

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Forecasted Period Ending December 31, 2025
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Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
SMRP Rider by Rate Schedule

<u>Line No.</u>	<u>Rate Schedule</u> (A)	<u>Allocation Percent</u> ⁽¹⁾ (B)	<u>Revenue Requirement</u> (C)	<u>Billing Determinant Volumes</u> ⁽²⁾ (D)	<u>Volumetric SMRP Rider</u> (E)	<u>Balancing Adjustment SMRP Rider</u> ^[4] (F)	<u>Total Volumetric SMRP Rider</u> (G)
1	Rate GSR, Rate SVGTS - Residential Service	64.795%	\$8,215,328	8,282,858.8	0.9918	0.04320	1.0350
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	27.683%	\$3,509,915	6,238,515.8	0.5626	0.02620	0.5888
3	Rate IUS, Rate IUDS	0.029%	\$3,677	10,410.5	0.3532	0.01640	0.3696
4	Rate IS, Rate DS ⁽³⁾ , Rate SAS	7.493%	\$950,034	9,122,354.9	0.1041	0.00470	0.1088
5	TOTAL	<u>100.000%</u>	<u>\$12,678,954</u>	<u>23,654,140.0</u>			

Notes:

⁽¹⁾ Allocation percent is based on the as filed overall base revenue distribution in PSC Case No. 2024-00092 Stipulation

⁽²⁾ Billing Determinants based on projected 2025 volumes

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

⁽⁴⁾ Balancing Adjustment - per Case No. 2024-00074

Columbia Gas of Kentucky
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
SMRP Rider Billing Determinants by Rate Schedule - Estimated Billing Volumes
For the Twelve Months Ending December 31, 2025

<u>Rate Schedule</u>	<u>Total Mcf</u>
(A)	(B)
GSR /GTR - Residential	8,282,858.8
GSO/GTO/GDS - Commercial or Industrial	6,238,515.8
IUS, IU DS	10,410.5
IS, DS	9,122,354.9
Total	<u>23,654,140.0</u>

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
Forecasted SMRP Revenue Requirement For the Thirteen Months Ending December 31, 2025

<u>Line No.</u>	<u>SMRP Investment December 31, 2025</u> (A)	<u>Revenue Requirement Calculation</u> (B)	<u>Reference</u> (C)
1	Plant In Service 92,982,807		Form 3.0
2	Accumulated Depreciation 13,989,243		Form 4.0
3	Accumulated Deferred Income Tax (12,220,101)		Form 6.0
4	Net Rate Base (Line 1 + Line 2 + Line 3)	94,751,949	Line 1 + Line 2 + Line 3
5	Rate of Return	9.12%	Form 2.1
6	Return on Rate Base	8,641,378	Line 4 * Line 5
7	Depreciation Expense 2,632,063		Form 5.0
8	Property Tax 1,336,135		Form 7.0
9	O&M Savings -		Form 8.0
10	Subtotal Depreciation, Property Tax and O&M Savings	3,968,198	Line 7 + Line 8 + Line 9
11	Revenue Requirement Before PSC Assessment/Uncollectible	12,609,576	Line 6 + Line 10
12	PSC Assessment & Uncollectible Conversion Factor	1.005502	Form 2.2
13	Required Return on SMRP Related Investment	\$ 12,678,954	Line 11 * Line 12

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

<u>Line No.</u>	<u>Capital Structure</u> (A)	<u>Ratio</u> (B)	<u>Cost</u> (C)	<u>Weighted Cost</u> (D)	<u>Pre-Tax @ Effect tax of 24.95%</u> (E)
1	Short term Debt	1.83%	5.25%	0.10%	0.10%
2	Long term Debt	45.53%	4.80%	2.19%	2.19%
3	Equity	52.64%	9.75%	5.13%	6.84%
4	Total	100.00%		7.41%	9.12%

Reflects Cost of Capital as filed in PSC Case No. 2024-00092 Stipulation

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

<u>Line No.</u>	<u>DESCRIPTION</u>	<u>PERCENTAGE OF INCREMENTAL GROSS REVENUE</u>
1	OPERATING REVENUE	100.000000%
2	LESS: PSC FEES	0.417000%
3	LESS: PSC FEES	<u>0.130200%</u>
4	NET REVENUES	99.452800%
5	GROSS REVENUE CONVERSION FACTOR	<u>1.005502</u>

Reflects Gross Conversion Factor as filed in PSC Case No. 2024-00092 Stipulation

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

	2022 December Cumulative	2023 January Actual	2023 February Actual	2023 March Actual	2023 April Actual	2023 May Actual	2023 June Actual	2023 July Actual	2023 August Actual	2023 September Actual	2023 October Actual	2023 November Actual	2023 December Actual	2023 Cumulative Total	2023 13 Month Average
Additions															
376 Mains	-	79,806	859,142	3,925,561	805,780	3,005,341	3,854,453	3,124,047	1,345,550	4,929,452	1,282,582	3,498,690	4,263,655	30,974,058	
378 Plant Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
380 Service Lines	-	849,593	1,027,482	1,095,911	1,074,078	1,261,172	1,124,603	946,237	1,262,751	1,078,244	1,523,803	861,762	782,388	12,888,024	
382 Meter Installations	-	1,645	-	1,219	375	2,800	4,551	7,084	19,773	5,638	17,704	14,238	10,554	85,582	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Monthly Additions	-	931,044	1,886,624	5,022,691	1,880,233	4,269,314	4,983,608	4,077,368	2,628,074	6,013,334	2,824,089	4,374,690	5,056,598		
Total Cumulative Additions	-	931,044	2,817,667	7,840,358	9,720,590	13,989,904	18,973,512	23,050,880	25,678,954	31,692,288	34,516,377	38,891,067	43,947,665	43,947,665	19,388,485
Retirements															
376 Mains	-	-	-	-	-	(14,491)	(207)	(64)	(207)	(175,288)	(557)	-	(94,799)	(285,614)	
378 Plant Regulators	-	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	(390,412)	
380 Service Lines	-	(277,339)	(116,569)	(192,041)	(189,065)	(292,188)	(358,664)	(231,125)	(168,870)	(273,185)	(178,658)	(274,398)	(240,285)	(2,792,386)	
382 Meter Installations	-	(489)	(1,575)	(2,046)	(5,647)	(3,453)	(3,706)	(5,252)	(9,322)	(4,705)	(4,703)	(3,640)	(3,692)	(48,231)	
383 House Regulators	-	(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	(6,869)	
Total Monthly Retirements	-	(285,593)	(124,467)	(211,488)	(196,564)	(319,988)	(461,410)	(330,385)	(252,353)	(496,172)	(184,481)	(279,178)	(381,432)		
Total Cumulative Retirements	-	(285,593)	(410,060)	(621,548)	(818,112)	(1,138,100)	(1,599,511)	(1,929,896)	(2,182,249)	(2,678,421)	(2,862,902)	(3,142,080)	(3,523,512)	(3,523,512)	(1,630,152)
Total Plant In Service															
376 Mains	-	79,806	859,142	3,925,561	805,780	2,990,851	3,854,246	3,123,982	1,345,343	4,754,164	1,282,025	3,498,690	4,168,856	30,688,444	
378 Plant Regulators	-	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	(390,412)	
380 Service Lines	-	572,254	910,913	903,870	885,012	968,984	765,939	715,112	1,093,881	805,059	1,345,146	587,364	542,103	10,095,638	
382 Meter Installations	-	1,156	(1,575)	(827)	(5,273)	(653)	846	1,832	10,450	933	13,000	10,599	6,862	37,352	
383 House Regulators	-	(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	(6,869)	
Total Plant In Service Monthly Activity	-	645,451	1,762,156	4,811,203	1,683,668	3,949,325	4,522,197	3,746,983	2,375,721	5,517,162	2,639,608	4,095,512	4,675,166		
Total Cumulative Plant In Service	-	645,451	2,407,607	7,218,810	8,902,479	12,851,804	17,374,002	21,120,984	23,496,705	29,013,867	31,653,475	35,748,987	40,424,153	40,424,153	17,758,333

