

TAB 65

807 KAR 5:001 Section 16(7)(q)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(q)

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls;

Response:

Please refer to the attached selected pages from the NiSource Inc. Form 10-K for the year 2025.

Responsible Witness:

Elizabeth N. Davis

NiSOURCE INC.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the shareholders and the Board of Directors of NiSource Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of NiSource Inc. and subsidiaries (the "Company") as of December 31, 2025 and 2024, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows, for each of the three years in the period ended December 31, 2025, and the related notes and the schedule listed in the Index at Item 15 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2025, in conformity with accounting principles generally accepted in the United States of America.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2025, based on criteria established in *Internal Control — Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 11, 2026, expressed an unqualified opinion on the Company's internal control over financial reporting.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Regulatory Matters - Impact of Rate Regulation on the Financial Statements – Refer to Notes 1, 9, and 12 to the financial statements

Critical Audit Matter Description

The Company's primary subsidiaries are fully regulated natural gas and electric utility companies serving customers in six states. These rate-regulated subsidiaries account for and report assets and liabilities consistent with the economic effect of the manner in which regulators establish rates, if the rates established are designed to recover the costs of providing the regulated service and it is probable that such rates can be charged to and collected from customers. Certain expenses and credits subject to utility regulation or rate determination normally reflected in income are deferred on the consolidated balance sheets and are later recognized in income as the related amounts are included in customer rates and recovered from or refunded to customers.

NiSOURCE INC.**ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)****REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

The Company's subsidiaries' rates are determined and approved in regulatory proceedings based on an analysis of the subsidiaries' costs to provide utility service and a return on, and recovery of, the subsidiaries' investment in the utility business. Regulatory decisions can have an impact on the recovery of costs, the rate of return earned on investment, and the timing and amount of assets to be recovered by rates. The respective commission's regulation of rates is premised on the full recovery of prudently incurred costs and a reasonable rate of return on invested capital. Decisions to be made by the commission in the future will impact the accounting for regulated operations, including decisions about the amount of allowable costs and return on invested capital included in rates and any refunds that may be required. While the Company has indicated it expects to recover costs from customers through regulated rates, there is a risk that the commission will not approve: (1) full recovery of the costs of providing utility service, or (2) full recovery of all amounts invested in the utility business and a reasonable return on that investment.

We identified the impact of rate regulation, specifically certain regulatory assets and liabilities at the Company's Northern Indiana Public Service Company LLC and Columbia Gas of Ohio, Inc. subsidiaries, as a critical audit matter due to the significant judgments made by management to support its assertions about certain account balances and the significant degree of subjectivity involved in assessing the likelihood of recovery of incurred costs in current or future rates due in part to uncertainty related to future decisions by the rate regulators. This required specialized knowledge of accounting for rate regulation and the rate setting process due to its inherent complexities and a significant degree of auditor judgment when performing audit procedures to evaluate the reasonableness of management's conclusions.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the application of specialized rules to account for the effects of cost-based rate regulation related to the uncertainty of future decisions by the rate regulators, specifically the Indiana Utility Regulatory Commission (IURC) and the Public Utilities Commission of Ohio (PUCO), included the following, among others:

- We tested the effectiveness of management's controls over (1) the evaluation of the likelihood of (a) the recovery of costs deferred as regulatory assets in future periods, and (b) regulatory developments that may affect the likelihood of recovering costs in future rates or of a future reduction in rates; and (2) the evaluation of Hypothetical Liquidation Book Value (HLBV) accounting for the company's renewable facility joint ventures and its impact on the Company's regulatory liability.
- We evaluated Northern Indiana Public Service Company LLC and Columbia Gas of Ohio, Inc.'s disclosures related to the financial statement impacts of rate regulation.
- We read relevant regulatory orders issued by the IURC and PUCO, including regulatory statutes, interpretations, procedural memorandums, filings made by interveners, and other publicly available information to assess the likelihood of recovery in future rates or a future reduction in rates based on precedents of the commissions' treatment of similar costs under similar circumstances. We evaluated this external information and compared to management's recorded regulatory asset and liability balances for completeness, including the implementation of a new base rate order at Northern Indiana Public Service Company LLC's electric business.
- We inspected minutes of the boards of directors for discussions of changes in legal, regulatory, or business factors which could impact management's conclusions with respect to the financial statement impacts of rate regulation.
- For the Northern Indiana Public Service Company LLC's electric base rate case that was approved in 2025, we inspected the order for any evidence that might contradict management's assertions related to recoverability of recorded assets.
- We inquired of management about property, plant, and equipment that may be abandoned with an emphasis on the generation strategy related to Northern Indiana Public Service Company LLC's R.M. Schahfer and Michigan City Generating Stations. We inspected minutes of the board of directors, regulatory orders, the Department of Energy's

NiSOURCE INC.

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Order Under Federal Power Act Section 202(c), and other filings with the IURC to identify evidence that may contradict management's assertion regarding probability of abandonment.

- We read the relevant regulatory orders issued by the IURC for the Company's renewable energy investments held within joint ventures. We evaluated the appropriateness of recognizing a regulatory liability for timing differences between the profit allocated under the HLBV accounting method and the allowed earnings included in rates for these joint ventures. We also evaluated the appropriateness of the offset to the regulatory liability recorded in depreciation expense.

/s/ DELOITTE & TOUCHE LLP

Columbus, Ohio

February 11, 2026

We have served as the Company's auditor since 2002.

TAB 66

807 KAR 5:001 Section 16(7)(r)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(r)

Description of Filing Requirement:

The quarterly reports to the stockholders for the most recent five (5) quarters;

Response:

Quarterly reports to the stockholders are not issued by Columbia Gas of Kentucky. The quarterly reports for NiSource, Inc. are included in Tabs 64.1 – Tab 64.8.

Responsible Witness:

Elizabeth N. Davis

TAB 67

807 KAR 5:001 Section 16(7)(s)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(s)

Description of Filing Requirement:

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient;

Response:

Please refer to Witness Spanos testimony, specifically Attachment JJS-2 and Attachment JJS-3.

Responsible Witness:

John J. Spanos

TAB 68

807 KAR 5:001 Section 16(7)(t)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(t)

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program;

Response:

Columbia uses Windows 10 operating systems on Lenovo and Microsoft personal computers with 2.5 GHz or greater processors and at least 16GB of RAM.

Schedules and work papers presented in this application were prepared with Microsoft 365 Apps Excel and Word as well as Adobe Acrobat Pro 2025:

- Excel is utilized to report financial information.
- Word was used for prepared testimony and other documents.
- Adobe was used for assembling documents and schedules into PDF formats for electronic submission.

The core actual and budget financial data is maintained in:

- PeopleSoft (developed by Oracle) - recording and reporting of actual financial statements.
- Cognos (software developed by IBM) - query tool providing search capabilities on general ledger actual data.
- Hyperion Planning – recording and reporting budget data for future reporting periods.

Some data was generated from source financial systems as follows:

- Actual billed revenue – 3 systems – Distribution Information System (DIS), Gas Transportation System (GTS), and Gas Measurement Billing System (GMB).
- Power Plant – source system containing detailed information regarding the plant assets.

The following are additional software tools used:

- SAS 9.4 for Windows was utilized in the development of forecast modeling.
- IBM Red Mainframe was utilized to analyze current and forecasted rates as well as to calculate actual and normal heating degree days (HDDs).
- PeopleSoft and Workday was utilized for details regarding employee information.
- Payscale's MarketPay is used to house survey pay data and to price NiSource jobs.
- JDXpert is used to manage job descriptions.

Please also see references to software and models used in direct testimony filed in conjunction with the Application in this case.

The Depreciation Consultant and Allocated Cost of Service Outside Consultants utilized self-developed proprietary software to prepare the Depreciation and Allocated Cost of Service studies.

Responsible Witness:

Judy M. Cooper

TAB 69

807 KAR 5:001 Section 16(7)(u)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(u)

Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file:

1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment;
2. An explanation of how the allocator for the test period was determined; and
3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the test period was reasonable;

Response:

1. A detailed description of the method or calculation and amounts allocated or charged to that utility by the affiliate

NiSource Corporate Services Company ("NCSC") is regulated by the Federal Energy Regulatory Commission ("FERC"). Per FERC Order No. 684 issued October 19, 2006, Centralized Service Companies must use a cost accumulation system, provided such system supports the allocation of expenses to the services performed and readily identifies the source of the expense and the basis for the allocation. In compliance with FERC, NCSC uses a billing pool system to collect costs that are applicable and billable to affiliates.

NCSC utilizes a 4-digit billing pool value as part of the required account classification coding, which is used to calculate and bill charges to its NiSource affiliates (known as "contract billing"). NCSC will bill charges directly to a client to the extent possible while any remaining costs are then allocated. Transactions are coded using a 4-digit numeric billing pool to directly bill affiliates when possible.

When it is impractical or inappropriate to charge a Client directly, a 4-digit alphanumeric billing pool is utilized to signify that the costs are to be allocated between multiple NCSC clients. The 4-digit alphanumeric codes align with the following Bases of Allocation ("Bases" or "Basis") which are filed annually with the FERC. Provided below are the Bases of Allocation for the Company, including a description of each basis and its numerator and denominator. Note

that the bases below reflect the same language that is currently in the NCSC and Columbia Gas of Kentucky, Inc. Service Agreement ("Service Agreement"). Please note that Bay State Gas Company is named in certain bases in the Service Agreement, however, Bay State Gas Company is no longer a NiSource entity. As such, because the language remains in the Service Agreement, and the language regarding the bases below comes from the Service Agreement. Bay State Gas Company is not removed from the descriptions below. Further, because Bay State Gas Company is not a NiSource entity, it is not included in any allocation calculations. Please see Witness Jonda's testimony, Exhibit GBJ-2, at Exhibit A to Appendix A of the Service Agreement.

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

BASIS 2

GROSS FIXED ASSETS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

BASIS 3

NUMBER OF METERS SERVICED

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of meters serviced to the total number of all meters serviced of the benefited affiliates. This allocation may only be used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 4

NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of accounts payable invoices processed (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates. All companies may be included in this allocation.

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 8

GROSS DEPRECIABLE PROPERTY

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 9

AUTOMOBILE UNITS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

BASIS 10

NUMBER OF RETAIL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

BASIS 11

NUMBER OF REGULAR EMPLOYEES

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

BASIS 13

FIXED ALLOCATION

- Charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of

Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, and Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 20

SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Service Corporation billing costs, in total or by functional group (e.g. IT, Legal, HR, Finance, Audit), to the corresponding total of all Service Company billing costs, (i.e. in total or by functional group). The calculation of Basis 20 will include only those billings for services provided to all NiSource affiliates, excluding Business Unit specific shared service functions (i.e. functions that serve only one particular Business Unit). All companies may be included in this allocation.

Provided below in Table GBJ-1 are the allocation bases charged by NCSC in its Contract Billings and recorded to Operations & Maintenance (O&M) Expense on Columbia Gas of Kentucky's book of record for years 2023, 2024, and 2025. Table GBJ-2 represents Columbia Gas of Kentucky's charges from NCSC during the Base Period and Forecasted Period, adjusted.

Table GBJ-1			
Basis	2023	2024	2025
Direct Billed	\$ 4,891,995	\$ 6,050,574	\$ 5,355,726
Basis 01	2,334,854	2,655,904	2,858,028
Basis 02	3,621	7,809	3,433
Basis 03	1,204	87	695
Basis 04	20,380	22,997	13,810
Basis 07	118,677	139,058	90,617
Basis 08	3	1	10
Basis 09	19,526	29,232	25,038
Basis 10	3,977,907	5,176,387	5,579,819

Basis 11	1,433,962	1,688,713	1,534,287
Basis 13	1,546,177	1,253,292	1,039,261
Basis 14	92	219	147
Basis 20	5,616,813	7,036,093	7,652,088
Direct NCSC	1,033,603	1,544,717	1,209,810
Total O&M Billed from NCSC to Columbia	\$ 20,998,813	\$ 25,605,083	\$ 25,362,768
Direct Billed O&M Charges %	28%	30%	26%
Allocated Billed O&M Charges %	72%	70%	74%

Table GBJ-2		
NCSC Billed O&M	Base Period (TME 8/31/2026)	Forecasted Period (TME 12/31/2027)
Actual (9/1/2025 - 2/28/2026)	\$ 13,221,815	\$ -
Forecast	12,276,772	24,342,684
Total NCSC Billed O&M	\$ 25,498,587	\$ 24,342,684

*NCSC overheads include costs to maintain the service corporation including service company tax expense, interest expense, and accounting and budgeting expense. NCSC overheads are billed to the affiliates based on each company's portion of the total NCSC direct and allocated labor.

2. Method and amounts allocated during the base period and the method and estimated amounts to be allocated during forecasted period;

Please see the response and Table GBJ-2 provided above for the method used and amounts billed to Columbia during the base period and estimated amounts to be billed to Columbia during the forecasted period. The amount billed to Columbia for the Base Period (including both actual and forecasted) is \$25,498,587. The amount projected to be billed to Columbia, and included in the revenue requirement for this application, for the Forecasted Test Period is \$24,079,433.

NCSC budget expenses are allocated to each operating company using historical distributions, and then adjusted as necessary for any specific allocations for one-time items, future planned work, or strategic initiatives in line with overall management objectives. Columbia management is provided an opportunity during the budget process to review allocations to ensure they're consistent with management expectations.

3. An explanation of how the allocator for both base and forecasted test period was determined;

Allocations among affiliates are made only if it is impractical or inappropriate to charge an affiliate directly.

The billing pools are maintained by the NCSC Accounting Department; and therefore, only a few individuals within NCSC Accounting can create or modify billing pools. Each billing pool can be set up with only one Basis of Allocation, or direct company billing. There are system controls in place that allow certain departments, or groups of departments, to only use billing pools that allocate to companies benefitting from the services being provided. Essentially, a department that supports only the operating affiliates would only be allowed to use billing pools that include the operating affiliates. If an individual would attempt to use a different billing pool, the related accounting systems would prompt an immediate error and not allow data to be input. Additionally, Columbia's Internal Audit group conducts an annual review of cost allocation procedures and makes recommendations related to contract billing processing.

4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period was reasonable.

NCSC has executed a contract with each affiliate called a Service Agreement, which designates the type of services to be performed, and the method of calculating the charges for these services.

In accordance with Section 2.3 of the Service Agreement, NCSC makes available monthly billing information, called a Contract Billings, to Columbia Gas of Kentucky that reflects all information necessary to identify the costs charged and services rendered for that month. In accordance with the Agreement, Columbia Gas of Kentucky has the right to review and challenge any particular item for which they are billed. Any issues raised are sent to the NCSC Accounting Department for review and resolution, if necessary.

Internal Audit conducts a review of cost allocation procedures and makes recommendations related to executive time reporting, contract and convenience billing processing, and the reconciliation of inter-company transactions. In addition, although there are no formal reports issued by the company's independent certified public accountants regarding the expense allocation methodologies utilized by NCSC, NiSource's independent registered public accountants, Deloitte & Touche LLP, do subject to test NCSC expense allocations for both contract and convenience billings as part of their audit procedures used to support their opinions on the financial statements of NCSC

affiliates that are included in the state jurisdictional filings for both FERC and GAAP reporting.

NiSource Inc., including NCSC, underwent a FERC audit, Docket No. FA11-5-000, which covered the period January 1, 2009, through December 31, 2010. The Final Audit Report was issued by the FERC on October 24, 2012. As stated on page nine of the Final Report, the Audit Staff reviewed and tested the supporting details for NCSC's cost allocation methods; additionally, Audit Staff sampled and selected supporting documents to ensure that NCSC's billings and accounting comply within the USOA (Uniform System of Accounts).

Responsible Witness:

George B. Jonda

TAB 70

807 KAR 5:001 Section 16(7)(v)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(v)

Description of Filing Requirement:

If the utility provides gas, electric, sewage utility, or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period;

Response:

Please refer to Attachment RJA-2 to Ronald J. Amen's testimony located at Tab 23.

Responsible Witness:

Ronald J. Amen

TAB 71

807 KAR 5:001 Section 16(7)(w)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16(7)(w)

Description of Filing Requirement:

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

1. A jurisdictional separations study consistent with 47 C.F.R. Part 36;
and
2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from a single time period;
and
 - b. Using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable to a gas utility.

Responsible Witness:

Not applicable.

TAB 72

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

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 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)(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 Witness:

Elizabeth N. Davis, Julie C. Wozniak, and Ronald J. 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

DESCRIPTION

A-1	OVERALL FINANCIAL SUMMARY
A-2	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	REFERENCE	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE		B-1	\$ 599,158,434	\$ 609,682,978
2	ADJUSTED OPERATING INCOME		C-1	\$ 30,786,393	\$ 22,889,633
3	EARNED RATE OF RETURN	LINE 2 / LINE 1		5.138%	3.754%
4	REQUIRED RATE OF RETURN		J	8.169%	8.152%
5	REQUIRED OPERATING INCOME	LINE 1 × LINE 4	C-1	\$ 48,945,252	\$ 49,701,356
6	OPERATING INCOME DEFICIENCY	LINE 5 - LINE 2	C-1	\$ 18,158,859	\$ 26,811,723
7	GROSS REVENUE CONVERSION FACTOR		H-1	1.341514	1.341514
8	REVENUE DEFICIENCY	LINE 6 × LINE 7		\$ 24,360,364	\$ 35,968,302
9	REVENUE INCREASE REQUESTED		C-1		\$ 35,968,302
10	ADJUSTED OPERATING REVENUES		C-1		\$ 209,853,954
11	REVENUE REQUIREMENTS	LINE 9 + LINE 10			<u>\$ 245,822,256</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
RECONCILIATION OF REVENUE REQUIREMENT SCHEDULE A-1 TO REVENUE AT PROPOSED RATES SCHEDULE M
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

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

SCHEDULE A-2
PAGE 1 OF 1
WITNESSES: N. DAVIS
J. C. WOZNAK
R. AMEN

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT	SCHEDULE M REFERENCE	SCHEDULE M AMOUNT	DIFFERENCE TO SCHEDULE M
1	BASE RATE	LINE 9 (BELOW), LESS LINES 2 THROUGH 8	\$ 156,022,864	SCHEDULE M-2.3, LESS SMRP	\$ 156,183,283	
2	BASE RATE - SMRP RIDER (2023 & 2024) ROLL-IN TO BASE RATES	SCHEDULE M-2.2, COLUMN P AND SCHEDULE D-2.6	\$ 7,159,719	SCHEDULE M-2.1 AND M-2.2	\$ 7,159,719	\$ -
3	BASE RATE - GAS COST UNCOLLECTIBLE - REVENUE DEFICIENCY GROSS-UP	SCHEDULE C-1, COLUMN 6, LINE 3 × SCHEDULE H-1, LINE 2	\$ 160,419			
4	GAS COST	SCHEDULE C-1, COLUMN 7, LINE 3	\$ 81,721,892	WORKPAPER WPM-A.2	\$ 81,721,892	\$ -
5	GAS COST UNCOLLECTIBLE	WORKPAPER WPD-2.7.D(3), LINE 5	\$ 199,153	SCHEDULE M-2.3	\$ 199,153	\$ -
6	EAP	SCHEDULE M-2.2, COLUMN P AND WORKPAPER WPD-2.7.A, LINE 1	\$ 452,602	SCHEDULE M-2.3	\$ 452,602	\$ -
7	EECP	SCHEDULE M-2.2, COLUMN P AND WORKPAPER WPD-2.7.A, LINE 4	\$ 105,607	SCHEDULE M-2.3	\$ 105,607	\$ -
8	R&D		N/A		N/A	\$ -
9	TOTAL FTP REVENUE REQUIREMENT	SCHEDULE A-1, LINE 11	<u>\$ 245,822,256</u>		<u>\$ 245,822,256</u>	<u>\$ -</u>
10	SMRP RIDER (2025 & 2026)	WORKPAPER WPM-E.2	\$ 10,808,715			
11	TOTAL FTP REVENUE REQUIREMENT, PLUS SMRP RIDER		<u>\$ 256,630,971</u>			

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

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

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

DATA: ☒ BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: ☒ ORIGINAL _____ 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 (1) \$	2025 & 2026 SMRP (2) \$	FILED FOR TOTAL COMPANY (LESS SMRP) (3 = 1 - 2) \$
1	PLANT IN SERVICE	B-2	948,861,706	62,331,539	886,530,167
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	(200,149,928)	7,583,411	(207,733,339)
5	NET PLANT IN SERVICE (1 THRU 4)		748,711,778	69,914,950	678,796,827
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	(119,745,813)	(5,104,896)	(114,640,918)
8b	LEAD LAG	B-6.A, SH 2, LN 15	2,605,890	-	2,605,890
8c	REQUESTED LEAD LAG ADJUSTMENT		(2,605,890)	-	(2,605,890)
8d	NORMALIZATION		-	-	-
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		(119,745,813)	(5,104,896)	(114,640,918)
9	OTHER ITEMS				-
10	RATE BASE (5 THRU 9)		663,968,488	64,810,055	599,158,434

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
RATE BASE SUMMARY - JURISDICTIONAL
AS OF DECEMBER 31, 2027

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

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

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	TOTAL COMPANY		2025, 2026 & 2027 SMRP		FILED FOR TOTAL COMPANY (LESS SMRP)	
			END OF FORECASTED TEST PERIOD	13 MONTH AVERAGE FORECASTED PERIOD	END OF FORECASTED TEST PERIOD	13 MONTH AVERAGE FORECASTED PERIOD	END OF FORECASTED TEST PERIOD	13 MONTH AVERAGE FORECASTED PERIOD
			(1) \$	(2) \$	(3) \$	(4) \$	(5) = (1 - 3) \$	(6) = (2 - 4) \$
1	PLANT IN SERVICE	B-2	1,072,744,275	1,021,012,190	143,265,031	109,524,880	929,479,245	911,487,309
2	PROPERTY HELD FOR FUTURE USE	B-2.6	-	-	-	-	-	-
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	-	-	-	-	-	-
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	(216,389,955)	(210,561,879)	15,292,924	11,683,724	(231,682,879)	(222,245,603)
5	NET PLANT IN SERVICE (1 THRU 4)		856,354,321	810,450,311	158,557,955	121,208,605	697,796,366	689,241,706
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	-	-	-	-	-	-
7	OTHER WORKING CAPITAL ALLOWANCES (13 MO. AVG)	B-5.1	35,465,643	35,465,643	-	-	35,465,643	35,465,643
8a	ACCUMULATED DEFERRED INCOME TAX	COLS 1 & 2: B-6.A, SH 2, LN 8 COLS 3 & 4: B-6.A, SH 2, LN 77	(130,406,905)	(127,169,173)	(14,747,931)	(11,948,701)	(115,658,974)	(115,220,472)
8b	LEAD LAG	B-6.B, LN 15	2,605,890	2,605,890	-	-	2,605,890	2,605,890
8c	REQUESTED LEAD LAG ADJUSTMENT		(2,605,890)	(2,605,890)	-	-	(2,605,890)	(2,605,890)
8d	NORMALIZATION	B-6.1, LN 19	-	196,100	-	-	-	196,100
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS		(130,406,905)	(126,973,073)	(14,747,931)	(11,948,701)	(115,658,974)	(115,024,371)
9	OTHER ITEMS						-	-
10	RATE BASE (5 THRU 9)		761,413,059	718,942,882	143,810,024	109,259,903	617,603,035	609,682,978

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

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

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

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY (1) \$	JURISDICTIONAL PERCENT (2)	BASE PERIOD TOTAL (3 = 1 x 2) \$	ADJUSTMENTS (4) \$	END OF PERIOD ADJUSTED JURISDICTION (5 = 3 + 4) \$
1	INTANGIBLES	24,641,940	100.00%	24,641,940	-	24,641,940
2	PRODUCTION	-	100.00%	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-
5	DISTRIBUTION	853,552,113	100.00%	853,552,113	-	853,552,113
6	GENERAL	9,113,205	100.00%	9,113,205	-	9,113,205
7	COMMON	-	100.00%	-	-	-
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	-	<u>(777,092)</u>
9	TOTAL (LESS SMRP)	<u>886,530,167</u>		<u>886,530,167</u>	-	<u>886,530,167</u>
10	DISTRIBUTION (SMRP)	62,331,539	100.00%	62,331,539	-	62,331,539
11	TOTAL COMPANY	<u>948,861,706</u>		<u>948,861,706</u>	-	<u>948,861,706</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY MAJOR GROUPING
AS OF DECEMBER 31, 2027

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

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

LINE NO.	MAJOR PROPERTY GROUPING	FORECASTED PERIOD TOTAL COMPANY (1) \$	JURISDICTIONAL PERCENT (2)	FORECASTED PERIOD TOTAL (3 = 1 x 2) \$	ADJUSTMENTS (4) \$	FORECASTED PERIOD ADJUSTED JURISDICTIONAL (5 = 3 + 4) \$	13 MONTH AVERAGE (6) \$
1	INTANGIBLES	29,877,872	100.00%	29,877,872	-	29,877,872	28,244,419
2	PRODUCTION	-	100.00%	-	-	-	-
3	STORAGE AND PROCESSING	-	100.00%	-	-	-	-
4	TRANSMISSION	-	100.00%	-	-	-	-
5	DISTRIBUTION	889,796,195	100.00%	889,796,195	-	889,796,195	874,110,356
6	GENERAL	10,582,270	100.00%	10,582,270	-	10,582,270	9,909,627
7	COMMON	-	100.00%	-	-	-	-
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	-	<u>(777,092)</u>	<u>(777,092)</u>
9	TOTAL (LESS SMRP)	<u>929,479,245</u>		<u>929,479,245</u>	-	<u>929,479,245</u>	<u>911,487,309</u>
10	DISTRIBUTION (SMRP)	143,265,031	100.00%	143,265,031	-	143,265,031	109,524,880
11	TOTAL COMPANY	<u>1,072,744,275</u>		<u>1,072,744,275</u>	-	<u>1,072,744,275</u>	<u>1,021,012,190</u>

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 PERCENT	JURIS. JURISDICTIONAL PERCENT	TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			(1)	(2)	(3 = 1)	(4)	(5 = 3 + 4)
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	<u>100.00%</u>	521	-	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763		67,763	-	67,763
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,043,377		17,043,377	-	17,043,377
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,530,280		7,530,280	-	7,530,280
6		TOTAL INTANGIBLE PLANT	24,641,940		24,641,940	-	24,641,940
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>					
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478		865,478	-	865,478
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,882,282		3,882,282	-	3,882,282
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	3,545,378		3,545,378	-	3,545,378
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)	494,750,544		494,750,544	-	494,750,544
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,463,900		31,463,900	-	31,463,900
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)	244,154,574		244,154,574	-	244,154,574
28	381.00	METERS	20,242,927		20,242,927	-	20,242,927
29	381.10	METERS - AMR	8,252,969		8,252,969	-	8,252,969
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,936,269		12,936,269	-	12,936,269
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,741,313		9,741,313	-	9,741,313
32	384.00	HOUSE REGULATOR INSTALLATIONS	(227)		(227)	-	(227)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,800,471		6,800,471	-	6,800,471
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	2,340,180		2,340,180	-	2,340,180
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)	853,552,113		853,552,113	-	853,552,113
43		<u>GENERAL PLANT</u>					
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	6,473,682		6,473,682	-	6,473,682
55	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	59,420		59,420	-	59,420
56	396.00	LABORATORY	185,547		185,547	-	185,547
57	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	127,398		127,398	-	127,398
58		TOTAL GENERAL PLANT	9,113,205		9,113,205	-	9,113,205
59		<u>OTHER PLANT</u>					
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)	886,530,167		886,530,167	-	886,530,167
63		<u>SMRP PLANT</u>					
64	376.00	MAINS	47,626,380		47,626,380	-	47,626,380
65	378.20	M & R STA EQUIP-GENERAL-REGULATING	(249,884)		(249,884)	-	(249,884)
66	380.00	SERVICES	13,636,344		13,636,344	-	13,636,344
67	382.00	METER INSTALLATIONS	896,924		896,924	-	896,924
68	383.00	HOUSE REGULATORS	421,776		421,776	-	421,776
69		TOTAL SMRP PLANT	62,331,539		62,331,539	-	62,331,539
70		TOTAL GAS PLANT IN SERVICE	948,861,706		948,861,706	-	948,861,706

