	Non-Exempt	1,460,856	-	41,467	-	28,898	-	6,739	1,537,960
2021 Total		\$ 16,593,498	\$ 264,285	\$ 2,809,422	\$ 69,163	\$ 834,774	\$ 174,934	\$ 308,422	\$ 21,054,498
2022	Exempt - Officer - President & COO	\$ 317,196	N/A	N/A	\$ -	\$ 180,000	\$ -	\$ -	\$ 497,196
2022	Exempt - Officer - VP Gas Operations	243,643	N/A	N/A	-	132,468	-	-	376,111
2022	Exempt - Directors	343,961	-	-	-	110,889	-	-	454,851
2022	Exempt - Managers	1,019,642	-	-	-	213,743	-	1,440	1,234,825
2022	Exempt - Supervisors	1,768,183	-	-	-	245,086	-	8,450	2,021,720
2022	Exempt - All Other	988,684	-	-	-	91,048	-	1,320	1,081,052
2022	Union	11,256,567	111,708	2,244,230	-	769,709	-	268,745	14,650,959
2022	Non-Exempt	1,463,871	-	43,016	-	87,088	-	6,545	1,600,519
2022 Total		\$ 17,401,747	\$ 111,708	\$ 2,287,246	\$ -	\$ 1,830,030	\$ -	\$ 286,500	\$ 21,917,232
2023	Exempt - Officer - President & COO	\$ 338,250	N/A	N/A	\$ -	\$ 152,776	\$ -	\$ -	\$ 491,027
2023	Exempt - Officer - VP Gas Operations	204,383	N/A	N/A	-	105,400	-	200,000	509,783
2023	Exempt - Directors	349,404	-	-	-	181,179	-	-	530,582
2023	Exempt - Managers	1,196,753	1,200	-	-	184,957	-	45,000	1,427,910
2023	Exempt - Supervisors	2,092,774	129,600	-	-	232,310	-	33,010	2,487,694
2023	Exempt - All Other	813,523	-	-	-	68,042	-	220	881,784
2023	Union	11,488,935	133,116	1,386,125	1,440	506,225	-	140,306	13,656,146
2023	Non-Exempt	1,402,887	-	19,613	-	56,086	-	7,640	1,486,226
2023 Total		\$ 17,886,908	\$ 263,916	\$ 1,405,738	\$ 1,440	\$ 1,486,975	\$ -	\$ 426,176	\$ 21,471,153
Base Period [2,3]	Exempt - Officer - President & COO	\$ 346,698	N/A	N/A	\$ -	\$ 287,513	\$ -	\$ -	\$ 634,211
Base Period [2,3,4]	Exempt - Officer - VP Gas Operations	194,508	N/A	N/A	-	97,567	-	200,000	492,075
Base Period [2]	Exempt - Directors	350,883	-	-	-	162,041	-	664	513,588
Base Period [2]	Exempt - Managers	1,163,085	-	-	-	324,450	-	3,017	1,490,552
Base Period [2]	Exempt - Supervisors	2,170,559	148,868	-	-	481,337	-	28,928	2,829,692
Base Period [2]	Exempt - All Other	885,072	-	-	-	114,194	-	362	999,628
Base Period [2]	Union	11,212,755	124,606	1,443,143	533	845,768	-	141,077	13,767,882
Base Period [2]	Non-Exempt	1,491,823	-	29,401	-	108,348	-	9,155	1,638,727
Base Period [2,3] Total		\$ 17,815,384	\$ 273,474	\$ 1,472,543	\$ 533	\$ 2,421,218	\$ -	\$ 383,204	\$ 22,366,355

[1] "Other" amounts paid and/or reported on the employee W-2.

Other	Table 1-41-A							
	2021 Officers	2021 All Other	2022 Officers	2022 All Other	2023 Officers	2023 All Other	Base Period [2] Officers	Base Period [2] All Other
Employee Insurance Plans, Pension, & OPEB								
Workers Compensation	\$ -	\$ -	\$ -	\$ (144)	\$ -	\$ (2,167)	\$ -	\$ -
Flex Credits	-	27,780	-	27,755	-	27,870	-	31,689
Other								
Education Assistance	-	3,829	-	5,690	-	5,250	-	4,170
Financial Planning	12,290	-	-	-	-	-	-	-
Meal Allowance	-	231,776	-	252,330	-	125,223	-	122,342
Misc. Reimbursement/Pay	-	3,065	-	869	-	-	-	2
Ordinary Income - Sell ESPP	-	3,349	-	-	-	-	-	-
No Gross Taxable	265	1,041	-	-	-	-	-	-
Personal Use of Company Vehicle	-	27	-	-	-	-	-	-
Relocation	-	25,000	-	-	200,000	70,000	200,000	25,000
Total Other	12,555	295,867	-	286,500	200,000	226,176	200,000	183,204

[2] Base year includes actual compensation for August 2023 through April 2024 and May 2024 through August 2024 projection per the Budget; see Columbia's response to KY PSC Case No. 2024-00092, Staff 1-38.

[3] See also Attachment C, revised KY PSC Case No. 2024-00092 Schedule G-2 filed under Application Tab 85, 807 KAR 5:001 Section 16(8)(g) for Base Period Officer/Executive information.

[4] 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.

ATTACHMENT B

Columbia Gas of Kentucky, Inc.
 Case No. 2024-00092
 Employer & Annualized Employee Gross Benefit Costs

Year	Level	Medical ER	Medical EE	Dental ER	Dental EE	Vision ER	Vision EE	LTD ER	LTD EE	Life & AD&D	Life & AD&D	401k ER	401k EE
		Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	Contribution	ER Contribution	EE Contribution	Contribution	Contribution
		[1]	[2]	[1]	[2]	[1]	[2]	[1]	[2]	[1]	[2]	[1]	[2]
2021	Exempt - Officer - President & COO	\$ 15,568	\$ 13,505	\$ 1,093	\$ 468	\$ 197	\$ 84	\$ 1,578	\$ 260	\$ 1,119	\$ 650	\$ 15,375	\$ 34,348
2021	Exempt - Officer - VP Gas Operations	15,568	12,505	1,093	709	197	84	1,481	260	1,038	507	14,427	19,237
2021	Exempt - Directors	42,247	25,595	1,262	907	249	164	2,115	440	1,606	6,287	18,668	20,607
2021	Exempt - Managers	126,741	83,415	7,571	4,345	1,494	561	7,237	671	6,423	9,417	84,007	127,477
2021	Exempt - Supervisors	190,112	112,802	10,095	8,422	1,992	1,206	10,074	1,248	7,226	13,044	93,341	169,910
2021	Exempt - All Other	84,494	31,609	5,048	2,110	1,245	349	6,581	350	4,817	2,836	56,005	95,167
2021	Union	1,520,895	562,708	90,855	37,940	17,675	5,005	64,137	4,645	53,792	38,230	597,382	937,384
2021	Non-Exempt	147,865	75,609	11,357	5,848	2,241	806	8,998	1,287	6,423	11,217	84,007	127,896
2021 Total		\$ 2,143,490	\$ 917,748	\$ 128,374	\$ 60,750	\$ 25,288	\$ 8,258	\$ 102,201	\$ 9,161	\$ 82,443	\$ 82,186	\$ 963,211	\$ 1,532,025
2022	Exempt - Officer - President & COO	\$ 16,361	\$ 14,512	\$ 1,106	\$ 474	\$ 197	\$ 84	\$ 1,911	\$ 238	\$ 1,434	\$ 627	\$ 18,300	\$ 48,111
2022	Exempt - Officer - VP Gas Operations	16,361	13,512	1,106	741	197	84	1,468	238	1,079	502	14,790	19,721
2022	Exempt - Directors	47,202	21,853	1,260	766	245	142	2,072	412	1,654	6,301	19,924	20,721
2022	Exempt - Managers	94,403	78,611	6,300	4,024	1,224	489	6,143	465	4,962	6,014	59,771	129,282
2022	Exempt - Supervisors	236,008	103,687	13,860	7,076	2,937	1,012	10,652	1,111	9,924	9,514	129,504	160,307
2022	Exempt - All Other	70,802	49,080	3,780	3,809	734	469	5,956	529	4,135	3,634	49,809	101,256
2022	Union	1,770,060	605,472	89,459	41,607	17,135	5,208	67,815	4,687	55,412	35,532	657,481	1,037,831
2022	Non-Exempt	141,605	69,893	11,340	5,119	2,203	680	8,819	1,059	6,616	9,540	79,695	138,009
2022 Total		\$ 2,392,802	\$ 956,620	\$ 128,211	\$ 63,615	\$ 24,872	\$ 8,170	\$ 104,836	\$ 8,740	\$ 85,217	\$ 71,663	\$ 1,029,274	\$ 1,655,236
2023	Exempt - Officer - President & COO	\$ 13,317	\$ 10,468	\$ 681	\$ 419	\$ 130	\$ 72	\$ 2,191	\$ 238	\$ 1,477	\$ 590	\$ 24,750	\$ 45,861
2023	Exempt - Officer - VP Gas Operations	12,214	11,190	681	580	130	65	1,324	217	956	501	11,478	19,733
2023	Exempt - Directors	23,788	11,470	1,305	702	472	125	2,264	416	1,632	5,911	23,777	19,215
2023	Exempt - Managers	118,939	69,761	6,524	3,689	1,179	443	7,753	739	5,712	5,332	83,218	123,345
2023	Exempt - Supervisors	285,454	103,579	15,657	6,922	3,065	1,013	13,558	1,300	9,791	13,386	154,548	171,411
2023	Exempt - All Other	95,151	34,878	5,219	2,588	943	305	5,270	375	4,080	975	59,442	71,620
2023	Union	1,712,726	637,110	88,725	42,601	15,560	4,933	74,432	5,744	53,037	38,360	772,740	1,035,232
2023	Non-Exempt	142,727	68,850	13,048	5,001	2,358	654	9,089	1,146	7,344	9,673	95,106	151,781
2023 Total		\$ 2,404,318	\$ 947,307	\$ 131,840	\$ 62,503	\$ 23,836	\$ 7,610	\$ 115,882	\$ 10,175	\$ 84,028	\$ 74,728	\$ 1,225,059	\$ 1,638,199
Base Period	Exempt - Officer - President & COO	\$ 12,753	\$ 11,831	\$ 689	\$ 300	\$ 130	\$ 55	\$ 2,197	\$ 238	\$ 1,536	\$ 583	\$ 25,299	\$ 42,461
Base Period	Exempt - Officer - VP Gas Operations	12,753	7,712	689	283	130	48	1,233	217	1,027	1,359	13,065	38,851
Base Period	Exempt - Directors	7,537	7,418	1,398	708	281	125	2,223	424	1,463	7,244	24,339	19,089
Base Period	Exempt - Managers	124,086	62,601	6,991	3,494	1,407	382	7,370	932	4,388	5,860	60,849	110,014
Base Period	Exempt - Supervisors	320,309	108,274	16,779	7,660	3,658	1,053	13,754	1,161	8,775	13,676	133,867	173,839
Base Period	Exempt - All Other	118,434	36,411	5,593	2,530	1,125	302	5,608	389	4,388	1,108	60,849	76,505
Base Period	Union	1,935,046	600,138	95,081	41,359	18,569	4,678	71,050	5,937	46,802	40,966	827,542	998,082
Base Period	Non-Exempt	186,264	67,401	13,983	5,878	3,095	762	9,453	1,179	7,313	9,994	109,528	163,873
Base Period Total		\$ 2,717,181	\$ 901,784	\$ 141,203	\$ 62,211	\$ 28,394	\$ 7,406	\$ 112,888	\$ 10,478	\$ 75,691	\$ 80,791	\$ 1,255,337	\$ 1,622,713