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

	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total	2024 13 Month Average
Additions															
376 Mains	30,974,058	1,294,212	580,082	1,679,820	1,085,099	1,715,794	1,857,378	1,190,108	1,137,188	2,783,904	3,427,745	1,808,638	3,267,356	52,801,382	
378 Plant Regulators	-	42,392	62,102	130,247,666	99,194	372,549	14,631	265,825	17,291	57,076	39,487	75,804	146,303	1,322,903	
380 Service Lines	12,888,024	1,097,144	1,076,102	1,440,237	1,574,436	1,706,521	1,576,620	1,258,020	1,653,824	1,609,212	1,258,222	1,229,330	1,237,369	29,605,062	
382 Meter Installations	85,582	13,046	12,687	11,628	9,946	9,774	12,896	16,621	26,988	35,132	31,619	14,810	25,918	306,646	
383 House Regulators	-	23,403	17,615	12,915	10,408	5,931	9,872	6,364	8,510	14,593	14,245	14,052	16,927	154,836	
Total Monthly Additions		2,470,198	1,748,588	3,274,847	2,779,083	3,810,569	3,471,398	2,736,938	2,843,801	4,499,917	4,771,319	3,142,634	4,693,873		
Total Cumulative Additions	43,947,665	46,417,862	48,166,450	51,441,297	54,220,380	58,030,950	61,502,348	64,239,285	67,083,086	71,583,003	76,354,322	79,496,956	84,190,829	84,190,829	62,051,879
Retirements															
376 Mains	(285,614)	(10,873)	(464)	(800)	(5,865)	(8,774)	(1,946)	(7,052)	(1,220)	(45,569)	(45,749)	(28,291)	(114,057)	(556,273)	
378 Plant Regulators	(390,412)	(13,921)	(9,727)	(5,995)	(14,287)	(21,330)	(32,163)	(56,111)	(23,514)	(42,481)	(26,692)	(47,655)	(38,834)	(723,122)	
380 Service Lines	(2,792,386)	(261,131)	(272,771)	(277,541)	(437,687)	(444,461)	(507,119)	(397,351)	(290,649)	(433,456)	(452,192)	(524,945)	(546,965)	(7,638,655)	
382 Meter Installations	(48,231)	(1,083)	(1,408)	(1,896)	(3,106)	(2,789)	(3,262)	(3,153)	(4,520)	(2,821)	(2,427)	(3,076)	(389)	(78,141)	
383 House Regulators	(6,869)	(181)	(112)	(135)	(150)	(253)	(246)	(858)	(245)	(310)	(273)	(429)	(61)	(10,121)	
Total Monthly Retirements		(287,188)	(284,481)	(286,368)	(461,095)	(477,608)	(544,735)	(464,525)	(320,148)	(524,637)	(527,333)	(604,397)	(700,286)		
Total Cumulative Retirements	(3,523,512)	(3,810,700)	(4,095,181)	(4,381,549)	(4,842,644)	(5,320,252)	(5,864,987)	(6,329,512)	(6,649,659)	(7,174,296)	(7,701,629)	(8,306,026)	(9,006,312)	(9,006,312)	(5,923,558)
Total Plant In Service															
376 Mains	30,688,444	1,283,339	579,618	1,679,020	1,079,234	1,707,020	1,855,433	1,183,056	1,135,968	2,738,336	3,381,996	1,780,347	3,153,299	52,245,109	
378 Plant Regulators	(390,412)	28,472	52,376	124,252	84,908	351,219	(17,532)	209,715	(6,223)	14,595	12,795	28,148	107,469	599,781	
380 Service Lines	10,095,638	836,013	803,331	1,162,696	1,136,749	1,262,060	1,069,501	860,669	1,363,176	1,175,756	806,030	704,385	690,404	21,966,407	
382 Meter Installations	37,352	11,963	11,279	9,732	6,840	6,984	9,634	13,468	22,468	32,310	29,193	11,734	25,549	228,506	
383 House Regulators	(6,869)	23,222	17,503	12,780	10,258	5,678	9,627	5,507	8,265	14,284	13,972	13,623	16,866	144,715	
Total Plant In Service Monthly Activity		2,183,009	1,464,107	2,988,479	2,317,989	3,332,961	2,926,663	2,272,413	2,523,653	3,975,280	4,243,985	2,538,237	3,993,587		
Total Cumulative Plant In Service	40,424,153	42,607,162	44,071,268	47,059,748	49,377,736	52,710,698	55,637,360	57,909,774	60,433,427	64,408,707	68,652,693	71,190,930	75,184,517	75,184,517	56,128,321