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2027

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

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	FORECASTED PERIOD TOTAL COMPANY	JURIS. PERCENT	JURIS. TOTAL	ADJUSTMENTS	ADJUSTED JURIS.	13 MONTH AVERAGE
			(1)	(2)	(3 = 1)	(4)	(5 = 3 + 4)	(6)
			\$		\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>						
2	301.00	ORGANIZATION	521	<u>100.00%</u>	521	-	521	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763		67,763	-	67,763	67,763
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,715,393		18,715,393	-	18,715,393	18,003,441
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	11,094,196		11,094,196	-	11,094,196	10,172,694
6		TOTAL INTANGIBLE PLANT	29,877,872		29,877,872	-	29,877,872	28,244,419
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>						
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478		865,478	-	865,478	865,478
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	4,056,503		4,056,503	-	4,056,503	3,989,298
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
12	375.00	REGULATING STRUCTURES	3,773,810		3,773,810	-	3,773,810	3,685,137
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	9,466,014
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588		707,588	-	707,588	707,588
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125		132,125	-	132,125	132,125
20	376.00	MAINS (LESS SMRP)	509,831,966		509,831,966	-	509,831,966	503,400,503
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	34,280,302		34,280,302	-	34,280,302	33,413,361
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
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-		-	-	-	-
27	380.00	SERVICES (LESS SMRP)	257,219,605		257,219,605	-	257,219,605	251,105,625
28	381.00	METERS	23,016,280		23,016,280	-	23,016,280	21,899,898
29	381.10	METERS - AMR	8,252,969		8,252,969	-	8,252,969	8,252,969
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,618,260		12,618,260	-	12,618,260	12,571,612
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,817,863		9,817,863	-	9,817,863	9,748,687
32	384.00	HOUSE REGULATOR INSTALLATIONS	(430)		(430)	-	(430)	(396)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,358,267		7,358,267	-	7,358,267	7,141,938
34	387.20	OTHER EQUIP-ODORIZATION	-		-	-	-	-
35	387.41	OTHER EQUIP-TELEPHONE	-		-	-	-	-
36	387.42	OTHER EQUIPMENT-RADIO	10,362		10,362	-	10,362	10,362
37	387.44	OTHER EQUIP-OTHER COMMUNICATION	-		-	-	-	-
38	387.45	OTHER EQUIP-TELEMETERING	4,129,266		4,129,266	-	4,129,266	3,460,190
39	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269		12,269	-	12,269	12,269
40	387.50	GPS PIPE LOCATORS	-		-	-	-	-
41		TOTAL DISTRIBUTION PLANT (LESS SMRP)	889,796,195		889,796,195	-	889,796,195	874,110,356
42		<u>GENERAL PLANT</u>						
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375		1,602,375	-	1,602,375	1,602,375
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-		-	-	-	-
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397		591,397	-	591,397	591,397
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924		48,924	-	48,924	48,924
47	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462		24,462	-	24,462	24,462
48	393.00	STORES EQUIPMENT	-		-	-	-	-
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-		-	-	-	-
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-		-	-	-	-
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	-		-	-	-	-
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-		-	-	-	-
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	7,942,746		7,942,746	-	7,942,746	7,270,103
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	59,420		59,420	-	59,420	59,420
55	396.00	LABORATORY	185,547		185,547	-	185,547	185,547
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	127,398		127,398	-	127,398	127,398
57		TOTAL GENERAL PLANT	10,582,270		10,582,270	-	10,582,270	9,909,627
58		<u>OTHER PLANT</u>						
59	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	-	(777,092)	(777,092)
60		TOTAL OTHER PLANT	(777,092)		(777,092)	-	(777,092)	(777,092)
61		TOTAL PLANT IN SERVICE (LESS SMRP)	929,479,245		929,479,245	-	929,479,245	911,487,309
62		<u>SMRP PLANT</u>						
63	376.00	MAINS	107,426,289		107,426,289	-	107,426,289	81,786,681
64	378.20	M & R STA EQUIP-GENERAL-REGULATING	(522,452)		(522,452)	-	(522,452)	(401,562)
65	380.00	SERVICES	33,963,604		33,963,604	-	33,963,604	26,104,486
66	382.00	METER INSTALLATIONS	1,599,669		1,599,669	-	1,599,669	1,352,373
67	383.00	HOUSE REGULATORS	797,922		797,922	-	797,922	682,902
68		TOTAL SMRP PLANT	143,265,031		143,265,031	-	143,265,031	109,524,880
69		TOTAL GAS PLANT IN SERVICE	1,072,744,275		1,072,744,275	-	1,072,744,275	1,021,012,190

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 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	17,928,189	17,888,191	17,220,545	17,332,034	17,012,216	17,043,377
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	7,241,360	7,449,026	7,663,587	7,828,525	7,297,633	7,530,280
6		TOTAL INTANGIBLE PLANT	21,984,184	21,964,451	22,478,573	24,335,534	24,404,494	24,630,679	25,237,833	25,405,501	24,952,416	25,228,843	24,378,134	24,641,940
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	3,843,976	3,851,598	3,862,247	3,867,375	3,875,295	3,882,282
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	3,495,613	3,505,516	3,519,332	3,526,010	3,536,296	3,545,378
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	492,137,394	493,620,741	494,867,681	493,545,169	493,769,765	494,750,544
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	30,485,936	30,648,600	30,905,340	31,064,984	31,278,455	31,463,900
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	246,405,945	246,225,612	246,525,050	245,773,847	245,742,689	244,154,574
28	381.00	METERS	18,942,532	19,017,282	19,209,517	19,673,802	19,698,308	19,786,553	19,932,000	20,026,409	20,171,889	20,224,214	20,323,629	20,242,927
29	381.10	METERS - AMR	7,992,483	8,013,841	8,016,141	8,016,141	8,016,141	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969
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	13,482,226	13,388,567	13,281,140	13,177,392	13,077,279	12,936,269
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	9,812,849	9,793,480	9,806,748	9,782,309	9,779,572	9,741,313
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	-	(37)	(75)	(112)	(151)	(189)	(227)
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	6,678,671	6,702,908	6,736,711	6,753,065	6,778,239	6,800,471
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	1,924,440	2,007,166	2,122,683	2,178,389	2,264,329	2,340,180
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	851,893,514	853,465,023	855,493,209	853,587,104	854,119,861	853,552,113

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		<u>GENERAL PLANT</u>												
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	6,317,616	6,360,500	6,360,500	6,389,759	6,434,264	6,473,682
13	395.00	LABORATORY	-	-	-	-	-	-	-	-	59,420	59,420	59,420	59,420
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	127,398	127,398	127,398	127,398	127,398	127,398
16		TOTAL GENERAL PLANT	8,038,882	8,034,199	8,625,694	8,845,535	8,832,081	8,838,310	8,897,719	8,940,604	9,000,024	9,029,283	9,073,788	9,113,205
17		<u>OTHER PLANT</u>												
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	885,251,974	887,034,035	888,668,557	887,068,138	886,794,691	886,530,167
21		<u>SMRP PLANT</u>												
22	376.00	MAINS	16,492,006	20,228,247	25,579,766	31,668,275	32,468,345	33,760,971	37,779,490	38,774,106	41,096,363	43,997,648	46,357,992	47,626,380
23	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(68,270)	(81,688)	(83,212)	(115,587)	(166,190)	(212,323)	(249,884)
24	380.00	SERVICES	4,331,007	4,976,412	5,561,027	6,063,035	7,218,736	6,013,845	7,144,157	8,374,926	9,687,584	11,026,407	12,163,062	13,636,344
25	382.00	METER INSTALLATIONS	371,148	468,152	537,669	608,731	744,696	602,944	661,964	693,247	752,081	782,093	821,180	896,924
26	383.00	HOUSE REGULATORS	149,298	176,401	209,636	252,544	320,527	249,651	281,342	314,378	323,472	354,415	371,672	421,776
27		TOTAL SMRP PLANT	21,275,189	25,780,943	31,819,828	38,524,315	40,684,034	40,559,141	45,785,265	48,073,445	51,743,914	55,994,374	59,501,583	62,331,539
28		TOTAL GAS PLANT IN SERVICE	882,835,765	891,778,234	901,801,380	916,455,901	920,878,347	924,673,185	931,037,239	935,107,480	940,412,470	943,062,512	946,296,274	948,861,706

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2026 to 12/31/2027

DATA: _____ BASE PERIOD ____X____ FORECASTED PERIOD
TYPE OF FILING: ____X____ ORIGINAL _____ UPDATED

WPB-2.1.A
SHEET 3 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	01/31/2026 (1) \$	01/31/2027 (2) \$	02/28/2027 (3) \$	03/31/2027 (4) \$	04/30/2027 (5) \$	05/31/2027 (6) \$	06/30/2027 (7) \$	07/31/2027 (8) \$	08/31/2027 (9) \$	09/30/2027 (10) \$	10/31/2027 (11) \$	11/30/2027 (12) \$	12/31/2027 (13) \$	13 MONTH AVERAGE (14) \$
1		<u>INTANGIBLE PLANT</u>														
2	301.00	ORGANIZATION	521	521	521	521	521	521	521	521	521	521	521	521	521	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763	67,763
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,537,653	18,087,465	18,057,264	18,072,757	17,350,850	17,362,939	17,450,607	17,628,740	17,942,892	18,174,013	18,235,598	18,428,557	18,715,393	18,003,441
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,423,403	9,454,111	9,531,649	9,888,827	9,974,721	10,080,369	10,134,066	10,220,162	10,391,984	10,540,416	10,687,279	10,823,843	11,094,196	10,172,694
6		TOTAL INTANGIBLE PLANT	28,029,340	27,609,859	27,657,197	28,029,869	27,393,855	27,511,592	27,652,957	27,917,186	28,403,159	28,782,713	28,991,161	29,320,683	29,877,872	28,244,419
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>														
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	865,478	865,478
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,943,802	3,948,356	3,954,050	3,963,224	3,969,532	3,978,709	3,982,652	3,989,241	4,001,858	4,012,758	4,023,543	4,036,650	4,056,503	3,989,298
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	2,692,649	2,692,649
12	375.00	STRUCTURES & IMPROVEMENTS	3,625,108	3,631,116	3,638,629	3,650,735	3,659,057	3,671,165	3,676,368	3,685,061	3,701,709	3,716,091	3,730,321	3,747,615	3,773,810	3,685,137
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	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	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	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	132,125	132,125
20	376.00	MAINS (LESS SMRP)	496,829,981	498,597,417	500,260,885	499,858,776	501,611,909	503,187,252	501,590,336	501,870,300	506,315,637	507,536,381	508,521,308	508,194,393	509,831,966	503,400,503
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,802,097	32,856,436	32,922,691	33,037,279	33,108,140	33,241,705	33,335,398	33,453,991	33,630,938	33,773,149	33,892,872	34,038,694	34,280,302	33,413,361
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	1,555,048	1,555,048
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	248,802,010	249,005,284	248,924,422	249,721,514	249,805,352	250,390,341	249,856,683	250,108,672	251,221,881	252,383,354	252,725,795	254,208,210	257,219,605	251,105,625
28	381.00	METERS	21,144,129	21,219,772	21,314,357	21,466,769	21,571,547	21,723,989	21,789,492	21,898,943	22,108,540	22,289,606	22,468,758	22,686,489	23,016,280	21,899,898
29	381.10	METERS - AMR	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969	8,252,969
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,663,374	12,596,674	12,583,600	12,567,044	12,570,793	12,554,610	12,549,313	12,545,015	12,523,675	12,551,810	12,538,844	12,567,941	12,618,260	12,571,612
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,802,966	9,780,489	9,722,415	9,721,737	9,711,741	9,737,403	9,723,292	9,732,159	9,719,474	9,729,060	9,748,852	9,785,476	9,817,863	9,748,687
32	384.00	HOUSE REGULATOR INSTALLATIONS	(373)	(375)	(378)	(382)	(386)	(390)	(392)	(396)	(402)	(407)	(413)	(420)	(430)	(396)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,995,488	7,010,146	7,028,474	7,058,008	7,078,312	7,107,851	7,120,544	7,141,753	7,182,368	7,217,455	7,252,170	7,294,361	7,358,267	7,141,938
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	10,362	10,362
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	387.45	OTHER EQUIP-TELEMETERING	3,007,239	3,052,574	3,109,262	3,200,606	3,263,402	3,354,764	3,394,021	3,459,618	3,585,235	3,693,753	3,801,123	3,931,614	4,129,266	3,460,190
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	12,269	12,269
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	863,310,325	865,392,389	867,152,909	867,939,811	870,043,900	872,641,899	870,712,209	871,578,858	877,685,417	880,597,511	882,397,675	884,185,526	889,796,195	874,110,356

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2026 to 12/31/2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

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

LINE NO.	ACCT. NO.	DESCRIPTION	01/31/2026	01/31/2027	02/28/2027	03/31/2027	04/30/2027	05/31/2027	06/30/2027	07/31/2027	08/31/2027	09/30/2027	10/31/2027	11/30/2027	12/31/2027	13 MONTH AVERAGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>														
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	1,602,375	1,602,375
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	591,397	591,397	591,397	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	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	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	6,814,737	6,860,313	6,917,303	7,009,134	7,072,265	7,164,114	7,203,581	7,269,527	7,395,814	7,504,910	7,612,853	7,744,040	7,942,746	7,270,103
13	395.00	LABORATORY	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420	59,420
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	185,547	185,547
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398	127,398
16		TOTAL GENERAL PLANT	9,454,261	9,499,837	9,556,827	9,648,658	9,711,789	9,803,638	9,843,105	9,909,051	10,035,338	10,144,434	10,252,377	10,383,564	10,582,270	9,909,627
17		<u>OTHER PLANT</u>														
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)	(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)	(777,092)	(777,092)
20		TOTAL PLANT (LESS SMRP)	900,016,833	901,724,994	903,589,841	904,841,245	906,372,452	909,180,037	907,431,179	908,628,003	915,346,823	918,747,566	920,864,121	923,112,681	929,479,245	911,487,309
21		<u>SMRP PLANT</u>														
22	376.00	MAINS	66,645,719	67,051,332	68,105,090	72,885,624	74,142,526	76,946,475	80,425,141	83,289,443	84,865,361	88,846,224	93,007,914	99,589,718	107,426,289	81,786,681
23	378.20	M & R STA EQUIP-GENERAL-REGULATING	(295,361)	(299,149)	(302,195)	(314,930)	(315,770)	(347,462)	(397,381)	(442,831)	(479,709)	(500,918)	(500,918)	(501,236)	(522,452)	(401,562)
24	380.00	SERVICES	18,948,588	19,692,094	20,956,828	22,067,380	23,294,989	24,618,021	25,971,541	27,089,483	28,599,684	29,704,508	31,604,405	32,847,193	33,963,604	26,104,486
25	382.00	METER INSTALLATIONS	1,061,617	1,148,234	1,186,212	1,242,898	1,266,737	1,323,058	1,345,602	1,378,719	1,455,246	1,474,786	1,534,922	1,563,154	1,599,669	1,352,373
26	383.00	HOUSE REGULATORS	503,925	538,883	612,563	638,388	665,672	665,162	690,080	699,272	746,539	766,828	776,595	775,895	797,922	682,902
27		TOTAL SMRP PLANT	86,864,489	88,131,395	90,558,499	96,519,361	99,054,155	103,205,255	108,034,984	112,014,087	115,187,122	120,291,429	126,422,919	134,274,725	143,265,031	109,524,880
28		TOTAL GAS PLANT IN SERVICE	986,881,322	989,856,388	994,148,339	1,001,360,606	1,005,426,607	1,012,385,292	1,015,466,163	1,020,642,090	1,030,533,944	1,039,038,995	1,047,287,040	1,057,387,405	1,072,744,275	1,021,012,190

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
SHEET 1 OF 3
WITNESS: L. BLACK

LINE NO.	MONTH	GAS PLANT IN SERVICE w/o 2025, 2026, & 2027 SMRP				RESERVE FOR DEPRECIATION & AMORTIZATION w/o 2025, 2026, & 2027 SMRP						
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE	
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=5 through 9)	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	JANUARY 2025	840,101,218	1,482,123	(838,964)	840,744,377	178,958,063	2,176,636	-	(838,964)	347,180	180,642,915	
2	FEBRUARY 2025	840,744,377	14,321,968	(248,212)	854,818,133	180,642,915	2,136,891	-	(248,212)	(125,122)	182,406,472	
3	MARCH 2025	854,818,133	2,073,884	(314,243)	856,577,774	182,406,472	2,152,475	-	(314,243)	(9,914)	184,234,790	
4	APRIL 2025	856,577,774	(2,544,684)	(5,777,895)	848,255,195	184,234,790	2,334,917	-	(5,777,895)	(92,756)	180,699,056	
5	MAY 2025	848,255,195	1,845,046	(425,732)	849,674,509	180,699,056	2,298,217	-	(425,732)	(22,908)	182,548,633	
6	JUNE 2025	849,674,509	1,647,913	(159,327)	851,163,096	182,548,633	2,201,896	-	(159,327)	(40,418)	184,550,784	
7	JULY 2025	851,163,096	9,016,773	(164,352)	860,015,517	184,550,784	2,187,031	-	(164,352)	92,473	186,665,937	
8	AUGUST 2025	860,015,517	531,416	(111,845)	860,435,088	186,665,937	2,206,229	-	(111,845)	(83,923)	188,676,397	
9	SEPTEMBER 2025	860,435,088	1,270,515	(145,026)	861,560,577	188,676,397	2,401,784	-	(145,026)	(150,050)	190,783,105	Base Period - Actuals
10	OCTOBER 2025	861,560,577	4,481,951	(45,236)	865,997,291	190,783,105	2,226,710	-	(45,236)	(306,732)	192,657,847	Base Period - Actuals
11	NOVEMBER 2025	865,997,291	4,035,682	(51,421)	869,981,552	192,657,847	2,556,401	-	(51,421)	(565,476)	194,597,351	Base Period - Actuals
12	DECEMBER 2025	869,981,552	8,575,689	(625,655)	877,931,586	194,597,351	2,196,916	-	(625,655)	(684,084)	195,484,528	Base Period - Actuals
13	JANUARY 2026	877,931,586	2,454,940	(192,213)	880,194,313	195,484,528	2,814,676	-	(192,213)	(241,521)	197,865,470	Base Period - Actuals
14	FEBRUARY 2026	880,194,313	4,463,914	(544,183)	884,114,044	197,865,470	2,871,187	-	(544,183)	(123,074)	200,069,400	Base Period - Actuals
15	MARCH 2026	884,114,044	1,847,038	(709,107)	885,251,974	200,068,338	2,461,444	-	(709,107)	(388,700)	201,431,974	Base Period - Forecasted
16	APRIL 2026	885,251,974	2,680,525	(898,464)	887,034,035	201,431,974	2,462,219	-	(898,464)	(176,219)	202,819,510	Base Period - Forecasted
17	MAY 2026	887,034,035	3,308,402	(1,733,301)	888,609,137	202,819,510	2,466,289	-	(1,782,773)	(296,506)	203,206,520	Base Period - Forecasted
18	JUNE 2026	888,668,557	(1,489,209)	(111,210)	887,068,138	203,206,520	2,462,504	-	(111,210)	(296,404)	205,261,410	Base Period - Forecasted
19	JULY 2026	887,068,138	998,920	(1,272,367)	886,794,691	205,261,410	2,454,351	-	(1,272,367)	(277,965)	206,165,429	Base Period - Forecasted
20	AUGUST 2026	886,794,691	244,765	(509,289)	886,530,167	206,165,429	2,455,968	-	(509,289)	(378,769)	207,733,339	Base Period - Forecasted
21	SEPTEMBER 2026	886,530,167	4,038,243	(1,190,597)	889,377,813	207,733,339	2,463,058	-	(1,190,597)	(342,174)	208,663,627	
22	OCTOBER 2026	889,377,813	3,078,488	(991,876)	891,464,424	208,663,627	2,479,335	-	(991,876)	(311,623)	209,839,463	
23	NOVEMBER 2026	891,464,424	3,453,706	(1,155,009)	893,763,122	209,839,463	2,497,457	-	(1,115,452)	(444,424)	210,777,044	
24	DECEMBER 2026	893,763,122	7,745,057	(1,491,345)	900,016,833	210,777,044	2,523,263	-	(1,498,676)	(206,832)	211,594,800	
25	JANUARY 2027	900,016,833	2,648,235	(940,074)	901,724,994	211,594,800	2,939,962	-	(946,735)	(454,272)	213,133,754	Forecasted Period
26	FEBRUARY 2027	901,724,994	2,606,705	(741,858)	903,589,841	213,133,754	3,043,155	-	(741,858)	(282,492)	215,152,560	Forecasted Period
27	MARCH 2027	903,589,841	2,253,613	(1,002,209)	904,841,245	215,152,560	3,047,215	-	(1,002,209)	(422,672)	216,774,894	Forecasted Period
28	APRIL 2027	904,841,245	3,097,019	(1,565,812)	906,372,452	216,774,894	3,051,542	-	(1,565,812)	(177,461)	218,083,164	Forecasted Period
29	MAY 2027	906,372,452	3,925,162	(1,117,577)	909,180,037	218,083,164	3,061,745	-	(1,104,370)	(309,843)	219,730,695	Forecasted Period
30	JUNE 2027	909,180,037	(1,670,479)	(78,379)	907,431,179	219,730,695	3,069,031	-	(78,379)	(313,568)	222,407,779	Forecasted Period
31	JULY 2027	907,431,179	1,126,608	70,216	908,628,003	222,407,779	3,073,077	-	70,216	(356,780)	225,194,291	Forecasted Period
32	AUGUST 2027	908,628,003	8,040,533	(1,321,713)	915,346,823	225,194,291	3,090,309	-	(1,321,713)	(409,703)	226,553,184	Forecasted Period
33	SEPTEMBER 2027	915,346,823	4,501,622	(1,100,878)	918,747,566	226,553,184	3,110,295	-	(1,067,525)	(366,417)	228,229,538	Forecasted Period
34	OCTOBER 2027	918,747,566	3,388,273	(1,271,718)	920,864,121	228,229,538	3,123,553	-	(1,271,718)	(337,891)	229,743,483	Forecasted Period
35	NOVEMBER 2027	920,864,121	3,735,200	(1,486,640)	923,112,681	229,743,483	3,137,413	-	(1,486,640)	(482,438)	230,911,818	Forecasted Period
36	DECEMBER 2027	923,112,681	8,474,472	(2,107,908)	929,479,245	230,911,818	3,160,822	-	(2,107,908)	(281,853)	231,682,879	Forecasted Period
37	13 MONTH AVERAGE DECEMBER 31, 2027				911,487,309						222,245,603	
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2027 DEPRECIATION EXPENSE						36,908,120					
39	BASE PERIOD DEPRECIATION EXPENSE						29,830,449					

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
SHEET 2 OF 3
WITNESS: L. BLACK

LINE NO.	MONTH	GAS PLANT IN SERVICE 2025, 2026, & 2027 SMRP				RESERVE FOR DEPRECIATION & AMORTIZATION 2025, 2026, & 2027 SMRP					
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)=(5 through 9)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	JANUARY 2025	-	837,453	(275,589)	561,865	-	789	-	(275,589)	(103,519)	(378,319)
2	FEBRUARY 2025	561,865	1,402,737	(448,020)	1,516,582	(378,319)	2,987	-	(448,020)	(175,958)	(999,310)
3	MARCH 2025	1,516,582	2,006,957	(393,044)	3,130,495	(999,310)	6,721	-	(393,044)	(178,375)	(1,564,008)
4	APRIL 2025	3,130,495	3,185,351	(345,500)	5,970,345	(1,564,008)	11,827	-	(345,500)	(183,965)	(2,081,646)
5	MAY 2025	5,970,345	2,316,789	(226,271)	8,060,863	(2,081,646)	16,734	-	(226,271)	(115,376)	(2,406,558)
6	JUNE 2025	8,060,863	3,915,375	(342,894)	11,633,345	(2,406,558)	22,258	-	(342,894)	(110,776)	(2,837,971)
7	JULY 2025	11,633,345	3,736,886	(641,045)	14,729,185	(2,837,971)	28,543	-	(641,045)	(180,554)	(3,631,027)
8	AUGUST 2025	14,729,185	3,227,672	(266,742)	17,690,116	(3,631,027)	34,442	-	(266,742)	(55,402)	(3,918,729)
9	SEPTEMBER 2025	17,690,116	4,232,661	(647,588)	21,275,189	(3,918,729)	40,840	-	(647,588)	-	(4,525,477)
10	OCTOBER 2025	21,275,189	4,843,676	(337,922)	25,780,943	(4,525,477)	48,539	-	(337,922)	(3,604)	(4,818,463)
11	NOVEMBER 2025	25,780,943	6,265,133	(226,248)	31,819,828	(4,818,463)	58,224	-	(226,248)	-	(4,986,488)
12	DECEMBER 2025	31,819,828	7,565,866	(861,378)	38,524,315	(4,986,488)	69,353	-	(861,378)	-	(5,778,512)
13	JANUARY 2026	38,524,315	2,159,718	-	40,684,034	(5,778,512)	78,397	-	-	-	(5,700,116)
14	FEBRUARY 2026	40,684,034	(124,893)	-	40,559,141	(5,700,116)	79,852	-	-	-	(5,620,264)
15	MARCH 2026	40,559,141	5,653,762	(427,638)	45,785,265	(5,620,264)	83,541	-	(314,333)	(89,425)	(5,940,482)
16	APRIL 2026	45,785,265	2,465,626	(177,447)	48,073,445	(5,940,482)	92,522	-	(110,740)	(107,102)	(6,065,802)
17	MAY 2026	48,073,445	4,015,895	(345,426)	51,743,914	(6,065,802)	100,577	-	(252,105)	(102,810)	(6,320,140)
18	JUNE 2026	51,743,914	4,693,874	(443,413)	55,994,374	(6,320,140)	110,224	-	(333,584)	(104,867)	(6,648,367)
19	JULY 2026	55,994,374	4,378,209	(871,000)	59,501,583	(6,648,367)	119,490	-	(685,717)	(110,779)	(7,325,373)
20	AUGUST 2026	59,501,583	3,195,473	(365,517)	62,331,539	(7,325,373)	127,901	-	(269,930)	(116,008)	(7,583,411)
21	SEPTEMBER 2026	62,331,539	4,879,039	(389,936)	66,820,643	(7,583,411)	137,046	-	(286,339)	(92,795)	(7,825,498)
22	OCTOBER 2026	66,820,643	5,744,172	(375,036)	72,189,779	(7,825,498)	148,582	-	(271,209)	(135,901)	(8,084,026)
23	NOVEMBER 2026	72,189,779	7,276,004	(425,903)	79,039,880	(8,084,026)	162,067	-	(310,998)	(197,602)	(8,430,559)
24	DECEMBER 2026	79,039,880	8,524,159	(699,551)	86,864,489	(8,430,559)	176,431	-	(527,223)	(110,319)	(8,891,670)
25	JANUARY 2027	86,864,489	1,533,014	(266,108)	88,131,395	(8,891,670)	179,263	-	(266,108)	(400,641)	(9,379,156)
26	FEBRUARY 2027	88,131,395	2,621,616	(194,512)	90,558,499	(9,379,156)	184,901	-	(194,512)	(171,672)	(9,560,439)
27	MARCH 2027	90,558,499	6,409,748	(448,886)	96,519,361	(9,560,439)	194,564	-	(448,886)	(360,164)	(10,174,925)
28	APRIL 2027	96,519,361	2,694,708	(159,914)	99,054,155	(10,174,925)	204,245	-	(159,914)	(113,011)	(10,243,605)
29	MAY 2027	99,054,155	4,501,206	(350,106)	103,205,255	(10,243,605)	212,852	-	(350,106)	(222,463)	(10,603,322)
30	JUNE 2027	103,205,255	5,291,228	(461,499)	108,034,984	(10,603,322)	223,326	-	(461,499)	(248,018)	(11,089,513)
31	JULY 2027	108,034,984	4,923,398	(944,295)	112,014,087	(11,089,513)	233,370	-	(944,295)	(604,617)	(12,405,055)
32	AUGUST 2027	112,014,087	3,545,203	(372,168)	115,187,122	(12,405,055)	242,416	-	(372,168)	(332,124)	(12,866,932)
33	SEPTEMBER 2027	115,187,122	5,506,995	(402,688)	120,291,429	(12,866,932)	252,301	-	(402,688)	(283,830)	(13,301,149)
34	OCTOBER 2027	120,291,429	6,514,536	(383,046)	126,422,919	(13,301,149)	264,967	-	(383,046)	(349,068)	(13,768,295)
35	NOVEMBER 2027	126,422,919	8,300,080	(448,274)	134,274,725	(13,768,295)	279,900	-	(448,274)	(374,765)	(14,311,434)
36	DECEMBER 2027	134,274,725	9,755,100	(764,794)	143,265,031	(14,311,434)	295,857	-	(764,794)	(512,553)	(15,292,924)
37	13 MONTH AVERAGE DECEMBER 31, 2027				109,524,880						(11,683,724)
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2027 DEPRECIATION EXPENSE						2,767,960				
39	BASE PERIOD DEPRECIATION EXPENSE						1,009,458				

