**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**Forecasted Period Ending December 31, 2026**
**Table of Contents**

Case No. 2025-00331
SMRP Form 1.0

**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**SMRP Rider by Rate Schedule**

| Line No. | Rate Schedule | Allocation Percent [1] | Revenue Requirement | Billing Determinant Volumes [2] | Volumetric SMRP Rider | Balancing Adjustment SMRP Rider [4] | Total Volumetric SMRP Rider |
|---|---|---|---|---|---|---|---|
| | ( A ) | ( B ) | ( C ) | ( D ) | ( E ) | ( F ) | ( G ) |
| 1 | Rate GSR, Rate SVGTS - Residential Service | 64.795% | $11,617,464 | 8,195,824.2 | 1.4175 | 0.0299 | 1.4474 |
| 2 | Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service | 27.683% | $4,963,442 | 6,451,577.5 | 0.7693 | 0.0165 | 0.7858 |
| 3 | Rate IUS, Rate IUDS | 0.029% | $5,200 | 5,727.0 | 0.9080 | 0.0111 | 0.9191 |
| 4 | Rate IS, Rate DS [3], Rate SAS | 7.493% | $1,343,463 | 8,616,568.9 | 0.1559 | 0.0033 | 0.1592 |
| 5 | TOTAL | 100.000% | $17,929,568 | 23,269,697.6 | | | |

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 2026 volumes
[3] Excluding customers subject to the Flex Provisions of Rate Schedule DS.
[4] Balancing Adjustment - per Case No. 2025-00071

Case No. 2025-00331
SMRP Form 1.1

**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, 2026**

| Rate Schedule | Total Mcf |
|---|---|
| ( A ) | ( B ) |
| GSR /GTR - Residential | 8,195,824.2 |
| GSO/GTO/GDS - Commercial or Industrial | 6,451,577.5 |
| IUS, IUDS | 5,727.0 |
| IS, DS | 8,616,568.9 |
| Total | 23,269,697.6 |

Case No. 2025-00331
SMRP Form 2.0

**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, 2026**

| Line No. | | SMRP Investment December 31, 2026 ( A ) | Revenue Requirement Calculation ( B ) | Reference ( C ) |
|---|---|---|---|---|
| 1 | Plant In Service | 138,348,425 | | Form 3.0 |
| 2 | Accumulated Depreciation | 12,951,013 | | Form 4.0 |
| 3 | Accumulated Deferred Income Tax | (18,483,114) | | From 6.0 |
| 4 | Net Rate Base (Line 1 + Line 2 + Line 3) | | 132,816,324 | Line 1 + Line 2 + Line 3 |
| 5 | Rate of Return | | 9.05% | Form 2.1 |
| 6 | Return on Rate Base | | 12,019,877 | Line 4 * Line 5 |
| 7 | Depreciation Expense | 3,808,747 | | Form 5.0 |
| 8 | Property Tax | 2,002,836 | | Form 7.0 |
| 9 | O&M Savings | - | | Form 8.0 |
| 10 | Subtotal Depreciation, Property Tax and O&M Savings | | 5,811,583 | Line 7 + Line 8 + Line 9 |
| 11 | Revenue Requirement Before PSC Assessment/Uncollectible | | 17,831,460 | Line 6 + Line 10 |
| 12 | PSC Assessment & Uncollectible Conversion Factor | | 1.005502 | Form 2.2 |
| 13 | **Required Return on SMRP Related Investment** | | **$ 17,929,568** | Line 11 * Line 12 |

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

| Line No. | Capital Structure ( A ) | Ratio ( B ) | Cost ( C ) | Weighted Cost ( D ) | Pre-Tax @ Effect tax of 24.95% ( 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% | 9.65% | 5.08% | 6.77% |
| 4 | Total | 100.00% | | 7.36% | 9.05% |

Reflects Cost of Capital as filed in PSC Case No. 2024-00092 Stipulation and Return on Equity as ordered in PSC Case No. 2024-00328.

Case No. 2025-00331
SMRP Form 2.2

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

| Line No. | DESCRIPTION | PERCENTAGE OF INCREMENTAL GROSS REVENUE |
|---|---|---|
| 1 | OPERATING REVENUE | 100.000000% |
| 2 | LESS: UNCOLLECTIBLE EXPENSE | 0.417000% |
| 3 | LESS: PSC FEES | 0.130200% |
| 4 | NET REVENUES | 99.452800% |
| 5 | GROSS REVENUE CONVERSION FACTOR | 1.005502 |

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 Actual | 2024 February Actual | 2024 March Actual | 2024 April Actual | 2024 May Actual | 2024 June Actual | 2024 July Actual | 2024 August Actual | 2024 September Actual | 2024 October Actual | 2024 November Actual | 2024 December Actual | 2024 Cumulative Total | 2024 13 Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Additions | | | | | | | | | | | | | | | |
| 376 Mains | 30,974,058 | 493,562 | 631,074 | 2,871,923 | 972,820 | 971,912 | 1,075,613 | 1,648,381 | 898,882 | 698,599 | 4,733,535 | 5,812,472 | 7,358,170 | 59,140,998 | |
| 378 Plant Regulators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 380 Service Lines | 12,888,024 | 528,445 | 965,406 | 982,289 | 819,877 | 967,829 | 1,277,748 | 1,111,762 | 1,238,839 | 943,336 | 1,474,212 | 1,443,720 | 1,248,565 | 25,890,052 | |
| 382 Meter Installations | 85,582 | 99,666 | 46,200 | 71,137 | 30,395 | 68,100 | 26,021 | 35,647 | 77,968 | 29,769 | 57,536 | 29,538 | 35,466 | 693,025 | |
| 383 House Regulators | - | 7,764 | 16,342 | 5,818 | 6,049 | (43) | 5,573 | 2,394 | 10,531 | 4,615 | 2,409 | (650) | 5,520 | 66,320 | |
| Total Monthly Additions | | 1,129,437 | 1,659,021 | 3,931,167 | 1,829,141 | 2,007,798 | 2,384,954 | 2,798,183 | 2,226,220 | 1,676,318 | 6,267,692 | 7,285,080 | 8,647,720 | | |
| Total Cumulative Additions | 43,947,665 | 45,077,101 | 46,736,123 | 50,667,290 | 52,496,431 | 54,504,229 | 56,889,183 | 59,687,366 | 61,913,586 | 63,589,904 | 69,857,596 | 77,142,675 | 85,790,396 | 85,790,396 | 59,099,965 |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | (285,614) | - | - | (34,095) | (2,476) | - | (12,191) | (744,119) | (18,272) | 193,738 | (137,754) | 7,853 | (437,355) | (1,470,284) | |
| 378 Plant Regulators | (390,412) | - | - | (8,226) | - | (53,875) | (1,230) | - | - | - | - | (129) | (310) | (454,182) | |
| 380 Service Lines | (2,792,386) | (80,628) | (142,561) | (363,834) | (22,543) | (122,659) | (187,805) | (294,043) | (261,288) | (233,684) | (214,091) | (325,921) | (258,857) | (5,300,301) | |
| 382 Meter Installations | (48,231) | (1,867) | (2,576) | (9,968) | - | (6,768) | (4,172) | (2,618) | (6,967) | (17,587) | (5,456) | (15,799) | (2,906) | (124,917) | |
| 383 House Regulators | (6,869) | (270) | (490) | (900) | - | (671) | (419) | (268) | (705) | (674) | (593) | (767) | (356) | (12,983) | |
| Total Monthly Retirements | | (82,765) | (145,628) | (417,023) | (25,019) | (183,973) | (205,818) | (1,041,048) | (287,232) | (58,207) | (357,895) | (334,764) | (699,784) | | |
| Total Cumulative Retirements | (3,523,512) | (3,606,277) | (3,751,905) | (4,168,928) | (4,193,947) | (4,377,920) | (4,583,737) | (5,624,785) | (5,912,018) | (5,970,225) | (6,328,119) | (6,662,883) | (7,362,668) | (7,362,668) | (5,082,071) |
| Total Plant In Service | | | | | | | | | | | | | | | |
| 376 Mains | 30,688,444 | 493,562 | 631,074 | 2,837,827 | 970,344 | 971,912 | 1,063,422 | 904,261 | 880,610 | 892,336 | 4,595,780 | 5,820,325 | 6,920,815 | 57,670,713 | |
| 378 Plant Regulators | (390,412) | - | - | (8,226) | - | (53,875) | (1,230) | - | - | - | - | (129) | (310) | (454,182) | |
| 380 Service Lines | 10,095,638 | 447,817 | 822,845 | 618,455 | 797,334 | 845,171 | 1,089,942 | 817,719 | 977,551 | 709,652 | 1,260,121 | 1,117,799 | 989,707 | 20,589,751 | |
| 382 Meter Installations | 37,352 | 97,799 | 43,623 | 61,169 | 30,395 | 61,332 | 21,848 | 33,029 | 71,001 | 12,182 | 52,080 | 13,739 | 32,560 | 568,108 | |
| 383 House Regulators | (6,869) | 7,494 | 15,852 | 4,918 | 6,049 | (714) | 5,154 | 2,126 | 9,826 | 3,941 | 1,816 | (1,418) | 5,163 | 53,337 | |
| Total Plant In Service Monthly Activity | | 1,046,672 | 1,513,393 | 3,514,144 | 1,804,122 | 1,823,825 | 2,179,136 | 1,757,135 | 1,938,988 | 1,618,111 | 5,909,797 | 6,950,316 | 7,947,936 | | |
| Total Cumulative Plant In Service | 40,424,153 | 41,470,824 | 42,984,218 | 46,498,362 | 48,302,484 | 50,126,309 | 52,305,445 | 54,062,580 | 56,001,568 | 57,619,679 | 63,529,476 | 70,479,792 | 78,427,728 | 78,427,728 | 54,017,894 |