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2025 Plant In Service

	2024 December Cumulative	2025 January Estimate	2025 February Estimate	2025 March Estimate	2025 April Estimate	2025 May Estimate	2025 June Estimate	2025 July Estimate	2025 August Estimate	2025 September Estimate	2025 October Estimate	2025 November Estimate	2025 December Estimate	2025 Cumulative Total	2025 13 Month Average
Additions															
376 Mains	52,801,382	72,154	776,774	3,549,207	728,528	2,717,212	3,484,917	2,824,537	1,216,548	4,456,853	1,159,618	3,163,262	3,854,888	80,805,881	
378 Plant Regulators	1,322,903													1,322,903	
380 Service Lines	29,605,062	1,047,024	1,266,252	1,350,583	1,323,676	1,554,248	1,385,943	1,166,127	1,556,194	1,328,811	1,877,910	1,062,022	964,203	45,488,056	
382 Meter Installations	306,646	4,810	-	3,565	1,096	8,188	13,307	20,713	57,809	16,483	51,760	41,629	30,857	556,861	
383 House Regulators	154,836	3,369	-	2,497	768	5,735	9,320	14,507	40,490	11,545	36,253	29,157	21,612	330,088	
Total Monthly Additions		1,127,358	2,043,026	4,905,852	2,054,068	4,285,382	4,893,487	4,025,883	2,871,042	5,813,692	3,125,541	4,296,069	4,871,560		
Total Cumulative Additions	84,190,829	85,318,187	87,361,213	92,267,064	94,321,132	98,606,514	103,500,001	107,525,885	110,396,927	116,210,619	119,336,160	123,632,228	128,503,789	128,503,789	103,936,196
Retirements															
376 Mains	(556,273)	-	-	-	-	(14,491)	(207)	(64)	(207)	(175,288)	(557)	-	(94,799)	(841,886)	
378 Plant Regulators	(723,122)	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	(1,113,534)	
380 Service Lines	(7,638,655)	(341,788)	(143,658)	(236,668)	(233,001)	(360,087)	(442,012)	(284,835)	(208,113)	(336,669)	(220,175)	(338,164)	(296,123)	(11,079,948)	
382 Meter Installations	(78,141)	(489)	(1,575)	(2,046)	(5,647)	(3,453)	(3,706)	(5,252)	(9,322)	(4,705)	(4,703)	(3,640)	(3,692)	(126,372)	
383 House Regulators	(10,121)	(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	(16,990)	
Total Monthly Retirements		(350,042)	(151,556)	(256,115)	(240,500)	(387,888)	(544,758)	(384,095)	(291,596)	(559,655)	(225,998)	(342,944)	(437,271)		
Total Cumulative Retirements	(9,006,312)	(9,356,354)	(9,507,910)	(9,764,025)	(10,004,524)	(10,392,413)	(10,937,171)	(11,321,266)	(11,612,861)	(12,172,517)	(12,398,515)	(12,741,459)	(13,178,730)	(13,178,730)	(10,953,389)
Total Plant In Service															
376 Mains	52,245,109	72,154	776,774	3,549,207	728,528	2,702,721	3,484,710	2,824,472	1,216,341	4,281,565	1,159,061	3,163,262	3,760,089	79,963,994	
378 Plant Regulators	599,781	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	209,369	
380 Service Lines	21,966,407	705,237	1,122,594	1,113,915	1,090,675	1,194,161	943,931	881,292	1,348,081	992,142	1,657,736	723,858	668,079	34,408,108	
382 Meter Installations	228,506	4,321	(1,575)	1,519	(4,551)	4,734	9,601	15,460	48,487	11,778	47,056	37,989	27,165	430,490	
383 House Regulators	144,715	3,181	(231)	2,340	596	5,386	9,094	11,464	40,293	10,969	35,690	28,524	21,078	313,098	
Total Plant In Service Monthly Activity		777,316	1,891,470	4,649,737	1,813,568	3,897,494	4,348,729	3,641,788	2,579,446	5,254,037	2,899,542	3,953,125	4,434,290		
Total Cumulative Plant In Service	75,184,517	75,961,833	77,853,303	82,503,040	84,316,608	88,214,102	92,562,831	96,204,619	98,784,065	104,038,102	106,937,644	110,890,769	115,325,059	115,325,059	92,982,807

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

	2022 December Cumulative	2023 January Actual	2023 February Actual	2023 March Actual	2023 April Actual	2023 May Actual	2023 June Actual	2023 July Actual	2023 August Actual	2023 September Actual	2023 October Actual	2023 November Actual	2023 December Actual	2023 Cumulative Total	2023 13 Month Average
Depreciation Expense															
376 Mains	-	(58)	(739)	(4,207)	(7,638)	(10,390)	(15,353)	(20,412)	(23,652)	(28,075)	(32,450)	(35,917)	(41,475)	(220,367)	
378 Plant Regulators	-	8	22	47	67	78	192	390	563	686	730	731	775	4,289	
380 Service Lines	-	(949)	(3,409)	(6,418)	(9,385)	(12,459)	(15,336)	(17,792)	(20,792)	(23,941)	(27,507)	(30,712)	(32,585)	(201,284)	
382 Meter Installations	-	(1)	(1)	2	6	10	10	8	(1)	(10)	(20)	(37)	(50)	(83)	
383 House Regulators	-	0	0	1	1	1	2	4	7	7	8	10	10	54	
Total Depreciation Monthly	-	(1,000)	(4,126)	(10,575)	(16,949)	(22,760)	(30,485)	(37,801)	(43,874)	(51,333)	(59,238)	(65,925)	(73,325)	(417,391)	
Total Cumulative Depreciation	-	(1,000)	(5,125)	(15,700)	(32,649)	(55,409)	(85,894)	(123,696)	(167,570)	(218,903)	(278,141)	(344,066)	(417,391)		
Retirements															
376 Mains	-	-	-	-	-	14,491	207	64	207	175,288	557	-	94,799	285,614	
378 Plant Regulators	-	7,577	6,093	17,244	1,680	9,508	98,607	90,900	73,756	42,418	-	507	42,121	390,412	
380 Service Lines	-	277,339	116,569	192,041	189,065	292,188	358,664	231,125	168,870	273,185	178,658	274,398	240,285	2,792,386	
382 Meter Installations	-	489	1,575	2,046	5,647	3,453	3,706	5,252	9,322	4,705	4,703	3,640	3,692	48,231	
383 House Regulators	-	189	231	157	171	349	226	3,043	197	576	563	633	535	6,869	
Total Monthly Retirements	-	285,593	124,467	211,488	196,564	319,988	461,410	330,385	252,353	496,172	184,481	279,178	381,432	3,523,512	
Total Cumulative Retirements	-	285,593	410,060	621,548	818,112	1,138,100	1,599,511	1,929,896	2,182,249	2,678,421	2,862,902	3,142,080	3,523,512		
Cost of Removal															
376 Mains	-	-	9,795	-	2,569	940	-	8,204	-	-	66	-	-	21,572	
378 Plant Regulators	-	686	-	970	5,246	4,099	9,703	3,350	14,666	1,627	-	945	12,469	53,762	
380 Service Lines	-	467,104	83,958	92,752	125,279	136,892	133,263	147,739	166,411	141,814	171,317	176,171	133,361	1,976,062	
382 Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Monthly Cost of Removal	-	467,790	93,753	93,722	133,094	141,931	142,966	159,293	181,078	143,441	171,383	177,116	145,830	2,051,397	
Total Cumulative Cost of Removal	-	467,790	561,543	655,265	788,359	930,290	1,073,256	1,232,550	1,413,627	1,557,068	1,728,451	1,905,567	2,051,397		
Total Accumulated Depreciation															
376 Mains	-	(58)	9,056	(4,207)	(5,069)	5,040	(15,146)	(12,144)	(23,445)	147,213	(31,827)	(35,917)	53,324	86,819	
378 Plant Regulators	-	8,270	6,115	18,261	6,993	13,685	108,502	94,641	88,986	44,730	730	2,183	55,365	448,463	
380 Service Lines	-	743,494	197,119	278,375	304,960	416,621	476,591	361,072	314,490	391,058	322,468	419,857	341,061	4,567,165	
382 Meter Installations	-	488	1,574	2,047	5,653	3,464	3,716	5,260	9,322	4,695	4,684	3,603	3,642	48,148	
383 House Regulators	-	189	231	158	173	350	229	3,048	204	583	571	642	545	6,923	
Total Accumulated Depreciation Activity	-	752,384	214,094	294,634	312,709	439,160	573,891	451,877	389,556	588,280	296,626	390,369	453,937	5,157,517	
Total Accumulated Depreciation Cumulative	-	752,384	966,478	1,261,112	1,573,822	2,012,982	2,586,873	3,038,750	3,428,306	4,016,586	4,313,212	4,703,581	5,157,517		2,600,892