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.B
SHEET 3 OF 3
WITNESS: L. BLACK

LINE NO.	MONTH	GAS PLANT IN SERVICE TOTAL COMPANY				RESERVE FOR DEPRECIATION & AMORTIZATION TOTAL COMPANY					
		PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	PLANT ENDING BALANCE	RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	RESERVE ENDING BALANCE
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10=5 through 9)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	JANUARY 2025	840,101,218	2,319,576	(1,114,553)	841,306,241	178,958,063	2,177,425	-	(1,114,553)	243,660	180,264,596
2	FEBRUARY 2025	841,306,241	15,724,705	(696,232)	856,334,715	180,264,596	2,139,878	-	(696,232)	(301,080)	181,407,163
3	MARCH 2025	856,334,715	4,080,842	(707,287)	859,708,269	181,407,163	2,159,197	-	(707,287)	(188,289)	182,670,783
4	APRIL 2025	859,708,269	640,666	(6,123,395)	854,225,540	182,670,783	2,346,744	-	(6,123,395)	(276,720)	178,617,410
5	MAY 2025	854,225,540	4,161,835	(652,003)	857,735,372	178,617,410	2,314,951	-	(652,003)	(138,283)	180,142,075
6	JUNE 2025	857,735,372	5,563,289	(502,221)	862,796,440	180,142,075	2,224,154	-	(502,221)	(151,195)	181,712,813
7	JULY 2025	862,796,440	12,753,659	(805,397)	874,744,702	181,712,813	2,215,574	-	(805,397)	(88,080)	183,034,910
8	AUGUST 2025	874,744,702	3,759,089	(378,587)	878,125,204	183,034,910	2,240,671	-	(378,587)	(139,326)	184,757,669
9	SEPTEMBER 2025	878,125,204	5,503,176	(792,615)	882,835,765	184,757,669	2,442,624	-	(792,615)	(150,050)	186,257,628
10	OCTOBER 2025	882,835,765	9,325,627	(383,158)	891,778,234	186,257,628	2,275,249	-	(383,158)	(310,336)	187,839,384
11	NOVEMBER 2025	891,778,234	10,300,815	(277,669)	901,801,380	187,839,384	2,614,625	-	(277,669)	(565,476)	189,610,864
12	DECEMBER 2025	901,801,380	16,141,554	(1,487,033)	916,455,901	189,610,864	2,266,269	-	(1,487,033)	(684,084)	189,706,016
13	JANUARY 2026	916,455,901	4,614,659	(192,213)	920,878,347	189,706,016	2,893,072	-	(192,213)	(241,521)	192,165,354
14	FEBRUARY 2026	920,878,347	4,339,021	(544,183)	924,673,185	192,165,354	2,951,039	-	(544,183)	(123,074)	194,449,136
15	MARCH 2026	924,673,185	7,500,800	(1,136,745)	931,037,239	194,448,074	2,544,984	-	(1,023,440)	(478,125)	195,491,493
16	APRIL 2026	931,037,239	5,146,152	(1,075,911)	935,107,480	195,491,493	2,554,741	-	(1,009,204)	(283,321)	196,753,708
17	MAY 2026	935,107,480	7,324,297	(2,078,726)	940,353,050	196,753,708	2,566,866	-	(2,034,879)	(399,316)	196,886,379
18	JUNE 2026	940,412,470	3,204,664	(554,622)	943,062,512	196,886,379	2,572,728	-	(444,794)	(401,271)	198,613,042
19	JULY 2026	943,062,512	5,377,129	(2,143,367)	946,296,274	198,613,042	2,573,841	-	(1,958,084)	(388,744)	198,840,056
20	AUGUST 2026	946,296,274	3,440,238	(874,806)	948,861,706	198,840,056	2,583,869	-	(779,219)	(494,777)	200,149,928
21	SEPTEMBER 2026	948,861,706	8,917,282	(1,580,532)	956,198,456	200,149,928	2,600,104	-	(1,476,935)	(434,969)	200,838,129
22	OCTOBER 2026	956,198,456	8,822,659	(1,366,912)	963,654,203	200,838,129	2,627,918	-	(1,263,085)	(447,524)	201,755,438
23	NOVEMBER 2026	963,654,203	10,729,711	(1,580,912)	972,803,002	201,755,438	2,659,525	-	(1,426,450)	(642,026)	202,346,486
24	DECEMBER 2026	972,803,002	16,269,216	(2,190,896)	986,881,322	202,346,486	2,699,694	-	(2,025,899)	(317,151)	202,703,130
25	JANUARY 2027	986,881,322	4,181,249	(1,206,182)	989,856,388	202,703,130	3,119,224	-	(1,212,843)	(854,912)	203,754,598
26	FEBRUARY 2027	989,856,388	5,228,321	(936,370)	994,148,339	203,754,598	3,228,056	-	(936,370)	(454,163)	205,592,121
27	MARCH 2027	994,148,339	8,663,361	(1,451,095)	1,001,360,606	205,592,121	3,241,779	-	(1,451,095)	(782,836)	206,599,970
28	APRIL 2027	1,001,360,606	5,791,727	(1,725,726)	1,005,426,607	206,599,970	3,255,787	-	(1,725,726)	(290,473)	207,839,559
29	MAY 2027	1,005,426,607	8,426,368	(1,467,683)	1,012,385,292	207,839,559	3,274,597	-	(1,454,476)	(532,306)	209,127,374
30	JUNE 2027	1,012,385,292	3,620,749	(539,878)	1,015,466,163	209,127,374	3,292,356	-	(539,878)	(561,586)	211,318,266
31	JULY 2027	1,015,466,163	6,050,006	(874,079)	1,020,642,090	211,318,266	3,306,447	-	(874,079)	(961,398)	212,789,236
32	AUGUST 2027	1,020,642,090	11,585,736	(1,693,881)	1,030,533,944	212,789,236	3,332,725	-	(1,693,881)	(741,827)	213,686,253
33	SEPTEMBER 2027	1,030,533,944	10,008,617	(1,503,566)	1,039,038,995	213,686,253	3,362,596	-	(1,470,213)	(650,247)	214,928,389
34	OCTOBER 2027	1,039,038,995	9,902,809	(1,654,764)	1,047,287,040	214,928,389	3,388,520	-	(1,654,764)	(686,958)	215,975,187
35	NOVEMBER 2027	1,047,287,040	12,035,280	(1,934,914)	1,057,387,405	215,975,187	3,417,313	-	(1,934,914)	(857,202)	216,600,384
36	DECEMBER 2027	1,057,387,405	18,229,572	(2,872,702)	1,072,744,275	216,600,384	3,456,679	-	(2,872,702)	(794,406)	216,389,955
37	13 MONTH AVERAGE DECEMBER 31, 2027				1,021,012,190						210,561,879
38	FORECASTED TEST PERIOD TME DECEMBER 31, 2027 DEPRECIATION EXPENSE						39,676,080				
39	BASE PERIOD DEPRECIATION EXPENSE						30,839,906				

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 1 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			01/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	01/31/25 PLANT ENDING BALANCE	01/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	01/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		<u>INTANGIBLE PLANT</u>													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	-	-	96,335	82,073	Amort	268	-	-	-	-	82,341
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,226,132	2,636	(683,480)	-	10,545,288	5,886,328	Amort	177,513	-	(683,480)	-	-	5,380,361
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,439,568	146	(23,783)	-	2,415,932	1,176,176	Amort	40,253	-	(23,783)	-	-	1,192,646
6		TOTAL INTANGIBLE PLANT	13,762,556	2,782	(707,263)	-	13,058,076	7,144,578		218,033	-	(707,263)	-	-	6,655,348
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	-	-	-	876,987	(522)	Non-Dep.	-	-	-	-	-	(522)
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,996,549	516	-	-	2,997,065	406,696	1.33%	3,321	-	-	-	-	410,018
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,179,113	1.10%	2,444	-	-	-	-	1,181,557
12	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,071	2.39%	1	-	-	-	-	2,072
13	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
14	375.40	STRUC & IMPROV-REGULATING	3,047,930	-	-	-	3,047,930	631,947	2.39%	6,070	-	-	-	-	638,017
15	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	0	2.39%	-	-	-	-	-	0
16	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,589,711	-	-	-	9,589,711	4,895,798	2.51%	19,859	-	-	-	-	4,915,657
17	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	886,323	-	-	-	886,323	810,443	Amort.	2,807	-	-	-	-	813,251
18	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	17,856	2.11%	232	-	-	-	-	18,088
19	376.00	MAINS (LESS SMRP)	474,928,202	223,831	(21,132)	-	475,130,902	85,056,266	1.80%	626,038	-	(21,132)	(6,227)	-	85,654,946
20	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	422,784	3.31%	1,354	-	-	-	-	424,137
21	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,279,819	2,996	(97)	-	25,282,717	3,265,365	3.31%	70,973	-	(97)	686	-	3,336,926
22	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,313	3.31%	125	-	-	-	-	44,438
23	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,110	-	-	-	1,554,110	388,942	2.54%	3,302	-	-	-	-	392,244
24	380.00	SERVICES (LESS SMRP)	231,969,572	923,707	(65,261)	-	232,828,017	59,592,673	5.18%	914,309	-	(65,261)	379,383	-	60,821,104
25	381.00	METERS	18,473,655	184,199	(45,211)	-	18,612,643	1,815,635	3.58%	55,320	-	(45,211)	(10,421)	-	1,815,323
26	381.10	METERS - AMR	11,127,836	16,888	-	-	11,144,724	6,162,205	6.79%	63,013	-	-	-	-	6,225,218
27	382.00	METER INSTALLATIONS (LESS SMRP)	11,251,689	11,025	-	-	11,262,714	5,108,651	2.28%	20,310	-	-	-	-	5,128,961
28	383.00	HOUSE REGULATORS (LESS SMRP)	7,644,041	17,626	-	-	7,661,666	2,472,586	2.22%	14,059	-	-	-	-	2,486,645
29	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,315,931	1.99%	3,458	-	-	-	-	1,319,388
30	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,311,178	-	-	-	6,311,178	941,479	5.47%	28,768	-	-	(1,069)	-	969,179
31	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
32	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
33	387.41	OTHER EQUIP-TELEPHONE	260,538	-	-	-	260,538	69,020	4.96%	1,077	-	-	-	-	70,097
34	387.42	OTHER EQUIPMENT-RADIO	419,367	-	-	-	419,367	356,552	4.96%	1,733	-	-	-	-	358,286
35	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,022	-	-	-	124,022	70,786	4.96%	513	-	-	-	-	71,299
36	387.45	OTHER EQUIP-TELEMETERING	6,995,593	-	-	-	6,995,593	(449,083)	4.96%	28,915	-	-	(24,354)	-	(444,521)
37	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	-	-	-	113,644	114,497	4.96%	23	-	-	-	-	114,520
38	387.50	GPS PIPE LOCATORS	243,095	-	-	-	243,095	111,538	13.50%	2,735	-	-	-	-	114,273
39		TOTAL DISTRIBUTION PLANT (LESS SMRP)	819,516,005	1,380,787	(131,701)	-	820,765,091	176,064,167		1,870,760	-	(131,701)	337,998	-	178,141,225

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 2 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			01/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	01/31/25 PLANT ENDING BALANCE	01/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	01/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,603,249	368	-	-	1,603,617	283,519	5.00%	64,454	-	-	-	-	347,973
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(6,311)	0.00%	6,311	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	12,961	20.00%	6,074	-	-	-	-	19,035
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	-	-	-	9,739	4,465	4.00%	32	-	-	-	-	4,497
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,558,088	98,186	-	-	5,656,273	1,736,244	4.00%	9,223	-	-	-	-	1,745,467
13	395.00	LABORATORY	-	-	-	-	-	(167)	5.00%	(33)	-	-	-	-	(200)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	65,648	6.67%	3,926	-	-	-	-	69,574
16		TOTAL GENERAL PLANT	7,599,749	98,553	-	-	7,698,302	2,342,687		89,987	-	-	-	-	2,432,674
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(224,911)	Amort.	(2,144)	-	-	-	-	(227,055)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(224,911)		(2,144)	-	-	-	-	(227,055)
20		SUBTOTAL PLANT (LESS SMRP)	840,101,218	1,482,123	(838,964)	-	840,744,377	185,326,521		2,176,636	-	(838,964)	337,998	-	187,002,191
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(6,368,458)					9,181	-	(6,359,276)
22		TOTAL PLANT (LESS SMRP)	840,101,218	1,482,123	(838,964)	-	840,744,377	178,958,063		2,176,636	-	(838,964)	347,180	-	180,642,915
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	-	340,285	(44,476)	-	295,809	-	1.80%	222	-	(44,476)	(5,507)	-	(49,761)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
26	380.00	SERVICES (SMRP)	-	479,590	(218,961)	-	260,629	-	5.18%	563	-	(218,961)	(98,012)	-	(316,410)
27	382.00	METER INSTALLATIONS (SMRP)	-	14,999	(11,761)	-	3,238	-	2.28%	3	-	(11,761)	-	-	(11,758)
28	383.00	HOUSE REGULATORS (SMRP)	-	2,580	(391)	-	2,189	-	2.22%	2	-	(391)	-	-	(389)
29		TOTAL SMRP PLANT	-	837,453	(275,589)	-	561,865	-		789	-	(275,589)	(103,519)	-	(378,319)
30		TOTAL GAS PLANT IN SERVICE	840,101,218	2,319,576	(1,114,553)	-	841,306,241	178,958,063		2,177,425	-	(1,114,553)	243,660	-	180,264,596

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 3 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			02/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	02/28/25 PLANT ENDING	02/01/25 RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	02/28/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCRUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)				(5)=(1+2+3+4)	(6)		(8)	(9)	(10)			(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	-	-	96,335	82,341	Amort	268	-	-	-	-	82,609
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	10,545,288	607,912	(35,699)	-	11,117,501	5,380,361	Amort	183,186	-	(35,699)	-	-	5,527,847
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,415,932	88,049	(53,946)	-	2,450,036	1,192,646	Amort	41,920	-	(53,946)	-	-	1,180,620
6		TOTAL INTANGIBLE PLANT	13,058,076	695,962	(89,645)	-	13,664,393	6,655,348		225,373	-	(89,645)	-	-	6,791,076
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	-	-	-	876,987	(522)	Non-Dep.	-	-	-	-	-	(522)
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,997,065	-	-	-	2,997,065	410,018	1.33%	3,322	-	-	-	-	413,340
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,181,557	1.10%	2,444	-	-	-	-	1,184,001
12	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,072	2.39%	1	-	-	-	-	2,073
13	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
14	375.40	STRUC & IMPROV-REGULATING	3,047,930	-	-	-	3,047,930	638,017	2.39%	6,070	-	-	-	-	644,088
15	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	0	2.39%	-	-	-	-	-	0
16	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,589,711	-	-	-	9,589,711	4,915,657	2.51%	19,859	-	-	-	-	4,935,515
17	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	886,323	-	-	-	886,323	813,251	Amort.	5,552	-	-	-	-	818,802
18	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	18,088	2.11%	232	-	-	-	-	18,321
19	376.00	MAINS (LESS SMRP)	475,130,902	12,832,535	(199)	-	487,963,237	85,654,946	1.80%	635,814	-	(199)	(15,009)	-	86,275,551
20	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	424,137	3.31%	1,354	-	-	-	-	425,491
21	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,282,717	-	(96)	-	25,282,621	3,336,926	3.31%	70,977	-	(96)	(1,527)	-	3,406,280
22	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,438	3.31%	125	-	-	-	-	44,563
23	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,110	-	-	-	1,554,110	392,244	2.54%	3,302	-	-	-	-	395,547
24	380.00	SERVICES (LESS SMRP)	232,828,017	638,774	(80,477)	-	233,386,315	60,821,104	5.18%	917,367	-	(80,477)	(127,806)	-	61,530,188
25	381.00	METERS	18,612,643	37,991	(77,795)	-	18,572,840	1,815,323	3.58%	55,468	-	(77,795)	(10,123)	-	1,782,874
26	381.10	METERS - AMR	11,144,724	1,555	-	-	11,146,279	6,225,218	6.79%	63,065	-	-	-	-	6,288,283
27	382.00	METER INSTALLATIONS (LESS SMRP)	11,262,714	11,420	-	-	11,274,135	5,128,961	2.28%	20,330	-	-	-	-	5,149,291
28	383.00	HOUSE REGULATORS (LESS SMRP)	7,661,666	31,552	-	-	7,693,218	2,486,645	2.22%	14,104	-	-	-	-	2,500,749
29	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,319,388	1.99%	3,458	-	-	-	-	1,322,846
30	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,311,178	-	-	-	6,311,178	969,179	5.47%	28,768	-	-	-	-	997,948
31	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
32	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
33	387.41	OTHER EQUIP-TELEPHONE	260,538	-	-	-	260,538	70,097	4.96%	1,077	-	-	-	-	71,174
34	387.42	OTHER EQUIPMENT-RADIO	419,367	-	-	-	419,367	358,286	4.96%	1,733	-	-	-	-	360,019
35	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,022	-	-	-	124,022	71,299	4.96%	513	-	-	-	-	71,811
36	387.45	OTHER EQUIP-TELEMETERING	6,995,593	54,071	-	-	7,049,664	(444,521)	4.96%	29,027	-	-	-	-	(415,495)
37	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	-	-	-	113,644	114,520	4.96%	23	-	-	-	-	114,543
38	387.50	GPS PIPE LOCATORS	243,095	-	-	-	243,095	114,273	13.50%	2,735	-	-	-	-	117,008
39		TOTAL DISTRIBUTION PLANT (LESS SMRP)	820,765,091	13,607,899	(158,567)	-	834,214,423	178,141,225		1,886,721	-	(158,567)	(154,465)	-	179,714,913

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 4 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION									
LINE NO.	ACCT. NO.	DESCRIPTION	02/01/25				02/28/25	02/01/25	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION				COST OF REMOVAL	TRANSFERS	02/28/25
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING	RESERVE BEGINNING		ACCURAL	ADJUSTMENTS	RETIREMENTS	RESERVE ENDING			
			BALANCE				BALANCE	BALANCE					BALANCE			
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12	
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$	
1		GENERAL PLANT														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,603,617	-	-	-	1,603,617	347,973	5.00%	6,682	-	-	-	-	354,655	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	19,035	20.00%	599	-	-	-	-	19,634	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754	
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	-	-	-	9,739	4,497	4.00%	32	-	-	-	-	4,530	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,656,273	18,108	-	-	5,674,381	1,745,467	4.00%	18,884	-	-	-	-	1,764,351	
13	395.00	LABORATORY	-	-	-	-	-	(200)	5.00%	-	-	-	-	-	(200)	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938	
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	69,574	6.67%	744	-	-	-	-	70,318	
16		TOTAL GENERAL PLANT	7,698,302	18,108	-	-	7,716,410	2,432,674		26,941	-	-	-	-	2,459,615	
17		OTHER PLANT														
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(227,055)	Amort.	(2,144)	-	-	-	-	(229,200)	
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(227,055)		(2,144)	-	-	-	-	(229,200)	
20		SUBTOTAL PLANT (LESS SMRP)	840,744,377	14,321,968	(248,212)	-	854,818,133	187,002,191		2,136,891	-	(248,212)	(154,465)	-	188,736,405	
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(6,359,276)		-	-	-	29,344	-	(6,329,933)	
22		TOTAL PLANT (LESS SMRP)	840,744,377	14,321,968	(248,212)	-	854,818,133	180,642,915		2,136,891	-	(248,212)	(125,122)	-	182,406,472	
23		SMRP PLANT														
24	376.00	MAINS (SMRP)	295,809	621,939	(174,541)	-	743,208	(49,761)	1.80%	779	-	(174,541)	(11,559)	-	(235,081)	
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-	
26	380.00	SERVICES (SMRP)	260,629	758,563	(270,012)	-	749,180	(316,410)	5.18%	2,180	-	(270,012)	(164,399)	-	(748,642)	
27	382.00	METER INSTALLATIONS (SMRP)	3,238	30,222	(3,035)	-	30,425	(11,758)	2.28%	32	-	(3,035)	-	-	(14,761)	
28	383.00	HOUSE REGULATORS (SMRP)	2,189	(7,988)	(433)	-	(6,231)	(389)	2.22%	(4)	-	(433)	-	-	(825)	
29		TOTAL SMRP PLANT	561,865	1,402,737	(448,020)	-	1,516,582	(378,319)		2,987	-	(448,020)	(175,958)	-	(999,310)	
30		TOTAL GAS PLANT IN SERVICE	841,306,241	15,724,705	(696,232)	-	856,334,715	180,264,596		2,139,878	-	(696,232)	(301,080)	-	181,407,163	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 5 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			03/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	03/31/25 PLANT ENDING	03/01/25 RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	03/31/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCRUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)				(5)=(1+2+3+4)	(6)		(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	-	-	96,335	82,609	Amort	268	-	-	-	-	82,876
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,117,501	(13,553)	(84,261)	-	11,019,687	5,527,847	Amort	185,414	-	(84,261)	-	-	5,629,000
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,450,036	55,928	-	-	2,505,963	1,180,620	Amort	41,727	-	-	-	-	1,222,347
6		TOTAL INTANGIBLE PLANT	13,664,393	42,375	(84,261)	-	13,622,506	6,791,076		227,409	-	(84,261)	-	-	6,934,223
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	-	-	-	876,987	(522)	Non-Dep.	-	-	-	-	-	(522)
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	2,997,065	19,246	-	-	3,016,310	413,340	1.33%	3,332	-	-	-	-	416,672
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,184,001	1.10%	2,444	-	-	-	-	1,186,446
12	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,073	2.39%	1	-	-	-	-	2,074
13	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
14	375.40	STRUC & IMPROV-REGULATING	3,047,930	8,949	-	-	3,056,879	644,088	2.39%	6,079	-	-	-	-	650,167
15	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	0	2.39%	-	-	-	-	-	0
16	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,589,711	-	-	-	9,589,711	4,935,515	2.51%	19,859	-	-	-	-	4,955,374
17	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	886,323	-	-	-	886,323	818,802	Amort.	5,552	-	-	-	-	824,354
18	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	18,321	2.11%	232	-	-	-	-	18,553
19	376.00	MAINS (LESS SMRP)	487,963,237	915,293	(19,014)	-	488,859,517	86,275,551	1.80%	646,111	-	(19,014)	(357,803)	-	86,544,845
20	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	425,491	3.31%	1,354	-	-	-	-	426,844
21	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,282,621	33	(8,295)	-	25,274,359	3,406,280	3.31%	70,965	-	(8,295)	964	-	3,469,913
22	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,563	3.31%	125	-	-	-	-	44,689
23	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,110	1,507	-	-	1,555,618	395,547	2.54%	3,304	-	-	-	-	398,851
24	380.00	SERVICES (LESS SMRP)	233,386,315	1,019,217	(113,201)	-	234,292,330	61,530,188	5.18%	920,527	-	(113,201)	(128,667)	-	62,208,848
25	381.00	METERS	18,572,840	20,000	(79,732)	-	18,513,108	1,782,874	3.58%	55,320	-	(79,732)	(11,763)	-	1,746,699
26	381.10	METERS - AMR	11,146,279	534	-	-	11,146,813	6,288,283	6.79%	63,071	-	-	-	-	6,351,353
27	382.00	METER INSTALLATIONS (LESS SMRP)	11,274,135	9,287	-	-	11,283,421	5,149,291	2.28%	20,350	-	-	-	-	5,169,641
28	383.00	HOUSE REGULATORS (LESS SMRP)	7,693,218	17,175	-	-	7,710,393	2,500,749	2.22%	14,150	-	-	-	-	2,514,899
29	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,322,846	1.99%	3,458	-	-	-	-	1,326,304
30	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,311,178	(305)	-	-	6,310,873	997,948	5.47%	28,768	-	(244)	-	-	1,026,471
31	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
32	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
33	387.41	OTHER EQUIP-TELEPHONE	260,538	-	-	-	260,538	71,174	4.96%	1,077	-	-	-	-	72,251
34	387.42	OTHER EQUIPMENT-RADIO	419,367	-	-	-	419,367	360,019	4.96%	1,733	-	-	-	-	361,753
35	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,022	-	-	-	124,022	71,811	4.96%	513	-	-	-	-	72,324
36	387.45	OTHER EQUIP-TELEMETERING	7,049,664	1,236	-	-	7,050,900	(415,495)	4.96%	29,141	-	-	-	-	(386,353)
37	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	-	-	-	113,644	114,543	4.96%	23	-	-	-	-	114,565
38	387.50	GPS PIPE LOCATORS	243,095	-	-	-	243,095	117,008	13.50%	2,735	-	-	-	-	119,742
39		TOTAL DISTRIBUTION PLANT (LESS SMRP)	834,214,423	2,012,173	(220,243)	-	836,006,353	179,714,913		1,900,224	-	(220,243)	(497,513)	-	180,897,382

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 6 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	03/01/25				03/31/25	DEPRECIATION ACCRUAL RATES	RESERVE					03/31/25	
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING		RESERVE BEGINNING	DEPRECIATION ACCRUAL	ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	RESERVE ENDING
			BALANCE				BALANCE		BALANCE						BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,603,617	(1,500)	-	-	1,602,117	354,655	5.00%	6,679	-	-	-	-	361,334
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	19,634	20.00%	599	-	-	-	-	20,233
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	-	(9,739)	-	-	4,530	4.00%	16	-	(9,739)	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,674,381	20,836	-	-	5,695,217	1,764,351	4.00%	18,949	-	-	-	-	1,783,300
13	395.00	LABORATORY	-	-	-	-	-	(200)	5.00%	-	-	-	-	-	(200)
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	70,318	6.67%	744	-	-	-	-	71,061
16		TOTAL GENERAL PLANT	7,716,410	19,336	(9,739)	-	7,726,006	2,459,615		26,987	-	(9,739)	-	-	2,476,863
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(229,200)		(2,144)	-	-	-	-	(231,344)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(229,200)		(2,144)	-	-	-	-	(231,344)
20		SUBTOTAL PLANT (LESS SMRP)	854,818,133	2,073,884	(314,243)	-	856,577,774	188,736,405		2,152,475	-	(314,243)	(497,513)	-	190,077,124
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(6,329,933)		-	-	-	487,599	-	(5,842,333)
22		TOTAL PLANT (LESS SMRP)	854,818,133	2,073,884	(314,243)	-	856,577,774	182,406,472		2,152,475	-	(314,243)	(9,914)	-	184,234,790
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	743,208	822,484	(9,191)	-	1,556,501	(235,081)	1.80%	1,725	-	(9,191)	(220)	-	(242,767)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	-	-	-	-	3.31%	-	-	-	(7)	-	(7)
26	380.00	SERVICES (SMRP)	749,180	1,170,713	(379,809)	-	1,540,084	(748,642)	5.18%	4,941	-	(379,809)	(178,149)	-	(1,301,658)
27	382.00	METER INSTALLATIONS (SMRP)	30,425	12,429	(3,593)	-	39,262	(14,761)	2.28%	66	-	(3,593)	-	-	(18,287)
28	383.00	HOUSE REGULATORS (SMRP)	(6,231)	1,331	(452)	-	(5,352)	(825)	2.22%	(11)	-	(452)	-	-	(1,288)
29		TOTAL SMRP PLANT	1,516,582	2,006,957	(393,044)	-	3,130,495	(999,310)		6,721	-	(393,044)	(178,375)	-	(1,564,008)
30		TOTAL GAS PLANT IN SERVICE	856,334,715	4,080,842	(707,287)	-	859,708,269	181,407,163		2,159,197	-	(707,287)	(188,289)	-	182,670,783

