Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(a)

Description of Filing Requirement:

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

Response:

Please refer to the attached for Schedule A. Note, the attached also provides responses to FR 807 KAR 5:001 Sections 16-(8)(b), 16-(8)(c), 16-(8)(d), 16-(8)(e), 16-(8)(f), 16-(8)(g), 16-(8)(h), 16-(8)(i), 16-(8)(j), and lastly 16-(8)(k) for the base period and the forecasted test period. Columbia's rate base and operating income summaries are 100% jurisdictional.

Responsible Witnesses:

Nikki Davis, Julie Wozniak, and Ron Amen

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
A-1	SHEET 1 OF 1	OVERALL FINANCIAL SUMMARY
A-2	N/A	RECONCILIATION OF REVENUE REQUIREMENT SCHEDULE A-1 TO REVENUE AT PROPOSED RATES SCHEDULE M

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE A-1
PAGE 1 OF 1
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	SUPPORTING SCHEDULE REFERENCE	UPDATED BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	ORIGINAL FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT	REBUTTAL FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE		B-1	$ 588,538,842	$ 609,682,978	$ 597,734,277
2	ADJUSTED OPERATING INCOME		C-1	$ 27,717,904	$ 22,889,633	$ 22,876,191
3	EARNED RATE OF RETURN	LINE 2 / LINE 1		4.710%	3.754%	3.827%
4	REQUIRED RATE OF RETURN		J	8.191%	8.152%	8.151%
5	REQUIRED OPERATING INCOME	LINE 1 × LINE 4	C-1	$ 48,207,217	$ 49,701,356	$ 48,721,321
6	OPERATING INCOME DEFICIENCY	LINE 5 - LINE 2	C-1	$ 20,489,313	$ 26,811,723	$ 25,845,129
7	GROSS REVENUE CONVERSION FACTOR		H-1	1.341514	1.341514	1.341514
8	REVENUE DEFICIENCY	LINE 6 × LINE 7		$ 27,486,701	$ 35,968,302	$ 34,671,603
9	REVENUE INCREASE REQUESTED		C-1		$ 35,968,302	$ 34,671,603
10	ADJUSTED OPERATING REVENUES		C-1		$ 209,853,954	$ 209,853,954
11	REVENUE REQUIREMENTS	LINE 9 + LINE 10			$ 245,822,256	$ 244,525,557

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
B-1	SHEET 1 OF 2	RATE BASE SUMMARY - JURISDICTIONAL
B-2	SHEET 1 OF 2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	SHEET 1 OF 2	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
WPB-2.1.A	SHEETS 1 & 2 OF 4	PLANT IN SERVICE BY GAS PLANT ACCOUNT
WPB-2.1.B	N/A	SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
WPB-2.1.C	N/A	DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
WPB-2.1.D	N/A	INTENTIONALLY BLANK RESERVED FOR FUTURE USE
WPB-2.1.E	N/A	SUMMARY OF INTANGIBLE PLANT ACTIVITY
WPB-2.1.F	N/A	DEPRECIATION BY GAS PLANT ACCOUNT
B-2.2	SHEET 1 OF 2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	SHEETS 1 & 2 OF 4	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	SHEET 1 OF 2	PROPERTY MERGED OR ACQUIRED
B-2.5	SHEET 1 OF 2	LEASED PROPERTY
B-2.6	SHEET 1 OF 2	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	SHEET 1 OF 2	PROPERTY EXCLUDED FROM RATE BASE
B-3	SHEETS 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
WPB-3.1	SHEETS 1 & 2 OF 4	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	SHEET 1 OF 2	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	SHEET 1 OF 1	CONSTRUCTION WORK IN PROGRESS
B-5	SHEET 1 OF 2	ALLOWANCE FOR WORKING CAPITAL
B-5.1	SHEET 1 OF 2	WORKING CAPITAL COMPONENTS
WPB-5.1	SHEET 1 OF 1	MATERIALS & SUPPLIES
B-5.2.A	SHEET 1 OF 2	CASH WORKING CAPITAL COMPONENTS
B-5.2.B	N/A	CASH WORKING CAPITAL - 1 / 8 METHOD
WPB-5.3	SHEET 1 OF 1	GAS STORAGE
B-6.A	SHEETS 2, 4 & 6 OF 6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-6.B	N/A	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-6.1	N/A	NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1
B-7	SHEET 1 OF 1	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
RATE BASE SUMMARY - JURISDICTIONAL
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY BASE PERIOD	2025 & 2026 SMRP	FILED FOR TOTAL COMPANY (LESS SMRP)
			(1)	(2)	(3 = 1 - 2)
			$	$	$
1	PLANT IN SERVICE	B-2	961,399,381	55,643,567	905,755,814
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	(246,635,191)	(2,219,153)	(244,416,038)
5	NET PLANT IN SERVICE (1 THRU 4)		714,764,190	53,424,415	661,339,775
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	-	-	-
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	35,002,524	-	35,002,524
8a	ACCUMULATED DEFERRED INCOME TAX	COL 1: B-6.A, SH 2, LN 8 COL 2: B-6.A, SH 4, LN 12	(112,908,353)	(5,104,896)	(107,803,458)
8b	LEAD LAG	B-6.A, SH 2, LN 15	1,298,922	-	1,298,922
8c	REQUESTED LEAD LAG ADJUSTMENT		(1,298,922)	-	(1,298,922)
8d	NORMALIZATION		-	-	-
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		(112,908,353)	(5,104,896)	(107,803,458)
9	OTHER ITEMS		-	-	-
10	RATE BASE (5 THRU 9)		636,858,361	48,319,519	588,538,842

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY MAJOR GROUPING
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURISDICTIONAL PERCENT	BASE PERIOD JURISDICTIONAL TOTAL	ADJUSTMENTS	END OF PERIOD ADJUSTED JURISDICTION
		(1)	(2)	(3 = 1 x 2)	(4)	(5 = 3 + 4)
		$		$	$	$
1	INTANGIBLES	30,911,059	100.00%	30,911,059	-	30,911,059
2	PRODUCTION	-	100.00%	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-
5	DISTRIBUTION	866,388,767	100.00%	866,388,767	-	866,388,767
6	GENERAL	9,233,080	100.00%	9,233,080	-	9,233,080
7	COMMON	-	100.00%	-	-	-
8	OTHER	(777,092)	100.00%	(777,092)	-	(777,092)
9	TOTAL (LESS SMRP)	905,755,814		905,755,814	-	905,755,814
10	DISTRIBUTION (SMRP)	55,643,567	100.00%	55,643,567	-	55,643,567
11	TOTAL COMPANY	961,399,381		961,399,381	-	961,399,381

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2026

DATA: ___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			(1)	(2)	(3 = 1)	(4)	(5 = 3 + 4)
			$		$	$	$
1		INTANGIBLE PLANT					
2	301.00	ORGANIZATION	521	100.00%	521	-	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763		67,763	-	67,763
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	22,924,711		22,924,711	-	22,924,711
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,918,064		7,918,064	-	7,918,064
6		TOTAL INTANGIBLE PLANT	30,911,059		30,911,059	-	30,911,059
7		DISTRIBUTION PLANT (LESS SMRP)					
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478		865,478	-	865,478
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,844		3,833,844	-	3,833,844
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-		-	-	-
11	374.50	RIGHTS OF WAY	2,692,649		2,692,649	-	2,692,649
12	375.00	REGULATING STRUCTURES	3,481,800		3,481,800	-	3,481,800
13	375.20	STRUC & IMPROV-CITY GATE M & R	-		-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-		-	-	-
15	375.40	STRUC & IMPROV-REGULATING	-		-	-	-
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-		-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014		9,466,014	-	9,466,014
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588		707,588	-	707,588
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125		132,125	-	132,125
20	376.00	MAINS (LESS SMRP)	497,213,752		497,213,752	-	497,213,752
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,867,924		30,867,924	-	30,867,924
22	378.10	M & R STATION EQUIP-GENERAL	-		-	-	-
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-		-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-		-	-	-
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048		1,555,048	-	1,555,048
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-		-	-	-
27	380.00	SERVICES (LESS SMRP)	252,808,100		252,808,100	-	252,808,100
28	381.00	METERS	21,371,862		21,371,862	-	21,371,862
29	381.10	METERS - AMR	8,512,501		8,512,501	-	8,512,501
30	382.00	METER INSTALLATIONS (LESS SMRP)	14,553,987		14,553,987	-	14,553,987
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,849,649		9,849,649	-	9,849,649
32	384.00	HOUSE REGULATOR INSTALLATIONS	-		-	-	-
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,644,874		6,644,874	-	6,644,874
34	387.20	OTHER EQUIP-ODORIZATION	-		-	-	-
35	387.40	OTHER EQUIP-FMV	-		-	-	-
36	387.41	OTHER EQUIP-TELEPHONE	-		-	-	-
37	387.42	OTHER EQUIPMENT-RADIO	10,362		10,362	-	10,362
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-		-	-	-
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945		1,808,945	-	1,808,945
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269		12,269	-	12,269
41	387.50	GPS PIPE LOCATORS	-		-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	866,388,767		866,388,767	-	866,388,767
43		GENERAL PLANT					
44	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375		1,602,375	-	1,602,375
45	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-		-	-	-
46	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397		591,397	-	591,397
47	392.20	TRANS EQUIP-TRAILERS OVER $1,000	48,924		48,924	-	48,924
48	392.21	TRANS EQUIP-TRAILERS $1,000 OR LESS	24,462		24,462	-	24,462
49	393.00	STORES EQUIPMENT	-		-	-	-
50	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-		-	-	-
51	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-		-	-	-
52	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	-		-	-	-
53	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-		-	-	-
54	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	6,651,654		6,651,654	-	6,651,654
55	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	-		-	-	-
56	396.00	LABORATORY	185,547		185,547	-	185,547
57	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	128,720		128,720	-	128,720
58		TOTAL GENERAL PLANT	9,233,080		9,233,080	-	9,233,080
59		OTHER PLANT					
60	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	-	(777,092)
61		TOTAL OTHER PLANT	(777,092)		(777,092)	-	(777,092)
62		TOTAL PLANT IN SERVICE (LESS SMRP)	905,755,814		905,755,814	-	905,755,814
63		SMRP PLANT					
64	376.00	MAINS	41,642,425		41,642,425	-	41,642,425
65	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)		(68,270)	-	(68,270)
66	380.00	SERVICES	12,268,762		12,268,762	-	12,268,762
67	382.00	METER INSTALLATIONS	1,383,162		1,383,162	-	1,383,162
68	383.00	HOUSE REGULATORS	417,489		417,489	-	417,489
69		TOTAL SMRP PLANT	55,643,567		55,643,567	-	55,643,567
70		TOTAL GAS PLANT IN SERVICE	961,399,381		961,399,381	-	961,399,381

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2025 TO 08/31/2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED

WPB-2.1.A
SHEET 1 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	07/31/2026	08/31/2026
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			$	$	$	$	$	$	$	$	$	$	$	$
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	521	521	521	521	521	521	521	521	521	521	521	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	81,147	81,147	81,147	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,804,688	15,794,973	16,290,456	17,727,431	17,580,512	17,686,933	19,419,443	19,679,739	21,620,948	21,703,163	22,298,244	22,924,711
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,097,828	6,087,810	6,106,449	6,526,436	6,755,698	6,875,463	6,897,715	6,947,554	7,035,562	7,056,867	7,908,965	7,918,064
6		TOTAL INTANGIBLE PLANT	21,984,184	21,964,451	22,478,573	24,335,534	24,404,494	24,630,679	26,385,441	26,695,577	28,724,794	28,828,314	30,275,493	30,911,059
7		DISTRIBUTION PLANT (LESS SMRP)												
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	865,478	865,478	865,478	865,478	865,478	865,478	865,478	865,478	865,478	865,478	865,478
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,328	3,833,844
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649	2,692,649
12	375.00	REGULATING STRUCTURES	3,341,989	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800	3,481,800
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	-	-	-	-	-	-	-
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	-	-	-	-	-	-	-
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	9,463,099	9,463,099	9,466,014	9,466,014	9,466,014	9,466,014	9,466,014	9,466,014	9,466,014	9,466,014	9,466,014
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	707,588	707,588	707,588	707,588	707,588	707,588	707,588	707,588	707,588	707,588	707,588
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	132,125	132,125	132,125	132,125	132,125	132,125	132,125	132,125	132,125	132,125	132,125
20	376.00	MAINS (LESS SMRP)	485,539,958	488,083,439	489,528,416	491,861,725	492,184,239	492,587,406	493,404,764	493,609,826	494,331,127	495,489,651	495,887,043	497,213,752
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	29,895,381	30,100,127	30,100,139	30,248,193	30,248,193	30,248,193	30,252,166	30,258,302	30,258,302	30,258,302	30,522,019	30,867,924
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	-	-	-	-	-	-	-
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048	1,555,048
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	237,773,142	239,511,542	240,741,528	242,167,985	243,940,302	245,924,516	246,101,800	246,819,499	247,887,391	249,926,992	251,360,267	252,808,100
28	381.00	METERS	18,942,532	19,017,282	19,209,517	19,673,802	19,698,308	19,786,553	19,786,553	20,073,751	20,126,651	20,158,892	21,254,245	21,371,862
29	381.10	METERS - AMR	7,992,483	8,013,841	8,016,141	8,016,141	8,016,141	8,252,969	8,331,588	8,366,604	8,367,518	8,486,998	8,486,998	8,512,501
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,295,328	11,350,756	11,356,846	12,612,296	12,620,802	13,589,848	13,719,997	13,948,628	14,153,227	14,278,350	14,421,515	14,553,987
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,825,686	9,853,400	9,856,445	9,736,987	9,816,366	9,822,184	9,823,569	9,831,259	9,839,039	9,844,362	9,847,853	9,849,649
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-	-
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	6,282,656	6,282,656	6,644,874	6,644,874	6,644,874	6,644,874	6,644,874	6,644,874	6,644,874	6,644,874	6,644,874
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	-	-	-	-	-	-	-
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	-	-	-	-	-	-	-
37	387.42	OTHER EQUIPMENT-RADIO	10,362	10,362	10,362	10,362	10,362	10,362	10,362	10,362	10,362	10,362	10,362	10,362
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-	-
39	387.45	OTHER EQUIP-TELEMETERING	2,153,502	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945	1,808,945
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269	12,269
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	832,314,602	836,775,733	839,654,377	845,527,608	847,734,830	851,422,147	852,630,916	854,118,348	856,173,733	859,654,026	862,990,419	866,388,767

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2025 TO 08/31/2026

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING:___X___ORIGINAL_____UPDATED

WPB-2.1.A
SHEET 2 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	09/30/2025	10/31/2025	11/30/2025	12/31/2025	01/31/2026	02/28/2026	03/31/2026	04/30/2026	05/31/2026	06/30/2026	07/31/2026	08/31/2026
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			$	$	$	$	$	$	$	$	$	$	$	$
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375	1,602,375
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	-	-	-	-	-	-	-
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	35,927	591,397	591,397	591,397	591,397	591,397	591,397	591,397	591,397	591,397	591,397
5	392.20	TRANS EQUIP-TRAILERS OVER $1,000	48,924	48,924	48,924	48,924	48,924	48,924	48,924	48,924	48,924	48,924	48,924	48,924
6	392.21	TRANS EQUIP-TRAILERS $1,000 or LESS	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	-	-	-	-	-	-	-
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	-	-	-	-	-	-	-
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	-	-	-	-	-	-	-
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	-	-	-	-	-	-	-
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,007,835	6,003,152	6,039,177	6,267,757	6,257,578	6,258,206	6,587,035	6,614,209	6,641,009	6,646,093	6,647,085	6,651,654
13	395.00	LABORATORY	-	-	-	-	-	-	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	133,812	133,812	125,073	121,796	127,398	128,720	128,720	128,720	128,720	128,720	128,720
16		TOTAL GENERAL PLANT	8,038,882	8,034,199	8,625,694	8,845,535	8,832,081	8,838,310	9,168,461	9,195,635	9,222,434	9,227,518	9,228,510	9,233,080
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
19		TOTAL OTHER PLANT	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
20		TOTAL PLANT (LESS SMRP)	861,560,577	865,997,291	869,981,552	877,931,586	880,194,313	884,114,044	887,407,725	889,232,468	893,343,869	896,932,767	901,717,330	905,755,814
21		SMRP PLANT												
22	376.00	MAINS	16,492,006	20,228,247	25,579,766	31,668,275	32,468,345	33,760,971	34,349,793	35,805,256	36,946,757	39,466,189	40,247,700	41,642,425
23	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)
24	380.00	SERVICES	4,331,007	4,976,412	5,561,027	6,063,035	7,218,736	6,013,845	7,554,053	8,371,490	9,004,230	10,677,344	11,592,347	12,268,762
25	382.00	METER INSTALLATIONS	371,148	468,152	537,669	608,731	744,696	602,944	784,145	987,776	1,145,295	1,198,231	1,285,076	1,383,162
26	383.00	HOUSE REGULATORS	149,298	176,401	209,636	252,544	320,527	249,651	340,251	340,251	340,251	362,347	397,978	417,489
27		TOTAL SMRP PLANT	21,275,189	25,780,943	31,819,828	38,524,315	40,684,034	40,559,141	42,959,972	45,436,504	47,368,262	51,635,841	53,454,830	55,643,567
28		TOTAL GAS PLANT IN SERVICE	882,835,765	891,778,234	901,801,380	916,455,901	920,878,347	924,673,185	930,367,698	934,668,972	940,712,131	948,568,608	955,172,160	961,399,381

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF L. BLACK.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
SEPTEMBER 2025 TO AUGUST 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			$	$	$	$	$
1	ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL						
2		INTANGIBLE PLANT					
3	301.00	ORGANIZATION	521	-	-	-	521
4	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	(13,384)	-	67,763
5	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,822,621	6,180,853	921,237	-	22,924,711
6	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,073,176	960,303	830,538	-	7,864,017
7		TOTAL INTANGIBLE PLANT	21,977,464	7,141,157	1,738,391	-	30,857,012
8		DISTRIBUTION PLANT					
9	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478
10	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	516	-	-	3,833,844
11	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-
12	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649
13	375.00	STRUC & IMPROV-CITY GATE M & R	3,341,989	139,811	-	-	3,481,800
14	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-
15	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-
16	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-
17	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-
18	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	2,915	-	-	9,466,014
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125
21	376.00	MAINS (LESS SMRP)	485,557,357	11,048,621	607,773	-	497,213,752
22	378.00	M & R STATION EQUIP-REG (LESS SMRP)	29,895,381	972,543	-	-	30,867,924
23	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-
24	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-
25	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-
26	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-
28	380.00	SERVICES (LESS SMRP)	237,192,991	15,451,347	163,762	-	252,808,100
29	381.00	METERS	18,548,445	2,823,416	-	-	21,371,862
30	381.10	METERS - AMR	7,825,634	686,867	-	-	8,512,501
31	382.00	METER INSTALLATIONS (LESS SMRP)	11,298,608	3,251,384	3,995	-	14,553,987
32	383.00	HOUSE REGULATORS (LESS SMRP)	9,827,326	22,304	19	-	9,849,649
33	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	362,218	-	-	6,644,874
35	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-
39	387.45	OTHER EQUIP-TELEMETERING	2,153,502	(344,557)	-	-	1,808,945
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT	831,195,834	34,417,385	775,549	-	866,388,767

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
SEPTEMBER 2025 TO AUGUST 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			$	$	$	$	$
1		GENERAL PLANT					
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	555,470	-	-	591,397
5	392.20	TRANS EQUIP-TRAILERS OVER $1,000	48,924	-	-	-	48,924
6	392.21	TRANS EQUIP-TRAILERS $1,000 OR LESS	24,462	-	-	-	24,462
7	393.00	STORES EQUIPMENT	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,007,835	636,216	7,603	-	6,651,654
13	395.00	LABORATORY	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	5,602	(10,693)	-	128,720
16		TOTAL GENERAL PLANT	8,038,882	1,197,288	(3,091)	-	9,233,080
17		OTHER PLANT					
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)
		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)
19		TOTAL GAS PLANT IN SERVICE (LESS SMRP)	860,435,088	42,755,829	2,510,850	-	905,701,767
20		SMRP PLANT					
21	376.00	MAINS	13,490,484	28,443,086	(291,144)	-	41,642,425
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)	-	-	-	(68,270)
23	380.00	SERVICES	3,849,494	7,933,411	485,857	-	12,268,762
24	382.00	METER INSTALLATIONS	302,153	1,074,679	6,330	-	1,383,162
25	383.00	HOUSE REGULATORS	116,256	301,111	122	-	417,489
26		TOTAL SMRP PLANT	17,690,116	37,752,287	201,165	-	55,643,567
27		TOTAL GAS PLANT IN SERVICE	878,125,204	80,508,116	2,712,014	-	961,345,335

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.4
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
LEASED PROPERTY
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5
SHEET 1 OF 2
WITNESS: L. BLACK

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED AMOUNT	REVENUE REALIZED ACCT. NO.	REVENUE REALIZED DESCRIPTION	EXPENSES INCURRED AMOUNT	EXPENSES INCURRED ACCT. NO.	EXPENSES INCURRED DESCRIPTION
	NONE										

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7
SHEET 1 OF 2
WITNESS: L. BLACK

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

SMRP INVESTMENTS FOR YEARS 2025 & 2026

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).: WPB-2.1.C

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: L. BLACK

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD TOTAL COMPANY INVESTMENT (D)	< RESERVE BALANCES > TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
			(1)	(2 = 4)	(3)	(4)	(5)	(6 = 4 + 5)
			$	$		$	$	$
1		INTANGIBLE PLANT						
2	301.00	ORGANIZATION	521	-	100.00%	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	88,259		88,259	-	88,259
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	22,924,711	13,265,285		13,265,285	-	13,265,285
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,918,064	3,587,638		3,587,638	-	3,587,638
6		TOTAL INTANGIBLE PLANT	30,911,059	16,941,182		16,941,182	-	16,941,182
7		DISTRIBUTION PLANT (LESS SMRP)						
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-		-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,844	521,189		521,189	-	521,189
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	846,918		846,918	-	846,918
11	374.50	RIGHTS OF WAY	2,692,649	1,229,518		1,229,518	-	1,229,518
12	375.00	REGULATING STRUCTURES	3,481,800	682,056		682,056	-	682,056
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-		-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	(78)		(78)	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	1,325,349		1,325,349	-	1,325,349
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	0		0	-	0
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	5,405,707		5,405,707	-	5,405,707
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	1,042,036		1,042,036	-	1,042,036
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	22,502		22,502	-	22,502
20	376.00	MAINS (LESS SMRP)	497,213,752	107,156,031		107,156,031	-	107,156,031
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,867,924	964,128		964,128	-	964,128
22	378.10	M & R STATION EQUIP-GENERAL	-	(1,360)		(1,360)	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	32,946		32,946	-	32,946
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	0		0	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	454,451		454,451	-	454,451
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-		-	-	-
27	380.00	SERVICES (LESS SMRP)	252,808,100	81,323,224		81,323,224	-	81,323,224
28	381.00	METERS	21,371,862	3,445,494		3,445,494	-	3,445,494
29	381.10	METERS - AMR	8,512,501	10,770,089		10,770,089	-	10,770,089
30	382.00	METER INSTALLATIONS (LESS SMRP)	14,553,987	5,580,365		5,580,365	-	5,580,365
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,849,649	4,152,767		4,152,767	-	4,152,767
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	0		0	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,644,874	1,514,215		1,514,215	-	1,514,215
34	387.20	OTHER EQUIP-ODORIZATION	-	-		-	-	-
35	387.40	OTHER EQUIP-FMV	-	1,260,704		1,260,704	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	333,302		333,302	-	333,302
37	387.42	OTHER EQUIPMENT-RADIO	10,362	772,332		772,332	-	772,332
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	196,602		196,602	-	196,602
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	1,269,028		1,269,028	-	1,269,028
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	233,960		233,960	-	233,960
41	387.50	GPS PIPE LOCATORS	-	-		-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	866,388,767	230,533,477		230,533,477	-	230,533,477

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2026

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING:___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S).: WPB-3.1

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: L. BLACK

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD TOTAL COMPANY INVESTMENT (D)	< RESERVE BALANCES > TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
			(1)	(2 = 4)	(3)	(4)	(5)	(6 = 4 + 5)
			$	$		$	$	$
1		GENERAL PLANT						
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	474,834		474,834	-	474,834
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	(0)		(0)	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	118,362		118,362	-	118,362
5	392.20	TRANS EQUIP-TRAILERS OVER $1,000	48,924	17,584		17,584	-	17,584
6	392.21	TRANS EQUIP-TRAILERS $1,000 or LESS	24,462	44,754		44,754	-	44,754
7	393.00	STORES EQUIPMENT	-	-		-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	14,285		14,285	-	14,285
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	(26,072)		(26,072)	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	37,937		37,937	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	185		185	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,651,654	2,273,227		2,273,227	-	2,273,227
13	395.00	LABORATORY	-	66		66	-	66
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	171,938		171,938	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	128,720	72,625		72,625	-	72,625
16		TOTAL GENERAL PLANT	9,233,080	3,199,725		3,199,725	-	3,199,725
17		OTHER PLANT						
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(242,065)		(242,065)	-	(242,065)
19		TOTAL OTHER PLANT	(777,092)	(242,065)		(242,065)	-	(242,065)
20		SUBTOTAL PLANT (LESS SMRP)	905,755,814	250,432,320		250,432,320	-	250,432,320
21		RETIREMENT WORK IN PROGRESS	-	(6,015,994)		(6,015,994)	-	(6,015,994)
22		TOTAL PLANT (LESS SMRP)	905,755,814	244,416,326		244,416,326	-	244,416,326
23		SMRP PLANT						
24	376.00	MAINS	41,642,425	114,254		114,254	-	114,254
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)	(76,129)		(76,129)	-	(76,129)
26	380.00	SERVICES	12,268,762	2,131,678		2,131,678	-	2,131,678
27	382.00	METER INSTALLATIONS	1,383,162	40,584		40,584	-	40,584
28	383.00	HOUSE REGULATORS	417,489	8,764		8,764	-	8,764
29		TOTAL SMRP PLANT	55,643,567	2,219,153		2,219,153	-	2,219,153
30		TOTAL GAS PLANT IN SERVICE	961,399,381	246,635,479		246,635,479	-	246,635,479

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD 09/30/2025 TO 08/31/2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-3.1
SHEET 1 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	ACTUAL 09/30/2025	ACTUAL 10/31/2025	ACTUAL 11/30/2025	ACTUAL 12/31/2025	ACTUAL 01/31/2026	ACTUAL 02/28/2026	PROJECTED 03/31/2026	PROJECTED 04/30/2026	PROJECTED 05/31/2026	PROJECTED 06/30/2026	PROJECTED 07/31/2026	PROJECTED 08/31/2026
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			$	$	$	$	$	$	$	$	$	$	$	$
1		INTANGIBLE PLANT												
2	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	99,480	99,705	99,930	100,137	86,941	87,129	87,318	87,506	87,694	87,882	88,071	88,259
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	8,501,150	8,694,986	9,189,074	9,241,580	9,385,236	9,143,137	9,691,039	10,225,083	11,598,289	11,930,101	12,776,937	13,265,285
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,704,832	1,783,602	1,869,829	1,954,926	2,005,319	2,106,768	2,205,802	2,352,413	2,492,157	2,584,466	3,504,666	3,587,638
6		TOTAL INTANGIBLE PLANT	10,305,462	10,578,293	11,158,834	11,296,643	11,477,496	11,337,034	11,984,158	12,665,002	14,178,141	14,602,450	16,369,674	16,941,182
7		DISTRIBUTION PLANT (LESS SMRP)												
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	474,454	478,703	482,951	487,200	491,448	495,697	499,946	504,194	508,443	512,691	516,940	521,189
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	846,918	846,918	846,918	846,918	846,918	846,918	846,918	846,918	846,918	846,918	846,918	846,918
11	374.50	RIGHTS OF WAY	1,202,367	1,204,835	1,207,304	1,209,772	1,212,240	1,214,708	1,217,177	1,219,645	1,222,113	1,224,582	1,227,050	1,229,518
12	375.00	REGULATING STRUCTURES	605,915	612,710	619,645	626,580	633,514	640,449	647,383	654,318	661,253	668,187	675,122	682,056
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
15	375.40	STRUC & IMPROV-REGULATING	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349	1,325,349
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0	0	0	0	0	0	0	0	0	0	0
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	5,190,095	5,209,691	5,229,288	5,248,887	5,268,490	5,288,092	5,307,695	5,327,297	5,346,900	5,366,502	5,386,105	5,405,707
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	1,019,077	1,021,164	1,023,251	1,025,338	1,027,426	1,029,513	1,031,600	1,033,687	1,035,774	1,037,862	1,039,949	1,042,036
19	375.80	STRUC & IMPROV-COMMUNICATIONS	19,947	20,179	20,411	20,644	20,876	21,108	21,341	21,573	21,805	22,038	22,270	22,502
20	376.00	MAINS (LESS SMRP)	98,069,952	98,712,759	99,359,641	99,875,615	100,796,360	101,714,459	102,500,012	103,283,947	104,080,242	105,405,772	106,233,848	107,156,031
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	44,398	128,381	212,645	297,114	378,905	460,696	544,158	627,653	711,201	794,862	879,018	964,128
22	378.10	M & R STATION EQUIP-GENERAL	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	32,946	32,946	32,946	32,946	32,946	32,946	32,946	32,946	32,946	32,946	32,946	32,946
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	0	0	0	0	0	0	0	0	0	0	0	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	418,102	421,406	424,711	428,015	431,320	434,624	437,929	441,233	444,538	447,842	451,147	454,451
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	69,186,170	70,122,844	71,078,050	71,664,303	72,845,568	74,047,076	75,163,290	76,288,932	77,423,798	78,899,815	80,065,847	81,323,224
28	381.00	METERS	2,792,027	2,848,650	2,905,672	2,963,673	3,022,403	3,081,301	3,140,331	3,199,789	3,259,755	3,319,847	3,381,622	3,445,494
29	381.10	METERS - AMR	10,257,402	10,302,686	10,348,038	10,393,396	10,438,754	10,484,782	10,531,702	10,578,944	10,626,288	10,673,972	10,721,994	10,770,089
30	382.00	METER INSTALLATIONS (LESS SMRP)	5,293,909	5,314,440	5,335,094	5,356,697	5,384,319	5,412,403	5,438,343	5,465,166	5,493,175	5,522,399	5,550,467	5,580,365
31	383.00	HOUSE REGULATORS (LESS SMRP)	3,951,106	3,969,257	3,987,469	4,005,493	4,024,739	4,044,059	4,062,116	4,080,244	4,098,344	4,116,458	4,134,607	4,152,767
32	384.00	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	1,185,158	1,213,796	1,242,435	1,271,899	1,302,188	1,332,478	1,362,767	1,393,057	1,423,347	1,453,636	1,483,926	1,514,215
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	333,302	333,302	333,302	333,302	333,302	333,302	333,302	333,302	333,302	333,302	333,302	333,302
37	387.42	OTHER EQUIPMENT-RADIO	771,861	771,904	771,946	771,989	772,032	772,075	772,118	772,161	772,203	772,246	772,289	772,332
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	196,602	196,602	196,602	196,602	196,602	196,602	196,602	196,602	196,602	196,602	196,602	196,602
39	387.45	OTHER EQUIP-TELEMETERING	1,186,070	1,194,259	1,201,736	1,209,213	1,216,690	1,224,166	1,231,643	1,239,120	1,246,597	1,254,074	1,261,551	1,269,028
40	387.46	OTHER EQUIP-CUST INFO SERVICE	233,429	233,478	233,526	233,574	233,622	233,671	233,719	233,767	233,815	233,864	233,912	233,960
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	205,895,821	207,775,526	209,678,196	211,083,785	213,495,278	215,925,741	218,137,653	220,359,111	222,603,976	225,721,033	228,032,048	230,533,477

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2025 TO 08/31/2026

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

WPB-3.1
SHEET 2 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	ACTUAL 09/30/2025	ACTUAL 10/31/2025	ACTUAL 11/30/2025	ACTUAL 12/31/2025	ACTUAL 01/31/2026	ACTUAL 02/28/2026	PROJECTED 03/31/2026	PROJECTED 04/30/2026	PROJECTED 05/31/2026	PROJECTED 06/30/2026	PROJECTED 07/31/2026	PROJECTED 08/31/2026
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			$	$	$	$	$	$	$	$	$	$	$	$
1		GENERAL PLANT												
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	401,391	408,068	414,745	421,421	428,098	434,774	441,451	448,127	454,804	461,480	468,157	474,834
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	23,825	24,424	29,652	39,509	49,365	59,222	69,078	78,935	88,792	98,648	108,505	118,362
5	392.20	TRANS EQUIP-TRAILERS OVER $1,000	17,584	17,584	17,584	17,584	17,584	17,584	17,584	17,584	17,584	17,584	17,584	17,584
6	392.21	TRANS EQUIP-TRAILERS $1,000 or LESS	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	185	185	185	185	185	185	185	185	185	185	185	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	2,032,088	2,047,424	2,058,690	2,079,201	2,096,826	2,117,686	2,153,995	2,175,897	2,207,249	2,229,232	2,251,225	2,273,227
13	395.00	LABORATORY	66	66	66	66	66	66	66	66	66	66	66	66
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	171,938	171,938	171,938	171,938	171,938	171,938	171,938	171,938	171,938	171,938	171,938	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	75,524	76,268	77,012	68,992	66,402	67,095	69,121	69,822	70,522	71,223	71,924	72,625
16		TOTAL GENERAL PLANT	2,793,508	2,816,862	2,840,776	2,869,802	2,901,370	2,939,455	2,994,323	3,033,459	3,082,045	3,121,262	3,160,489	3,199,725
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(222,767)	(224,911)	(227,055)	(229,200)	(231,344)	(233,488)	(235,632)	(237,776)	(239,920)	(242,065)	(244,209)	(242,065)
19		TOTAL OTHER PLANT	(222,767)	(224,911)	(227,055)	(229,200)	(231,344)	(233,488)	(235,632)	(237,776)	(239,920)	(242,065)	(244,209)	(242,065)
20		SUBTOTAL PLANT (LESS SMRP)	218,772,024	220,945,771	223,450,750	225,021,030	227,642,800	229,968,742	232,880,502	235,819,796	239,624,241	243,202,680	247,318,002	250,432,320
21		RETIRED WORK IN PROGRESS	(3,002,842)	(3,301,847)	(3,867,323)	(4,550,426)	(4,791,254)	(4,914,328)	(5,085,933)	(5,274,563)	(5,878,149)	(6,307,193)	(6,467,744)	(6,015,994)
22		TOTAL PLANT (LESS SMRP)	215,769,181	217,643,923	219,583,427	220,470,604	222,851,546	225,054,414	227,794,570	230,545,234	233,746,092	236,895,487	240,850,258	244,416,326
23		SMRP PLANT												
24	376.00	MAINS	(581,035)	(663,615)	(629,259)	(1,231,646)	(1,183,543)	(1,133,871)	(1,081,411)	(1,025,062)	(391,391)	(217,863)	(17,760)	114,254
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(77,523)	(77,711)	(77,900)	(78,088)	(78,276)	(78,464)	(78,240)	(77,997)	(77,708)	(77,307)	(76,775)	(76,129)
26	380.00	SERVICES	1,003,361	792,631	589,155	398,469	427,136	455,696	491,851	532,941	578,530	1,836,108	2,056,788	2,131,678
27	382.00	METER INSTALLATIONS	18,961	19,211	20,138	21,074	22,360	23,640	25,044	26,745	28,278	31,994	36,200	40,584
28	383.00	HOUSE REGULATORS	2,051	2,314	2,671	2,971	3,501	4,029	4,689	5,391	6,114	6,978	7,884	8,764
29		TOTAL SMRP PLANT	365,816	72,830	(95,195)	(887,219)	(808,823)	(728,971)	(638,066)	(537,982)	143,824	1,579,910	2,006,338	2,219,153
30		TOTAL GAS PLANT IN SERVICE	216,134,997	217,716,753	219,488,233	219,583,385	222,042,723	224,325,443	227,156,503	230,007,252	233,889,916	238,475,397	242,856,596	246,635,479