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

	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total	2024 13 Month Average
Depreciation Expense															
376 Mains	(220,367)	(45,428)	(46,779)	(48,417)	(50,416)	(52,437)	(55,019)	(57,223)	(58,904)	(61,712)	(66,150)	(69,893)	(73,469)	(906,215)	
378 Plant Regulators	4,289	790	705	520	300	(158)	(509)	(710)	(923)	(932)	(961)	(1,005)	(1,147)	258	
380 Service Lines	(201,284)	(34,870)	(37,589)	(40,849)	(44,662)	(48,641)	(52,507)	(55,708)	(59,396)	(63,606)	(66,893)	(69,397)	(71,710)	(847,112)	
382 Meter Installations	(83)	(64)	(81)	(96)	(109)	(119)	(131)	(148)	(175)	(215)	(261)	(291)	(318)	(2,090)	
383 House Regulators	54	(8)	(40)	(65)	(83)	(97)	(109)	(121)	(133)	(151)	(173)	(196)	(221)	(1,343)	
Total Depreciation Monthly		(79,580)	(83,785)	(88,908)	(94,971)	(101,451)	(108,274)	(113,911)	(119,530)	(126,616)	(134,438)	(140,781)	(146,864)	(1,756,501)	
Total Cumulative Depreciation	(417,391)	(496,971)	(580,756)	(669,665)	(764,636)	(866,087)	(974,361)	(1,088,272)	(1,207,801)	(1,334,417)	(1,468,855)	(1,609,636)	(1,756,501)		
Retirements															
376 Mains	285,614	10,873	464	800	5,865	8,774	1,946	7,052	1,220	45,569	45,749	28,291	114,057	556,273	
378 Plant Regulators	390,412	13,921	9,727	5,995	14,287	21,330	32,163	56,111	23,514	42,481	26,692	47,655	38,834	723,122	
380 Service Lines	2,792,386	261,131	272,771	277,541	437,687	444,461	507,119	397,351	290,649	433,456	452,192	524,945	546,965	7,638,655	
382 Meter Installations	48,231	1,083	1,408	1,896	3,106	2,789	3,262	3,153	4,520	2,821	2,427	3,076	369	78,141	
383 House Regulators	6,869	181	112	135	150	253	246	858	245	310	273	429	61	10,121	
Total Monthly Retirements	287,188	287,188	284,481	286,368	461,095	477,608	544,735	464,525	320,148	524,637	527,333	604,397	700,286	9,006,312	
Total Cumulative Retirements	3,523,512	3,810,700	4,095,181	4,381,549	4,842,644	5,320,252	5,864,987	6,329,512	6,649,659	7,174,296	7,701,629	8,306,026	9,006,312		
Cost of Removal															
376 Mains	21,572	-	4,253	10	3,069	382	1,258	3,332	28	11,780	13,082	11,801	7,758	78,323	
378 Plant Regulators	53,762	1,881	328	2,508	7,484	2,964	9,306	2,423	11,474	120,367	2,335	3,436	2,971	221,241	
380 Service Lines	1,976,062	458,078	112,046	148,464	153,312	205,134	198,956	175,243	221,185	215,453	289,256	264,217	194,933	4,612,339	
382 Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Monthly Cost of Removal	459,959	459,959	116,627	150,981	163,865	208,480	209,520	180,997	232,687	347,600	304,674	279,454	205,661	4,911,904	
Total Cumulative Cost of Removal	2,051,397	2,511,356	2,627,983	2,778,964	2,942,829	3,151,310	3,360,830	3,541,827	3,774,515	4,122,114	4,426,788	4,706,242	4,911,904		
Total Accumulated Depreciation															
376 Mains	86,819	(34,556)	(42,062)	(47,608)	(41,482)	(43,281)	(51,816)	(46,839)	(57,656)	(4,364)	(7,319)	(29,801)	48,345	(271,619)	
378 Plant Regulators	448,463	16,592	10,760	9,023	22,071	24,137	40,960	57,823	34,065	161,916	28,066	50,087	40,658	944,621	
380 Service Lines	4,567,165	684,339	347,227	385,156	546,336	600,955	653,569	516,886	452,438	585,303	674,556	719,765	670,188	11,403,883	
382 Meter Installations	48,148	1,019	1,326	1,799	2,997	2,670	3,131	3,005	4,345	2,607	2,166	2,786	51	76,051	
383 House Regulators	6,923	173	72	70	67	155	137	736	112	159	100	233	(159)	8,778	
Total Accumulated Depreciation Activity	667,567	667,567	317,323	348,441	529,989	584,637	645,981	531,611	433,305	745,621	697,569	743,070	759,083	12,161,715	
Total Accumulated Depreciation Cumulative	5,157,517	5,825,085	6,142,408	6,490,848	7,020,837	7,605,475	8,251,456	8,783,068	9,216,372	9,961,993	10,659,562	11,402,632	12,161,715		8,359,921

Columbia Gas of Kentucky, Inc.
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2025 Accumulated Depreciation