**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 | 59,140,998 | 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 | 87,145,497 | |
| 378 Plant Regulators | - | | | | | | | | | | | | | - | |
| 380 Service Lines | 25,890,052 | 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 | 41,773,046 | |
| 382 Meter Installations | 693,025 | 4,810 | - | 3,565 | 1,096 | 8,188 | 13,307 | 20,713 | 57,809 | 16,483 | 51,760 | 41,629 | 30,857 | 943,240 | |
| 383 House Regulators | 66,320 | 3,369 | - | 2,497 | 768 | 5,735 | 9,320 | 14,507 | 40,490 | 11,545 | 36,253 | 29,157 | 21,612 | 241,572 | |
| 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 | 85,790,396 | 86,917,754 | 88,960,780 | 93,866,631 | 95,920,699 | 100,206,081 | 105,099,568 | 109,125,452 | 111,996,494 | 117,810,186 | 120,935,727 | 125,231,795 | 130,103,356 | 130,103,356 | 105,535,763 |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | (1,470,284) | - | - | - | - | (14,491) | (207) | (64) | (207) | (175,288) | (557) | - | (94,799) | (1,755,898) | |
| 378 Plant Regulators | (454,182) | (7,577) | (6,093) | (17,244) | (1,680) | (9,508) | (98,607) | (90,900) | (73,756) | (42,418) | - | (507) | (42,121) | (844,594) | |
| 380 Service Lines | (5,300,301) | (341,788) | (143,658) | (236,668) | (233,001) | (360,087) | (442,012) | (284,835) | (208,113) | (336,669) | (220,175) | (338,164) | (296,123) | (8,741,593) | |
| 382 Meter Installations | (124,917) | (489) | (1,575) | (2,046) | (5,647) | (3,453) | (3,706) | (5,252) | (9,322) | (4,705) | (4,703) | (3,640) | (3,692) | (173,148) | |
| 383 House Regulators | (12,983) | (189) | (231) | (157) | (171) | (349) | (226) | (3,043) | (197) | (576) | (563) | (633) | (535) | (19,852) | |
| 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 | (7,362,668) | (7,712,710) | (7,864,265) | (8,120,380) | (8,360,880) | (8,748,768) | (9,293,527) | (9,677,622) | (9,969,217) | (10,528,873) | (10,754,871) | (11,097,815) | (11,535,085) | (11,535,085) | (9,309,745) |
| Total Plant In Service | | | | | | | | | | | | | | | |
| 376 Mains | 57,670,713 | 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 | 85,389,598 | |
| 378 Plant Regulators | (454,182) | (7,577) | (6,093) | (17,244) | (1,680) | (9,508) | (98,607) | (90,900) | (73,756) | (42,418) | - | (507) | (42,121) | (844,594) | |
| 380 Service Lines | 20,589,751 | 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 | 33,031,453 | |
| 382 Meter Installations | 568,108 | 4,321 | (1,575) | 1,519 | (4,551) | 4,734 | 9,601 | 15,460 | 48,487 | 11,778 | 47,056 | 37,989 | 27,165 | 770,093 | |
| 383 House Regulators | 53,337 | 3,181 | (231) | 2,340 | 596 | 5,386 | 9,094 | 11,464 | 40,293 | 10,969 | 35,690 | 28,524 | 21,078 | 221,720 | |
| 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 | 78,427,728 | 79,205,044 | 81,096,514 | 85,746,251 | 87,559,819 | 91,457,313 | 95,806,042 | 99,447,830 | 102,027,276 | 107,281,313 | 110,180,856 | 114,133,981 | 118,568,270 | 118,568,270 | 96,226,018 |

**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**2026 Plant In Service**

| | 2025 December Cumulative | 2026 January Estimate | 2026 February Estimate | 2026 March Estimate | 2026 April Estimate | 2026 May Estimate | 2026 June Estimate | 2026 July Estimate | 2026 August Estimate | 2026 September Estimate | 2026 October Estimate | 2026 November Estimate | 2026 December Estimate | 2026 Cumulative Total | 2026 13 Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Additions | | | | | | | | | | | | | | | |
| 376 Mains | 87,145,497 | 348,088 | 904,312 | 4,123,230 | 1,080,150 | 2,415,086 | 2,992,841 | 2,895,950 | 1,363,644 | 3,416,288 | 3,649,543 | 5,648,359 | 7,047,889 | 123,030,877 | |
| 378 Plant Regulators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 380 Service Lines | 41,773,046 | 861,970 | 1,247,588 | 1,301,056 | 1,186,019 | 1,395,030 | 1,503,586 | 1,288,094 | 1,565,156 | 1,265,411 | 1,876,243 | 1,442,017 | 1,270,271 | 57,975,486 | |
| 382 Meter Installations | 943,240 | 75,344 | 34,374 | 53,802 | 22,881 | 52,720 | 22,727 | 31,797 | 72,664 | 26,334 | 55,967 | 32,570 | 34,167 | 1,458,586 | |
| 383 House Regulators | 241,572 | 30,197 | 63,540 | 22,615 | 23,518 | - | 21,661 | 9,309 | 40,950 | 17,948 | 9,361 | - | 18,773 | 499,445 | |
| Total Monthly Additions | | 1,315,598 | 2,249,813 | 5,500,704 | 2,312,568 | 3,862,836 | 4,540,815 | 4,225,150 | 3,042,414 | 4,725,981 | 5,591,113 | 7,122,946 | 8,371,100 | | |
| Total Cumulative Additions | 130,103,356 | 131,418,954 | 133,668,767 | 139,169,471 | 141,482,038 | 145,344,874 | 149,885,690 | 154,110,840 | 157,153,254 | 161,879,235 | 167,470,348 | 174,593,293 | 182,964,394 | 182,964,394 | 151,480,347 |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | (1,755,898) | - | - | (17,055) | (1,250) | (7,278) | (6,175) | (372,055) | (9,263) | - | (69,177) | - | (252,889) | (2,491,040) | |
| 378 Plant Regulators | (844,594) | (3,792) | (3,043) | (12,740) | (840) | (31,702) | (49,915) | (45,441) | (36,880) | (21,210) | - | (318) | (21,210) | (1,071,685) | |
| 380 Service Lines | (8,741,593) | (178,885) | (129,592) | (278,001) | (105,741) | (207,507) | (273,231) | (262,630) | (215,192) | (253,354) | (196,376) | (300,262) | (249,379) | (11,391,744) | |
| 382 Meter Installations | (173,148) | (1,180) | (2,074) | (6,009) | (2,823) | (5,109) | (3,941) | (3,935) | (8,145) | (11,149) | (5,078) | (9,719) | (3,298) | (235,606) | |
| 383 House Regulators | (19,852) | (229) | (360) | (528) | (86) | (510) | (323) | (1,655) | (451) | (625) | (578) | (700) | (447) | (26,344) | |
| Total Monthly Retirements | | (184,087) | (135,069) | (314,333) | (110,740) | (252,105) | (333,584) | (685,717) | (269,930) | (286,339) | (271,209) | (310,998) | (527,223) | | |
| Total Cumulative Retirements | (11,535,085) | (11,719,173) | (11,854,242) | (12,168,575) | (12,279,314) | (12,531,420) | (12,865,004) | (13,550,720) | (13,820,651) | (14,106,989) | (14,378,198) | (14,689,196) | (15,216,419) | (15,216,419) | (13,131,922) |
| Total Plant In Service | | | | | | | | | | | | | | | |
| 376 Mains | 85,389,598 | 348,088 | 904,312 | 4,106,175 | 1,078,900 | 2,407,808 | 2,986,665 | 2,523,895 | 1,354,382 | 3,416,288 | 3,580,366 | 5,648,359 | 6,795,000 | 120,539,836 | |
| 378 Plant Regulators | (844,594) | (3,792) | (3,043) | (12,740) | (840) | (31,702) | (49,915) | (45,441) | (36,880) | (21,210) | - | (318) | (21,210) | (1,071,685) | |
| 380 Service Lines | 33,031,453 | 683,085 | 1,117,995 | 1,023,055 | 1,080,278 | 1,187,523 | 1,230,356 | 1,025,464 | 1,349,963 | 1,012,056 | 1,679,866 | 1,141,755 | 1,020,892 | 46,583,742 | |
| 382 Meter Installations | 770,093 | 74,163 | 32,300 | 47,794 | 20,058 | 47,611 | 18,786 | 27,862 | 64,519 | 15,185 | 50,889 | 22,851 | 30,870 | 1,222,980 | |
| 383 House Regulators | 221,720 | 29,968 | 63,180 | 22,087 | 23,432 | (510) | 21,339 | 7,654 | 40,499 | 17,323 | 8,783 | (700) | 18,327 | 473,101 | |
| Total Plant In Service Monthly Activity | | 1,131,511 | 2,114,744 | 5,186,371 | 2,201,828 | 3,610,731 | 4,207,231 | 3,539,434 | 2,772,484 | 4,439,642 | 5,319,904 | 6,811,947 | 7,843,878 | | |
| Total Cumulative Plant In Service | 118,568,270 | 119,699,782 | 121,814,525 | 127,000,896 | 129,202,724 | 132,813,455 | 137,020,686 | 140,560,119 | 143,332,603 | 147,772,245 | 153,092,149 | 159,904,097 | 167,747,975 | 167,747,975 | 138,348,425 |