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: L. BLACK

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

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
PLEASE SEE THE TESTIMONY OF L. BLACK.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 28, 2026

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: L. BLACK

LINE NO. (A)	GPA (B)	DESCRIPTION (C)	TOTAL CWIP AMOUNT (D)	ACCUMULATED COSTS CONSTRUCTION AMOUNT (E)	CWIP AMOUNT IN SERVICE (F=D-E)	JURISDICTIONAL (G)	TOTAL COST (H=F*G)
			(1)	(2 = 1 - 3)	(3)	(4)	(5 = 3)
			$	$	$	%	$
1	INTANGIBLE PLANT						
2	303.00	MISC INTANGIBLE PLANT	-	-	-	100.00%	-
3	303.30	MISC INTANGIBLE PLANT	3,227,979	3,227,979	-		-
4	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	-	-	-		-
5		SUBTOTAL	3,227,979	3,227,979	-		-
6	DISTRIBUTION PLANT (LESS SMRP)						
7	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	41,784	41,784	-		-
8	374.40	LAND RIGHTS - OTHER DIST	421,690	421,690	-		-
9	375.00	REGULATING STRUCTURES	-	-	-		-
10	375.40	STRUC & IMPROV-REGULATING	(28,410)	(28,410)	-		-
11	375.70	OTHER STRUCTURES	826,337	826,337	-		-
12	375.80	STRUC & IMPROV-COMMUNICATIONS	(47)	(47)	-		-
13	376.00	MAINS	3,654,087	3,654,087	-		-
14	376.25	MAINS - SMRP	2,579,260	2,579,260	-		-
15	378.00	M&R EQUIP-GENERAL-REG	-	-	-		-
16	378.20	M&R EQUIP-GENERAL-REG	202,565	202,565	-		-
17	379.00	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-		-
18	379.10	M & R STA EQUIP-CITY GATE CHECK STA	(107)	(107)	-		-
19	380.00	SERVICES	1,012,913	1,012,913	-		-
20	380.25	SERVICES - SMRP	(343,843)	(343,843)	-		-
21	381.00	METERS	15,059	15,059	-		-
22	381.25	METERS - AMR	33,629	33,629	-		-
23	382.00	METER INSTALLATIONS	11,485	11,485	-		-
24	383.00	HOUSE REGULATORS	(20,938)	(20,938)	-		-
25	385.00	IND M&R EQUIPMENT	19,153	19,153	-		-
26	387.45	OTHER EQ-TELEMETERING	1,040,102	1,040,102	-		-
27		SUBTOTAL	9,464,720	9,464,720	-		-
28	GENERAL PLANT						
29	391.10	OFF FUR & EQ UNSPECIF	-	-	-		-
30	391.12	OFF FUR & EQ INFORM. SYS.	-	-	-		-
31	394.30	TOOLS & OTHER	-	-	-		-
32		SUBTOTAL	-	-	-		-
33							
34		UNASSIGNED	155,495	155,495	-		-
35		SUBTOTAL	155,495	155,495	-		-
36							
37	TOTAL		12,848,194	12,848,194	-		-

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				(1)	(2)	(3 = 1)
				$		$
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	-	100.00%	-
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	-		-
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	22,894		22,894
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	34,979,630		34,979,630
5	TOTAL WORKING CAPITAL REQUIREMENTS			35,002,524		35,002,524

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S): WPB-5.1, WPB-5.3

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: L. BLACK

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		(1) $	(2)	(3 = 1) $
1	FUEL STOCK	-	100.00%	-
2	MATERIAL & SUPPLIES	22,894	100.00%	22,894
3	GAS STORED UNDERGROUND	34,979,630	100.00%	34,979,630
4	TOTAL OTHER WORKING CAPITAL	35,002,524		35,002,524

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
MATERIALS & SUPPLIES
FOR THE BASE PERIOD TME AUGUST 31, 2026 AND FORECAST PERIOD TME DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

WPB-5.1
SHEET 1 OF 1
WITNESS: L. BLACK

LINE NO.	MONTH	ACTUAL / FORECAST	ACCOUNT 154 MISCELLANEOUS DEFERRED DEBITS PLANT MATERIALS & SUPPLIES
			$
1	AUGUST 31, 2025	ACTUAL	-
2	SEPTEMBER 30, 2025	ACTUAL	131,740
3	OCTOBER 31, 2025	ACTUAL	-
4	NOVEMBER 30, 2025	ACTUAL	137,540
5	DECEMBER 31, 2025	ACTUAL	-
6	JANUARY 31, 2026	ACTUAL	28,123
7	FEBRUARY 28, 2026	ACTUAL	220
8	MARCH 31, 2026	FORECAST	-
9	APRIL 30, 2026	FORECAST	-
10	MAY 31, 2026	FORECAST	-
11	JUNE 30, 2026	FORECAST	-
12	JULY 31, 2026	FORECAST	-
13	AUGUST 31, 2026	FORECAST	-
14	13 MONTH AVERAGE		**22,894**
15	SEPTEMBER 30, 2026	FORECAST	-
16	OCTOBER 31, 2026	FORECAST	-
17	NOVEMBER 30, 2026	FORECAST	-
18	DECEMBER 31, 2026	FORECAST	-
19	JANUARY 31, 2027	FORECAST	-
20	FEBRUARY 28, 2027	FORECAST	-
21	MARCH 31, 2027	FORECAST	-
22	APRIL 30, 2027	FORECAST	-
23	MAY 31, 2027	FORECAST	-
24	JUNE 30, 2027	FORECAST	-
25	JULY 31, 2027	FORECAST	-
26	AUGUST 31, 2027	FORECAST	-
27	SEPTEMBER 30, 2027	FORECAST	-
28	OCTOBER 31, 2027	FORECAST	-
29	NOVEMBER 30, 2027	FORECAST	-
30	DECEMBER 31, 2027	FORECAST	-
31	13 MONTH AVERAGE		**-**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CASH WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S): ATTACHMENT KLJ-CWC-1

SCHEDULE B-5.2.A
SHEET 1 OF 2
WITNESS: K. L. JOHNSON

LINE NO.	COST CATEGORY	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT	DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE LEAD DAYS	NET LAG DAYS	WORKING CAPITAL REQUIREMENT
		13 MONTH AVERAGE FOR PERIOD							
		(1)	(2)	(3 = 1 x 2)	(4 = 3 / 365 Days)	(5)	(6)	(7 = 5 - 6)	(8)
		$		$	$				$
1	OPERATING EXPENSES:								
2	PURCHASED GAS EXPENSE	90,088,335	100.00%	90,088,335	246,817	19.81	39.23	(19.42)	(4,793,186)
3	GAS WITHDRAWN FROM STORAGE	25,888,692	100.00%	25,888,692	70,928	19.81	0.00	19.81	1,405,084
4	PREPAID INSURANCE EXPENSE	1,560,189	100.00%	1,560,189	4,274	19.81	(144.65)	164.46	702,902
5	EMPLOYEE PAYROLL	12,371,694	100.00%	12,371,694	33,895	19.81	4.44	15.37	520,966
6	INCENTIVE COMPENSATION	1,615,446	100.00%	1,615,446	4,426	19.81	238.71	(218.90)	(968,851)
7	EMPLOYEE BENEFITS EXPENSE	3,269,760	100.00%	3,269,760	8,958	19.81	13.70	6.11	54,733
8	PENSION EXPENSE	699,606	100.00%	699,606	1,917	19.81	19.81	0.00	-
9	OPEB EXPENSE	(52,292)	100.00%	(52,292)	(143)	19.81	42.90	(23.09)	3,302
10	UNCOLLECTIBLE EXPENSE	1,367,349	100.00%	1,367,349	3,746	19.81	19.81	0.00	-
11	CORPORATE SERVICES	25,703,567	100.00%	25,703,567	70,421	19.81	35.40	(15.59)	(1,097,863)
12	TRACKERS EXPENSE ADJUSTMENT	589,006	100.00%	589,006	1,614	19.81	19.81	0.00	-
13	OTHER O&M COSTS	(13,269,376)	100.00%	(13,269,376)	(36,354)	19.81	41.20	(21.39)	777,612
14	DEPRECIATION AND AMORTIZATION	31,361,025	100.00%	31,361,025	85,921	19.81	19.81	0.00	-
15	TAXES OTHER THAN INCOME:								
16	PAYROLL TAX EXPENSE	1,063,392	100.00%	1,063,392	2,913	19.81	10.38	9.43	27,470
17	PROPERTY TAX EXPENSE	3,638,757	100.00%	3,638,757	9,969	19.81	307.23	(287.42)	(2,865,290)
18	OTHER TAXES	218,329	100.00%	218,329	598	19.81	35.20	(15.39)	(9,203)
19	INCOME TAXES:								
20	CURRENT: FEDERAL	2,295,515	100.00%	2,295,515	6,289	19.81	37.50	(17.69)	(111,252)
21	CURRENT: STATE	1,117,362	100.00%	1,117,362	3,061	19.81	37.50	(17.69)	(54,149)
22	DEFERRED: FEDERAL & STATE (INCLUDING ITC)	1,520,392	100.00%	1,520,392	4,165	19.81	19.81	0.00	-
23	OTHER EXPENSES:								
24	OTHER EXPENSE/(INCOME)	2,964,648	100.00%	2,964,648	8,122	19.81	19.81	0.00	-
25	INTEREST ON DEBT	12,526,327	100.00%	12,526,327	34,319	19.81	92.59	(72.78)	(2,497,737)
26	INCOME AVAILABLE FOR COMMON EQUITY	27,687,895	100.00%	27,687,895	75,857	19.81	19.81	0.00	-
27	SUBTOTAL	228,296,323	100.00%	228,296,323	625,469				(8,905,462)
28	GROSS RECEIPTS TAX	6,444,689	100.00%	6,444,689	17,657	19.81	56.90	(37.09)	(654,898)
29	FRANCHISE TAX	5,721,121	100.00%	5,721,121	15,674	19.81	44.80	(24.99)	(391,693)
30	SALES AND USE TAX	5,558,051	100.00%	5,558,051	15,228	19.81	35.10	(15.29)	(232,836)
31	CASH WORKING CAPITAL (LEAD LAG)								(10,184,889)
32	REQUESTED CASH WORKING CAPITAL								-

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GAS STORAGE
FOR THE BASE PERIOD TME AUGUST 31, 2026 AND FORECAST PERIOD TME DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

WPB-5.3
SHEET 1 OF 1
WITNESS: L. BLACK

LINE NO.	MONTH	PER BOOKS (LIFO METHOD) ACCOUNT 164 FIRM STOR SERV	INJECTION	ACTIVITY	WITHDRAW	ACTIVITY	ENDING BALANCE	ENDING BALANCE	ANNUAL WACOG Rate/Mcf
		(1) $	(2) (Mcf)	(3) $	(4) (Mcf)	(5) $	(6) (Mcf)	(7) $	(8) ($/Mcf)
1	Dec-24	40,701,244	94,406	0	1,490,372	0	7,596,476	40,701,244	
2	Jan-25	32,458,330	196,611	620,630	2,807,905	8,863,544	4,985,182	32,458,330	3.1566
3	YTD adj		196,611		2,807,905			217,464	(0.0833)
4	Feb-25	26,281,976	49,113	150,942	2,129,512	6,544,760	2,904,783	26,281,976	3.0734
5	YTD adj		245,724		4,937,417			(2,143,380)	0.4568
6	Mar-25	20,050,503	161,464	570,001	1,319,496	4,658,094	1,746,751	20,050,503	3.5302
7	YTD adj		407,188		6,256,913			(794,301)	0.1358
8	Apr-25	23,889,461	1,370,512	5,024,286	106,663	391,026	3,010,600	23,889,461	3.6660
9	YTD adj		1,777,700		6,363,576			2,381,741	(0.5194)
10	May-25	30,461,918	1,347,273	4,239,366	15,461	48,650	4,342,412	30,461,918	3.1466
11	YTD adj		3,124,973		6,379,037			(491,153)	0.1509
12	Jun-25	33,682,900	1,156,254	3,812,820	30,533	100,684	5,468,133	33,682,900	3.2976
13	YTD adj		4,281,227		6,409,570			830,487	(0.3902)
14	Jul-25	39,228,516	1,708,569	4,967,424	86,778	252,295	7,089,924	39,228,516	2.9074
15	YTD adj		5,989,796		6,496,348			30,177	(0.0596)
16	Aug-25	43,337,847	1,567,010	4,462,510	134,615	383,355	8,522,319	43,337,847	2.8478
17	YTD adj		7,556,806		6,630,963			(39,965)	(0.0432)
18	Sep-25	46,155,573	1,194,028	3,348,796	175,106	491,106	9,541,241	46,155,573	2.8046
19	YTD adj		8,750,834		6,806,069			(20,080)	(0.0103)
20	Oct-25	47,015,749	588,729	1,645,083	273,710	764,827	9,856,260	47,015,749	2.7943
21	YTD adj		9,339,563		7,079,779			71,476	0.0316
22	Nov-25	44,722,592	285,149	805,810	1,121,913	3,170,442	9,019,496	44,722,592	2.8259
23	YTD adj		9,624,712		8,201,692			27,607	0.0057
24	Dec-25	39,511,691	65,698	186,030	1,915,721	5,424,538	7,169,473	39,511,691	2.8316
25	LIFO adj for Net Gas Withdrawn	39,511,691	9,690,410		10,117,413		7,169,475	39,511,691	
26	Jan-26	31,081,597	0	0	2,185,000	8,430,094	4,984,475	31,081,597	3.8582
27	Feb-26	23,851,392	0	0	1,874,000	7,230,204	3,110,475	23,851,392	3.8582
28	Mar-26	17,882,808	0	0	1,547,000	5,968,584	1,563,475	17,882,808	3.8582
29	Apr-26	21,162,250	850,000	3,279,442	0	0	2,413,475	21,162,250	3.8582
30	May-26	26,698,719	1,435,000	5,536,469	0	0	3,848,475	26,698,719	3.8582
31	Jun-26	32,235,188	1,435,000	5,536,469	0	0	5,283,475	32,235,188	3.8582
32	Jul-26	37,771,658	1,435,000	5,536,469	0	0	6,718,475	37,771,658	3.8582
33	Aug-26	43,308,127	1,435,000	5,536,469	0	0	8,153,475	43,308,127	3.8582
34	Sep-26	48,709,560	1,400,000	5,401,433	0	0	9,553,475	48,709,560	3.8582
35	Oct-26	51,290,674	669,000	2,581,114	0	0	10,222,475	51,290,674	3.8582
36	Nov-26	46,016,560	0	0	1,367,000	5,274,114	8,855,475	46,016,560	3.8582
37	Dec-26	39,511,691	0	0	1,686,000	6,504,869	7,169,475	39,511,691	3.8582
38	LIFO adj for Net Gas Withdrawn	39,511,691	8,659,000		8,659,000		7,169,475	39,511,691	
39	Jan-27	31,359,998	0	0	2,199,000	8,151,693	4,970,475	31,359,998	3.7070
40	Feb-27	24,320,405	0	0	1,899,000	7,039,593	3,071,475	24,320,405	3.7070
41	Mar-27	18,556,020	0	0	1,555,000	5,764,385	1,516,475	18,556,020	3.7070
42	Apr-27	21,706,970	850,000	3,150,950	0	0	2,366,475	21,706,970	3.7070
43	May-27	27,119,190	1,460,000	5,412,220	0	0	3,826,475	27,119,190	3.7070
44	Jun-27	32,531,410	1,460,000	5,412,220	0	0	5,286,475	32,531,410	3.7070
45	Jul-27	37,943,630	1,460,000	5,412,220	0	0	6,746,475	37,943,630	3.7070
46	Aug-27	43,355,850	1,460,000	5,412,220	0	0	8,206,475	43,355,850	3.7070
47	Sep-27	48,545,650	1,400,000	5,189,800	0	0	9,606,475	48,545,650	3.7070
48	Oct-27	50,829,162	616,000	2,283,512	0	0	10,222,475	50,829,162	3.7070
49	Nov-27	45,761,693	0	0	1,367,000	5,067,469	8,855,475	45,761,693	3.7070
50	Dec-27	39,511,691	0	0	1,686,000	6,250,002	7,169,475	39,511,691	3.7070
51	LIFO adj for Net Gas Withdrawn	39,511,691	8,706,000		8,706,000		7,169,475	39,511,691	3.7070
52	13 Month Avg August 31, 2026	**34,979,630**							
53	13 Month Avg December 31, 2027	**35,465,643**							

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 1 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	AUG 31, 2025 TOTAL COMPANY	JURIS. %	JURISDICTIONAL AMOUNT	ADJUSTMENT	AUG 31, 2025 ADJ JURIS. AMOUNT	SEP 30, 2025 ADJ JURIS. AMOUNT	OCT 31, 2025 ADJ JURIS. AMOUNT	NOV 30, 2025 ADJ JURIS. AMOUNT	DEC 31, 2025 ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			$		$	$	$	$	$	$	$
1	SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES										
2	RATE BASE ADIT AND EXCESS ADIT										
3	ACCOUNT 190 - DEFERRED INCOME TAXES		9,211,735		9,211,735	-	9,211,735	9,110,545	9,102,975	11,666,804	11,512,843
4	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(95,366,071)		(95,366,071)	-	(95,366,071)	(95,523,099)	(95,680,127)	(98,991,898)	(99,628,324)
5	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-		-	-	-	-	-	-	-
6	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(25,709,545)		(25,709,545)	-	(25,709,545)	(25,633,985)	(25,558,425)	(25,482,865)	(25,407,305)
7	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-		-	-	-	-	-	-	-
8	TOTAL RATE BASE ADIT (LESS SMRP)		(111,863,881)		(111,863,881)	-	(111,863,881)	(112,046,539)	(112,135,577)	(112,807,960)	(113,522,786)
9	LEAD LAG ADIT										
10	ACCOUNT 190 - DEFERRED INCOME TAXES		405,861		405,861	-	405,861	627,127	670,056	734,165	736,509
11	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-		-	-	-	-	-	-	-
12	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		1,563,883		1,563,883	-	1,563,883	1,748,771	2,085,651	1,920,801	1,994,420
13	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-		-	-	-	-	-	-	-
14	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-		-	-	-	-	-	-	-
15	TOTAL CASH WORKING CAPITAL ADIT		1,969,744		1,969,744	-	1,969,744	2,375,897	2,755,707	2,654,966	2,730,929
16	NON RATE BASE ADIT										
17	ACCOUNT 190 - DEFERRED INCOME TAXES		10,072,037		10,072,037	-	10,072,037	10,164,200	10,095,764	9,876,023	9,954,171
18	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(397,605)		(397,605)	-	(397,605)	(400,015)	(402,426)	(404,836)	(451,829)
19	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(2,526,118)		(2,526,118)	-	(2,526,118)	(2,349,673)	(2,298,341)	(2,170,663)	(1,666,388)
20	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-		-	-	-	-	-	-	-
21	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(1,106,351)		(1,106,351)	-	(1,106,351)	(1,105,283)	(1,104,215)	(1,103,147)	(1,102,079)
22	TOTAL NON RATE BASE ADIT		6,041,963		6,041,963	-	6,041,963	6,309,229	6,290,782	6,197,377	6,733,875
23	TOTAL ADIT AND EXCESS ADIT		(103,852,174)		(103,852,174)	-	(103,852,174)	(103,361,412)	(103,089,088)	(103,955,617)	(104,057,982)
24	ACCOUNT 190 - DEFERRED INCOME TAXES										
25	NET OPERATING LOSS - FED	RB	8,382,763	100.00%	8,382,763	-	8,382,763	8,286,522	8,289,386	10,839,906	10,775,388
26	NET OPERATING LOSS - STATE, NET	NON	286,480		286,480	-	286,480	471,691	509,184	358,333	-
27	CHARITABLE CONTRIBUTIONS - FED	NON	63,558		63,558	-	63,558	66,595	69,632	36,224	2,816
28	TAX CREDITS - FED	NON	110,508		110,508	-	110,508	194,434	194,434	110,508	110,508
29	CUST. ADVANCES - FED	RB	207,852		207,852	-	207,852	204,264	196,289	207,298	205,968
30	CUST. ADVANCES - STATE	RB	52,093		52,093	-	52,093	51,194	49,195	51,954	51,621
31	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	454,993		454,993	-	454,993	454,625	454,257	453,888	383,700
32	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	RB	114,033		114,033	-	114,033	113,941	113,849	113,756	96,165
33	ACCUM PROV-BANKED VACATION - FED	NON	108,955		108,955	-	108,955	108,955	108,820	108,820	109,045
34	ACCUM PROV-BANKED VACATION - STATE	NON	27,307		27,307	-	27,307	27,307	27,273	27,273	27,329
35	ACCD LIAB-VACATION PAY PY - FED	NON	206,352		206,352	-	206,352	187,647	150,688	122,861	70,093
36	ACCD LIAB-VACATION PAY PY - STATE	NON	51,717		51,717	-	51,717	47,029	37,766	30,792	17,567
37	ACCD LIAB-VACATION PAY CY - FED	NON	207,681		207,681	-	207,681	233,877	256,446	282,888	314,768
38	ACCD LIAB-VACATION PAY CY - STATE	NON	52,050		52,050	-	52,050	58,616	64,272	70,899	78,889
39	ACCD LIAB-PROFIT SHARING - FED	NON	24,539		24,539	-	24,539	41,830	46,478	51,125	61,969
40	ACCD LIAB-PROFIT SHARING - STATE	NON	6,150		6,150	-	6,150	10,484	11,649	12,813	15,531
41	ACCUM PROVISIONS FAS 112 - FED	LL	25,727		25,727	-	25,727	25,727	25,727	29,645	29,645
42	ACCUM PROVISIONS FAS 112 - STATE	LL	6,448		6,448	-	6,448	6,448	6,448	7,430	7,430
43	ACCUM PROVISIONS OPEB - FED	LL	(166,788)		(166,788)	-	(166,788)	(126,161)	(135,203)	(146,004)	(278,285)
44	ACCUM PROVISIONS OPEB - STATE	LL	(41,801)		(41,801)	-	(41,801)	(31,619)	(33,886)	(36,592)	(69,746)
45	ACCD LIAB-ST FAS112 - FED	LL	9,566		9,566	-	9,566	9,566	9,566	10,932	10,932
46	ACCD LIAB-ST FAS112 - STATE	LL	2,398		2,398	-	2,398	2,398	2,398	2,740	2,740
47	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL	184,012		184,012	-	184,012	316,680	351,696	386,711	463,135
48	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	46,118		46,118	-	46,118	79,368	88,144	96,920	116,074
49	STOCK COMP LTIP - TAX - FED	LL	240,653		240,653	-	240,653	242,899	245,145	247,391	271,538
50	STOCK COMP LTIP - TAX - STATE	LL	60,314		60,314	-	60,314	60,877	61,440	62,003	68,055
51	BAD DEBTS - FED	LL	31,356		31,356	-	31,356	32,739	38,846	58,362	91,946
52	BAD DEBTS - STATE	LL	7,859		7,859	-	7,859	8,205	9,736	14,627	23,044
53	NC REG ASSET FAS 158 OPEB - FED	NON	19,544		19,544	-	19,544	(9,029)	9,941	12,900	-
54	NC REG ASSET FAS 158 OPEB - STATE	NON	4,898		4,898	-	4,898	(2,263)	2,492	3,233	-
55	REG LIAB CURR-OTHER - FED	NON	6,141		6,141	-	6,141	6,488	7,414	9,760	162,736
56	REG LIAB CURR-OTHER - STATE	NON	1,539		1,539	-	1,539	1,626	1,858	2,446	39,141
57	REG LIA CURR-AMRP - FED	NON	232,886		232,886	-	232,886	94,155	21,846	55,867	357,763
58	REG LIA CURR-AMRP - STATE	NON	58,367		58,367	-	58,367	23,598	5,475	14,002	89,665
59	OBLIG OPERATING LEASE - FED	NON	131,957		131,957	-	131,957	126,950	122,411	124,397	114,350
60	OBLIG OPERATING LEASE - STATE	NON	33,072		33,072	-	33,072	31,817	30,680	31,177	28,659
61	ITC - REG LIAB FEDERAL	NON	2,995		2,995	-	2,995	2,835	2,674	2,514	2,353
62	ITC - REG LIAB STATE	NON	3,187		3,187	-	3,187	3,147	3,107	3,067	3,027
63	ASC 740 FED GROSS UP	NON	6,742,344		6,742,344	-	6,742,344	6,743,026	6,722,887	6,717,208	6,672,302
64	ASC 740 STATE GROSS UP	NON	1,689,810		1,689,810	-	1,689,810	1,693,385	1,688,337	1,686,914	1,675,659
65	TOTAL ACCOUNT 190		19,689,633		19,689,633	-	19,689,633	19,901,872	19,868,795	22,276,991	22,203,522

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 2 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	JAN 31, 2026 ADJ JURIS. AMOUNT	FEB 28, 2026 ADJ JURIS. AMOUNT	MAR 31, 2026 ADJ JURIS. AMOUNT	APR 30, 2026 ADJ JURIS. AMOUNT	MAY 31, 2026 ADJ JURIS. AMOUNT	JUN 30, 2026 ADJ JURIS. AMOUNT	JUL 31, 2026 ADJ JURIS. AMOUNT	AUG 31, 2026 ADJ JURIS. AMOUNT	TOTAL ADJ JURIS. AMOUNT	13 MONTH AVERAGE BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			$	$	$	$	$	$	$	$	$	$
1	SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES											
2	RATE BASE ADIT AND EXCESS ADIT											
3	ACCOUNT 190 - DEFERRED INCOME TAXES		11,476,293	11,396,536	11,346,730	11,349,101	11,400,220	11,412,003	11,489,340	11,525,355	142,000,479	10,923,114
4	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(99,607,840)	(99,587,355)	(99,566,871)	(99,546,387)	(99,525,902)	(99,505,418)	(99,484,934)	(99,464,449)	(1,281,478,675)	(98,575,283)
5	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-	-	-	-	-	-	-	-	-	-
6	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(25,331,744)	(25,256,184)	(25,180,624)	(25,105,064)	(25,029,504)	(24,953,944)	(24,878,383)	(24,802,823)	(328,330,396)	(25,256,184)
7	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	-	-
8	TOTAL RATE BASE ADIT (LESS SMRP)		(113,463,291)	(113,447,004)	(113,400,765)	(113,302,350)	(113,155,186)	(113,047,359)	(112,873,977)	(112,741,917)	(1,467,808,591)	(112,908,353)
9	LEAD LAG ADIT											
10	ACCOUNT 190 - DEFERRED INCOME TAXES		780,556	251,073	279,170	299,958	317,336	382,765	277,361	270,495	6,032,432	464,033
11	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	-	-
12	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,175,624	2,354,817	1,559,735	1,693,762	366,454	969,720	996,221	1,028,427	20,458,285	1,573,714
13	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	-	-
14	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	-	-
15	TOTAL CASH WORKING CAPITAL ADIT		2,956,180	2,605,890	1,838,905	1,993,721	683,789	1,352,485	1,273,582	1,298,922	26,490,717	2,037,747
16	NON RATE BASE ADIT											
17	ACCOUNT 190 - DEFERRED INCOME TAXES		10,635,459	11,053,815	11,037,402	10,870,246	10,678,297	10,406,139	10,147,784	9,892,730	134,884,068	10,375,698
18	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(454,435)	(457,040)	(459,647)	(462,252)	(464,858)	(467,464)	(470,069)	(472,676)	(5,765,154)	(443,473)
19	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(1,416,698)	(1,436,029)	(1,698,097)	(1,407,290)	(1,382,220)	(1,453,729)	(1,460,680)	(1,454,531)	(22,720,456)	(1,747,727)
20	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	-	-
21	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(1,101,476)	(1,100,872)	(1,100,269)	(1,099,666)	(1,099,062)	(1,098,459)	(1,097,856)	(1,097,252)	(14,315,987)	(1,101,230)
22	TOTAL NON RATE BASE ADIT		7,662,850	8,059,874	7,779,389	7,901,038	7,732,156	7,386,487	7,119,180	6,868,271	92,082,471	7,083,267
23	TOTAL ADIT AND EXCESS ADIT		(102,844,261)	(102,781,240)	(103,782,471)	(103,407,591)	(104,739,240)	(104,308,386)	(104,481,216)	(104,574,725)	(1,349,235,403)	(103,787,339)
24	ACCOUNT 190 - DEFERRED INCOME TAXES											
25	NET OPERATING LOSS - FED	RB	10,638,473	10,559,377	10,521,833	10,531,941	10,603,673	10,623,193	10,654,107	10,690,445	131,397,006	10,107,462
26	NET OPERATING LOSS - STATE, NET	NON	-	-	-	-	-	-	-	-	1,625,688	125,053
27	CHARITABLE CONTRIBUTIONS - FED	NON	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	261,351	20,104
28	TAX CREDITS - FED	NON	110,508	110,508	110,508	110,508	110,508	110,508	110,508	110,508	1,604,456	123,420
29	CUST. ADVANCES - FED	RB	292,407	298,065	294,447	294,447	284,152	284,152	284,152	283,894	3,337,387	256,722
30	CUST. ADVANCES - STATE	RB	73,285	74,703	73,796	73,796	71,216	71,216	71,216	71,151	836,438	64,341
31	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	377,513	371,327	365,140	358,953	352,767	346,580	383,700	383,700	5,141,142	395,472
32	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	RB	94,615	93,064	91,514	89,963	88,413	86,862	96,165	96,165	1,288,507	99,116
33	ACCUM PROV-BANKED VACATION - FED	NON	109,045	109,045	122,198	122,379	122,229	122,497	121,541	121,541	1,495,067	115,005
34	ACCUM PROV-BANKED VACATION - STATE	NON	27,329	27,329	30,626	30,672	30,634	30,701	30,461	30,461	374,704	28,823
35	ACCD LIAB-VACATION PAY PY - FED	NON	373,399	364,233	357,577	331,763	308,786	276,715	239,086	218,377	3,207,576	246,737
36	ACCD LIAB-VACATION PAY PY - STATE	NON	93,584	91,287	89,618	83,149	77,390	69,352	59,921	54,731	803,904	61,839
37	ACCD LIAB-VACATION PAY CY - FED	NON	30,695	61,401	82,315	109,683	136,335	163,099	187,518	213,189	2,279,895	175,377
38	ACCD LIAB-VACATION PAY CY - STATE	NON	7,693	15,389	20,630	27,489	34,169	40,877	46,997	53,431	571,402	43,954
39	ACCD LIAB-PROFIT SHARING - FED	NON	70,656	74,095	15,565	19,004	22,443	31,390	35,747	40,104	534,946	41,150
40	ACCD LIAB-PROFIT SHARING - STATE	NON	17,708	18,570	3,901	4,763	5,625	7,867	8,959	10,051	134,072	10,313
41	ACCUM PROVISIONS FAS 112 - FED	LL	29,645	29,645	29,645	29,645	29,645	29,645	29,645	29,645	373,634	28,741
42	ACCUM PROVISIONS FAS 112 - STATE	LL	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	93,643	7,203
43	ACCUM PROVISIONS OPEB - FED	LL	(293,469)	(301,363)	(311,833)	(321,543)	(332,419)	(329,650)	(338,231)	(360,078)	(3,441,027)	(264,694)
44	ACCUM PROVISIONS OPEB - STATE	LL	(73,551)	(75,530)	(78,154)	(80,587)	(83,313)	(82,619)	(84,770)	(90,245)	(862,413)	(66,339)
45	ACCD LIAB-ST FAS112 - FED	LL	10,932	10,932	10,932	10,932	10,932	10,932	10,932	10,932	138,017	10,617
46	ACCD LIAB-ST FAS112 - STATE	LL	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	34,591	2,661
47	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL	489,946	53,621	80,431	107,241	134,052	202,796	236,595	270,394	3,277,309	252,101
48	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	122,793	13,439	20,158	26,878	33,597	50,826	59,297	67,768	821,381	63,183
49	STOCK COMP LTIP - TAX - FED	LL	275,610	279,681	283,752	287,823	291,894	295,965	271,538	271,538	3,505,428	269,648
50	STOCK COMP LTIP - TAX - STATE	LL	69,075	70,095	71,116	72,136	73,156	74,177	68,055	68,055	878,553	67,581
51	BAD DEBTS - FED	LL	111,469	128,243	130,297	125,748	119,638	96,370	11,298	(6,144)	970,167	74,628
52	BAD DEBTS - STATE	LL	27,937	32,141	32,656	31,516	29,984	24,153	2,832	(1,540)	243,150	18,704
53	NC REG ASSET FAS 158 OPEB - FED	NON	1,396	-	-	-	-	-	-	-	34,752	2,673
54	NC REG ASSET FAS 158 OPEB - STATE	NON	350	-	-	-	-	-	-	-	8,710	670
55	REG LIAB CURR-OTHER - FED	NON	160,719	160,520	160,753	162,506	163,626	164,929	166,367	168,717	1,500,675	115,437
56	REG LIAB CURR-OTHER - STATE	NON	40,281	40,231	40,289	40,728	41,009	41,336	41,696	42,285	374,464	28,805
57	REG LIA CURR-AMRP - FED	NON	904,531	1,239,037	1,306,472	1,191,251	1,048,728	850,302	663,041	479,484	8,445,363	649,643
58	REG LIA CURR-AMRP - STATE	NON	226,699	310,536	327,437	298,559	262,839	213,108	166,176	120,171	2,116,632	162,818
59	OBLIG OPERATING LEASE - FED	NON	104,252	101,406	95,805	90,667	92,077	88,124	97,629	89,646	1,379,672	106,129
60	OBLIG OPERATING LEASE - STATE	NON	26,128	25,415	24,011	22,724	23,077	22,086	24,468	22,468	345,782	26,599
61	ITC - REG LIAB FEDERAL	NON	2,193	2,032	1,872	2,087	2,020	1,954	1,887	-	27,416	2,109
62	ITC - REG LIAB STATE	NON	2,987	2,947	2,906	2,866	2,826	2,786	2,746	-	35,599	2,738
63	ASC 740 FED GROSS UP	NON	6,651,935	6,631,569	6,590,380	6,570,014	6,549,647	6,529,280	6,508,914	6,488,547	86,118,053	6,624,466
64	ASC 740 STATE GROSS UP	NON	1,670,555	1,665,450	1,651,724	1,646,619	1,641,515	1,636,411	1,631,306	1,626,202	21,603,887	1,661,837
65	TOTAL ACCOUNT 190		22,892,308	22,701,424	22,663,302	22,519,305	22,395,853	22,200,908	21,914,485	21,688,581	282,916,979	21,762,845