	2024 December Cumulative	2025 January Estimate	2025 February Estimate	2025 March Estimate	2025 April Estimate	2025 May Estimate	2025 June Estimate	2025 July Estimate	2025 August Estimate	2025 September Estimate	2025 October Estimate	2025 November Estimate	2025 December Estimate	2025 Cumulative Total	2025 13 Month Average
Depreciation Expense															
376 Mains	(906,215)	(78,422)	(79,059)	(82,303)	(85,511)	(88,085)	(92,726)	(97,457)	(100,488)	(104,611)	(108,691)	(111,933)	(117,126)	(2,052,628)	
378 Plant Regulators	258	(1,644)	(1,625)	(1,593)	(1,567)	(1,551)	(1,402)	(1,141)	(914)	(753)	(695)	(694)	(636)	(13,956)	
380 Service Lines	(847,112)	(96,344)	(100,289)	(105,116)	(109,874)	(114,805)	(119,420)	(123,360)	(128,172)	(133,222)	(138,942)	(144,082)	(147,086)	(2,307,825)	
382 Meter Installations	(2,090)	(438)	(441)	(440)	(438)	(438)	(452)	(476)	(536)	(593)	(650)	(730)	(792)	(8,513)	
383 House Regulators	(1,343)	(271)	(274)	(275)	(279)	(284)	(297)	(316)	(364)	(411)	(454)	(513)	(559)	(5,641)	
Total Depreciation Monthly	(177,119)	(177,119)	(181,686)	(189,728)	(197,668)	(205,164)	(214,297)	(222,749)	(230,474)	(239,591)	(249,432)	(257,954)	(266,199)	(4,388,563)	
Total Cumulative Depreciation	(1,756,501)	(1,933,619)	(2,115,306)	(2,305,034)	(2,502,702)	(2,707,866)	(2,922,163)	(3,144,913)	(3,375,387)	(3,614,979)	(3,864,411)	(4,122,364)	(4,388,563)		
Retirements															
376 Mains	556,273	-	-	-	-	14,491	207	64	207	175,288	557	-	94,799	841,886	
378 Plant Regulators	723,122	7,577	6,093	17,244	1,680	9,508	98,607	90,900	73,756	42,418	-	507	42,121	1,113,534	
380 Service Lines	7,638,655	341,788	143,658	236,668	233,001	360,087	442,012	284,835	208,113	336,669	220,175	338,164	296,123	11,079,948	
382 Meter Installations	78,141	489	1,575	2,046	5,647	3,453	3,706	5,252	9,322	4,705	4,703	3,640	3,692	126,372	
383 House Regulators	10,121	189	231	157	171	349	226	3,043	197	576	563	633	535	16,990	
Total Monthly Retirements	350,042	350,042	151,556	256,115	240,500	387,888	544,758	384,095	291,596	559,655	225,998	342,944	437,271	13,178,730	
Total Cumulative Retirements	9,006,312	9,356,354	9,507,910	9,764,025	10,004,524	10,392,413	10,937,171	11,321,266	11,612,861	12,172,517	12,398,515	12,741,459	13,178,730		
Cost of Removal															
376 Mains	78,323	-	9,795	-	2,569	940	-	8,204	-	-	66	-	-	99,896	
378 Plant Regulators	221,241	686	-	970	5,246	4,099	9,703	3,350	14,666	1,627	-	945	12,469	275,003	
380 Service Lines	4,612,339	467,104	83,958	92,752	125,279	136,892	133,263	147,739	166,411	141,814	171,317	176,171	133,361	6,588,401	
382 Meter Installations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
383 House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Monthly Cost of Removal	467,790	467,790	93,753	93,722	133,094	141,931	142,966	159,293	181,078	143,441	171,383	177,116	145,830	6,963,300	
Total Cumulative Cost of Removal	4,911,904	5,379,694	5,473,447	5,567,169	5,700,263	5,842,194	5,985,160	6,144,453	6,325,531	6,468,972	6,640,355	6,817,471	6,963,300		
Total Accumulated Depreciation															
376 Mains	(271,619)	(78,422)	(69,264)	(82,303)	(82,943)	(72,655)	(92,519)	(89,189)	(100,281)	70,677	(108,068)	(111,933)	(22,327)	(1,110,846)	
378 Plant Regulators	944,621	6,619	4,468	16,621	5,360	12,056	106,909	93,110	87,508	43,291	(695)	758	53,954	1,374,581	
380 Service Lines	11,403,883	712,548	127,327	224,303	248,406	382,174	455,855	309,214	246,353	345,261	252,550	370,253	282,398	15,360,524	
382 Meter Installations	76,051	51	1,134	1,605	5,210	3,015	3,253	4,777	8,786	4,112	4,054	2,910	2,900	117,858	
383 House Regulators	8,778	(82)	(43)	(118)	(107)	65	(71)	2,728	(167)	164	109	119	(25)	11,349	
Total Accumulated Depreciation Activity	640,713	640,713	63,623	160,109	175,926	324,655	473,427	320,639	242,199	463,505	147,949	262,106	316,901	15,753,467	
Total Accumulated Depreciation Cumulative	12,161,715	12,802,428	12,866,051	13,026,159	13,202,085	13,526,741	14,000,168	14,320,806	14,563,005	15,026,510	15,174,460	15,436,566	15,753,467		13,989,243

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

	Monthly Depreciation Rate by GPA	2022 December Cumulative	2023 January Actual	2023 February Actual	2023 March Actual	2023 April Actual	2023 May Actual	2023 June Actual	2023 July Actual	2023 August Actual	2023 September Actual	2023 October Actual	2023 November Actual	2023 December Actual	2023 Cumulative Total
376 Mains	0.1450%														
Additions	-	-	79,806	859,142	3,925,561	805,780	3,005,341	3,854,453	3,124,047	1,345,550	4,929,452	1,282,582	3,498,690	4,263,655	30,974,058
Retirements	-	-	-	-	-	-	(14,491)	(207)	(64)	(207)	(175,288)	(557)	-	(94,799)	
Monthly Activity	-	-	79,806	859,142	3,925,561	805,780	2,990,851	3,854,246	3,123,982	1,345,343	4,754,164	1,282,025	3,498,690	4,168,856	30,688,444
Cumulative Balance	-	-	79,806	938,947	4,864,508	5,670,288	8,661,139	12,515,385	15,639,367	16,984,710	21,738,874	23,020,899	26,519,589	30,688,444	
Depreciation on Prior Month Balance	-	-	-	116	1,361	7,054	8,222	12,559	18,147	22,677	24,628	31,521	33,380	38,453	
1/2 Month Depreciation on Current Month Activity	-	-	58	623	2,846	584	2,168	2,794	2,265	975	3,447	929	2,537	3,022	
Total Depreciation - 376 Mains	-	-	58	739	4,207	7,638	10,390	15,353	20,412	23,652	28,075	32,450	35,917	41,475	220,367
378 Plant Regulators	0.2100%														
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retirements	-	-	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	
Monthly Activity	-	-	(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	(390,412)
Cumulative Balance	-	-	(7,577)	(13,669)	(30,914)	(32,594)	(42,101)	(140,709)	(231,609)	(305,365)	(347,783)	(347,783)	(348,291)	(390,412)	
Depreciation on Prior Month Balance	-	-	-	(16)	(29)	(65)	(68)	(88)	(295)	(486)	(641)	(730)	(730)	(731)	
1/2 Month Depreciation on Current Month Activity	-	-	(8)	(6)	(18)	(2)	(10)	(104)	(95)	(77)	(45)	-	(1)	(44)	
Total Depreciation - 378 Plant Regulators	-	-	(8)	(22)	(47)	(67)	(78)	(192)	(390)	(563)	(686)	(730)	(731)	(775)	(4,289)
380 Service Lines	0.3317%														
Additions	-	-	849,593	1,027,482	1,095,911	1,074,078	1,261,172	1,124,603	946,237	1,262,751	1,078,244	1,523,803	861,762	782,388	12,888,024
Retirements	-	-	(277,339)	(116,569)	(192,041)	(189,065)	(292,188)	(358,664)	(231,125)	(168,870)	(273,185)	(178,658)	(274,398)	(240,285)	
Monthly Activity	-	-	572,254	910,913	903,870	885,012	968,984	765,939	715,112	1,093,881	805,059	1,345,146	587,364	542,103	10,095,638
Cumulative Balance	-	-	572,254	1,483,167	2,387,037	3,272,049	4,241,034	5,006,973	5,722,085	6,815,966	7,621,025	8,966,171	9,553,534	10,095,638	
Depreciation on Prior Month Balance	-	-	-	1,898	4,919	7,917	10,852	14,066	16,606	18,978	22,606	25,276	29,738	31,686	
1/2 Month Depreciation on Current Month Activity	-	-	949	1,511	1,499	1,468	1,607	1,270	1,186	1,814	1,335	2,231	974	899	
Total Depreciation - 380 Service Lines	-	-	949	3,409	6,418	9,385	12,459	15,336	17,792	20,792	23,941	27,507	30,712	32,585	201,284
382 Meter Installations	0.1475%														
Additions	-	-	1,645	-	1,219	375	2,800	4,551	7,084	19,773	5,638	17,704	14,238	10,554	85,582
Retirements	-	-	(489)	(1,575)	(2,046)	(5,647)	(3,453)	(3,706)	(5,252)	(9,322)	(4,705)	(4,703)	(3,640)	(3,692)	
Monthly Activity	-	-	1,156	(1,575)	(827)	(5,273)	(653)	846	1,832	10,450	933	13,000	10,599	6,862	37,352
Cumulative Balance	-	-	1,156	(419)	(1,245)	(6,518)	(7,171)	(6,325)	(4,493)	5,958	6,890	19,891	30,489	37,352	
Depreciation on Prior Month Balance	-	-	-	2	(1)	(2)	(10)	(11)	(9)	(7)	9	10	29	45	
1/2 Month Depreciation on Current Month Activity	-	-	1	(1)	(1)	(4)	(0)	1	1	8	1	10	8	5	
Total Depreciation - 382 Meter Installations	-	-	1	1	(2)	(6)	(10)	(10)	(8)	1	10	20	37	50	83
383 House Regulators	0.1617%														
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retirements	-	-	(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	
Monthly Activity	-	-	(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	(6,869)
Cumulative Balance	-	-	(189)	(419)	(576)	(748)	(1,096)	(1,323)	(4,366)	(4,563)	(5,139)	(5,702)	(6,334)	(6,869)	
Depreciation on Prior Month Balance	-	-	-	-	(1)	(1)	(1)	(2)	(2)	(7)	(7)	(8)	(9)	(10)	
1/2 Month Depreciation on Current Month Activity	-	-	(0)	(0)	(0)	(0)	(0)	(0)	(2)	(0)	(0)	(0)	(1)	(0)	
Total Depreciation - 383 House Regulators	-	-	(0)	(0)	(1)	(1)	(1)	(2)	(4)	(7)	(7)	(8)	(10)	(10)	(54)
Total Depreciation - Monthly			1,000	4,126	10,575	16,949	22,760	30,485	37,801	43,874	51,333	59,238	65,925	73,325	417,391
Total Cumulative Depreciation		0	1,000	5,125	15,700	32,649	55,409	85,894	123,696	167,570	218,903	278,141	344,066	417,391	