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 7 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			04/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	04/30/25 PLANT ENDING	04/01/25 RESERVE BEGINNING	DEPRECIATION ACCUMULATED RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	04/30/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCUMULATED	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)				(5)=(1+2+3+4)	(6)		(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	-	-	96,335	82,876	Amort	268	-	-	-	-	83,144
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,019,687	4,012	(16,343)	-	11,007,356	5,629,000	Amort	183,165	-	(16,343)	-	-	5,795,823
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,505,963	(1,660)	(8,520)	-	2,495,783	1,222,347	Amort	42,072	-	(8,520)	-	-	1,255,899
6		TOTAL INTANGIBLE PLANT	13,622,506	2,351	(24,862)	-	13,599,995	6,934,223		225,505	-	(24,862)	-	-	7,134,865
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,987	-	(5,144)	-	871,842	(522)	Non-Dep.	-	-	(5,144)	-	-	(5,667)
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,016,310	53,713	-	-	3,070,023	416,672	1.33%	3,373	-	-	-	-	420,045
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,186,446	1.10%	2,444	-	-	-	-	1,188,890
12	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,074	2.39%	1	-	-	-	-	2,074
13	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
14	375.40	STRUC & IMPROV-REGULATING	3,056,879	-	(50,381)	-	3,006,498	650,167	2.39%	6,038	-	(50,381)	-	-	605,824
15	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	0	2.39%	(0)	-	-	-	-	-
16	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,589,711	-	(116,154)	-	9,473,557	4,955,374	2.51%	19,738	-	(116,154)	-	-	4,858,958
17	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	886,323	-	(173,896)	-	712,427	824,354	Amort.	5,552	-	(173,896)	-	-	656,010
18	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	18,553	2.11%	232	-	-	-	-	18,785
19	376.00	MAINS (LESS SMRP)	488,859,517	(3,516,044)	(25,632)	-	485,317,841	86,544,845	1.80%	730,633	-	(25,632)	(2,866,012)	-	84,383,834
20	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	426,844	3.31%	1,354	-	-	-	-	428,198
21	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,274,359	1,626	(6,458)	-	25,269,528	3,469,913	3.31%	69,694	-	(6,458)	2,380	-	3,535,530
22	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,689	3.31%	125	-	-	-	-	44,814
23	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,555,618	-	-	-	1,555,618	398,851	2.54%	3,306	-	-	-	-	402,156
24	380.00	SERVICES (LESS SMRP)	234,292,330	785,597	(101,310)	-	234,976,618	62,208,848	5.18%	1,033,569	-	(101,310)	(107,254)	-	63,033,853
25	381.00	METERS	18,513,108	27,547	(87,733)	-	18,452,921	1,746,699	3.58%	55,141	-	(87,733)	(12,495)	-	1,701,611
26	381.10	METERS - AMR	11,146,813	68,297	(3,634,528)	-	7,580,582	6,351,353	6.79%	52,983	-	(3,634,528)	-	-	2,769,808
27	382.00	METER INSTALLATIONS (LESS SMRP)	11,283,421	6,072	-	-	11,289,493	5,169,641	2.28%	21,444	-	-	-	-	5,191,086
28	383.00	HOUSE REGULATORS (LESS SMRP)	7,710,393	12,707	-	-	7,723,100	2,514,899	2.22%	14,276	-	-	-	-	2,529,175
29	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,326,304	1.99%	3,458	-	-	-	-	1,329,762
30	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,310,873	-	(803)	-	6,310,070	1,026,471	5.47%	28,765	-	(803)	-	-	1,054,433
31	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	(0)	0.00%	0	-	-	-	-	-
32	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
33	387.41	OTHER EQUIP-TELEPHONE	260,538	-	(260,538)	-	-	72,251	4.96%	512	-	(260,538)	-	-	(187,775)
34	387.42	OTHER EQUIPMENT-RADIO	419,367	-	(409,006)	-	10,362	361,753	4.96%	888	-	(409,006)	-	-	(46,365)
35	387.44	OTHER EQUIP-OTHER COMMUNICATION	124,022	-	(124,022)	-	-	72,324	4.96%	256	-	(124,022)	-	-	(51,442)
36	387.45	OTHER EQUIP-TELEMETERING	7,050,900	-	(642,110)	-	6,408,790	(386,353)	4.96%	27,817	-	(642,110)	-	-	(1,000,646)
37	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	-	(113,644)	-	-	114,565	4.96%	-	-	(113,644)	-	-	921
38	387.50	GPS PIPE LOCATORS	243,095	-	-	-	243,095	119,742	13.50%	2,735	-	-	-	-	122,477
39		TOTAL DISTRIBUTION PLANT (LESS SMRP)	836,006,353	(2,560,486)	(5,751,360)	-	827,694,507	180,897,382		2,084,335	-	(5,751,360)	(2,983,381)	-	174,246,975

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 8 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			04/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	04/30/25 PLANT ENDING	04/01/25 RESERVE BEGINNING	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	04/30/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCURAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		<u>GENERAL PLANT</u>													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,117	-	-	-	1,602,117	361,334	5.00%	6,675	-	-	-	-	368,009
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	0	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	20,233	20.00%	599	-	-	-	-	20,831
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,695,217	13,451	(1,672)	-	5,706,996	1,783,300	4.00%	19,004	-	(1,672)	-	-	1,800,632
13	395.00	LABORATORY	-	-	-	-	-	(200)	5.00%	200	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	71,061	6.67%	744	-	-	-	-	71,805
16		TOTAL GENERAL PLANT	7,726,006	13,451	(1,672)	-	7,737,785	2,476,863		27,222	-	(1,672)	-	-	2,502,412
17		<u>OTHER PLANT</u>													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(231,344)		(2,144)	-	-	-	-	(233,488)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(231,344)		(2,144)	-	-	-	-	(233,488)
20		SUBTOTAL PLANT (LESS SMRP)	856,577,774	(2,544,684)	(5,777,895)	-	848,255,195	190,077,124		2,334,917	-	(5,777,895)	(2,983,381)	-	183,650,764
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(5,842,333)		-	-	-	2,890,625	-	(2,951,708)
22		TOTAL PLANT (LESS SMRP)	856,577,774	(2,544,684)	(5,777,895)	-	848,255,195	184,234,790		2,334,917	-	(5,777,895)	(92,756)	-	180,699,056
23		<u>SMRP PLANT</u>													
24	376.00	MAINS (SMRP)	1,556,501	2,368,192	-	-	3,924,693	(242,767)	1.80%	4,111	-	-	(2,559)	-	(241,215)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	-	-	-	(7)	3.31%	-	-	-	(2,265)	-	(2,272)
26	380.00	SERVICES (SMRP)	1,540,084	799,453	(339,910)	-	1,999,628	(1,301,658)	5.18%	7,640	-	(339,910)	(179,141)	-	(1,813,069)
27	382.00	METER INSTALLATIONS (SMRP)	39,262	14,600	(5,214)	-	48,648	(18,287)	2.28%	84	-	(5,214)	-	-	(23,418)
28	383.00	HOUSE REGULATORS (SMRP)	(5,352)	3,106	(376)	-	(2,622)	(1,288)	2.22%	(7)	-	(376)	-	-	(1,672)
29		TOTAL SMRP PLANT	3,130,495	3,185,351	(345,500)	-	5,970,345	(1,564,008)		11,827	-	(345,500)	(183,965)	-	(2,081,646)
30		TOTAL GAS PLANT IN SERVICE	859,708,269	640,666	(6,123,395)	-	854,225,540	182,670,783		2,346,744	-	(6,123,395)	(276,720)	-	178,617,410

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 9 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			05/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	05/31/25 PLANT ENDING BALANCE	05/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	05/31/25 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	-	-	96,335	83,144	Amort	246	-	-	-	-	83,390
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,007,356	245,302	(211,510)	-	11,041,148	5,795,823	Amort	183,198	-	(211,510)	-	-	5,767,511
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,495,783	14,673	(7,455)	-	2,503,001	1,255,899	Amort	42,121	-	(7,455)	-	-	1,290,565
6		TOTAL INTANGIBLE PLANT	13,599,995	259,975	(218,965)	-	13,641,005	7,134,865		225,566	-	(218,965)	-	-	7,141,466
7		DISTRIBUTION PLANT (Less SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	871,842	-	-	-	871,842	(5,667)	Non-Dep.	-	-	-	-	-	(5,667)
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,070,023	20,683	-	-	3,090,706	420,045	1.33%	3,414	-	-	-	-	423,459
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,188,890	1.10%	2,444	-	-	-	-	1,191,334
12	375.00	REGULATING STRUCTURES	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
13	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,074	2.39%	1	-	-	-	-	2,075
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	3,006,498	-	-	-	3,006,498	605,824	2.39%	5,988	-	-	-	-	611,812
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,473,557	(10,457)	-	-	9,463,099	4,858,958	2.51%	19,607	-	-	-	-	4,878,566
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	712,427	-	(4,840)	-	707,588	656,010	Amort.	2,087	-	(4,840)	-	-	653,257
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	18,785	2.11%	232	-	-	-	-	19,018
20	376.00	MAINS (LESS SMRP)	485,317,841	743,196	(46,580)	-	486,014,458	84,383,834	1.80%	728,499	-	(46,580)	(6,243)	-	85,059,510
21	378.00	M & R STATION EQUIP-GENERAL - REG (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
22	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	428,198	3.31%	1,354	-	-	-	-	429,551
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,269,528	2,598	-	-	25,272,126	3,535,530	3.31%	69,691	-	-	4,099	-	3,609,320
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,814	3.31%	125	-	-	-	-	44,939
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,555,618	-	-	-	1,555,618	402,156	2.54%	3,306	-	-	-	-	405,462
27	380.00	SERVICES (LESS SMRP)	234,976,618	745,360	(65,734)	-	235,656,244	63,033,853	5.18%	1,015,783	-	(65,734)	(4,485)	-	63,979,416
28	381.00	METERS	18,452,921	32,301	(72,469)	-	18,412,753	1,701,611	3.58%	54,991	-	(72,469)	(12,883)	-	1,671,251
29	381.10	METERS - AMR	7,580,582	6,353	-	-	7,586,934	2,769,808	6.79%	42,911	-	-	-	-	2,812,719
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,289,493	6,982	-	-	11,296,475	5,191,086	2.28%	21,457	-	-	-	-	5,212,542
31	383.00	HOUSE REGULATORS (LESS SMRP)	7,723,100	10,920	-	-	7,734,020	2,529,175	2.22%	14,298	-	-	-	-	2,543,473
32	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,329,762	1.99%	3,458	-	-	-	-	1,333,219
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,310,070	4,786	-	-	6,314,856	1,054,433	5.47%	28,774	-	-	-	-	1,083,207
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,365)	4.96%	43	-	-	-	-	(46,322)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	6,408,790	19	-	-	6,408,809	(1,000,646)	4.96%	26,490	-	-	-	-	(974,157)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	-	-	-	-	-	921	4.96%	-	-	-	-	-	921
41	387.50	GPS PIPE LOCATORS	243,095	14,415	-	-	257,510	122,477	13.50%	2,816	-	-	-	-	125,293
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	827,694,507	1,577,156	(189,622)	-	829,082,041	174,246,975		2,047,769	-	(189,622)	(19,512)	-	176,085,610

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 10 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	05/01/25				05/31/25	05/01/25	DEPRECIATION ACCRUAL RATES	RESERVE			COST OF REMOVAL	TRANSFERS	05/31/25
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING	RESERVE BEGINNING		DEPRECIATION AMORTIZATION	RESERVE ENDING				
			BALANCE				BALANCE	BALANCE		ACCRAUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,117	258	-	-	1,602,375	368,009	5.00%	6,676	-	-	-	-	374,685
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	20,831	20.00%	599	-	-	-	-	21,430
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,706,996	7,657	(17,145)	-	5,697,508	1,800,632	4.00%	19,008	-	(17,145)	-	-	1,802,494
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	71,805	6.67%	744	-	-	-	-	72,549
16		TOTAL GENERAL PLANT	7,737,785	7,915	(17,145)	-	7,728,555	2,502,412		27,026	-	(17,145)	-	-	2,512,293
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(233,488)	Amort.	(2,144)	-	-	-	-	(235,632)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(233,488)		(2,144)	-	-	-	-	(235,632)
20		SUBTOTAL PLANT (LESS SMRP)	848,255,195	1,845,046	(425,732)	-	849,674,509	183,650,764		2,298,217	-	(425,732)	(19,512)	-	185,503,736
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(2,951,708)		-	-	-	(3,396)	-	(2,955,103)
22		TOTAL PLANT (LESS SMRP)	848,255,195	1,845,046	(425,732)	-	849,674,509	180,699,056		2,298,217	-	(425,732)	(22,908)	-	182,548,633
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	3,924,693	1,681,374	(1,663)	-	5,604,403	(241,215)	1.80%	7,147	-	(1,663)	-	-	(235,732)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	-	-	-	(2,272)	3.31%	-	-	-	-	-	(2,272)
26	380.00	SERVICES (SMRP)	1,999,628	615,874	(220,548)	-	2,394,954	(1,813,069)	5.18%	9,485	-	(220,548)	(115,376)	-	(2,139,508)
27	382.00	METER INSTALLATIONS (SMRP)	48,648	22,045	(3,684)	-	67,008	(23,418)	2.28%	110	-	(3,684)	-	-	(26,992)
28	383.00	HOUSE REGULATORS (SMRP)	(2,622)	(2,503)	(375)	-	(5,501)	(1,672)	2.22%	(8)	-	(375)	-	-	(2,055)
29		TOTAL SMRP PLANT	5,970,345	2,316,789	(226,271)	-	8,060,863	(2,081,646)		16,734	-	(226,271)	(115,376)	-	(2,406,558)
30		TOTAL GAS PLANT IN SERVICE	854,225,540	4,161,835	(652,003)	-	857,735,372	178,617,410		2,314,951	-	(652,003)	(138,283)	-	180,142,075

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 11 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	06/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	06/30/25 PLANT ENDING BALANCE	06/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	06/30/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	0	Non-Dep	-	-	-	-	-	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	-	(15,188)	-	81,147	83,390	Amort	225	-	(15,188)	-	-	68,428
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,041,148	743,909	(48,469)	-	11,736,588	5,767,511	Amort	242,803	-	(48,469)	-	835	5,962,679
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,503,001	(14,022)	-	-	2,488,979	1,290,565	Amort	42,061	-	-	-	-	1,332,626
6		TOTAL INTANGIBLE PLANT	13,641,005	729,888	(63,657)	-	14,307,235	7,141,466		285,090	0	(63,656.9)	0	835	7,363,733
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	-	205	0	Non-Dep.	-	-	-	-	-	0
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	871,842	-	-	3,106,827	3,978,670	(5,667)	Non-Dep.	3,434	-	-	-	423,459	421,227
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	3,090,706	16,121	-	(3,106,827)	0	423,459	1.33%	-	-	-	-	(423,459)	0
11	374.50	RIGHTS OF WAY	2,666,483	-	-	-	2,666,483	1,191,334	1.10%	2,444	-	-	-	-	1,193,779
12	375.00	STRUCTURES & IMPROVEMENTS	-	-	(863)	3,006,498	3,005,635	0	2.39%	5,987	-	(863)	-	612,775	617,899
13	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	-	2,125	2,075	2.39%	1	-	-	-	-	2,076
14	375.30	STRUC & IMPROV-GENERAL M & R	0	-	-	-	0	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	3,006,498	-	-	(3,006,498)	0	611,812	2.39%	-	-	-	-	(612,775)	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	-	-	-	0	0	2.39%	-	-	-	-	-	0
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,878,566	2.51%	19,597	-	-	-	(835)	4,897,327
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	653,257	Amort.	2,087	-	-	-	-	655,344
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	19,018	2.11%	232	-	-	-	-	19,250
20	376.00	MAINS (LESS SMRP)	486,014,458	113,709	(26,431)	-	486,101,735	85,059,510	1.80%	642,581	-	(26,431)	(41,438)	3,609,320	89,243,542
21	378.00	M & R STATION EQUIP-GENERAL (LESS SMRP)	-	-	-	25,273,816	25,273,816	0	3.31%	70,950	-	-	-	-	70,950
22	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	-	490,703	429,551	3.31%	1,354	-	-	-	-	430,905
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	25,272,126	1,690	-	(25,273,816)	0	3,609,320	3.31%	-	-	-	-	(3,609,320)	0
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	-	45,443	44,939	3.31%	125	-	-	-	-	45,065
25	379.00	M & R STA EQUIP-LOCAL GAS	-	-	-	1,555,618	1,555,618	0	2.54%	3,306	-	-	-	405,462	408,768
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,555,618	-	-	(1,555,618)	0	405,462	2.54%	-	-	-	-	(405,462)	0
27	380.00	SERVICES (LESS SMRP)	235,656,244	620,205	(67,730)	-	236,208,718	63,979,416	5.18%	929,563	-	(67,730)	(32,316)	15,798	64,824,732
28	381.00	METERS	18,412,753	73,440	-	-	18,486,193	1,671,251	3.58%	55,041	-	-	-	54	1,726,345
29	381.10	METERS - AMR	7,586,934	10,750	-	-	7,597,684	2,812,719	6.79%	42,960	-	-	-	-	2,855,679
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,296,475	3,663	-	-	11,300,138	5,212,542	2.28%	20,387	-	-	-	-	5,232,929
31	383.00	HOUSE REGULATORS (LESS SMRP)	7,734,020	3,234	-	-	7,737,254	2,543,473	2.22%	14,213	-	-	-	-	2,557,685
32	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	-	2,085,059	1,333,219	1.99%	3,458	-	-	-	-	1,336,677
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,314,856	(3,638)	(646)	-	6,310,572	1,083,207	5.47%	28,775	-	(646)	(3,621)	-	1,107,715
34	387.20	OTHER EQUIP-ODORIZATION	0	-	-	-	0	0	0.00%	-	-	-	-	-	0
35	387.40	OTHER EQUIP -FMV	-	-	-	-	0	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	0	-	-	-	0	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,322)	4.96%	43	-	-	-	-	(46,280)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	0	-	-	-	0	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	6,408,809	78,853	-	-	6,487,662	(974,157)	4.96%	26,653	-	-	-	-	(947,504)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	0	-	-	-	0	921	4.96%	-	-	-	-	-	921
41	387.50	GPS PIPE LOCATORS	257,510	-	-	-	257,510	125,293	13.50%	2,897	-	-	-	-	128,190
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	829,082,041	918,026	(95,670)	-	829,904,397	176,085,610		1,876,087	0	(95,669.7)	(77,376)	15,018	177,803,669

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 12 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	06/01/25 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	06/30/25 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	06/01/25 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	06/30/25 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	374,685	5.00%	6,677	-	-	-	-	381,362
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	-	-	-	0	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	21,430	20.00%	599	-	-	-	-	22,029
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	0	-	-	-	0	0	Amort.	-	-	-	-	-	0
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	0	-	-	-	0	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	-	-	-	0	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0	-	-	-	0	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	-	-	-	0	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,697,508	-	-	-	5,697,508	1,802,494	4.00%	18,992	-	-	-	-	1,821,486
13	395.00	LABORATORY	0	-	-	-	0	0	5.00%	-	-	-	-	-	0
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	72,549	6.67%	744	-	-	-	-	73,293
16		TOTAL GENERAL PLANT	7,728,555	-	-	-	7,728,555	2,512,293		27,011	-	-	-	-	2,539,304
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(235,632)	Amort.	(2,144)	-	-	-	-	(237,776)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(235,632)		(2,144)	-	-	-	-	(237,776)
20		SUBTOTAL PLANT (LESS SMRP)	849,674,509	1,647,913	(159,327)	-	851,163,096	185,503,736		2,186,044	-	(159,327)	(77,376)	15,852	187,468,930
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(2,955,103.45)		-	-	-	36,957.39	-	(2,918,146)
22		TOTAL PLANT (LESS SMRP)	849,674,509	1,647,913	(159,327)	-	851,163,096	182,548,633		2,186,044	-	(159,327)	(40,418)	15,852	184,550,784
23		SMRP Plant													
24	376.00	MAINS (SMRP)	5,604,403	3,060,752	(38,171)	-	8,626,984	(235,732)	1.80%	10,674	-	(38,171)	(2,350)	-	(265,579)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	-	-	(68,270)	-	(68,270)	(2,272)	3.31%	(94)	-	(68,270)	-	-	(70,636)
26	380.00	SERVICES (SMRP)	2,394,954	754,451	(227,244)	-	2,922,160	(2,139,508)	5.18%	11,476	-	(227,244)	(108,426)	-	(2,463,702)
27	382.00	METER INSTALLATIONS (SMRP)	67,008	63,406	(8,780)	-	121,634	(26,992)	2.28%	179	-	(8,780)	-	-	(35,593)
28	383.00	HOUSE REGULATORS (SMRP)	(5,501)	36,766	(429)	-	30,837	(2,055)	2.22%	23	-	(429)	-	-	(2,460)
29		TOTAL SMRP PLANT	8,060,863	3,915,375	(342,894)	-	11,633,345	(2,406,558)		22,258	-	(342,894)	(110,776)	-	(2,837,971)
30		TOTAL GAS PLANT IN SERVICE	857,735,372	5,563,289	(502,221)	-	862,796,440	180,142,075		2,208,302	-	(502,221)	(151,195)	15,852	181,712,813

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 13 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			07/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	07/31/25 PLANT ENDING BALANCE	07/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION		RETIREMENTS	COST OF REMOVAL	TRANSFERS	07/31/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	68,428	Amort	225	-	-	-	-	68,654
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	11,736,588	4,068,567	(110,229)	59,920	15,754,846	5,962,679	Amort	215,598	-	(110,229)	-	7,391	6,075,439
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,488,979	3,485,335	(9,526)	(59,920)	5,904,868	1,332,626	Amort	61,737	-	(9,526)	-	(7,391)	1,377,446
6		TOTAL INTANGIBLE PLANT	14,307,235	7,553,901	(119,755)	-	21,741,382	7,363,733		277,560	-	(119,755)	-	-	7,521,538
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	205	-	-	865,272	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,978,670	498,590	-	(643,931)	3,833,328	421,227	Non-Dep.	4,249	-	-	-	30,193	455,668
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,666,483	4,591	-	19,774	2,690,848	1,193,779	1.10%	2,467	-	-	-	1,186	1,197,431
12	375.00	STRUCTURES & IMPROVEMENTS	3,005,635	-	-	336,354	3,341,989	617,899	2.39%	6,656	-	-	-	(33,678)	590,878
13	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	-	-	(2,125)	-	2,076	2.39%	-	-	-	-	(2,076)	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,897,327	2.51%	19,597	-	-	-	-	4,916,924
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	655,344	Amort.	2,087	-	-	-	-	657,432
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	19,250	2.11%	232	-	-	-	-	19,482
20	376.00	MAINS (LESS SMRP)	486,101,735	(362,678)	-	(319,908)	485,419,149	89,243,542	1.80%	641,768	-	-	(18,395)	(25,850)	89,841,066
21	378.00	M & R STATION EQUIP-GENERAL (LESS SMRP)	25,273,816	15,133	-	4,574,515	29,863,464	70,950	3.31%	83,612	-	-	(14,750)	(252,776)	(112,964)
22	378.10	M & R STATION EQUIP-GENERAL	490,703	-	-	(490,703)	-	430,905	3.31%	-	-	-	-	(432,265)	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	-	-	(45,443)	-	45,065	3.31%	-	-	-	-	(45,065)	0
25	379.00	M & R STA EQUIP-LOCAL GAS	1,555,618	-	-	(570)	1,555,048	408,768	3.31%	3,305	-	-	-	(580)	411,493
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	236,208,718	1,037,769	(29,526)	-	237,216,961	64,824,732	5.18%	934,904	-	(29,526)	(37,674)	755	65,693,190
28	381.00	METERS	18,486,193	34,897	-	6,276	18,527,367	1,726,345	3.58%	55,273	-	-	65,108	(7,179)	1,839,547
29	381.10	METERS - AMR	7,597,684	227,678	-	-	7,825,363	2,855,679	6.79%	43,634	-	-	-	-	2,899,314
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,300,138	-	-	(1,601)	11,298,537	5,232,929	2.28%	20,385	-	-	-	(1,258)	5,252,057
31	383.00	HOUSE REGULATORS (LESS SMRP)	7,737,254	-	-	2,090,037	9,827,290	2,557,685	2.22%	18,082	-	-	-	1,339,078	3,914,845
32	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	-	-	(2,085,059)	-	1,336,677	1.99%	-	-	-	-	(1,336,677)	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,310,572	-	-	(27,916)	6,282,656	1,107,715	5.47%	28,702	-	-	(6,555)	(4,880)	1,124,982
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,280)	4.96%	43	-	-	-	-	(46,237)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	6,487,662	(15,069)	-	(4,287,241)	2,185,352	(947,504)	4.96%	17,924	-	-	(1,897)	766,751	(164,726)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	-	-	-	12,269	12,269	921	4.96%	48	-	-	-	5,075	6,044
41	387.50	GPS PIPE LOCATORS	257,510	-	-	(257,510)	-	128,190	13.50%	-	-	-	-	(128,190)	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	829,904,397	1,440,911	(29,526)	(257,510)	831,058,272	177,803,669		1,882,969	-	(29,526)	(14,164)	(127,435)	179,515,513

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 14 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	07/01/25 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	07/31/25 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	07/01/25 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCRAUL RATES (7) %	DEPRECIATION ACCRAUL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	07/31/25 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	381,362	5.00%	6,677	-	-	-	-	388,038
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	22,029	20.00%	599	-	-	-	-	22,628
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,697,508	21,960	(15,071)	257,510	5,961,907	1,821,486	4.00%	19,873	-	(15,071)	-	128,190	1,954,478
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	73,293	6.67%	744	-	-	-	-	74,036
16		TOTAL GENERAL PLANT	7,728,555	21,960	(15,071)	257,510	7,992,954	2,539,304		27,892	-	(15,071)	-	128,190	2,680,315
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(237,776)	Amort.	(2,144)	-	-	-	-	(239,920)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(237,776)		(2,144)	-	-	-	-	(239,920)
20		SUBTOTAL PLANT (LESS SMRP)	851,163,096	9,016,773	(164,352)	0	860,015,517	187,468,930		2,186,277	-	(164,352)	(14,164)	755	189,477,446
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(2,918,146)		-	-	-	106,637		(2,811,509)
22		TOTAL PLANT (LESS SMRP)	851,163,096	9,016,773	(164,352)	0	860,015,517	184,550,784		2,186,277	-	(164,352)	92,473	755	186,665,937
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	8,626,984	3,006,343	(396,357)	-	11,236,970	(265,579)	1.80%	14,898	-	(396,357)	(42,952)	-	(689,991)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(70,636)	3.31%	(188)	-	-	(10,866)	-	(81,690)
26	380.00	SERVICES (SMRP)	2,922,160	633,189	(244,216)	-	3,311,133	(2,463,702)	5.18%	13,454	-	(244,216)	(126,736)	-	(2,821,201)
27	382.00	METER INSTALLATIONS (SMRP)	121,634	65,167	(440)	-	186,361	(35,593)	2.28%	293	-	(440)	-	-	(35,741)
28	383.00	HOUSE REGULATORS (SMRP)	30,837	32,187	(31)	-	62,992	(2,460)	2.22%	87	-	(31)	-	-	(2,405)
29		TOTAL SMRP PLANT	11,633,345	3,736,886	(641,045)	-	14,729,185	(2,837,971)		28,543	-	(641,045)	(180,554)	-	(3,631,027)
30		TOTAL GAS PLANT IN SERVICE	862,796,440	12,753,659	(805,397)	0	874,744,702	181,712,813		2,214,819	-	(805,397)	(88,080)	755	183,034,910

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 15 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	08/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	08/31/25 PLANT ENDING BALANCE	08/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	08/31/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	68,654	Amort	225	-	-	-	-	68,879
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,754,846	122,261	(54,487)	-	15,822,621	6,075,439	Amort	226,536	-	(54,487)	-	-	6,247,488
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	5,904,868	201,096	(32,788)	-	6,073,176	1,377,446	Amort	86,876	-	(32,788)	-	-	1,431,534
6		TOTAL INTANGIBLE PLANT	21,741,382	323,357	(87,275)	-	21,977,464	7,521,538		313,638	-	(87,275)	-	-	7,747,901
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	455,668	Non-Dep.	4,249	-	-	-	-	459,917
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,690,848	1,800	-	-	2,692,649	1,197,431	1.10%	2,467	-	-	-	-	1,199,899
12	375.00	STRUCTURES & IMPROVEMENTS	3,341,989	-	-	-	3,341,989	590,878	2.39%	6,656	-	-	-	-	597,534
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,916,924	2.51%	19,597	-	-	-	-	4,936,520
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	657,432	Amort.	2,087	-	-	-	-	659,519
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	19,482	2.11%	232	-	-	-	-	19,714
20	376.00	MAINS (LESS SMRP)	485,419,149	138,208	-	-	485,557,357	89,841,066	1.80%	641,725	-	-	(435)	-	90,482,355
21	378.00	M & R STATION EQUIP-GENERAL (LESS SMRP)	29,863,464	31,917	-	-	29,895,381	(112,964)	3.31%	83,656	-	-	(8,741)	-	(38,049)
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-LOCAL GAS	1,555,048	-	-	-	1,555,048	411,493	-	3,304	-	-	-	-	414,797
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	237,216,961	600	(24,570)	-	237,192,991	65,693,190	5.18%	935,054	-	(24,570)	(16,513)	(8,011)	66,579,151
28	381.00	METERS	18,527,367	21,079	-	-	18,548,445	1,839,547	3.58%	55,305	-	-	-	-	1,894,851
29	381.10	METERS - AMR	7,825,363	271	-	-	7,825,634	2,899,314	6.79%	44,279	-	-	-	-	2,943,593
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,298,537	71	-	-	11,298,608	5,252,057	2.28%	20,388	-	-	-	-	5,272,445
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,827,290	35	-	-	9,827,326	3,914,845	2.22%	18,082	-	-	-	-	3,932,927
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	-	-	-	6,282,656	1,124,982	5.47%	28,638	-	-	(1,334)	-	1,152,287
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,237)	4.96%	43	-	-	-	-	(46,194)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,185,352	(31,850)	-	-	2,153,502	(164,726)	4.96%	8,967	-	-	-	-	(155,759)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,044	4.96%	48	-	-	-	-	6,092
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	831,058,272	162,131	(24,570)	-	831,195,834	179,515,513		1,874,778	-	(24,570)	(27,022)	(8,011)	181,330,687