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 3 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	AUG 31, 2025 TOTAL COMPANY	JURIS. %	JURISDICTIONAL AMOUNT	ADJUSTMENT	AUG 31, 2025 ADJ JURIS. AMOUNT	SEP 30, 2025 ADJ JURIS. AMOUNT	OCT 31, 2025 ADJ JURIS. AMOUNT	NOV 30, 2025 ADJ JURIS. AMOUNT	DEC 31, 2025 ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			$		$	$	$	$	$	$	$
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION			100.00%							
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(79,795,880)		(79,795,880)	-	(79,795,880)	(80,192,734)	(80,589,588)	(83,672,912)	(84,268,514)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(18,400,390)		(18,400,390)	-	(18,400,390)	(18,514,338)	(18,628,287)	(19,210,509)	(19,605,108)
4	OTHER BASIS ADJUSTMENTS - FED	NON	30,702		30,702	-	30,702	30,702	30,702	30,702	30,702
5	OTHER BASIS ADJUSTMENTS - STATE	NON	(146,199)		(146,199)	-	(146,199)	(146,199)	(146,199)	(146,199)	(146,199)
6	FEDERAL - FAS 109 ST GROSS UP	NON	(225,573)		(225,573)	-	(225,573)	(227,500)	(229,428)	(231,355)	(268,931)
7	STATE - FAS 109 ST GROSS UP	NON	(56,535)		(56,535)	-	(56,535)	(57,018)	(57,501)	(57,984)	(67,401)
8	TOTAL ACCOUNT 282		(98,593,875)		(98,593,875)	-	(98,593,875)	(99,107,087)	(99,620,301)	(103,288,257)	(104,325,451)
9	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT										
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	2,263,024	100.00%	2,263,024	-	2,263,024	2,545,902	2,828,780	3,111,658	3,394,537
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	567,174	100.00%	567,174	-	567,174	638,071	708,968	779,864	850,761
12	TOTAL ACCOUNT 282 - SMRP		2,830,198		2,830,198	-	2,830,198	3,183,973	3,537,748	3,891,523	4,245,298
13	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER			100.00%							
14	NET OPERATING LOSS - STATE (FBOS), NET	NON	(60,161)		(60,161)	-	(60,161)	(99,055)	(106,929)	(75,250)	-
15	MISC ASSETS-PROPERTY TAX - FED	LL	12		12	-	12	12	12	12	-
16	MISC ASSETS-PROPERTY TAX - STATE	LL	3		3	-	3	3	3	3	-
17	ACCRD PROPERTY TAX - FED	LL	1,328,877		1,328,877	-	1,328,877	1,477,550	1,747,756	1,616,779	1,710,940
18	ACCRD PROPERTY TAX - STATE	LL	333,052		333,052	-	333,052	370,313	438,034	405,208	428,807
19	REG ASSET RATE CASE CURRENT - FED	NON	(45,768)		(45,768)	-	(45,768)	(45,768)	(45,768)	(45,768)	(45,768)
20	REG ASSET RATE CASE CURRENT - STATE	NON	(11,471)		(11,471)	-	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)
21	REG ASSET GTI FUNDING - FED	NON	(31,943)		(31,943)	-	(31,943)	(34,425)	(35,381)	(33,485)	(29,103)
22	REG ASSET GTI FUNDING - STATE	NON	(8,006)		(8,006)	-	(8,006)	(8,628)	(8,867)	(8,392)	(7,294)
23	REG ASSET EAP - FED	NON	71,643		71,643	-	71,643	78,531	85,841	93,273	100,906
24	REG ASSET EAP - STATE	NON	17,956		17,956	-	17,956	19,682	21,514	23,377	25,290
25	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(1,143,587)		(1,143,587)	-	(1,143,587)	(1,102,358)	(1,074,114)	(1,013,465)	(760,730)
26	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(286,613)		(286,613)	-	(286,613)	(276,280)	(269,202)	(254,001)	(190,659)
27	NC REG ASSET FAS158 PENSION - FED	NON	(669,048)		(669,048)	-	(669,048)	(553,558)	(549,478)	(545,397)	(478,924)
28	NC REG ASSET FAS158 PENSION - STATE	NON	(167,681)		(167,681)	-	(167,681)	(138,736)	(137,714)	(136,691)	(120,031)
29	NC REG ASSET RATE CASE NON-CUR - FED	NON	(61,057)		(61,057)	-	(61,057)	(57,243)	(53,428)	(49,614)	(45,831)
30	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(15,302)		(15,302)	-	(15,302)	(14,347)	(13,391)	(12,435)	(11,486)
31	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(1,581)		(1,581)	-	(1,581)	(1,581)	(1,581)	(1,581)	(2,209)
32	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(396)		(396)	-	(396)	(396)	(396)	(396)	(554)
33	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(2,611)		(2,611)	-	(2,611)	(2,528)	(2,441)	(2,351)	(2,256)
34	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(654)		(654)	-	(654)	(634)	(612)	(589)	(565)
35	REG LIAB CURR-DSM UNCOLLECT - FED	NON	38,074		38,074	-	38,074	40,564	41,082	41,643	40,901
36	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	9,542		9,542	-	9,542	10,166	10,296	10,437	10,251
37	NC REG ASSET COVID COSTS - FED	NON	-		-	-	-	-	-	-	-
38	NC REG ASSET COVID COSTS - STATE	NON	-		-	-	-	-	-	-	-
39	FUNDS HELD IN TRUST - FED	LL	(78,409)		(78,409)	-	(78,409)	(79,246)	(80,083)	(80,920)	(116,203)
40	FUNDS HELD IN TRUST - STATE	LL	(19,651)		(19,651)	-	(19,651)	(19,861)	(20,071)	(20,281)	(29,124)
41	RIGHT OF USE ASSET - FED	NON	(125,898)		(125,898)	-	(125,898)	(121,226)	(116,983)	(118,745)	(109,427)
42	RIGHT OF USE ASSET - STATE	NON	(31,554)		(31,554)	-	(31,554)	(30,383)	(29,319)	(29,761)	(27,425)
43	TOTAL ACCOUNT 283		(962,235)		(962,235)	-	(962,235)	(600,902)	(212,690)	(249,862)	328,033
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(79,866,476)		(79,866,476)	-	(79,866,476)	(79,806,117)	(79,964,196)	(81,261,128)	(81,793,896)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 4 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	JAN 31, 2026 ADJ JURIS. AMOUNT	FEB 28, 2026 ADJ JURIS. AMOUNT	MAR 31, 2026 ADJ JURIS. AMOUNT	APR 30, 2026 ADJ JURIS. AMOUNT	MAY 31, 2026 ADJ JURIS. AMOUNT	JUN 30, 2026 ADJ JURIS. AMOUNT	JUL 31, 2026 ADJ JURIS. AMOUNT	AUG 31, 2026 ADJ JURIS. AMOUNT	TOTAL ADJ JURIS. AMOUNT	13 MONTH AVERAGE BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			$	$	$	$	$	$	$	$	$	$
1	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION											
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(84,567,938)	(84,867,363)	(85,166,787)	(85,466,212)	(85,765,636)	(86,065,061)	(86,364,486)	(86,663,910)	(1,093,447,021)	(84,111,309)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(19,693,880)	(19,782,652)	(19,871,425)	(19,960,197)	(20,048,969)	(20,137,742)	(20,226,514)	(20,315,286)	(254,395,296)	(19,568,869)
4	OTHER BASIS ADJUSTMENTS - FED	NON	30,702	30,702	30,702	30,702	30,702	30,702	30,702	30,702	399,123	30,702
5	OTHER BASIS ADJUSTMENTS - STATE	NON	(146,199)	(146,199)	(146,199)	(146,199)	(146,199)	(146,199)	(146,199)	(146,199)	(1,900,586)	(146,199)
6	FEDERAL - FAS 109 ST GROSS UP	NON	(271,015)	(273,098)	(275,182)	(277,265)	(279,349)	(281,433)	(283,516)	(285,600)	(3,409,245)	(262,250)
7	STATE - FAS 109 ST GROSS UP	NON	(67,923)	(68,445)	(68,968)	(69,490)	(70,012)	(70,534)	(71,056)	(71,579)	(854,446)	(65,727)
8	TOTAL ACCOUNT 282		(104,716,253)	(105,107,055)	(105,497,859)	(105,888,661)	(106,279,464)	(106,670,267)	(107,061,069)	(107,451,872)	(1,353,607,471)	(104,123,652)
9	ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT											
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	3,721,318	4,048,099	4,374,880	4,701,661	5,028,442	5,355,223	5,682,004	6,008,786	53,064,315	4,081,870
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	932,661	1,014,561	1,096,461	1,178,361	1,260,261	1,342,161	1,424,061	1,505,961	13,299,327	1,023,025
12	TOTAL ACCOUNT 282 - SMRP		4,653,979	5,062,660	5,471,341	5,880,022	6,288,703	6,697,385	7,106,066	7,514,747	66,363,642	5,104,896
13	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER											
14	NET OPERATING LOSS - STATE (FBOS), NET	NON	-	-	-	-	-	-	-	-	(341,394)	(26,261)
15	MISC ASSETS-PROPERTY TAX - FED	LL	-	-	-	-	-	-	-	-	46	4
16	MISC ASSETS-PROPERTY TAX - STATE	LL	-	-	-	-	-	-	-	-	12	1
17	ACCRD PROPERTY TAX - FED	LL	1,857,454	2,002,360	1,368,237	1,477,029	417,337	901,332	924,146	951,521	17,781,317	1,367,794
18	ACCRD PROPERTY TAX - STATE	LL	465,527	501,845	342,917	370,183	104,596	225,898	231,616	238,477	4,456,471	342,805
19	REG ASSET RATE CASE CURRENT - FED	NON	(45,768)	(45,768)	(45,768)	(45,768)	(45,768)	(45,768)	(45,768)	(45,768)	(594,990)	(45,768)
20	REG ASSET RATE CASE CURRENT - STATE	NON	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(11,471)	(149,120)	(11,471)
21	REG ASSET GTI FUNDING - FED	NON	(21,902)	(17,971)	(17,642)	(19,188)	(21,260)	(24,030)	(27,291)	(29,757)	(343,377)	(26,414)
22	REG ASSET GTI FUNDING - STATE	NON	(5,489)	(4,504)	(4,422)	(4,809)	(5,328)	(6,023)	(6,840)	(7,458)	(86,059)	(6,620)
23	REG ASSET EAP - FED	NON	85,155	62,274	30,960	45,797	55,595	63,091	70,574	77,112	920,753	70,827
24	REG ASSET EAP - STATE	NON	21,342	15,608	7,759	11,478	13,934	15,812	17,688	19,326	230,765	17,751
25	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(570,362)	(564,899)	(739,147)	(501,422)	(484,274)	(493,201)	(495,055)	(503,415)	(9,446,029)	(726,618)
26	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(142,948)	(141,579)	(185,250)	(125,670)	(121,372)	(123,609)	(124,074)	(126,169)	(2,367,426)	(182,110)
27	NC REG ASSET FAS158 PENSION - FED	NON	(476,033)	(473,141)	(470,250)	(467,358)	(464,467)	(461,575)	(458,684)	(455,792)	(6,523,706)	(501,824)
28	NC REG ASSET FAS158 PENSION - STATE	NON	(119,306)	(118,582)	(117,857)	(117,132)	(116,408)	(115,683)	(114,958)	(114,234)	(1,635,014)	(125,770)
29	NC REG ASSET RATE CASE NON-CUR - FED	NON	(42,666)	(44,210)	(55,241)	(80,674)	(87,075)	(147,834)	(149,864)	(151,537)	(1,026,273)	(78,944)
30	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(10,693)	(11,080)	(13,845)	(20,219)	(21,823)	(37,051)	(37,560)	(37,979)	(257,211)	(19,785)
31	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(26,209)	(2,016)
32	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(6,569)	(505)
33	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(2,157)	(2,054)	(1,947)	(1,836)	(1,720)	(1,600)	(1,476)	(1,348)	(26,326)	(2,025)
34	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(541)	(515)	(488)	(460)	(431)	(401)	(370)	(338)	(6,598)	(508)
35	REG LIAB CURR-DSM UNCOLLECT - FED	NON	43,210	37,096	35,577	34,711	34,497	35,549	35,323	35,756	493,983	37,999
36	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	10,830	9,297	8,917	8,699	8,646	8,910	8,853	8,961	123,805	9,523
37	NC REG ASSET COVID COSTS - FED	NON	-	-	-	-	-	-	-	-	-	-
38	NC REG ASSET COVID COSTS - STATE	NON	-	-	-	-	-	-	-	-	-	-
39	FUNDS HELD IN TRUST - FED	LL	(117,827)	(119,450)	(121,074)	(122,697)	(124,321)	(125,945)	(127,568)	(129,192)	(1,422,935)	(109,457)
40	FUNDS HELD IN TRUST - STATE	LL	(29,531)	(29,937)	(30,344)	(30,751)	(31,158)	(31,565)	(31,972)	(32,379)	(356,625)	(27,433)
41	RIGHT OF USE ASSET - FED	NON	(100,059)	(97,364)	(92,130)	(87,321)	(88,541)	(84,823)	(93,506)	(86,083)	(1,322,105)	(101,700)
42	RIGHT OF USE ASSET - STATE	NON	(25,077)	(24,402)	(23,090)	(21,885)	(22,191)	(21,259)	(23,435)	(21,575)	(331,355)	(25,489)
43	TOTAL ACCOUNT 283		758,926	918,788	(138,362)	286,472	(1,015,767)	(484,009)	(464,459)	(426,104)	(2,262,170)	(174,013)
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(81,065,020)	(81,486,843)	(82,972,919)	(83,082,883)	(84,899,378)	(84,953,368)	(85,611,042)	(86,189,396)	(1,072,952,662)	(82,534,820)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 5 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	AUG 31, 2025 TOTAL COMPANY	JURIS. %	JURISDICTIONAL AMOUNT	ADJUSTMENT	AUG 31, 2025 ADJ JURIS. AMOUNT	SEP 30, 2025 ADJ JURIS. AMOUNT	OCT 31, 2025 ADJ JURIS. AMOUNT	NOV 30, 2025 ADJ JURIS. AMOUNT	DEC 31, 2025 ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			$		$	$	$	$	$	$	$
1	ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)			100.00%							
2	CUSTOMER ADVANCES	RB	104,098		104,098	-	104,098	100,380	96,662	92,944	89,227
3	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	247,697		247,697	-	247,697	238,851	230,005	221,158	212,312
4	NET OPERATING LOSS - FED	RB	824,310		824,310	-	824,310	822,118	819,925	817,733	815,541
5	EXCESS ACCELERATED DEPRECIATION	RB	(25,718,584)		(25,718,584)	-	(25,718,584)	(25,630,277)	(25,541,971)	(25,453,665)	(25,365,358)
6	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(24,542,478)		(24,542,478)	-	(24,542,478)	(24,468,928)	(24,395,379)	(24,321,829)	(24,248,279)
7	ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)			100.00%							
8	CUSTOMER ADVANCES		138,704		138,704	-	138,704	133,751	128,797	123,843	118,890
9	LIFO INVENTORY & CAPITALIZED INVENTORY		330,043		330,043	-	330,043	318,256	306,469	294,681	282,894
10	NET OPERATING LOSS - FED		1,098,348		1,098,348	-	1,098,348	1,095,427	1,092,506	1,089,584	1,086,663
11	EXCESS ACCELERATED DEPRECIATION		(34,268,599)		(34,268,599)	-	(34,268,599)	(34,150,936)	(34,033,272)	(33,915,609)	(33,797,946)
12	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(32,701,504)		(32,701,504)	-	(32,701,504)	(32,603,502)	(32,505,501)	(32,407,500)	(32,309,499)
13	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)			100.00%							
14	CUSTOMER ADVANCES	RB	9,790		9,790	-	9,790	9,441	9,091	8,741	8,392
15	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	23,295		23,295	-	23,295	22,463	21,631	20,799	19,968
16	EXCESS ACCELERATED DEPRECIATION	RB	(1,200,153)		(1,200,153)	-	(1,200,153)	(1,196,961)	(1,193,769)	(1,190,577)	(1,187,385)
17	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,167,067)		(1,167,067)	-	(1,167,067)	(1,165,057)	(1,163,046)	(1,161,036)	(1,159,026)
18	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)			100.00%							
19	CUSTOMER ADVANCES		13,045		13,045	-	13,045	12,579	12,113	11,647	11,181
20	LIFO INVENTORY & CAPITALIZED INVENTORY		31,040		31,040	-	31,040	29,931	28,823	27,714	26,606
21	EXCESS ACCELERATED DEPRECIATION		(1,599,137)		(1,599,137)	-	(1,599,137)	(1,594,884)	(1,590,631)	(1,586,378)	(1,582,125)
22	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,555,053)		(1,555,053)	-	(1,555,053)	(1,552,374)	(1,549,695)	(1,547,017)	(1,544,338)
23	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT			100.00%							
24	INVESTMENT TAX CREDIT-ITC	NON	(1,106,351)		(1,106,351)	-	(1,106,351)	(1,105,283)	(1,104,215)	(1,103,147)	(1,102,079)
25	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,106,351)		(1,106,351)	-	(1,106,351)	(1,105,283)	(1,104,215)	(1,103,147)	(1,102,079)
			-		-	-	-	-	-	-	-
26	**TOTAL RATE BASE ADIT AND EXCESS ADIT**		**(103,852,174)**		**(103,852,174)**	**-**	**(103,852,174)**	**(103,361,412)**	**(103,089,088)**	**(103,955,617)**	**(104,057,982)**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.A
SHEET 6 OF 6
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	JAN 31, 2026 ADJ JURIS. AMOUNT	FEB 28, 2026 ADJ JURIS. AMOUNT	MAR 31, 2026 ADJ JURIS. AMOUNT	APR 30, 2026 ADJ JURIS. AMOUNT	MAY 31, 2026 ADJ JURIS. AMOUNT	JUN 30, 2026 ADJ JURIS. AMOUNT	JUL 31, 2026 ADJ JURIS. AMOUNT	AUG 31, 2026 ADJ JURIS. AMOUNT	TOTAL ADJ JURIS. AMOUNT	13 MONTH AVERAGE BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			$	$	$	$	$	$	$	$	$	$
1	ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)											
2	CUSTOMER ADVANCES	RB	85,509	81,791	78,073	74,356	70,638	66,920	63,202	59,484	1,063,284	81,791
3	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	203,466	194,619	185,773	176,927	168,080	159,234	150,388	141,541	2,530,051	194,619
4	NET OPERATING LOSS - FED	RB	813,349	811,156	808,964	806,772	804,579	802,387	800,195	798,002	10,545,031	811,156
5	EXCESS ACCELERATED DEPRECIATION	RB	(25,277,052)	(25,188,746)	(25,100,439)	(25,012,133)	(24,923,827)	(24,835,520)	(24,747,214)	(24,658,908)	(327,453,692)	(25,188,746)
6	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(24,174,729)	(24,101,179)	(24,027,629)	(23,954,079)	(23,880,529)	(23,806,979)	(23,733,429)	(23,659,879)	(313,315,326)	(24,101,179)
7	ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)											
8	CUSTOMER ADVANCES		113,936	108,982	104,028	99,075	94,121	89,167	84,213	79,260	1,416,767	108,982
9	LIFO INVENTORY & CAPITALIZED INVENTORY		271,107	259,320	247,532	235,745	223,958	212,171	200,383	188,596	3,371,154	259,320
10	NET OPERATING LOSS - FED		1,083,742	1,080,821	1,077,900	1,074,979	1,072,058	1,069,137	1,066,215	1,063,294	14,050,674	1,080,821
11	EXCESS ACCELERATED DEPRECIATION		(33,680,282)	(33,562,619)	(33,444,956)	(33,327,292)	(33,209,629)	(33,091,966)	(32,974,302)	(32,856,639)	(436,314,046)	(33,562,619)
12	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(32,211,497)	(32,113,496)	(32,015,495)	(31,917,494)	(31,819,493)	(31,721,491)	(31,623,490)	(31,525,489)	(417,475,451)	(32,113,496)
13	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)											
14	CUSTOMER ADVANCES	RB	8,042	7,692	7,343	6,993	6,643	6,294	5,944	5,594	100,000	7,692
15	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	19,136	18,304	17,472	16,640	15,808	14,976	14,144	13,312	237,946	18,304
16	EXCESS ACCELERATED DEPRECIATION	RB	(1,184,193)	(1,181,001)	(1,177,809)	(1,174,617)	(1,171,426)	(1,168,234)	(1,165,042)	(1,161,850)	(15,353,016)	(1,181,001)
17	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,157,016)	(1,155,005)	(1,152,995)	(1,150,985)	(1,148,975)	(1,146,964)	(1,144,954)	(1,142,944)	(15,015,070)	(1,155,005)
18	ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)											
19	CUSTOMER ADVANCES		10,716	10,250	9,784	9,318	8,852	8,386	7,920	7,454	133,245	10,250
20	LIFO INVENTORY & CAPITALIZED INVENTORY		25,497	24,388	23,280	22,171	21,063	19,954	18,846	17,737	317,050	24,388
21	EXCESS ACCELERATED DEPRECIATION		(1,577,872)	(1,573,619)	(1,569,366)	(1,565,113)	(1,560,860)	(1,556,607)	(1,552,354)	(1,548,101)	(20,457,051)	(1,573,619)
22	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,541,660)	(1,538,981)	(1,536,303)	(1,533,624)	(1,530,945)	(1,528,267)	(1,525,588)	(1,522,910)	(20,006,755)	(1,538,981)
23	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT											
24	INVESTMENT TAX CREDIT-ITC	NON	(1,101,476)	(1,100,872)	(1,100,269)	(1,099,666)	(1,099,062)	(1,098,459)	(1,097,856)	(1,097,252)	(14,315,987)	(1,101,230)
25	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,101,476)	(1,100,872)	(1,100,269)	(1,099,666)	(1,099,062)	(1,098,459)	(1,097,856)	(1,097,252)	(14,315,987)	(1,101,230)
			-	-	-	-	-	-	-	-	-	-
26	**TOTAL RATE BASE ADIT AND EXCESS ADIT**		**(102,844,261)**	**(102,781,240)**	**(103,782,471)**	**(103,407,591)**	**(104,739,240)**	**(104,308,386)**	**(104,481,216)**	**(104,574,725)**	**(1,349,235,403)**	**(103,787,339)**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
JURISDICTIONAL PERCENTAGE
FOR THE BASE PERIOD AUGUST 31, 2026

DATA:___X___BASE PERIOD___X___FORECASTED PERIO
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: L. BLACK

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

ALL DATA 100.00% JURISDICTIONAL.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
C-1	SHEET 1 OF 1	OPERATING INCOME SUMMARY
C-2	SHEET 1 OF 1	ADJUSTED OPERATING INCOME SUMMARY
C-2.1.A	SHEETS 1 & 2 OF 2	BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.1.B	N/A	FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.2.A	SHEETS 1 & 2 OF 2	BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
C-2.2.B	N/A	FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1
SHEET 1 OF 1
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	UPDATED UNADJUSTED BASE PERIOD RETURN AT CURRENT RATES	BASE PERIOD ADJUSTMENTS AT CURRENT RATES	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES	ADJUSTED FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1) $	(2 = 3 - 1) $	(3) $	(4 = 5 - 3) $	(5) $	(6) $	(7 = 5 + 6) $
1	OPERATING REVENUES	233,708,000	(14,970,693)	218,737,306	(8,883,352)	209,853,954	35,968,302	245,822,256
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES - GAS COST	90,088,335	-	90,088,335	(8,366,442)	81,721,892	-	81,721,892
4	OPERATING AND MAINTENANCE EXPENSES	59,743,644	(2)	59,743,642	(653,516)	59,090,125	243,146	59,333,271
5	DEPRECIATION AND AMORTIZATION EXPENSE	31,588,519	(227,495)	31,361,025	5,547,096	36,908,120	-	36,908,120
6	TAXES OTHER THAN INCOME	5,519,370	(598,892)	4,920,478	2,591,351	7,511,829	-	7,511,829
7	OPERATING INCOME BEFORE INCOME TAXES	46,768,132	(14,144,305)	32,623,827	(8,001,840)	24,621,987	35,725,156	60,347,144
8	FEDERAL INCOME TAXES	5,403,500	(2,810,261)	2,593,239	(1,316,700)	1,276,539	7,127,176	8,403,715
9	STATE INCOME TAXES	3,026,676	(686,646)	2,340,030	(1,884,215)	455,815	1,786,258	2,242,073
10	TOTAL INCOME TAXES	8,430,176	(3,496,907)	4,933,269	(3,200,915)	1,732,354	8,913,433	10,645,787
11	OPERATING INCOME	38,337,956	(10,647,398)	27,690,558	(4,800,925)	22,889,633	26,811,723	49,701,356
12	RATE BASE	631,753,466		583,433,946	26,249,032	609,682,978		609,682,978
13	RATE OF RETURN	6.068%		4.746%		3.754%		8.152%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ADJUSTED OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2
SHEET 1 OF 1
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	UPDATED UNADJUSTED BASE REVENUE & EXPENSES	SCHEDULE D-1.A SUMMARY OF D-2.1 - D-2.2 ADJUSTMENTS	ADJUSTED BASE REVENUE & EXPENSES	SCHEDULE D-1.A SUMMARY OF D-2.3 - D-2.5 ADJUSTMENTS	UNADJUSTED FORECASTED REVENUE & EXPENSES	SCHEDULE D-1.B SUMMARY OF D-2.7 ADJUSTMENTS	ADJUSTED FORECASTED REVENUE & EXPENSES
		(1)	(2)	(3 = 1 + 2)	(4)	(5 = 3 + 4)	(6)	(7 = 5 + 6)
		$	$	$	$	$	$	$
1	OPERATING REVENUES	233,708,000	(14,970,693)	218,737,306	(1,736,910)	217,000,396	(7,146,442)	209,853,954
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES - GAS COST	90,088,335	-	90,088,335	(8,366,442)	81,721,892	-	81,721,892
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-
5	OTHER OPERATING EXPENSES	160,535	(2)	160,533	185,973	346,506	(44)	346,462
6	TRANSMISSION EXPENSES	58,452	-	58,452	(42,172)	16,280	-	16,280
7	DISTRIBUTION EXPENSES	21,813,502	-	21,813,502	258,957	22,072,460	844,970	22,917,430
8	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	4,292,637	-	4,292,637	387,094	4,679,731	41,494	4,721,225
9	CUSTOMER SERVICE & INFORMATION EXPENSES	408,803	-	408,803	37,963	446,766	(38,861)	407,905
10	SALES EXPENSES	923	-	923	362	1,285	(0)	1,284
11	ADMINISTRATIVE AND GENERAL EXPENSES	33,008,791	-	33,008,791	(2,718,434)	30,290,358	389,181	30,679,539
12	DEPRECIATION AND AMORTIZATION EXPENSE	31,588,519	(227,495)	31,361,025	1,890,897	33,251,921	3,656,199	36,908,120
13	OTHER TAXES							
14	PROPERTY	4,237,649	(598,892)	3,638,757	5,975,835	9,614,592	(3,386,533)	6,228,059
15	PAYROLL	1,063,392	-	1,063,392	(115,534)	947,858	107,512	1,055,370
16	OTHER	218,329	-	218,329	10,071	228,400	-	228,400
17	OPERATING INCOME BEFORE INCOME TAXES	46,768,132	(14,144,305)	32,623,827	758,521	33,382,348	(8,760,361)	24,621,987
18	INCOME TAXES							
19	FEDERAL INCOME	5,403,500	(2,810,261)	2,593,239	(264,539)	2,328,700	(1,052,161)	1,276,539
20	STATE INCOME	3,026,676	(686,646)	2,340,030	(1,490,353)	849,677	(393,862)	455,815
21	TOTAL OPERATING EXPENSES	195,370,044	(4,323,295)	191,046,749	(4,250,324)	186,796,425	167,896	186,964,321
22	NET OPERATING INCOME	38,337,956	(10,647,398)	27,690,558	2,513,413	30,203,971	(7,314,338)	22,889,633