**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 Actual | 2024 February Actual | 2024 March Actual | 2024 April Actual | 2024 May Actual | 2024 June Actual | 2024 July Actual | 2024 August Actual | 2024 September Actual | 2024 October Actual | 2024 November Actual | 2024 December Actual | 2024 Cumulative Total | 2024 13 Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation Expense | | | | | | | | | | | | | | | |
| 376 Mains | (220,367) | (44,856) | (45,672) | (48,186) | (50,948) | (52,356) | (53,831) | (55,258) | (56,551) | (57,837) | (61,816) | (69,368) | (78,605) | (895,649) | |
| 378 Plant Regulators | 4,289 | 820 | 792 | 800 | 837 | 894 | 951 | 953 | 953 | 953 | 953 | 953 | 953 | 15,101 | |
| 380 Service Lines | (201,284) | (34,227) | (36,334) | (38,724) | (41,071) | (43,796) | (47,004) | (50,168) | (53,145) | (55,943) | (59,210) | (63,153) | (66,648) | (790,706) | |
| 382 Meter Installations | (83) | (127) | (231) | (309) | (376) | (444) | (505) | (545) | (622) | (684) | (731) | (780) | (814) | (6,253) | |
| 383 House Regulators | 54 | 5 | (14) | (31) | (40) | (43) | (47) | (54) | (63) | (74) | (78) | (79) | (82) | (547) | |
| Total Depreciation Monthly | | (78,385) | (81,458) | (86,450) | (91,598) | (95,745) | (100,436) | (105,072) | (109,429) | (113,585) | (120,883) | (132,426) | (145,196) | (1,678,054) | |
| Total Cumulative Depreciation | (417,391) | (495,776) | (577,234) | (663,684) | (755,282) | (851,028) | (951,464) | (1,056,536) | (1,165,965) | (1,279,550) | (1,400,432) | (1,532,858) | (1,678,054) | | |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | 285,614 | - | - | 34,095 | 2,476 | - | 12,191 | 744,119 | 18,272 | (193,738) | 137,754 | (7,853) | 437,355 | 1,470,284 | |
| 378 Plant Regulators | 390,412 | - | - | 8,226 | - | 53,875 | 1,230 | - | - | - | - | 129 | 310 | 454,182 | |
| 380 Service Lines | 2,792,386 | 80,628 | 142,561 | 363,834 | 22,543 | 122,659 | 187,805 | 294,043 | 261,288 | 233,684 | 214,091 | 325,921 | 258,857 | 5,300,301 | |
| 382 Meter Installations | 48,231 | 1,867 | 2,576 | 9,968 | - | 6,768 | 4,172 | 2,618 | 6,967 | 17,587 | 5,456 | 15,799 | 2,906 | 124,917 | |
| 383 House Regulators | 6,869 | 270 | 490 | 900 | - | 671 | 419 | 268 | 705 | 674 | 593 | 767 | 356 | 12,983 | |
| Total Monthly Retirements | | 82,765 | 145,628 | 417,023 | 25,019 | 183,973 | 205,818 | 1,041,048 | 287,232 | 58,207 | 357,895 | 334,764 | 699,784 | 7,362,668 | |
| Total Cumulative Retirements | 3,523,512 | 3,606,277 | 3,751,905 | 4,168,928 | 4,193,947 | 4,377,920 | 4,583,737 | 5,624,785 | 5,912,018 | 5,970,225 | 6,328,119 | 6,662,883 | 7,362,668 | | |
| Cost of Removal | | | | | | | | | | | | | | | |
| 376 Mains | 21,572 | 1,025 | 5,198 | 6,050 | 6,966 | 330 | - | 8,958 | 136 | - | 109 | 114,922 | - | 165,266 | |
| 378 Plant Regulators | 53,762 | - | - | - | - | - | - | 2,780 | - | - | 382 | - | - | 56,923 | |
| 380 Service Lines | 1,976,062 | 91,222 | 91,122 | 79,079 | 74,144 | 63,359 | 66,768 | 50,528 | 50,802 | 42,148 | 99,929 | 103,166 | 74,809 | 2,863,138 | |
| 382 Meter Installations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 383 House Regulators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Monthly Cost of Removal | | 92,247 | 96,320 | 85,129 | 81,109 | 63,689 | 66,768 | 62,266 | 50,938 | 42,148 | 100,420 | 218,088 | 74,809 | 3,085,327 | |
| Total Cumulative Cost of Removal | 2,051,397 | 2,143,643 | 2,239,963 | 2,325,092 | 2,406,201 | 2,469,890 | 2,536,658 | 2,598,924 | 2,649,862 | 2,692,011 | 2,792,430 | 3,010,518 | 3,085,327 | | |
| Total Accumulated Depreciation | | | | | | | | | | | | | | | |
| 376 Mains | 86,819 | (43,831) | (40,474) | (8,041) | (41,506) | (52,026) | (41,640) | 697,819 | (38,143) | (251,575) | 76,048 | 37,701 | 358,750 | 739,902 | |
| 378 Plant Regulators | 448,463 | 820 | 792 | 9,025 | 837 | 54,769 | 2,181 | 3,733 | 953 | 953 | 1,335 | 1,082 | 1,263 | 526,206 | |
| 380 Service Lines | 4,567,165 | 137,623 | 197,350 | 404,189 | 55,615 | 142,222 | 207,569 | 294,403 | 258,945 | 219,889 | 254,810 | 365,934 | 267,018 | 7,372,733 | |
| 382 Meter Installations | 48,148 | 1,740 | 2,345 | 9,659 | (376) | 6,324 | 3,667 | 2,073 | 6,345 | 16,903 | 4,725 | 15,019 | 2,092 | 118,664 | |
| 383 House Regulators | 6,923 | 275 | 476 | 869 | (40) | 627 | 372 | 214 | 642 | 600 | 515 | 689 | 274 | 12,436 | |
| Total Accumulated Depreciation Activity | | 96,627 | 160,490 | 415,702 | 14,530 | 151,916 | 172,150 | 998,242 | 228,741 | (13,229) | 337,432 | 420,426 | 629,398 | 8,769,941 | |
| Total Accumulated Depreciation Cumulative | 5,157,517 | 5,254,145 | 5,414,634 | 5,830,336 | 5,844,866 | 5,996,782 | 6,168,932 | 7,167,174 | 7,395,915 | 7,382,686 | 7,720,118 | 8,140,543 | 8,769,941 | | 6,634,122 |

**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**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 | (895,649) | (78,422) | (79,059) | (82,303) | (85,511) | (88,085) | (92,726) | (97,457) | (100,488) | (104,611) | (108,691) | (111,933) | (117,126) | (2,042,062) | |
| 378 Plant Regulators | 15,101 | (1,644) | (1,625) | (1,593) | (1,567) | (1,551) | (1,402) | (1,141) | (914) | (753) | (695) | (694) | (636) | 886 | |
| 380 Service Lines | (790,706) | (96,344) | (100,289) | (105,116) | (109,874) | (114,805) | (119,420) | (123,360) | (128,172) | (133,222) | (138,942) | (144,082) | (147,086) | (2,251,419) | |
| 382 Meter Installations | (6,253) | (438) | (441) | (440) | (438) | (438) | (452) | (476) | (536) | (593) | (650) | (730) | (792) | (12,677) | |
| 383 House Regulators | (547) | (271) | (274) | (275) | (279) | (284) | (297) | (316) | (364) | (411) | (454) | (513) | (559) | (4,845) | |
| 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) | (4,310,117) | |
| Total Cumulative Depreciation | (1,678,054) | (1,855,173) | (2,036,859) | (2,226,587) | (2,424,256) | (2,629,419) | (2,843,717) | (3,066,466) | (3,296,941) | (3,536,532) | (3,785,964) | (4,043,918) | (4,310,117) | | |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | 1,470,284 | - | - | - | - | 14,491 | 207 | 64 | 207 | 175,288 | 557 | - | 94,799 | 1,755,898 | |
| 378 Plant Regulators | 454,182 | 7,577 | 6,093 | 17,244 | 1,680 | 9,508 | 98,607 | 90,900 | 73,756 | 42,418 | - | 507 | 42,121 | 844,594 | |
| 380 Service Lines | 5,300,301 | 341,788 | 143,658 | 236,668 | 233,001 | 360,087 | 442,012 | 284,835 | 208,113 | 336,669 | 220,175 | 338,164 | 296,123 | 8,741,593 | |
| 382 Meter Installations | 124,917 | 489 | 1,575 | 2,046 | 5,647 | 3,453 | 3,706 | 5,252 | 9,322 | 4,705 | 4,703 | 3,640 | 3,692 | 173,148 | |
| 383 House Regulators | 12,983 | 189 | 231 | 157 | 171 | 349 | 226 | 3,043 | 197 | 576 | 563 | 633 | 535 | 19,852 | |
| 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 | 11,535,085 | |
| Total Cumulative Retirements | 7,362,668 | 7,712,710 | 7,864,265 | 8,120,380 | 8,360,880 | 8,748,768 | 9,293,527 | 9,677,622 | 9,969,217 | 10,528,873 | 10,754,871 | 11,097,815 | 11,535,085 | | |
| Cost of Removal | | | | | | | | | | | | | | | |
| 376 Mains | 165,266 | - | 9,795 | - | 2,569 | 940 | - | 8,204 | - | - | 66 | - | - | 186,839 | |
| 378 Plant Regulators | 56,923 | 686 | - | 970 | 5,246 | 4,099 | 9,703 | 3,350 | 14,666 | 1,627 | - | 945 | 12,469 | 110,685 | |
| 380 Service Lines | 2,863,138 | 467,104 | 83,958 | 92,752 | 125,279 | 136,892 | 133,263 | 147,739 | 166,411 | 141,814 | 171,317 | 176,171 | 133,361 | 4,839,200 | |
| 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 | 5,136,724 | |
| Total Cumulative Cost of Removal | 3,085,327 | 3,553,118 | 3,646,871 | 3,740,592 | 3,873,687 | 4,015,618 | 4,158,584 | 4,317,877 | 4,498,955 | 4,642,396 | 4,813,779 | 4,990,894 | 5,136,724 | | |
| Total Accumulated Depreciation | | | | | | | | | | | | | | | |
| 376 Mains | 739,902 | (78,422) | (69,264) | (82,303) | (82,943) | (72,655) | (92,519) | (89,189) | (100,281) | 70,677 | (108,068) | (111,933) | (22,327) | (99,325) | |
| 378 Plant Regulators | 526,206 | 6,619 | 4,468 | 16,621 | 5,360 | 12,056 | 106,909 | 93,110 | 87,508 | 43,291 | (695) | 758 | 53,954 | 956,166 | |
| 380 Service Lines | 7,372,733 | 712,548 | 127,327 | 224,303 | 248,406 | 382,174 | 455,855 | 309,214 | 246,353 | 345,261 | 252,550 | 370,253 | 282,398 | 11,329,374 | |
| 382 Meter Installations | 118,664 | 51 | 1,134 | 1,605 | 5,210 | 3,015 | 3,253 | 4,777 | 8,786 | 4,112 | 4,054 | 2,910 | 2,900 | 160,471 | |
| 383 House Regulators | 12,436 | (82) | (43) | (118) | (107) | 65 | (71) | 2,728 | (167) | 164 | 109 | 119 | (25) | 15,007 | |
| Total Accumulated Depreciation Activity | | 640,713 | 63,623 | 160,109 | 175,926 | 324,655 | 473,427 | 320,639 | 242,199 | 463,505 | 147,949 | 262,106 | 316,901 | 12,361,693 | |
| Total Accumulated Depreciation Cumulative | 8,769,941 | 9,410,654 | 9,474,277 | 9,634,385 | 9,810,311 | 10,134,967 | 10,608,393 | 10,929,032 | 11,171,231 | 11,634,736 | 11,782,685 | 12,044,792 | 12,361,693 | | 10,597,469 |