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 16 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			08/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	08/31/25 PLANT ENDING	08/01/25 RESERVE BEGINNING	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	08/31/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCURAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	388,038	5.00%	6,677	-	-	-	-	394,715
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	22,628	20.00%	599	-	-	-	-	23,227
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	5,961,907	45,928	-	-	6,007,835	1,954,478	4.00%	19,950	-	-	-	-	1,974,428
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	74,036	6.67%	744	-	-	-	-	74,780
16		TOTAL GENERAL PLANT	7,992,954	45,928	-	-	8,038,882	2,680,315		27,969	-	-	-	-	2,708,284
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(239,920)	Amort.	(2,144)	-	-	-	-	(242,065)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(239,920)		(2,144)	-	-	-	-	(242,065)
20		SUBTOTAL PLANT (LESS SMRP)	860,015,517	531,416	(111,845)	-	860,435,088	189,477,446		2,214,240	-	(111,845)	(27,022)	(8,011)	191,544,807
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(2,811,509)		-	-	-	(56,901)	-	(2,868,410)
22		TOTAL PLANT (LESS SMRP)	860,015,517	531,416	(111,845)	-	860,435,088	186,665,937		2,214,240	-	(111,845)	(83,923)	(8,011)	188,676,397
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	11,236,970	2,268,456	(14,942)	-	13,490,484	(689,991)	1.80%	18,546	-	(14,942)	-	-	(686,388)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(81,690)	3.31%	(188)	-	-	-	-	(81,878)
26	380.00	SERVICES (SMRP)	3,311,133	789,667	(251,306)	-	3,849,494	(2,821,201)	5.18%	15,455	-	(251,306)	(55,402)	-	(3,112,453)
27	382.00	METER INSTALLATIONS (SMRP)	186,361	116,253	(461)	-	302,153	(35,741)	2.28%	464	-	(461)	-	-	(35,738)
28	383.00	HOUSE REGULATORS (SMRP)	62,992	53,297	(33)	-	116,256	(2,405)	2.22%	166	-	(33)	-	-	(2,272)
29		TOTAL SMRP PLANT	14,729,185	3,227,672	(266,742)	-	17,690,116	(3,631,027)		34,442	-	(266,742)	(55,402)	-	(3,918,729)
30		TOTAL GAS PLANT IN SERVICE	874,744,702	3,759,089	(378,587)	-	878,125,204	183,034,910		2,248,682	-	(378,587)	(139,326)	(8,011)	184,757,669

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 17 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			09/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	09/30/25 PLANT ENDING	09/01/25 RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	09/30/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCRUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	68,879	Amort	225	-	-	-	-	69,104
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,822,621	127,024	(144,956)	-	15,804,688	6,247,488	Amort	239,092	-	(144,956)	-	-	6,341,624
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,073,176	24,652	-	-	6,097,828	1,431,534	Amort	85,892	-	-	-	-	1,517,426
6		TOTAL INTANGIBLE PLANT	21,977,464	151,676	(144,956)	-	21,984,184	7,747,901		325,209	-	(144,956)	-	-	7,928,154
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	459,917	Non-Dep.	4,249	-	-	-	-	464,165
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,199,899	1.10%	2,468	-	-	-	-	1,202,367
12	375.00	STRUCTURES & IMPROVEMENTS	3,341,989	-	-	-	3,341,989	597,534	2.39%	6,656	-	-	-	-	604,190
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,936,520	2.51%	19,597	-	-	-	-	4,956,117
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	659,519	Amort.	2,087	-	-	-	-	661,606
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	19,714	2.11%	232	-	-	-	-	19,947
20	376.00	MAINS (LESS SMRP)	485,557,357	(17,400)	-	-	485,539,958	90,482,355	1.80%	728,323	-	-	(4,167)	-	91,206,512
21	378.00	M & R STATION EQUIP-GENERAL	29,895,381	0	-	-	29,895,381	(38,049)	3.31%	82,447	-	-	-	-	44,398
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-LOCAL GAS	1,555,048	-	-	-	1,555,048	414,797	3.31%	3,304	-	-	-	-	418,102
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	237,192,991	580,222	(70)	-	237,773,142	66,579,151	5.18%	1,025,135	-	(70)	(4,659)	(1,775)	67,597,782
28	381.00	METERS	18,548,445	394,086	-	-	18,942,532	1,894,851	3.58%	55,924	-	-	-	-	1,950,775
29	381.10	METERS - AMR	7,825,634	166,849	-	-	7,992,483	2,943,593	6.79%	44,752	-	-	-	-	2,988,345
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,298,608	(3,279)	-	-	11,295,328	5,272,445	2.28%	21,464	-	-	-	-	5,293,909
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,827,326	(1,640)	-	-	9,825,686	3,932,927	2.22%	18,179	-	-	-	-	3,951,106
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	-	-	-	6,282,656	1,152,287	5.47%	28,638	-	-	-	-	1,180,925
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,194)	4.96%	43	-	-	-	-	(46,151)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,153,502	-	-	-	2,153,502	(155,759)	4.96%	8,901	-	-	-	-	(146,858)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,092	4.96%	48	-	-	-	-	6,140
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	831,195,834	1,118,839	(70)	-	832,314,602	181,330,687		2,052,449	-	(70)	(8,826)	(1,775)	183,372,464

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 18 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			09/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	09/30/25 PLANT ENDING	09/01/25 RESERVE BEGINNING	DEPRECIATION		RESERVE		COST OF REMOVAL	TRANSFERS	09/30/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE	ACCURAL	DEPRECIATION	AMORTIZATION	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$	RATES (7) %	ACCURAL (8) \$	ADJUSTMENTS (9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	394,715	5.00%	6,677	-	-	-	-	401,391
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	23,227	20.00%	599	-	-	-	-	23,825
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,007,835	-	-	-	6,007,835	1,974,428	4.00%	20,026	-	-	-	-	1,994,454
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	74,780	6.67%	744	-	-	-	-	75,524
16		TOTAL GENERAL PLANT	8,038,882	-	-	-	8,038,882	2,708,284		28,045	-	-	-	-	2,736,329
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(242,065)	Amort.	(2,144)	-	-	-	-	(244,209)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(242,065)		(2,144)	-	-	-	-	(244,209)
20		SUBTOTAL PLANT (LESS SMRP)	860,435,088	1,270,515	(145,026)	-	861,560,577	191,544,807		2,403,559	-	(145,026)	(8,826)	(1,775)	193,792,739
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(2,868,410)		-	-	-	(141,224)	-	(3,009,634)
22		TOTAL PLANT (LESS SMRP)	860,435,088	1,270,515	(145,026)	-	861,560,577	188,676,397		2,403,559	-	(145,026)	(150,050)	(1,775)	190,783,105
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	13,490,484	3,418,088	(416,565)	-	16,492,006	(686,388)	1.80%	22,487	-	(416,565)	-	-	(1,080,466)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(81,878)	3.31%	(188)	-	-	-	-	(82,066)
26	380.00	SERVICES (SMRP)	3,849,494	711,986	(230,473)	-	4,331,007	(3,112,453)	5.18%	17,656	-	(230,473)	-	-	(3,325,270)
27	382.00	METER INSTALLATIONS (SMRP)	302,153	69,509	(514)	-	371,148	(35,738)	2.28%	640	-	(514)	-	-	(35,612)
28	383.00	HOUSE REGULATORS (SMRP)	116,256	33,079	(37)	-	149,298	(2,272)	2.22%	246	-	(37)	-	-	(2,063)
29		TOTAL SMRP PLANT	17,690,116	4,232,661	(647,588)	-	21,275,189	(3,918,729)		40,840	-	(647,588)	-	-	(4,525,477)
30		TOTAL GAS PLANT IN SERVICE	878,125,204	5,503,176	(792,615)	-	882,835,765	184,757,669		2,444,399	-	(792,615)	(150,050)	(1,775)	186,257,628

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 19 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			10/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	10/31/25 PLANT ENDING	10/01/25 RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	10/31/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCRUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	69,104	Amort	225	-	-	-	-	69,330
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,804,688	23,592	(33,307)	-	15,794,973	6,341,624	Amort	227,143	-	(33,307)	-	-	6,535,460
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,097,828	(2,772)	(7,247)	-	6,087,810	1,517,426	Amort	86,017	-	(7,247)	-	-	1,596,196
6		TOTAL INTANGIBLE PLANT	21,984,184	20,820	(40,553)	-	21,964,451	7,928,154		313,385	-	(40,553)	-	-	8,200,986
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	464,165	Non-Dep.	4,249	-	-	-	-	468,414
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,202,367	1.10%	2,468	-	-	-	-	1,204,835
12	375.00	REGULATING STRUCTURES	3,341,989	139,811	-	-	3,481,800	604,190	2.39%	6,795	-	-	-	-	610,985
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,956,117	2.51%	19,597	-	-	-	-	4,975,713
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	661,606	Amort.	2,087	-	-	-	-	663,693
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	19,947	2.11%	232	-	-	-	-	20,179
20	376.00	MAINS (LESS SMRP)	485,539,958	2,543,481	-	-	488,083,439	91,206,512	1.80%	643,902	-	-	(1,095)	-	91,849,318
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	29,895,381	204,746	-	-	30,100,127	44,398	3.31%	83,982	-	-	-	-	128,381
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	418,102	3.31%	3,304	-	-	-	-	421,406
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	237,773,142	1,738,400	-	-	239,511,542	67,597,782	5.18%	943,126	-	-	(6,632)	180	68,534,456
28	381.00	METERS	18,942,532	74,751	-	-	19,017,282	1,950,775	3.58%	56,623	-	-	-	-	2,007,399
29	381.10	METERS - AMR	7,992,483	21,358	-	-	8,013,841	2,988,345	6.79%	45,285	-	-	-	-	3,033,629
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,295,328	55,427	-	-	11,350,756	5,293,909	2.28%	20,531	-	-	-	-	5,314,440
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,825,686	27,714	-	-	9,853,400	3,951,106	2.22%	18,152	-	-	-	-	3,969,257
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	-	-	-	6,282,656	1,180,925	5.47%	28,638	-	-	-	-	1,209,564
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,151)	4.96%	43	-	-	-	-	(46,108)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,153,502	(344,557)	-	-	1,808,945	(146,858)	4.96%	8,189	-	-	-	-	(138,669)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,140	4.96%	48	-	-	-	-	6,189
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	832,314,602	4,461,131	-	-	836,775,733	183,372,464		1,887,252	-	-	(7,727)	180	185,252,169

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 20 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	10/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	10/31/25 PLANT ENDING BALANCE	10/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	10/31/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	DEPRECIATION ACCRUAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	401,391	5.00%	6,677	-	-	-	-	408,068
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	-	-	-	35,927	23,825	20.00%	599	-	-	-	-	24,424
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,007,835	-	(4,683)	-	6,003,152	1,994,454	4.00%	20,018	-	(4,683)	-	-	2,009,789
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	75,524	6.67%	744	-	-	-	-	76,268
16		TOTAL GENERAL PLANT	8,038,882	-	(4,683)	-	8,034,199	2,736,329		28,037	-	(4,683)	-	-	2,759,684
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(244,209)	Amort.	(2,144)	-	-	-	-	(246,353)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(244,209)		(2,144)	-	-	-	-	(246,353)
20		SUBTOTAL PLANT (LESS SMRP)	861,560,577	4,481,951	(45,236)	-	865,997,291	193,792,739		2,226,530	-	(45,236)	(7,727)	180	195,966,486
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(3,009,634)		-	-	-	(299,005)	-	(3,308,639)
22		TOTAL PLANT (LESS SMRP)	861,560,577	4,481,951	(45,236)	-	865,997,291	190,783,105		2,226,530	-	(45,236)	(306,732)	180	192,657,847
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	16,492,006	3,845,643	(109,402)	-	20,228,247	(1,080,466)	1.80%	27,540	-	(109,402)	(718)	-	(1,163,046)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(82,066)	3.31%	(188)	-	-	-	-	(82,255)
26	380.00	SERVICES (SMRP)	4,331,007	873,338	(227,933)	-	4,976,412	(3,325,270)	5.18%	20,089	-	(227,933)	(2,886)	-	(3,536,000)
27	382.00	METER INSTALLATIONS (SMRP)	371,148	97,552	(548)	-	468,152	(35,612)	2.28%	797	-	(548)	-	-	(35,362)
28	383.00	HOUSE REGULATORS (SMRP)	149,298	27,143	(39)	-	176,401	(2,063)	2.22%	301	-	(39)	-	-	(1,801)
29		TOTAL SMRP PLANT	21,275,189	4,843,676	(337,922)	-	25,780,943	(4,525,477)		48,539	-	(337,922)	(3,604)	-	(4,818,463)
30		TOTAL GAS PLANT IN SERVICE	882,835,765	9,325,627	(383,158)	-	891,778,234	186,257,628		2,275,069	-	(383,158)	(310,336)	180	187,839,384

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 21 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	11/01/25 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	11/30/25 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	11/01/25 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCRUAL RATES (7) %	DEPRECIATION ACCRUAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	11/30/25 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	69,330	Amort	225	-	-	-	-	69,555
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	15,794,973	538,099	(42,617)	-	16,290,456	6,535,460	Amort	536,705	-	(42,617)	-	-	7,029,548
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,087,810	18,640	-	-	6,106,449	1,596,196	Amort	86,227	-	-	-	-	1,682,422
6		TOTAL INTANGIBLE PLANT	21,964,451	556,739	(42,617)	-	22,478,573	8,200,986		623,157	-	(42,617)	-	-	8,781,526
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	468,414	Non-Dep.	4,249	-	-	-	-	472,663
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,204,835	1.10%	2,468	-	-	-	-	1,207,304
12	375.00	REGULATING STRUCTURES	3,481,800	-	-	-	3,481,800	610,985	2.39%	6,935	-	-	-	-	617,920
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	-	-	-	9,463,099	4,975,713	2.51%	19,597	-	-	-	-	4,995,310
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	663,693	Amort.	2,087	-	-	-	-	665,780
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	20,179	2.11%	232	-	-	-	-	20,411
20	376.00	MAINS (LESS SMRP)	488,083,439	1,444,977	-	-	489,528,416	91,849,318	1.80%	646,882	-	-	-	-	92,496,201
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,100,127	12	-	-	30,100,139	128,381	3.31%	84,265	-	-	-	-	212,645
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	421,406	3.31%	3,304	-	-	-	-	424,711
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	239,511,542	1,229,986	-	-	240,741,528	68,534,456	5.18%	950,747	-	-	-	4,459	69,489,662
28	381.00	METERS	19,017,282	192,234	-	-	19,209,517	2,007,399	3.58%	57,022	-	-	-	-	2,064,420
29	381.10	METERS - AMR	8,013,841	2,300	-	-	8,016,141	3,033,629	6.79%	45,351	-	-	-	-	3,078,981
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,350,756	6,090	-	-	11,356,846	5,314,440	2.28%	20,654	-	-	-	-	5,335,094
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,853,400	3,045	-	-	9,856,445	3,969,257	2.22%	18,211	-	-	-	-	3,987,469
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	-	-	-	6,282,656	1,209,564	5.47%	28,638	-	-	-	-	1,238,202
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,108)	4.96%	43	-	-	-	-	(46,065)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	-	-	-	1,808,945	(138,669)	4.96%	7,477	-	-	-	-	(131,192)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,189	4.96%	48	-	-	-	-	6,237
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	836,775,733	2,878,644	-	-	839,654,377	185,252,169		1,898,211	-	-	-	4,459	187,154,839

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 22 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	11/01/25 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	11/30/25 PLANT ENDING BALANCE	11/01/25 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	11/30/25 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	408,068	5.00%	6,677	-	-	-	-	414,745
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	35,927	555,470	-	-	591,397	24,424	20.00%	5,228	-	-	-	-	29,652
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,003,152	44,829	(8,805)	-	6,039,177	2,009,789	4.00%	20,071	-	(8,805)	-	-	2,021,055
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	-	-	133,812	76,268	6.67%	744	-	-	-	-	77,012
16		TOTAL GENERAL PLANT	8,034,199	600,299	(8,805)	-	8,625,694	2,759,684		32,719	-	(8,805)	-	-	2,783,598
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(246,353)	Amort.	(2,144)	-	-	-	-	(248,497)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(246,353)		(2,144)	-	-	-	-	(248,497)
20		SUBTOTAL PLANT (LESS SMRP)	865,997,291	4,035,682	(51,421)	-	869,981,552	195,966,486		2,551,942	-	(51,421)	-	4,459	198,471,466
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(3,308,639)		-	-	-	(565,476)	-	(3,874,114)
22		TOTAL PLANT (LESS SMRP)	865,997,291	4,035,682	(51,421)	-	869,981,552	192,657,847		2,551,942	-	(51,421)	(565,476)	4,459	194,597,351
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	20,228,247	5,351,519	-	-	25,579,766	(1,163,046)	1.80%	34,356	-	-	-	-	(1,128,690)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(82,255)	3.31%	(188)	-	-	-	-	(82,443)
26	380.00	SERVICES (SMRP)	4,976,412	810,834	(226,219)	-	5,561,027	(3,536,000)	5.18%	22,743	-	(226,219)	-	-	(3,739,476)
27	382.00	METER INSTALLATIONS (SMRP)	468,152	69,546	(28)	-	537,669	(35,362)	2.28%	956	-	(28)	-	-	(34,435)
28	383.00	HOUSE REGULATORS (SMRP)	176,401	33,234	-	-	209,636	(1,801)	2.22%	357	-	-	-	-	(1,444)
29		TOTAL SMRP PLANT	25,780,943	6,265,133	(226,248)	-	31,819,828	(4,818,463)		58,224	-	(226,248)	-	-	(4,986,488)
30		TOTAL GAS PLANT IN SERVICE	891,778,234	10,300,815	(277,669)	-	901,801,380	187,839,384		2,610,166	-	(277,669)	(565,476)	4,459	189,610,864

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 23 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			12/01/25 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	12/31/25 PLANT ENDING	12/01/25 RESERVE BEGINNING	DEPRECIATION ACCRUAL	RESERVE DEPRECIATION AMORTIZATION			COST OF		12/31/25 RESERVE ENDING
			BALANCE				BALANCE	BALANCE	RATES	ACCRUAL	ADJUSTMENTS	RETIREMENTS	REMOVAL	TRANSFERS	BALANCE
			(1)				(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	-	-	81,147	69,555	Amort	207	-	-	-	-	69,762
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	16,290,456	1,554,753	(117,778)	-	17,727,431	7,029,548	Amort	170,283	-	(117,778)	-	-	7,082,054
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,106,449	424,428	(4,442)	-	6,526,436	1,682,422	Amort	89,539	-	(4,442)	-	-	1,767,519
6		TOTAL INTANGIBLE PLANT	22,478,573	1,979,181	(122,220)	-	24,335,534	8,781,526		260,029	-	(122,220)	-	-	8,919,335
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	472,663	Non-Dep.	4,249	-	-	-	-	476,911
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,207,304	1.10%	2,468	-	-	-	-	1,209,772
12	375.00	REGULATING STRUCTURES	3,481,800	-	-	-	3,481,800	617,920	2.39%	6,935	-	-	-	-	624,854
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,463,099	2,915	-	-	9,466,014	4,995,310	2.51%	19,600	-	-	-	-	5,014,909
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	665,780	Amort.	2,087	-	-	-	-	667,867
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	20,411	2.11%	232	-	-	-	-	20,644
20	376.00	MAINS (LESS SMRP)	489,528,416	2,465,891	(132,582)	-	491,861,725	92,496,201	1.80%	649,537	-	(132,582)	(981)	-	93,012,175
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,100,139	148,054	-	-	30,248,193	212,645	3.31%	84,469	-	-	-	-	297,114
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	424,711	3.31%	3,304	-	-	-	-	428,015
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	240,741,528	1,788,483	(362,027)	-	242,167,985	69,489,662	5.18%	953,401	-	(362,027)	-	(5,121)	70,075,915
28	381.00	METERS	19,209,517	464,285	-	-	19,673,802	2,064,420	3.58%	58,001	-	-	-	-	2,122,421
29	381.10	METERS - AMR	8,016,141	-	-	-	8,016,141	3,078,981	6.79%	45,358	-	-	-	-	3,124,339
30	382.00	METER INSTALLATIONS (LESS SMRP)	11,356,846	1,255,538	(88)	-	12,612,296	5,335,094	2.28%	21,691	-	(88)	-	-	5,356,697
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,856,445	(119,458)	-	-	9,736,987	3,987,469	2.22%	18,025	-	-	-	-	4,005,493
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	362,218	-	-	6,644,874	1,238,202	5.47%	29,464	-	-	-	-	1,267,666
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,065)	4.96%	43	-	-	-	-	(46,023)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	-	-	-	1,808,945	(131,192)	4.96%	7,477	-	-	-	-	(123,715)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,237	4.96%	48	-	-	-	-	6,285
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	839,654,377	6,367,928	(494,697)	-	845,527,608	187,154,839		1,906,388	-	(494,697)	(981)	(5,121)	188,560,428

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 24 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	12/01/25				12/31/25	12/01/25	DEPRECIATION ACCRUAL RATES	RESERVE				12/31/25	
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING	RESERVE BEGINNING		DEPRECIATION ACCRUAL	AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	RESERVE ENDING
			BALANCE				BALANCE	BALANCE							BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	414,745	5.00%	6,677	-	-	-	-	421,421
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	29,652	20.00%	9,857	-	-	-	-	39,509
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,039,177	228,580	-	-	6,267,757	2,021,055	4.00%	20,512	-	-	-	-	2,041,567
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	-	(8,739)	-	125,073	77,012	6.67%	719	-	(8,739)	-	-	68,992
16		TOTAL GENERAL PLANT	8,625,694	228,580	(8,739)	-	8,845,535	2,783,598		37,764	-	(8,739)	-	-	2,812,623
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(248,497)	Amort.	(2,144)	-	-	-	-	(250,641)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(248,497)		(2,144)	-	-	-	-	(250,641)
20		SUBTOTAL PLANT (LESS SMRP)	869,981,552	8,575,689	(625,655)	-	877,931,586	198,471,466		2,202,037	-	(625,655)	(981)	(5,121)	200,041,745
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(3,874,114)		-	-	-	(683,103)	-	(4,557,217)
22		TOTAL PLANT (LESS SMRP)	869,981,552	8,575,689	(625,655)	-	877,931,586	194,597,351		2,202,037	-	(625,655)	(684,084)	(5,121)	195,484,528
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	25,579,766	6,733,833	(645,323)	-	31,668,275	(1,128,690)	1.80%	42,936	-	(645,323)	-	-	(1,731,077)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(82,443)	3.31%	(188)	-	-	-	-	(82,631)
26	380.00	SERVICES (SMRP)	5,561,027	717,782	(215,774)	-	6,063,035	(3,739,476)	5.18%	25,089	-	(215,774)	-	-	(3,930,162)
27	382.00	METER INSTALLATIONS (SMRP)	537,669	71,215	(153)	-	608,731	(34,435)	2.28%	1,089	-	(153)	-	-	(33,499)
28	383.00	HOUSE REGULATORS (SMRP)	209,636	43,036	(127)	-	252,544	(1,444)	2.22%	428	-	(127)	-	-	(1,143)
29		TOTAL SMRP PLANT	31,819,828	7,565,866	(861,378)	-	38,524,315	(4,986,488)		69,353	-	(861,378)	-	-	(5,778,512)
30		TOTAL GAS PLANT IN SERVICE	901,801,380	16,141,554	(1,487,033)	-	916,455,901	189,610,864		2,271,390	-	(1,487,033)	(684,084)	(5,121)	189,706,016

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 25 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	01/01/26 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	01/31/26 PLANT ENDING	01/01/26 RESERVE BEGINNING	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	01/31/26 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCRUAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	81,147	-	(13,384)	-	67,763	69,762	Amort	188	-	(13,384)	-	-	56,566
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,727,431	(19,171)	(127,748)	-	17,580,512	7,082,054	Amort	271,404	-	(127,748)	-	-	7,225,710
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,526,436	273,767	(44,504)	-	6,755,698	1,767,519	Amort	94,897	-	(44,504)	-	-	1,817,912
6		TOTAL INTANGIBLE PLANT	24,335,534	254,596	(185,637)	-	24,404,494	8,919,335		366,490	-	(185,637)	-	-	9,100,188
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	476,911	Non-Dep.	4,249	-	-	-	-	481,160
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,209,772	1.10%	2,468	-	-	-	-	1,212,240
12	375.00	REGULATING STRUCTURES	3,481,800	-	-	-	3,481,800	624,854	2.39%	6,935	-	-	-	-	631,789
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,014,909	2.51%	19,603	-	-	-	-	5,034,512
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	667,867	Amort.	2,087	-	-	-	-	669,955
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	20,644	2.11%	232	-	-	-	-	20,876
20	376.00	MAINS (LESS SMRP)	491,861,725	322,514	-	-	492,184,239	93,012,175	1.80%	920,745	-	-	-	-	93,932,920
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,248,193	-	-	-	30,248,193	297,114	3.31%	81,791	-	-	-	-	378,905
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	428,015	3.31%	3,304	-	-	-	-	431,320
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	242,167,985	1,772,367	(50)	-	243,940,302	70,075,915	5.18%	1,195,396	-	(50)	(693)	(13,388)	71,257,180
28	381.00	METERS	19,673,802	24,506	-	-	19,698,308	2,122,421	3.58%	58,730	-	-	-	-	2,181,151
29	381.10	METERS - AMR	8,016,141	-	-	-	8,016,141	3,124,339	6.79%	45,358	-	-	-	-	3,169,697
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,612,296	8,506	-	-	12,620,802	5,356,697	2.28%	27,622	-	-	-	-	5,384,319
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,736,987	79,379	-	-	9,816,366	4,005,493	2.22%	19,246	-	-	-	-	4,024,739
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,644,874	-	-	-	6,644,874	1,267,666	5.47%	30,290	-	-	-	-	1,297,956
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(46,023)	4.96%	43	-	-	-	-	(45,980)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	-	-	-	1,808,945	(123,715)	4.96%	7,477	-	-	-	-	(116,238)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,285	4.96%	48	-	-	-	-	6,333
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	845,527,608	2,207,272	(50)	-	847,734,830	188,560,428		2,425,623	-	(50)	(693)	(13,388)	190,971,921

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 26 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	01/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	01/31/26 PLANT ENDING BALANCE	01/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRAUAL RATES	DEPRECIATION ACCRAUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	01/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	421,421	5.00%	6,677	-	-	-	-	428,098
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	39,509	20.00%	9,857	-	-	-	-	49,365
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS.SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS.SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	6,267,757	(6,928)	(3,251)	-	6,257,578	2,041,567	4.00%	20,876	-	(3,251)	-	-	2,059,192
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	125,073	-	(3,276)	-	121,796	68,992	6.67%	686	-	(3,276)	-	-	66,402
16		TOTAL GENERAL PLANT	8,845,535	(6,928)	(6,527)	-	8,832,081	2,812,623		38,095	-	(6,527)	-	-	2,844,191
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(250,641)	Amort.	(2,144)	-	-	-	-	(252,785)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(250,641)		(2,144)	-	-	-	-	(252,785)
20		SUBTOTAL PLANT (LESS SMRP)	877,931,586	2,454,940	(192,213)	-	880,194,313	200,041,745		2,828,064	-	(192,213)	(693)	(13,388)	202,663,515
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,557,217)		-	-	-	(240,828)	-	(4,798,045)
22		TOTAL PLANT (LESS SMRP)	877,931,586	2,454,940	(192,213)	-	880,194,313	195,484,528		2,828,064	-	(192,213)	(241,521)	(13,388)	197,865,470
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	31,668,275	800,070	-	-	32,468,345	(1,731,077)	1.80%	48,102	-	-	-	-	(1,682,974)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(82,631)	3.31%	(188)	-	-	-	-	(82,820)
26	380.00	SERVICES (SMRP)	6,063,035	1,155,701	-	-	7,218,736	(3,930,162)	5.18%	28,666	-	-	-	-	(3,901,495)
27	382.00	METER INSTALLATIONS (SMRP)	608,731	135,965	-	-	744,696	(33,499)	2.28%	1,286	-	-	-	-	(32,213)
28	383.00	HOUSE REGULATORS (SMRP)	252,544	67,982	-	-	320,527	(1,143)	2.22%	530	-	-	-	-	(613)
29		TOTAL SMRP PLANT	38,524,315	2,159,718	-	-	40,684,034	(5,778,512)		78,397	-	-	-	-	(5,700,116)
30		TOTAL GAS PLANT IN SERVICE	916,455,901	4,614,659	(192,213)	-	920,878,347	189,706,016		2,906,460	-	(192,213)	(241,521)	(13,388)	192,165,354