Columbia Gas of Kentucky, Inc.
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2024 Depreciation Expense

	Monthly Depreciation Rate by GPA	2023 December Cumulative	2024 January Estimate	2024 February Estimate	2024 March Estimate	2024 April Estimate	2024 May Estimate	2024 June Estimate	2024 July Estimate	2024 August Estimate	2024 September Estimate	2024 October Estimate	2024 November Estimate	2024 December Estimate	2024 Cumulative Total
376 Mains	0.1450%														
Additions		-	1,294,212	580,082	1,679,820	1,085,099	1,715,794	1,857,378	1,190,108	1,137,188	2,783,904	3,427,745	1,808,638	3,267,356	21,827,323
Retirements		-	(10,873)	(464)	(800)	(5,865)	(8,774)	(1,946)	(7,052)	(1,220)	(45,569)	(45,749)	(28,291)	(114,057)	
Monthly Activity		-	1,283,339	579,618	1,679,020	1,079,234	1,707,020	1,855,433	1,183,056	1,135,968	2,738,336	3,381,996	1,780,347	3,153,299	21,556,664
Cumulative Balance		30,688,444	31,971,783	32,551,402	34,230,421	35,309,655	37,016,675	38,872,108	40,055,164	41,191,131	43,929,467	47,311,463	49,091,810	52,245,109	
Depreciation on Prior Month Balance			44,498	46,359	47,200	49,634	51,199	53,674	56,365	58,080	59,727	63,698	68,602	71,183	
1/2 Month Depreciation on Current Month Activity			930	420	1,217	782	1,238	1,345	858	824	1,985	2,452	1,291	2,286	
Total Depreciation - 376 Mains		-	45,428	46,779	48,417	50,416	52,437	55,019	57,223	58,904	61,712	66,150	69,893	73,469	685,848
378 Plant Regulators	0.2100%														
Additions		-	42,392	62,102	130,248	99,194	372,549	14,631	265,825	17,291	57,076	39,487	75,804	146,303	1,322,903
Retirements		-	(13,921)	(9,727)	(5,995)	(14,287)	(21,330)	(32,163)	(56,111)	(23,514)	(42,481)	(26,692)	(47,655)	(38,834)	
Monthly Activity		-	28,472	52,376	124,252	84,908	351,219	(17,532)	209,715	(6,223)	14,595	12,795	28,148	107,469	990,193
Cumulative Balance		(390,412)	(361,940)	(309,565)	(185,312)	(100,405)	250,814	233,282	442,997	436,774	451,369	464,163	492,312	599,781	
Depreciation on Prior Month Balance			(820)	(760)	(650)	(389)	(211)	527	490	930	917	948	975	1,034	
1/2 Month Depreciation on Current Month Activity			30	55	130	89	369	(18)	220	(7)	15	13	30	113	
Total Depreciation - 378 Plant Regulators		-	(790)	(705)	(520)	(300)	158	509	710	923	932	961	1,005	1,147	4,031
380 Service Lines	0.3317%														
Additions		-	1,097,144	1,076,102	1,440,237	1,574,436	1,706,521	1,576,620	1,258,020	1,653,824	1,609,212	1,258,222	1,229,330	1,237,369	16,717,038
Retirements		-	(261,131)	(272,771)	(277,541)	(437,687)	(444,461)	(507,119)	(397,351)	(290,649)	(433,456)	(452,192)	(524,945)	(546,965)	
Monthly Activity		-	836,013	803,331	1,162,696	1,136,749	1,262,060	1,069,501	860,669	1,363,176	1,175,756	806,030	704,385	690,404	11,870,769
Cumulative Balance		10,095,638	10,931,651	11,734,982	12,897,678	14,034,427	15,296,486	16,365,987	17,226,656	18,589,832	19,765,587	20,571,618	21,276,003	21,966,407	
Depreciation on Prior Month Balance			33,484	36,257	38,921	42,777	46,548	50,733	54,281	57,135	61,656	65,556	68,229	70,565	
1/2 Month Depreciation on Current Month Activity			1,386	1,332	1,928	1,885	2,093	1,774	1,427	2,261	1,950	1,337	1,168	1,145	
Total Depreciation - 380 Service Lines		-	34,870	37,589	40,849	44,662	48,641	52,507	55,708	59,396	63,606	66,893	69,397	71,710	645,828
382 Meter Installations	0.1475%														
Additions		-	13,046	12,687	11,628	9,946	9,774	12,896	16,621	26,988	35,132	31,619	14,810	25,918	221,064
Retirements		-	(1,083)	(1,408)	(1,896)	(3,106)	(2,789)	(3,262)	(3,153)	(4,520)	(2,821)	(2,427)	(3,076)	(369)	
Monthly Activity		-	11,963	11,279	9,732	6,840	6,984	9,634	13,468	22,468	32,310	29,193	11,734	25,549	191,154
Cumulative Balance		37,352	49,315	60,594	70,326	77,166	84,150	93,784	107,252	129,720	162,030	191,223	202,956	228,506	
Depreciation on Prior Month Balance			55	73	89	104	114	124	138	158	191	239	282	299	
1/2 Month Depreciation on Current Month Activity			9	8	7	5	5	7	10	17	24	22	9	19	
Total Depreciation - 382 Meter Installations		-	64	81	96	109	119	131	148	175	215	261	291	318	2,007
383 House Regulators	0.1617%														
Additions		-	23,403	17,615	12,915	10,408	5,931	9,872	6,364	8,510	14,593	14,245	14,052	16,927	154,836
Retirements		-	(181)	(112)	(135)	(150)	(253)	(246)	(858)	(245)	(310)	(273)	(429)	(61)	
Monthly Activity		-	23,222	17,503	12,780	10,258	5,678	9,627	5,507	8,265	14,284	13,972	13,623	16,866	151,584
Cumulative Balance		(6,869)	16,353	33,856	46,636	56,894	62,572	72,199	77,705	85,970	100,254	114,226	127,849	144,715	
Depreciation on Prior Month Balance			(11)	26	55	75	92	101	117	126	139	162	185	207	
1/2 Month Depreciation on Current Month Activity			19	14	10	8	5	8	4	7	12	11	11	14	
Total Depreciation - 383 House Regulators		-	8	40	65	83	97	109	121	133	151	173	196	221	1,397
Total Depreciation - Monthly			79,580	83,785	88,908	94,971	101,451	108,274	113,911	119,530	126,616	134,438	140,781	146,864	1,339,109
Total Cumulative Depreciation		417,391	496,971	580,756	669,665	764,636	866,087	974,361	1,088,272	1,207,801	1,334,417	1,468,855	1,609,636	1,756,501	