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	DESCRIPTION	UPDATED UNADJUSTED TOTAL UTILITY	ALLOCATION PERCENTAGE	UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			(1)	(2)	(3)	(4)
			$	%	$	
1		OPERATING REVENUE				
2		SALES OF GAS				
3	480	RESIDENTIAL	135,178,052	100%	135,178,052	100%
4	481.1	COMMERCIAL	64,808,097	100%	64,808,097	
5	481.2	INDUSTRIAL	2,952,136	100%	2,952,136	
6	481.3	OTHER	(8,415)	100%	(8,415)	
7	483	PUBLIC UTILITIES	122,884	100%	122,884	
8		TOTAL SALES OF GAS	203,052,753		203,052,753	
9		OTHER OPERATING INCOME				
10	487	FORFEITED DISCOUNTS	210,789	100%	210,789	
11	488	MISC. SERVICE REVENUES	47,902	100%	47,902	
12	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	7,758,636	100%	7,758,636	
13	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	10,356,689	100%	10,356,689	
14	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	8,387,965	100%	8,387,965	
15	493	RENTAL FROM GAS PROPERTY	89,241	100%	89,241	
16	495	OTHER GAS REVENUES	3,804,024	100%	3,804,024	
17		TOTAL OTHER OPERATING INCOME	30,655,246		30,655,246	
18		TOTAL OPERATING REVENUE	233,708,000		233,708,000	
19		OPERATING EXPENSES				
20		ELECTRIC EXPENSE (MISCLASSIFIED)				
21	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	2	100%	2	100%
22		TOTAL ELECTRIC EXPENSE (MISCLASSIFIED)	2		2	
23		TRANSMISSION EXPENSES - OPERATIONS				
24	852	COMMUNICATION SYSTEM EXPENSES	58,452	100%	58,452	
25	859	OTHER EXPENSE	-	100%	-	
26		TOTAL TRANSMISSION EXPESES - OPERATIONS	58,452		58,452	
27		TRANSMISSION EXPENSES - MAINTENANCE				
28	865	M&R STATION EQUIPMENT	-	100%	-	
29		TOTAL TRANSMISSION EXPESES - MAINTENANCE	-		-	
30		LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE				
31	717	LIQUEFIED PETROLEUM GAS EXPENSE	-	100%	-	
32	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	100%	-	
33	728	LIQUEFIED PETROLEUM GAS	-	100%	-	
34	741	STRUCTURES & IMPROVEMENTS	-	100%	-	
35	742	PRODUCTION EQUIPMENT	-	100%	-	
36		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	-		-	
37		OPERATION AND MAINTENANCE EXPENSE ACCOUNTS				
38		OTHER GAS SUPPLY EXPENSES - OPERATION				
39	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	79,345,138	100%	79,345,138	
40	804	NATURAL GAS CITY GATE PURCHASES	4,223,582	100%	4,223,582	
41	805	OTHER GAS PURCHASES	7,369,304	100%	7,369,304	
42	806	EXCHANGE GAS	(773,448)	100%	(773,448)	
43	807	PURCHASED GAS EXPENSE	160,533	100%	160,533	
44	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	75,630	100%	75,630	
45	812	GAS USED FOR OTHER UTILITY OPERATIONS	(151,872)	100%	(151,872)	
46	813	EXCHANGE FEES	-	100%	-	
47		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	90,248,868		90,248,868	
48		DISTRIBUTION EXPENSES - OPERATION				
49	870	SUPERVISION AND ENGINEERING	1,803,179	100%	1,803,179	
50	871	DISTRIBUTION LOAD DISPATCHING	169,645	100%	169,645	
51	874	MAINS AND SERVICES EXPENSES	7,058,858	100%	7,058,858	
52	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	296,684	100%	296,684	
53	876	MEASURING AND REGULATION STA. EXPENSE - IND.	107,597	100%	107,597	
54	878	METERS AND HOUSE REGULATOR EXPENSE	1,743,018	100%	1,743,018	
55	879	CUSTOMER INSTALLATIONS EXPENSE	3,248,524	100%	3,248,524	
56	880	OTHER EXPENSE	1,573,809	100%	1,573,809	
57	881	TELECOMMUNICATION EXPENSE - ENGINEERING	32,625	100%	32,625	
58		TOTAL DISTRIBUTION EXPENSES - OPERATION	16,033,939		16,033,939	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1.A
SHEET 2 of 2
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UPDATED UNADJUSTED TOTAL UTILITY	ALLOCATION PERCENTAGE	UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			(1)	(2)	(3)	(4)
			$	%	$	
1		DISTRIBUTION EXPENSES - MAINTENANCE				
2	867	MAINT OF OTHER EQUIP	846	100%	846	100%
3	885	SUPERVISION AND ENGINEERING	71,391	100%	71,391	
4	886	STRUCTURES AND IMPROVEMENTS	310,565	100%	310,565	
5	887	MAINS	2,455,609	100%	2,455,609	
6	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	769,529	100%	769,529	
7	890	MEASURING AND REGULATION STA. EXPENSE - IND.	89,302	100%	89,302	
8	892	SERVICES	1,298,753	100%	1,298,753	
9	893	METERS AND HOUSE REGULATORS	236,948	100%	236,948	
10	894	OTHER EQUIPMENT	546,621	100%	546,621	
11		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	5,779,563		5,779,563	
12		CUSTOMER ACCOUNTS EXPENSES - OPERATION				
13	901	SUPERVISION	-	100%	-	
14	902	METER READING EXPENSES	230,957	100%	230,957	
15	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,219,879	100%	2,219,879	
16	904	UNCOLLECTIBLE ACCOUNTS	1,821,062	100%	1,821,062	
17	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	20,739	100%	20,739	
18		TOTAL CUSTOMER ACCOUNTS EXPENSE	4,292,637		4,292,637	
19		CUSTOMER SERVICE & INFORMATION - OPERATION				
20	907	SUPERVISION	-	100%	-	
21	908	CUSTOMER ASSISTANCE EXPENSES	135,293	100%	135,293	
22	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	-	100%	-	
23	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	273,510	100%	273,510	
24		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	408,803		408,803	
25		SALES EXPENSES				
26	911	SUPERVISION	-	100%	-	
27	912	DEMONSTRATING AND SELLING EXPENSES	923	100%	923	
28	913	ADVERTISING EXPENSE	-	100%	-	
29	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
30		TOTAL SALES EXPENSES	923		923	
31		ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION				
32	920	ADMINISTRATIVE AND GENERAL SALARIES	13,066,099	100%	13,066,099	
33	921	OFFICE SUPPLIES AND EXPENSES	1,343,200	100%	1,343,200	
34	923	OUTSIDE SERVICES EMPLOYED	7,389,620	100%	7,389,620	
35	924	PROPERTY INSURANCE PREMIUMS	59,622	100%	59,622	
36	925	INJURIES AND DAMAGES	1,642,666	100%	1,642,666	
37	926	EMPLOYEE PENSIONS AND BENEFITS	6,154,575	100%	6,154,575	
38	928	REGULATORY COMMISSION EXPENSE	536,542	100%	536,542	
39	930.1	GENERAL ADVERTISING EXPENSES	4,508	100%	4,508	
40	930.2	MISCELLANEOUS GENERAL EXPENSES	43,364	100%	43,364	
41	931	RENTS	785,006	100%	785,006	
42		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	31,025,204		31,025,204	
43		ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE				
44	932	MAINTENANCE OF GENERAL PLANT	1,983,588	100%	1,983,588	
45	935	MAINTENANCE OF GENERAL PLANT	-	100%	-	
46		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	1,983,588		1,983,588	
47		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	149,831,979	100%	149,831,979	
48	403 - 405	DEPRECIATION AND AMORTIZATION	31,588,519	100%	31,588,519	100%
49	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	4,237,649	100%	4,237,649	
50	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	1,063,392	100%	1,063,392	
51	408	TAXES OTHER THAN INCOME TAXES - OTHER	218,329	100%	218,329	
52	409	FEDERAL INCOME TAXES	2,588,999	100%	2,588,999	
53	409	STATE INCOME TAXES	1,001,715	100%	1,001,715	
54	410 - 411	DEFERRED INCOME TAX EXPENSE - FEDERAL	2,814,501	100%	2,814,501	
55	410 - 411	DEFERRED INCOME TAX EXPENSE - STATE	2,024,961	100%	2,024,961	
56		TOTAL OPERATING EXPENSES	195,370,044	100%	195,370,044	
57		NET OPERATING INCOME	38,337,956	100%	38,337,956	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2.A
SHEET 1 of 2
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	ACCT. NO.	DESCRIPTION	ACTUAL SEP 2025	ACTUAL OCT 2025	ACTUAL NOV 2025	ACTUAL DEC 2025	ACTUAL JAN 2026	ACTUAL FEB 2026	UPDATED ACTUAL MAR 2026	UPDATED ACTUAL APR 2026	UPDATED ACTUAL MAY 2026	UPDATED ACTUAL JUN 2026	UPDATED ACTUAL JUL 2026	UPDATED ACTUAL AUG 2026	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
			$	$	$	$	$	$	$	$	$	$	$	$	$
1	403 - 405	DEPRECIATION AND AMORTIZATION EXPENSE	2,430,579	2,439,750	2,778,707	2,446,009	2,576,501	2,618,168	2,801,214	2,664,663	2,763,801	2,679,823	2,677,575	2,711,729	31,588,519
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	781,490	479,075	(80,779)	1,377,862	734,407	734,407	(2,528,473)	547,932	734,407	734,407	174,982	547,932	4,237,649
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	112,630	92,168	80,636	96,760	98,050	80,519	98,215	67,674	87,532	86,565	79,495	83,148	1,063,392
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	45	27	199,710	54	14,512	1,553	2,403	(75)	59	(2)	(12)	58	218,329
6	480	RESIDENTIAL REVENUE	(4,010,541)	(3,979,358)	(9,039,460)	(20,231,460)	(24,961,092)	(29,126,995)	(16,816,483)	(9,349,896)	(5,660,316)	(4,416,826)	(3,866,992)	(3,718,633)	(135,178,052)
7	481.1	COMMERCIAL REVENUE	(2,572,663)	(2,813,171)	(4,488,492)	(9,178,912)	(10,686,281)	(12,382,505)	(7,327,029)	(4,264,196)	(3,337,496)	(2,765,077)	(2,527,053)	(2,465,221)	(64,808,097)
8	481.2	INDUSTRIAL REVENUE	(138,045)	(192,254)	(266,278)	(234,141)	(410,176)	(440,417)	(298,846)	(207,378)	(191,452)	(159,302)	(201,228)	(212,619)	(2,952,136)
9	481.3	OTHER CUSTOMER REVENUE	8,319	(725)	(5,143)	229	956	29	6,561	(5,865)	4,414	(1,054)	2,558	(1,864)	8,415
10	483	PUBLIC UTILITIES	(5,097)	(4,732)	(5,966)	(9,742)	(20,074)	(23,104)	(22,445)	(17,022)	(1,894)	(6,219)	(4,061)	(2,529)	(122,884)
11	487	FORFEITED DISCOUNTS	(4,681)	(8,465)	(6,575)	(15,279)	(26,387)	(30,950)	(32,002)	(20,949)	(17,937)	(25,348)	(9,345)	(12,873)	(210,789)
12	488	MISCELLANEOUS SERVICE REVENUE	(5,637)	(8,882)	(8,900)	(3,756)	(1,206)	(1,414)	(6,322)	(2,002)	(2,574)	(1,888)	(1,823)	(3,498)	(47,902)
13	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(289,677)	(457,019)	(781,812)	(1,129,784)	(1,337,316)	(1,280,076)	(869,838)	(448,096)	(350,897)	(276,280)	(272,533)	(265,308)	(7,758,636)
14	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(523,390)	(734,663)	(941,493)	(1,185,223)	(1,472,840)	(1,326,419)	(999,288)	(776,399)	(679,047)	(569,536)	(582,195)	(566,195)	(10,356,689)
15	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(585,620)	(678,525)	(734,908)	(759,304)	(931,575)	(769,586)	(735,890)	(716,796)	(700,872)	(609,354)	(462,830)	(702,703)	(8,387,965)
16	493	RENTAL FROM GAS PROPERTY	(3,501)	(3,501)	(3,501)	(3,501)	(3,501)	(3,501)	(21,212)	(9,405)	(9,405)	(9,405)	(9,405)	(9,405)	(89,241)
17	495	OTHER GAS REVENUE	(1,110,484)	(4,800,281)	(8,489,527)	(2,039,958)	(5,727,839)	11,661,189	5,569,039	3,227,826	326,751	(217,804)	(1,083,304)	(1,119,631)	(3,804,024)
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	-	19	24	(40)	-	(0)	-	0	121	(121)	-	-	2
19	717	LIQUEFIED PETROLEUM GAS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
20	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-
21	728	LIQUEFIED PETROLEUM GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	741	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
23	742	PRODUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
24	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	4,785,296	5,920,572	6,259,349	7,980,308	10,307,618	6,917,861	4,355,436	4,054,574	4,803,610	7,390,308	9,273,959	7,296,249	79,345,138
25	804	NATURAL GAS CITY GATE PURCHASES	11,322	14,615	313,288	801,543	1,757,635	1,066,716	222,527	28,875	3,596	(8,547)	11,732	280	4,223,582
26	805	OTHER GAS PURCHASES	(917,987)	(880,524)	946,611	5,283,233	6,482,820	145,229	1,482,788	(42,750)	(915,909)	(1,683,957)	(1,472,202)	(1,058,047)	7,369,304
27	806	EXCHANGE GAS	963,463	166,738	960,105	(2,608,815)	(2,142,125)	449,419	(1,753,988)	2,684,035	2,686,559	540,481	(1,753,652)	(965,667)	(773,448)
28	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
29	807	PURCHASED GAS EXPENSE	(123,729)	27,073	27,207	27,039	39,746	22,436	24,885	26,298	5,514	38,118	24,998	20,948	160,533
30	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	(2,817,725)	(860,177)	2,293,155	5,210,907	8,012,174	6,565,927	2,541,216	(3,725,776)	(4,257,072)	(4,718,944)	(4,447,792)	(3,720,263)	75,630
31	812	GAS USED FOR OTHER UTILITY OPERATIONS - CONTRA	(3,177)	(3,929)	(14,848)	(31,408)	(26,299)	(31,848)	(16,073)	(8,386)	(5,673)	(3,622)	(3,191)	(3,418)	(151,872)
32	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	852	COMMUNICATION SYSTEM EXPENSES	1,884	895	266	1,771	1,047	662	1,962	46,460	737	764	1,461	543	58,452
34	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
35	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
36	867	MAINT OF OTHER EQUIP	-	-	-	-	-	-	-	-	-	-	-	846	846
37	870	SUPERVISION AND ENGINEERING	120,147	86,910	100,843	108,775	154,288	221,585	168,933	165,770	266,961	83,248	151,320	174,399	1,803,179
38	871	DISTRIBUTION LOAD DISPATCHING	7,456	6,008	7,866	29,313	48,911	19,435	13,356	6,598	12,058	5,116	4,629	8,898	169,645
39	874	MAINS AND SERVICES EXPENSES	714,529	569,245	512,312	550,562	362,115	407,962	603,893	578,226	691,105	748,227	671,971	648,711	7,058,858
40	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	29,596	46,893	38,255	16,518	12,102	14,505	21,023	44,896	22,784	18,595	17,313	14,203	296,684
41	876	MEASURING AND REGULATION STA. EXPENSE - IND.	14,567	19,966	8,314	14,382	5,206	6,592	8,527	4,204	8,305	7,188	5,757	4,590	107,597
42	878	METERS AND HOUSE REGULATOR EXPENSE	199,564	179,333	107,084	84,752	101,853	139,067	152,899	188,589	147,791	166,407	134,291	141,387	1,743,018
43	879	CUSTOMER INSTALLATIONS EXPENSE	238,998	250,986	299,261	325,094	413,641	302,290	210,530	248,152	192,061	229,773	272,485	265,255	3,248,524
44	880	OTHER EXPENSE	120,963	104,968	131,681	267,051	134,671	123,297	118,267	83,035	127,166	106,529	134,905	121,276	1,573,809
45	881	DISTRIBUTION RENTS	2,326	1,709	5,262	3,914	1,853	1,943	2,666	2,234	1,584	5,709	1,599	1,823	32,625
46	885	SUPERVISION AND ENGINEERING	10,919	9,065	6,096	14,013	5,769	5,342	4,774	3,515	3,453	2,343	2,256	3,846	71,391
47	886	STRUCTURES AND IMPROVEMENTS	44,972	51,685	29,204	23,381	23,138	19,018	31,826	4,617	20,912	26,450	28,912	6,448	310,565
48	887	MAINS	270,437	273,636	267,032	259,397	186,025	147,032	175,501	718,101	(365,516)	211,541	153,404	159,019	2,455,609
49	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	54,589	24,357	24,485	40,323	30,129	16,096	56,039	110,938	105,412	116,552	74,985	115,625	769,529
50	890	MEASURING AND REGULATION STA. EXPENSE - IND.	5,865	7,743	9,353	11,537	7,883	9,488	6,215	3,925	4,423	7,333	5,917	9,621	89,302

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.2.A
SHEET 2 of 2
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	ACCT. NO.	DESCRIPTION	ACTUAL SEP 2025	ACTUAL OCT 2025	ACTUAL NOV 2025	ACTUAL DEC 2025	ACTUAL JAN 2026	ACTUAL FEB 2026	UPDATED ACTUAL MAR 2026	UPDATED ACTUAL APR 2026	UPDATED ACTUAL MAY 2026	UPDATED ACTUAL JUN 2026	UPDATED ACTUAL JUL 2026	UPDATED ACTUAL AUG 2026	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
			$	$	$	$	$	$	$	$	$	$	$	$	$
1	892	SERVICES	51,486	117,903	42,965	66,495	115,339	140,469	(32,261)	133,112	176,538	247,502	207,514	31,691	1,298,753
2	893	METERS AND HOUSE REGULATORS	10,160	21,772	16,519	15,319	18,394	27,824	19,689	30,682	19,426	19,165	18,529	19,468	236,948
3	894	OTHER EQUIPMENT	33,545	33,910	31,936	51,406	57,283	51,490	62,108	49,049	44,616	41,305	41,184	48,789	546,621
4	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	902	METER READING EXPENSES	16,494	2,944	(2,099)	70,654	(11,419)	14,974	20,704	24,649	21,459	27,143	24,261	21,195	230,957
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	220,021	265,268	257,807	211,981	160,998	141,068	172,669	158,895	159,532	154,722	157,094	159,823	2,219,879
7	904	UNCOLLECTIBLE ACCOUNTS	52,295	93,656	172,989	210,944	220,530	178,091	167,162	186,028	104,136	301,789	(98,878)	232,320	1,821,062
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,034	1,308	869	2,034	1,456	1,812	1,784	1,623	1,178	1,568	1,262	4,809	20,739
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	-	9,885	9,885	16,475	-	39,540	16,475	13,180	9,885	3,493	9,885	6,590	135,293
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	26,193	33,561	23,946	34,844	24,382	18,135	25,329	15,727	8,976	26,542	18,778	17,097	273,510
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	205	-	-	367	-	-	350	-	-	-	-	-	923
15	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
16	916	SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	920	ADMINISTRATIVE AND GENERAL SALARIES	1,575,814	831,413	959,178	1,279,006	1,034,929	974,527	1,025,812	1,032,989	1,345,232	963,205	1,027,980	1,016,014	13,066,099
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	127,724	135,391	91,213	217,893	8,589	74,931	152,686	119,989	79,377	132,316	106,463	96,629	1,343,200
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	604,119	1,076,267	1,055,060	(212,810)	548,271	638,457	684,540	676,097	545,673	758,356	529,520	486,071	7,389,620
21	924	PROPERTY INSURANCE PREMIUMS	4,488	4,773	5,069	5,069	5,069	5,062	5,062	5,062	5,062	5,067	4,921	4,918	59,622
22	925	INJURIES AND DAMAGES	128,466	105,105	65,790	158,889	145,504	146,319	153,575	129,339	156,819	166,098	142,540	144,222	1,642,666
23	926	EMPLOYEE PENSIONS AND BENEFITS	1,090,291	443,017	501,214	633,496	483,689	477,606	349,025	326,909	364,494	419,139	302,679	763,018	6,154,575
24	928	REGULATORY COMMISSION EXPENSE	37,918	37,918	38,559	97,301	40,081	53,466	85,881	(17,889)	88,029	(6,218)	40,617	40,879	536,542
25	930.1	GENERAL ADVERTISING EXPENSES	-	1,092	-	(1,092)	-	2,475	36	25	-	1,376	267	329	4,508
26	930.2	MISCELLANEOUS GENERAL EXPENSES	(28,116)	2,010	(4,795)	25,918	12,448	(1,724)	46,713	(1,796)	3,388	(46,576)	4,238	31,657	43,364
27	931	RENTS	61,961	69,759	62,915	70,649	64,206	65,396	75,711	66,114	12,152	99,854	63,166	73,124	785,006
28	932	MAINTENANCE OF GENERAL PLANT	174,698	105,512	222,560	221,474	164,191	123,619	183,582	38,202	341,854	128,844	124,381	154,670	1,983,588
29	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
30		OPERATING (INCOME) LOSS	2,006,795	(1,260,308)	(5,909,995)	(9,280,284)	(13,139,720)	(10,545,511)	(9,530,564)	(1,095,868)	12,884	1,176,879	(64,717)	862,279	(46,768,132)
31	409	INCOME TAXES-FEDERAL (CURRENT)	(799,860)	(121,849)	314,787	1,725,619	2,985,502	1,586,360	769,311	(269,098)	(1,624,364)	(448,718)	(698,794)	(829,897)	2,588,999
32	409	INCOME TAXES-STATE (CURRENT)	2,724	(6,276)	(14,629)	739,939	768,832	403,679	188,491	(83,705)	(438,815)	(131,082)	(196,613)	(230,830)	1,001,715
33	410 - 411	INCOME TAXES-FEDERAL (DEFERRED)	189,120	41,978	426,749	(404,589)	(674,357)	234,153	1,074,080	(32,785)	1,319,180	(79,652)	400,765	319,859	2,814,501
34	410 - 411	INCOME TAXES-STATE (DEFERRED)	(165,637)	8,233	717,475	553,066	(167,341)	74,850	299,173	30,305	384,585	20,916	144,178	125,158	2,024,961
35		TOTAL INCOME TAXES	(773,653)	(77,914)	1,444,382	2,614,035	2,912,636	2,299,042	2,331,055	(355,283)	(359,414)	(638,536)	(350,464)	(615,710)	8,430,176
36		OPERATING (INCOME) LOSS AFTER TAXES, BEFORE INTEREST	1,233,142	(1,338,222)	(4,465,613)	(6,666,249)	(10,227,084)	(8,246,469)	(7,199,509)	(1,451,151)	(346,530)	538,343	(415,181)	246,569	(38,337,956)
37	430	SYSTEM FINANCING INTEREST EXPENSE	1,146,117	1,184,941	1,148,146	1,196,297	1,136,498	1,013,660	1,122,100	1,085,904	1,122,100	1,086,320	1,174,559	1,186,529	13,603,171
38	431	MISCELLANEOUS INTEREST EXPENSE	6,196	47,936	100,069	1,452	14,692	5,938	7,258	6,443	6,581	6,194	6,336	140,515	349,610
39	432	AFUDC DEBT	(43,909)	(45,238)	(9,829)	(27,382)	(10,219)	(13,541)	(20,845)	(25,058)	(25,895)	(34,984)	(36,390)	(44,782)	(338,073)
40		TOTAL INTEREST EXPENSE	1,108,404	1,187,639	1,238,385	1,170,367	1,140,972	1,006,057	1,108,514	1,067,288	1,102,787	1,057,530	1,144,504	1,282,262	13,614,709
41	409.2 & 411.2	OTHER TAXES	(97,512)	31,318	153,894	(185,756)	72,453	215,000	(26,144)	55,540	37,306	18,514	14,838	27,585	1,003,920
42	417-421	OTHER INCOME	96,009	(120,895)	(278,808)	(305,879)	(248,113)	(827,366)	(234,785)	(121,554)	(58,271)	(42,522)	(60,918)	(88,898)	(2,292,001)
43	419	AFUDC EQUITY	(114,726)	(91,126)	(83,120)	(56,158)	(23,589)	(54,991)	(124,818)	(149,042)	(150,751)	(99,650)	(106,594)	(106,514)	(1,161,079)
44	421-426	OTHER INCOME DEDUCTIONS	23,405	252,308	79,359	(238,605)	(17,011)	(478)	2,565	27,429	439	(633)	48,508	(5,889)	171,397
45		TOTAL OTHER INCOME, DEDUCTIONS	(92,825)	71,605	(128,675)	(786,398)	(216,260)	(667,835)	(383,182)	(187,628)	(171,277)	(124,291)	(104,166)	(173,715)	(2,964,648)
46		NET OPERATING (INCOME) LOSS	2,248,722	(78,978)	(3,355,904)	(6,282,281)	(9,302,372)	(7,908,247)	(6,474,177)	(571,491)	584,979	1,471,581	625,157	1,355,116	(27,687,895)

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
D-1.A	SHEETS 1 - 3 OF 3	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-1.B	N/A	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.1.A	SHEET 1 OF 1	DETAILED ADJUSTMENTS
D-2.2	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.2.A	SHEET 1 OF 1	PROPERTY TAX ADJUSTMENTS
D-2.3	SHEETS 1 & 2 OF 2	DETAILED ADJUSTMENTS
D-2.4	SHEETS 1 & 2 OF 2	DETAILED ADJUSTMENTS
WPD-2.4.A	SHEET 1 OF 1	DETAILED ADJUSTMENTS
WPD-2.4.B	N/A	DETAILED ADJUSTMENTS
D-2.5	SHEET 1 OF 1	DETAILED ADJUSTMENTS
D-2.6	N/A	DETAILED ADJUSTMENTS
D-2.7	N/A	DETAILED ADJUSTMENTS
WPD-2.7.A	N/A	TRACKER EXPENSE
WPD-2.7.B(1)	N/A	SUMMARY OF ANNUALIZED AND NORMALIZED COLUMBIA GAS OF KENTUKY LABOR O&M, STI O&M AND PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.B(2)	N/A	ANNUALIZED COLUMBIA GAS OF KENTUCKY LABOR O&M EXPENSE ADJUSTMENT
WPD-2.7.B(3)	N/A	NORMALIZED COLUMBIA GAS OF KENTUCKY SHORT-TERM INCENTIVE (STI) ADJUSTMENT
WPD-2.7.B(4)	N/A	ANNUALIZED COLUMBIA GAS OF KENTUCKY PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.C	N/A	ASC 712 AMORTIZATION ADJUSTMENT
WPD-2.7.D(1)	N/A	UNCOLLECTIBLE EXPENSE
WPD-2.7.D(2)	N/A	UNCOLLECTIBLE RATE
WPD-2.7.D(3)	N/A	UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
WPD-2.7.E	N/A	CORPORATE INSURANCE ADJUSTMENT
WPD-2.7.F	N/A	PSC ASSESSMENT FEES ADJUSTMENT
WPD-2.7.G	N/A	RATE CASE EXPENSE ADJUSTMENT
WPD-2.7.H	N/A	COLUMBIA GAS OF KENTUKY O&M NON-RECOVERABLE EXPENSES
WPD-2.7.I	N/A	NCSC BILLED TO COLUMBIA O&M NON-RECOVERABLE EXPENSES
WPD-2.7.J(1)	N/A	SUMMARY OF ANNUALIZED AND NORMALIZED NCSC BILLED TO COLUMBIA LABOR O&M, STI O&M AND PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.J(2)	N/A	ANNUALIZED NCSC BILLED TO COLUMBIA LABOR O&M EXPENSE ADJUSTMENT
WPD-2.7.J(3)	N/A	NORMALIZED NCSC BILLED TO COLUMBIA STI ADJUSTMENT
WPD-2.7.J(4)	N/A	NORMALIZED NCSC BILLED TO COLUMBIA PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.J(5)	N/A	NCSC BILLED TO COLUMBIA GAS OF KENTUCKY HEADCOUNT COMPLEMENT ADJUSTMENT
WPD-2.7.K	N/A	DEPRECIATION AND AMORTIZATION EXPENSE
WPD-2.7.L	N/A	PROPERTY TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1.A
SHEET 1 OF 3
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UPDATED UNADJUSTED BASE PERIOD	D-2.1 ADJ 1 & ADJ 2	D-2.2 ADJ 1 - ADJ 3	TOTAL UNADJ. BASE PERIOD ADJ.	ADJUSTED BASE PERIOD	D-2.3 ADJ 1 - ADJ 3	D-2.4 ADJ 1 - ADJ 17	D-2.5 ADJ 1 & ADJ 2	TOTAL ADJUSTED BASE PERIOD TO FUTURE PERIOD ADJ.	TOTAL BASE PERIOD ADJUST.	UNADJUSTED FORECASTED PERIOD
			(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
			$	$	$	$	$	$	$	$	$	$	$
1		OPERATING REVENUE											
2		SALE OF GAS											
3	480	RESIDENTIAL	135,178,052	(10,411,566)	-	(10,411,566)	124,766,486	4,332,606	-	-	4,332,606	(6,078,959)	129,099,092
4	481.1	COMMERCIAL	64,808,097	(4,417,952)	-	(4,417,952)	60,390,145	(730,747)	-	-	(730,747)	(5,148,699)	59,659,398
5	481.2	INDUSTRIAL	2,952,136	(4,687)	-	(4,687)	2,947,449	(344,507)	-	-	(344,507)	(349,194)	2,602,942
6	481.9	OTHER	(8,415)	-	-	-	(8,415)	8,415	-	-	8,415	8,415	-
7	483	PUBLIC UTILITIES	122,884	82	-	82	122,966	(11,788)	-	-	(11,788)	(11,707)	111,178
8		TOTAL SALE OF GAS	203,052,753	(14,834,122)	-	(14,834,122)	188,218,631	3,253,979	-	-	3,253,979	(11,580,144)	191,472,610
9		OTHER OPERATING INCOME											
10	487	FORFEITED DISCOUNTS	210,789	-	-	-	210,789	(60,789)	-	-	(60,789)	(60,789)	150,000
11	488	MISC. SERVICE REVENUES	47,902	-	-	-	47,902	68,563	-	-	68,563	68,563	116,466
12	489	REVENUE FROM TRANSPORTING GAS TO OTHERS	26,503,290	(1,328,018)	-	(1,328,018)	25,175,272	(168,110)	-	-	(168,110)	(1,496,128)	25,007,162
13	493	RENTAL FROM GAS PROPERTY	89,241	-	-	-	89,241	(15,207)	-	-	(15,207)	(15,207)	74,034
14	495	OTHER GAS REVENUE	3,804,024	1,191,447	-	1,191,447	4,995,471	(4,815,346)	-	-	(4,815,346)	(3,623,900)	180,125
15		TOTAL OTHER OPERATING INCOME	30,655,246	(136,571)	-	(136,571)	30,518,676	(4,990,889)	-	-	(4,990,889)	(5,127,460)	25,527,786
16		TOTAL OPERATING REVENUE	233,708,000	(14,970,693)	-	(14,970,693)	218,737,306	(1,736,910)	-	-	(1,736,910)	(16,707,604)	217,000,396
17		OPERATING EXPENSES											
18		OTHER GAS SUPPLY EXPENSES - OPERATION											
19	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	79,345,138	-	-	-	79,345,138	(2,185,998)	-	-	(2,185,998)	(2,185,998)	77,159,140
20	804	NATURAL GAS CITY GATE PURCHASES	4,223,582	-	-	-	4,223,582	(510,341)	-	-	(510,341)	(510,341)	3,713,241
21	805	OTHER GAS PURCHASES	7,369,304	-	-	-	7,369,304	(6,649,317)	-	-	(6,649,317)	(6,649,317)	719,988
22	806	EXCHANGE GAS	(773,448)	-	-	-	(773,448)	(196,435)	-	-	(196,435)	(196,435)	(969,882)
23	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	75,630	-	-	-	75,630	1,145,788	-	-	1,145,788	1,145,788	1,221,419
24	812	GAS USED FOR OTHER UTILITY OPERATIONS	(151,872)	-	-	-	(151,872)	29,859	-	-	29,859	29,859	(122,013)
25	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-
26		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	90,088,335	-	-	-	90,088,335	(8,366,442)	-	-	(8,366,442)	(8,366,442)	81,721,892
27		TOTAL PLANT REVENUE	143,619,665	(14,970,693)	-	(14,970,693)	128,648,972	6,629,532	-	-	6,629,532	(8,341,162)	135,278,503

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED BASE PERIOD	D-2.1 ADJ 1 & ADJ 2	D-2.2 ADJ 1 - ADJ 3	TOTAL UNADJ. BASE PERIOD ADJ.	ADJUSTED BASE PERIOD	D-2.3 ADJ 1 - ADJ 3	D-2.4 ADJ 1 - ADJ 17	D-2.5 ADJ 1 & ADJ 2	TOTAL ADJUSTED BASE PERIOD TO FUTURE PERIOD ADJ.	TOTAL BASE PERIOD ADJUST.	UNADJUSTED FORECASTED PERIOD
			UPDATED										
			(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
			$	$	$	$	$	$	$	$	$	$	$
1	500 - 599	ELECTRIC EXPENSE (MISCLASSIFICATIONS)	2	-	(2)	(2)	-	-	-	-	-	(2)	-
2	717 - 742	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
3	807	PURCHASED GAS EXPENSE	160,533	-	-	-	160,533	-	185,973	-	185,973	185,973	346,506
4	852	TRANSMISSION EXP - OPERATIONS	58,452	-	-	-	58,452	-	(42,172)	-	(42,172)	(42,172)	16,280
5	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
6	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
7	867	MAINT OF OTHER EQUIP	846	-	-	-	846	-	(846)	-	(846)	(846)	-
8	870	SUPERVISION AND ENGINEERING	1,803,179	-	-	-	1,803,179	-	(649,494)	-	(649,494)	(649,494)	1,153,685
9	871	DISTRIBUTION LOAD DISPATCHING	169,645	-	-	-	169,645	-	13,386	-	13,386	13,386	183,031
10	874	MAINS AND SERVICES EXPENSES	7,058,858	-	-	-	7,058,858	-	320,919	-	320,919	320,919	7,379,776
11	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	296,684	-	-	-	296,684	-	60,759	-	60,759	60,759	357,443
12	876	MEASURING AND REGULATION STA. EXPENSE - IND.	107,597	-	-	-	107,597	-	11,786	-	11,786	11,786	119,383
13	878	METERS AND HOUSE REGULATOR EXPENSE	1,743,018	-	-	-	1,743,018	-	48,506	-	48,506	48,506	1,791,524
14	879	CUSTOMER INSTALLATIONS EXPENSE	3,248,524	-	-	-	3,248,524	-	(150,702)	-	(150,702)	(150,702)	3,097,822
15	880	OTHER EXPENSE	1,573,809	-	-	-	1,573,809	-	507,470	-	507,470	507,470	2,081,279
16	881	TELECOMMUNICATION EXPENSE - ENGINEERING	32,625	-	-	-	32,625	-	(3,143)	-	(3,143)	(3,143)	29,482
17	885	SUPERVISION AND ENGINEERING	71,391	-	-	-	71,391	-	39,487	-	39,487	39,487	110,878
18	886	STRUCTURES AND IMPROVEMENTS	310,565	-	-	-	310,565	-	(56,534)	-	(56,534)	(56,534)	254,031
19	887	MAINS	2,455,609	-	-	-	2,455,609	-	839,523	-	839,523	839,523	3,295,132
20	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	769,529	-	-	-	769,529	-	(104,072)	-	(104,072)	(104,072)	665,458
21	890	MEASURING AND REGULATION STA. EXPENSE - IND.	89,302	-	-	-	89,302	-	(4,319)	-	(4,319)	(4,319)	84,982
22	892	SERVICES	1,298,753	-	-	-	1,298,753	-	(421,004)	-	(421,004)	(421,004)	877,749
23	893	METERS AND HOUSE REGULATORS	236,948	-	-	-	236,948	-	(58,829)	-	(58,829)	(58,829)	178,119
24	894	OTHER EQUIPMENT	546,621	-	-	-	546,621	-	(133,935)	-	(133,935)	(133,935)	412,686
25	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
26	902	METER READING EXPENSES	230,957	-	-	-	230,957	-	79,072	-	79,072	79,072	310,029
27	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,219,879	-	-	-	2,219,879	-	560,909	-	560,909	560,909	2,780,787
28	904	UNCOLLECTIBLE ACCOUNTS	1,821,062	-	-	-	1,821,062	-	(262,601)	-	(262,601)	(262,601)	1,558,461
29	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	20,739	-	-	-	20,739	-	9,715	-	9,715	9,715	30,453
30	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
31	908	CUSTOMER ASSISTANCE EXPENSES	135,293	-	-	-	135,293	-	(6,788)	-	(6,788)	(6,788)	128,505
32	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	-	-	-	-	-	-	3,530	-	3,530	3,530	3,530
33	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	273,510	-	-	-	273,510	-	41,221	-	41,221	41,221	314,731
34	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
35	912	DEMONSTRATING AND SELLING EXPENSES	923	-	-	-	923	-	362	-	362	362	1,285
36	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-
37	916	MISCELLANEOUS SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-
38	920	ADMINISTRATIVE AND GENERAL SALARIES	13,066,099	-	-	-	13,066,099	-	(1,511,416)	-	(1,511,416)	(1,511,416)	11,554,683
39	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,343,200	-	-	-	1,343,200	-	(17,420)	-	(17,420)	(17,420)	1,325,780
40	923	OUTSIDE SERVICES EMPLOYED	7,389,620	-	-	-	7,389,620	-	647,215	-	647,215	647,215	8,036,835
41	924	PROPERTY INSURANCE PREMIUMS	59,622	-	-	-	59,622	-	6,227	-	6,227	6,227	65,849
42	925	INJURIES AND DAMAGES	1,642,666	-	-	-	1,642,666	-	78,245	-	78,245	78,245	1,720,912
43	926	EMPLOYEE PENSIONS AND BENEFITS	6,154,575	-	-	-	6,154,575	-	(518,933)	-	(518,933)	(518,933)	5,635,643

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE D-1.A
SHEET 3 OF 3
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED BASE PERIOD	D-2.1 ADJ 1 & ADJ 2	D-2.2 ADJ 1 - ADJ 3	TOTAL UNADJ. BASE PERIOD ADJ.	ADJUSTED BASE PERIOD	D-2.3 ADJ 1 - ADJ 3	D-2.4 ADJ 1 - ADJ 17	D-2.5 ADJ 1 & ADJ 2	TOTAL ADJUSTED BASE PERIOD TO FUTURE PERIOD ADJ.	TOTAL BASE PERIOD ADJUST.	UNADJUSTED FORECASTED PERIOD
			UPDATED										
			(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)	(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)
			$	$	$	$	$	$	$	$	$	$	$
1	928	REGULATORY COMMISSION EXPENSE	536,542	-	-	-	536,542	-	(21,215)	-	(21,215)	(21,215)	515,327
2	930.1	GENERAL ADVERTISING EXPENSES	4,508	-	-	-	4,508	-	6,524	-	6,524	6,524	11,032
3	930.2	MISCELLANEOUS GENERAL EXPENSES	43,364	-	-	-	43,364	-	(165,323)	-	(165,323)	(165,323)	(121,959)
4	931	RENTS	785,006	-	-	-	785,006	-	(3,954)	-	(3,954)	(3,954)	781,052
5	932	MAINTENANCE OF GENERAL PLANT	1,983,588	-	-	-	1,983,588	-	(1,218,383)	-	(1,218,383)	(1,218,383)	765,204
6	935	MAINTENANCE OF GENERAL PLANT - A&G	-	-	-	-	-	-	-	-	-	-	-
7		TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING											
8		OTHER GAS SUPPLY EXPENSES - OPERATION	59,743,644	-	(2)	(2)	59,743,642	-	(1,890,257)	-	(1,890,257)	(1,890,260)	57,853,384
9	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	31,588,519	-	(227,495)	(227,495)	31,361,025			1,890,897	1,890,897	1,663,402	33,251,921
10	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	4,237,649	-	(598,892)	(598,892)	3,638,757	-	-	5,975,835	5,975,835	5,376,943	9,614,592
11	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	1,063,392	-	-	-	1,063,392	-	-	(115,534)	(115,534)	(115,534)	947,858
12	408	TAXES OTHER THAN INCOME TAXES - OTHER	218,329	-	-	-	218,329	-	-	10,071	10,071	10,071	228,400
13		TOTAL TAXES OTHER THAN INCOME TAXES	5,519,370	-	(598,892)	(598,892)	4,920,478	-	-	5,870,372	5,870,372	5,271,480	10,790,850
14		TOTAL OTHER OPERATING EXPENSES	37,107,889	-	(826,386)	(826,386)	36,281,503	-	-	7,761,268	7,761,268	6,934,882	44,042,771
15		TOTAL OPERATING EXPENSES BEFORE TAXES	96,851,533	-	(826,389)	(826,389)	96,025,145	-	(1,890,257)	7,761,268	5,871,011	5,044,622	101,896,156
16		TOTAL OPERATING INCOME BEFORE TAXES	46,768,132	(14,970,693)	826,389	(14,144,305)	32,623,827	6,629,532	1,890,257	(7,761,268)	758,521	(13,385,784)	33,382,348