[1] Base Period employer (ER) see also KY PSC Staff 1-47 for additional information.

[2] Base Period employee (EE) includes actuals for August 2023 through April 2024 and May 2024 through August 2024 projection utilizing April 2024 actual multiplied by four (4) months to arrive at Base Period forecasted costs.

Attachment C

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 UPDATE REVISED

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	Lloyd Yates, NiSource President and Chief Executive Officer [1]			
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	Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]			
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	Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]			
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 UPDATE REVISED

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	William Jefferson, NiSource Executive Vice President and Chief Operating and Safety Officer [1]			
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	Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]			
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	Donald Brown, NiSource Chief Innovation Officer [1,4]			
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.

[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 UPDATE REVISED

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	Kimra Cole, Columbia Gas of Kentucky President & Chief Operating Officer			
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	David Roy, Columbia Gas of Kentucky Vice President Gas Operations [1]			
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	Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations [1]			
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.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

For each benefit listed in Item 41 above for which an employee is required to pay part of the cost, provide a detailed explanation as to how the employee contribution rate was determined.

Response:

NiSource engages Lockton, a global consulting leader in the health and benefits marketplace, to help determine the estimated cost of health plans for the upcoming year. The Company is self-insured, which means actual plan experience is used to determine estimates of future costs. The Company's consultant uses underwriting techniques, based on actuarial guidelines, to project the future plan costs for the self-funded plans. Employee contribution rates are determined by market competitiveness, premium cost of plan and employee classification/status.

A summary of employee contribution rates for medical benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
Exempt	Non-Union PPO	30% of premium
	High Deductible Plan 1	30% of premium
	High Deductible Plan 2	15% of premium
	HMO	Minimum contribution of 30% of premium
Union & Non-Exempt Non-Union	PPO	25% of premium
	Non-Union PPO	25% of premium
	High Deductible Plan 1	25% of premium
	High Deductible Plan 2	15% of premium

A summary of employee contribution rates for dental benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
Exempt	Preventive Dental	Minimum contribution amounts of \$1.00 / \$2.00 / \$2.00 / \$3.00 for Employee / Employee + Spouse / Employee + Children / Family coverage
	Dental	30% of premium
	Dental Plus	40.1% of premium
Union & Non-Exempt Non-Union	Preventive Dental	Minimum contribution amounts of \$1.00 / \$2.00 / \$2.00 / \$3.00 for Employee / Employee + Spouse / Employee + Children / Family coverage
	Dental	25% of premium
	Dental Plus	35.8% of premium

A summary of employee contribution rates for vision benefits is as follows:

Population Description	Plan Design	Employee Contribution Rate
-------------------------------	--------------------	-----------------------------------

Exempt	Basic Vision (Discount Plan)	No contribution
	Vision	30% of premium
Union & Non-Exempt Non-Union	Basic Vision (Discount Plan)	No contribution
	Vision	25% of premium

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

Response:

All employees are offered the same medical, dental and vision plan options with the same deductible amounts, as detailed in KY PSC Case No. 2024-00092, Staff 1-43, Attachments A thru I summarized below. Plan categories offered to all employee groups are employee (EE), employee + spouse (SP), employee + children (CH) and employee + family (FM) with employee contribution rates as detailed in KY PSC Case No. 2024-00092, Staff 1-43, Attachment J.

Plan Category	Provider	Plan Name	Eligible Employees	Attachment
Medical	Anthem	High Deductible PPO 1	Footnote 1	A
Medical	Anthem	High Deductible PPO 2	Footnote 1	B
Medical	Anthem	Non-Union PPO	Footnote 2	C
Medical	Anthem	PPO	Footnote 3	D
Dental	CIGNA	Preventive Dental	Footnote 1	E
Dental	CIGNA	Dental	Footnote 1	F
Dental	CIGNA	Dental Plus	Footnote 1	G
Vision	VSP	Basic Vision	Footnote 1	H
Vision	VSP	Vision	Footnote 1	I
2024 Medical, Dental and Vision Contribution Rates				J

1=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees in all locations

2=Corporate Officers, Directors, Managers, Supervisors, Exempt, Non-Exempt, and Non-Union Hourly employees in all locations

3=Union employees in all locations

ATTACHMENT A

[← Return to Medical](#)

Medical Plan Details - High Deductible PPO 1

- ↓ [Summary of Benefits and Coverage](#)
- ↓ [Medical Plan Facts](#)
- ↓ [Cost](#)
- ↓ [Medical Cost](#)
- ↓ [Rx](#)
- ↓ [Coverage](#)

Summary of Benefits and Coverage

[Compare Different Plans](#)

High Deductible PPO 1

[Choose](#)

Coverage Details

2024 SBC HD PPO 1
(PDF)

[↑ Top](#)

Medical Plan Facts

[Compare Different Plans](#)

High Deductible PPO 1

[Choose](#)

High Deductible PPO 1

Medical Plan Facts

Member services phone number	1-800-228-2891; (Group ID 213064); Package M7
------------------------------	-----------------------------------------------------

Website	anthem.com
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Hours Of Operation

Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
--------------------------------------	--------------------------------

Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.
----------------------------------------	------------------------------------------------------

[↑ Top](#)

Cost

[Compare Different Plans](#)

High Deductible PPO 1

[Choose](#)

Plan Prices

You only	\$207.02
----------	----------

You and spouse	\$455.45
----------------	----------

You and child	\$403.69
---------------	----------

High Deductible PPO 1

You and family	\$672.82
----------------	----------

[↑ Top](#)

Medical Cost

[Compare Different Plans](#)

High Deductible PPO 1

[Choose](#)

Your Medical Expenses

Annual deductible

In Network

\$1,600 Individual;
\$3,200 Individual +
Spouse; \$3,200
Individual + Child(ren);
\$3,200 Family;
Combined in and out-
of-network deductible.

Out of Network

\$3,000 Individual;
\$6,000 Individual +
Spouse; \$6,000
Individual + Child(ren);
\$6,000 Family;
Combined in and out-
of-network deductible.

High Deductible PPO 1

Out-of-pocket
maximum

In Network

\$3,000 Individual;
\$6,000 Individual +
Spouse; \$6,000
Individual + Child(ren);
\$6,000 Family; includes
deductible

Out of Network

\$6,000 Individual;
\$12,000 Individual +
Spouse; \$12,000
Individual + Child(ren);
\$12,000 Family;
includes deductible

Coinsurance
percentage

In Network

80% covered until out-
of-pocket maximum is
met

Out of Network

60% covered until out-
of-pocket maximum is
met

Primary doctor office
visit

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

High Deductible PPO 1

Specialist office visit

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Emergency room (not followed by admission)

In Network

80% covered after deductible is met

Out of Network

80% covered after deductible is met

Urgent care clinic visit

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Lifetime coverage limit

In Network

Limit does not apply

Out of Network

Limit does not apply

Hospital copay

In Network

Not applicable

Out of Network

Not applicable

Rx

Compare Different Plans

High Deductible PPO 1

Choose

Prescription Drug Facts

Prescription drug vendor	CarelonRx
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	Yes
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not applicable

High Deductible PPO 1

Annual prescription
out-of-pocket
maximum

In Network

Prescription drug out-
of-pocket maximum is
included in medical
out-of-pocket
maximum

Out of Network

Prescription drug out-
of-pocket maximum is
included in medical
out-of-pocket
maximum

Your Prescription Drug Expense: Retail

Retail generic

In Network

80% covered after
deductible is met; 30
day supply

Out of Network

60% covered after
deductible is met; 30
day supply

High Deductible PPO 1

Retail formulary brand

In Network

80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Out of Network

60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Retail nonformulary brand

In Network

80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Out of Network

60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

High Deductible PPO 1

Your Prescription Drug Expense: Mail Order

Mail order generic	80% covered after deductible is met; 90 day supply
Mail order formulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available

High Deductible PPO 1

Other

Oral contraceptives

In Network

100% covered; Generic and OTC products

Out of Network

Not covered

↑ Top

Coverage

Compare Different Plans

High Deductible PPO 1

Choose

Preventive Care

Annual physical exam

In Network

100% covered

Out of Network

100% covered

Well-woman exam
(includes pap)

In Network

100% covered

Out of Network

100% covered

Mammogram

In Network

100% covered

Out of Network

100% covered

High Deductible PPO 1

Pediatric exams

In Network

100% covered

Out of Network

100% covered

Immunizations (child)

In Network

100% covered

Out of Network

100% covered

Immunizations (adult)

In Network

100% covered

Out of Network

100% covered

Allergy tests and
treatments

In Network

80% covered after
deductible is met.