**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**2026 Accumulated Depreciation**

| | 2025 December Cumulative | 2026 January Estimate | 2026 February Estimate | 2026 March Estimate | 2026 April Estimate | 2026 May Estimate | 2026 June Estimate | 2026 July Estimate | 2026 August Estimate | 2026 September Estimate | 2026 October Estimate | 2026 November Estimate | 2026 December Estimate | 2026 Cumulative Total | 2026 13 Month Average |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Depreciation Expense | | | | | | | | | | | | | | | |
| 376 Mains | (2,042,062) | (128,345) | (129,285) | (133,043) | (136,931) | (139,547) | (143,592) | (147,725) | (150,634) | (154,212) | (159,459) | (166,381) | (175,713) | (3,806,930) | |
| 378 Plant Regulators | 886 | 2,335 | 2,344 | 2,367 | 2,385 | 2,430 | 2,542 | 2,674 | 2,787 | 2,867 | 2,897 | 2,897 | 2,927 | 32,339 | |
| 380 Service Lines | (2,251,419) | (144,060) | (147,947) | (152,568) | (157,109) | (162,003) | (167,222) | (172,090) | (177,218) | (182,315) | (188,126) | (194,215) | (198,883) | (4,295,175) | |
| 382 Meter Installations | (12,677) | (1,533) | (1,635) | (1,710) | (1,775) | (1,839) | (1,903) | (1,947) | (2,034) | (2,110) | (2,173) | (2,244) | (2,294) | (35,876) | |
| 383 House Regulators | (4,845) | (438) | (524) | (603) | (645) | (667) | (686) | (712) | (756) | (810) | (834) | (842) | (858) | (13,220) | |
| Total Depreciation Monthly | | (272,041) | (277,047) | (285,558) | (294,074) | (301,626) | (310,860) | (319,801) | (327,855) | (336,581) | (347,695) | (360,785) | (374,822) | (8,118,863) | |
| Total Cumulative Depreciation | (4,310,117) | (4,582,158) | (4,859,205) | (5,144,763) | (5,438,838) | (5,740,464) | (6,051,324) | (6,371,125) | (6,698,980) | (7,035,561) | (7,383,257) | (7,744,042) | (8,118,863) | | |
| Retirements | | | | | | | | | | | | | | | |
| 376 Mains | 1,755,898 | - | - | 17,055 | 1,250 | 7,278 | 6,175 | 372,055 | 9,263 | - | 69,177 | - | 252,889 | 2,491,040 | |
| 378 Plant Regulators | 844,594 | 3,792 | 3,043 | 12,740 | 840 | 31,702 | 49,915 | 45,441 | 36,880 | 21,210 | - | 318 | 21,210 | 1,071,685 | |
| 380 Service Lines | 8,741,593 | 178,885 | 129,592 | 278,001 | 105,741 | 207,507 | 273,231 | 262,630 | 215,192 | 253,354 | 196,376 | 300,262 | 249,379 | 11,391,744 | |
| 382 Meter Installations | 173,148 | 1,180 | 2,074 | 6,009 | 2,823 | 5,109 | 3,941 | 3,935 | 8,145 | 11,149 | 5,078 | 9,719 | 3,298 | 235,606 | |
| 383 House Regulators | 19,852 | 229 | 360 | 528 | 86 | 510 | 323 | 1,655 | 451 | 625 | 578 | 700 | 447 | 26,344 | |
| Total Monthly Retirements | | 184,087 | 135,069 | 314,333 | 110,740 | 252,105 | 333,584 | 685,717 | 269,930 | 286,339 | 271,209 | 310,998 | 527,223 | 15,216,419 | |
| Total Cumulative Retirements | 11,535,085 | 11,719,173 | 11,854,242 | 12,168,575 | 12,279,314 | 12,531,420 | 12,865,004 | 13,550,720 | 13,820,651 | 14,106,989 | 14,378,198 | 14,689,196 | 15,216,419 | | |
| Cost of Removal | | | | | | | | | | | | | | | |
| 376 Mains | 186,839 | 512 | 7,496 | 3,025 | 4,767 | 635 | - | 8,581 | 68 | - | 87 | 57,461 | - | 269,472 | |
| 378 Plant Regulators | 110,685 | 343 | - | 485 | 2,623 | 2,050 | 4,852 | 3,065 | 7,333 | 813 | 191 | 473 | 6,235 | 139,147 | |
| 380 Service Lines | 4,839,200 | 279,163 | 87,540 | 85,915 | 99,712 | 100,125 | 100,016 | 99,134 | 108,607 | 91,981 | 135,623 | 139,668 | 104,085 | 6,270,769 | |
| 382 Meter Installations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 383 House Regulators | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Monthly Cost of Removal | | 280,018 | 95,037 | 89,425 | 107,102 | 102,810 | 104,867 | 110,779 | 116,008 | 92,795 | 135,901 | 197,602 | 110,319 | 6,679,388 | |
| Total Cumulative Cost of Removal | 5,136,724 | 5,416,742 | 5,511,779 | 5,601,204 | 5,708,306 | 5,811,116 | 5,915,983 | 6,026,762 | 6,142,771 | 6,235,565 | 6,371,467 | 6,569,068 | 6,679,388 | | |
| Total Accumulated Depreciation | | | | | | | | | | | | | | | |
| 376 Mains | (99,325) | (127,833) | (121,789) | (112,962) | (130,914) | (131,634) | (137,417) | 232,911 | (141,303) | (154,212) | (90,195) | (108,920) | 77,176 | (1,046,418) | |
| 378 Plant Regulators | 956,166 | 6,471 | 5,387 | 15,591 | 5,849 | 36,181 | 57,308 | 51,180 | 47,000 | 24,891 | 3,088 | 3,688 | 30,372 | 1,243,171 | |
| 380 Service Lines | 11,329,374 | 313,988 | 69,186 | 211,348 | 48,344 | 145,629 | 206,025 | 189,673 | 146,581 | 163,020 | 143,873 | 245,715 | 154,581 | 13,367,337 | |
| 382 Meter Installations | 160,471 | (353) | 439 | 4,298 | 1,048 | 3,270 | 2,038 | 1,987 | 6,110 | 9,038 | 2,905 | 7,475 | 1,003 | 199,730 | |
| 383 House Regulators | 15,007 | (209) | (164) | (75) | (559) | (157) | (363) | 943 | (305) | (185) | (256) | (143) | (411) | 13,124 | |
| Total Accumulated Depreciation Activity | | 192,064 | (46,941) | 118,200 | (76,233) | 53,289 | 127,591 | 476,695 | 58,083 | 42,553 | 59,415 | 147,815 | 262,720 | 13,776,943 | |
| Total Accumulated Depreciation Cumulative | 12,361,693 | 12,553,757 | 12,506,815 | 12,625,016 | 12,548,783 | 12,602,072 | 12,729,663 | 13,206,358 | 13,264,441 | 13,306,993 | 13,366,408 | 13,514,223 | 13,776,943 | | 12,951,013 |