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.1
SHEET 1 OF 1
WITNESS: J. C. WOZNIAK

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 1			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 124,766,486
	SCHEDULE D-1.A	BASE-UNADJUSTED	135,178,052
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ (10,411,566)
			-7.7%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 60,390,145
	SCHEDULE D-1.A	BASE-UNADJUSTED	64,808,097
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ (4,417,952)
			-6.8%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 2,947,449
	SCHEDULE D-1.A	BASE-UNADJUSTED	2,952,136
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ (4,687)
			-0.2%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ (8,415)
	SCHEDULE D-1.A	BASE-UNADJUSTED	(8,415)
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ -
			0.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 122,966
	SCHEDULE D-1.A	BASE-UNADJUSTED	122,884
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ 82
			0.1%
ADJ 2			
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 25,175,272
	SCHEDULE D-1.A	BASE-UNADJUSTED	26,503,290
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ (1,328,018)
			-5.0%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.		BASE-ADJUSTED	$ 4,995,471
	SCHEDULE D-1.A	BASE-UNADJUSTED	3,804,024
	WORKPAPER WPD-2.1.A	ADJUSTMENT	$ 1,191,447
			31.3%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

WORKPAPER WPD-2.1.A
SHEET 1 of 1
WITNESS: J. C. WOZNIAK

LINE NO.		PURPOSE AND DESCRIPTION	ACTUAL SEP 2025	ACTUAL OCT 2025	ACTUAL NOV 2025	ACTUAL DEC 2025	ACTUAL JAN 2026	ACTUAL FEB 2026	UPDATED ACTUAL MAR 2026	UPDATED ACTUAL APR 2026	UPDATED ACTUAL MAY 2026	UPDATED ACTUAL JUN 2026	UPDATED ACTUAL JUL 2026	UPDATED ACTUAL AUG 2026	TOTAL
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
			$	$	$	$	$	$	$	$	$	$	$	$	$
		OPERATING REVENUE													
		SALE OF GAS													
1	480	RESIDENTIAL - SMRP RIDER REVENUES	127,323	126,306	550,704	1,397,795	2,323,587	2,979,514	1,415,369	652,614	348,434	208,951	148,138	132,831	10,411,566
2	481.1	COMMERCIAL - SMRP RIDER REVENUES	108,703	123,991	254,514	549,382	853,272	1,057,971	554,591	283,255	205,989	156,681	138,036	131,568	4,417,952
3	481.2	INDUSTRIAL - SMRP RIDER REVENUES	217	2,637	2,489	(8,230)	4,283	(200)	1,016	1,599	1,303	(406)	(1,134)	1,112	4,687
4	481.9	OTHER - SMRP RIDER REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
5	483	PUBLIC UTILITIES - SMRP RIDER REVENUES	(244)	33	237	(64)	357	(3)	(612)	624	(470)	139	(294)	214	(82)
6		TOTAL SALE OF GAS	235,999	252,967	807,944	1,938,883	3,181,499	4,037,282	1,970,365	938,092	555,257	365,365	284,745	265,726	14,834,122
7		OTHER OPERATING INCOME													
8	489	REVENUE FROM TRANSPORTING GAS TO OTHERS - SMRP RIDER REVENUES	61,555	95,446	113,862	119,637	171,776	164,787	147,573	133,730	117,069	34,262	58,556	109,766	1,328,018
9		TOTAL OTHER OPERATING INCOME	61,555	95,446	113,862	119,637	171,776	164,787	147,573	133,730	117,069	34,262	58,556	109,766	1,328,018
10	495	OTHER GAS REVENUE - SMRP RIDER REVENUES	696,830	677,105	347,095	(876,502)	(1,985,138)	(2,802,013)	(903,071)	266,227	606,056	904,481	945,624	931,859	(1,191,447)
11		TOTAL OPERATING REVENUE - SMRP RIDER REVENUES	994,384	1,025,518	1,268,901	1,182,018	1,368,137	1,400,057	1,214,866	1,338,049	1,278,381	1,304,108	1,288,925	1,307,350	14,970,693

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.2
SHEET 1 of 1
WITNESS: C. INSCHO

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 1			
ELECTRIC O&M EXPENSE (MISCLASSIFIED) - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE MISCLASSIFIED BASE PERIOD ELECTRIC OPERATIONS AND MAINTENEANCE EXPENSES.	SCHEDULE D-1.A	BASE-ADJUSTED	$ -
	SCHEDULE D-1.A	BASE-UNADJUSTED	2
		ADJUSTMENT	$ (2)
			-100.0%
ADJ 2			
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT A LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS ADJUSTMENT ALSO REMOVES DEPRECIATION EXPENSE RELATED TO 2025, 2026, AND 2027 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.7.	WORKPAPER WPB-2.1.B	BASE-ADJUSTED	$ 31,361,025
	SCHEDULE D-1.A	BASE-UNADJUSTED	31,588,519
		ADJUSTMENT	$ (227,495)
			-0.7%
ADJ 3			
TAXES OTHER THAN INCOME TAXES - PROPERTY TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE PROPERTY TAXES RELATED TO 2025, 2026, AND 2027 SMRP INVESTMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULES D-2.5 AND D-2.7.		BASE-ADJUSTED	$ 3,638,757
	SCHEDULE D-1.A	BASE-UNADJUSTED	4,237,649
	WORKPAPER WPD-2.2.A	ADJUSTMENT	$ (598,892)
			-14.1%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY TAX ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED

WORKPAPER WPD-2.2.A
SHEET 1 of 1
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	TAXABLE AMOUNT	EFFECTIVE TAX RATE	UPDATED TAX AMOUNT
			$		$
1	PROPERTY, PLANT AND EQUIPMENT - 2024 SMRP				
2	2024 SMRP NET PLANT ADDITIONS		42,177,685		
3	ESTIMATED SMRP ASSESSED VALUE AT DECEMBER 31, 2024		42,177,685		
4	EFFECTIVE PROPERTY TAX RATE			1.530%	
5	SEPTEMBER - DECEMBER 2025 SMRP PROPERTY TAX EXPENSE - PROPERTY, PLANT AND EQUIPMENT				215,066
6	PROPERTY, PLANT AND EQUIPMENT - 2025 SMRP				
7	2025 SMRP NET PLANT ADDITIONS	WPB-2.1.B, LINE 12, COLS. F - M	37,637,096		
8	ESTIMATED SMRP ASSESSED VALUE AT DECEMBER 31, 2025		37,637,096		
9	EFFECTIVE PROPERTY TAX RATE			1.530%	
10	JANUARY - AUGUST 2026 SMRP PROPERTY TAX EXPENSE - PROPERTY, PLANT AND EQUIPMENT				383,826
11	TME AUGUST 2026 SMRP PROPERTY TAX EXPENSE - PROPERTY, PLANT AND EQUIPMENT				598,892

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.3
SHEET 1 of 2
WITNESS: J. C. WOZNIAK

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 1			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ 129,099,092
THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS	SCHEDULE D-1.A	BASE-ADJUSTED	124,766,486
FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ 4,332,606
			3.5%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ 59,659,398
THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS	SCHEDULE D-1.A	BASE-ADJUSTED	60,390,145
FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ (730,747)
			-1.2%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ 2,602,942
THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS	SCHEDULE D-1.A	BASE-ADJUSTED	2,947,449
FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ (344,507)
			-11.7%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ -
THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS	SCHEDULE D-1.A	BASE-ADJUSTED	(8,415)
FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ 8,415
			-100.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ 111,178
THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS	SCHEDULE D-1.A	BASE-ADJUSTED	122,966
FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ (11,788)
			-9.6%
ADJ 2			
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE	SCHEDULE D-1.B	FORECASTED	$ 150,000
FROM THE BASE PERIOD LEVEL TO THE FTP LEVEL BASED ON A HISTORIC	SCHEDULE D-1.A	BASE-UNADJUSTED	210,789
MULTI-YEAR AVERAGE OF FORFEITED DISCOUNTS.		ADJUSTMENT	$ (60,789)
			-28.8%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE	SCHEDULE D-1.B	FORECASTED	$ 116,466
FROM THE BASE PERIOD LEVEL TO THE FTP LEVEL. THE FTP LEVEL IS BASED ON	SCHEDULE D-1.A	BASE-UNADJUSTED	47,902
A HISTORIC MULTI-YEAR AVERAGE OF MISC. SERVICE REVENUE.		ADJUSTMENT	$ 68,563
			143.1%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO	SCHEDULE D-1.B	FORECASTED	$ 25,007,162
REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN	SCHEDULE D-1.A	BASE-ADJUSTED	25,175,272
BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.		ADJUSTMENT	$ (168,110)
			-0.7%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ 74,034
THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FTP.	SCHEDULE D-1.A	BASE-UNADJUSTED	89,241
		ADJUSTMENT	$ (15,207)
			-17.0%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFELCT	SCHEDULE D-1.B	FORECASTED	$ 180,125
THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED	SCHEDULE D-1.A	BASE-ADJUSTED	4,995,471
REVENUE RECORDED DURING THE BASE PERIOD.		ADJUSTMENT	$ (4,815,346)
			-96.4%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE D-2.3
SHEET 2 of 2
WITNESS: J. C. WOZNIAK

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 3			
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT	SCHEDULE D-1.B	FORECASTED	$ 77,159,140
IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	79,345,138
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ (2,185,998)
			-2.8%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT	SCHEDULE D-1.B	FORECASTED	$ 3,713,241
TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	4,223,582
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ (510,341)
			-12.1%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE	SCHEDULE D-1.B	FORECASTED	$ 719,988
NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	7,369,304
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ (6,649,317)
			-90.2%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE	SCHEDULE D-1.B	FORECASTED	$ (969,882)
NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	(773,448)
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ (196,435)
			25.4%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT	SCHEDULE D-1.B	FORECASTED	$ 1,221,419
IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	75,630
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ 1,145,788
			1515.0%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT	SCHEDULE D-1.B	FORECASTED	$ (122,013)
IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	(151,872)
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ 29,859
			-19.7%
EXCHANGE FEES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT	SCHEDULE D-1.B	FORECASTED	$ -
THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE	SCHEDULE D-1.A	BASE-ADJUSTED	-
FROM BASE YEAR TO FORECASTED VOLUMES.		ADJUSTMENT	$ -
			0.0%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.4
SHEET 1 of 2
WITNESS: C. INSCHO

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 1			
NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT COLUMBIA'S ESTIMATED EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLETS A WAGE GUIDELINE INCREASE OF 3%, SHORT TERM INCENTIVE PLAN, LONG TERM INCENTIVE PLAN, AND PROFIT SHARING.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 13,889,559 14,767,295 $ (877,736) -5.9%
ADJ 2			
EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT A LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYMENT, VISION) AND THRIFT PLAN NET OF RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES PER THE COMPANY'S ACTUARIAL STUDIES.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 3,140,040 3,136,919 $ 3,121 0.1%
ADJ 3			
MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 2,167,412 2,134,092 $ 33,320 1.6%
ADJ 4			
ADVERTISING - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED 811 PUBLIC AWARENESS ADVERTISING EXPENSES. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.7.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 9,024 17,167 $ (8,143) -47.4%
ADJ 5			
OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINSTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 5,900,840 5,198,086 $ 702,754 13.5%
ADJ 6			
RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ (110,780) (48,840) $ (61,940) 126.8%
ADJ 7			
CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY AND LIABILITY. THIS CATEGORY IS FURTHER ADJUSTED TO REFLECT CURRENT EFFECTIVE POLICIES AND ALLOCATIONS ON SCHEDULE D-2.7.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 1,604,397 1,560,189 $ 44,208 2.8%
ADJ 8			
INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFECT THE LOSSES AND CLAIMS ASSOCIATED WITH AUTO AND GENERAL INJURIES AND DAMAGES, AS WELL AS WORKERS' COMPENSATION.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 144,436 87,982 $ 56,454 64.2%
ADJ 9			
EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.7.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 525,289 394,536 $ 130,753 33.1%
ADJ 10			
COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS INCLUDING THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.7.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 149,316 83,541 $ 65,775 78.7%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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WORKPAPER REFERENCE NO(S).

SCHEDULE D-2.4
SHEET 2 of 2
WITNESS: C. INSCHO

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		UPDATED AMOUNT
ADJ 11			
CORPORATE SERVICE COMPANY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY INCLUDING CONSTRUCTION AND ENGINEERING, GAS SUPPLY PLANNING, ROUTING AND DISPATCH, CALL CENTER OPERATIONS, SAFETY AND UTILITY OPERATION SUPPORT, AS WELL AS CENTRALIZED CORPORATE FUNCTIONS SUCH AS ACCOUNTING AND INFORMATION TECHNOLOGY. THIS CATEGORY IS FURTHER ADJUSTED FOR NON-RECOVERABLE EXPENSES ON SCHEDULE D-2.7.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 24,342,684 25,703,567 $ (1,360,883) -5.3%
ADJ 12			
UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THIS CATEGORY IS FURTHER ADJUSTED IN SCHEDULE D-2.7 TO REFLECT THE EXPECTED UNCOLLECTIBLE EXPENSE BASED ON REVENUES IN THE FORECASTED TEST PERIOD.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 1,108,158 1,367,349 $ (259,191) -19.0%
ADJ 13			
MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED DAMAGES TO COMPANY FACILITIES.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ (129,266) (14,898) $ (114,369) 767.7%
ADJ 14			
ENERGY ASSISTANCE PROGRAM TRACKER AND MISCELLANEIOUS REVENUE TRACKER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE AMOUNTS TO BE RECOVERED THROUGH COMPANY'S APPROVED O&M TRACKER MECHANISMS, SPECIFICALLY THE ENERGY ASSISTANCE PROGRAM (EAP) AND ENERGY EFFICIENCY CONSERVATION PROGRAM (EECP) TRACKERS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.7 TO MATCH THE O&M TRACKER EXPENSE TO REVENUE IN THE FORECASTED TEST PERIOD.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 578,808 589,006 $ (10,198) -1.7%
ADJ 15			
CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCKS, AND GENERAL TOOLS AND HOURS OF USAGE.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 3,130,078 3,034,236 $ 95,842 3.2%
ADJ 16			
UTILITIES / FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, GAS, WATER AND SEWER, TELEPHONE, AND TELECOMMUNICATIONS.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 813,552 816,887 $ (3,335) -0.4%
ADJ 17			
MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT ESTIMATED EXPENSES FOR THE PUBLIC SERVICE COMMISSION ASSESSMENT, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED BASE-UNADJUSTED ADJUSTMENT	$ 589,838 916,529 $ (326,691) -35.6%

COLUMBIA GAS OF KENTUCKY, INC.
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DETAILED ADJUSTMENTS
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TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

WORKPAPER WPD-2.4.A
SHEET 1 of 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	PURPOSE AND DESCRIPTION	ACTUAL SEP 2025	ACTUAL OCT 2025	ACTUAL NOV 2025	ACTUAL DEC 2025	ACTUAL JAN 2026	ACTUAL FEB 2026	UPDATED ACTUAL MAR 2026	UPDATED ACTUAL APR 2026	UPDATED ACTUAL MAY 2026	UPDATED ACTUAL JUN 2026	UPDATED ACTUAL JUL 2026	UPDATED ACTUAL AUG 2026	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
		$	$	$	$	$	$	$	$	$	$	$	$	$
	OPERATING AND MAINTENANCE EXPENSE COST CATEGORY													
1	LABOR	1,055,419	1,076,591	961,715	848,462	1,252,834	1,127,631	1,018,881	978,023	1,130,311	860,742	1,020,246	1,040,840	12,371,694
2	STOCK COMPENSATION	18,723	47,504	43,631	114,628	52,763	50,756	32,829	41,224	40,092	43,562	34,246	40,845	560,803
3	INCENTIVE COMPENSATION	398,716	105,234	105,234	229,683	80,471	47,891	82,973	80,400	80,484	202,622	100,513	101,225	1,615,446
4	PROFIT SHARING	51,965	13,968	13,968	32,590	10,657	10,594	10,621	10,653	10,658	26,931	13,349	13,397	219,352
5	EMPLOYEES' INSURANCE PLANS	150,079	146,530	173,070	142,996	217,132	191,782	86,167	125,387	83,952	126,629	77,447	167,258	1,688,428
6	OPEB EXPENSES (SERVICE)	3,077	3,359	3,127	3,138	2,894	2,620	2,343	2,189	2,242	2,457	2,490	2,420	32,355
7	OPEB EXPENSES (NON-SERVICE)	(2,830)	2,803	(13)	(13)	(10,396)	(10,396)	(11,820)	(10,396)	(10,396)	(10,396)	(10,396)	(10,396)	(84,647)
8	POST-EMPLOYMENT BENEFITS - FAS112	-	-	26,486	-	-	-	-	-	-	-	-	-	26,486
9	PENSION EXPENSES (SERVICE)	13,847	13,459	13,314	13,372	15,785	14,191	12,694	11,908	13,037	11,970	11,827	12,817	158,220
10	PENSION EXPENSES (NON-SERVICE)	552,729	(5,716)	(5,716)	134,366	(16,774)	(16,774)	(16,774)	(16,774)	(16,774)	(16,774)	(16,850)	(16,785)	541,386
11	401K	64,817	65,119	62,063	104,759	47,548	66,711	58,247	54,891	59,574	73,020	59,162	58,781	774,691
12	NET LABOR & BENEFITS	2,306,542	1,468,851	1,396,878	1,623,980	1,652,913	1,485,005	1,276,161	1,277,504	1,393,180	1,320,764	1,292,033	1,410,402	17,904,214
13	MATERIALS & SUPPLIES	256,810	212,184	228,747	363,107	114,500	167,338	24,900	631,880	(320,275)	115,613	223,270	116,019	2,134,092
14	ADVERTISING EXPENSE	705	797	198	13,626	-	-	-	-	246	255	36	1,304	17,167
15	LEGAL FEES	-	-	-	-	-	-	-	-	-	-	-	401	401
16	AUDIT FEES	16,426	17,754	16,426	18,884	17,073	17,073	19,968	16,692	16,939	17,622	16,623	19,255	210,734
17	OUTSIDE SERVICES	428,449	468,813	438,559	(279,980)	251,762	185,058	619,381	511,896	629,879	741,664	553,149	438,322	4,986,951
18	LEASES BUILDING & LAND	(10,799)	(10,799)	(10,799)	(10,659)	(10,659)	(10,659)	11,448	(5,157)	(5,157)	(5,128)	(5,157)	(5,089)	(78,616)
19	LEASES OTHER	4,213	2,458	6,304	4,866	3,438	2,255	3,393	6,272	2,113	6,769	1,204	(13,509)	29,776
20	CORPORATE INSURANCE	126,508	124,285	123,363	123,831	138,769	126,428	124,422	131,841	133,167	133,487	136,020	138,068	1,560,189
21	EMPLOYEE EXPENSES	33,423	35,542	33,317	32,280	32,616	48,886	30,489	30,149	22,547	27,639	37,594	30,053	394,536
22	DUES & DONATIONS	625	16,857	5,000	37,425	1,850	7,153	2,500	3,199	(1,813)	-	745	10,000	83,541
23	UTILITIES	49,018	61,221	74,222	91,720	79,919	63,616	85,475	52,878	62,567	71,682	70,665	53,906	816,887
24	CORPORATE SERVICE BILL	2,244,910	2,296,577	2,414,652	2,301,114	1,879,805	2,084,757	2,059,816	2,022,761	2,326,020	2,087,756	1,828,291	2,157,108	25,703,567
25	UNCOLLECTIBLE-NON-GAS COST	11,634	48,557	111,824	135,018	131,936	109,498	117,048	142,886	62,667	262,633	(138,755)	192,575	1,187,522
26	UNCOLLECTIBLE-GAS COST	3,213	7,651	23,073	37,664	50,483	30,492	12,123	5,268	3,704	1,582	2,371	2,203	179,827
27	MISCELLANEOUS REVENUE ADJUSTMENT	-	(24,021)	(4,809)	4,379	1,104	(40)	1,435	30	3,428	78	3,520	-	(14,898)
28	AMORTIZATIONS	19,118	19,118	19,118	19,118	19,118	19,118	19,118	19,118	19,118	19,118	19,118	19,118	229,416
29	INJURIES & DAMAGES	329	(16,075)	(34,522)	33,620	5,287	10,900	34,907	(3,616)	20,076	29,408	4,392	3,275	87,982
30	ENERGY ASSISTANCE PROGRAM TRACKER	37,447	37,448	38,091	38,262	38,111	38,101	37,992	37,874	37,766	37,574	37,505	37,542	453,713
31	MISCELLANEOUS REVENUE TRACKER	-	9,885	9,885	16,475	-	39,540	16,475	13,180	9,885	3,493	9,885	6,590	135,293
32	CLEARING ACCOUNTS	214,737	278,747	225,768	170,504	236,369	178,425	274,617	303,321	244,080	315,227	262,321	330,122	3,034,236
33	COMMISSION FEES	18,800	18,800	18,800	78,088	21,368	21,368	21,368	21,368	21,368	21,368	21,368	21,368	305,432
34	MISCELLANEOUS & OTHER	139,769	(21,696)	(7,969)	100,774	(43,446)	5,978	24,892	4,201	51,197	9,858	36,406	81,718	381,681
35	OTHER O&M	3,595,336	3,584,104	3,729,248	3,330,115	2,969,404	3,145,283	3,541,765	3,946,040	3,339,519	3,897,696	3,120,569	3,640,350	41,839,430
36	TOTAL OPERATING AND MAINTENANCE EXPENSE	5,901,878	5,052,955	5,126,126	4,954,094	4,622,318	4,630,288	4,817,926	5,223,544	4,732,699	5,218,460	4,412,602	5,050,752	59,743,644

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.5
SHEET 1 of 1
WITNESS: C. INSCHO

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS			UPDATED AMOUNT
ADJ 1				
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT A LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.7.	SCHEDULE D-1.B	FORECASTED	$	33,251,921
	SCHEDULE D-1.A	BASE-ADJUSTED		31,361,025
		ADJUSTMENT	$	1,890,897
				6.0%
ADJ 2				
TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT A LEVEL OF PROPERTY TAX RELATED TO PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.7.	SCHEDULE D-1.B	FORECASTED	$	10,790,850
	SCHEDULE D-1.A	BASE-ADJUSTED		4,920,478
		ADJUSTMENT	$	5,870,372
				119.3%

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
E-1.1	SHEETS 1 - 3 OF 3	COMPUTATION OF FEDERAL AND STATE INCOME TAX
E-1.2	SHEETS 1 & 2 OF 2	CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1.1
SHEET 1 OF 3
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES TOTAL COMPANY	JURIS. %	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES JURISDICTIONAL	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES TOTAL COMPANY	ADJUSTED FORECASTED RETURN AT CURRENT RATES TOTAL COMPANY	FORECASTED RETURN AT CURRENT RATES ADJUSTMENT	PROFORMA FORECASTED RETURN AT PROPOSED RATES JURISDICTIONAL
			UPDATED						
			(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)
			$		$	$	$		$
1	Operating Income Before Income Taxes	SCH C-1, LN 7	32,623,827	100%	32,623,827	(8,001,840)	24,621,987	35,725,156	60,347,144
2	Interest Charges	1/	12,526,327		12,526,327	2,032,903	14,559,230	-	14,559,230
3	Book Net Income before Income Tax & Credits	LN 1+2	20,097,500		20,097,500	(10,034,743)	10,062,758	35,725,156	45,787,914
4	Federal Flow-Through Statutory Adjustments	PG 2, LN 9	(916,388)		(188,239)	340,368	152,129	-	152,129
5	Federal Timing Statutory Adjustments	PG 2, LN 53	3,057,918		3,057,918	(34,398,519)	(31,340,601)	-	(31,340,601)
6	State Bonus Disallowance	PG 2, LN 56	(3,794,403)		(3,794,403)	664,548	(3,129,854)	-	(3,129,854)
7	State Taxable Income	LN 3+4+5+6	18,444,628		19,172,777	(43,428,345)	(24,255,569)	35,725,156	11,469,588
8	State Income Tax	LN 9 x 5%	922,231		958,639	(2,171,417)	(1,212,778)	1,786,258	573,479
9	Prior Adjustment to State Income Tax	PG 2, LN 73	158,723		158,723	(158,723)	-	-	-
10	Other Adjustments to State Income Tax	PG 2, LN 74	-		-	-	-	-	-
11	Total State Income Tax	LN 11+12+13	1,080,954		1,117,362	(2,330,140)	(1,212,778)	1,786,258	573,479
12	Federal Taxable Income	LN 3+5+6-11-12	21,158,076		21,849,817	(41,762,753)	(19,912,936)	33,938,899	14,025,963
13	Federal Net Operating Loss Carryforward		(8,790,631)		(8,790,631)	-	-	-	-
14	Federal Income Tax	LN 17+19 x 21%	2,597,163		2,742,429	(8,770,178)	(4,181,717)	7,127,169	2,945,459
15	Prior Adjustment to Federal Income Tax	PG 3, LN 7	(446,914)		(446,914)	446,914	-	-	-
16	Other Adjustments to Federal Income Tax		-		-	-	-	-	-
17	Current Federal Income Tax	LN 21+22+23	2,150,249		2,295,515	(8,323,264)	(4,181,717)	7,127,169	2,945,459
18	Current State Income Tax	LN 11+12+13	1,080,954		1,117,362	(2,330,140)	(1,212,778)	1,786,258	573,479
19	Total Current Income Tax	LN 25+26	3,231,204		3,412,877	(10,653,404)	(5,394,495)	8,913,427	3,518,938
20	Provision for Deferred Federal Income Tax	LN -6 -19 * 21%	1,203,870		1,203,870	7,223,689	6,581,526	-	6,581,526
21	Federal Benefit of Provision for Deferred State Income Tax	LN -37 * 21%	(7,733)		(7,733)	(354,207)	(361,940)	-	(361,940)
22	Amortization of Excess ADIT-Federal	PG 3, LN 4	(810,886)		(810,886)	172,472	(638,413)	-	(638,413)
23	Flow-Through Excess Book/Tax Depreciation-Federal	PG 3, LN 3	(198,491)		(198,491)	75,573	(122,917)	-	(122,917)
24	Amortization of Investment Tax Credit	PG 3, LN 2	(531)		(531)	531	-	-	-
25	Other Adjustments to Deferred Federal Income Tax	PG 3, LN 8+9+10	111,495		111,495	(111,495)	-	-	-
26	Deferred Federal Income Tax	LN 29+30+31+32+33	297,724		297,724	7,006,564	5,458,256	-	5,458,256
27	Provision for Deferred State Income Tax	LN -6 -7 * 5%	36,824		36,824	1,686,699	1,723,523	-	1,723,523
28	Amortization of Excess ADIT-State	PG 3, LN 13	(1,505)		(1,505)	(22,618)	(24,123)	-	(24,123)
29	Flow-Through Excess Book/Tax Depreciation-State	PG 3, LN 14	(36,938)		(36,938)	6,132	(30,806)	-	(30,806)
30	Other Adjustments to Deferred State Income Tax	PG 3, LN 19+20	1,224,287		1,224,287	(1,224,287)	-	-	-
31	Deferred State Income Tax	LN 37+38+39+40	1,222,668		1,222,668	445,925	1,668,593	-	1,668,593
32	Total Provision for Deferred Income Taxes	LN 375+41	1,520,392		1,520,392	7,452,489	7,126,849	-	7,126,849
33	Total Federal Income Taxes	LN 25+35	2,447,974		2,593,239	(1,316,700)	1,276,539	7,127,169	8,403,715
34	Total State Income Taxes	LN 26+41	2,303,622		2,340,030	(1,884,215)	455,815	1,786,258	2,242,073
35	Total Income Tax Expense	LN 45+47	4,751,596		4,933,269	(3,200,915)	1,732,354	8,913,427	10,645,787
36	Effective Tax Rate		23.64%		24.55%	31.90%	17.22%	24.95%	23.25%
37	NOTE 1/								
38	RATE BASE	SCH B-1, LN 10	583,433,946				609,682,978		
39	WEIGHTED COST OF SHORT-TERM AND LONG-TERM DEBT	SCH J-1 LN 1 + LN 2	2.15%				2.39%		
40	INTEREST CHARGES CALCULATED	SCH E-1.1, LN 2	12,526,327				14,559,230		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1.1
SHEET 2 OF 3
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES TOTAL COMPANY	JURIS. %	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES JURISDICTIONAL	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES TOTAL COMPANY	ADJUSTED FORECASTED RETURN AT CURRENT RATES TOTAL COMPANY	FORECASTED RETURN AT CURRENT RATES ADJUSTMENT	PROFORMA FORECASTED RETURN AT PROPOSED RATES JURISDICTIONAL
			UPDATED						
			(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)
			$		$	$	$		$
1	Permanent and Flow Through Items								
2	Lobbying		134,220	0%	-	-	-	-	-
3	Meals and Entertainment		159,475	100%	159,475	(24,731)	134,744	-	134,744
4	AFUDC Equity		(945,765)	0%	-	-	-	-	-
5	ESPP		20,130	100%	20,130	(3,006)	17,124	-	17,124
6	Parking		299	100%	299	(38)	261	-	261
7	Perm Taxes Allocation NCS		-	100%	-	-	-	-	-
8	Fines and Penalties		83,396	0%	-	-	-	-	-
9	Stock Excess		(368,143)	100%	(368,143)	368,143	-	-	
10	Total Permanent and Flow Through Items		(916,388)		(188,239)	340,368	152,129	-	152,129
11	Tax Timing Statutory Adjustments								
12	NC Payroll Taxes Cares Act		(115,700)	100%	(115,700)	115,700	-	-	-
13	Accd Liab-ST FAS112		6,845	100%	6,845	(6,845)	-	-	-
14	Accum Provisions FAS 112		19,640	100%	19,640	(19,640)	-	-	-
15	Accum Provisions OPEB		(634,995)	100%	(634,995)	634,995	-	-	-
16	Inventory Capitalization		(388,370)	100%	(388,370)	388,370	-	-	-
17	LIFO Storage Adjustment		-	100%	-	-	-	-	-
18	Accd Liab-Incentive Compnstion		1,533,502	100%	1,533,502	(1,533,502)	-	-	-
19	Accd Liab-Profit Sharing		205,419	100%	205,419	(205,419)	-	-	-
20	Accd Liab-Vacation Pay CY		(887,146)	100%	(887,146)	887,146	-	-	-
21	Accd Liab-Vacation Pay PY		837,328	100%	837,328	(837,328)	-	-	-
22	Accum Prov-Banked Vacation		451	100%	451	(451)	-	-	-
23	Stock Comp LTIP - Tax		175,222	100%	175,222	(175,222)	-	-	-
24	Accrd Property Tax		2,649,509	100%	2,649,509	(2,649,509)	-	-	-
25	Misc Assets-Property Tax		-	100%	-	-	-	-	-
26	Accd Liab-Severance		-	100%	-	-	-	-	-
27	Custmr Advn for Constr NonCur		423,834	100%	423,834	(423,834)	-	-	-
28	Accd Liability - Pension ST-NQ		600	100%	600	(600)	-	-	-
29	Accum Prov LT PenCost Non-Qual		2,699	100%	2,699	(2,699)	-	-	-
30	Accum Provisions Pen Cost Qual		-	100%	-	-	-	-	-
31	Funds Held in Trust		(197,584)	100%	(197,584)	197,584	-	-	-
32	FAS 109 Basis Adjustment - TR		(1,514,603)	100%	(1,514,603)	1,514,603	-	-	-
33	Other Basis Difference		-	100%	-	-	-	-	-
34	Excess Tax Depreciation		(11,839,881)	100%	(11,839,881)	5,467,042	(6,372,839)	-	(6,372,839)
35	Bonus Depreciation		-	100%	-	-	-	-	-
36	Repairs Deduction		(14,112,611)	100%	(14,112,611)	(23,748,166)	(37,860,777)	-	(37,860,777)
37	263A Mixed Service Cost Deduction		(1,173,532)	100%	(1,173,532)	(1,951,236)	(3,124,769)	-	(3,124,769)
38	SMRP Book / Tax Basis Difference - Adjustment		19,525,641	100%	19,525,641	(3,507,857)	16,017,784	-	16,017,784
39	Oblig Operating Lease		(138,870)	100%	(138,870)	138,870	-	-	-
40	Right of Use Asset		129,523	100%	129,523	(129,523)	-	-	-
41	NC Reg Asset COVID Costs		-	100%	-	-	-	-	-
42	NC Reg Asset Def Depr Cap Lse		2,273	100%	2,273	(2,273)	-	-	-
43	NC Reg Asset FAS 158 OPEB		(90,969)	100%	(90,969)	90,969	-	-	-
44	NC Reg Asset FAS158 Pension		967,497	100%	967,497	(967,497)	-	-	-
45	NC Reg Asset Pen NQulfd FAS158		(3,147)	100%	(3,147)	3,147	-	-	-
46	NC Reg Asset Rate Case Non-Cur		92,185	100%	92,185	(92,185)	-	-	-
47	Reg Asset EAP		67,731	100%	67,731	(67,731)	-	-	-
48	Reg Asset GTI Funding		50,330	100%	50,330	(50,330)	-	-	-
49	Reg Asset-Prf Base Rt Adj PBRA		2,870,007	100%	2,870,007	(2,870,007)	-	-	-
50	Reg Lia Curr-AMRP		3,366,639	100%	3,366,639	(3,366,639)	-	-	-
51	Reg Liab Curr-DSM Uncollect		25,747	100%	25,747	(25,747)	-	-	-
52	Reg Liab Curr-Other		774,831	100%	774,831	(774,831)	-	-	-
53	Reg Liab NC-BA Lost Credits		26,304	100%	26,304	(26,304)	-	-	-
54	Reg Liab NC-State Tax Reform		-	100%	-	-	-	-	-
55	Reg Liab Rate Reserve - Curren		-	100%	-	-	-	-	-
56	Bad Debts		401,569	100%	401,569	(401,569)	-	-	-
57	Total Tax Timing Differences		3,057,918		3,057,918	(34,398,519)	(31,340,601)	-	(31,340,601)
58	Total Statutory Adjustments to Taxable Income		(17,384,111)	100%	(17,384,111)	(30,930,854)	(48,314,964)	-	(48,314,964)
59	State Bonus Disallowance		(3,794,403)	100%	(3,794,403)	664,548	(3,129,854)	-	(3,129,854)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPUTATION OF FEDERAL AND STATE INCOME TAX
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1.1
SHEET 3 OF 3
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	UPDATED ADJUSTED BASE PERIOD RETURN AT CURRENT RATES TOTAL COMPANY	JURIS. %	UPDATED ADJUSTED BASE PERIOD RETURN AT CURRENT RATES JURISDICTIONAL	UPDATED ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES TOTAL COMPANY	UPDATED ADJUSTED FORECASTED RETURN AT CURRENT RATES TOTAL COMPANY	UPDATED FORECASTED RETURN AT CURRENT RATES ADJUSTMENT	UPDATED PROFORMA FORECASTED RETURN AT PROPOSED RATES JURISDICTIONAL
			(1)	(2)	(3) = (1 * 2)	(4) = (5) - (3)	(5)	(6)	(7) = (5) + (6)
			$		$	$	$		$
1	Federal Other								
2	Amortization of Investment Tax Credit		(531)	100%	(531)	531	-	-	-
3	Flow-Through Excess Book/Tax Depreciation		(198,491)	100%	(198,491)	75,573	(122,917)	-	(122,917)
4	Amortization of Excess ADIT-Federal		(810,886)	100%	(810,886)	172,472	(638,413)	-	(638,413)
5	Prior Adjustment to Federal Income Tax								
6	Current Federal Prior Year Return-to-Provision True-up		(446,914)	100%	(446,914)	446,914	-	-	-
7	Deferred Federal Prior Year Return-to-Provision True-up		251,088	100%	251,088	(251,088)	-	-	-
8	Deferred Federal Prior Year True-up		28,229	100%	28,229	(28,229)	-	-	-
9	Federal Benefit of State Prior Year True-up		(167,822)	100%	(167,822)	167,822	-	-	-
10	State Other								
11	Amortization of Excess ADIT-State		(1,505)	100%	(1,505)	(22,618)	(24,123)	-	(24,123)
12	Flow-Through Excess Book/Tax Depreciation		(36,938)	100%	(36,938)	6,132	(30,806)	-	(30,806)
13	Prior Adjustment to State Income Tax								
14	Current State Prior Year Return-to-Provision True-up		158,723	100%	158,723	(158,723)	-	-	-
15	Current State Payable True-up		-	100%	-	-	-	-	-
16	Deferred State Prior Year Return-to-Provision True-up		1,224,287	100%	1,224,287	(1,224,287)	-	-	-
17	Deferred Federal Prior Year True-up		-	100%	-	-	-	-	-