Columbia Gas of Kentucky, Inc.
Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")
2025 Depreciation Expense

	Monthly Depreciation Rate by GPA	2024 December Cumulative	2025 January Estimate	2025 February Estimate	2025 March Estimate	2025 April Estimate	2025 May Estimate	2025 June Estimate	2025 July Estimate	2025 August Estimate	2025 September Estimate	2025 October Estimate	2025 November Estimate	2025 December Estimate	2025 Cumulative Total
376 Mains	0.1500%														
Additions			72,154	776,774	3,549,207	728,528	2,717,212	3,484,917	2,824,537	1,216,548	4,456,853	1,159,618	3,163,262	3,854,888	28,004,499
Retirements			-	-	-	-	(14,491)	(207)	(64)	(207)	(175,288)	(557)	-	(94,799)	
Monthly Activity			72,154	776,774	3,549,207	728,528	2,702,721	3,484,710	2,824,472	1,216,341	4,281,565	1,159,061	3,163,262	3,760,089	79,963,994
Cumulative Balance		52,245,109	52,317,263	53,094,037	56,643,244	57,371,773	60,074,494	63,559,204	66,383,676	67,600,018	71,881,583	73,040,644	76,203,905	79,963,994	
Depreciation on Prior Month Balance			78,368	78,476	79,641	84,965	86,058	90,112	95,339	99,576	101,400	107,822	109,561	114,306	
1/2 Month Depreciation on Current Month Activity			54	583	2,662	546	2,027	2,614	2,118	912	3,211	869	2,372	2,820	
Total Depreciation - 376 Mains		-	78,422	79,059	82,303	85,511	88,085	92,726	97,457	100,488	104,611	108,691	111,933	117,126	1,146,413
378 Plant Regulators	0.2758%														
Additions			-	-	-	-	-	-	-	-	-	-	-	-	-
Retirements			(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	
Monthly Activity			(7,577)	(6,093)	(17,244)	(1,680)	(9,508)	(98,607)	(90,900)	(73,756)	(42,418)	-	(507)	(42,121)	209,369
Cumulative Balance		599,781	592,204	586,111	568,867	567,187	557,679	459,072	368,171	294,415	251,997	251,997	251,997	209,369	
Depreciation on Prior Month Balance			1,654	1,633	1,617	1,569	1,564	1,538	1,266	1,016	812	695	695	694	
1/2 Month Depreciation on Current Month Activity			(10)	(8)	(24)	(2)	(13)	(136)	(125)	(102)	(59)	-	(1)	(58)	
Total Depreciation - 378 Plant Regulators			1,644	1,625	1,593	1,567	1,551	1,402	1,141	914	753	695	694	636	14,215
380 Service Lines	0.4317%														
Additions			1,047,024	1,266,252	1,350,583	1,323,676	1,554,248	1,385,943	1,166,127	1,556,194	1,328,811	1,877,910	1,062,022	964,203	15,882,994
Retirements			(341,788)	(143,658)	(236,668)	(233,001)	(360,087)	(442,012)	(284,835)	(208,113)	(336,669)	(220,175)	(338,164)	(296,123)	
Monthly Activity			705,237	1,122,594	1,113,915	1,090,675	1,194,161	943,931	881,292	1,348,081	992,142	1,657,736	723,858	668,079	34,408,108
Cumulative Balance		21,966,407	22,671,643	23,794,238	24,908,153	25,998,828	27,192,988	28,136,920	29,018,212	30,366,293	31,358,436	33,016,171	33,740,029	34,408,108	
Depreciation on Prior Month Balance			94,822	97,866	102,712	107,520	112,228	117,383	121,458	125,262	131,081	135,364	142,520	145,644	
1/2 Month Depreciation on Current Month Activity			1,522	2,423	2,404	2,354	2,577	2,037	1,902	2,910	2,141	3,578	1,562	1,442	
Total Depreciation - 380 Service Lines			96,344	100,289	105,116	109,874	114,805	119,420	123,360	128,172	133,222	138,942	144,082	147,086	1,460,713
382 Meter Installations	0.1900%														
Additions			4,810	-	3,565	1,096	8,188	13,307	20,713	57,809	16,483	51,760	41,629	30,857	250,215
Retirements			(489)	(1,575)	(2,046)	(5,647)	(3,453)	(3,706)	(5,252)	(9,322)	(4,705)	(4,703)	(3,640)	(3,692)	
Monthly Activity			4,321	(1,575)	1,519	(4,551)	4,734	9,601	15,460	48,487	11,778	47,056	37,989	27,165	430,490
Cumulative Balance		228,506	232,827	231,252	232,771	228,219	232,953	242,555	258,015	306,502	318,280	365,336	403,325	430,490	
Depreciation on Prior Month Balance			434	442	439	442	434	443	461	490	582	605	694	766	
1/2 Month Depreciation on Current Month Activity			4	(1)	1	(4)	4	9	15	46	11	45	36	26	
Total Depreciation - 382 Meter Installations			438	441	440	438	438	452	476	536	593	650	730	792	6,424
383 House Regulators	0.1850%														
Additions			3,369	-	2,497	768	5,735	9,320	14,507	40,490	11,545	36,253	29,157	21,612	175,252
Retirements			(189)	(231)	(157)	(171)	(349)	(226)	(3,043)	(197)	(576)	(563)	(633)	(535)	
Monthly Activity			3,181	(231)	2,340	596	5,386	9,094	11,464	40,293	10,969	35,690	28,524	21,078	313,098
Cumulative Balance		144,715	147,896	147,665	150,005	150,601	155,987	165,080	176,544	216,837	227,806	263,496	292,020	313,098	
Depreciation on Prior Month Balance			268	274	273	278	279	289	305	327	401	421	487	540	
1/2 Month Depreciation on Current Month Activity			3	(0)	2	1	5	8	11	37	10	33	26	19	
Total Depreciation - 383 House Regulators			271	274	275	279	284	297	316	364	411	454	513	559	4,298
Total Depreciation - Monthly			177,119	181,686	189,728	197,668	205,164	214,297	222,749	230,474	239,591	249,432	257,954	266,199	2,632,063
Total Cumulative Depreciation		1,339,109	1,516,228	1,697,915	1,887,643	2,085,311	2,290,475	2,504,772	2,727,522	2,957,996	3,197,587	3,447,019	3,704,973	3,971,172	