Out of Network

60% covered after
deductible is met.

Outpatient Care

Outpatient surgery

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

High Deductible PPO 1

Outpatient laboratory
services

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Family Planning

Office visit:
Pre/postnatal

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Inpatient Hospital Care

Hospital semi-private
room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible

Hospital private room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible; Must be
medically necessary.

High Deductible PPO 1

Intensive care

In Network

80% covered after plan deductible

Out of Network

60% covered after plan deductible

Mental Health and Substance Abuse Care

Mental Health:
Outpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Mental Health:
Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Detox: Outpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

High Deductible PPO 1

Detox: Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Rehab: Outpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Rehab: Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Alternative Care

Chiropractic

In Network

80% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year

Out of Network

60% covered after deductible is met; limited to 26 spinal adjustments / manipulations per year

↑ Top

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

The comparison charts are compiled using information that applies to a large number of health plan users and is commonly reported by the health plans. Depending on the chart type, such as charts for dental and vision plans, certain information and/or sections won't appear because the necessary data isn't available. If you have questions about a topic that isn't covered in the charts, contact the plan's member services department for additional information. Also, keep in mind that the information on access and quality of care is provided by the health plans. Neither Nisource Inc. nor Alight Solutions is responsible for the accuracy of this information. If there is a discrepancy between the information displayed on these charts and the official plan documents, the official plan documents will control. Nisource Inc. reserves the right to amend, suspend, or terminate the plan(s) or program(s) at any time.

Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

ATTACHMENT B

[← Return to Medical](#)

Medical Plan Details - High Deductible PPO 2

- ↓ [Summary of Benefits and Coverage](#)
- ↓ [Medical Plan Facts](#)
- ↓ [Cost](#)
- ↓ [Medical Cost](#)
- ↓ [Rx](#)
- ↓ [Coverage](#)

Summary of Benefits and Coverage

[Compare Different Plans](#)

High Deductible PPO 2

[Keep](#)

Coverage Details

2024 SBC HD PPO 2
(PDF)

[↑ Top](#)

Medical Plan Facts

[Compare Different Plans](#)

High Deductible PPO 2

[Keep](#)

High Deductible PPO 2

Medical Plan Facts

Member services phone number	1-800-228-2891; (Group ID 213064); Package M6
------------------------------	-----------------------------------------------------

Website	anthem.com
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Hours Of Operation

Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
--------------------------------------	--------------------------------

Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.
----------------------------------------	------------------------------------------------------

[↑ Top](#)

Cost

[Compare Different Plans](#)

High Deductible PPO 2

[Keep](#)

Plan Prices

You only	\$92.94
----------	---------

You and spouse	\$204.48
----------------	----------

You and child	\$181.26
---------------	----------

High Deductible PPO 2

You and family	\$302.10
----------------	----------

[↑ Top](#)

Medical Cost

[Compare Different Plans](#)

High Deductible PPO 2

[Keep](#)

Your Medical Expenses

Annual deductible

In Network

\$2,500 Individual;
 \$5,000 Individual + Spouse; \$5,000 Individual + Child(ren);
 \$5,000 Family;
 Combined in and out-of-network deductible.

Out of Network

\$5,000 Individual;
 \$10,000 Individual + Spouse; \$10,000 Individual + Child(ren);
 \$10,000 Family;
 Combined in and out-of-network deductible.

High Deductible PPO 2

Out-of-pocket
maximum

In Network

\$5,000 Individual;
\$10,000 Individual +
Spouse; \$10,000
Individual +
Child(ren); \$10,000
Family; includes
deductible; Subject to
\$9,100 per individual
family member

Out of Network

\$10,000 Individual;
\$20,000 Individual +
Spouse; \$20,000
Individual + Child(ren);
\$20,000 Family;
includes deductible

Coinsurance
percentage

In Network

80% covered until out-
of-pocket maximum is
met

Out of Network

60% covered until out-
of-pocket maximum is
met

Primary doctor office
visit

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

High Deductible PPO 2

Specialist office visit

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Emergency room (not followed by admission)

In Network

80% covered after deductible is met

Out of Network

80% covered after deductible is met

Urgent care clinic visit

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Lifetime coverage limit

In Network

Limit does not apply

Out of Network

Limit does not apply

Hospital copay

In Network

Not applicable

Out of Network

Not applicable

Rx

Compare Different Plans

High Deductible PPO 2

Keep

Prescription Drug Facts

Prescription drug vendor	CarelonRx
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	Yes
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable Out of Network Not applicable

High Deductible PPO 2

Annual prescription
out-of-pocket
maximum

In Network

Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum

Out of Network

Prescription drug out-of-pocket maximum is included in medical out-of-pocket maximum

Your Prescription Drug Expense: Retail

Retail generic

In Network

80% covered after deductible is met; 30 day supply

Out of Network

60% covered after deductible is met; 30 day supply

High Deductible PPO 2

Retail formulary brand

In Network

80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Out of Network

60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Retail nonformulary brand

In Network

80% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

Out of Network

60% covered after deductible is met; 30 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost

High Deductible PPO 2

Your Prescription Drug Expense: Mail Order

Mail order generic	80% covered after deductible is met; 90 day supply
Mail order formulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	80% covered after deductible is met; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available

High Deductible PPO 2

Other

Oral contraceptives

In Network

100% covered; Generic and OTC products

Out of Network

Not covered

[↑ Top](#)

Coverage

[Compare Different Plans](#)

High Deductible PPO 2

[Keep](#)

Preventive Care

Annual physical exam

In Network

100% covered

Out of Network

100% covered

Well-woman exam
(includes pap)

In Network

100% covered

Out of Network

100% covered

Mammogram

In Network

100% covered

Out of Network

100% covered

High Deductible PPO 2

Pediatric exams

In Network

100% covered

Out of Network

100% covered

Immunizations (child)

In Network

100% covered

Out of Network

100% covered

Immunizations (adult)

In Network

100% covered

Out of Network

100% covered

Allergy tests and
treatments

In Network80% covered after
deductible is met**Out of Network**60% covered after
deductible is met

Outpatient Care

Outpatient surgery

In Network80% covered after
deductible is met**Out of Network**60% covered after
deductible is met

High Deductible PPO 2

Outpatient laboratory
services

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Family Planning

Office visit:
Pre/postnatal

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Inpatient Hospital Care

Hospital semi-private
room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible

Hospital private room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible; Must be
medically necessary.

High Deductible PPO 2

Intensive care

In Network

80% covered after plan deductible

Out of Network

60% covered after plan deductible

Mental Health and Substance Abuse Care

Mental Health:
Outpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Mental Health:
Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Detox: Outpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

High Deductible PPO 2

Detox: Inpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Rehab: Outpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Rehab: Inpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Alternative Care

Chiropractic

In Network

80% covered after
deductible is met;
limited to 26 spinal
adjustments /
manipulations per year

Out of Network

60% covered after
deductible is met;
limited to 26 spinal
adjustments /
manipulations per year

↑ Top

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Attachment C

[Return to Medical](#)

Medical Plan Details - Non-Union PPO

- ↓ [Summary of Benefits and Coverage](#)
- ↓ [Medical Plan Facts](#)
- ↓ [Cost](#)
- ↓ [Medical Cost](#)
- ↓ [Rx](#)
- ↓ [Coverage](#)

Summary of Benefits and Coverage

[Compare Different Plans](#)

	Non-Union PPO
	Choose
Coverage Details	2024 SBC Non Union PPO (PDF)

[↑ Top](#)

Medical Plan Facts

[Compare Different Plans](#)

	Non-Union PPO
	Choose

Non-Union PPO

Medical Plan Facts

Member services phone number	1-800-228-2891; (Group ID 213064); Package M5
------------------------------	-----------------------------------------------------

Website	anthem.com
---------	------------

Hours Of Operation

Hours of operation: Monday-Friday	8:00 a.m. to 8:00 p.m. (ET)
--------------------------------------	--------------------------------

Hours of operation: Saturday-Sunday	IVR is available for member self-service 24/7.
----------------------------------------	------------------------------------------------------

[↑ Top](#)

Cost

[Compare Different Plans](#)

Non-Union PPO

[Choose](#)

Plan Prices

You only	\$428.43
----------	----------

You and spouse	\$856.91
----------------	----------

You and child	\$835.46
---------------	----------

Non-Union PPO

You and family	\$1,392.46
----------------	------------

[↑ Top](#)

Medical Cost

[Compare Different Plans](#)

Non-Union PPO

[Choose](#)

Your Medical Expenses

Annual deductible

In Network

\$500 Individual; \$1,000
Individual + Spouse;
\$1,000 Individual +
Child(ren); \$1,500
Family

Out of Network

\$1,000 Individual;
\$2,000 Individual +
Spouse; \$2,000
Individual + Child(ren);
\$3,000 Family

Non-Union PPO

Out-of-pocket
maximum

In Network

\$1,500 Individual;
\$3,000 Individual +
Spouse; \$3,000
Individual + Child(ren);
\$4,500 Family; includes
deductible and copays

Out of Network

\$3,000 Individual;
\$6,000 Individual +
Spouse; \$6,000
Individual + Child(ren);
\$9,000 Family; includes
deductible and copays

Coinsurance
percentage

In Network

80% covered until out-
of-pocket maximum is
met

Out of Network

60% covered until out-
of-pocket maximum is
met

Primary doctor office
visit

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

Specialist office visit

In Network

\$40 copay

Out of Network

60% covered after
deductible is met

Non-Union PPO

Emergency room (not followed by admission)

In Network

100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies

Out of Network

100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies; same as In Network

Urgent care clinic visit

In Network

\$35 copay

Out of Network

80% covered after deductible is met

Lifetime coverage limit

In Network

Limit does not apply

Out of Network

Limit does not apply

Hospital copay

In Network

Not applicable

Out of Network

Not applicable

Rx

Compare Different Plans

Non-Union PPO

Choose

Prescription Drug Facts

Prescription drug
vendor

CarelonRx

Prescription drug
member services phone
number

1-800-228-2891

Rx subject to overall
medical deductible &
OOP

No

Rx subject to overall
medical OOP max only
(not medical ded)

No

Does Rx deductible
apply to medical OOP
max?