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1.2
SHEET 1 OF 2
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FUTURE PERIOD AMOUNT
	(1)	(2)	(3)	(4)
			$	$
1	Adjusted Operating Revenues	C-1	218,737,306	209,853,954
2	Adjusted Operation and Maintenance Expense	C-1	149,831,976	140,812,018
3	Adjusted Depreciation and Amortization Expense	C-2	31,361,025	36,908,120
4	Adjusted Taxes Other Than Income	C-2	4,920,478	7,511,829
5	Adjusted Income Before Income Tax	Line (1) - (Sum of Lines (2) - (4))	32,623,827	24,621,987
6	1st Iteration			
7	CWC SIT		-	-
8	CWC FIT		-	-
9	CWC Interest		-	-
10	Rate Base Excluding Cash Working Capital	B-1	583,433,946	609,682,978
11	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(6,242,324)	(7,268,533)
12	Total Rate Base	Sum of Lines (8) - (11)	577,191,622	602,414,445
13	Weighted Cost of Debt	J-1.1 / J-1.2	2.1470%	2.3880%
14	Interest	Line (12) x Line (13)	12,392,304	14,385,657
15	Operating Income Before Reconciling Items	Line (5) - Line (14)	20,231,523	10,236,330
16	Federal Flow-Through Statutory Adjustments	E-1	(188,239)	152,129
17	Federal Timing Statutory Adjustments	E-1	3,057,918	(31,340,601)
18	State Bonus Disallowance	E-1	(3,794,403)	(3,129,854)
19	State Taxable Income	Sum of Lines (15) - (18)	19,306,799	(24,081,996)
20	Current State Income Tax @ 5%	Line (19) x 5%	965,340	(1,204,100)
21	Federal Taxable Income	Line (15) + Line (16) + Line (17) - Line (20)	22,135,862	(19,748,042)
22	Current Federal Income Tax @ 21%	Line (18) x 21%	4,648,531	(4,147,089)
23	Deferred Taxes, ITC, & EDIT Amortization	E-1	1,520,392	7,126,849
24	Total Current State and Federal Income Taxes	Line (20) + Line (22) + Line (23)	7,134,263	1,775,660
25	2nd Iteration			
26	CWC SIT	Line (20) / 365 x B-5.2 SIT Lag Days	46,786	(58,358)
27	CWC FIT	Line (22) / 365 x B-5.2 FIT Lag Days	225,295	(200,992)
28	CWC Interest	Line (14) / 365 x B-5.2 Interest Lag Days	2,470,991	2,868,461
29	Rate Base Excluding Cash Working Capital	B-1	583,433,946	609,682,978
30	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(6,242,324)	(7,268,533)
31	Total Rate Base	Sum of Lines (26) - (30)	579,934,694	605,023,556
32	Weighted Cost of Debt	J-1.1 / J-1.2	2.1470%	2.3880%
33	Interest	Line (31) x Line (32)	12,451,198	14,447,963
34	Operating Income Before Reconciling Items	Line (5) - Line (33)	20,172,629	10,174,024
35	Federal Flow-Through Statutory Adjustments	E-1	(188,239)	152,129
36	Federal Timing Statutory Adjustments	E-1	3,057,918	(31,340,601)
37	State Bonus Disallowance	E-1	(3,794,403)	(3,129,854)
38	State Taxable Income	Sum of Lines (34) - (37)	19,247,905	(24,144,302)
39	Current State Income Tax @ 5%	Line (38) x 5%	962,395	(1,207,215)
40	Federal Taxable Income	Line (34) + Line (35) + Line (36) - Line (39)	22,079,913	(19,807,233)
41	Current Federal Income Tax @ 21%	Line (40) x 21%	4,636,782	(4,159,519)
42	Deferred Taxes, ITC, & EDIT Amortization	E-1	1,520,392	7,126,849
43	Total Current State and Federal Income Taxes	Line (39) + Line (41) + Line (42)	7,119,569	1,760,115
44	3rd Iteration			
45	CWC SIT	Line (39) / 365 x B-5.2 SIT Lag Days	46,643	(58,509)
46	CWC FIT	Line (41) / 365 x B-5.2 FIT Lag Days	224,725	(201,594)
47	CWC Interest	Line (33) / 365 x B-5.2 Interest Lag Days	2,482,735	2,880,884
48	Rate Base Excluding Cash Working Capital	B-1	583,433,946	609,682,978
49	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(6,242,324)	(7,268,533)
50	Total Rate Base	Sum of Lines (45) - (49)	579,945,725	605,035,226
51	Weighted Cost of Debt	J-1.1 / J-1.2	2.1470%	2.3880%
52	Interest	Line (50) x Line (51)	12,451,435	14,448,241
53	Operating Income Before Reconciling Items	Line (5) - Line (52)	20,172,392	10,173,746
54	Federal Flow-Through Statutory Adjustments	E-1	(188,239)	152,129
55	Federal Timing Statutory Adjustments	E-1	3,057,918	(31,340,601)
56	State Bonus Disallowance	E-1	(3,794,403)	(3,129,854)
57	State Taxable Income	Sum of Lines (53) - (56)	19,247,668	(24,144,580)
58	Current State Income Tax @ 5%	Line (57) x 5%	962,383	(1,207,229)
59	Federal Taxable Income	Line (53) + Line (54) + Line (55) - Line (58)	22,079,688	(19,807,497)
60	Current Federal Income Tax @ 21%	Line (59) x 21%	4,636,734	(4,159,574)
61	Deferred Taxes, ITC, & EDIT Amortization	E-1	1,520,392	7,126,849
62	Total Current State and Federal Income Taxes	Line (58) + Line (60) + Line (61)	7,119,509	1,760,046

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1.2
SHEET 2 OF 2
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FUTURE PERIOD AMOUNT
	(1)	(2)	(3)	(4)
			$	$
68	4th Iteration			
69	CWC SIT	Line (58) / 365 x B-5.2 SIT Lag Days	46,643	(58,509)
70	CWC FIT	Line (60) / 365 x B-5.2 FIT Lag Days	224,723	(201,597)
71	CWC Interest	Line (52) / 365 x B-5.2 Interest Lag Days	2,482,782	2,880,940
72	Rate Base Excluding Cash Working Capital	B-1	583,433,946	609,682,978
73	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(6,242,324)	(7,268,533)
74	Total Rate Base	Sum of Lines (64) - (68)	579,945,770	605,035,279
75	Weighted Cost of Debt	J-1.1 / J-1.2	2.1470%	2.3880%
76	Interest	Line (69) x Line (70)	12,451,436	14,448,242
77	Operating Income Before Reconciling Items	Line (5) - Line (71)	20,172,391	10,173,745
78	Federal Flow-Through Statutory Adjustments	E-1	(188,239)	152,129
79	Federal Timing Statutory Adjustments	E-1	3,057,918	(31,340,601)
80	State Bonus Disallowance	E-1	(3,794,403)	(3,129,854)
81	State Taxable Income	Sum of Lines (72) - (75)	19,247,667	(24,144,581)
82	Current State Income Tax @ 5%	Line (76) x 5%	962,383	(1,207,229)
83	Federal Taxable Income	Line (72) + Line (73) + Line (74) - Line (77)	22,079,687	(19,807,498)
84	Current Federal Income Tax @ 21%	Line (78) x 21%	4,636,734	(4,159,575)
85	Deferred Taxes, ITC, & EDIT Amortization	E-1	1,520,392	7,126,849
86	Total Current State and Federal Income Taxes	Line (77) + Line (79) + Line (80)	7,119,509	1,760,045
87	5th Iteration			
88	CWC SIT	Line (77) / 365 x B-5.2 SIT Lag Days	46,643	(58,509)
89	CWC FIT	Line (79) / 365 x B-5.2 FIT Lag Days	224,723	(201,597)
90	CWC Interest	Line (71) / 365 x B-5.2 Interest Lag Days	2,482,782	2,880,940
91	Rate Base Excluding Cash Working Capital	B-1	583,433,946	609,682,978
92	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(6,242,324)	(7,268,533)
93	Total Rate Base	Sum of Lines (83) - (87)	579,945,770	605,035,279
94	Weighted Cost of Debt	J-1.1 / J-1.2	2.1470%	2.3880%
95	Interest	Line (88) x Line (89)	12,451,436	14,448,242
96	Operating Income Before Reconciling Items	Line (5) - Line (90)	20,172,391	10,173,745
97	Federal Flow-Through Statutory Adjustments	E-1	(188,239)	152,129
98	Federal Timing Statutory Adjustments	E-1	3,057,918	(31,340,601)
99	State Bonus Disallowance	E-1	(3,794,403)	(3,129,854)
100	State Taxable Income	Sum of Lines (91) - (94)	19,247,667	(24,144,581)
101	Current State Income Tax @ 5%	Line (95) x 5%	962,383	(1,207,229)
102	Federal Taxable Income	Line (91) + Line (92) + Line (93) - Line (96)	22,079,687	(19,807,498)
103	Current Federal Income Tax @ 21%	Line (96) x 21%	4,636,734	(4,159,575)
104	Deferred Taxes, ITC, & EDIT Amortization	E-1	1,520,392	7,126,849
105	Total Current State and Federal Income Taxes	Line (96) + Line (98) + Line (99)	7,119,509	1,760,045
106	Change in Current State Income Tax from CWC Interest Synchronization	*If CWC is $0, SIT Interest Synchronization is $0.*	-	-
107	Change in Current Federal Income Tax from CWC Interest Synchronization	*If CWC is $0, FIT Interest Synchronization is $0.*	-	-
108	Total Change in Current State and Federal Income Tax from CWC Interest Synchronization		-	-

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
F-1.A	SHEET 1 OF 1	TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
F-1.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY CORPORATE DUES AND MEMBERSHIPS
F-1.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CORPORATE DUES AND MEMBERSHIPS
F-2	SHEET 1 OF 1	TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
F-3.A	SHEETS 1 & 2 OF 2	TOTAL COMPANY CHARITABLE CONTRIBUTIONS
F-3.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY CHARITABLE CONTRIBUTIONS
F-3.C	SHEETS 1 & 2 OF 2	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CHARITABLE CONTRIBUTIONS
F-4.A	SHEET 1 OF 1	TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-5.A	SHEET 1 OF 1	TOTAL COMPANY ADVERTISING
F-5.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY ADVERTISING
F-5.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA ADVERTISING
F-6.A	SHEET 1 OF 1	TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
F-6.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY PROFESSIONAL SERVICE EXPENSES
F-6.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA PROFESSIONAL SERVICE EXPENSES
F-7.A	SHEET 1 OF 1	TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CIVIC, POLITICAL AND RELATED ACTIVITIES
F-8.A	SHEET 1 OF 1	TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.B	SHEET 1 OF 1	COLUMBIA GAS OF KENTUCKY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.C	SHEET 1 OF 1	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-9	N/A	TOTAL COMPANY PROJECTED RATE CASE EXPENSES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-1.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS			
2	910	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY [1]	F-1.C (NCSC Billed to Columbia)	$ 650	$ -
3	921	COMMERCE LEXINGTON [1, 2]	F-1.B (Columbia)	5,699	-
4	921	KENTUCKY CHAMBER OF COMMERCE	F-1.B (Columbia)	2,250	-
5	923	CENTER FOR ENERGY WORKFORCE DEVELOPMENT	F-1.C (NCSC Billed to Columbia)	567	-
6	923	CENTER FORWARD [1]	F-1.C (NCSC Billed to Columbia)	2,055	-
7	923	CONFERENCE BOARD INC	F-1.C (NCSC Billed to Columbia)	2,820	-
8	923	DELAWARE STATE CHAMBER OF COMMERCE [2]	F-1.C (NCSC Billed to Columbia)	164	-
9	923	DEMOCRATIC GOVERNORS ASSOCIATION [1]	F-1.C (NCSC Billed to Columbia)	1,439	-
10	923	ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE	F-1.C (NCSC Billed to Columbia)	1,274	-
11	923	MGP CONSORTIUM INC	F-1.C (NCSC Billed to Columbia)	201	-
12	923	NATIONAL PETROLEUM COUNCIL [1, 2]	F-1.C (NCSC Billed to Columbia)	3,367	-
13	923	OHIO STATE UNIVERSITY [1]	F-1.C (NCSC Billed to Columbia)	910	-
14	923	POLITICO LLC [1]	F-1.C (NCSC Billed to Columbia)	1,906	-
15	923	REPUBLICAN GOVERNORS ASSOCIATION [1]	F-1.C (NCSC Billed to Columbia)	3,905	-
16	923	REPUBLICAN MAIN STREET PARTNERSHIP [1]	F-1.C (NCSC Billed to Columbia)	2,466	-
17	923	THE CONGRESSIONAL INSTITUTE INC [1]	F-1.C (NCSC Billed to Columbia)	1,336	-
18	923	THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1.C (NCSC Billed to Columbia)	164	-
19	923	UTILITY PENSION FUND STUDY GROUP	F-1.C (NCSC Billed to Columbia)	150	-
20	923	MANUAL JOURNALS [1]	F-1.C (NCSC Billed to Columbia)	(5,021)	-
21	930.2	AMAZON CAPITAL SERVICES, INC.	F-1.C (NCSC Billed to Columbia)	607	-
22	930.2	AMERICAN GAS ASSOCIATION [1, 2]	F-1.B (Columbia)	134,507	-
23	930.2	AMERICAN GAS ASSOCIATION [2]	F-1.B (Columbia)	(100,792)	-
24	930.2	AMERICAN GAS FOUNDATION	F-1.C (NCSC Billed to Columbia)	(24)	-
25	930.2	BETTER BUSINESS BUREAU (BBB) [2]	F-1.B (Columbia)	745	-
26	930.2	COMMERCE LEXINGTON [2]	F-1.B (Columbia)	3,810	-
27	930.2	COMMON GROUND ALLIANCE [2]	F-1.C (NCSC Billed to Columbia)	473	-
28	930.2	DOWNTOWN LEXINGTON CORPORATION FOUNDATION [2]	F-1.B (Columbia)	2,500	-
29	930.2	GEORGETOWN / SCOTT COUNTY [1]	F-1.B (Columbia)	800	-
30	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA [1]	F-1.C (NCSC Billed to Columbia)	6,566	-
31	930.2	KEENELAND ASSOCIATION INC [1]	F-1.B (Columbia)	5,000	-
32	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS [1]	F-1.B (Columbia)	1,338	-
33	930.2	KENTUCKY CHAMBER OF COMMERCE [1]	F-1.B (Columbia)	11,380	-
34	930.2	KENTUCKY GAS ASSOCIATION	F-1.B (Columbia)	10,000	-
35	930.2	KENTUCKY LEAGUE OF CITIES INC. [1]	F-1.B (Columbia)	2,000	-
36	930.2	KOGA	F-1.B (Columbia)	255	-
37	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE [1]	F-1.B (Columbia)	625	-
38	930.2	MT STERLING MONTGOMERY COUNTY	F-1.B (Columbia)	600	-
39	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [2]	F-1.C (NCSC Billed to Columbia)	1,421	-
40	930.2	PIKE COUNTY CHAMBER OF COMMERCE [2]	F-1.B (Columbia)	1,050	-
41	930.2	PIPELINE ASSOCIATION FOR PUBLIC	F-1.C (NCSC Billed to Columbia)	182	-
42	930.2	SOCIETY OF GAS LIGHTING	F-1.C (NCSC Billed to Columbia)	35	-
43	930.2	SOUTHERN GAS ASSOCIATION	F-1.B (Columbia)	5,462	-
44	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]	F-1.B (Columbia)	500	-
45	930.2	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL [2]	F-1.C (NCSC Billed to Columbia)	824	-
46	930.2	WOODFORD COUNY CHAMBER COMMERCE [2]	F-1.B (Columbia)	1,275	-
47	930.2	MANUAL ACCRUAL REVERSAL	F-1.B (Columbia)	(1,813)	-
48	930.2	MANUAL JOURNALS	F-1.C (NCSC Billed to Columbia)	104,274	-
49	932	ENDEAVOR BUSINESS MEDIA, LLC	F-1.C (NCSC Billed to Columbia)	1,010	-
50	932	MANUAL JOURNALS [1]	F-1.C (NCSC Billed to Columbia)	(75)	-
51	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)	F-1.B / F-1.C	-	180,647
		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		220,836	180,647
53		O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			
54	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY - LOBBYING $62, CHARITABLE $50	F-1.C (NCSC Billed to Columbia)		(118)
55	921	O&M EXCLUSION - COMMERCE LEXINGTON	F-1.B (Columbia)		(5,170)
56	921	O&M EXCLUSION - UTILITY SOLID WASTE ACTIVITIES GROUP - LOBBYING 1%	F-1.C (NCSC Billed to Columbia)		(25)
57	923	O&M EXCLUSION - CENTER FORWARD	F-1.C (NCSC Billed to Columbia)		(2,164)
58	923	O&M EXCLUSION - DELAWARE STATE CHAMBER OF COMMERCE	F-1.C (NCSC Billed to Columbia)		(216)
59	923	O&M EXCLUSION - DEMOCRATIC GOVERNORS ASSOCIATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(1,515)
60	923	O&M EXCLUSION -ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE	F-1.C (NCSC Billed to Columbia)		(1,342)
61	923	O&M EXCLUSION - MEA ENERGY ASSOCIATION	F-1.C (NCSC Billed to Columbia)		(1,493)
62	923	O&M EXCLUSION - NATIONAL PETROLEUM COUNCIL - LOBBYING 3%	F-1.C (NCSC Billed to Columbia)		(106)
63	923	O&M EXCLUSION - OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(433)
64	923	O&M EXCLUSION - OHIO STATE UNIVERSITY	F-1.C (NCSC Billed to Columbia)		(958)
65	923	O&M EXCLUSION - POLITICO LLC	F-1.C (NCSC Billed to Columbia)		(2,007)
66	923	O&M EXCLUSION - REPUBLICAN GOVERNORS ASSOCIATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(4,112)
67	923	O&M EXCLUSION - REPUBLICAN MAIN STREET PARTNERSHIP - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(2,597)
68	923	O&M EXCLUSION - THE CONGRESSIONAL INSTITUTE INC	F-1.C (NCSC Billed to Columbia)		(1,407)
69	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1.C (NCSC Billed to Columbia)		(346)
70	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION - LOBBYING 3.78%	F-1.B (Columbia)		(2,684)
71	930.2	O&M EXCLUSION - COMMERCE LEXINGTON - LOBBYING 5.00%	F-1.B (Columbia)		(207)
72	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-1.B (Columbia)		(411)
73	930.2	O&M EXCLUSION - INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA - LOBBYING 21%	F-1.C (NCSC Billed to Columbia)		(1,452)
74	930.2	O&M EXCLUSION - KEENELAND ASSOCIATION INC	F-1.B (Columbia)		(5,265)
75	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	F-1.B (Columbia)		(2,818)
76	930.2	O&M EXCLUSION - KENTUCKY CHAMBER OF COMMERCE - LOBBYING 20.00%	F-1.B (Columbia)		(2,397)
77	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING - 100.00%	F-1.B (Columbia)		(2,106)
78	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-1.B (Columbia)		(658)
79	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	F-1.C (NCSC Billed to Columbia)		(503)
80	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	F-1.C (NCSC Billed to Columbia)		(755)
81	930.2	O&M EXCLUSION - PIPELINE ASSOCIATION FOR PUBLIC	F-1.C (NCSC Billed to Columbia)		(192)
82	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-1.B (Columbia)		(526)
83		TOTAL O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS	F-1.C (NCSC Billed to Columbia)		(43,983)
84		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		$ 220,836	$ 136,664

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-1.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS			
2	921	COMMERCE LEXINGTON [1, 2]		$ 5,699	$ -
3	921	KENTUCKY CHAMBER OF COMMERCE		2,250	-
4	930.2	AMERICAN GAS ASSOCIATION [1, 2]		134,507	-
5	930.2	AMERICAN GAS ASSOCIATION [2]		(100,792)	-
6	930.2	BETTER BUSINESS BUREAU (BBB) [2]		745	-
7	930.2	COMMERCE LEXINGTON [2]		3,810	-
8	930.2	DOWNTOWN LEXINGTON CORPORATION FOUNDATION [2]		2,500	-
9	930.2	GEORGETOWN / SCOTT COUNTY [1]		800	-
10	930.2	KEENELAND ASSOCIATION INC [1]		5,000	-
11	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS [1]		1,338	-
12	930.2	KENTUCKY CHAMBER OF COMMERCE [1]		11,380	-
13	930.2	KENTUCKY GAS ASSOCIATION		10,000	-
14	930.2	KENTUCKY LEAGUE OF CITIES INC. [1]		2,000	-
15	930.2	KOGA		255	-
16	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE [1]		625	-
17	930.2	MT STERLING MONTGOMERY COUNTY		600	-
18	930.2	PIKE COUNTY CHAMBER OF COMMERCE [2]		1,050	-
19	930.2	SOUTHERN GAS ASSOCIATION		1,813	-
22	930.2	MANUAL ACCRUAL REVERSAL		(1,813)	-
21	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]		500	-
22	930.2	WOODFORD COUNY CHAMBER COMMERCE [2]		1,275	-
23	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	149,316
24		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		83,541	149,316
25		O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			
26	921	O&M EXCLUSION - COMMERCE LEXINGTON	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(5,170)
27	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION - LOBBYING 3.78%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,684)
28	930.2	O&M EXCLUSION - COMMERCE LEXINGTON - LOBBYING 5.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(207)
29	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(411)
30	930.2	O&M EXCLUSION - KEENELAND ASSOCIATION INC	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(5,265)
31	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,818)
32	930.2	O&M EXCLUSION - KENTUCKY CHAMBER OF COMMERCE - LOBBYING 20.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,397)
33	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING - 100.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,106)
34	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(658)
35	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(526)
36		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(22,242)
37		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		$ 83,541	$ 127,074

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-1.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS			
2	910	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY [1]		$ 650	$ -
3	923	CENTER FOR ENERGY WORKFORCE DEVELOPMENT		567	-
4	923	CENTER FORWARD [1]		2,055	-
5	923	CONFERENCE BOARD INC		2,820	-
6	923	DELAWARE STATE CHAMBER OF COMMERCE [2]		164	-
7	923	DEMOCRATIC GOVERNORS ASSOCIATION [1]		1,439	-
8	923	ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE		1,274	-
9	923	MGP CONSORTIUM INC		201	-
10	923	NATIONAL PETROLEUM COUNCIL [1, 2]		3,367	-
11	923	OHIO STATE UNIVERSITY [1]		910	-
12	923	POLITICO LLC [1]		1,906	-
13	923	REPUBLICAN GOVERNORS ASSOCIATION [1]		3,905	-
14	923	REPUBLICAN MAIN STREET PARTNERSHIP [1]		2,466	-
15	923	THE CONGRESSIONAL INSTITUTE INC [1]		1,336	-
16	923	THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY		164	-
17	923	UTILITY PENSION FUND STUDY GROUP		150	-
18	923	MANUAL JOURNALS [1]		(5,021)	-
19	930.2	AMAZON CAPITAL SERVICES, INC.		607	-
20	930.2	AMERICAN GAS FOUNDATION		(24)	-
21	930.2	COMMON GROUND ALLIANCE [2]		473	-
22	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA [1]		6,566	-
23	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [2]		1,421	-
24	930.2	PIPELINE ASSOCIATION FOR PUBLIC		182	-
25	930.2	SOCIETY OF GAS LIGHTING		35	-
26	930.2	SOUTHERN GAS ASSOCIATION		3,649	-
27	930.2	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL [2]		824	-
28	930.2	MANUAL JOURNALS		104,274	-
29	932	ENDEAVOR BUSINESS MEDIA, LLC		1,010	-
30	932	MANUAL JOURNALS [1]		(75)	-
31	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	31,331
32		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		137,295	31,331
33		O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			
34	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY - LOBBYING $62, CHARITABLE $50	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(118)
35	921	O&M EXCLUSION - UTILITY SOLID WASTE ACTIVITIES GROUP - LOBBYING 1%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(25)
36	923	O&M EXCLUSION - CENTER FORWARD	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(2,164)
37	923	O&M EXCLUSION - MEA ENERGY ASSOCIATION	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(1,493)
38	923	O&M EXCLUSION - OHIO STATE UNIVERSITY	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(958)
39	923	O&M EXCLUSION - THE CONGRESSIONAL INSTITUTE INC	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(1,407)
40	923	O&M EXCLUSION - DELAWARE STATE CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(216)
41	923	O&M EXCLUSION - DEMOCRATIC GOVERNORS ASSOCIATION - LOBBYING 100%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(1,515)
42	923	O&M EXCLUSION -ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(1,342)
43	923	O&M EXCLUSION - NATIONAL PETROLEUM COUNCIL - LOBBYING 3%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(106)
44	923	O&M EXCLUSION - OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION - LOBBYING 100%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(433)
45	923	O&M EXCLUSION - POLITICO LLC	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(2,007)
46	923	O&M EXCLUSION - REPUBLICAN GOVERNORS ASSOCIATION - LOBBYING 100%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(4,112)
47	923	O&M EXCLUSION - REPUBLICAN MAIN STREET PARTNERSHIP - LOBBYING 100%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(2,597)
48	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(346)
49	930.2	O&M EXCLUSION - INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA - LOBBYING 21%	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(1,452)
50	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(503)
51	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(755)
52	930.2	O&M EXCLUSION - PIPELINE ASSOCIATION FOR PUBLIC	WORKPAPER WPD-2.7.I LINES 5 & 10 & 11		(192)
53		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(21,741)
54		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		$ 137,295	$ 9,590

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-2
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		NONE			

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-3.A
SHEET 1 OF 2
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]			
2	870	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C	$ 34	$ -
3	903	METROLINA ASSOCIATION FOR THE BLIND	F-3.C (NCSC Billed to Columbia)	26	-
4	910	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	F-3.C (NCSC Billed to Columbia)	70	-
5	921	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C	1,193	-
6	921	NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)	236	-
7	923	ALM GLOBAL, LLC	F-3.C (NCSC Billed to Columbia)	262	-
8	923	AMERICAN ASSOCIATION OF BLACKS IN ENERGY	F-3.C (NCSC Billed to Columbia)	978	-
9	923	AMERICAN CANCER SOCIETY	F-3.C (NCSC Billed to Columbia)	493	-
10	923	AMERICAN NATIONAL RED CROSS & ITS CONSTITION	F-3.C (NCSC Billed to Columbia)	16	-
11	923	AMERICAN RED CROSS	F-3.C (NCSC Billed to Columbia)	25	-
12	923	ANGEL RIDGE ANIMAL RESCUE INC.	F-3.C (NCSC Billed to Columbia)	4	-
13	923	ARTINA PROMOTIONAL PRODUCTS	F-3.C (NCSC Billed to Columbia)	31	-
14	923	AUDUBON SOCIETY OF WESTERN PA	F-3.C (NCSC Billed to Columbia)	4	-
15	923	BIG BROTHERS BIG SISTERS OF CENTRAL OHIO	F-3.C (NCSC Billed to Columbia)	8	-
16	923	BOBETTE GILLETTE AND COMPANY	F-3.C (NCSC Billed to Columbia)	206	-
17	923	CALVERT CATHOLIC SCHOOLS	F-3.C (NCSC Billed to Columbia)	8	-
18	923	COALITION FOR RENEWABLE NATURAL GAS, INC	F-3.C (NCSC Billed to Columbia)	871	-
19	923	COLUMBUS LOCAL ORGANIZING COMMITTEE	F-3.C (NCSC Billed to Columbia)	358	-
20	923	COMMONWEALTH FUND FOR KET INC	F-3.C (NCSC Billed to Columbia)	8	-
21	923	COMMONWEALTH STRATEGY CONSULTING	F-3.C (NCSC Billed to Columbia)	415	-
22	923	CONGRESSIONAL BLACK CAUCUS FOUNDATION, I	F-3.C (NCSC Billed to Columbia)	1,453	-
23	923	CONFERENCE BOARD INC	F-3.C (NCSC Billed to Columbia)	2,527	-
24	923	CORPUS CHRISTI FOUNDATION OF HOLLAND ZEE	F-3.C (NCSC Billed to Columbia)	8	-
25	923	DELAWARE COMMUNITY SCHOOLS EDUCATIONAL F	F-3.C (NCSC Billed to Columbia)	9	-
26	923	DEMOCRATIC GOVERNORS ASSOCIATION	F-3.C (NCSC Billed to Columbia)	208	-
27	923	DRAGON MASTER FOUNDATION	F-3.C (NCSC Billed to Columbia)	4	-
28	923	DUNES LEARNING CENTER	F-3.C (NCSC Billed to Columbia)	8	-
29	923	EMMANUEL LUTHERAN CHURCH	F-3.C (NCSC Billed to Columbia)	8	-
30	923	EMPOWERHOUSE	F-3.C (NCSC Billed to Columbia)	8	-
31	923	FIRE AND FOCUS SCHOLARSHIP FUND INC	F-3.C (NCSC Billed to Columbia)	364	-
32	923	FRIENDS OF THE CLARK COUNTY ANIMAL SHELT	F-3.C (NCSC Billed to Columbia)	8	-
33	923	FRIENDS OF THE SHELTER	F-3.C (NCSC Billed to Columbia)	4	-
34	923	GIGI S SHELTER FOR DOGS	F-3.C (NCSC Billed to Columbia)	41	-
35	923	GODMAN GUILD ASSOCIATION	F-3.C (NCSC Billed to Columbia)	8	-
36	923	GODS PANTRY FOOD BANK	F-3.C (NCSC Billed to Columbia)	16	-
37	923	HABITAT FOR HUMANITY MID OHIO	F-3.C (NCSC Billed to Columbia)	8	-
38	923	INTERNATIONAL ORTHODOX CHRISTIAN	F-3.C (NCSC Billed to Columbia)	8	-
39	923	IZAAK WALTON LEAGUE OF AMERICA GRIFFITH	F-3.C (NCSC Billed to Columbia)	8	-
40	923	JUNIOR ACHIEVEMENT OF NORTHERN INDIANA,	F-3.C (NCSC Billed to Columbia)	45	-
41	923	KENTUCKY DIABETES CAMP FOR CHILDREN INC.	F-3.C (NCSC Billed to Columbia)	41	-
42	923	KRAZY 4 CLOVERS 4H CLUB OF MADISON COUNT	F-3.C (NCSC Billed to Columbia)	4	-
43	923	LEXINGTON SISTER CITIES PROGRAMS INC	F-3.C (NCSC Billed to Columbia)	41	-
44	923	LIFECARE ALLIANCE	F-3.C (NCSC Billed to Columbia)	41	-
45	923	LIVING STONES CHRISTIAN FELLOWSHIP INC	F-3.C (NCSC Billed to Columbia)	4	-
46	923	LOCAL MATTERS	F-3.C (NCSC Billed to Columbia)	21	-
47	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)	3,803	-
48	923	MARYHAVEN INC	F-3.C (NCSC Billed to Columbia)	206	-
49	923	MAX'S TRACTOR BOX INC	F-3.C (NCSC Billed to Columbia)	4	-
50	923	MID OHIO FOOD BANK	F-3.C (NCSC Billed to Columbia)	152	-
51	923	MONTGOMERY CENTER OF EXCELLENCE	F-3.C (NCSC Billed to Columbia)	1,028	-
52	923	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT	F-3.C (NCSC Billed to Columbia)	700	-
53	923	NATIONAL ASSOCIATION OF MINORITY AND WOMEN	F-3.C (NCSC Billed to Columbia)	328	-
54	923	NATIONAL ENERGY FOUNDATION	F-3.B (Columbia)	1,800	-
55	923	NATIONAL MULTIPLE SCLEROSIS SOCIETY	F-3.C (NCSC Billed to Columbia)	8	-
56	923	NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)	688	-
57	923	NORTH CAROLINA CENTRAL UNIVERSITY FOUNDA	F-3.C (NCSC Billed to Columbia)	8	-
58	923	NORTHWEST INDIANA CANCER KIDS	F-3.C (NCSC Billed to Columbia)	4	-
59	923	OHIO WESLEYAN UNIVERSITY	F-3.C (NCSC Billed to Columbia)	4	-
60	923	OHIOHEALTH FOUNDATION INC	F-3.C (NCSC Billed to Columbia)	262	-
61	923	OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION	F-3.C (NCSC Billed to Columbia)	1,063	-
62	923	PCMA FOOD PANTRY OF PICKERINGTON	F-3.C (NCSC Billed to Columbia)	8	-
63	923	PELOTONIA LLC	F-3.C (NCSC Billed to Columbia)	12	-
64	923	PITTSBURGH CULTURAL TRUST	F-3.C (NCSC Billed to Columbia)	4	-
65	923	PORTER COUNTY COMMUNITY FOUNDATION	F-3.C (NCSC Billed to Columbia)	8	-
66	923	REPUBLICAN MAIN STREET PARTNERSHIP	F-3.C (NCSC Billed to Columbia)	199	-
67	923	ROCKBRIDGE COUNTY PUBLIC SCHOOLS	F-3.C (NCSC Billed to Columbia)	8	-