**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.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**2024 Depreciation Expense**

| | Monthly Depreciation Rate by GPA | 2023 December Cumulative | 2024 January Estimate | 2024 February Estimate | 2024 March Estimate | 2024 April Estimate | 2024 May Estimate | 2024 June Estimate | 2024 July Estimate | 2024 August Estimate | 2024 September Estimate | 2024 October Estimate | 2024 November Estimate | 2024 December Estimate | 2024 Cumulative Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **376 Mains** | 0.1450% | | | | | | | | | | | | | | |
| Additions | | - | 493,562 | 631,074 | 2,871,923 | 972,820 | 971,912 | 1,075,613 | 1,648,381 | 898,882 | 698,599 | 4,733,535 | 5,812,472 | 7,358,170 | 28,166,939 |
| Retirements | | - | - | - | (34,095) | (2,476) | - | (12,191) | (744,119) | (18,272) | 193,738 | (137,754) | 7,853 | (437,355) | |
| Monthly Activity | | - | 493,562 | 631,074 | 2,837,827 | 970,344 | 971,912 | 1,063,422 | 904,261 | 880,610 | 892,336 | 4,595,780 | 5,820,325 | 6,920,815 | 26,982,269 |
| Cumulative Balance | | 30,688,444 | 31,182,006 | 31,813,080 | 34,650,907 | 35,621,252 | 36,593,163 | 37,656,585 | 38,560,847 | 39,441,457 | 40,333,793 | 44,929,573 | 50,749,898 | 57,670,713 | |
| Depreciation on Prior Month Balance | | | 44,498 | 45,214 | 46,129 | 50,244 | 51,651 | 53,060 | 54,602 | 55,913 | 57,190 | 58,484 | 65,148 | 73,587 | |
| 1/2 Month Depreciation on Current Month Activity | | | 358 | 458 | 2,057 | 704 | 705 | 771 | 656 | 638 | 647 | 3,332 | 4,220 | 5,018 | |
| Total Depreciation - 376 Mains | | - | 44,856 | 45,672 | 48,186 | 50,948 | 52,356 | 53,831 | 55,258 | 56,551 | 57,837 | 61,816 | 69,368 | 78,605 | 675,282 |
| **378 Plant Regulators** | 0.2100% | | | | | | | | | | | | | | |
| Additions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Retirements | | - | - | - | (8,226) | - | (53,875) | (1,230) | - | - | - | - | (129) | (310) | |
| Monthly Activity | | - | - | - | (8,226) | - | (53,875) | (1,230) | - | - | - | - | (129) | (310) | (63,770) |
| Cumulative Balance | | (390,412) | (390,412) | (390,412) | (398,638) | (398,638) | (452,513) | (453,743) | (453,743) | (453,743) | (453,743) | (453,743) | (453,872) | (454,182) | |
| Depreciation on Prior Month Balance | | | (820) | (820) | (820) | (837) | (837) | (950) | (953) | (953) | (953) | (953) | (953) | (953) | |
| 1/2 Month Depreciation on Current Month Activity | | | - | - | (9) | - | (57) | (1) | - | - | - | - | (0) | (0) | |
| Total Depreciation - 378 Plant Regulators | | - | (820) | (820) | (829) | (837) | (894) | (951) | (953) | (953) | (953) | (953) | (953) | (953) | (10,869) |
| **380 Service Lines** | 0.3317% | | | | | | | | | | | | | | |
| Additions | | - | 528,445 | 965,406 | 982,289 | 819,877 | 967,829 | 1,277,748 | 1,111,762 | 1,238,839 | 943,336 | 1,474,212 | 1,443,720 | 1,248,565 | 13,002,028 |
| Retirements | | - | (80,628) | (142,561) | (363,834) | (22,543) | (122,659) | (187,805) | (294,043) | (261,288) | (233,684) | (214,091) | (325,921) | (258,857) | |
| Monthly Activity | | - | 447,817 | 822,845 | 618,455 | 797,334 | 845,171 | 1,089,942 | 817,719 | 977,551 | 709,652 | 1,260,121 | 1,117,799 | 989,707 | 10,494,114 |
| Cumulative Balance | | 10,095,638 | 10,543,455 | 11,366,299 | 11,984,755 | 12,782,089 | 13,627,260 | 14,717,202 | 15,534,921 | 16,512,472 | 17,222,124 | 18,482,245 | 19,600,044 | 20,589,751 | |
| Depreciation on Prior Month Balance | | | 33,484 | 34,969 | 37,698 | 39,749 | 42,394 | 45,197 | 48,812 | 51,524 | 54,766 | 57,120 | 61,299 | 65,007 | |
| 1/2 Month Depreciation on Current Month Activity | | | 743 | 1,365 | 1,026 | 1,322 | 1,402 | 1,807 | 1,356 | 1,621 | 1,177 | 2,090 | 1,854 | 1,641 | |
| Total Depreciation - 380 Service Lines | | - | 34,227 | 36,334 | 38,724 | 41,071 | 43,796 | 47,004 | 50,168 | 53,145 | 55,943 | 59,210 | 63,153 | 66,648 | 589,422 |
| **382 Meter Installations** | 0.1475% | | | | | | | | | | | | | | |
| Additions | | - | 99,666 | 46,200 | 71,137 | 30,395 | 68,100 | 26,021 | 35,647 | 77,968 | 29,769 | 57,536 | 29,538 | 35,466 | 607,443 |
| Retirements | | - | (1,867) | (2,576) | (9,968) | - | (6,768) | (4,172) | (2,618) | (6,967) | (17,587) | (5,456) | (15,799) | (2,906) | |
| Monthly Activity | | - | 97,799 | 43,623 | 61,169 | 30,395 | 61,332 | 21,848 | 33,029 | 71,001 | 12,182 | 52,080 | 13,739 | 32,560 | 530,757 |
| Cumulative Balance | | 37,352 | 135,151 | 178,774 | 239,942 | 270,337 | 331,670 | 353,518 | 386,547 | 457,548 | 469,730 | 521,809 | 535,548 | 568,108 | |
| Depreciation on Prior Month Balance | | | 55 | 199 | 264 | 354 | 399 | 489 | 521 | 570 | 675 | 693 | 770 | 790 | |
| 1/2 Month Depreciation on Current Month Activity | | | 72 | 32 | 45 | 22 | 45 | 16 | 24 | 52 | 9 | 38 | 10 | 24 | |
| Total Depreciation - 382 Meter Installations | | - | 127 | 231 | 309 | 376 | 444 | 505 | 545 | 622 | 684 | 731 | 780 | 814 | 6,170 |
| **383 House Regulators** | 0.1617% | | | | | | | | | | | | | | |
| Additions | | - | 7,764 | 16,342 | 5,818 | 6,049 | (43) | 5,573 | 2,394 | 10,531 | 4,615 | 2,409 | (650) | 5,520 | 66,320 |
| Retirements | | - | (270) | (490) | (900) | - | (671) | (419) | (268) | (705) | (674) | (593) | (767) | (356) | |
| Monthly Activity | | - | 7,494 | 15,852 | 4,918 | 6,049 | (714) | 5,154 | 2,126 | 9,826 | 3,941 | 1,816 | (1,418) | 5,163 | 60,206 |
| Cumulative Balance | | (6,869) | 625 | 16,477 | 21,395 | 27,444 | 26,730 | 31,883 | 34,009 | 43,834 | 47,775 | 49,592 | 48,174 | 53,337 | |
| Depreciation on Prior Month Balance | | | (11) | 1 | 27 | 35 | 44 | 43 | 52 | 55 | 71 | 77 | 80 | 78 | |
| 1/2 Month Depreciation on Current Month Activity | | | 6 | 13 | 4 | 5 | (1) | 4 | 2 | 8 | 3 | 1 | (1) | 4 | |
| Total Depreciation - 383 House Regulators | | - | (5) | 14 | 31 | 40 | 43 | 47 | 54 | 63 | 74 | 78 | 79 | 82 | 601 |
| Total Depreciation - Monthly | | | 78,385 | 81,430 | 86,421 | 91,598 | 95,745 | 100,436 | 105,072 | 109,429 | 113,585 | 120,883 | 132,426 | 145,196 | 1,260,606 |
| Total Cumulative Depreciation | | 417,391 | 495,776 | 577,206 | 663,627 | 755,225 | 850,971 | 951,407 | 1,056,479 | 1,165,908 | 1,279,493 | 1,400,375 | 1,532,801 | 1,677,997 | |

**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 | 85,389,598 |
| Cumulative Balance | | 57,670,713 | 57,742,868 | 58,519,641 | 62,068,849 | 62,797,377 | 65,500,098 | 68,984,808 | 71,809,281 | 73,025,622 | 77,307,187 | 78,466,248 | 81,629,510 | 85,389,598 | |
| Depreciation on Prior Month Balance | | | 86,506 | 86,614 | 87,779 | 93,103 | 94,196 | 98,250 | 103,477 | 107,714 | 109,538 | 115,961 | 117,699 | 122,444 | |
| 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 | | - | 86,560 | 87,197 | 90,441 | 93,649 | 96,223 | 100,864 | 105,595 | 108,626 | 112,749 | 116,830 | 120,071 | 125,264 | 1,244,070 |
| **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) | (844,594) |
| Cumulative Balance | | (454,182) | (461,758) | (467,851) | (485,095) | (486,775) | (496,283) | (594,891) | (685,791) | (759,547) | (801,965) | (801,965) | (802,473) | (844,594) | |
| Depreciation on Prior Month Balance | | | (1,253) | (1,274) | (1,290) | (1,338) | (1,343) | (1,369) | (1,641) | (1,892) | (2,095) | (2,212) | (2,212) | (2,213) | |
| 1/2 Month Depreciation on Current Month Activity | | | (10) | (8) | (24) | (2) | (13) | (136) | (125) | (102) | (59) | - | (1) | (58) | |
| Total Depreciation - 378 Plant Regulators | | | (1,263) | (1,282) | (1,314) | (1,340) | (1,356) | (1,505) | (1,766) | (1,994) | (2,154) | (2,212) | (2,213) | (2,271) | (20,670) |
| **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 | 33,031,453 |
| Cumulative Balance | | 20,589,751 | 21,294,988 | 22,417,582 | 23,531,497 | 24,622,172 | 25,816,333 | 26,760,264 | 27,641,557 | 28,989,638 | 29,981,780 | 31,639,516 | 32,363,373 | 33,031,453 | |
| Depreciation on Prior Month Balance | | | 88,879 | 91,923 | 96,769 | 101,578 | 106,286 | 111,441 | 115,515 | 119,319 | 125,139 | 129,421 | 136,577 | 139,702 | |
| 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 | | | 90,401 | 94,346 | 99,173 | 103,932 | 108,863 | 113,478 | 117,417 | 122,229 | 127,280 | 132,999 | 138,139 | 141,144 | 1,389,402 |
| **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 | 770,093 |
| Cumulative Balance | | 568,108 | 572,430 | 570,855 | 572,374 | 567,822 | 572,556 | 582,158 | 597,618 | 646,104 | 657,883 | 704,939 | 742,928 | 770,093 | |
| Depreciation on Prior Month Balance | | | 1,079 | 1,088 | 1,085 | 1,088 | 1,079 | 1,088 | 1,106 | 1,135 | 1,228 | 1,250 | 1,339 | 1,412 | |
| 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 | | | 1,083 | 1,087 | 1,086 | 1,084 | 1,083 | 1,097 | 1,121 | 1,181 | 1,239 | 1,295 | 1,375 | 1,438 | 14,169 |
| **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 | 221,720 |
| Cumulative Balance | | 53,337 | 56,518 | 56,287 | 58,627 | 59,223 | 64,609 | 73,703 | 85,166 | 125,459 | 136,429 | 172,118 | 200,643 | 221,720 | |
| Depreciation on Prior Month Balance | | | 99 | 105 | 104 | 108 | 110 | 120 | 136 | 158 | 232 | 252 | 318 | 371 | |
| 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 | | | 102 | 105 | 106 | 109 | 115 | 128 | 147 | 195 | 242 | 285 | 344 | 390 | 2,269 |
| Total Depreciation - Monthly | | | 176,883 | 181,451 | 189,493 | 197,433 | 204,929 | 214,062 | 222,513 | 230,237 | 239,357 | 249,197 | 257,718 | 265,965 | 2,629,240 |
| Total Cumulative Depreciation | | 1,677,997 | 1,854,880 | 2,036,331 | 2,225,824 | 2,423,258 | 2,628,186 | 2,842,249 | 3,064,762 | 3,295,000 | 3,534,357 | 3,783,554 | 4,041,272 | 4,307,237 | |