No

Annual prescription
deductible

In Network

Not applicable

Out of Network

Not covered

Annual prescription
out-of-pocket
maximum

In Network

\$1,500 Individual;

\$8,700 Family

Out of Network

Not covered

Non-Union PPO

Your Prescription Drug Expense: Retail

Retail generic

In Network

80% covered; \$5
minimum copay; \$15
maximum copay; 30
day supply

Out of Network

Not covered

Retail formulary brand

In Network

80% covered; \$15
minimum copay; \$45
maximum copay; 30
day supply; if member
or doctor requests
branded drug when
generic is available,
member will pay the
difference in cost

Out of Network

Check with Plan

Retail nonformulary
brand

In Network

80% covered; \$30
minimum copay; \$90
maximum copay; 30
day supply; if member
or doctor requests
branded drug when
generic is available,
member will pay the
difference in cost

Out of Network

Check with Plan

Non-Union PPO

Your Prescription Drug Expense: Mail Order

Mail order generic	\$20 copay; 90 day supply
Mail order formulary brand	\$60 copay; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	\$120 copay; 90 day supply; if member or doctor requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member or doctor requests brand when generic is available

Other

Oral contraceptives	In Network 100% covered; Generic and OTC products
	Out of Network Not covered

[↑ Top](#)

Coverage

[Compare Different Plans](#)

Non-Union PPO

[Choose](#)

Preventive Care

Annual physical exam

In Network

100% covered

Out of Network

60% covered after deductible is met

Well-woman exam
(includes pap)

In Network

100% covered

Out of Network

60% covered after deductible is met

Mammogram

In Network

100% covered

Out of Network

60% covered after deductible is met

Pediatric exams

In Network

100% covered

Out of Network

60% covered after deductible is met

Non-Union PPO

Immunizations (child)

In Network

100% covered

Out of Network

60% covered after
deductible is met

Immunizations (adult)

In Network

100% covered

Out of Network

60% covered after
deductible is met

Allergy tests and
treatments

In Network

100% covered;
injections, serum; \$40
copay office visit for
testing

Out of Network

60% covered after
deductible is met;
injections, serum, and
testing.

Outpatient Care

Outpatient surgery

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Non-Union PPO

Outpatient laboratory
services

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Family Planning

Office visit:
Pre/postnatal

In Network

\$40 copay

Out of Network

60% covered after
deductible is met

Inpatient Hospital Care

Hospital semi-private
room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible

Hospital private room

In Network

80% covered after plan
deductible; At semi-
private rate; member
will be responsible for
paying the difference
between private and
semi-private care.

Out of Network

60% covered after plan
deductible

Non-Union PPO

Intensive care

In Network

80% covered after plan deductible

Out of Network

60% covered after plan deductible

Mental Health and Substance Abuse Care

Mental Health:
Outpatient coverage

In Network

\$35 copay

Out of Network

60% covered after deductible is met

Mental Health:
Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Detox: Outpatient coverage

In Network

\$35 copay

Out of Network

60% covered after deductible is met

Detox: Inpatient coverage

In Network

80% covered after deductible is met

Out of Network

60% covered after deductible is met

Non-Union PPO

Rehab: Outpatient
coverage

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

Rehab: Inpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Alternative Care

Chiropractic

In Network

\$40 copay; limited to
26 spinal adjustments /
manipulations per year

Out of Network

60% covered after
deductible is met;
limited to 26 spinal
adjustments /
manipulations per year

[↑ Top](#)

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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ATTACHMENT D

[← Return to Medical](#)

Medical Plan Details - PPO

- ↓ [Summary of Benefits and Coverage](#)
- ↓ [Medical Plan Facts](#)
- ↓ [Cost](#)
- ↓ [Medical Cost](#)
- ↓ [Rx](#)
- ↓ [Coverage](#)

Summary of Benefits and Coverage

[Compare Different Plans](#)

PPO

[Keep](#)

Coverage Details

2024 SBC PPO (PDF)

[↑ Top](#)

Medical Plan Facts

[Compare Different Plans](#)

PPO

[Keep](#)

PPO

Medical Plan Facts

Member services phone number 1-800-228-2891;
(Group ID 213064);
Package M4

Website anthem.com

Hours Of Operation

Hours of operation: 8:00 a.m. to 8:00 p.m.
Monday-Friday (ET)

Hours of operation: IVR is available for
Saturday-Sunday member self-service
24/7.

[↑ Top](#)

Cost

[Compare Different Plans](#)

PPO

[Keep](#)

Plan Prices

You only \$359.19

You and spouse \$718.37

You and child \$700.42

PPO

You and family \$1,167.36

[↑ Top](#)

Medical Cost

[Compare Different Plans](#)

PPO

[Keep](#)

Your Medical Expenses

Annual deductible

In Network

\$500 Individual; \$1,000 Individual + Spouse; \$1,000 Individual + Child(ren); \$1,500 Family

Out of Network

\$1,000 Individual; \$2,000 Individual + Spouse; \$2,000 Individual + Child(ren); \$3,000 Family

PPO

Out-of-pocket
maximum

In Network

\$1,500 Individual;
\$3,000 Individual +
Spouse; \$3,000
Individual + Child(ren);
\$4,500 Family; includes
deductible and copays

Out of Network

\$3,000 Individual;
\$6,000 Individual +
Spouse; \$6,000
Individual + Child(ren);
\$9,000 Family; includes
deductible and copays

Coinsurance
percentage

In Network

80% covered until out-
of-pocket maximum is
met

Out of Network

60% covered until out-
of-pocket maximum is
met

Primary doctor office
visit

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

Specialist office visit

In Network

\$40 copay

Out of Network

60% covered after
deductible is met

PPO

Emergency room (not followed by admission)

In Network

100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies

Out of Network

100% covered; after \$150 copay; accidents (true emergencies); 80% covered after deductible is met; medical and non-medical emergencies; same as In Network

Urgent care clinic visit

In Network

\$35 copay

Out of Network

80% covered after deductible is met

Lifetime coverage limit

In Network

Limit does not apply

Out of Network

Limit does not apply

Hospital copay

In Network

Not applicable

Out of Network

Not applicable

Rx

Compare Different Plans

PPO

Keep

Prescription Drug Facts

Prescription drug vendor	CarelonRx
Prescription drug member services phone number	1-800-228-2891
Rx subject to overall medical deductible & OOP	No
Rx subject to overall medical OOP max only (not medical ded)	No
Does Rx deductible apply to medical OOP max?	No
Annual prescription deductible	In Network Not applicable
	Out of Network Not covered
Annual prescription out-of-pocket maximum	In Network \$1,500 Individual; \$8,700 Family
	Out of Network Not covered

PPO

Your Prescription Drug Expense: Retail

Retail generic

In Network

80% covered; \$5
minimum copay; \$15
maximum copay; 30
day supply

Out of Network

Not covered

Retail formulary brand

In Network

80% covered; \$15
minimum copay; \$45
maximum copay; 30
day supply; if member
requests branded drug
when generic is
available, member will
pay the difference in
cost

Out of Network

Check with Plan

Retail nonformulary
brand**In Network**

80% covered; \$30
minimum copay; \$90
maximum copay; 30
day supply; if member
requests branded drug
when generic is
available, member will
pay the difference in
cost

Out of Network

Check with Plan

PPO

Your Prescription Drug Expense: Mail Order

Mail order generic	\$20 copay; 90 day supply
Mail order formulary brand	\$60 copay; 90 day supply; if member requests branded drug when generic is available, member will pay the difference in cost
Mail order nonformulary brand	\$120 copay; 90 day supply; if member requests branded drug when generic is available, member will pay the difference in cost
Mandatory Generic	Member pays the difference in cost between brand and generic if member requests brand when generic is available

Other

Oral contraceptives	<p>In Network 100% covered; Generic and OTC products</p> <p>Out of Network Not covered</p>
---------------------	------------------------------------------------------------------------------------------------------------------

Coverage

Compare Different Plans

PPO

Keep

Preventive Care

Annual physical exam

In Network

100% covered

Out of Network

60% covered after deductible is met

Well-woman exam
(includes pap)

In Network

100% covered

Out of Network

60% covered after deductible is met

Mammogram

In Network

100% covered

Out of Network

60% covered after deductible is met

Pediatric exams

In Network

100% covered

Out of Network

60% covered after deductible is met

Immunizations (child)

In Network

100% covered

Out of Network

60% covered after deductible is met

PPO

Immunizations (adult)

In Network

100% covered

Out of Network60% covered after
deductible is metAllergy tests and
treatments**In Network**100% covered;
injections, serum; \$40
copay office visit for
testing.**Out of Network**60% covered after
deductible is met;
injections, serum, and
testing.