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-3.A
SHEET 2 OF 2
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]			
2	923	RONALD MCDONALD HOUSE	F-3.C (NCSC Billed to Columbia)	57	-
3	923	RONALD MCDONALD HOUSE CHARITIES OF NORTH	F-3.C (NCSC Billed to Columbia)	4	-
4	923	ST JUDE CHILDRENS RESEARCH	F-3.C (NCSC Billed to Columbia)	8	-
5	923	ST. STEPHEN COMMUNITY SERVICES INC.	F-3.C (NCSC Billed to Columbia)	8	-
6	923	STOWE MISSION OF CENTRAL OHIO	F-3.C (NCSC Billed to Columbia)	8	-
7	923	SUNRISE SANCTUARY, INC.	F-3.C (NCSC Billed to Columbia)	8	-
8	923	THE BOARD OF TRUSTEES OF THE UNIVERSITY	F-3.C (NCSC Billed to Columbia)	8	-
9	923	THE MAYFLY PROJECT	F-3.C (NCSC Billed to Columbia)	41	-
10	923	THE WOODS ACADEMY	F-3.C (NCSC Billed to Columbia)	8	-
11	923	TRADEWINDS SERVICES	F-3.C (NCSC Billed to Columbia)	8	-
12	923	UNITED WAY	F-3.C (NCSC Billed to Columbia)	8	-
13	923	UNIVERSITY OF COLORADO FOUNDATION	F-3.C (NCSC Billed to Columbia)	670	-
14	923	UNIVERSITY OF ILLINOIS AT CHICAGO	F-3.C (NCSC Billed to Columbia)	16	-
15	923	UNIVERSITY OF PITTSBURG-OF THE COMMONWEALTH	F-3.C (NCSC Billed to Columbia)	41	-
16	923	URBAN LEAGUE OF NORTHWEST INDIANA INC	F-3.C (NCSC Billed to Columbia)	8	-
17	923	URBAN STRINGS COLUMBUS	F-3.C (NCSC Billed to Columbia)	1,162	-
18	923	VALPARAISO EVENTS	F-3.C (NCSC Billed to Columbia)	8	-
19	923	VALPO SWIM & DIVE BOOSTER CLUB INC	F-3.C (NCSC Billed to Columbia)	41	-
20	923	WATKINS MEMORIAL ATHLETIC ASSOCIATION	F-3.C (NCSC Billed to Columbia)	4	-
21	923	YWCA RICHMOND	F-3.C (NCSC Billed to Columbia)	8	-
22	930.2	2ND & 7	F-3.C (NCSC Billed to Columbia)	150	-
23	930.2	BOWIE STATE UNIVERSITY FOUNDATION INC	F-3.C (NCSC Billed to Columbia)	150	-
24	930.2	COMMON GROUND ALLIANCE	F-3.C (NCSC Billed to Columbia)	473	-
25	930.2	GODS PANTRY FOOD BANK	F-3.C (NCSC Billed to Columbia)	150	
26	930.2	HUMANKIND	F-3.C (NCSC Billed to Columbia)	150	
27	930.2	INDIANA LAND PROTECTION ALLIANCE	F-3.C (NCSC Billed to Columbia)	150	
28	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3.B (Columbia)	625	
29	930.2	PA CLEANWAYS	F-3.C (NCSC Billed to Columbia)	150	
30	930.2	OHIO MINORITY SUPPLIER DEVELOPMENT COUNC	F-3.C (NCSC Billed to Columbia)	429	
31	930.2	PIKE COUNTY CHAMBER OF COMMERCE	F-3.B (Columbia)	1,050	
32	930.2	WINCHESTER CLARK COUNTY CHAMBER	F-3.B (Columbia)	500	
33	930.2	WOODFORD COUNY CHAMBER COMMERCE	F-3.B (Columbia)	1,275	
34	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)	F-3.B / F-3.C	-	25,029
35		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		27,816	25,029
36		O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			
37	870	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C		(49)
38	903	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(281)
39	903	O&M EXCLUSION - METROLINA ASSOCIATION FOR THE BLIND	F-3.C (NCSC Billed to Columbia)		(27)
40	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	F-3.C (NCSC Billed to Columbia)		(74)
41	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C		(3,338)
42	921	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)		(115)
43	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3.C (NCSC Billed to Columbia)		(1,896)
44	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	F-3.C (NCSC Billed to Columbia)		(4,022)
45	923	O&M EXCLUSION - CHARITABLE CONTRIBUTIONS	F-3.C (NCSC Billed to Columbia)		(2,881)
46	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	F-3.C (NCSC Billed to Columbia)		(1,765)
47	923	O&M EXCLUSION - ITY LLC	F-3.C (NCSC Billed to Columbia)		(79)
48	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3.C (NCSC Billed to Columbia)		(1,676)
49	923	O&M EXCLUSION - NATIONAL HISPANIC CORPORATE COUNCIL	F-3.C (NCSC Billed to Columbia)		(51)
50	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)		(252)
51	923	O&M EXCLUSION - RONALD MCDONALD HOUSE	F-3.C (NCSC Billed to Columbia)		(324)
52	923	O&M EXCLUSION - STONEWALL COLUMBUS INC	F-3.C (NCSC Billed to Columbia)		(636)
53	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	F-3.C (NCSC Billed to Columbia)		(634)
54	923	O&M EXCLUSION - UNITED STATES HISPANIC LEADERSHIP INSTITION	F-3.C (NCSC Billed to Columbia)		(106)
55	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	F-3.C (NCSC Billed to Columbia)		(630)
56	923	O&M EXCLUSION - UNIVERSITY OF ILLINOIS AT CHICAGO	F-3.C (NCSC Billed to Columbia)		(285)
57	923	O&M EXCLUSION - WOMEN'S ENERGY SUMMIT	F-3.C (NCSC Billed to Columbia)		(321)
58	923	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(487)
59	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-3.C (NCSC Billed to Columbia)		(411)
60	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3.C (NCSC Billed to Columbia)		(658)
61	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-3.C (NCSC Billed to Columbia)		(527)
62	930.2	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(131)
63	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	F-3.C (NCSC Billed to Columbia)		(3,374)
64		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(25,029)
65		OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS [2]			
66	426	KENTUCKY CHAMBER FOUNDATION INC	F-3.B (Columbia)	1,400	
67	426	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B (Columbia)	272	-
68	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
69		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		1,672	-
70		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		$ 29,488	$ -

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-3.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]			
2	870	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		$ 9	$ -
3	921	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		105	
4	923	NATIONAL ENERGY FOUNDATION		1,800	-
5	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE		625	-
6	930.2	PIKE COUNTY CHAMBER OF COMMERCE		1,050	-
7	930.2	WINCHESTER CLARK COUNTY CHAMBER		500	-
8	930.2	WOODFORD COUNY CHAMBER COMMERCE		1,275	-
9	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	3,628
10		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		5,364	3,628
11		O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			
12	870	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(9)
13	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(127)
14	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(1,896)
15	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(411)
16	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(658)
17	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	WORKPAPER WPD-2.7.H LINES 7 & 8 & 9		(527)
18		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(3,628)
19		OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS [2]			
20	426	KENTUCKY CHAMBER FOUNDATION INC		1,400	
21	426	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		272	-
22	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
23		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		1,672	-
24		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		$ 7,036	$ -

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-3.C
SHEET 1 OF 2
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]			
2	870	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		$ 25	$ -
3	903	METROLINA ASSOCIATION FOR THE BLIND		26	-
4	910	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY		70	-
5	921	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		1,088	-
6	921	NATIONAL SAFETY COUNCIL		236	-
7	923	ALM GLOBAL, LLC		262	-
8	923	AMERICAN ASSOCIATION OF BLACKS IN ENERGY		978	-
9	923	AMERICAN CANCER SOCIETY		493	-
10	923	AMERICAN NATIONAL RED CROSS & ITS CONSTITION		16	-
11	923	AMERICAN RED CROSS		25	-
12	923	ANGEL RIDGE ANIMAL RESCUE INC.		4	-
13	923	ARTINA PROMOTIONAL PRODUCTS		31	-
14	923	AUDUBON SOCIETY OF WESTERN PA		4	-
15	923	BIG BROTHERS BIG SISTERS OF CENTRAL OHIO		8	-
16	923	BOBETTE GILLETTE AND COMPANY		206	-
17	923	CALVERT CATHOLIC SCHOOLS		8	-
18	923	COALITION FOR RENEWABLE NATURAL GAS, INC		871	-
19	923	COLUMBUS LOCAL ORGANIZING COMMITTEE		358	-
20	923	COMMONWEALTH FUND FOR KET INC		8	-
21	923	COMMONWEALTH STRATEGY CONSULTING		415	-
22	923	CONGRESSIONAL BLACK CAUCUS FOUNDATION, I		1,453	-
23	923	CONFERENCE BOARD INC		2,527	-
24	923	CORPUS CHRISTI FOUNDATION OF HOLLAND ZEE		8	-
25	923	DELAWARE COMMUNITY SCHOOLS EDUCATIONAL F		9	-
26	923	DEMOCRATIC GOVERNORS ASSOCIATION		208	-
27	923	DRAGON MASTER FOUNDATION		4	-
28	923	DUNES LEARNING CENTER		8	-
29	923	EMMANUEL LUTHERAN CHURCH		8	-
30	923	EMPOWERHOUSE		8	-
31	923	FIRE AND FOCUS SCHOLARSHIP FUND INC		364	-
32	923	FRIENDS OF THE CLARK COUNTY ANIMAL SHELT		8	-
33	923	FRIENDS OF THE SHELTER		4	-
34	923	GIGI S SHELTER FOR DOGS		41	-
35	923	GODMAN GUILD ASSOCIATION		8	-
36	923	GODS PANTRY FOOD BANK		16	-
37	923	HABITAT FOR HUMANITY MID OHIO		8	-
38	923	INTERNATIONAL ORTHODOX CHRISTIAN		8	-
39	923	IZAAK WALTON LEAGUE OF AMERICA GRIFFITH		8	-
40	923	JUNIOR ACHIEVEMENT OF NORTHERN INDIANA,		45	-
41	923	KENTUCKY DIABETES CAMP FOR CHILDREN INC.		41	-
42	923	KRAZY 4 CLOVERS 4H CLUB OF MADISON COUNT		4	-
43	923	LEXINGTON SISTER CITIES PROGRAMS INC		41	-
44	923	LIFECARE ALLIANCE		41	-
45	923	LIVING STONES CHRISTIAN FELLOWSHIP INC		4	-
46	923	LOCAL MATTERS		21	-
47	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		3,803	-
48	923	MARYHAVEN INC		206	-
49	923	MAX'S TRACTOR BOX INC		4	-
50	923	MID OHIO FOOD BANK		152	-
51	923	MONTGOMERY CENTER OF EXCELLENCE		1,028	-
52	923	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT		700	-
53	923	NATIONAL ASSOCIATION OF MINORITY AND WOMEN		328	-
54	923	NATIONAL MULTIPLE SCLEROSIS SOCIETY		8	-
55	923	NATIONAL SAFETY COUNCIL		688	-
56	923	NORTH CAROLINA CENTRAL UNIVERSITY FOUNDA		8	-
57	923	NORTHWEST INDIANA CANCER KIDS		4	-
58	923	OHIO WESLEYAN UNIVERSITY		4	-
59	923	OHIOHEALTH FOUNDATION INC		262	-
60	923	OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION		1,063	-
61	923	PCMA FOOD PANTRY OF PICKERINGTON		8	-
62	923	PELOTONIA LLC		12	-
63	923	PITTSBURGH CULTURAL TRUST		4	-
64	923	PORTER COUNTY COMMUNITY FOUNDATION		8	-
65	923	REPUBLICAN MAIN STREET PARTNERSHIP		199	-
66	923	ROCKBRIDGE COUNTY PUBLIC SCHOOLS		8	-
67	923	RONALD MCDONALD HOUSE		57	-
68	923	RONALD MCDONALD HOUSE CHARITIES OF NORTH		4	-
69	923	ST JUDE CHILDRENS RESEARCH		8	-
70	923	ST. STEPHEN COMMUNITY SERVICES INC.		8	-
71	923	STOWE MISSION OF CENTRAL OHIO		8	-
72	923	SUNRISE SANCTUARY, INC.		8	-
73	923	THE BOARD OF TRUSTEES OF THE UNIVERSITY		8	-
74	923	THE MAYFLY PROJECT		41	-

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
[1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-3.C
SHEET 2 OF 2
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	FERC ACCT	PAYEE ORGANIZATION	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]			
2	923	THE WOODS ACADEMY		8	-
3	923	TRADEWINDS SERVICES		8	-
4	923	UNITED WAY		8	-
5	923	UNIVERSITY OF COLORADO FOUNDATION		670	-
6	923	UNIVERSITY OF ILLINOIS AT CHICAGO		16	-
7	923	UNIVERSITY OF PITTSBURG-OF THE COMMONWEALTH		41	-
8	923	URBAN LEAGUE OF NORTHWEST INDIANA INC		8	-
9	923	URBAN STRINGS COLUMBUS		1,162	-
10	923	VALPARAISO EVENTS		8	-
11	923	VALPO SWIM & DIVE BOOSTER CLUB INC		41	-
12	923	WATKINS MEMORIAL ATHLETIC ASSOCIATION		4	-
13	923	YWCA RICHMOND		8	-
14	930.2	2ND & 7		150	-
15	930.2	BOWIE STATE UNIVERSITY FOUNDATION INC		150	-
16	930.2	COMMON GROUND ALLIANCE		473	-
17	930.2	GODS PANTRY FOOD BANK		150	-
18	930.2	HUMANKIND		150	-
19	930.2	INDIANA LAND PROTECTION ALLIANCE		150	-
20	930.2	PA CLEANWAYS		150	-
21	930.2	OHIO MINORITY SUPPLIER DEVELOPMENT COUNC		429	-
22	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	21,401
23		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		22,452	21,401
24		O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			
25	870	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(40)
26	903	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(281)
27	903	O&M EXCLUSION - METROLINA ASSOCIATION FOR THE BLIND	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(27)
28	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(74)
29	921	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(115)
30	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(3,211)
31	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(4,022)
32	923	O&M EXCLUSION - CHARITABLE CONTRIBUTIONS	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(2,881)
33	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(1,765)
34	923	O&M EXCLUSION - ITY LLC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(79)
35	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(1,676)
36	923	O&M EXCLUSION - NATIONAL HISPANIC CORPORATE COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(51)
37	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(252)
38	923	O&M EXCLUSION - RONALD MCDONALD HOUSE	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(324)
39	923	O&M EXCLUSION - STONEWALL COLUMBUS INC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(636)
40	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(634)
41	923	O&M EXCLUSION - UNITED STATES HISPANIC LEADERSHIP INSTITION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(106)
42	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(630)
43	923	O&M EXCLUSION - UNIVERSITY OF ILLINOIS AT CHICAGO	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(285)
44	923	O&M EXCLUSION - WOMEN'S ENERGY SUMMIT	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(321)
45	923	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(487)
46	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(3,374)
47	930.2	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(131)
48		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(21,401)
49		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		$ 22,452	$ -

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
[1] CHARITABLE CONTRIBUTIONS RECORDED TO O&M EXPENSE HAVE BEEN REMOVED FROM COST OF SERVICE AND ARE NOT REFLECTED IN THE REVENUE REQUIREMENT.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-4.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		CUSTOMER SERVICE & INFORMATIONAL EXPENSES			
2	907	SUPERVISION	F-4.B / F-4.C	$ -	$ -
3	908	CUSTOMER ASSISTANCE	F-4.B / F-4.C	135,293	128,505
4	909	INFORMATIONAL ADVERTISING	F-4.B / F-4.C	(0)	3,530
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1, 2]	F-4.B / F-4.C	273,510	314,731
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		408,803	446,766
7		SALES EXPENSES			
8	911	SUPERVISION	F-4.B / F-4.C	-	-
9	912	DEMONSTRATING AND SELLING	F-4.B / F-4.C	923	1,285
10	913	ADVERTISING	F-4.B / F-4.C	-	-
11	916	MISCELLANEOUS SALES EXPENSE	F-4.B / F-4.C	-	-
12		TOTAL SALES EXPENSES		923	1,285
13	930.1	GENERAL ADVERTISING EXPENSE	F-4.B / F-4.C	4,508	11,032
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		$ 414,234	$ 459,082

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-4.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		CUSTOMER SERVICE & INFORMATIONAL EXPENSES			
2	907	SUPERVISION		$ -	$ -
3	908	CUSTOMER ASSISTANCE		135,293	128,505
4	909	INFORMATIONAL ADVERTISING		(0)	3,530
5	910	MISCELLANEOUS CUST. SERV. & INFO.		-	-
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		135,293	132,035
7		SALES EXPENSES			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		-	-
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		-	-
13					
14	930.1	GENERAL ADVERTISING EXPENSE		-	-
15					
16		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		$ 135,293	$ 132,035

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-4.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	FERC ACCT	DESCRIPTION OF EXPENSES	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		CUSTOMER SERVICE & INFORMATIONAL EXPENSES			
2	907	SUPERVISION		$ -	$ -
3	908	CUSTOMER ASSISTANCE		-	-
4	909	INFORMATIONAL ADVERTISING		-	-
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1, 2]		273,510	314,731
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		273,510	314,731
7		SALES EXPENSES			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		923	1,285
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		923	1,285
13					
14	930.1	GENERAL ADVERTISING EXPENSE		4,508	11,032
15					
16		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		$ 278,941	$ 327,048

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY ADVERTISING
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-5.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - ADVERTISING			
2	SALES OR PROMOTIONAL ADVERTISING [2]		$ 423	$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		40,560	-
6	OTHER ADVERTISING [1, 2]		42,008	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	70,683
8	TOTAL O&M EXPENSE - ADVERTISING		82,991	70,683
9	O&M EXPENSE EXCLUSIONS - ADVERTISING			
10	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	F-5.C (NCSC Billed to Columbia)		(1,265)
11	O&M EXCLUSION - BULLETPROOF	F-5.C (NCSC Billed to Columbia)		(205)
12	O&M EXCLUSION - BULLY PULPIT INTERACTIVE LLC	F-5.C (NCSC Billed to Columbia)		(10,682)
13	O&M EXCLUSION - CAROL PHILP INC.	F-5.C (NCSC Billed to Columbia)		(46)
14	O&M EXCLUSION - CHARLES RYAN ASSOCIATES	F-5.C (NCSC Billed to Columbia)		(2,209)
15	O&M EXCLUSION - COPYRIGHT CLEARANCE CENTER	F-5.C (NCSC Billed to Columbia)		(2,749)
16	O&M EXCLUSION - CORPORATE THREAD	F-5.C (NCSC Billed to Columbia)		(424)
17	O&M EXCLUSION - DUPLI ENVELOPE AND GRAPHICS	F-5.C (NCSC Billed to Columbia)		(1,236)
18	O&M EXCLUSION - FERRANTE & ASSOCIATES INC	F-5.C (NCSC Billed to Columbia)		(59)
19	O&M EXCLUSION - GERARD MEDIA LLC	F-5.C (NCSC Billed to Columbia)		(645)
20	O&M EXCLUSION - IDEAS IN MOTION INC	F-5.C (NCSC Billed to Columbia)		17
21	O&M EXCLUSION - MARION WILLIAMS	F-5.C (NCSC Billed to Columbia)		12
22	O&M EXCLUSION - RONALD MCDONALD HOUSE	F-5.C (NCSC Billed to Columbia)		(324)
23	O&M EXCLUSION - THRYV INC	F-5.C (NCSC Billed to Columbia)		(1,523)
24	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE REIMBURSEMENT SYSTEM)	F-5.C (NCSC Billed to Columbia)		(10,519)
25	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING	F-5.B / F-5.C		(31,856)
26	TOTAL O&M EXPENSE - ADVERTISING		$ 82,991	$ 38,827

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.
[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.
[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY ADVERTISING
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-5.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - ADVERTISING			
2	SALES OR PROMOTIONAL ADVERTISING		$ -	$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		15,562	-
6	OTHER ADVERTISING		1,605	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	9,024
8	TOTAL O&M EXPENSE - ADVERTISING		17,167	9,024
	O&M EXPENSE EXCLUSIONS - ADVERTISING			
10	NONE			-
11	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			-
12	TOTAL O&M EXPENSE - ADVERTISING		$ 17,167	$ 9,024

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA ADVERTISING
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-5.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - ADVERTISING			
2	SALES OR PROMOTIONAL ADVERTISING [2]		$ 423	$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		24,998	-
6	OTHER ADVERTISING [1, 2]		40,403	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		-	61,659
8	TOTAL O&M EXPENSE - ADVERTISING		65,824	61,659
9	O&M EXPENSE EXCLUSIONS - ADVERTISING			
10	O&M EXCLUSION - BLUE SKIES HD VIDEO & FILM PRODUCTIONS	WORKPAPER WPD-2.7.I LINES 14 & 15		(1,265)
11	O&M EXCLUSION - BULLETPROOF	WORKPAPER WPD-2.7.I LINES 14 & 15		(205)
12	O&M EXCLUSION - BULLY PULPIT INTERACTIVE LLC	WORKPAPER WPD-2.7.I LINES 14 & 15		(10,682)
13	O&M EXCLUSION - CAROL PHILP INC.	WORKPAPER WPD-2.7.I LINES 14 & 15		(46)
14	O&M EXCLUSION - CHARLES RYAN ASSOCIATES	WORKPAPER WPD-2.7.I LINES 14 & 15		(2,209)
15	O&M EXCLUSION - COPYRIGHT CLEARANCE CENTER	WORKPAPER WPD-2.7.I LINES 14 & 15		(2,749)
16	O&M EXCLUSION - CORPORATE THREAD	WORKPAPER WPD-2.7.I LINES 14 & 15		(424)
17	O&M EXCLUSION - DUPLI ENVELOPE AND GRAPHICS	WORKPAPER WPD-2.7.I LINES 14 & 15		(1,236)
18	O&M EXCLUSION - FERRANTE & ASSOCIATES INC	WORKPAPER WPD-2.7.I LINES 14 & 15		(59)
19	O&M EXCLUSION - GERARD MEDIA LLC	WORKPAPER WPD-2.7.I LINES 14 & 15		(645)
20	O&M EXCLUSION - IDEAS IN MOTION INC	WORKPAPER WPD-2.7.I LINES 14 & 15		17
21	O&M EXCLUSION - MARION WILLIAMS	WORKPAPER WPD-2.7.I LINES 14 & 15		12
22	O&M EXCLUSION - RONALD MCDONALD HOUSE	WORKPAPER WPD-2.7.I LINES 14 & 15		(324)
23	O&M EXCLUSION - THRYV INC	WORKPAPER WPD-2.7.I LINES 14 & 15		(1,523)
24	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 14 & 15		(10,519)
25	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			(31,856)
26	TOTAL O&M EXPENSE - ADVERTISING		$ 65,824	$ 29,803

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-6.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - AUDITING SERVICES	F-6.B / F-6.C	$ 223,591	$ 237,422
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]	F-6.B / F-6.C	1,453,020	1,524,329
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		$ 1,676,611	$ 1,761,751

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-6.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - AUDITING SERVICES		$ 210,734	$ 226,438
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		(884,174)	58,587
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		$ (673,440)	$ 285,025

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-6.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - AUDITING SERVICES		$ 12,857	$ 10,984
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		2,337,194	1,465,742
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		$ 2,350,051	$ 1,476,726

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.

NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.

[1] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-7.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - CIVIC DONATIONS	F-7.B / F-7.C	$ 5,343	$ 6,059
2	O&M EXPENSE - POLITICAL ACTIVITIES	F-7.B / F-7.C	148,068	103,680
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		$ 153,411	$ 109,739

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY CIVIC, POLITICAL AND RELATED ACTIVITIES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-7.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - CIVIC DONATIONS		$ -	$ -
2	O&M EXPENSE - POLITICAL ACTIVITIES		125,540	87,276
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		$ 125,540	$ 87,276

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CIVIC, POLITICAL AND RELATED ACTIVITIES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-7.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - CIVIC DONATIONS		$ 5,343	$ 6,059
2	O&M EXPENSE - POLITICAL ACTIVITIES		22,528	16,404
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		$ 27,871	$ 22,463

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-8.A
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - EMPLOYEE EXPENSES			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]	F-8.B / F-8.C	$ 17,326	$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]	F-8.B / F-8.C	18,091	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]	F-8.B / F-8.C	779,444	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)	F-8.B / F-8.C	-	1,228,918
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		814,861	1,228,918
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	F-8.B / F-8.C		(15,885)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	F-8.B / F-8.C		(19,545)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	F-8.B / F-8.C		(108,630)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			(144,060)
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		$ 814,861	$ 1,084,858

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025

[1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[3] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-8.B
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	TYPE	REFERENCE	UPDATED BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - EMPLOYEE EXPENSES			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]		$ 11,819	$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]		2,762	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]		379,955	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		-	525,289
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		394,536	525,289
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	WORKPAPER WPD-2.7.H LINE 10		(7,784)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	WORKPAPER WPD-2.7.H LINE 11		(2,642)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	WORKPAPER WPD-2.7.H LINES 3 & 8 & 12		(41,662)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			(52,088)
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		$ 394,536	$ 473,201

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.
[1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE F-8.C
SHEET 1 OF 1
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	TYPE	REFERENCE	UPDATED PERIOD AMOUNT	PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - EMPLOYEE EXPENSES			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]		$ 5,507	$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]		15,329	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]		399,489	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		-	703,629
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		420,325	703,629
7	O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT	WORKPAPER WPD-2.7.I LINES 16		(8,100)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS	WORKPAPER WPD-2.7.I LINE 17		(16,903)
10	O&M EXCLUSION - EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1]	WORKPAPER WPD-2.7.I LINES 6 & 12 & 18		(66,969)
11	TOTAL O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES			(91,972)
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		$ 420,325	$ 611,657

NOTE: ALL AMOUNTS ARE 100% JURISDICTIONAL.
NOTE: O&M EXCLUSIONS INCLUDED IN SCHEDULE D-2.7 ADJUSTMENTS 8.1 & 8.2 (Columbia) and 9.1 & 9.2 (NCSC Billed to Columbia) BASED ON INFLATED 2025 ACTUALS.
[1] BUSINESS EXPENSES INCLUDE BUSINESS TRAVEL EXPENSES, MEALS, EMPLOYEE DUES AND MEMBERSHIPS, AND CLOTHING ALLOWANCES.

[2] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2025, EITHER IN FULL OR IN PART, WAS INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. CONSEQUENTLY, THIS ITEM HAS BEEN REMOVED FROM THE REVENUE REQUIREMENT.

[3] DURING THE PREPARATION OF THIS SCHEDULE, IT WAS IDENTIFIED THAT THE BASE PERIOD COST INCURRED IN 2026, EITHER IN FULL OR IN PART, HAD BEEN INADVERTENTLY CLASSIFIED TO COLUMBIA'S O&M EXPENSE. AS DETAILED IN THE TESTIMONY OF WITNESS DAVIS, COLUMBIA CONDUCTED A REVIEW OF O&M EXPENSES FOR THE MOST RECENT CALENDAR YEAR, 2025, TO ESTABLISH A REPRESENTATIVE AMOUNT OF NON-RECOVERABLE COSTS EXCLUDED FROM THE REVENUE REQUIREMENT. SINCE THIS COST WAS INCURRED IN 2026, IT IS NOT REFLECTED IN THE 2027 FUTURE TEST PERIOD BUDGET USED FOR CALCULATING THE REVENUE REQUIREMENT IN THIS PROCEEDING.

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
G-1	SHEET 1 OF 1	PAYROLL COSTS
G-2	SHEETS 1 - 4 OF 4	GROSS EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PAYROLL COSTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-1
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	DESCRIPTION	UPADATED BASE PERIOD	ADJUSTMENTS	UNADJUSTED FORECASTED PERIOD	ADJUSTMENTS	ADJUSTED FORECASTED PERIOD
		(1)	(2 = 3 - 1)	(3)	(4 = 5 - 3)	(5)
		OPERATIONS & MAINTENANCE EXPENSE				
1	PAYROLL COSTS (INCLUDES INCENTIVE COMPENSATION)	$ 14,547,943	$ (781,105)	$ 13,766,839	$ 1,055,506	$ 14,822,345
2	EMPLOYEE BENEFITS	$ 3,356,271	$ (93,511)	$ 3,262,760	$ (32,106)	$ 3,230,654
3	PAYROLL TAXES	$ 1,063,392	$ (115,534)	$ 947,858	$ -	$ 947,858
4	TOTAL PAYROLL COSTS	$ 18,967,606	$ (990,149)	$ 17,977,457	$ 1,023,400	$ 19,000,857
5	STRAIGHT-TIME HOURS [1]	200,914		N/A		N/A
6	OVERTIME HOURS [1]	13,812		N/A		N/A

[1] Base Period figures are reflective of the twelve months of actual payroll data from September 2025 through August 2026.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

CONFIDENTIAL

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-2
SHEET 1 OF 4
WITNESSES: N. DAVIS
B. OWENS

LINE NO.	DESCRIPTION	UPDATED BASE PERIOD (1)	UPDATED ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	**Lloyd Yates, NiSource President and Chief Executive Officer [1]**			
2	Gross Payroll			
3	Salary [2]	$ 51,861	$ 727	$ 52,588
4	Other Allowances and Compensation [3]	690,061	(137,202)	552,859
5	Total Salary and Compensation	741,922	(136,475)	605,447
6	Employee Benefits			
7	Pensions	-	-	-
8	Other Benefits	9,475	133	9,608
9	Total Employee Benefits	9,475	133	9,608
10	Payroll Taxes			
11	F.I.C.A.	660	(7)	653
12	Federal Unemployment	18	(1)	17
13	State Unemployment	3	-	3
14	Total Payroll Taxes	681	(8)	673
15	Total Compensation	$ 752,078	$ (136,350)	$ 615,728
16	**Shawn Anderson, NiSource Executive Vice President and Chief Financial Officer [1]**			
17	Gross Payroll			
18	Salary [2]	$ 30,198	$ 1,070	$ 31,268
19	Other Allowances and Compensation [3]	188,094	(43,389)	144,705
20	Total Salary and Compensation	218,292	(42,319)	175,973
21	Employee Benefits			
22	Pensions	-	-	-
23	Other Benefits	5,517	196	5,713
24	Total Employee Benefits	5,517	196	5,713
25	Payroll Taxes			
26	F.I.C.A.	665	(11)	654
27	Federal Unemployment	18	(1)	17
28	State Unemployment	3	-	3
29	Total Payroll Taxes	686	(12)	674
30	Total Compensation	$ 224,495	$ (42,135)	$ 182,360
31	**Melody Brimingham, NiSource Executive Vice President and Group Utilities President [1]**			
32	Gross Payroll			
33	Salary [2]	$ 25,564	$ 58	$ 25,622
34	Other Allowances and Compensation [3]	137,265	(40,439)	96,826
35	Total Salary and Compensation	162,829	(40,381)	122,448
36	Employee Benefits			
37	Pensions	-	-	-
38	Other Benefits	4,671	10	4,681
39	Total Employee Benefits	4,671	10	4,681
40	Payroll Taxes			
41	F.I.C.A.	567	(12)	555
42	Federal Unemployment	15	-	15
43	State Unemployment	2	-	2
44	Total Payroll Taxes	584	(12)	572
45	Total Compensation	$ 168,084	$ (40,383)	$ 127,701

[1] Non-Columbia officer compensation reflects only the portion billed to Columbia Gas of Kentucky.
[2] Salary is reflective of the officer's annual gross base salary.