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 27 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	02/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	02/28/26 PLANT ENDING BALANCE	02/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	02/28/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	56,566	Amort.	188	-	-	-	-	56,754
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,580,512	643,046	(536,625)	-	17,686,933	7,225,710	Amort.	294,526	-	(536,625)	-	-	6,983,611
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,755,698	119,764	-	-	6,875,463	1,817,912	Amort.	101,449	-	-	-	-	1,919,361
6		TOTAL INTANGIBLE PLANT	24,404,494	762,810	(536,625)	-	24,630,679	9,100,188		396,163	-	(536,625)	-	-	8,959,726
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	-	-	-	3,833,328	481,160	Non-Dep.	4,249	-	-	-	-	485,408
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,212,240	1.10%	2,468	-	-	-	-	1,214,708
12	375.00	REGULATING STRUCTURES	3,481,800	-	-	-	3,481,800	631,789	2.39%	6,935	-	-	-	-	638,724
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,034,512	2.51%	19,603	-	-	-	-	5,054,115
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	669,955	Amort.	2,087	-	-	-	-	672,042
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	20,876	2.11%	232	-	-	-	-	21,108
20	376.00	MAINS (LESS SMRP)	492,184,239	409,546	(6,380)	-	492,587,406	93,932,920	1.80%	924,479	-	(6,380)	-	-	94,851,019
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,248,193	-	-	-	30,248,193	378,905	3.31%	81,791	-	-	-	-	460,696
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	431,320	3.31%	3,304	-	-	-	-	434,624
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	243,940,302	1,984,936	(722)	-	245,924,516	71,257,180	5.18%	1,203,291	-	(722)	-	(1,062)	72,458,687
28	381.00	METERS	19,698,308	88,244	-	-	19,786,553	2,181,151	3.58%	58,898	-	-	-	-	2,240,050
29	381.10	METERS - AMR	8,016,141	236,829	-	-	8,252,969	3,169,697	6.79%	46,028	-	-	-	-	3,215,725
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,620,802	969,502	(456)	-	13,589,848	5,384,319	2.28%	28,540	-	(456)	-	-	5,412,403
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,816,366	5,818	-	-	9,822,184	4,024,739	2.22%	19,320	-	-	-	-	4,044,059
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	-	-	-	-	0	1.99%	-	-	-	-	-	0
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,644,874	-	-	-	6,644,874	1,297,956	5.47%	30,290	-	-	-	-	1,328,245
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,980)	4.96%	43	-	-	-	-	(45,937)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	-	-	-	1,808,945	(116,238)	4.96%	7,477	-	-	-	-	(108,761)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,333	4.96%	48	-	-	-	-	6,382
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	847,734,830	3,694,875	(7,558)	-	851,422,147	190,971,921		2,439,082	-	(7,558)	-	(1,062)	193,402,383

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 28 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	02/01/26				02/28/26	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION				02/28/26		
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING		DEPRECIATION ACCRUAL	ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	RESERVE ENDING	
			BALANCE				BALANCE							BALANCE	BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	428,098	5.00%	6,677	-	-	-	-	434,774
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	49,365	20.00%	9,857	-	-	-	-	59,222
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	-	-	-	-	-	17,584
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	-	-	-	-	-	44,754
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,257,578	628	-	-	6,258,206	2,059,192	4.00%	20,860	-	-	-	-	2,080,052
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	121,796	5,602	-	-	127,398	66,402	6.67%	693	-	-	-	-	67,095
16		TOTAL GENERAL PLANT	8,832,081	6,229	-	-	8,838,310	2,844,191		38,085	-	-	-	-	2,882,276
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(252,785)	Amort.	(2,144)	-	-	-	-	(254,930)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(252,785)		(2,144)	-	-	-	-	(254,930)
20		SUBTOTAL PLANT (LESS SMRP)	880,194,313	4,463,914	(544,183)	-	884,114,044	202,663,515		2,871,187	-	(544,183)	-	(1,062)	204,989,457
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,798,045)		-	-	-	(123,074)	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	880,194,313	4,463,914	(544,183)	-	884,114,044	197,865,470		2,871,187	-	(544,183)	(123,074)	(1,062)	200,068,338
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	32,468,345	1,292,626	-	-	33,760,971	(1,682,974)	1.80%	49,672	-	-	-	-	(1,633,302)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	-	-	(68,270)	(82,820)	3.31%	(188)	-	-	-	-	(83,008)
26	380.00	SERVICES (SMRP)	7,218,736	(1,204,891)	-	-	6,013,845	(3,901,495)	5.18%	28,560	-	-	-	-	(3,872,935)
27	382.00	METER INSTALLATIONS (SMRP)	744,696	(141,752)	-	-	602,944	(32,213)	2.28%	1,280	-	-	-	-	(30,933)
28	383.00	HOUSE REGULATORS (SMRP)	320,527	(70,876)	-	-	249,651	(613)	2.22%	527	-	-	-	-	(86)
29		TOTAL SMRP PLANT	40,684,034	(124,893)	-	-	40,559,141	(5,700,116)		79,852	-	-	-	-	(5,620,264)
30		TOTAL GAS PLANT IN SERVICE	920,878,347	4,339,021	(544,183)	-	924,673,185	192,165,354		2,951,039	-	(544,183)	(123,074)	(1,062)	194,448,074

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 29 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	03/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	03/31/26 PLANT ENDING BALANCE	03/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	03/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	56,754	Amort.	188	-	-	-	-	56,942
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,686,933	292,881	(51,624)	-	17,928,189	6,983,611	Amort.	278,732	-	(51,624)	-	-	7,210,719
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,875,463	365,897	-	-	7,241,360	1,919,361	Amort.	122,119	-	-	-	-	2,041,480
6		TOTAL INTANGIBLE PLANT	24,630,679	658,778	(51,624)	-	25,237,833	8,959,726		401,040	-	(51,624)	-	-	9,309,142
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,833,328	12,948	(2,301)	-	3,843,976	485,408	Non-Dep.	-	-	(2,301)	(695)	-	482,412
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,214,708	1.10%	2,468	-	-	-	-	1,217,177
12	375.00	REGULATING STRUCTURES	3,481,800	15,680	(1,866)	-	3,495,613	638,724	2.39%	6,948	-	(1,866)	(562)	-	643,244
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,054,115	2.51%	19,800	-	-	-	-	5,073,914
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	672,042	Amort.	2,087	-	-	-	-	674,129
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	21,108	2.11%	232	-	-	-	-	21,341
20	376.00	MAINS (LESS SMRP)	492,587,406	176,144	(626,156)	-	492,137,394	94,851,019	1.80%	738,643	-	(626,156)	(179,362)	-	94,784,144
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,248,193	234,954	2,789	-	30,485,936	460,696	3.31%	207	-	2,789	(1,263)	-	462,429
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	434,624	3.31%	3,292	-	-	-	-	437,916
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	245,924,516	421,672	59,757	-	246,405,945	72,458,687	5.18%	1,062,613	-	59,757	(177,418)	-	73,403,639
28	381.00	METERS	19,786,553	178,790	(33,342)	-	19,932,000	2,240,050	3.58%	59,247	-	(33,342)	(10,226)	-	2,255,728
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,215,725	6.79%	46,698	-	-	-	-	3,262,423
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,589,848	(103,608)	(4,014)	-	13,482,226	5,412,403	2.28%	25,718	-	(4,014)	(4,984)	-	5,429,123
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,822,184	(1,558)	(7,777)	-	9,812,849	4,044,059	2.22%	18,162	-	(7,777)	(450)	-	4,053,994
32	384.00	HOUSE REGULATOR INSTALLATIONS	-	22	(59)	-	(37)	0	1.99%	(0)	-	(59)	(7)	-	(65)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,644,874	38,959	(5,162)	-	6,678,671	1,328,245	5.47%	30,367	-	(5,162)	(1,575)	-	1,351,875
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,937)	4.96%	43	-	-	-	-	(45,894)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,808,945	146,486	(30,991)	-	1,924,440	(108,761)	4.96%	7,716	-	(30,991)	(9,504)	-	(141,539)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,382	4.96%	51	-	-	-	-	6,432
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	851,422,147	1,120,490	(649,123)	-	851,893,514	193,402,383		2,024,292	-	(649,123)	(386,045)	-	194,391,508

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 30 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			03/01/26 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	03/31/26 PLANT ENDING	03/01/26 RESERVE BEGINNING	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	03/31/26 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCURAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	434,774	5.00%	6,677	-	-	-	-	441,451
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	59,222	20.00%	9,857	-	-	-	-	69,078
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,584	0.90%	37	-	-	-	-	17,621
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,754	0.90%	18	-	-	-	-	44,772
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,258,206	67,770	(8,360)	-	6,317,616	2,080,052	4.00%	20,960	-	(8,360)	(2,655)	-	2,089,997
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	67,095	6.67%	708	-	-	-	-	67,803
16		TOTAL GENERAL PLANT	8,838,310	67,770	(8,360)	-	8,897,719	2,882,276		38,256	-	(8,360)	(2,655)	-	2,909,518
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(254,930)	Amort.	(2,144)	-	-	-	-	(257,074)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(254,930)		(2,144)	-	-	-	-	(257,074)
20		SUBTOTAL PLANT (LESS SMRP)	884,114,044	1,847,038	(709,107)	-	885,251,974	204,989,457		2,461,444	-	(709,107)	(388,700)	-	206,353,093
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	884,114,044	1,847,038	(709,107)	-	885,251,974	200,068,338		2,461,444	-	(709,107)	(388,700)	-	201,431,974
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	33,760,971	4,039,201	(20,682)	-	37,779,490	(1,633,302)	1.80%	53,655	-	(17,055)	(3,025)	-	(1,599,727)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(68,270)	-	(13,418)	-	(81,688)	(83,008)	3.31%	(207)	-	(12,740)	(485)	-	(96,440)
26	380.00	SERVICES (SMRP)	6,013,845	1,516,931	(386,618)	-	7,144,157	(3,872,935)	5.18%	28,399	-	(278,001)	(85,915)	-	(4,208,452)
27	382.00	METER INSTALLATIONS (SMRP)	602,944	65,353	(6,332)	-	661,964	(30,933)	2.28%	1,202	-	(6,009)	-	-	(35,740)
28	383.00	HOUSE REGULATORS (SMRP)	249,651	32,278	(587)	-	281,342	(86)	2.22%	491	-	(528)	-	-	(123)
29		TOTAL SMRP PLANT	40,559,141	5,653,762	(427,638)	-	45,785,265	(5,620,264)		83,541	-	(314,333)	(89,425)	-	(5,940,482)
30		TOTAL GAS PLANT IN SERVICE	924,673,185	7,500,800	(1,136,745)	-	931,037,239	194,448,074		2,544,984	-	(1,023,440)	(478,125)	-	195,491,493

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 31 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			04/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	04/30/26 PLANT ENDING BALANCE	04/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	04/30/26 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	56,942	Amort.	188	-	-	-	-	57,131
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,928,189	196,323	(236,321)	-	17,888,191	7,210,719	Amort.	272,759	-	(236,321)	-	-	7,247,156
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,241,360	255,754	(48,087)	-	7,449,026	2,041,480	Amort.	126,547	-	(48,087)	-	-	2,119,940
6		TOTAL INTANGIBLE PLANT	25,237,833	452,077	(284,409)	-	25,405,501	9,309,142		399,494	-	(284,409)	-	-	9,424,227
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,843,976	9,308	(1,686)	-	3,851,598	482,412	Non-Dep.	-	-	(1,686)	(528)	-	480,198
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,217,177	1.10%	2,468	-	-	-	-	1,219,645
12	375.00	REGULATING STRUCTURES	3,495,613	11,272	(1,369)	-	3,505,516	643,244	-	6,972	-	(1,369)	(427)	-	648,420
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,073,914	2.51%	19,800	-	-	-	-	5,093,714
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	674,129	Amort.	2,087	-	-	-	-	676,216
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	21,341	2.11%	232	-	-	-	-	21,573
20	376.00	MAINS (LESS SMRP)	492,137,394	1,952,884	(469,537)	-	493,620,741	94,784,144	1.80%	739,418	-	(469,537)	(146,807)	-	94,907,218
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,485,936	168,901	(6,238)	-	30,648,600	462,429	-	227	-	(6,238)	(88)	-	456,331
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	437,916	-	3,292	-	-	-	-	441,207
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	246,405,945	(112,162)	(68,171)	-	246,225,612	73,403,639	5.18%	1,063,263	-	(68,171)	(10,148)	-	74,388,583
28	381.00	METERS	19,932,000	118,699	(24,291)	-	20,026,409	2,255,728	3.58%	59,605	-	(24,291)	(7,775)	-	2,283,267
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,262,423	6.79%	46,698	-	-	-	-	3,309,121
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,482,226	(89,265)	(4,395)	-	13,388,567	5,429,123	2.28%	25,527	-	(4,395)	-	-	5,450,255
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,812,849	(13,411)	(5,958)	-	9,793,480	4,053,994	2.22%	18,136	-	(5,958)	-	-	4,066,172
32	384.00	HOUSE REGULATOR INSTALLATIONS	(37)	16	(53)	-	(75)	(65)	1.99%	(0)	-	(53)	(5)	-	(124)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,678,671	28,006	(3,770)	-	6,702,908	1,351,875	5.47%	30,499	-	(3,770)	(1,197)	-	1,377,407
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	-	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,894)	4.96%	43	-	-	-	-	(45,851)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	1,924,440	105,305	(22,579)	-	2,007,166	(141,539)	4.96%	8,125	-	(22,579)	(7,226)	-	(163,218)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,432	4.96%	51	-	-	-	-	6,483
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	851,893,514	2,179,554	(608,046)	-	853,465,023	194,391,508		2,026,443	-	(608,046)	(174,201)	-	195,635,704

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 32 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION									
LINE NO.	ACCT. NO.	DESCRIPTION	04/01/26				04/30/26	04/01/26	DEPRECIATION ACCRUAL RATES	RESERVE				COST OF REMOVAL	TRANSFERS	04/30/26
			PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	PLANT ENDING	RESERVE BEGINNING		DEPRECIATION ACCRUAL	AMORTIZATION ADJUSTMENTS	RETIREMENTS	BALANCE			
			BALANCE				BALANCE	BALANCE								BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12	
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$	
1		GENERAL PLANT														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	441,451	5.00%	6,677	-	-	-	-	448,127	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	69,078	20.00%	9,857	-	-	-	-	78,935	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,621	0.90%	37	-	-	-	-	17,658	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,772	0.90%	18	-	-	-	-	44,791	
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,317,616	48,895	(6,010)	-	6,360,500	2,089,997	4.00%	21,130	-	(6,010)	(2,018)	-	2,103,098	
13	395.00	LABORATORY	-	-	-	-	-	-	5.00%	-	-	-	-	-	-	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938	
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	67,803	6.67%	708	-	-	-	-	68,511	
16		TOTAL GENERAL PLANT	8,897,719	48,895	(6,010)	-	8,940,604	2,909,518		38,427	-	(6,010)	(2,018)	-	2,939,916	
17		OTHER PLANT														
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(257,074)	Amort.	(2,144)	-	-	-	-	(259,218)	
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(257,074)		(2,144)	-	-	-	-	(259,218)	
20		SUBTOTAL PLANT (LESS SMRP)	885,251,974	2,680,525	(898,464)	-	887,034,035	206,353,093		2,462,219	-	(898,464)	(176,219)	-	207,740,629	
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)	
22		TOTAL PLANT (LESS SMRP)	885,251,974	2,680,525	(898,464)	-	887,034,035	201,431,974		2,462,219	-	(898,464)	(176,219)	-	202,819,510	
23		SMRP PLANT														
24	376.00	MAINS (SMRP)	37,779,490	996,120	(1,504)	-	38,774,106	(1,599,727)	1.80%	57,415	-	(1,250)	(4,767)	-	(1,548,329)	
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(81,688)	-	(1,523)	-	(83,212)	(96,440)	3.31%	(227)	-	(840)	(2,623)	-	(100,130)	
26	380.00	SERVICES (SMRP)	7,144,157	1,401,893	(171,125)	-	8,374,926	(4,208,452)	5.18%	33,495	-	(105,741)	(99,712)	-	(4,380,409)	
27	382.00	METER INSTALLATIONS (SMRP)	661,964	34,432	(3,149)	-	693,247	(35,740)	2.28%	1,287	-	(2,823)	-	-	(37,276)	
28	383.00	HOUSE REGULATORS (SMRP)	281,342	33,181	(145)	-	314,378	(123)	2.22%	551	-	(86)	-	-	342	
29		TOTAL SMRP PLANT	45,785,265	2,465,626	(177,447)	-	48,073,445	(5,940,482)		92,522	-	(110,740)	(107,102)	-	(6,065,802)	
30		TOTAL GAS PLANT IN SERVICE	931,037,239	5,146,152	(1,075,911)	-	935,107,480	195,491,493		2,554,741	-	(1,009,204)	(283,321)	-	196,753,708	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 33 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	05/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	05/31/26 PLANT ENDING BALANCE	05/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	05/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	57,131	Amort	188	-	-	-	-	57,319
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,888,191	292,942	(960,588)	-	17,220,545	7,247,156	Amort	268,749	-	(960,588)	-	-	6,555,318
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,449,026	255,754	(41,194)	-	7,663,587	2,119,940	Amort	131,378	-	(82,305)	-	-	2,169,013
6		TOTAL INTANGIBLE PLANT	25,405,501	548,696	(1,001,781)	-	24,952,416	9,424,227		400,315	-	(1,042,892)	-	-	8,781,650
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,851,598	12,951	(2,301)	-	3,862,247	480,198	Non-Dep.	-	-	(2,301)	(644)	-	477,253
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,219,645	1.10%	2,468	-	-	-	-	1,222,113
12	375.00	REGULATING STRUCTURES	3,505,516	15,683	(1,867)	-	3,519,332	648,420	2.39%	6,996	-	(1,867)	(520)	-	653,029
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,093,714	2.51%	19,800	-	-	-	-	5,113,514
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	676,216	Amort.	2,087	-	-	-	-	678,303
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	21,573	2.11%	232	-	-	-	-	21,805
20	376.00	MAINS (LESS SMRP)	493,620,741	1,885,090	(638,151)	-	494,867,681	94,907,218	1.80%	741,466	-	(638,151)	(181,554)	-	94,828,979
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,648,600	234,996	21,744	-	30,905,340	456,331	3.31%	274	-	21,744	(25,897)	-	452,452
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	441,207	2.54%	3,292	-	-	-	-	444,499
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	246,225,612	328,109	(28,671)	-	246,525,050	74,388,583	5.18%	1,063,520	-	(28,671)	(61,961)	-	75,361,472
28	381.00	METERS	20,026,409	178,828	(33,348)	-	20,171,889	2,283,267	3.58%	59,962	-	(33,348)	(9,477)	-	2,300,404
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,309,121	6.79%	46,698	-	-	-	-	3,355,819
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,388,567	(102,515)	(4,912)	-	13,281,140	5,450,255	2.28%	25,336	-	(4,912)	(3,384)	-	5,467,296
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,793,480	21,065	(7,797)	-	9,806,748	4,066,172	2.22%	18,130	-	(7,797)	(335)	-	4,076,170
32	384.00	HOUSE REGULATOR INSTALLATIONS	(75)	22	(59)	-	(112)	(124)	1.99%	(0)	-	(59)	(6)	-	(189)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,702,908	38,966	(5,163)	-	6,736,711	1,377,407	5.47%	30,631	-	(5,163)	(1,459)	-	1,401,416
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,851)	4.96%	43	-	-	-	-	(45,808)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,007,166	146,512	(30,996)	-	2,122,683	(163,218)	4.96%	8,535	-	(30,996)	(8,808)	-	(194,487)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,483	4.96%	51	-	-	-	-	6,534
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	853,465,023	2,759,706	(731,519)	-	855,493,209	195,635,704		2,029,521	-	(731,519)	(294,046)	-	196,639,660

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 34 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	05/01/26 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	05/31/26 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	05/01/26 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCRUAL RATES (7) %	DEPRECIATION ACCRUAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	05/31/26 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375			-	1,602,375	448,127	5.00%	6,677	-	-	-	-	454,804
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-		-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397			-	591,397	78,935	20.00%	9,857	-	-	-	-	88,792
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-		-	48,924	17,658	0.90%	37	-	-	-	-	17,694
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-		-	24,462	44,791	0.90%	18	-	-	-	-	44,809
7	393.00	STORES EQUIPMENT	-	-		-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-		-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-		-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-		-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-		-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,360,500			-	6,360,500	2,103,098	4.00%	21,301	-	(8,362)	(2,460)	-	2,113,577
13	395.00	LABORATORY	-	67,782	(8,362)	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	68,511	6.67%	708	-	-	-	-	69,219
16		TOTAL GENERAL PLANT	8,940,604	-	-	-	9,000,024	2,939,916		38,597	-	(8,362)	(2,460)	-	2,967,691
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(259,218)	Amort.	(2,144)	-	-	-	-	(261,362)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(259,218)		(2,144)	-	-	-	-	(261,362)
20		SUBTOTAL PLANT (LESS SMRP)	887,034,035	3,308,402	(1,733,301)	-	888,668,557	207,740,629		2,466,289	-	(1,782,773)	(296,506)	-	208,127,639
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	887,034,035	3,308,402	(1,733,301)	-	888,668,557	202,819,510		2,466,289	-	(1,782,773)	(296,506)	-	203,206,520
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	38,774,106	2,331,056	(8,799)	-	41,096,363	(1,548,329)	1.80%	59,903	-	(7,278)	(635)	-	(1,496,339)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(83,212)	-	(32,375)	-	(115,587)	(100,130)	3.31%	(274)	-	(31,702)	(2,050)	-	(134,156)
26	380.00	SERVICES (SMRP)	8,374,926	1,610,905	(298,246)	-	9,687,584	(4,380,409)	5.18%	38,985	-	(207,507)	(100,125)	-	(4,649,056)
27	382.00	METER INSTALLATIONS (SMRP)	693,247	64,270	(5,436)	-	752,081	(37,276)	2.28%	1,373	-	(5,109)	-	-	(41,012)
28	383.00	HOUSE REGULATORS (SMRP)	314,378	9,663	(569)	-	323,472	342	2.22%	590	-	(510)	-	-	423
29		TOTAL SMRP PLANT	48,073,445	4,015,895	(345,426)	-	51,743,914	(6,065,802)		100,577	-	(252,105)	(102,810)	-	(6,320,140)
30		TOTAL GAS PLANT IN SERVICE	935,107,480	7,324,297	(2,078,726)	-	940,412,470	196,753,708		2,566,866	-	(2,034,879)	(399,316)	-	196,886,379

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 35 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	06/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	06/30/26 PLANT ENDING BALANCE	06/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	06/30/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	57,319	Amort	188	-	-	-	-	57,507
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,220,545	116,707	(5,218)	-	17,332,034	6,555,318	Amort	267,548	-	(5,218)	-	-	6,817,648
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,663,587	164,938	-	-	7,828,525	2,169,013	Amort	128,990	-	-	-	-	2,298,003
6		TOTAL INTANGIBLE PLANT	24,952,416	281,645	(5,218)	-	25,228,843	8,781,650		396,726	-	(5,218)	-	-	9,173,158
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,862,247	6,307	(1,179)	-	3,867,375	477,253	Non-Dep.	-	-	(1,179)	(593)	-	475,481
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,222,113	1.10%	2,468	-	-	-	-	1,224,582
12	375.00	REGULATING STRUCTURES	3,519,332	7,637	(959)	-	3,526,010	653,029	2.39%	7,016	-	(959)	(479)	-	658,606
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,113,514	2.51%	19,800	-	-	-	-	5,133,314
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	678,303	Amort.	2,087	-	-	-	-	680,391
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	21,805	2.11%	232	-	-	-	-	22,038
20	376.00	MAINS (LESS SMRP)	494,867,681	(1,003,948)	(318,564)	-	493,545,169	94,828,979	1.80%	741,409	-	(318,564)	(161,543)	-	95,090,281
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	30,905,340	114,439	45,205	-	31,064,984	452,452	3.31%	389	-	45,205	(2,620)	-	495,426
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	444,499	2.54%	3,292	-	-	-	-	447,790
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	246,525,050	(964,746)	213,543	-	245,773,847	75,361,472	5.18%	1,062,545	-	213,543	(108,417)	-	76,529,142
28	381.00	METERS	20,171,889	69,152	(16,827)	-	20,224,214	2,300,404	3.58%	60,258	-	(16,827)	(8,728)	-	2,335,106
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,355,819	6.79%	46,698	-	-	-	-	3,402,517
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,281,140	(102,779)	(969)	-	13,177,392	5,467,296	2.28%	25,136	-	(969)	(2,086)	-	5,489,376
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,806,748	(20,583)	(3,856)	-	9,782,309	4,076,170	2.22%	18,120	-	(3,856)	(210)	-	4,090,224
32	384.00	HOUSE REGULATOR INSTALLATIONS	(112)	11	(49)	-	(151)	(189)	1.99%	(0)	-	(49)	(6)	-	(243)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,736,711	18,976	(2,622)	-	6,753,065	1,401,416	5.47%	30,745	-	(2,622)	(1,344)	-	1,428,196
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,808)	4.96%	43	-	-	-	-	(45,766)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,122,683	71,349	(15,642)	-	2,178,389	(194,487)	4.96%	8,889	-	(15,642)	(8,112)	-	(209,352)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,534	4.96%	51	-	-	-	-	6,585
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	855,493,209	(1,804,186)	(101,919)	-	853,587,104	196,639,660		2,029,177	-	(101,919)	(294,138)	-	198,272,780

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 36 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	06/01/26 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	06/30/26 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	06/01/26 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	06/30/26 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	454,804	5.00%	6,677	-	-	-	-	461,480
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	88,792	20.00%	9,857	-	-	-	-	98,648
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,694	0.90%	37	-	-	-	-	17,731
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,809	0.90%	18	-	-	-	-	44,827
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,360,500	33,332	(4,073)	-	6,389,759	2,113,577	4.00%	21,449	-	(4,073)	(2,266)	-	2,128,687
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	69,219	6.67%	708	-	-	-	-	69,927
16		TOTAL GENERAL PLANT	9,000,024	33,332	(4,073)	-	9,029,283	2,967,691		38,745	-	(4,073)	(2,266)	-	3,000,097
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(261,362)	Amort.	(2,144)	-	-	-	-	(263,506)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(261,362)		(2,144)	-	-	-	-	(263,506)
20		SUBTOTAL PLANT (LESS SMRP)	888,668,557	(1,489,209)	(111,210)	-	887,068,138	208,127,639		2,462,504	-	(111,210)	(296,404)	-	210,182,529
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	888,668,557	(1,489,209)	(111,210)	-	887,068,138	203,206,520		2,462,504	-	(111,210)	(296,404)	-	205,261,410
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	41,096,363	2,908,811	(7,526)	-	43,997,648	(1,496,339)	1.80%	63,821	-	(6,175)	-	-	(1,438,694)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(115,587)	-	(50,602)	-	(166,190)	(134,156)	3.31%	(389)	-	(49,915)	(4,852)	-	(189,311)
26	380.00	SERVICES (SMRP)	9,687,584	1,719,461	(380,638)	-	11,026,407	(4,649,056)	5.18%	44,708	-	(273,231)	(100,016)	-	(4,977,595)
27	382.00	METER INSTALLATIONS (SMRP)	752,081	34,277	(4,264)	-	782,093	(41,012)	2.28%	1,457	-	(3,941)	-	-	(43,495)
28	383.00	HOUSE REGULATORS (SMRP)	323,472	31,324	(382)	-	354,415	423	2.22%	627	-	(323)	-	-	727
29		TOTAL SMRP PLANT	51,743,914	4,693,874	(443,413)	-	55,994,374	(6,320,140)		110,224	-	(333,584)	(104,867)	-	(6,648,367)
30		TOTAL GAS PLANT IN SERVICE	940,412,470	3,204,664	(554,622)	-	943,062,512	196,886,379		2,572,728	-	(444,794)	(401,271)	-	198,613,042