Outpatient Care

Outpatient surgery

In Network80% covered after
deductible is met**Out of Network**60% covered after
deductible is metOutpatient laboratory
services**In Network**80% covered after
deductible is met**Out of Network**60% covered after
deductible is met

PPO

Family Planning

Office visit:
Pre/postnatal

In Network

\$40 copay

Out of Network

60% covered after
deductible is met

Inpatient Hospital Care

Hospital semi-private
room

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible

Hospital private room

In Network

80% covered after plan
deductible; At semi-
private rate; member
will be responsible for
paying the difference
between private and
semi-private care.

Out of Network

60% covered after plan
deductible

Intensive care

In Network

80% covered after plan
deductible

Out of Network

60% covered after plan
deductible

PPO

Mental Health and Substance Abuse Care

Mental Health:
Outpatient coverage

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

Mental Health:
Inpatient coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Detox: Outpatient
coverage

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

Detox: Inpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Rehab: Outpatient
coverage

In Network

\$35 copay

Out of Network

60% covered after
deductible is met

PPO

Rehab: Inpatient
coverage

In Network

80% covered after
deductible is met

Out of Network

60% covered after
deductible is met

Alternative Care

Chiropractic

In Network

\$40 copay; limited to
26 spinal adjustments /
manipulations per year

Out of Network

60% covered after
deductible is met;
limited to 26 spinal
adjustments /
manipulations per year

↑ Top

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ATTACHMENT E

[Return to Dental](#)

Dental Plan Details - Preventive Dental

- ↓ [Dental Plan Facts](#)
- ↓ [Cost](#)
- ↓ [Coverage](#)

Dental Plan Facts

[Compare Different Plans](#)

Preventive Dental

[Choose](#)

Dental Plan Facts

Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com

[↑ Top](#)

Cost

[Compare Different Plans](#)

Preventive Dental

[Choose](#)

Preventive Dental

Plan Prices

You only	\$1.00
You and spouse	\$2.00
You and child	\$2.00
You and family	\$3.00

[↑ Top](#)

Coverage

[Compare Different Plans](#)

Preventive Dental

[Choose](#)

General Dental Expenses

Annual deductible	\$75 Individual; \$225 Family
Annual maximum coverage per person	\$2,000

Preventive Care

Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered

Preventive Dental

Annual service limits-- preventive care	Check with Plan
--------------------------------------------	-----------------

Basic Services

Fillings	50% covered; subject to annual deductible
----------	----------------------------------------------

Routine extractions	50% covered; subject to annual deductible
---------------------	----------------------------------------------

Major Services

Dentures	Not covered
----------	-------------

Bridges	Not covered
---------	-------------

Oral surgery	50% covered; subject to annual deductible
--------------	----------------------------------------------

Anesthesia for dental care	50% covered; subject to annual deductible
-------------------------------	----------------------------------------------

Orthodontia Services

Orthodontia benefits	Not covered
----------------------	-------------

↑ Top

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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ATTACHMENT F

[Return to Dental](#)

Dental Plan Details - Dental

- ↓ Dental Plan Facts
- ↓ Cost
- ↓ Coverage

Dental Plan Facts

[Compare Different Plans](#)

	Dental
	Keep

Dental Plan Facts

Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com

[↑ Top](#)

Cost

[Compare Different Plans](#)

	Dental
	Keep

Dental

Plan Prices

You only	\$12.29
You and spouse	\$24.60
You and child	\$23.98
You and family	\$39.97

↑ Top

Coverage

[Compare Different Plans](#)

Dental

[Keep](#)

General Dental Expenses

Annual deductible	\$50 Individual; \$150 Family
Annual maximum coverage per person	Not applicable

Preventive Care

Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered

Dental

Annual service limits-- preventive care	Check with Plan
--------------------------------------------	-----------------

Basic Services

Fillings	80% covered; subject to annual deductible
----------	----------------------------------------------

Routine extractions	80% covered; subject to annual deductible
---------------------	----------------------------------------------

Major Services

Dentures	50% covered; subject to annual deductible
----------	----------------------------------------------

Bridges	50% covered; subject to annual deductible
---------	----------------------------------------------

Oral surgery	80% covered; subject to annual deductible
--------------	----------------------------------------------

Anesthesia for dental care	80% covered; subject to annual deductible
-------------------------------	----------------------------------------------

Orthodontia Services

Orthodontia benefits	Not covered
----------------------	-------------

↑ Top

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certain information and/or sections won't appear because the necessary data isn't available. If you have questions about a topic that isn't covered in the charts, contact the plan's member services department for additional information. Also, keep in mind that the information on access and quality of care is provided by the health plans. Neither Nisource Inc. nor Alight Solutions is responsible for the accuracy of this information. If there is a discrepancy between the information displayed on these charts and the official plan documents, the official plan documents will control. Nisource Inc. reserves the right to amend, suspend, or terminate the plan(s) or program(s) at any time.

Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

ATTACHMENT G

[Return to Dental](#)

Dental Plan Details - Dental Plus

- ↓ Dental Plan Facts
- ↓ Cost
- ↓ Coverage

Dental Plan Facts

[Compare Different Plans](#)

Dental Plus

[Choose](#)

Dental Plan Facts

Member services phone number	1-800-CIGNA24; 1-800-244-6224
Website	myCIGNA.com

[↑ Top](#)

Cost

[Compare Different Plans](#)

Dental Plus

[Choose](#)

Dental Plus

Plan Prices

You only	\$19.22
You and spouse	\$38.43
You and child	\$37.49
You and family	\$62.46

↑ Top

Coverage

Compare Different Plans

Dental Plus

Choose

General Dental Expenses

Annual deductible	\$0 Individual; \$0 Family
Annual maximum coverage per person	\$2,000

Preventive Care

Primary covered preventive services	Check with Plan
Preventive care benefits	100% covered

Dental Plus

Annual service limits-- preventive care	Check with Plan
--------------------------------------------	-----------------

Basic Services

Fillings	80% covered
----------	-------------

Routine extractions	80% covered
---------------------	-------------

Major Services

Dentures	50% covered
----------	-------------

Bridges	50% covered
---------	-------------

Oral surgery	80% covered
--------------	-------------

Anesthesia for dental care	80% covered
-------------------------------	-------------

Orthodontia Services

Orthodontia benefits	50% covered; \$1,500 lifetime maximum
----------------------	------------------------------------------

↑ Top

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

ATTACHMENT H

[← Return to Vision](#)

Vision Plan Details - Basic Vision

↓ Plan Facts

↓ Cost

↓ Coverage

Plan Facts

[Compare Different Plans](#)

Basic Vision

[Choose](#)

Vision Plan Facts

Member services phone
number

1-800-877-7195

Website

vsp.com

[↑ Top](#)

Cost

[Compare Different Plans](#)

Basic Vision

[Choose](#)

Basic Vision

Plan Prices

You only	\$0.00
You and spouse	\$0.00
You and child	\$0.00
You and family	\$0.00

↑ Top

Coverage

[Compare Different Plans](#)

Basic Vision

[Choose](#)

General Vision Expenses

Plan description	Choice Network: Exam Plus
------------------	---------------------------

Vision limits	In Network Exam plus material discount every plan year beginning in January
	Out of Network Exam every plan year beginning in January

Basic Vision

Other information
about vision care
benefits

In Network

Discounts on services
outside of exam

Out of Network

Coverage included for
exam only

Exams and Other Services

Routine vision exams

In Network

100% covered; limited
to one exam every plan
year beginning in
January; check with
VSP for details.

Out of Network

\$45 allowance; limited
to one exam every plan
year beginning in
January

Laser surgery

In Network

Average 15% discount
available at VSP-
contracted laser
centers

Out of Network

Not covered

Basic Vision

Lenses and Frames

Single vision

In Network

20% discount when a complete pair of glasses is purchased.

Out of Network

Not covered

Lined Bifocal

In Network

20% discount when a complete pair of glasses is purchased.

Out of Network

Not covered

Lined Trifocal

In Network

20% discount when a complete pair of glasses is purchased.

Out of Network

Not covered

Lenticular

In Network

20% discount when a complete pair of glasses is purchased.

Out of Network

Not covered

Progressive

In Network

Discounts available

Out of Network

Not covered

Basic Vision

Scratch resistant
coating

In Network

Up to 20% savings on
lens extras; check with
VSP for details.

Out of Network

Not covered

Tints

In Network

Up to 20% savings on
lens extras; check with
VSP for details.

Out of Network

Not covered

Frame benefits

In Network

20% discount when a
complete pair of
glasses is purchased.

Out of Network

Not covered

Contact Lenses

Medically necessary
lenses

In Network

15% discount off
contact lens fitting and
evaluation exam; this
exam is in addition to
your vision exam to
ensure proper fit of
your contact.

Out of Network

Not covered

Basic Vision

Elective lenses

In Network

15% discount off contact lens fitting and evaluation exam; this exam is in addition to your vision exam to ensure proper fit of your contact.