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

CONFIDENTIAL

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-2
SHEET 2 OF 4
WITNESSES: N. DAVIS
B. OWENS

LINE NO.	DESCRIPTION	UPDATED BASE PERIOD (1)	UPDATED ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	**William Jefferson, NiSource Executive Vice President and Chief Operating and Safety Officer [1]**			
2	Gross Payroll			
3	Salary [2]	$ 18,969	$ 2,169	$ 21,138
4	Other Allowances and Compensation [3]	98,014	(20,877)	77,137
5	Total Salary and Compensation	116,983	(18,708)	98,275
6	Employee Benefits			
7	Pensions	-	-	-
8	Other Benefits	3,466	396	3,862
9	Total Employee Benefits	3,466	396	3,862
10	Payroll Taxes			
11	F.I.C.A.	442	35	477
12	Federal Unemployment	12	1	13
13	State Unemployment	2	-	2
14	Total Payroll Taxes	456	36	492
15	Total Compensation	$ 120,905	$ (18,276)	$ 102,629
16	**Michael Luhrs, NiSource Executive Vice President Strategy, Risk, and Chief Commercial Officer [1]**			
17	Gross Payroll			
18	Salary [2]	$ 25,000	$ 4,081	$ 29,081
19	Other Allowances and Compensation [3]	170,582	(36,906)	133,676
20	Total Salary and Compensation	195,582	(32,825)	162,757
21	Employee Benefits			
22	Pensions	-	-	-
23	Other Benefits	4,568	745	5,313
24	Total Employee Benefits	4,568	745	5,313
25	Payroll Taxes			
26	F.I.C.A.	565	91	656
27	Federal Unemployment	15	2	17
28	State Unemployment	2	1	3
29	Total Payroll Taxes	582	94	676
30	Total Compensation	$ 200,732	$ (31,986)	$ 168,746

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

CONFIDENTIAL

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-2
SHEET 3 OF 4
WITNESSES: N. DAVIS
B. OWENS

LINE NO.	DESCRIPTION	UPDATED BASE PERIOD (1)	UPDATED ADJUSTMENTS (2)	FORECASTED PERIOD (3)
37	**Kimberly Cuccia, NiSource Executive Vice President General Counsel and Corporate Security [1]**			
38	Gross Payroll			
39	Salary [2]	$ 14,889	$ 6,249	$ 21,138
40	Other Allowances and Compensation [3]	69,889	7,248	77,137
41	Total Salary and Compensation	84,778	13,497	98,275
42	Employee Benefits			
43	Pensions	-	-	-
44	Other Benefits	2,720	1,142	3,862
45	Total Employee Benefits	2,720	1,142	3,862
46	Payroll Taxes			
47	F.I.C.A.	432	45	477
48	Federal Unemployment	12	1	13
49	State Unemployment	2	-	2
50	Total Payroll Taxes	446	46	492
51	Total Compensation	$ 87,944	$ 14,685	$ 102,629
52	**Melanie Berman, NiSource Executive Vice President of Administration and Chief Human Resource Officer [1]**			
53	Gross Payroll			
54	Salary [2]	$ 12,565	$ 16,516	$ 29,081
55	Other Allowances and Compensation [3]	110,173	23,503	133,676
56	Total Salary and Compensation	122,738	40,019	162,757
57	Employee Benefits			
58	Pensions	-	-	-
59	Other Benefits	2,296	3,017	5,313
60	Total Employee Benefits	2,296	3,017	5,313
61	Payroll Taxes			
62	F.I.C.A.	459	197	656
63	Federal Unemployment	12	5	17
64	State Unemployment	2	1	3
65	Total Payroll Taxes	473	203	676
66	Total Compensation	$ 125,507	$ 43,239	$ 168,746

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

CONFIDENTIAL

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE G-2
SHEET 4 OF 4
WITNESSES: N. DAVIS
B. OWENS

LINE NO.	DESCRIPTION	UPDATED BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
1	**Kimra Cole, Columbia Gas of Kentucky President & Chief Operating Officer**			
2	Gross Payroll			
3	Salary [1]	$ 369,562	$ 14,838	$ 384,400
4	Other Allowances and Compensation [2]	592,039	(399,839)	192,200
5	Total Salary and Compensation	961,601	(385,001)	576,600
6	Employee Benefits			
7	Pensions	-	-	-
8	Other Benefits	67,519	2,711	70,230
9	Total Employee Benefits	67,519	2,711	70,230
10	Payroll Taxes			
11	F.I.C.A.	15,535	240	15,775
12	Federal Unemployment	420	-	420
13	State Unemployment	9	-	9
14	Total Payroll Taxes	15,964	240	16,204
15	Total Compensation	$ 1,045,084	$ (382,050)	$ 663,034
16	**Donald Ayers, Columbia Gas of Kentucky Vice President Gas Operations**			
17	Gross Payroll			
18	Salary [1]	$ 247,348	$ 9,931	$ 257,279
19	Other Allowances and Compensation [2]	274,345	(171,434)	102,911
20	Total Salary and Compensation	521,693	(161,503)	360,190
21	Employee Benefits			
22	Pensions	134,491	-	134,491
23	Other Benefits	45,190	1,815	47,005
24	Total Employee Benefits	179,681	1,815	181,496
25	Payroll Taxes			
26	F.I.C.A.	11,771	4,004	15,775
27	Federal Unemployment	420	-	420
28	State Unemployment	9	-	9
29	Total Payroll Taxes	12,200	4,004	16,204
30	Total Compensation	$ 713,574	$ (155,684)	$ 557,890

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

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

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
H-1	SHEET 1 OF 1 (NO CHANGE)	GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE H-1
SHEET 1 OF 1
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE	FORECAST PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE
			(1)	(2)
1	OPERATING REVENUE		100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	WORKPAPER WPD-2.7.D(2)	0.446000%	0.446000%
3	LESS: PSC ASSESSMENT FEE		0.230000%	0.230000%
4	NET REVENUES		99.324000%	99.324000%
5	STATE INCOME TAX	5.00%	4.966200%	4.966200%
6	INCOME BEFORE FEDERAL INCOME TAX		94.357800%	94.357800%
7	FEDERAL INCOME TAX	21.00%	19.815138%	19.815138%
8	OPERATING INCOME PERCENTAGE		74.542662%	74.542662%
9	GROSS REVENUE CONVERSION FACTOR			
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)		1.341514	1.341514

SCHEDULE I

STATISTICAL DATA

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
I-1	SHEET 1 OF 1	COMPARATIVE INCOME STATEMENT - TOTAL COMPANY
I-2	SHEET 1 OF 1	REVENUE STATISTICS - TOTAL COMPANY
I-3	SHEET 1 OF 1	SALES STATISTICS - TOTAL COMPANY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPARATIVE INCOME STATEMENT - TOTAL COMPANY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE I-1
SHEET 1 OF 1
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS 2021	2022	2023	2024	2025	UPDATED UNADJUSTED BASE PERIOD 08/31/26	UNADJUSTED FORECAST 12/31/27	PROJECTED CALENDAR YEARS 2028	2029
		$	$	$	$	$	$ [1]	$ [1]	$ [2]	$ [2]
1	OPERATING REVENUES									
2	GAS SERVICE	126,089,587	173,247,013	169,191,356	137,151,796	186,978,472	203,052,753	191,472,610	192,555,024	192,555,024
3	TRANSPORTATION	22,119,489	23,662,618	23,321,254	23,401,264	26,854,822	26,503,290	25,007,162	25,148,530	25,148,530
4	OTHER REVENUE	9,176,880	16,510,658	(3,176,695)	2,941,880	9,612,912	4,151,956	520,624	520,624	520,624
5	TOTAL OPERATING REVENUES	157,385,956	213,420,289	189,335,915	163,494,939	223,446,206	233,708,000	217,000,396	218,224,179	218,224,179
6	OPERATING EXPENSES									
7	GAS PURCHASED	59,413,647	100,523,526	72,059,956	43,512,202	79,589,826	90,088,335	81,721,892	81,721,892	81,721,892
8	OPERATION	44,023,718	45,616,786	46,717,326	51,859,351	51,518,121	51,980,493	51,209,146	51,068,187	51,068,187
9	MAINTENANCE	7,458,937	7,650,829	7,491,097	8,133,374	7,682,198	7,763,151	6,644,239	6,625,950	6,625,950
10	DEPRECIATION & DEPLETION	16,811,220	19,639,526	21,399,768	23,258,013	28,932,695	31,588,519	33,251,921	36,293,657	38,302,233
11	TAXES - OTHER THAN INCOME	7,228,771	6,505,457	4,043,832	9,627,293	8,342,758	5,519,370	10,790,850	11,666,168	12,668,680
12	TOTAL OPERATING EXPENSES	134,936,293	179,936,125	151,711,978	136,390,232	176,065,598	186,939,868	183,618,048	187,375,854	190,386,942
13	OPERATING INCOME (LOSS)	22,449,664	33,484,164	37,623,937	27,104,707	47,380,608	46,768,132	33,382,348	30,848,325	27,837,237
14	OTHER INCOME (DEDUCTIONS)									
15	INCOME FROM INVESTMENT IN SUBSIDIARY	437	(269)	-	-	-	-	-	-	-
16	INTEREST INCOME AND OTHER, NET	1,236,555	7,675,939	4,281,635	4,503,974	3,596,062	2,964,648	1,936,142	1,126,457	1,126,457
17	INTEREST EXPENSE	(7,923,077)	(9,645,352)	(10,869,820)	(12,082,871)	(13,979,219)	(13,614,709)	(16,465,117)	(18,060,358)	(20,426,574)
18	TOTAL OTHER INCOME	(6,686,085)	(1,969,682)	(6,588,185)	(7,578,897)	(10,383,157)	(10,650,060)	(14,528,975)	(16,933,901)	(19,300,118)
19	INCOME BEFORE INCOME TAXES	15,763,578	31,514,482	31,035,752	19,525,810	36,997,451	36,118,071	18,853,373	13,914,424	8,537,119
20	INCOME TAXES	3,359,116	7,198,360	5,990,779	2,972,508	8,467,899	8,430,176	3,178,377	7,696,657	6,945,391
21	NET INCOME (LOSS)	12,404,462	24,316,122	25,044,973	16,553,302	28,529,552	27,687,895	15,674,996	6,217,767	1,591,728

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

[2] Projected calendar years 2028 and 2029 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
REVENUE STATISTICS - TOTAL COMPANY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE I-2
SHEET 1 OF 1
WITNESS: J. C. WOZNIAK

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS 2021	2022	2023	2024	2025	UPDATED UNADJUSTED BASE 8/31/2026 [1]	UNADJUSTED FORECAST 12/31/2027 [1]	PROJECTED CALENDAR YEARS 2028 [2]	2029 [2]
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	$ 87,122,169	$ 115,734,769	$ 113,923,250	$ 93,630,536	$ 124,556,231	$ 135,178,052	$ 129,099,092	$ 119,329,942	$ 119,329,942
3	COMMERCIAL	36,980,257	54,637,928	52,841,132	41,545,376	59,508,639	64,808,097	59,659,398	45,033,129	45,033,129
4	INDUSTRIAL	1,889,069	2,760,294	2,342,928	1,898,956	2,816,128	2,952,136	2,602,942	1,441,315	1,441,315
5	PUBLIC UTILITIES	81,230	112,419	93,097	75,273	99,597	122,884	111,178	46,237	46,237
6	OTHER	16,862	1,603	(9,050)	1,654	(2,124)	(8,415)	-	-	-
7	UNBILLED	1,971,233	8,538,881	(7,704,017)	(559,628)	5,402,181	(249,829)	-	-	-
8		$ 128,060,820	$ 181,785,894	$ 161,487,339	$ 136,592,167	$ 192,380,653	$ 202,802,924	$ 191,472,610	$ 165,850,623	$ 165,850,623
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	$ 7,665,202	$ 7,901,727	$ 7,623,161	$ 7,182,375	$ 8,112,217	$ 7,780,714	$ 7,391,398	$ 7,435,000	$ 7,435,000
11	COMMERCIAL	8,626,105	9,247,352	8,946,187	9,010,921	10,421,424	10,391,041	9,667,797	9,351,000	9,351,000
12	INDUSTRIAL	5,430,820	6,731,252	6,922,144	7,210,833	8,237,440	8,389,462	7,947,967	7,212,000	7,212,000
13	UNBILLED	397,363	(217,713)	(170,237)	(2,865)	83,740	(57,927)	-	-	-
14		$ 22,119,489	$ 23,662,618	$ 23,321,254	$ 23,401,264	$ 26,854,822	$ 26,503,290	$ 25,007,162	$ 23,998,000	$ 23,998,000
15	**TOTAL REVENUE**	$ 150,180,309	$ 205,448,512	$ 184,808,593	$ 159,993,431	$ 219,235,475	$ 229,306,214	$ 216,479,771	$ 189,848,623	$ 189,848,623
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	109,391	111,513	112,698	113,714	114,932	113,818	114,858	113,867	113,867
18	COMMERCIAL	11,338	11,907	12,033	12,152	12,238	11,737	12,196	11,986	11,986
19	INDUSTRIAL	45	56	52	50	48	50	49	54	54
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		120,776	123,478	124,785	125,918	127,220	125,607	127,105	125,909	125,909
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASS									
24	RESIDENTIAL	14,267	12,466	11,447	10,702	10,041	9,637	10,041	10,702	10,702
25	COMMERCIAL	2,643	2,025	1,892	1,805	1,718	1,672	1,712	1,848	1,848
26	INDUSTRIAL	66	62	61	61	63	61	64	59	59
27		16,976	14,553	13,400	12,568	11,822	11,370	11,817	12,609	12,609
28	**TOTAL CUSTOMERS**	137,752	138,031	138,185	138,486	139,042	136,977	138,922	138,518	138,518
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	$ 796	$ 1,038	$ 1,011	$ 823	$ 1,084	$ 1,188	$ 1,124	$ 1,048	$ 1,048
31	COMMERCIAL	$ 3,262	$ 4,589	$ 4,391	$ 3,419	$ 4,863	$ 5,522	$ 4,892	$ 3,757	$ 3,757
32	INDUSTRIAL	$ 41,979	$ 49,291	$ 45,056	$ 37,979	$ 58,669	$ 59,043	$ 53,121	$ 26,691	$ 26,691
33	PUBLIC UTILITIES	$ 40,615	$ 56,209	$ 46,548	$ 37,636	$ 49,799	$ 61,442	$ 55,589	$ 23,119	$ 23,119
34	OTHER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	$ 537	$ 634	$ 666	$ 671	$ 808	$ 807	$ 736	$ 695	$ 695
37	COMMERCIAL	$ 3,264	$ 4,567	$ 4,728	$ 4,992	$ 6,066	$ 6,215	$ 5,647	$ 5,060	$ 5,060
38	INDUSTRIAL	$ 82,285	$ 108,569	$ 113,478	$ 118,210	$ 130,753	$ 137,532	$ 124,187	$ 122,237	$ 122,237

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast Period does not include the revenue from this case.
[2] Projected calendar years 2028 and 2029 do not reflect what is presented in the current case or potential subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SALES STATISTICS - TOTAL COMPANY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE I-3
SHEET 1 OF 1
WITNESS: J. C. WOZNIAK

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS 2021	2022	2023	2024	2025	UPDATED UNADJUSTED BASE 8/31/2026	UNADJUSTED FORECAST 12/31/2027	PROJECTED CALENDAR YEARS 2028	2029
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
							[1]	[1]	[2]	[2]
1	SALES BY CUSTOMER CLASS									
2	RESIDENTIAL	6,868,697	7,258,084	6,127,492	6,305,259	7,520,735	7,179,051	7,374,145	7,448,000	7,448,000
3	COMMERCIAL	3,742,024	4,223,109	3,828,325	4,023,449	4,817,277	4,646,151	4,419,233	4,493,000	4,493,000
4	INDUSTRIAL	274,966	242,126	236,426	281,581	311,994	294,572	268,066	359,000	359,000
5	PUBLIC UTILITIES	11,197	10,270	7,797	9,553	10,498	10,599	10,601	5,000	5,000
6	OTHER	2,019	(374)	(226)	295	(826)	(667)	0	0	0
7	TOTAL	10,898,903	11,733,215	10,199,813	10,620,137	12,659,677	12,129,706	12,072,046	12,305,000	12,305,000
8	NUMBER OF SALES CUSTOMERS BY CLASS									
9	RESIDENTIAL	109,391	111,513	112,698	113,714	114,932	113,818	114,858	113,867	113,867
10	COMMERCIAL	11,338	11,907	12,033	12,152	12,238	11,737	12,196	11,986	11,986
11	INDUSTRIAL	45	56	52	50	48	50	49	54	54
12	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
13	OTHER	0	0	0	0	0	0	0	0	0
14	TOTAL	120,776	123,478	124,785	125,918	127,220	125,607	127,105	125,909	125,909
15	AVERAGE SALES PER CLASS									
16	RESIDENTIAL	63	65	54	55	65	63	64	65	65
17	COMMERCIAL	330	355	318	331	394	396	362	375	375
18	INDUSTRIAL	6,110	4,324	4,547	5,632	6,500	5,891	5,471	6,648	6,648
19	OTHER	5,599	5,135	3,899	4,777	5,249	5,300	5,301	2,500	2,500

[1] Unbilled volumes are not included in the forecasted months of the Base and Forecast Period.
[2] Projected calendar years 2028 and 2029 do not reflect what is presented in the current case or potential subsequent cases, if any.

SCHEDULE J

COST OF CAPITAL

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2026

DATA:___X___BASE PERIOD_____FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C) $	(D)	(E)	(F = D * E)
1	SHORT-TERM DEBT	(1)	1,209,760	0.187%	4.125%	0.008%
2	LONG-TERM DEBT	(1)	288,000,000	44.614%	4.794%	2.139%
3	PREFERRED STOCK	(1)	-	0.000%	0.000%	0.000%
4	COMMON EQUITY	(1)	356,330,814	55.199%	10.950%	6.044%
5	TOTAL CAPITAL		645,540,574	100.000%		8.191%

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

SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNINGS MEASURE FOR THE

TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
K	SHEETS 1 - 4 OF 4	COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE K
SHEET 1 OF 4
WITNESSES: N. DAVIS
L. BLACK
C. INSCHO
V. V. REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	PLANT DATA: ($000)													
2	PLANT IN SERVICE BY FUNCTIONAL CLASS													
3	INTANGIBLE PLANT	36,147	30,911	24,336	13,763	15,260	12,501	10,587	7,395	6,882	5,807	5,455	5,489	5,341
4	DISTRIBUTION PLANT	1,039,210	922,032	884,047	819,511	763,937	700,565	638,502	579,684	526,973	478,407	445,905	415,187	384,450
5	GENERAL PLANT	10,702	9,233	8,846	7,600	6,532	5,956	6,233	6,247	6,140	5,975	5,750	4,938	4,832
6	PRODUCTION PLANT - LIQUEFIED GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	CAPITALIZED LEASES NET [1]	-	-	430	400	400	400	400	400	400	400	400	-	-
8	RIGHT OF USE [1]	-	-	549	343	235	141	317	531	654	-	-	-	-
9	GAS PLANT HELD FOR FUTURE USE	-	-	-	-	-	-	-	-	-	-	-	-	-
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	-	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)
11	GROSS PLANT	1,085,282	962,176	917,430	840,839	785,587	718,786	655,262	593,480	540,272	489,812	456,733	424,837	393,846
12	LESS: ACCUMLATED DEPRECIATION	262,876	246,635	191,416	179,268	167,430	160,445	173,210	168,016	163,614	157,738	151,437	145,101	141,164
13	NET PLANT IN SERVICE	822,406	715,541	726,014	661,571	618,157	558,341	482,052	425,464	376,658	332,074	305,296	279,736	252,682
14	CONSTRUCTION WORK IN PROGRESS [1]													
15	INTANGIBLE PLANT	-	-	5,308	6,361	3,233	2,138	1,793	1,655	430	814	764	935	900
16	DISTRIBUTION PLANT	-	-	4,867	14,572	14,595	15,988	16,360	11,482	6,360	6,619	1,696	(97)	5,961
17	GENERAL PLANT	-	-	243	546	6	6	6	58	6	6	69	192	64
18	PRODUCTION PLANT - LIQUEFIED GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CWIP	-	-	10,418	21,478	17,834	18,132	18,159	13,195	6,796	7,439	2,529	1,030	6,925
20	TOTAL	822,406	715,541	736,432	683,049	635,991	576,473	500,211	438,659	383,454	339,513	307,825	280,766	259,607

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:__X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 2 OF 4
WITNESSES: N. DAVIS
L. BLACK
C. INSCHO
V. V. REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD [1]	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	CAPITAL STRUCTURE: ($000)													
2	(BASED ON YEAR-END ACCOUNTS)													
3	SHORT-TERM DEBT	8,870	1,210	-	-	17,543	51,608	32,181	34,268	21,860	7,375	27,826	7,014	-
4	LONG-TERM DEBT	343,000	288,000	290,375	290,375	251,375	218,375	192,375	154,375	142,375	127,375	114,375	118,585	98,335
5	PREFERRED STOCK	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	COMMON EQUITY	390,883	356,331	336,111	307,582	291,029	265,984	224,667	186,263	168,685	153,333	132,986	120,305	114,423
7	TOTAL	742,753	645,541	626,486	597,957	559,946	535,966	449,224	374,906	332,920	288,083	275,187	245,904	212,758
8	CONDENSED INCOME STATEMENT DATA: ($000)													
9	OPERATING REVENUES	217,000	233,708	223,446	163,495	189,336	213,420	157,386	131,005	137,928	143,589	137,145	108,656	131,960
10	OPERATING EXPENSES (EXCLUDING FEDERAL													
11	AND STATE TAXES)	183,618	186,940	223,446	136,390	151,712	179,936	134,936	109,123	115,472	117,759	115,681	91,085	110,672
12	STATE INCOME TAX (CURRENT)	850	3,027	3,030	747	1,346	1,160	751	332	678	1,074	855	664	877
13	FEDERAL INCOME TAX (CURRENT)	2,329	5,404	5,177	2,233	4,657	4,181	2,339	3,604	2,531	3,108	5,334	3,858	7,201
14	FEDERAL AND STATE INCOME TAX NET	3,178	8,431	8,207	2,980	6,004	5,342	3,090	3,936	3,209	4,182	6,189	4,522	8,078
15	INVESTMENT TAX CREDITS	-	(1)	(1)	(7)	(13)	(13)	(19)	(22)	(24)	171	(36)	(53)	(66)
16	OPERATING INCOME	30,204	38,338	(8,206)	24,132	31,633	28,155	19,379	17,968	19,271	21,477	15,311	13,102	13,276
17	AFUDC	1,983	1,499	424	253	(549)	150	210	131	218	151	108	59	106
18	OTHER INCOME NET	495	2,121	50,680	4,766	5,519	6,088	863	1,066	2,863	2,598	3,494	2,270	3,461
19	INCOME AVAILABLE FOR FIXED CHARGES	32,681	41,958	42,898	29,150	36,603	34,393	20,452	19,165	22,352	24,226	18,913	15,431	16,843
20	INTEREST CHARGES	17,006	13,953	14,368	12,597	11,558	10,077	8,048	7,588	7,001	6,379	6,232	5,550	5,721
21	NET INCOME	15,675	28,005	28,530	16,553	25,045	24,316	12,404	11,577	15,351	17,847	12,681	9,881	11,122
22	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	EARNINGS AVAILABLE FOR COMMON EQUITY	15,675	28,005	28,530	16,553	25,045	24,316	12,404	11,577	15,351	17,847	12,681	9,881	11,122
24	AFUDC - % OF NET INCOME	12.650%	5.350%	1.490%	1.530%	-2.190%	0.620%	1.690%	1.130%	1.420%	0.850%	0.850%	0.600%	0.950%
25	AFUDC - % OF EARNINGS AVAILABLE													
26	FOR COMMON EQUITY	12.650%	5.350%	1.490%	1.530%	-2.190%	0.620%	1.690%	1.130%	1.420%	0.850%	0.850%	0.600%	0.950%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:__X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 3 OF 4
WITNESSES: N. DAVIS
L. BLACK
C. INSCHO
V. V. REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	COSTS OF CAPITAL													
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	5.000%	4.125%	4.000%	4.780%	6.190%	4.480%	0.200%	0.230%	1.930%	2.860%	1.730%	1.210%	0.720%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	5.084%	4.794%	4.800%	4.800%	4.680%	4.400%	4.400%	4.960%	5.110%	5.270%	5.340%	5.340%	5.820%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	FIXED CHARGE COVERAGE:													
6	PRE-TAX INTEREST COVERAGE	2.25	3.93	3.63	2.58	3.56	3.99	2.97	3.08	3.73	4.56	4.08	3.61	4.41
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.99	3.50	3.53	2.53	3.73	3.93	2.90	3.02	3.62	4.46	4.00	3.57	4.33
8	AFTER TAX INTEREST COVERAGE	2.04	3.25	3.05	2.34	3.07	3.45	2.58	2.55	3.26	3.87	3.07	2.80	2.98
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUD	1.81	2.90	2.96	2.29	3.21	3.40	2.52	2.51	3.16	3.77	3.02	2.77	2.93
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	1.04	2.25	2.05	1.34	2.07	2.45	1.58	1.55	2.26	2.87	2.07	1.80	1.98
12	STOCK AND BOND RATINGS:													
13	MOODY'S BOND RATING	N/A		All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.										
14	S&P BOND RATING	N/A		The stock is not publicly traded.										
15	MOODY'S PREFERRED STOCK RATING	N/A												
16	S&P PREFERRED STOCK RATING	N/A												
17	COMMON STOCK RELATED DATA:													
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED													
20	AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
21	EARNINGS PER SHARE - WEIGHTED AVG. ($)	16.46	29.41	29.96	17.38	26.30	25.54	13.03	12.16	16.12	18.74	13.32	10.38	11.68
22	DIVIDENDS PAID PER SHARE ($)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10
23	DIVIDENDS DECLARED PER SHARE ($)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.20	8.40	2.10
24	DIVIDEND PAYOUT RATIO (DECLARED													
25	BASIS) (%)	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	40%	72%
26	MARKET PRICE - HIGH (LOW)													
27	1ST QUARTER - HIGH ($)	N/A		All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.										
28	1ST QUARTER - LOW ($)	N/A		The stock is not publicly traded.										
29	2ND QUARTER - HIGH ($)	N/A												
30	2ND QUARTER - LOW ($)	N/A												
31	3RD QUARTER - HIGH ($)	N/A												
32	3RD QUARTER - LOW ($)	N/A												
33	4TH QUARTER - HIGH ($)	N/A												
34	4TH QUARTER - LOW ($)	N/A												
35	BOOK VALUE PER SHARE (YEAR-END) ($)	410.48	374.20	352.97	323.01	305.62	279.32	235.93	195.60	177.14	161.02	139.65	126.34	120.16

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:__X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 4 OF 4
WITNESSES: N. DAVIS
L. BLACK
C. INSCHO
V. V. REA

LINE NO.	DESCRIPTION	END OF FORECASTED PERIOD	END OF BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED 2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
1	RATE OF RETURN MEARSURES:													
2	RETURN ON COMMON EQUITY (AVERAGE)	4.312%	10.323%	8.864%	5.531%	8.993%	9.912%	6.037%	6.523%	9.534%	12.467%	10.013%	8.419%	9.890%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	2.290%	5.489%	-1.340%	4.168%	5.773%	5.716%	4.703%	5.077%	6.206%	7.626%	5.877%	5.713%	6.298%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	3.901%	6.720%	-1.183%	3.771%	5.378%	5.412%	4.271%	4.480%	5.438%	6.739%	5.234%	4.922%	5.450%
5	OTHER FINANCIAL AND OPERATING DATA:													
6	MIX OF SALES: (MMcf)													
7	RESIDENTIAL	7,374	7,179	7,521	6,305	6,127	7,258	6,869	6,636	6,790	7,156	5,884	5,993	6,292
8	COMMERCIAL	4,419	4,646	4,817	4,023	3,828	4,223	3,742	3,429	3,689	3,810	3,143	3,072	3,157
9	INDUSTRIAL	268	295	312	282	236	242	275	251	342	207	101	242	194
10	PUBLIC AUTHORITIES	11	11	10	10	8	10	11	10	11	11	10	10	12
11	OTHER	0	(1)	(1)	0	(0)	(0)	2	0	0	0	0	0	0
12	TOTAL MIX OF SALES	12,072	12,130	12,660	10,620	10,200	11,733	10,897	10,326	10,832	11,184	9,138	9,317	9,655
13	MIX OF FUEL: (MMcf)													
14	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
16	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0
17	COMPOSITE DEPRECIATION RATE	3.67%	3.37%	2.53%	2.54%	2.53%	2.08%	2.28%	2.51%	2.54%	1.77%	1.90%	2.05%	2.02%

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(b)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules B, for the rate base summary for the base period and the forecasted test period. Columbia's rate base is 100% jurisdictional.

Responsible Witness:

Linda E. Black, Gunnar J. Gode, and Kevin L. Johnson

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(c)

Description of Filing Requirement:

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

Response:

Please refer to 807 KAR 5:001 Section 16-(8)(a), specifically Schedules C, for the operating income summary for the base period and the forecasted test period. Columbia's operating income is 100% jurisdictional.

Responsible Witness:

Elizabeth N. Davis and Craig P. Inscho

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules D, for the adjustments to operating income by major account for the base period and the forecasted test period. Columbia's operating income is 100% jurisdictional.

Responsible Witness:

Elizabeth N. Davis, Julie C. Wozniak, Craig P. Inscho, George B. Jonda, and Gunnar J. Gode

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(e)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules E, for federal and state income tax summary for the base period and the forecasted test period. Columbia's federal and state income tax is 100% jurisdictional.

Responsible Witness:

Gunnar J. Gode

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(f)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules F, for the organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses, for the base period and the forecasted test period. The Company has provided indications in Schedules F for charges included or excluded from the revenue requirements.

Responsible Witnesses:

Elizabeth N. Davis, George B. Jonda, and Craig P. Inscho

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(g)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules G, for the analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title for the base period and the forecasted test period.

Responsible Witness:

Elizabeth N. Davis, Craig P. Inscho, and Elizabeth J. Owens

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(h)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedule H, for the computation of the gross revenue conversion factor for the forecasted test period.

Responsible Witness:

Elizabeth N. Davis

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(i)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules I, for the comparative income statements, revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, for the base period and the forecasted test period, and two (2) calendar years past the forecasted test period.

Responsible Witness:

Elizabeth N. Davis, Julie C. Wozniak, and Craig P. Inscho

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(j)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedules J, for the cost of capital summary for the base period and the forecasted test period. Additionally, please refer to Attachments VVR-5 and VVR-6 in Tab 22.

Responsible Witness:

Vincent V. Rea

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(k)

Description of Filing Requirement:

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

Response:

Please refer to FR 807 KAR 5:001 Section 16-(8)(a), specifically Schedule K, for the Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period and the forecasted test period.

Responsible Witness:

Elizabeth N. Davis, Linda E. Black, Craig P. Inscho, and Vincent V. Rea

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(l)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

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

Responsible Witness:

Judy M. Cooper

SCHEDULE L

RATES AND TARIFFS

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
L	SHEET 1 OF 1	NARRATIVE RATIONALE FOR TARIFF CHANGES
L.1	N/A	NEW OR REVISED PROPOSED TARIFFS
L.2	N/A	REVISED CURRENT TARIFFS - REDLINED

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE L
SHEET 1 OF 1
WITNESS: J. COOPER

NO UPDATE REQUIRED FOR SCHEDULE L.

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(m)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule M.

Responsible Witness:

Julie C. Wozniak

SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
M	SHEET 1 OF 3	BASE AND FORECASTED PERIOD AT PRESENT RATES
M-2.1	N/A	PRESENT AND PROPOSED REVENUE AT FORECASTED PERIOD
M-2.2	N/A	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PRESENT RATES
M-2.2.B	N/A	BILLING ANALYSIS FOR THE BASE PERIOD AT CURRENT RATES
M-2.3	N/A	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PROPOSED RATES

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Revenues At Present and Proposed Rates
For the 12 Months Ended August 31, 2026
(Gas Service)

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

Witness: J. C. Wozniak

Line No.	Description	Sept-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
2	Residential Sales	$ 4,010,541	$ 3,979,358	$ 9,039,460	$ 20,231,460	$ 24,961,092	$ 29,126,995	$ 16,816,483	$ 9,349,896	$ 5,660,316	$ 4,416,826	$ 3,866,992	$ 3,718,633	$ 135,178,052
3	Commercial Sales	2,572,663	2,813,171	4,488,492	9,178,912	10,686,281	12,382,505	7,327,029	4,264,196	3,337,496	2,765,077	2,527,053	2,465,221	64,808,097
4	Industrial Sales	138,045	192,254	266,278	234,141	410,176	440,417	298,846	207,378	191,452	159,302	201,228	212,619	2,952,136
5	Other Sales	(8,319)	725	5,143	(229)	(956)	(29)	(6,561)	5,865	(4,414)	1,054	(2,558)	1,864	(8,415)
6	Public Utilities	5,097	4,732	5,966	9,742	20,074	23,104	22,445	17,022	1,894	6,219	4,061	2,529	122,884
7	Total Sales	$ 6,718,027	$ 6,990,240	$ 13,805,339	$ 29,654,026	$ 36,076,666	$ 41,972,992	$ 24,458,242	$ 13,844,357	$ 9,186,745	$ 7,348,478	$ 6,596,777	$ 6,400,866	$ 203,052,753
8	Transportation [1]	1,398,687	1,870,208	2,458,213	3,074,311	3,741,732	3,376,081	2,605,017	1,941,291	1,730,816	1,455,171	1,317,558	1,534,205	26,503,290
9	Other Revenue [2]	1,124,303	4,821,129	8,508,502	2,062,494	5,758,933	(11,625,323)	(5,509,503)	(3,195,470)	(296,835)	254,444	1,103,878	1,145,406	4,151,956
10	Total Operating Revenues	$ 9,241,018	$ 13,681,576	$ 24,772,055	$ 34,790,831	$ 45,577,331	$ 33,723,749	$ 21,553,755	$ 12,590,178	$ 10,620,726	$ 9,058,093	$ 9,018,213	$ 9,080,477	$ 233,708,000
11	Gas Cost Revenue	2,021,192	4,357,294	10,757,660	16,635,768	24,391,822	15,113,304	6,831,906	2,990,572	2,315,111	1,515,718	1,608,853	1,549,136	90,088,335
12	Total Revenue (Excluding Gas Cost)	$ 7,219,826	$ 9,324,282	$ 14,014,395	$ 18,155,063	$ 21,185,508	$ 18,610,446	$ 14,721,849	$ 9,599,606	$ 8,305,614	$ 7,542,375	$ 7,409,360	$ 7,531,341	$ 143,619,665
13	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	
14	Residential Sales	115,786	113,046	491,219	1,251,906	1,464,172	1,878,978	892,325	410,790	219,102	143,676	102,384	91,665	7,175,051
15	Commercial Sales	133,928	158,772	331,316	738,158	842,338	1,041,758	538,941	261,423	190,309	153,249	128,930	124,063	4,643,184
16	Industrial Sales	16,394	20,770	28,853	18,867	38,265	41,143	29,040	20,754	18,857	17,070	22,014	23,544	295,573
17	Other Sales	(672)	92	653	(176)	(149)	(3)	(666)	679	(511)	179	(343)	250	(667)
18	Public Utilities	259	310	470	950	1,991	2,152	2,075	1,677	(33)	458	255	35	10,599
19	Total Sales	265,695	292,991	852,512	2,009,705	2,346,618	2,964,028	1,461,715	695,322	427,725	314,632	253,240	239,557	12,123,739
20	Transportation	1,462,842	1,647,261	1,791,565	2,402,528	2,718,253	2,391,110	1,864,348	1,747,316	1,745,302	1,428,923	1,273,995	1,566,012	22,039,454
21	Total Volumes	1,728,538	1,940,251	2,644,077	4,412,233	5,064,870	5,355,137	3,326,063	2,442,638	2,173,027	1,743,555	1,527,235	1,805,569	34,163,193

[1] Transportation revenue includes unbilled revenue for twelve months of actual.
[2] Other Revenue includes unbilled sales revenue for twelve months of actual.
[3] Actual Mcf by Customer Class does not include unbilled Mcf.

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(n)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule N.

Responsible Witness:

Ronald J. Amen

SCHEDULE N

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

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2026 - 00099

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2026

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

SCHEDULE	PROVIDED	DESCRIPTION
N	SHEET 1 OF 1	TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES
FOR ALL CUSTOMER CLASSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA:___X___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING:_____ORIGINAL___X___UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE N
SHEET 1 OF 1
WITNESS: R. AMEN

NO UPDATE REQUIRED FOR SCHEDULE N.