**Columbia Gas of Kentucky, Inc.**
**Annual Adjustment to the Safety Modification and Replacement Program ("SMRP")**
**2026 Depreciation Expense**

| | Monthly Depreciation Rate by GPA | 2025 December Cumulative | 2026 January Estimate | 2026 February Estimate | 2026 March Estimate | 2026 April Estimate | 2026 May Estimate | 2026 June Estimate | 2026 July Estimate | 2026 August Estimate | 2026 September Estimate | 2026 October Estimate | 2026 November Estimate | 2026 December Estimate | 2026 Cumulative Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **376 Mains** | 0.1500% | | | | | | | | | | | | | | |
| Additions | | | 348,088 | 904,312 | 4,123,230 | 1,080,150 | 2,415,086 | 2,992,841 | 2,895,950 | 1,363,644 | 3,416,288 | 3,649,543 | 5,648,359 | 7,047,889 | 35,885,380 |
| Retirements | | | - | - | (17,055) | (1,250) | (7,278) | (6,175) | (372,055) | (9,263) | - | (69,177) | - | (252,889) | |
| Monthly Activity | | | 348,088 | 904,312 | 4,106,175 | 1,078,900 | 2,407,808 | 2,986,665 | 2,523,895 | 1,354,382 | 3,416,288 | 3,580,366 | 5,648,359 | 6,795,000 | 120,539,836 |
| Cumulative Balance | | 85,389,598 | 85,737,687 | 86,641,998 | 90,748,173 | 91,827,073 | 94,234,881 | 97,221,547 | 99,745,442 | 101,099,823 | 104,516,111 | 108,096,478 | 113,744,836 | 120,539,836 | |
| Depreciation on Prior Month Balance | | | 128,084 | 128,607 | 129,963 | 136,122 | 137,741 | 141,352 | 145,832 | 149,618 | 151,650 | 156,774 | 162,145 | 170,617 | |
| 1/2 Month Depreciation on Current Month Activity | | | 261 | 678 | 3,080 | 809 | 1,806 | 2,240 | 1,893 | 1,016 | 2,562 | 2,685 | 4,236 | 5,096 | |
| Total Depreciation - 376 Mains | | - | 128,345 | 129,285 | 133,043 | 136,931 | 139,547 | 143,592 | 147,725 | 150,634 | 154,212 | 159,459 | 166,381 | 175,713 | 1,764,868 |
| **378 Plant Regulators** | 0.2758% | | | | | | | | | | | | | | |
| Additions | | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Retirements | | | (3,792) | (3,043) | (12,740) | (840) | (31,702) | (49,915) | (45,441) | (36,880) | (21,210) | - | (318) | (21,210) | |
| Monthly Activity | | | (3,792) | (3,043) | (12,740) | (840) | (31,702) | (49,915) | (45,441) | (36,880) | (21,210) | - | (318) | (21,210) | (1,071,685) |
| Cumulative Balance | | (844,594) | (848,386) | (851,429) | (864,169) | (865,009) | (896,711) | (946,626) | (992,067) | (1,028,946) | (1,050,157) | (1,050,157) | (1,050,475) | (1,071,685) | |
| Depreciation on Prior Month Balance | | | (2,330) | (2,340) | (2,349) | (2,384) | (2,386) | (2,473) | (2,611) | (2,736) | (2,838) | (2,897) | (2,897) | (2,898) | |
| 1/2 Month Depreciation on Current Month Activity | | | (5) | (4) | (18) | (1) | (44) | (69) | (63) | (51) | (29) | - | (0) | (29) | |
| Total Depreciation - 378 Plant Regulators | | | (2,335) | (2,344) | (2,367) | (2,385) | (2,430) | (2,542) | (2,674) | (2,787) | (2,867) | (2,897) | (2,897) | (2,927) | (31,452) |
| **380 Service Lines** | 0.4317% | | | | | | | | | | | | | | |
| Additions | | | 861,970 | 1,247,588 | 1,301,056 | 1,186,019 | 1,395,030 | 1,503,586 | 1,288,094 | 1,565,156 | 1,265,411 | 1,876,243 | 1,442,017 | 1,270,271 | 16,202,440 |
| Retirements | | | (178,885) | (129,592) | (278,001) | (105,741) | (207,507) | (273,231) | (262,630) | (215,192) | (253,354) | (196,376) | (300,262) | (249,379) | |
| Monthly Activity | | | 683,085 | 1,117,995 | 1,023,055 | 1,080,278 | 1,187,523 | 1,230,356 | 1,025,464 | 1,349,963 | 1,012,056 | 1,679,866 | 1,141,755 | 1,020,892 | 46,583,742 |
| Cumulative Balance | | 33,031,453 | 33,714,538 | 34,832,533 | 35,855,588 | 36,935,866 | 38,123,389 | 39,353,745 | 40,379,209 | 41,729,172 | 42,741,228 | 44,421,095 | 45,562,850 | 46,583,742 | |
| Depreciation on Prior Month Balance | | | 142,586 | 145,534 | 150,360 | 154,777 | 159,440 | 164,566 | 169,877 | 174,304 | 180,131 | 184,500 | 191,751 | 196,680 | |
| 1/2 Month Depreciation on Current Month Activity | | | 1,474 | 2,413 | 2,208 | 2,332 | 2,563 | 2,656 | 2,213 | 2,914 | 2,184 | 3,626 | 2,464 | 2,203 | |
| Total Depreciation - 380 Service Lines | | | 144,060 | 147,947 | 152,568 | 157,109 | 162,003 | 167,222 | 172,090 | 177,218 | 182,315 | 188,126 | 194,215 | 198,883 | 2,043,756 |
| **382 Meter Installations** | 0.1900% | | | | | | | | | | | | | | |
| Additions | | | 75,344 | 34,374 | 53,802 | 22,881 | 52,720 | 22,727 | 31,797 | 72,664 | 26,334 | 55,967 | 32,570 | 34,167 | 515,346 |
| Retirements | | | (1,180) | (2,074) | (6,009) | (2,823) | (5,109) | (3,941) | (3,935) | (8,145) | (11,149) | (5,078) | (9,719) | (3,298) | |
| Monthly Activity | | | 74,163 | 32,300 | 47,794 | 20,058 | 47,611 | 18,786 | 27,862 | 64,519 | 15,185 | 50,889 | 22,851 | 30,870 | 1,222,980 |
| Cumulative Balance | | 770,093 | 844,256 | 876,556 | 924,349 | 944,408 | 992,018 | 1,010,804 | 1,038,666 | 1,103,185 | 1,118,370 | 1,169,259 | 1,192,110 | 1,222,980 | |
| Depreciation on Prior Month Balance | | | 1,463 | 1,604 | 1,665 | 1,756 | 1,794 | 1,885 | 1,921 | 1,973 | 2,096 | 2,125 | 2,222 | 2,265 | |
| 1/2 Month Depreciation on Current Month Activity | | | 70 | 31 | 45 | 19 | 45 | 18 | 26 | 61 | 14 | 48 | 22 | 29 | |
| Total Depreciation - 382 Meter Installations | | | 1,533 | 1,635 | 1,710 | 1,775 | 1,839 | 1,903 | 1,947 | 2,034 | 2,110 | 2,173 | 2,244 | 2,294 | 23,199 |
| **383 House Regulators** | 0.1850% | | | | | | | | | | | | | | |
| Additions | | | 30,197 | 63,540 | 22,615 | 23,518 | - | 21,661 | 9,309 | 40,950 | 17,948 | 9,361 | - | 18,773 | 257,873 |
| Retirements | | | (229) | (360) | (528) | (86) | (510) | (323) | (1,655) | (451) | (625) | (578) | (700) | (447) | |
| Monthly Activity | | | 29,968 | 63,180 | 22,087 | 23,432 | (510) | 21,339 | 7,654 | 40,499 | 17,323 | 8,783 | (700) | 18,327 | 473,101 |
| Cumulative Balance | | 221,720 | 251,688 | 314,868 | 336,955 | 360,387 | 359,877 | 381,216 | 388,870 | 429,369 | 446,692 | 455,475 | 454,775 | 473,101 | |
| Depreciation on Prior Month Balance | | | 410 | 466 | 583 | 623 | 667 | 666 | 705 | 719 | 794 | 826 | 843 | 841 | |
| 1/2 Month Depreciation on Current Month Activity | | | 28 | 58 | 20 | 22 | (0) | 20 | 7 | 37 | 16 | 8 | (1) | 17 | |
| Total Depreciation - 383 House Regulators | | | 438 | 524 | 603 | 645 | 667 | 686 | 712 | 756 | 810 | 834 | 842 | 858 | 8,376 |
| Total Depreciation - Monthly | | | 272,041 | 277,047 | 285,558 | 294,074 | 301,626 | 310,860 | 319,801 | 327,855 | 336,581 | 347,695 | 360,785 | 374,822 | 3,808,747 |
| Total Cumulative Depreciation | | 4,307,237 | 4,579,278 | 4,856,325 | 5,141,883 | 5,435,958 | 5,737,584 | 6,048,444 | 6,368,245 | 6,696,100 | 7,032,681 | 7,380,377 | 7,741,162 | 8,115,983 | |