Out of Network

Not covered

[↑ Top](#)

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

ATTACHMENT I

[Return to Vision](#)

Vision Plan Details - Vision Plan

- ↓ Plan Facts
- ↓ Cost
- ↓ Coverage

Plan Facts

[Compare Different Plans](#)

	Vision Plan
	Keep

Vision Plan Facts

Member services phone number	1-800-877-7195
Website	vsp.com

[↑ Top](#)

Cost

[Compare Different Plans](#)

	Vision Plan
	Keep

Vision Plan

Plan Prices

You only	\$2.37
You and spouse	\$4.63
You and child	\$5.08
You and family	\$6.72

↑ Top

Coverage

Compare Different Plans

Vision Plan

Keep

General Vision Expenses

Plan description	Choice Network: Flex Plan
------------------	---------------------------

Vision Plan

Vision limits**In Network**

Exams and lenses every plan year beginning in January; frames every other plan year beginning in January

Out of Network

Exams and lenses every plan year beginning in January; frames every other plan year beginning in January

Other information about vision care benefits**In Network**

KidsCare Program included (Kids get an extra exam if needed, frames every year, and new lenses should they have a change in Rx)

Out of Network

Coverage included for exam, lenses, and frames

Vision Plan

Exams and Other Services

Routine vision exams

In Network

100% covered; limited to one exam every plan year beginning in January; check with VSP for details.

Out of Network

\$45 allowance; limited to one exam every plan year beginning in January

Laser surgery

In Network

Average 15% discount available at VSP-contracted laser centers

Out of Network

Not covered

Lenses and Frames

Single vision

In Network

100% covered; benefits limited to once every plan year beginning in January

Out of Network

\$30 allowance; single vision lenses; limited to once every plan year beginning in January

Vision Plan

Lined Bifocal

In Network

100% covered; benefits limited to once every plan year beginning in January

Out of Network

\$50 allowance; limited to once every plan year beginning in January

Lined Trifocal

In Network

100% covered; benefits limited to once every plan year beginning in January

Out of Network

\$65 allowance; lined trifocal lenses; limited to once every plan year beginning in January

Lenticular

In Network

\$100 allowance; benefits limited to once every plan year beginning in January

Out of Network

\$100 allowance; lined lenticular lenses; limited to once every plan year beginning in January

Vision Plan

Progressive

In Network

Up to 30% savings on lens extras

Out of Network

\$50 allowance; limited to once every plan year beginning in January

Scratch resistant coating

In Network

Up to 30% savings on lens extras

Out of Network

Not covered

Tints

In Network

Up to 30% savings on lens extras

Out of Network

Not covered

Frame benefits

In Network

\$200 allowance (\$250 for Featured Frames); plus 20% off the amount over your allowance; benefits limited to every other plan year beginning in January

Out of Network

\$70 allowance; benefits limited to every other plan year beginning in January

Vision Plan

Contact Lenses

Medically necessary
lenses

In Network

100% covered after
materials copay

Out of Network

\$210 allowance

Elective lenses

In Network

\$175 allowance for
contacts in lieu of
glasses; 15% off
contact lens exam up
to \$50 max copay;
benefits limited to once
every plan year
beginning in January

Out of Network

\$105 allowance; exam
and fitting 100% up to
\$105 in lieu of glasses;
benefits limited to once
every plan year
beginning in January

[↑ Top](#)

Review the charts online while processing your elections for the plan year to compare the health care options available to you. The online chart provides general information across plans. If you would like more detailed information on a particular plan, please contact the plan at the number that appears online.

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Impact from Health Care Reform is subject to interpretation by the health plan. Consult your health plan for more specific details.

ATTACHMENT J

2024 Medical, Dental & Vision Contribution

2024 Non-Exempt & Union Contribution				
Option Description	EE	SP	CH	FM
Non-Union PPO	25.00%	25.00%	25.00%	25.00%
High Deductible PPO 1	25.00%	25.00%	25.00%	25.00%
High Deductible PPO 2	15.00%	15.00%	15.00%	15.00%

2024 Exempt Contribution				
Option Description	EE	SP	CH	FM
Non-Union PPO	30.00%	30.00%	30.00%	30.00%
High Deductible PPO 1	30.00%	30.00%	30.00%	30.00%
High Deductible PPO 2	15.00%	15.00%	15.00%	15.00%

2024 Non-Exempt & Union Contribution				
Option Description	EE	SP	CH	FM
Preventative Dental	4.60%	4.60%	4.70%	4.20%
Dental	25.00%	25.00%	25.00%	25.00%
Dental Plus	35.80%	35.80%	35.80%	35.80%

2024 Exempt Contribution				
Option Description	EE	SP	CH	FM
Preventative Dental	4.60%	4.60%	4.70%	4.20%
Dental	30.00%	30.00%	30.00%	30.00%
Dental Plus	40.10%	40.10%	40.10%	40.10%

2024 Non-Exempt & Union Contribution				
Option Description	EE	SP	CH	FM
Basic Vision	0.00%	0.00%	0.00%	0.00%
Vision Plan	25.00%	25.00%	25.00%	25.00%

2024 Exempt Contribution				
Option Description	EE	SP	CH	FM
Basic Vision	0.00%	0.00%	0.00%	0.00%
Vision Plan	30.00%	30.00%	30.00%	30.00%

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 44
Respondent: Beth Owens

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide each medical insurance policy that Columbia Kentucky currently maintains.

Response:

See KY PSC Case No. 2024-00092, Staff 1-44, Attachments A through D for a detailed description of the medical insurance policies the utility currently maintains.

ATTACHMENT A

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 44
Respondent: Beth Owens

Attachment A
PPO Plan Summary of Benefits and Coverage
1/1/2024 - 12/31/2024

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services

Coverage Period: 01/01/2024-12/31/2024

NiSource, Inc.: PPO Plan


Coverage for: Individual + Family | Plan Type: PPO



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$500/individual or \$1,000/individual +spouse or \$1,000/individual + child (ren) or \$1,500/family for In-Network Providers. \$1,000/individual or \$2,000/individual + spouse or \$2,000/individual+ child (ren) or \$3,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Prescription Drugs, Preventive care and primary care and Specialist visits are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers \$1,500/individual or \$3,000/individual + spouse or \$3,000/individual + child (ren) or \$4,500/family; for out-of-network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$9,000/family. This plan has a</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limit until the overall family out-of-pocket limit has been met.</p>

Important Questions	Answers	Why This Matters:
	separate Out of Pocket Maximum of \$1,500 individual or \$8,700 /family for In- Network Prescription Drugs .	
What is not included in the out-of-pocket limit?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$35/visit deductible does not apply	40% coinsurance	None
	Specialist visit	\$40/visit deductible does not apply	40% coinsurance	None
	Preventive care/screening/immunization	No charge	40% coinsurance	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or	Generic drugs (Tier 1)	20% coinsurance , \$5 minimum copay up to \$15 maximum per	Not Covered	*See Prescription Drug section

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
condition More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/		prescription (retail only) and \$20 copay per prescription (home delivery only)		
	Preferred brand drugs (Tier 2)	20% coinsurance , \$15 minimum copay up to \$45 maximum per prescription (retail only) and \$60 copay per prescription (home delivery only)	Not Covered	
	Non-preferred brand drugs (Tier 3)	20% coinsurance , \$30 minimum copay up to \$90 maximum per prescription (retail only) and \$120 copay per prescription (home delivery only)	Not Covered	
	Specialty drugs (Tier 4)	Covered same as any other drug, retail and home delivery coverage applies	Not Covered	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	Accidents (true emergencies) 100% covered after a \$150 copay .
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	\$35/visit deductible does not apply	20% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	Office Visit \$35/visit deductible does not apply Other Outpatient \$35/visit deductible does not apply	Office Visit 40% coinsurance Other Outpatient 40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	\$40/visit first 1 visit deductible does not apply then 20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	\$40/visit deductible does not apply	40% coinsurance	*See Therapy Services section.
	Habilitation services	\$40/visit deductible does not apply	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	None
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children’s eye exam	Not covered	Not covered	*See Vision Services section
	Children’s glasses	Not covered	Not covered	*See Vision Services section
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)		
<ul style="list-style-type: none"> • Cosmetic surgery • Dental care (Adult) • Infertility treatment 	<ul style="list-style-type: none"> • Long-term care • Weight loss programs 	<ul style="list-style-type: none"> • Routine eye care (Adult) • Routine foot care unless you have been diagnosed with diabetes.
Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)		
<ul style="list-style-type: none"> • Acupuncture • Bariatric surgery 	<ul style="list-style-type: none"> • Chiropractic care 26 visits/benefit period. • Hearing aids 	<ul style="list-style-type: none"> • Private-duty nursing • Most coverage provided outside the United States. See www.bcbsglobalcore.com

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information on how to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

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About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist coinsurance](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Specialist](#) office visits (*prenatal care*)
 Childbirth/Delivery Professional Services
 Childbirth/Delivery Facility Services
[Diagnostic tests](#) (*ultrasounds and blood work*)
[Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
---------------------------	-----------------

In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$500
Copayments	\$0
Coinsurance	\$1,007

What isn't covered

Limits or exclusions	\$60
----------------------	------

The total Peg would pay is	\$1,567
-----------------------------------	----------------

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Primary care physician](#) office visits (*including disease education*)
[Diagnostic tests](#) (*blood work*)
[Prescription drugs](#)
[Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles *	\$107
Copayments	\$360
Coinsurance	\$1,224

What isn't covered

Limits or exclusions	\$55
----------------------	------

The total Joe would pay is	\$1,746
-----------------------------------	----------------

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Emergency room care](#) (*including medical supplies*)
[Diagnostic test](#) (*x-ray*)
[Durable medical equipment](#) (*crutches*)
[Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
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In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles *	\$500
Copayments	\$260
Coinsurance	\$283

What isn't covered

Limits or exclusions	\$0
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The total Mia would pay is	\$1,043
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The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

ATTACHMENT B

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 44
Respondent: Beth Owens

Attachment B
Non-Union PPO Plan Summary of Benefits and Coverage
1/1/2024 - 12/31/2024

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services

Coverage Period: 01/01/2024-12/31/2024

NiSource, Inc.: Non-Union PPO Plan


Coverage for: Individual + Family | Plan Type: PPO



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$500/individual or \$1,000/individual +spouse or \$1,000/individual + child (ren) or \$1,500/family for In-Network Providers. \$1,000/individual or \$2,000/individual + spouse or \$2,000/individual+ child (ren) or \$3,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Prescription Drugs, Preventive care and primary care and Specialist visits are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers \$1,500/individual or \$3,000/individual + spouse or \$3,000/individual + child (ren) or \$4,500/family; for out-of-network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$9,000/family. This plan has a</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limit until the overall family out-of-pocket limit has been met.</p>

Important Questions	Answers	Why This Matters:
	separate Out of Pocket Maximum of \$1,500 individual or \$8,700 /family for In- Network Prescription Drugs .	
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$35/visit deductible does not apply	40% coinsurance	None
	Specialist visit	\$40/visit deductible does not apply	40% coinsurance	None
	Preventive care/screening/immunization	No charge	40% coinsurance	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or	Generic drugs (Tier 1)	20% coinsurance , \$5 minimum copay up to \$15 maximum per	Not Covered	*See Prescription Drug section

* For more information about limitations and exceptions, see the [plan](#) or policy document at [www.mysourceforhr.com](#).