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 37 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	07/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	07/31/26 PLANT ENDING BALANCE	07/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	07/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763				67,763	57,507	Amort	188	-	-	-	-	57,695
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,332,034	205,794	(525,612)	-	17,012,216	6,817,648	Amort	264,454	-	(525,612)	-	-	6,556,490
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,828,525	266,559	(797,450)	-	7,297,633	2,298,003	Amort	125,775	-	(797,450)	-	-	1,626,328
6		TOTAL INTANGIBLE PLANT	25,228,843	472,353	(1,323,062)	-	24,378,134	9,173,158		390,418	-	(1,323,062)	-	-	8,240,513
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,867,375	9,665	(1,746)	-	3,875,295	475,481	Non-Dep.	-	-	(1,746)	(698)	-	473,036
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,224,582	1.10%	2,468	-	-	-	-	1,227,050
12	375.00	REGULATING STRUCTURES	3,526,010	11,704	(1,418)	-	3,536,296	658,606	2.39%	7,033	-	(1,418)	(564)	-	663,657
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,133,314	2.51%	19,800	-	-	-	-	5,153,113
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	680,391	Amort.	2,087	-	-	-	-	682,478
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	22,038	2.11%	232	-	-	-	-	22,270
20	376.00	MAINS (LESS SMRP)	493,545,169	261,304	(36,709)	-	493,769,765	95,090,281	1.80%	740,586	-	(36,709)	(81,950)	-	95,712,209
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,064,984	175,381	38,091	-	31,278,455	495,426	3.31%	522	-	38,091	(1,676)	-	532,363
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	447,790	2.54%	3,292	-	-	-	-	451,082
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	245,773,847	(150,587)	119,429	-	245,742,689	76,529,142	5.18%	1,060,857	-	119,429	(167,567)	-	77,541,860
28	381.00	METERS	20,224,214	124,594	(25,178)	-	20,323,629	2,335,106	3.58%	60,484	-	(25,178)	(10,275)	-	2,360,137
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,402,517	6.79%	46,698	-	-	-	-	3,449,215
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,177,392	(96,554)	(3,559)	-	13,077,279	5,489,376	2.28%	24,942	-	(3,559)	(1,309)	-	5,509,450
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,782,309	1,872	(4,610)	-	9,779,572	4,090,224	2.22%	18,095	-	(4,610)	(134)	-	4,103,575
32	384.00	HOUSE REGULATOR INSTALLATIONS	(151)	16	(54)	-	(189)	(243)	1.99%	(0)	-	(54)	7	-	(291)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,753,065	29,081	(3,906)	-	6,778,239	1,428,196	5.47%	30,840	-	(3,906)	(1,582)	-	1,453,548
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,766)	4.96%	43	-	-	-	-	(45,723)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,178,389	109,344	(23,404)	-	2,264,329	(209,352)	4.96%	9,182	-	(23,404)	(9,549)	-	(233,123)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,585	4.96%	51	-	-	-	-	6,635
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	853,587,104	475,821	56,936	-	854,119,861	198,272,780		2,027,210	-	56,936	(275,297)	-	200,081,628

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 38 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	07/01/26 PLANT BEGINNING BALANCE	ADDITIONS	REIREMENTS	TRANSFERS	07/31/26 PLANT ENDING BALANCE	07/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	07/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	DEPRECIATION ACCURAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	461,480	5.00%	6,677	-	-	-	-	468,157
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	98,648	20.00%	9,857	-	-	-	-	108,505
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,731	0.90%	37	-	-	-	-	17,768
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,827	0.90%	18	-	-	-	-	44,846
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,389,759	50,746	(6,241)	-	6,434,264	2,128,687	4.00%	21,571	-	(6,241)	(2,667)	-	2,141,350
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	69,927	6.67%	708	-	-	-	-	70,635
16		TOTAL GENERAL PLANT	9,029,283	50,746	(6,241)	-	9,073,788	3,000,097		38,868	-	(6,241)	(2,667)	-	3,030,057
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(263,506)	Amort.	(2,144)	-	-	-	-	(265,650)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(263,506)		(2,144)	-	-	-	-	(265,650)
20		SUBTOTAL PLANT (LESS SMRP)	887,068,138	998,920	(1,272,367)	-	886,794,691	210,182,529		2,454,351	-	(1,272,367)	(277,965)	-	211,086,548
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	887,068,138	998,920	(1,272,367)	-	886,794,691	205,261,410		2,454,351	-	(1,272,367)	(277,965)	-	206,165,429
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	43,997,648	2,811,921	(451,577)	-	46,357,992	(1,438,694)	1.80%	67,767	-	(372,055)	(8,581)	-	(1,751,563)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(166,190)	-	(46,133)	-	(212,323)	(189,311)	3.31%	(522)	-	(45,441)	(3,065)	-	(238,339)
26	380.00	SERVICES (SMRP)	11,026,407	1,503,969	(367,314)	-	12,163,062	(4,977,595)	5.18%	50,051	-	(262,630)	(99,134)	-	(5,289,308)
27	382.00	METER INSTALLATIONS (SMRP)	782,093	43,347	(4,260)	-	821,180	(43,495)	2.28%	1,523	-	(3,935)	-	-	(45,907)
28	383.00	HOUSE REGULATORS (SMRP)	354,415	18,972	(1,715)	-	371,672	727	2.22%	672	-	(1,655)	-	-	(257)
29		TOTAL SMRP PLANT	55,994,374	4,378,209	(871,000)	-	59,501,583	(6,648,367)		119,490	-	(685,717)	(110,779)	-	(7,325,373)
30		TOTAL GAS PLANT IN SERVICE	943,062,512	5,377,129	(2,143,367)	-	946,296,274	198,613,042		2,573,841	-	(1,958,084)	(388,744)	-	198,840,056

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 39 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	08/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	08/31/26 PLANT ENDING BALANCE	08/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	08/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	57,695	Amort	188	-	-	-	-	57,884
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,012,216	176,065	(144,904)	-	17,043,377	6,556,490	Amort	265,860	-	(144,904)	-	-	6,677,445
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,297,633	232,646	-	-	7,530,280	1,626,328	Amort	128,100	-	-	-	-	1,754,428
6		TOTAL INTANGIBLE PLANT	24,378,134	408,711	(144,904)	-	24,641,940	8,240,513		394,148	-	(144,904)	-	-	8,489,756
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,875,295	8,544	(1,557)	-	3,882,282	473,036	Non-Dep.	-	-	(1,557)	(690)	-	470,789
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,227,050	1.10%	2,468	-	-	-	-	1,229,518
12	375.00	REGULATING STRUCTURES	3,536,296	10,347	(1,265)	-	3,545,378	663,657	2.39%	7,052	-	(1,265)	(558)	-	668,886
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,153,113	2.51%	19,800	-	-	-	-	5,172,913
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	682,478	Amort.	2,087	-	-	-	-	684,565
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	22,270	2.11%	232	-	-	-	-	22,502
20	376.00	MAINS (LESS SMRP)	493,769,765	1,403,711	(422,932)	-	494,750,544	95,712,209	1.80%	741,490	-	(422,932)	(185,966)	-	95,844,801
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,278,455	155,043	30,402	-	31,463,900	532,363	3.31%	637	-	30,402	(4,021)	-	559,382
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	451,082	2.54%	3,292	-	-	-	-	454,373
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	245,742,689	(1,674,939)	86,823	-	244,154,574	77,541,860	5.18%	1,057,362	-	86,823	(159,892)	-	78,526,154
28	381.00	METERS	20,323,629	(58,311)	(22,392)	-	20,242,927	2,360,137	3.58%	60,512	-	(22,392)	(10,158)	-	2,388,099
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,449,215	6.79%	46,698	-	-	-	-	3,495,913
30	382.00	METER INSTALLATIONS (LESS SMRP)	13,077,279	(142,525)	1,514	-	12,936,269	5,509,450	2.28%	24,713	-	1,514	(3,484)	-	5,532,194
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,779,572	(33,140)	(5,118)	-	9,741,313	4,103,575	2.22%	18,057	-	(5,118)	(353)	-	4,116,161
32	384.00	HOUSE REGULATOR INSTALLATIONS	(189)	14	(52)	-	(227)	(291)	1.99%	(0)	-	(52)	(6)	-	(350)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,778,239	25,709	(3,478)	-	6,800,471	1,453,548	5.47%	30,948	-	(3,478)	(1,564)	-	1,479,454
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,723)	4.96%	43	-	-	-	-	(45,680)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,264,329	96,665	(20,814)	-	2,340,180	(233,123)	4.96%	9,516	-	(20,814)	(9,440)	-	(253,661)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,635	4.96%	51	-	-	-	-	6,686
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	854,119,861	(208,881)	(358,867)	-	853,552,113	200,081,628		2,024,957	-	(358,867)	(376,132)	-	201,371,586

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 40 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	08/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	08/31/26 PLANT ENDING BALANCE	08/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRAUL RATES	DEPRECIATION ACCRAUL	RESERVE ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	08/31/26 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	468,157	5.00%	6,677	-	-	-	-	474,834
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	108,505	20.00%	9,857	-	-	-	-	118,362
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,768	0.90%	37	-	-	-	-	17,804
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,846	0.90%	18	-	-	-	-	44,864
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS.SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS.SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	6,434,264	44,935	(5,517)	-	6,473,682	2,141,350	4.00%	21,711	-	(5,517)	(2,637)	-	2,154,908
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	70,635	6.67%	708	-	-	-	-	71,343
16		TOTAL GENERAL PLANT	9,073,788	44,935	(5,517)	-	9,113,205	3,030,057		39,008	-	(5,517)	(2,637)	-	3,060,910
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(265,650)	Amort.	(2,144)	-	-	-	-	(267,795)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(265,650)		(2,144)	-	-	-	-	(267,795)
20		SUBTOTAL PLANT (LESS SMRP)	886,794,691	244,765	(509,289)	-	886,530,167	211,086,548		2,455,968	-	(509,289)	(378,769)	-	212,654,458
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	886,794,691	244,765	(509,289)	-	886,530,167	206,165,429		2,455,968	-	(509,289)	(378,769)	-	207,733,339
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	46,357,992	1,279,615	(11,227)	-	47,626,380	(1,751,563)	1.80%	70,488	-	(9,263)	(68)	-	(1,690,406)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(212,323)	-	(37,561)	-	(249,884)	(238,339)	3.31%	(637)	-	(36,880)	(7,333)	-	(283,189)
26	380.00	SERVICES (SMRP)	12,163,062	1,781,030	(307,748)	-	13,636,344	(5,289,308)	5.18%	55,684	-	(215,192)	(108,607)	-	(5,557,423)
27	382.00	METER INSTALLATIONS (SMRP)	821,180	84,214	(8,470)	-	896,924	(45,907)	2.28%	1,632	-	(8,145)	-	-	(52,419)
28	383.00	HOUSE REGULATORS (SMRP)	371,672	50,613	(510)	-	421,776	(257)	2.22%	734	-	(451)	-	-	26
29		TOTAL SMRP PLANT	59,501,583	3,195,473	(365,517)	-	62,331,539	(7,325,373)		127,901	-	(269,930)	(116,008)	-	(7,583,411)
30		TOTAL GAS PLANT IN SERVICE	946,296,274	3,440,238	(874,806)	-	948,861,706	198,840,056		2,583,869	-	(779,219)	(494,777)	-	200,149,928

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 41 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	09/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	09/30/26 PLANT ENDING BALANCE	09/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	09/30/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	57,884	Amort	188	-	-	-	-	58,072
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,043,377	350,967	(100,955)	-	17,293,389	6,677,445	Amort	268,714	-	(100,955)	-	-	6,845,204
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,530,280	432,155	(217,824)	-	7,744,611	1,754,428	Amort	131,804	-	(217,824)	-	-	1,668,407
6		TOTAL INTANGIBLE PLANT	24,641,940	783,123	(318,780)	-	25,106,283	8,489,756		400,707	-	(318,780)	-	-	8,571,683
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,882,282	15,138	(2,671)	-	3,894,749	470,789	Non-Dep.	-	-	(2,671)	(589)	-	467,529
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,229,518	1.10%	2,468	-	-	-	-	1,231,986
12	375.00	REGULATING STRUCTURES	3,545,378	18,332	(2,165)	-	3,561,544	668,886	2.39%	7,077	-	(2,165)	(476)	-	673,322
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,172,913	2.51%	19,800	-	-	-	-	5,192,713
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	684,565	Amort.	2,087	-	-	-	-	686,652
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	22,502	2.11%	232	-	-	-	-	22,735
20	376.00	MAINS (LESS SMRP)	494,750,544	1,644,877	(752,593)	-	495,642,829	95,844,801	1.80%	742,895	-	(752,593)	(166,517)	-	95,668,585
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,463,900	274,690	9,538	-	31,748,128	559,382	3.31%	719	-	9,538	(2,014)	-	567,625
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	454,373	2.54%	3,292	-	-	-	-	457,665
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	244,154,574	847,658	(23,650)	-	244,978,582	78,526,154	5.18%	1,055,712	-	(23,650)	(143,129)	-	79,415,087
28	381.00	METERS	20,242,927	214,939	(38,788)	-	20,419,078	2,388,099	3.58%	60,654	-	(38,788)	(8,670)	-	2,401,296
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,495,913	6.79%	46,698	-	-	-	-	3,542,611
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,936,269	(66,168)	(561)	-	12,869,540	5,532,194	2.28%	24,516	-	(561)	(8,793)	-	5,547,355
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,741,313	9,697	(9,041)	-	9,741,970	4,116,161	2.22%	18,022	-	(9,041)	(337)	-	4,124,805
32	384.00	HOUSE REGULATOR INSTALLATIONS	(227)	25	(62)	-	(264)	(350)	1.99%	(0)	-	(62)	(6)	-	(418)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,800,471	45,548	(6,000)	-	6,840,019	1,479,454	5.47%	31,089	-	(6,000)	(1,335)	-	1,503,209
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	-	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,680)	4.96%	43	-	-	-	-	(45,637)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,340,180	171,260	(36,051)	-	2,475,389	(253,861)	4.96%	9,952	-	(36,051)	(8,057)	-	(288,018)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,686	4.96%	51	-	-	-	-	6,737
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	853,552,113	3,175,996	(862,043)	-	855,866,066	201,371,586		2,025,307	-	(862,043)	(339,923)	-	202,194,926

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 42 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	09/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	09/30/26 PLANT ENDING BALANCE	09/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	09/30/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	474,834	5.00%	6,677	-	-	-	-	481,510
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	118,362	20.00%	9,857	-	-	-	-	128,218
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,804	0.90%	37	-	-	-	-	17,841
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,864	0.90%	18	-	-	-	-	44,882
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS.SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS.SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	6,473,682	79,124	(9,774)	-	6,543,032	2,154,908	4.00%	21,893	-	(9,774)	(2,251)	-	2,164,776
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	71,343	6.67%	708	-	-	-	-	72,051
16		TOTAL GENERAL PLANT	9,113,205	79,124	(9,774)	-	9,182,556	3,060,910		39,189	-	(9,774)	(2,251)	-	3,088,075
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(267,795)	Amort.	(2,144)	-	-	-	-	(269,939)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(267,795)		(2,144)	-	-	-	-	(269,939)
20		SUBTOTAL PLANT (LESS SMRP)	886,530,167	4,038,243	(1,190,597)	-	889,377,813	212,654,458		2,463,058	-	(1,190,597)	(342,174)	-	213,584,746
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	886,530,167	4,038,243	(1,190,597)	-	889,377,813	207,733,339		2,463,058	-	(1,190,597)	(342,174)	-	208,663,627
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	47,626,380	3,332,259	-	-	50,958,638	(1,690,406)	1.80%	73,939	-	-	-	-	(1,616,467)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(249,884)	-	(21,892)	-	(271,777)	(283,189)	3.31%	(719)	-	(21,210)	(813)	-	(305,932)
26	380.00	SERVICES (SMRP)	13,636,344	1,481,285	(355,888)	-	14,761,741	(5,557,423)	5.18%	61,293	-	(253,354)	(91,981)	-	(5,841,466)
27	382.00	METER INSTALLATIONS (SMRP)	896,924	37,885	(11,471)	-	923,337	(52,419)	2.28%	1,729	-	(11,149)	-	-	(61,839)
28	383.00	HOUSE REGULATORS (SMRP)	421,776	27,611	(684)	-	448,703	26	2.22%	805	-	(625)	-	-	206
29		TOTAL SMRP PLANT	62,331,539	4,879,039	(389,936)	-	66,820,643	(7,583,411)		137,046	-	(286,339)	(92,795)	-	(7,825,498)
30		TOTAL GAS PLANT IN SERVICE	948,861,706	8,917,282	(1,580,532)	-	956,198,456	200,149,928		2,600,104	-	(1,476,935)	(434,969)	-	200,838,129

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 43 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	10/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	10/31/26 PLANT ENDING BALANCE	10/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	10/31/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	58,072	Amort	188	-	-	-	-	58,260
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,293,389	347,087	(116,959)	-	17,523,517	6,845,204	Amort	273,218	-	(116,959)	-	-	7,001,463
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,744,611	427,729	-	-	8,172,340	1,668,407	Amort	138,950	-	-	-	-	1,807,358
6		TOTAL INTANGIBLE PLANT	25,106,283	774,816	(116,959)	-	25,764,140	8,571,683		412,356	-	(116,959)	-	-	8,867,080
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,894,749	14,992	(2,646)	-	3,907,095	467,529	Non-Dep.	-	-	(2,646)	(790)	-	464,093
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,231,986	1.10%	2,468	-	-	-	-	1,234,455
12	375.00	REGULATING STRUCTURES	3,561,544	18,154	(2,145)	-	3,577,553	673,322	2.39%	7,109	-	(2,145)	(638)	-	677,649
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,192,713	2.51%	19,800	-	-	-	-	5,212,513
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	686,652	Amort.	2,087	-	-	-	-	688,739
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	22,735	2.11%	232	-	-	-	-	22,967
20	376.00	MAINS (LESS SMRP)	495,642,829	1,360,734	(661,624)	-	496,341,939	95,668,585	1.80%	744,088	-	(661,624)	(158,142)	-	95,592,907
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,748,128	272,035	(11,556)	-	32,008,607	567,625	3.31%	751	-	(11,556)	(3,788)	-	553,032
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	457,665	2.54%	3,292	-	-	-	-	460,956
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	244,978,582	210,751	(91,613)	-	245,097,719	79,415,087	5.18%	1,057,748	-	(91,613)	(118,014)	-	80,263,208
28	381.00	METERS	20,419,078	212,524	(38,424)	-	20,593,179	2,401,296	3.58%	61,177	-	(38,424)	(11,617)	-	2,412,431
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,542,611	6.79%	46,698	-	-	-	-	3,589,309
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,869,540	(96,466)	(6,514)	-	12,766,560	5,547,355	2.28%	24,354	-	(6,514)	(2,728)	-	5,562,467
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,741,970	17,844	(8,997)	-	9,750,817	4,124,805	2.22%	18,031	-	(8,997)	(297)	-	4,133,543
32	384.00	HOUSE REGULATOR INSTALLATIONS	(264)	25	(62)	-	(301)	(418)	1.99%	(0)	-	(62)	(7)	-	(488)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,840,019	45,108	(5,944)	-	6,879,183	1,503,209	5.47%	31,268	-	(5,944)	(1,789)	-	1,526,744
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,637)	4.96%	43	-	-	-	-	(45,594)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,475,389	169,605	(35,713)	-	2,609,281	(288,018)	4.96%	10,508	-	(35,713)	(10,796)	-	(324,019)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,737	4.96%	51	-	-	-	-	6,787
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	855,866,066	2,225,306	(865,238)	-	857,226,134	202,194,926		2,029,705	-	(865,238)	(308,607)	-	203,050,786

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 44 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION									
LINE NO.	ACCT. NO.	DESCRIPTION	10/01/26 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	10/31/26 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	10/01/26 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	RESERVE DEPRECIATION AMORTIZATION				COST OF REMOVAL (11) \$	TRANSFERS (12) \$	10/31/26 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
										DEPRECIATION ACCURAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$				
1		GENERAL PLANT														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	481,510	5.00%	6,677	-	-	-	-	488,187	
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)	
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	128,218	20.00%	9,857	-	-	-	-	138,075	
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,841	0.90%	37	-	-	-	-	17,878	
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,882	0.90%	18	-	-	-	-	44,901	
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-	
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)	
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)	
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937	
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185	
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,543,032	78,366	(9,679)	-	6,611,719	2,164,776	4.00%	22,123	-	(9,679)	(3,016)	-	2,174,204	
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-	
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938	
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	72,051	6.67%	708	-	-	-	-	72,759	
16		TOTAL GENERAL PLANT	9,182,556	78,366	(9,679)	-	9,251,243	3,088,075		39,419	-	(9,679)	(3,016)	-	3,114,799	
17		OTHER PLANT														
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(269,939)	Amort.	(2,144)	-	-	-	-	(272,083)	
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(269,939)		(2,144)	-	-	-	-	(272,083)	
20		SUBTOTAL PLANT (LESS SMRP)	889,377,813	3,078,488	(991,876)	-	891,464,424	213,584,746		2,479,335	-	(991,876)	(311,623)	-	214,760,582	
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)	
22		TOTAL PLANT (LESS SMRP)	889,377,813	3,078,488	(991,876)	-	891,464,424	208,663,627		2,479,335	-	(991,876)	(311,623)	-	209,839,463	
23		SMRP PLANT														
24	376.00	MAINS (SMRP)	50,958,638	3,565,514	(83,904)	-	54,440,248	(1,616,467)	1.80%	79,049	-	(69,177)	(87)	-	(1,606,682)	
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(271,777)	-	(683)	-	(272,460)	(305,932)	3.31%	(751)	-	-	(191)	-	(306,873)	
26	380.00	SERVICES (SMRP)	14,761,741	2,092,117	(284,406)	-	16,569,453	(5,841,466)	5.18%	67,623	-	(196,376)	(135,623)	-	(6,105,842)	
27	382.00	METER INSTALLATIONS (SMRP)	923,337	67,517	(5,405)	-	985,449	(61,839)	2.28%	1,813	-	(5,078)	-	-	(65,103)	
28	383.00	HOUSE REGULATORS (SMRP)	448,703	19,024	(637)	-	467,090	206	2.22%	847	-	(578)	-	-	476	
29		TOTAL SMRP PLANT	66,820,643	5,744,172	(375,036)	-	72,189,779	(7,825,498)		148,582	-	(271,209)	(135,901)	-	(8,084,026)	
30		TOTAL GAS PLANT IN SERVICE	956,198,456	8,822,659	(1,366,912)	-	963,654,203	200,838,129		2,627,918	-	(1,263,085)	(447,524)	-	201,755,438	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 45 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			11/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	11/30/26 PLANT ENDING BALANCE	11/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION		RETIREMENTS	COST OF REMOVAL	TRANSFERS	11/30/26 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	58,260	Amort	188	-	-	-	-	58,448
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,523,517	425,290	(51,229)	-	17,897,578	7,001,463	Amort	279,139	-	(51,229)	-	-	7,229,373
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	8,172,340	516,935	(41,925)	-	8,647,349	1,807,358	Amort	146,742	-	(2,368)	-	-	1,951,731
6		TOTAL INTANGIBLE PLANT	25,764,140	942,225	(93,154)	-	26,613,211	8,867,080		426,069	-	(53,597)	-	-	9,239,552
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,907,095	17,940	(3,145)	-	3,921,890	464,093	Non-Dep.	-	-	(3,145)	(731)	-	460,217
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,234,455	1.10%	2,468	-	-	-	-	1,236,923
12	375.00	REGULATING STRUCTURES	3,577,553	21,725	(2,548)	-	3,596,730	677,649	2.39%	7,144	-	(2,548)	(591)	-	681,654
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,212,513	2.51%	19,800	-	-	-	-	5,232,312
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	688,739	Amort.	2,087	-	-	-	-	690,827
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	22,967	2.11%	232	-	-	-	-	23,199
20	376.00	MAINS (LESS SMRP)	496,341,939	387,539	(887,908)	-	495,841,569	95,592,907	1.80%	744,237	-	(887,908)	(206,685)	-	95,242,551
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,008,607	325,532	(13,560)	-	32,320,579	553,032	3.31%	753	-	(13,560)	(2,972)	-	537,253
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	460,956	2.54%	3,292	-	-	-	-	464,248
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	245,097,719	1,170,503	(32,843)	-	246,235,379	80,263,208	5.18%	1,060,461	-	(32,843)	(199,942)	-	81,090,884
28	381.00	METERS	20,593,179	261,193	(45,755)	-	20,808,616	2,412,431	3.58%	61,758	-	(45,755)	(10,761)	-	2,417,673
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,589,309	6.79%	46,698	-	-	-	-	3,636,007
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,766,560	(59,643)	(4,144)	-	12,702,773	5,562,467	2.28%	24,196	-	(4,144)	(7,900)	-	5,574,620
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,750,817	36,074	(10,706)	-	9,776,185	4,133,543	2.22%	18,062	-	(10,706)	(384)	-	4,140,515
32	384.00	HOUSE REGULATOR INSTALLATIONS	(301)	30	(67)	-	(337)	(488)	1.99%	(1)	-	(67)	(7)	-	(562)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,879,183	53,978	(7,071)	-	6,926,090	1,526,744	5.47%	31,465	-	(7,071)	(1,657)	-	1,549,481
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,594)	4.96%	43	-	-	-	-	(45,551)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,609,281	202,959	(42,526)	-	2,769,714	(324,019)	4.96%	11,117	-	(42,526)	(10,001)	-	(365,430)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,787	4.96%	51	-	-	-	-	6,838
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	857,226,134	2,417,828	(1,050,272)	-	858,593,689	203,050,786		2,033,862	-	(1,050,272)	(441,631)	-	203,592,745

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 46 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	11/01/26 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	11/30/26 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	11/01/26 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL (11) \$	TRANSFERS (12) \$	11/30/26 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
										ACCURAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$			
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	488,187	5.00%	6,677	-	-	-	-	494,863
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	138,075	20.00%	9,857	-	-	-	-	147,931
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,878	0.90%	37	-	-	-	-	17,914
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,901	0.90%	18	-	-	-	-	44,919
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,611,719	93,653	(11,582)	-	6,693,789	2,174,204	4.00%	22,374	-	(11,582)	(2,794)	-	2,182,202
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	72,759	6.67%	708	-	-	-	-	73,468
16		TOTAL GENERAL PLANT	9,251,243	93,653	(11,582)	-	9,333,313	3,114,799		39,670	-	(11,582)	(2,794)	-	3,140,093
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(272,083)	Amort.	(2,144)	-	-	-	-	(274,227)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(272,083)		(2,144)	-	-	-	-	(274,227)
20		SUBTOTAL PLANT (LESS SMRP)	891,464,424	3,453,706	(1,155,009)	-	893,763,122	214,760,582		2,497,457	-	(1,115,452)	(444,424)	-	215,698,163
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	891,464,424	3,453,706	(1,155,009)	-	893,763,122	209,839,463		2,497,457	-	(1,115,452)	(444,424)	-	210,777,044
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	54,440,248	5,564,329	-	-	60,004,577	(1,606,682)	1.80%	85,834	-	-	(57,461)	-	(1,578,310)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(272,460)	-	(1,001)	-	(273,462)	(306,873)	3.31%	(753)	-	(318)	(473)	-	(308,417)
26	380.00	SERVICES (SMRP)	16,569,453	1,657,892	(414,097)	-	17,813,247	(6,105,842)	5.18%	74,209	-	(300,262)	(139,668)	-	(6,471,563)
27	382.00	METER INSTALLATIONS (SMRP)	985,449	44,120	(10,045)	-	1,019,524	(65,103)	2.28%	1,905	-	(9,719)	-	-	(72,917)
28	383.00	HOUSE REGULATORS (SMRP)	467,090	9,663	(759)	-	475,994	476	2.22%	872	-	(700)	-	-	648
29		TOTAL SMRP PLANT	72,189,779	7,276,004	(425,903)	-	79,039,880	(8,084,026)		162,067	-	(310,998)	(197,602)	-	(8,430,559)
30		TOTAL GAS PLANT IN SERVICE	963,654,203	10,729,711	(1,580,912)	-	972,803,002	201,755,438		2,659,525	-	(1,426,450)	(642,026)	-	202,346,486