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

| | 2022 December | 2023 January | 2023 February | 2023 March | 2023 April | 2023 May | 2023 June | 2023 July | 2023 August | 2023 September | 2023 October | 2023 November | 2023 December | 2023 Activity | 2023 Monthly Activity | 2023 13 Month Ave. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ( A ) | ( B) | ( C ) | ( D ) | ( E ) | ( F ) | ( G ) | ( H ) | ( I ) | ( J ) | ( K ) | ( L ) | ( M ) | ( N ) (N= M-A) | ( O ) (O=N/12) | ( P ) |
| ADIT Balance - Form 6.1 | - | | | | | | | | | | | | (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) | | | | | | | | | | | | (9,795,995) | (4,885,713) | (407,143) | |
| 2024 Normalized ADIT | (4,910,282) | (5,317,425) | (5,724,568) | (6,131,711) | (6,538,854) | (6,945,997) | (7,353,140) | (7,760,283) | (8,167,426) | (8,574,569) | (8,981,712) | (9,388,855) | (9,795,995) | | | (7,353,140) |

| | 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 | (9,795,995) | | | | | | | | | | | | (15,295,170) | (5,499,175) | (458,265) | |
| 2025 Normalized ADIT | (9,795,995) | (10,254,260) | (10,712,525) | (11,170,790) | (11,629,055) | (12,087,320) | (12,545,585) | (13,003,850) | (13,462,115) | (13,920,380) | (14,378,645) | (14,836,910) | (15,295,175) | | | (12,545,585) |

| | 2025 December | 2026 January | 2026 February | 2026 March | 2026 April | 2026 May | 2026 June | 2026 July | 2026 August | 2026 September | 2026 October | 2026 November | 2026 December | 2026 Activity | 2026 Monthly Activity | 2026 13 Month Ave. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ADIT Balance - Form 6.1 | (15,295,170) | | | | | | | | | | | | (21,671,063) | (6,375,893) | (531,324) | |
| 2026 Normalized ADIT | (15,295,170) | (15,826,494) | (16,357,818) | (16,889,142) | (17,420,466) | (17,951,790) | (18,483,114) | (19,014,438) | (19,545,762) | (20,077,086) | (20,608,410) | (21,139,734) | (21,671,058) | | | (18,483,114) |

**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 | 41,842,731 | 44,312,960 | 52,861,038 | - | - | | | | | | |
| 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 | 17,866,034 | - | | | | 19,808,689 | 1,033,931 | 1,260,606 | 19,582,014 | 4,885,713 | 9,795,995 |
| 5 | 0.06677 | 3 | 1,796,802 | 1,798,315 | 19,023,508 | - | | | 22,618,625 | 2,051,397 | 2,629,240 | 22,040,782 | 5,499,175 | 15,295,170 |
| 6 | 0.06177 | 4 | 1,662,250 | 1,663,298 | 1,896,775 | 22,598,441 | - | | 27,820,764 | 1,542,664 | 3,808,747 | 25,554,681 | 6,375,893 | 21,671,063 |
| 7 | 0.05713 | 5 | 1,537,386 | 1,538,743 | 1,754,365 | 2,269,773 | - | - | 7,100,267 | - | - | - | - | - |
| 8 | 0.05285 | 6 | 1,422,211 | 1,423,158 | 1,622,991 | 2,077,071 | - | - | 6,545,431 | | - | - | - | - |
| 9 | 0.04888 | 7 | 1,315,377 | 1,316,539 | 1,501,077 | 1,921,532 | - | - | 6,054,525 | | - | - | - | - |
| 10 | 0.04522 | 8 | 1,216,885 | 1,217,643 | 1,388,621 | 1,777,191 | - | - | 5,600,340 | | - | - | - | - |
| 11 | 0.04462 | 9 | 1,200,739 | 1,126,469 | 1,284,310 | 1,644,050 | - | - | 5,255,568 | | - | - | - | - |
| 12 | 0.04461 | 10 | 1,200,470 | 1,111,523 | 1,188,144 | 1,520,552 | - | - | 5,020,689 | | - | - | - | - |
| 13 | 0.04462 | 11 | 1,200,739 | 1,111,273 | 1,172,380 | 1,406,697 | - | - | 4,891,089 | | - | - | - | - |
| 14 | 0.04461 | 12 | 1,200,470 | 1,111,523 | 1,172,117 | 1,388,032 | - | - | 4,872,142 | | - | - | - | - |
| 15 | 0.04462 | 13 | 1,200,739 | 1,111,273 | 1,172,380 | 1,387,721 | - | - | 4,872,113 | | - | - | - | - |
| 16 | 0.04461 | 14 | 1,200,470 | 1,111,523 | 1,172,117 | 1,388,032 | - | - | 4,872,142 | | - | - | - | - |
| 17 | 0.04462 | 15 | 1,200,739 | 1,111,273 | 1,172,380 | 1,387,721 | - | - | 4,872,113 | | - | - | - | - |
| 18 | 0.04461 | 16 | 1,200,470 | 1,111,523 | 1,172,117 | 1,388,032 | - | - | 4,872,142 | | - | - | - | - |
| 19 | 0.04462 | 17 | 1,200,739 | 1,111,273 | 1,172,380 | 1,387,721 | - | - | 4,872,113 | | - | - | - | - |
| 20 | 0.04461 | 18 | 1,200,470 | 1,111,523 | 1,172,117 | 1,388,032 | - | - | 4,872,142 | | - | - | - | - |
| 21 | 0.04462 | 19 | 1,200,739 | 1,111,273 | 1,172,380 | 1,387,721 | - | - | 4,872,113 | | - | - | - | - |
| 22 | 0.04461 | 20 | 1,200,470 | 1,111,523 | 1,172,117 | 1,388,032 | - | - | 4,872,142 | | - | - | - | - |
| 23 | 0.02231 | 21 | 600,370 | 1,111,273 | 1,172,380 | 1,387,721 | - | - | 4,271,744 | | - | - | - | - |
| 24 | | 22 | | 555,768 | 1,172,117 | 1,388,032 | - | - | 3,115,917 | | - | - | - | - |
| 25 | | 23 | | - | 586,190 | 1,387,721 | - | - | 1,973,911 | | - | - | - | - |
| 26 | | 24 | | - | | 694,017 | - | - | 694,017 | | - | - | - | - |
| 27 | | | | | | | | - | - | | | | | |
| 28 | | | 43,947,674 | 41,842,743 | 44,312,963 | 52,563,842 | - | - | 182,667,222 | 6,679,388 | 8,115,983 | | | |

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

**Columbia Gas of Kentucky, Inc.**
**Calculation of Accumulated Deferred Income Tax**
**Annual Adjustment to the Safety Modification and Replacement Program [1]**