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
condition More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/		prescription (retail only) and \$20 copay per prescription (home delivery only)		
	Preferred brand drugs (Tier 2)	20% coinsurance , \$15 minimum copay up to \$45 maximum per prescription (retail only) and \$60 copay per prescription (home delivery only)	Not Covered	
	Non-preferred brand drugs (Tier 3)	20% coinsurance , \$30 minimum copay up to \$90 maximum per prescription (retail only) and \$120 copay per prescription (home delivery only)	Not Covered	
	Specialty drugs (Tier 4)	Covered same as any other drug, retail and home delivery coverage applies	Not Covered	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	Accidents (true emergencies) 100% covered after a \$150 copay .
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	\$35/visit deductible does not apply	20% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you need mental health, behavioral health, or substance abuse services	Outpatient services	Office Visit \$35/visit deductible does not apply Other Outpatient \$35/visit deductible does not apply	Office Visit 40% coinsurance Other Outpatient 40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	\$40/visit first 1 visit deductible does not apply then 20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	\$40/visit deductible does not apply	40% coinsurance	*See Therapy Services section.
	Habilitation services	\$40/visit deductible does not apply	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	None
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children’s eye exam	Not covered	Not covered	*See Vision Services section
	Children’s glasses	Not covered	Not covered	*See Vision Services section
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)		
<ul style="list-style-type: none"> • Cosmetic surgery • Dental care (Adult) • Infertility treatment 	<ul style="list-style-type: none"> • Long-term care • Weight loss programs 	<ul style="list-style-type: none"> • Routine eye care (Adult) • Routine foot care unless you have been diagnosed with diabetes.
Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)		
<ul style="list-style-type: none"> • Acupuncture • Bariatric surgery 	<ul style="list-style-type: none"> • Chiropractic care 26 visits/benefit period. • Hearing aids 	<ul style="list-style-type: none"> • Private-duty nursing • Most coverage provided outside the United States. See www.bcbsglobalcore.com

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information on how to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

PRA Disclosure Statement: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is **0938-1146**. The time required to complete this information collection is estimated to average **0.08** hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist coinsurance](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Specialist](#) office visits (*prenatal care*)
 Childbirth/Delivery Professional Services
 Childbirth/Delivery Facility Services
[Diagnostic tests](#) (*ultrasounds and blood work*)
[Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
---------------------------	-----------------

In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$500
Copayments	\$0
Coinsurance	\$1,007
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$1,567

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Primary care physician](#) office visits (*including disease education*)
[Diagnostic tests](#) (*blood work*)
[Prescription drugs](#)
[Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles *	\$107
Copayments	\$360
Coinsurance	\$1,224
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$1,746

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$500
- [Specialist copayment](#) \$40
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

[Emergency room care](#) (*including medical supplies*)
[Diagnostic test](#) (*x-ray*)
[Durable medical equipment](#) (*crutches*)
[Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles *	\$500
Copayments	\$260
Coinsurance	\$283
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,043

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

Attachment C

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 44
Respondent: Beth Owens

Attachment C
HD PPO 1 Plan Summary of Benefits and Coverage
1/1/2024 – 12/31/2024

Summary of Benefits and Coverage: What this [Plan](#) Covers & What You Pay for Covered Services

Coverage Period: 01/01/2024-12/31/2024

NiSource, Inc.: HD PPO 1


Coverage for: Individual + Family | Plan Type: CDHP



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$1,600/individual or \$3,200/individual +spouse or \$3,200/individual + child (ren) or \$3,200/family for In-Network Providers. \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual+ child (ren) or \$6,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, the overall family deductible must be met before the plan begins to pay.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Preventive care and primary care services are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers \$3,000/individual or \$6,000/individual + spouse or \$6,000/individual + child (ren) or \$6,000/family; for out- of-network providers \$6,000/individual or \$12,000/individual + spouse or \$12,000/individual + child (ren) or \$12,000/family</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, the overall family out-of-pocket limit must be met.</p>

Important Questions	Answers	Why This Matters:
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	20% coinsurance	40% coinsurance	None
	Specialist visit	20% coinsurance	40% coinsurance	None
	Preventive care/screening/immunization	No charge	No charge	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or condition More information about prescription drug coverage is available at www.anthem.com/pharm	Generic drugs (Tier 1)	20% coinsurance	40% coinsurance	Covers up to a 30-day supply (retail subscription); 31-90 day supply (mail order prescription).
	Preferred brand drugs (Tier 2)	20% coinsurance	40% coinsurance	
	Non-preferred brand drugs (Tier 3)	20% coinsurance	40% coinsurance	
	Specialty drugs (Tier 4)	20% coinsurance	40% coinsurance	

* For more information about limitations and exceptions, see the [plan](#) or policy document at [www.mysourceforhr.com](#).

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
acyinformation/				
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	None
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	20% coinsurance	40% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	20% coinsurance	40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	20% coinsurance	40% coinsurance	*See Therapy Services section.
	Habilitation services	20% coinsurance	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children’s eye exam	Not covered	Not covered	*See Vision Services section
	Children’s glasses	Not covered	Not covered	*See Vision Services section
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Excluded Services & Other Covered Services:

Services Your [Plan](#) Generally Does NOT Cover (Check your policy or [plan](#) document for more information and a list of any other [excluded services](#).)

- | | | |
|-------------------------|------------------------|-------------------------------------------------------------------|
| • Cosmetic surgery | • Long-term care | • Routine eye care (Adult) |
| • Dental care (Adult) | • Weight loss programs | • Routine foot care unless you have been diagnosed with diabetes. |
| • Infertility treatment | | |

Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your [plan](#) document.)

- | | | |
|---------------------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| • Acupuncture | • Chiropractic care 26 visits/benefit period. | • Private-duty nursing |
| • Bariatric surgery | • Hearing aids | • Most coverage provided outside the United States. See www.bcbsglobalcore.com |

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318- 2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information on how to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn't meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika a'ohwol ninisingo, kwijigo holne! (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

PRA Disclosure Statement: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is **0938-1146**. The time required to complete this information collection is estimated to average **0.08** hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist coinsurance](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
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In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$1,500
Copayments	\$0
Coinsurance	\$1,500

What isn't covered

Limits or exclusions	\$60
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The total Peg would pay is	\$3,060
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Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
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In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles *	\$1,500
Copayments	\$0
Coinsurance	\$1,437

What isn't covered

Limits or exclusions	\$55
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The total Joe would pay is	\$2,992
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Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$1,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
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In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles *	\$1,500
Copayments	\$0
Coinsurance	\$385

What isn't covered

Limits or exclusions	\$0
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The total Mia would pay is	\$1,885
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The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

ATTACHMENT D

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 44
Respondent: Beth Owens


Attachment D
HD PPO 2 Plan Summary of Benefits and Coverage
1/1/2024 – 12/31/2024



The Summary of Benefits and Coverage (SBC) document will help you choose a health [plan](#). The SBC shows you how you and the [plan](#) would share the cost for covered health care services. **NOTE: Information about the cost of this [plan](#) (called the [premium](#)) will be provided separately. This is only a summary.** For more information about your coverage, or to get a copy of the complete terms of coverage, www.mysourceforhr.com. For general definitions of common terms, such as [allowed amount](#), [balance billing](#), [coinsurance](#), [copayment](#), [deductible](#), [provider](#), or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary/ or call (888) 640-3320 to request a copy.

Important Questions	Answers	Why This Matters:
<p>What is the overall deductible?</p>	<p>\$2,500/individual or \$5,000/individual +spouse or \$5,000/individual + child (ren) or \$5,000/family for In-Network Providers. \$5,000/individual or \$10,000/individual + spouse or \$10,000/individual+ child (ren) or \$10,000/family for Out-of-Network Providers.</p>	<p>Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, the overall family deductible must be met before the plan begins to pay.</p>
<p>Are there services covered before you meet your deductible?</p>	<p>Yes. Preventive care and primary care services are covered before you meet your deductible.</p>	<p>This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/.</p>
<p>Are there other deductibles for specific services?</p>	<p>No.</p>	<p>You don't have to meet deductibles for specific services.</p>
<p>What is the out-of-pocket limit for this plan?</p>	<p>For network providers (each individual family member is subject to no more than \$9,100) \$5,000/individual or \$10,000/individual + spouse or \$10,000/individual + child (ren) or \$10,000/family; for out-of-network providers (each individual family member is subject to no more than \$15,000)</p>	<p>The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, the overall family out-of-pocket limit must be met.</p>

Important Questions	Answers	Why This Matters:
	\$10,000 /individual or \$20,000 /individual + spouse or \$20,000 /individual + child (ren) or \$20,000 /family	
What is not included in the out-of-pocket limit ?	Penalties for non-compliance, premiums , balance-billing charges, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit .
Will you pay less if you use a network provider ?	Yes, Blue Card PPO. See www.anthem.com or call (800) 228-2891 for a list of network providers .	This plan uses a provider network . You will pay less if you use a provider in the plan's network . You will pay the most if you use an out-of-network provider , and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist ?	No.	You can see a specialist you choose without a referral .