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

	2022 December	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 Activity (N= M-A)	2023 Monthly Activity (O=N/12)	2023 13 Month Ave. (P)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
ADIT Balance - Form 6.1	-												(4,910,282)	(4,910,282)	(409,190)	
2023 Normalized ADIT	-	(409,190)	(818,380)	(1,227,570)	(1,636,760)	(2,045,950)	(2,455,140)	(2,864,330)	(3,273,520)	(3,682,710)	(4,091,900)	(4,501,090)	(4,910,282)			(2,455,140)
	2023 December	2024 January	2024 February	2024 March	2024 April	2024 May	2024 June	2024 July	2024 August	2024 September	2024 October	2024 November	2024 December	2024 Activity	2024 Monthly Activity	2024 13 Month Ave.
ADIT Balance - Form 6.1	(4,910,282)												(9,762,103)	(4,851,821)	(404,318)	
2024 Normalized ADIT	(4,910,282)	(5,314,600)	(5,718,918)	(6,123,236)	(6,527,554)	(6,931,872)	(7,336,190)	(7,740,508)	(8,144,826)	(8,549,144)	(8,953,462)	(9,357,780)	(9,762,095)			(7,336,190)
	2024 December	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	2025 Activity	2025 Monthly Activity	2025 13 Month Ave.
ADIT Balance - Form 6.1	(9,762,095)												(15,031,187)	(5,269,092)	(439,091)	
2024 Normalized ADIT	(9,762,095)	(10,201,186)	(10,605,504)	(11,009,822)	(11,414,140)	(11,818,458)	(12,222,776)	(12,627,094)	(13,031,412)	(13,435,730)	(13,840,048)	(14,244,366)	(14,648,681)			(12,220,101)

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

Ln. No.	MACRS 20 Year Tax Depr Rates	Year	2023 Additions	2024 Additions	2025 Additions	2026 Additions	2027 Additions	2028 Additions	Annual Tax Depreciation	Cost of Removal	Book Depreciation	Difference	Deferred Tax @ [1] 24.95%	Accumulated Deferred Inc. Taxes
	(A)	(B)	(C) (\$)	(D) (\$)	(E) (\$)	(F) (\$)	(G) (\$)	(H) (\$)	(I) (\$)	(J) (\$)	(K) (\$)	(L) (\$)	(M) (\$)	(N) (\$)
1	Total Plant Additions		43,947,665	40,243,164	44,312,960	-	-	-						
2														
3	0.03750	1	18,046,484						18,046,484	2,051,397	417,391	19,680,490	4,910,282	4,910,282
4	0.07219	2	1,942,655	15,982,127	-				17,924,782	2,860,507	1,339,109	19,446,180	4,851,821	9,762,103
5	0.06677	3	1,796,802	1,819,641	18,082,798	-			21,699,241	2,051,397	2,632,063	21,118,575	5,269,084	15,031,187
6	0.06177	4	1,662,250	1,683,023	1,967,330	-	-		5,312,603	-	-	-	-	-
7	0.05713	5	1,537,386	1,556,991	1,819,623	-	-		4,914,000	-	-	-	-	-
8	0.05285	6	1,422,211	1,440,035	1,683,363	-	-		4,545,609	-	-	-	-	-
9	0.04888	7	1,315,377	1,332,151	1,556,913	-	-		4,204,441	-	-	-	-	-
10	0.04522	8	1,216,885	1,232,083	1,440,274	-	-		3,889,242	-	-	-	-	-
11	0.04462	9	1,200,739	1,139,827	1,332,084	-	-		3,672,650	-	-	-	-	-
12	0.04461	10	1,200,470	1,124,704	1,232,341	-	-		3,557,515	-	-	-	-	-
13	0.04462	11	1,200,739	1,124,452	1,215,989	-	-		3,541,180	-	-	-	-	-
14	0.04461	12	1,200,470	1,124,704	1,215,717	-	-		3,540,891	-	-	-	-	-
15	0.04462	13	1,200,739	1,124,452	1,215,989	-	-		3,541,180	-	-	-	-	-
16	0.04461	14	1,200,470	1,124,704	1,215,717	-	-		3,540,891	-	-	-	-	-
17	0.04462	15	1,200,739	1,124,452	1,215,989	-	-		3,541,180	-	-	-	-	-
18	0.04461	16	1,200,470	1,124,704	1,215,717	-	-		3,540,891	-	-	-	-	-
19	0.04462	17	1,200,739	1,124,452	1,215,989	-	-		3,541,180	-	-	-	-	-
20	0.04461	18	1,200,470	1,124,704	1,215,717	-	-		3,540,891	-	-	-	-	-
21	0.04462	19	1,200,739	1,124,452	1,215,989	-	-		3,541,180	-	-	-	-	-
22	0.04461	20	1,200,470	1,124,704	1,215,717	-	-		3,540,891	-	-	-	-	-
23	0.02231	21	600,370	1,124,452	1,215,989	-	-		2,940,811	-	-	-	-	-
24		22		562,358	1,215,717	-	-		1,778,075	-	-	-	-	-
25		23		-	607,995	-	-		607,995	-	-	-	-	-
26		24		-	-	-	-		-	-	-	-	-	-
27									-	-	-	-	-	-
28			43,947,674	40,243,172	44,312,957	-	-	-	128,503,803	6,963,300	4,388,563			

Notes:
[1] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

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

<u>Line No.</u>		<u>SMRP Investment December 31, 2024</u> (A)	<u>Reference</u> (B)
	<u>Investment subject to Property Tax</u>		
1	Net SMRP Investment-Property, Plant and Equipment	87,346,232	Form 3.0 and 4.0
	<u>Operating Expenses</u>		
2	Property Tax ⁽¹⁾	<u>1,336,135</u>	Line 1 * 1.5297%

Notes:

⁽¹⁾ Property taxes rate is filed for rate in 2024-00092 Stipulation

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

	<u>FERC Account 887</u>
	(\$)
2023 O&M Account 887 Costs ^[1]	3,488,186
2022 O&M Account 887 per Case No. 2021-00183	<u>2,978,227</u>
Projected O&M Savings	-

^[1] 2023 O&M reflects the last actual O&M costs.
2022 Last approved base rate costs.
This will be updated to actual O&M costs in SMRP BA filing (filed March 2025)