| Ln. No. | MACRS 20 Year Tax Depr Rates | Year | 2023 Additions | 2024 Additions | 2025 Additions | 2026 Additions | 2027 Additions | 2028 Additions | Annual Tax Depreciation | Cost of Removal | Book Depreciation | Difference | Deferred Tax @ 24.95% [3] | Accumulated Deferred Inc. Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ( A ) | ( B ) | ( C ) ($) | ( D ) ($) | ( E ) ($) | ( F ) ($) | ( G ) ($) | ( H ) ($) | ( I ) ($) | ( J ) ($) | ( K ) ($) | ( L ) ($) | ( M ) ($) | ( N ) ($) |
| 1 | Mains & Services | | 43,862,082 | 41,168,967 | 43,887,493 | 52,087,820 | - | - | | | | | | |
| 2 | Composite Tax Rate [2] | | **38.835%** | **41.062%** | **41.062%** | **41.062%** | **41.062%** | **41.062%** | | | | | | |
| 3 | 0.03750 | 1 | 18,039,971 | | | | | | 18,039,971 | 1,997,635 | 421,651 | 19,615,955 | 4,894,181 | 4,894,181 |
| 4 | 0.07219 | 2 | 1,936,725 | 17,814,763 | | | | | 19,751,488 | 1,030,769 | 1,264,704 | 19,517,553 | 4,869,630 | 9,763,811 |
| 5 | 0.06677 | 3 | 1,791,317 | 1,751,626 | 18,991,132 | | | | 22,534,075 | 1,997,635 | 2,633,473 | 21,898,237 | 5,463,610 | 15,227,421 |
| 6 | 0.06177 | 4 | 1,657,176 | 1,620,115 | 1,867,292 | 22,539,602 | - | | 27,684,185 | 1,514,202 | 3,808,624 | 25,389,763 | 6,334,746 | 21,562,167 |
| 7 | 0.05713 | 5 | 1,532,693 | 1,498,794 | 1,727,096 | 2,216,193 | - | - | 6,974,776 | - | | | | |
| 8 | 0.05285 | 6 | 1,417,869 | 1,386,209 | 1,597,764 | 2,049,802 | - | - | 6,451,644 | | | | | |
| 9 | 0.04888 | 7 | 1,311,361 | 1,282,358 | 1,477,745 | 1,896,305 | - | - | 5,967,769 | | | | | |
| 10 | 0.04522 | 8 | 1,213,170 | 1,186,030 | 1,367,037 | 1,753,859 | - | - | 5,520,096 | | | | | |
| 11 | 0.04462 | 9 | 1,197,073 | 1,097,223 | 1,264,347 | 1,622,466 | - | - | 5,181,109 | | | | | |
| 12 | 0.04461 | 10 | 1,196,805 | 1,082,665 | 1,169,676 | 1,500,589 | - | - | 4,949,735 | | | | | |
| 13 | 0.04462 | 11 | 1,197,073 | 1,082,422 | 1,154,157 | 1,388,229 | - | - | 4,821,881 | | | | | |
| 14 | 0.04461 | 12 | 1,196,805 | 1,082,665 | 1,153,898 | 1,369,809 | - | - | 4,803,177 | | | | | |
| 15 | 0.04462 | 13 | 1,197,073 | 1,082,422 | 1,154,157 | 1,369,502 | - | - | 4,803,154 | | | | | |
| 16 | 0.04461 | 14 | 1,196,805 | 1,082,665 | 1,153,898 | 1,369,809 | - | - | 4,803,177 | | | | | |
| 17 | 0.04462 | 15 | 1,197,073 | 1,082,422 | 1,154,157 | 1,369,502 | - | - | 4,803,154 | | | | | |
| 18 | 0.04461 | 16 | 1,196,805 | 1,082,665 | 1,153,898 | 1,369,809 | - | - | 4,803,177 | | | | | |
| 19 | 0.04462 | 17 | 1,197,073 | 1,082,422 | 1,154,157 | 1,369,502 | - | - | 4,803,154 | | | | | |
| 20 | 0.04461 | 18 | 1,196,805 | 1,082,665 | 1,153,898 | 1,369,809 | - | - | 4,803,177 | | | | | |
| 21 | 0.04462 | 19 | 1,197,073 | 1,082,422 | 1,154,157 | 1,369,502 | - | - | 4,803,154 | | | | | |
| 22 | 0.04461 | 20 | 1,196,805 | 1,082,665 | 1,153,898 | 1,369,809 | - | - | 4,803,177 | | | | | |
| 23 | 0.02231 | 21 | 598,537 | 1,082,422 | 1,154,157 | 1,369,502 | - | - | 4,204,618 | | | | | |
| 24 | | 22 | | 541,338 | 1,153,898 | 1,369,809 | - | - | 3,065,045 | | | | | |
| 25 | | 23 | | | 577,078 | 1,369,502 | - | - | 1,946,580 | | | | | |
| 26 | | 24 | | | | 684,905 | - | - | 684,905 | | | | | |
| 27 | | | | | | | | - | - | | | | | |
| 28 | | | 43,862,087 | 41,168,976 | 43,887,497 | 52,087,816 | - | - | 181,006,378 | 6,540,241 | 8,128,451 | | | |

Notes:
[1] Plant additions eligible for repairs tax deduction.
[2] Composite rate including repairs (36.28%) and mixed services 263A (4.01%)
[3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|---|---|---|---|---|---|
| **Repairs %** | **36.28%** | **38.60%** | **38.60%** | **38.60%** | **38.60%** | **38.60%** |
| **263a %** | **4.01%** | **4.01%** | **4.01%** | **4.01%** | **4.01%** | **4.01%** |
| | **2.56%** | **2.46%** | **2.46%** | **2.46%** | **2.46%** | **2.46%** |
| **Bonus Tax** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| | **38.84%** | **41.06%** | **41.06%** | **41.06%** | **41.06%** | **41.06%** |

## Columbia Gas of Kentucky, Inc.
## Calculation of Accumulated Deferred Income Tax
## Annual Adjustment to the Safety Modification and Replacement Program [1]

| Ln. No. | MACRS 20 Year Tax Depr Rates | Year | 2023 Additions | 2024 Additions | 2025 Additions | 2026 Additions | 2027 Additions | 2028 Additions | Annual Tax Depreciation | Cost of Removal | Book Depreciation | Difference | Deferred Tax @ 24.95% [3] | Accumulated Deferred Inc. Taxes |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | ( A ) | ( B ) | ( C ) | ( D ) | ( E ) | ( F ) | ( G ) | ( H ) | ( I ) | ( J ) | ( K ) | ( L ) | ( M ) | ( N ) |
| | | | ($) | ($) | ($) | ($) | ($) | ($) | ($) | ($) | ($) | ($) | ($) | ($) |
| 1 | Plant Additions [1] | | 85,582 | 673,764 | 425,467 | 773,219 | - | - | | | | | | |
| 2 | Composite Tax Rate [2 | | **4.010%** | **4.010%** | **4.010%** | **4.010%** | **4.010%** | **4.010%** | | | | | | |
| 3 | 0.03750 | 1 | 6,513 | | | | | | 6,513 | 53,762 | (4,260) | 64,535 | 16,101 | 16,101 |
| 4 | 0.07219 | 2 | 5,930 | 51,271 | | | | | 57,201 | 3,161 | (4,098) | 64,460 | 16,083 | 32,184 |
| 5 | 0.06677 | 3 | 5,485 | 46,689 | 32,376 | | | | 84,550 | 53,762 | (4,233) | 142,545 | 35,565 | 67,749 |
| 6 | 0.06177 | 4 | 5,074 | 43,183 | 29,483 | 58,839 | - | | 136,579 | 28,462 | 123 | 164,918 | 41,147 | 108,896 |
| 7 | 0.05713 | 5 | 4,693 | 39,949 | 27,269 | 53,580 | - | - | 125,491 | - | | | | |
| 8 | 0.05285 | 6 | 4,342 | 36,949 | 25,227 | 27,269 | - | - | 93,787 | | | | | |
| 9 | 0.04888 | 7 | 4,016 | 34,181 | 23,332 | 25,227 | - | - | 86,756 | | | | | |
| 10 | 0.04522 | 8 | 3,715 | 31,613 | 21,584 | 23,332 | - | - | 80,244 | | | | | |
| 11 | 0.04462 | 9 | 3,666 | 29,246 | 19,963 | 21,584 | - | - | 74,459 | | | | | |
| 12 | 0.04461 | 10 | 3,665 | 28,858 | 18,468 | 19,963 | - | - | 70,954 | | | | | |
| 13 | 0.04462 | 11 | 3,666 | 28,851 | 18,223 | 18,468 | - | - | 69,208 | | | | | |
| 14 | 0.04461 | 12 | 3,665 | 28,858 | 18,219 | 18,223 | - | - | 68,965 | | | | | |
| 15 | 0.04462 | 13 | 3,666 | 28,851 | 18,223 | 18,219 | - | - | 68,959 | | | | | |
| 16 | 0.04461 | 14 | 3,665 | 28,858 | 18,219 | 18,223 | - | - | 68,965 | | | | | |
| 17 | 0.04462 | 15 | 3,666 | 28,851 | 18,223 | 18,219 | - | - | 68,959 | | | | | |
| 18 | 0.04461 | 16 | 3,665 | 28,858 | 18,219 | 18,223 | - | - | 68,965 | | | | | |
| 19 | 0.04462 | 17 | 3,666 | 28,851 | 18,223 | 18,219 | - | - | 68,959 | | | | | |
| 20 | 0.04461 | 18 | 3,665 | 28,858 | 18,219 | 18,223 | - | - | 68,965 | | | | | |
| 21 | 0.04462 | 19 | 3,666 | 28,851 | 18,223 | 18,219 | - | - | 68,959 | | | | | |
| 22 | 0.04461 | 20 | 3,665 | 28,858 | 18,219 | 18,223 | - | - | 68,965 | | | | | |
| 23 | 0.02231 | 21 | 1,833 | 28,851 | 18,223 | 18,219 | - | - | 67,126 | | | | | |
| 24 | | 22 | | 14,430 | 18,219 | 18,223 | - | - | 50,872 | | | | | |
| 25 | | 23 | | | 9,112 | 18,219 | - | - | 27,331 | | | | | |
| 26 | | 24 | | | | 9,112 | - | - | 9,112 | | | | | |
| 27 | | | | | | | | - | - | | | | | |
| 28 | | | 85,587 | 673,765 | 425,466 | 476,026 | - | - | 1,660,844 | | | | | |

Notes:
[1] Plant additions not eligible for repairs tax deduction.
[2] Composite rate including mixed services 263A (4.01%)
[3] Deferred Taxes calculated using 21% Corporate Tax Rate and 5% State Tax Rate.

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|---|---|---|---|---|---|
| **Repairs %** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| **263a %** | **4.01%** | **4.01%** | **4.01%** | **4.01%** | **4.01%** | **4.01%** |
| | 4.01% | 4.01% | 4.01% | 4.01% | 4.01% | 4.01% |
| **Bonus Tax** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** | **0.00%** |
| | 4.01% | 4.01% | 4.01% | 4.01% | 4.01% | 4.01% |

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

| Line No. | | SMRP Investment December 31, 2025 (A) | Reference (B) |
|---|---|---|---|
| | **Investment subject to Property Tax** | | |
| 1 | Net SMRP Investment-Property, Plant and Equipment | 130,929,963 | Form 3.0 and 4.0 |
| | **Operating Expenses** | | |
| 2 | Property Tax [(1)] | 2,002,836 | 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**

| | FERC Account 887 ($) |
|---|---|
| 2025 O&M Account 887 Costs [1] | 3,433,598 |
| 2025 O&M Account 887 per Case No. 2024-00092 | 3,433,598 |
| Projected O&M Savings | - |

[1] 2025 O&M is unknown - amount reflects the Rate Case amount
This will be updated to actual 2025 O&M costs in SMRP BA filing (filed March 2026)