 All [copayment](#) and [coinsurance](#) costs shown in this chart are after your [deductible](#) has been met, if a [deductible](#) applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	20% coinsurance	40% coinsurance	None
	Specialist visit	20% coinsurance	40% coinsurance	None
	Preventive care/screening/immunization	No charge	No charge	You may have to pay for services that aren't preventive. Ask your provider if the services needed are preventive. Then check what your plan will pay for.
If you have a test	Diagnostic test (x-ray, blood work)	20% coinsurance	40% coinsurance	None
	Imaging (CT/PET scans, MRIs)	20% coinsurance	40% coinsurance	
If you need drugs to treat your illness or condition	Generic drugs (Tier 1)	20% coinsurance	40% coinsurance	Covers up to a 30-day supply (retail subscription); 31-90 day supply (mail order prescription).
	Preferred brand drugs (Tier 2)	20% coinsurance	40% coinsurance	

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
More information about prescription drug coverage is available at www.anthem.com/pharmacyinformation/	Non-preferred brand drugs (Tier 3)	20% coinsurance	40% coinsurance	
	Specialty drugs (Tier 4)	20% coinsurance	40% coinsurance	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance	40% coinsurance	None
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need immediate medical attention	Emergency room care	20% coinsurance	20% coinsurance	None
	Emergency medical transportation	20% coinsurance	20% coinsurance	
	Urgent care	20% coinsurance	40% coinsurance	
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance	40% coinsurance	Preauthorization is required.
	Physician/surgeon fees	20% coinsurance	40% coinsurance	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	20% coinsurance	40% coinsurance	None
	Inpatient services	20% coinsurance	40% coinsurance	
If you are pregnant	Office visits	20% coinsurance	40% coinsurance	Maternity care may include tests and services described elsewhere in the SBC (i.e., ultrasound).
	Childbirth/delivery professional services	20% coinsurance	40% coinsurance	
	Childbirth/delivery facility services	20% coinsurance	40% coinsurance	
If you need help recovering or have other special health needs	Home health care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Rehabilitation services	20% coinsurance	40% coinsurance	*See Therapy Services section.
	Habilitation services	20% coinsurance	40% coinsurance	
	Skilled nursing care	20% coinsurance	40% coinsurance	120 visits/benefit period
	Durable medical equipment	20% coinsurance	20% coinsurance	None
	Hospice services	20% coinsurance	40% coinsurance	None
If your child needs dental or eye care	Children's eye exam	Not covered	Not covered	*See Vision Services section
	Children's glasses	Not covered	Not covered	*See Vision Services section

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
	Children’s dental check-up	Not covered	Not covered	*See Dental Services section

Excluded Services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services .)		
<ul style="list-style-type: none"> • Cosmetic surgery • Dental care (Adult) • Infertility treatment 	<ul style="list-style-type: none"> • Long-term care • Weight loss programs 	<ul style="list-style-type: none"> • Routine eye care (Adult) • Routine foot care unless you have been diagnosed with diabetes.

Other Covered Services (Limitations may apply to these services. This isn’t a complete list. Please see your plan document.)		
<ul style="list-style-type: none"> • Acupuncture • Bariatric surgery 	<ul style="list-style-type: none"> • Chiropractic care 26 visits/benefit period. • Hearing aids 	<ul style="list-style-type: none"> • Private-duty nursing • Most coverage provided outside the United States. See www.bcbsglobalcore.com

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: DOL, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform. Other coverage options may be available to you, too, including buying individual insurance coverage through the [Health Insurance Marketplace](#). For more information about the [Marketplace](#), visit www.HealthCare.gov or call 1-800-318- 2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your [plan](#) for a denial of a [claim](#). This complaint is called a [grievance](#) or [appeal](#). For more information about your rights, look at the explanation of benefits you will receive for that medical [claim](#). Your [plan](#) documents also provide complete information on how to submit a [claim](#), [appeal](#), or a [grievance](#) for any reason to your [plan](#). For more information about your rights, this notice, or assistance, contact:

ATTN: [Grievances](#) and [Appeals](#), P.O. Box 105568, Atlanta GA 30348-5568

Department of Labor, Employee Benefits Security Administration, (866) 444-EBSA (3272), www.dol.gov/ebsa/healthreform

Does this plan provide Minimum Essential Coverage? Yes.

[Minimum Essential Coverage](#) generally includes [plans](#), [health insurance](#) available through the [Marketplace](#) or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of [Minimum Essential Coverage](#), you may not be eligible for the [premium tax credit](#).

Does this plan meet the Minimum Value Standards? Yes.

If your [plan](#) doesn’t meet the [Minimum Value Standards](#), you may be eligible for a [premium tax credit](#) to help you pay for a [plan](#) through the [Marketplace](#).

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al (800) 228-2891.

* For more information about limitations and exceptions, see the [plan](#) or policy document at www.mysourceforhr.com.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa (800) 228-2891.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 (800) 228-2891.

Navajo (Dine): Dinek'ehgo shika at'ohwol ninisingo, kwijigo holne' (800) 228-2891.

To see examples of how this [plan](#) might cover costs for a sample medical situation, see the next section.

PRA Disclosure Statement: According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is **0938-1146**. The time required to complete this information collection is estimated to average **0.08** hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this [plan](#) might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your [providers](#) charge, and many other factors. Focus on the [cost-sharing](#) amounts ([deductibles](#), [copayments](#) and [coinsurance](#)) and [excluded services](#) under the [plan](#). Use this information to compare the portion of costs you might pay under different health [plans](#). Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby

(9 months of in-network pre-natal care and a hospital delivery)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist coinsurance](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Specialist](#) office visits (*prenatal care*)
- Childbirth/Delivery Professional Services
- Childbirth/Delivery Facility Services
- [Diagnostic tests](#) (*ultrasounds and blood work*)
- [Specialist](#) visit (*anesthesia*)

Total Example Cost	\$12,840
---------------------------	-----------------

In this example, Peg would pay:

<i>Cost Sharing</i>	
Deductibles	\$2,500
Copayments	\$0
Coinsurance	\$2,500
<i>What isn't covered</i>	
Limits or exclusions	\$60
The total Peg would pay is	\$5,060

Managing Joe's Type 2 Diabetes

(a year of routine in-network care of a well-controlled condition)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Primary care physician](#) office visits (*including disease education*)
- [Diagnostic tests](#) (*blood work*)
- [Prescription drugs](#)
- [Durable medical equipment](#) (*glucose meter*)

Total Example Cost	\$7,460
---------------------------	----------------

In this example, Joe would pay:

<i>Cost Sharing</i>	
Deductibles *	\$2,500
Copayments	\$0
Coinsurance	\$1,437
<i>What isn't covered</i>	
Limits or exclusions	\$55
The total Joe would pay is	\$3,992

Mia's Simple Fracture

(in-network emergency room visit and follow up care)

- The [plan's](#) overall [deductible](#) \$2,500
- [Specialist copayment](#) 20%
- Hospital (facility) [coinsurance](#) 20%
- Other [coinsurance](#) 20%

This EXAMPLE event includes services like:

- [Emergency room care](#) (*including medical supplies*)
- [Diagnostic test](#) (*x-ray*)
- [Durable medical equipment](#) (*crutches*)
- [Rehabilitation services](#) (*physical therapy*)

Total Example Cost	\$2,010
---------------------------	----------------

In this example, Mia would pay:

<i>Cost Sharing</i>	
Deductibles *	\$1,540
Copayments	\$0
Coinsurance	\$385
<i>What isn't covered</i>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,925

The [plan](#) would be responsible for the other costs of these EXAMPLE covered services.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

Response:

All employees are offered the same basic life insurance, employee supplemental life insurance, and dependent life insurance options. For basic life insurance of two times (2x) base salary, there is no employee contribution, and the company contribution is \$0.1560 per \$1,000 of annual salary. The employee pays the full cost for employee supplemental life insurance and dependent life insurance.

The 2024 employee rates are:

<u>Plan Name</u>	<u>Option Availability</u>	<u>Participant Paid Rate Per 1000 per month (Price Tag)</u>		<u>Comments</u>
Supplemental Employee Life	3 – 7 x pay	Age	Rate	Optional Coverage is 100% employee paid
		Under 25	0.0630	
		25 – 29	0.0630	
		30 – 34	0.0840	
		35 – 39	0.0940	
		40 – 44	0.1050	
		45 – 49	0.1570	
		50 – 54	0.2410	
		55 – 59	0.4510	
		60 – 64	0.6930	
		65 – 69	1.3330	
		70 & Over	2.1620	
Spouse Life	\$10,000	Age	Rate	Spouse Life is 100% paid by employee.
	\$25,000	Under 25	0.0630	
	\$50,000	25 – 29	0.0630	
		30 – 34	0.0840	
		35 – 39	0.0940	
		40 – 44	0.1050	
		45 – 49	0.1570	
		50 – 54	0.2410	
		55 – 59	0.4510	
		60 – 64	0.6930	
		65 – 69	1.3330	
		70 & Over	2.1620	
Child Life	\$5,000	\$0.938/\$5000		Child life is 100% paid by employee.
	\$10,000	\$1.874/\$10,000		