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 47 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			12/01/26 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	12/31/26 PLANT ENDING BALANCE	12/01/26 RESERVE BEGINNING BALANCE	DEPRECIATION ACCUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	12/31/26 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	58,448	Amort	188	-	-	-	-	58,636
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,897,578	652,452	(12,377)	-	18,537,653	7,229,373	Amort	283,863	-	(12,377)	-	-	7,500,858
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	8,647,349	776,055	-	-	9,423,403	1,951,731	Amort	157,186	-	(7,331)	-	-	2,101,586
6		TOTAL INTANGIBLE PLANT	26,613,211	1,428,506	(12,377)	-	28,029,340	9,239,552		441,237	-	(19,708)	-	-	9,661,081
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,921,890	26,504	(4,592)	-	3,943,802	460,217	Non-Dep.	-	-	(4,592)	(651)	-	454,973
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.33%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,236,923	1.10%	2,468	-	-	-	-	1,239,391
12	375.00	REGULATING STRUCTURES	3,596,730	32,095	(3,717)	-	3,625,108	681,654	2.39%	7,192	-	(3,717)	(526)	-	684,603
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.39%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.39%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.39%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,232,312	2.51%	19,800	-	-	-	-	5,252,112
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	690,827	Amort.	2,087	-	-	-	-	692,914
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	23,199	2.11%	232	-	-	-	-	23,432
20	376.00	MAINS (LESS SMRP)	495,841,569	1,967,181	(978,769)	-	496,829,981	95,242,551	1.80%	744,603	-	(978,769)	(34,598)	-	94,973,787
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,320,579	480,927	591	-	32,802,097	537,253	3.31%	785	-	591	(3,264)	-	535,364
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.31%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.31%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.31%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	464,248	2.54%	3,292	-	-	-	-	467,539
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.54%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	246,235,379	2,868,771	(302,140)	-	248,802,010	81,090,884	5.18%	1,068,456	-	(302,140)	(143,700)	-	81,713,500
28	381.00	METERS	20,808,616	402,562	(67,050)	-	21,144,129	2,417,673	3.58%	62,580	-	(67,050)	(9,584)	-	2,403,618
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,636,007	6.79%	46,698	-	-	-	-	3,682,705
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,702,773	(22,241)	(17,157)	-	12,663,374	5,574,620	2.28%	24,098	-	(17,157)	(1,453)	-	5,580,107
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,776,185	43,062	(16,280)	-	9,802,966	4,140,515	2.22%	18,111	-	(16,280)	(178)	-	4,142,167
32	384.00	HOUSE REGULATOR INSTALLATIONS	(337)	44	(80)	-	(373)	(562)	1.99%	(1)	-	(80)	(6)	-	(648)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,926,090	79,745	(10,347)	-	6,995,488	1,549,481	5.47%	31,730	-	(10,347)	(1,476)	-	1,569,388
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	0.00%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.96%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,551)	4.96%	43	-	-	-	-	(45,509)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.96%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,769,714	299,842	(62,317)	-	3,007,239	(365,430)	4.96%	11,939	-	(62,317)	(8,907)	-	(424,714)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,838	4.96%	51	-	-	-	-	6,889
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	13.50%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	858,593,689	6,178,493	(1,461,858)	-	863,310,325	203,592,745		2,044,162	-	(1,461,858)	(204,344)	-	203,970,705

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 48 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			12/01/26 PLANT BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	12/31/26 PLANT ENDING	12/01/26 RESERVE BEGINNING	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	12/31/26 RESERVE ENDING
			BALANCE				BALANCE	BALANCE		ACCURAL	ADJUSTMENTS	RETIREMENTS			BALANCE
			(1) \$				(5)=(1+2+3+4) \$	(6) \$		(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	494,863	5.00%	6,677	-	-	-	-	501,540
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	147,931	20.00%	9,857	-	-	-	-	157,788
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,914	0.90%	37	-	-	-	-	17,951
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,919	0.90%	18	-	-	-	-	44,938
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,693,789	138,058	(17,110)	-	6,814,737	2,182,202	4.00%	22,712	-	(17,110)	(2,488)	-	2,185,315
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.00%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	-	-	-	-	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	73,468	6.67%	708	-	-	-	-	74,176
16		TOTAL GENERAL PLANT	9,333,313	138,058	(17,110)	-	9,454,261	3,140,093		40,009	-	(17,110)	(2,488)	-	3,160,504
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(274,227)	Amort.	(2,144)	-	-	-	-	(276,371)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(274,227)		(2,144)	-	-	-	-	(276,371)
20		SUBTOTAL PLANT (LESS SMRP)	893,763,122	7,745,057	(1,491,345)	-	900,016,833	215,698,163		2,523,263	-	(1,498,676)	(206,832)	-	216,515,919
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	893,763,122	7,745,057	(1,491,345)	-	900,016,833	210,777,044		2,523,263	-	(1,498,676)	(206,832)	-	211,594,800
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	60,004,577	6,963,859	(322,717)	-	66,645,719	(1,578,310)	1.80%	94,988	-	(252,889)	-	-	(1,736,211)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(273,462)	-	(21,899)	-	(295,361)	(308,417)	3.31%	(785)	-	(21,210)	(6,235)	-	(336,646)
26	380.00	SERVICES (SMRP)	17,813,247	1,486,146	(350,805)	-	18,948,588	(6,471,563)	5.18%	79,344	-	(249,379)	(104,085)	-	(6,745,683)
27	382.00	METER INSTALLATIONS (SMRP)	1,019,524	45,718	(3,624)	-	1,061,617	(72,917)	2.28%	1,977	-	(3,298)	-	-	(74,238)
28	383.00	HOUSE REGULATORS (SMRP)	475,994	28,436	(505)	-	503,925	648	2.22%	906	-	(447)	-	-	1,108
29		TOTAL SMRP PLANT	79,039,880	8,524,159	(699,551)	-	86,864,489	(8,430,559)		176,431	-	(527,223)	(110,319)	-	(8,891,670)
30		TOTAL GAS PLANT IN SERVICE	972,803,002	16,269,216	(2,190,896)	-	986,881,322	202,346,486		2,699,694	-	(2,025,899)	(317,151)	-	202,703,130

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 49 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	01/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	01/31/27 PLANT ENDING BALANCE	01/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	01/31/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13=6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	58,636	Amort.	188	-	-	-	-	58,825
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,537,653	123,120	(573,307)	-	18,087,465	7,500,858	Amort.	279,992	-	(579,969)	-	-	7,200,882
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,423,403	62,010	(31,303)	-	9,454,111	2,101,586	Amort.	163,901	-	(31,303)	-	-	2,234,184
6		TOTAL INTANGIBLE PLANT	28,029,340	185,129	(604,610)	-	27,609,859	9,661,081		444,081	-	(611,271)	-	-	9,493,891
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,943,802	5,841	(1,287)	-	3,948,356	454,973	Non-Dep.	-	-	(1,287)	(324)	-	453,362
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,239,391	1.11%	3,590	-	-	-	-	1,242,981
12	375.00	REGULATING STRUCTURES	3,625,108	7,048	(1,040)	-	3,631,116	684,603	2.55%	8,725	-	(1,040)	(262)	-	692,026
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,252,112	2.55%	23,744	-	-	-	-	5,275,856
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	692,914	Amort.	2,087	-	-	-	-	695,001
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	23,432	2.03%	287	-	-	-	-	23,719
20	376.00	MAINS (LESS SMRP)	496,829,981	2,107,017	(339,581)	-	498,597,417	94,973,787	1.96%	980,841	-	(339,581)	(91,597)	-	95,523,451
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,802,097	57,342	(3,004)	-	32,856,436	535,364	3.11%	809	-	(3,004)	(1,212)	-	531,958
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	467,539	2.46%	3,939	-	-	-	-	471,479
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	248,802,010	139,935	63,339	-	249,005,284	81,713,500	5.20%	1,206,260	-	63,339	(348,631)	-	82,634,467
28	381.00	METERS	21,144,129	94,577	(18,934)	-	21,219,772	2,403,618	3.93%	73,229	-	(18,934)	(4,769)	-	2,453,145
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,682,705	7.34%	48,698	-	-	-	-	3,731,404
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,663,374	(61,704)	(4,996)	-	12,596,674	5,580,107	2.13%	30,338	-	(4,996)	(934)	-	5,604,516
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,802,966	(17,952)	(4,525)	-	9,780,489	4,142,167	1.92%	22,869	-	(4,525)	(135)	-	4,160,377
32	384.00	HOUSE REGULATOR INSTALLATIONS	(373)	10	(12)	-	(375)	(648)	0.00%	0	-	(12)	(3)	-	(663)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,995,488	17,573	(2,915)	-	7,010,146	1,569,388	4.49%	34,774	-	(2,915)	(734)	-	1,600,512
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,509)	4.65%	47	-	-	-	-	(45,461)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,007,239	62,928	(17,593)	-	3,052,574	(424,714)	4.65%	13,703	-	(17,593)	(4,432)	-	(433,037)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,889	4.65%	56	-	-	-	-	6,945
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	863,310,325	2,412,613	(330,549)	-	865,392,389	203,970,705		2,453,999	-	(330,549)	(453,033)	-	205,641,122

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 50 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	01/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	01/31/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	01/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	01/31/27 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	501,540	5.00%	7,344	-	-	-	-	508,884
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	157,788	20.00%	10,103	-	-	-	-	167,891
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	17,951	0.66%	57	-	-	-	-	18,008
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,938	0.66%	29	-	-	-	-	44,966
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,814,737	50,492	(4,915)	-	6,860,313	2,185,315	4.00%	25,688	-	(4,915)	(1,238)	-	2,204,850
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	171,938	0.00%	77	-	-	-	-	172,015
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	74,176	6.67%	728	-	-	-	-	74,903
16		TOTAL GENERAL PLANT	9,454,261	50,492	(4,915)	-	9,499,837	3,160,504		44,026	-	(4,915)	(1,238)	-	3,198,376
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(276,371)	Amort.	(2,144)	-	-	-	-	(278,515)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(276,371)		(2,144)	-	-	-	-	(278,515)
20		SUBTOTAL PLANT (LESS SMRP)	900,016,833	2,648,235	(940,074)	-	901,724,994	216,515,919		2,939,962	-	(946,735)	(454,272)	-	218,054,873
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	900,016,833	2,648,235	(940,074)	-	901,724,994	211,594,800		2,939,962	-	(946,735)	(454,272)	-	213,133,754
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	66,645,719	405,613	-	-	67,051,332	(1,736,211)	1.96%	100,532	-	-	-	-	(1,635,679)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(295,361)	-	(3,788)	-	(299,149)	(336,646)	3.11%	(809)	-	(3,788)	(343)	-	(341,587)
26	380.00	SERVICES (SMRP)	18,948,588	1,004,419	(260,913)	-	19,692,094	(6,745,683)	5.20%	76,956	-	(260,913)	(399,229)	-	(7,328,868)
27	382.00	METER INSTALLATIONS (SMRP)	1,061,617	87,795	(1,178)	-	1,148,234	(74,238)	2.13%	1,767	-	(1,178)	(934)	-	(74,582)
28	383.00	HOUSE REGULATORS (SMRP)	503,925	35,187	(229)	-	538,883	1,108	1.92%	816	-	(229)	(135)	-	1,560
29		TOTAL SMRP PLANT	86,864,489	1,533,014	(266,108)	-	88,131,395	(8,891,670)		179,263	-	(266,108)	(400,641)	-	(9,379,156)
30		TOTAL GAS PLANT IN SERVICE	986,881,322	4,181,249	(1,212,843)	-	989,856,388	202,703,130		3,119,224	-	(1,212,843)	(854,912)	-	203,754,598

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 51 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	02/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	02/28/27 PLANT ENDING BALANCE	02/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	02/28/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	58,825	Amort.	188	-	-	-	-	59,013
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,087,465	153,951	(184,152)	-	18,057,264	7,200,882	Amort.	273,881	-	(184,152)	-	-	7,290,611
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,454,111	77,538	-	-	9,531,649	2,234,184	Amort.	165,064	-	-	-	-	2,399,248
6		TOTAL INTANGIBLE PLANT	27,609,859	231,490	(184,152)	-	27,657,197	9,493,891		439,133	-	(184,152)	-	-	9,748,872
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,948,356	7,303	(1,609)	-	3,954,050	453,362	Non-Dep.	-	-	(1,609)	(720)	-	451,033
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,242,981	1.11%	3,590	-	-	-	-	1,246,571
12	375.00	REGULATING STRUCTURES	3,631,116	8,813	(1,300)	-	3,638,629	692,026	2.55%	8,741	-	(1,300)	(582)	-	698,886
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,275,856	2.55%	23,744	-	-	-	-	5,299,600
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	695,001	Amort.	2,087	-	-	-	-	697,088
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	23,719	2.03%	287	-	-	-	-	24,006
20	376.00	MAINS (LESS SMRP)	498,597,417	2,088,087	(424,619)	-	500,260,885	95,523,451	1.96%	984,433	-	(424,619)	(198,501)	-	95,884,764
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,856,436	71,702	(5,446)	-	32,922,691	531,958	3.11%	103,974	-	(5,446)	(3,453)	-	627,032
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	471,479	2.46%	3,939	-	-	-	-	475,418
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	249,005,284	(22,840)	(58,021)	-	248,924,422	82,634,467	5.20%	1,206,968	-	(58,021)	(52,884)	-	83,730,530
28	381.00	METERS	21,219,772	118,261	(23,676)	-	21,314,357	2,453,145	3.93%	73,519	-	(23,676)	(10,590)	-	2,492,397
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,731,404	7.34%	48,698	-	-	-	-	3,780,102
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,596,674	(7,429)	(5,644)	-	12,583,600	5,604,516	2.13%	30,272	-	(5,644)	(1,288)	-	5,627,855
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,780,489	(52,489)	(5,585)	-	9,722,415	4,160,377	1.92%	22,801	-	(5,585)	(245)	-	4,177,348
32	384.00	HOUSE REGULATOR INSTALLATIONS	(375)	12	(15)	-	(378)	(663)	0.00%	0	-	(15)	(7)	-	(685)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,010,146	21,974	(3,645)	-	7,028,474	1,600,512	4.49%	34,856	-	(3,645)	(1,631)	-	1,630,092
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,461)	4.65%	47	-	-	-	-	(45,414)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,052,574	78,687	(21,999)	-	3,109,262	(433,037)	4.65%	13,935	-	(21,999)	(9,842)	-	(450,943)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	6,945	4.65%	56	-	-	-	-	7,000
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	865,392,389	2,312,079	(551,560)	-	867,152,909	205,641,122		2,561,948	-	(551,560)	(279,743)	-	207,371,767

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 52 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	02/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	02/28/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	02/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	02/28/27 RESERVE ENDING BALANCE (13)=6+8+9+10+11+12 \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	508,884	5.00%	7,344	-	-	-	-	516,228
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	167,891	20.00%	10,103	-	-	-	-	177,994
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,008	0.66%	57	-	-	-	-	18,065
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,966	0.66%	29	-	-	-	-	44,995
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,860,313	63,136	(6,146)	-	6,917,303	2,204,850	4.00%	25,880	-	(6,146)	(2,749)	-	2,221,835
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,015	0.00%	77	-	-	-	-	172,093
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	74,903	6.67%	728	-	-	-	-	75,631
16		TOTAL GENERAL PLANT	9,499,837	63,136	(6,146)	-	9,556,827	3,198,376		44,218	-	(6,146)	(2,749)	-	3,233,699
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(278,515)	Amort.	(2,144)	-	-	-	-	(280,660)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(278,515)		(2,144)	-	-	-	-	(280,660)
20		SUBTOTAL PLANT (LESS SMRP)	901,724,994	2,606,705	(741,858)	-	903,589,841	218,054,873		3,043,155	-	(741,858)	(282,492)	-	220,073,679
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	901,724,994	2,606,705	(741,858)	-	903,589,841	213,133,754		3,043,155	-	(741,858)	(282,492)	-	215,152,560
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	67,051,332	1,053,758	-	-	68,105,090	(1,635,679)	1.96%	101,627	-	-	(4,897)	-	(1,538,949)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(299,149)	-	(3,046)	-	(302,195)	(341,587)	3.11%	(819)	-	(3,046)	-	-	(345,451)
26	380.00	SERVICES (SMRP)	19,692,094	1,453,764	(189,030)	-	20,956,828	(7,328,868)	5.20%	81,291	-	(189,030)	(165,241)	-	(7,601,849)
27	382.00	METER INSTALLATIONS (SMRP)	1,148,234	40,054	(2,076)	-	1,186,212	(74,582)	2.13%	1,886	-	(2,076)	(1,288)	-	(76,061)
28	383.00	HOUSE REGULATORS (SMRP)	538,883	74,040	(360)	-	612,563	1,560	1.92%	917	-	(360)	(245)	-	1,872
29		TOTAL SMRP PLANT	88,131,395	2,621,616	(194,512)	-	90,558,499	(9,379,156)		184,901	-	(194,512)	(171,672)	-	(9,560,439)
30		TOTAL GAS PLANT IN SERVICE	989,856,388	5,228,321	(936,370)	-	994,148,339	203,754,598		3,228,056	-	(936,370)	(454,163)	-	205,592,121

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 53 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	03/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	03/31/27 PLANT ENDING BALANCE	03/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	03/31/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13=6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,013	Amort.	188	-	-	-	-	59,201
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,057,264	254,494	(239,001)	-	18,072,757	7,290,611	Amort.	268,303	-	(239,001)	-	-	7,319,913
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,531,649	357,179	-	-	9,888,827	2,399,248	Amort.	168,686	-	-	-	-	2,567,934
6		TOTAL INTANGIBLE PLANT	27,657,197	611,673	(239,001)	-	28,029,869	9,748,872		437,177	-	(239,001)	-	-	9,947,048
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,954,050	11,768	(2,593)	-	3,963,224	451,033	Non-Dep.	-	-	(2,593)	(612)	-	447,829
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,246,571	1.11%	3,590	-	-	-	-	1,250,162
12	375.00	REGULATING STRUCTURES	3,638,629	14,201	(2,095)	-	3,650,735	698,886	2.55%	8,765	-	(2,095)	(494)	-	705,062
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,299,600	2.55%	23,744	-	-	-	-	5,323,344
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	697,088	Amort.	2,087	-	-	-	-	699,175
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	24,006	2.03%	287	-	-	-	-	24,294
20	376.00	MAINS (LESS SMRP)	500,260,885	258,006	(660,114)	-	499,858,776	95,884,764	1.96%	986,858	-	(660,114)	(155,755)	-	96,055,753
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,922,691	115,537	(949)	-	33,037,279	627,032	3.11%	104,258	-	(949)	(1,664)	-	728,677
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	475,418	2.46%	3,939	-	-	-	-	479,358
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	248,924,422	789,664	7,428	-	249,721,514	83,730,530	5.20%	1,209,158	-	7,428	(237,629)	-	84,709,488
28	381.00	METERS	21,314,357	190,562	(38,150)	-	21,466,769	2,492,397	3.93%	73,939	-	(38,150)	(8,997)	-	2,519,189
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,780,102	7.34%	48,698	-	-	-	-	3,828,800
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,583,600	(10,123)	(6,433)	-	12,567,044	5,627,855	2.13%	30,257	-	(6,433)	(4,984)	-	5,646,695
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,722,415	8,373	(9,051)	-	9,721,737	4,177,348	1.92%	22,755	-	(9,051)	(450)	-	4,190,602
32	384.00	HOUSE REGULATOR INSTALLATIONS	(378)	20	(24)	-	(382)	(685)	0.00%	0	-	(24)	(6)	-	(715)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,028,474	35,407	(5,874)	-	7,058,008	1,630,092	4.49%	34,975	-	(5,874)	(1,385)	-	1,657,807
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,414)	4.65%	47	-	-	-	-	(45,367)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,109,262	126,792	(35,448)	-	3,200,606	(450,943)	4.65%	14,272	-	(35,448)	(8,361)	-	(480,481)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,000	4.65%	56	-	-	-	-	7,056
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	867,152,909	1,540,206	(753,304)	-	867,939,811	207,371,767		2,567,685	-	(753,304)	(420,336)	-	208,765,812

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 54 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	03/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	03/31/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	03/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	03/31/27 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	516,228	5.00%	7,344	-	-	-	-	523,573
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	177,994	20.00%	10,103	-	-	-	-	188,097
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,065	0.66%	57	-	-	-	-	18,122
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	44,995	0.66%	29	-	-	-	-	45,023
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	6,917,303	101,735	(9,904)	-	7,009,134	2,221,835	4.00%	26,159	-	(9,904)	(2,336)	-	2,235,755
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,093	0.00%	77	-	-	-	-	172,170
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	75,631	6.67%	728	-	-	-	-	76,359
16		TOTAL GENERAL PLANT	9,556,827	101,735	(9,904)	-	9,648,658	3,233,699		44,497	-	(9,904)	(2,336)	-	3,265,957
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(280,660)	Amort.	(2,144)	-	-	-	-	(282,804)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(280,660)		(2,144)	-	-	-	-	(282,804)
20		SUBTOTAL PLANT (LESS SMRP)	903,589,841	2,253,613	(1,002,209)	-	904,841,245	220,073,679		3,047,215	-	(1,002,209)	(422,672)	-	221,696,013
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	903,589,841	2,253,613	(1,002,209)	-	904,841,245	215,152,560		3,047,215	-	(1,002,209)	(422,672)	-	216,774,894
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	68,105,090	4,804,634	(24,100)	-	72,885,624	(1,538,949)	1.96%	106,003	-	(24,100)	(17,048)	-	(1,474,094)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(302,195)	-	(12,735)	-	(314,930)	(345,451)	3.11%	(841)	-	(12,735)	(4,598)	-	(363,625)
26	380.00	SERVICES (SMRP)	20,956,828	1,516,068	(405,516)	-	22,067,380	(7,601,849)	5.20%	86,417	-	(405,516)	(333,084)	-	(8,254,031)
27	382.00	METER INSTALLATIONS (SMRP)	1,186,212	62,693	(6,007)	-	1,242,898	(76,061)	2.13%	1,976	-	(6,007)	(4,984)	-	(85,076)
28	383.00	HOUSE REGULATORS (SMRP)	612,563	26,353	(528)	-	638,388	1,872	1.92%	1,009	-	(528)	(450)	-	1,902
29		TOTAL SMRP PLANT	90,558,499	6,409,748	(448,886)	-	96,519,361	(9,560,439)		194,564	-	(448,886)	(360,164)	-	(10,174,925)
30		TOTAL GAS PLANT IN SERVICE	994,148,339	8,663,361	(1,451,095)	-	1,001,360,606	205,592,121		3,241,779	-	(1,451,095)	(782,836)	-	206,599,970

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 55 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	04/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	04/30/27 PLANT ENDING BALANCE	04/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	04/30/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,201	Amort.	188	-	-	-	-	59,389
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,072,757	170,541	(892,448)	-	17,350,850	7,319,913	Amort.	262,454	-	(892,448)	-	-	6,689,919
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,888,827	85,894	-	-	9,974,721	2,567,934	Amort.	172,218	-	-	-	-	2,740,152
6		TOTAL INTANGIBLE PLANT	28,029,869	256,435	(892,448)	-	27,393,855	9,947,048		434,860	-	(892,448)	-	-	9,489,460
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,963,224	8,090	(1,783)	-	3,969,532	447,829	Non-Dep.	-	-	(1,783)	(440)	-	445,606
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,250,162	1.11%	3,590	-	-	-	-	1,253,752
12	375.00	REGULATING STRUCTURES	3,650,735	9,762	(1,440)	-	3,659,057	705,062	2.55%	8,790	-	(1,440)	(355)	-	712,056
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,323,344	2.55%	23,744	-	-	-	-	5,347,088
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	699,175	Amort.	2,087	-	-	-	-	701,262
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	24,294	2.03%	287	-	-	-	-	24,581
20	376.00	MAINS (LESS SMRP)	499,858,776	2,221,756	(468,623)	-	501,611,909	96,055,753	1.96%	989,410	-	(468,623)	(121,788)	-	96,454,752
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,037,279	79,428	(8,568)	-	33,108,140	728,677	3.11%	104,550	-	(8,568)	(512)	-	824,147
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	479,358	2.46%	3,939	-	-	-	-	483,297
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	249,721,514	203,100	(119,262)	-	249,805,352	84,709,488	5.20%	1,211,730	-	(119,262)	(39,198)	-	85,762,758
28	381.00	METERS	21,466,769	131,005	(26,227)	-	21,571,547	2,519,189	3.93%	74,376	-	(26,227)	(6,472)	-	2,560,865
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,828,800	7.34%	48,698	-	-	-	-	3,877,498
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,567,044	9,477	(5,728)	-	12,570,793	5,646,695	2.13%	30,259	-	(5,728)	-	-	5,671,226
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,721,737	(3,497)	(6,499)	-	9,711,741	4,190,602	1.92%	22,754	-	(6,499)	-	-	4,206,856
32	384.00	HOUSE REGULATOR INSTALLATIONS	(382)	13	(17)	-	(386)	(715)	0.00%	-	-	(17)	(4)	-	(736)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,058,008	24,342	(4,038)	-	7,078,312	1,657,807	4.49%	35,099	-	(4,038)	(997)	-	1,687,872
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,367)	4.65%	47	-	-	-	-	(45,320)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,200,606	87,166	(24,370)	-	3,263,402	(480,481)	4.65%	14,622	-	(24,370)	(6,015)	-	(496,244)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,056	4.65%	56	-	-	-	-	7,112
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	867,939,811	2,770,644	(666,555)	-	870,043,900	208,765,812		2,574,039	-	(666,555)	(175,781)	-	210,497,515

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 56 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	04/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	04/30/27 PLANT ENDING BALANCE	04/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	04/30/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	523,573	5.00%	7,344	-	-	-	-	530,917
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	188,097	20.00%	10,103	-	-	-	-	198,200
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,122	0.66%	57	-	-	-	-	18,179
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,023	0.66%	29	-	-	-	-	45,052
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS.SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS.SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	7,009,134	69,939	(6,808)	-	7,072,265	2,235,755	4.00%	26,450	-	(6,808)	(1,680)	-	2,253,716
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,170	0.00%	77	-	-	-	-	172,247
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	76,359	6.67%	728	-	-	-	-	77,087
16		TOTAL GENERAL PLANT	9,648,658	69,939	(6,808)	-	9,711,789	3,265,957		44,788	-	(6,808)	(1,680)	-	3,302,256
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(282,804)	Amort.	(2,144)	-	-	-	-	(284,948)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(282,804)		(2,144)	-	-	-	-	(284,948)
20		SUBTOTAL PLANT (LESS SMRP)	904,841,245	3,097,019	(1,565,812)	-	906,372,452	221,696,013		3,051,542	-	(1,565,812)	(177,461)	-	223,004,283
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	904,841,245	3,097,019	(1,565,812)	-	906,372,452	216,774,894		3,051,542	-	(1,565,812)	(177,461)	-	218,083,164
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	72,885,624	1,258,655	(1,753)	-	74,142,526	(1,474,094)	1.96%	110,531	-	(1,753)	(2,522)	-	(1,367,839)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(314,930)	-	(840)	-	(315,770)	(363,625)	3.11%	(859)	-	(840)	(2,623)	-	(367,947)
26	380.00	SERVICES (SMRP)	22,067,380	1,382,020	(154,411)	-	23,294,989	(8,254,031)	5.20%	91,464	-	(154,411)	(107,866)	-	(8,424,845)
27	382.00	METER INSTALLATIONS (SMRP)	1,242,898	26,663	(2,824)	-	1,266,737	(85,076)	2.13%	2,052	-	(2,824)	-	-	(85,848)
28	383.00	HOUSE REGULATORS (SMRP)	638,388	27,370	(86)	-	665,672	1,902	1.92%	1,058	-	(86)	-	-	2,874
29		TOTAL SMRP PLANT	96,519,361	2,694,708	(159,914)	-	99,054,155	(10,174,925)		204,245	-	(159,914)	(113,011)	-	(10,243,605)
30		TOTAL GAS PLANT IN SERVICE	1,001,360,606	5,791,727	(1,725,726)	-	1,005,426,607	206,599,970		3,255,787	-	(1,725,726)	(290,473)	-	207,839,555

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 57 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			05/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	05/31/27 PLANT ENDING BALANCE	05/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	05/31/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,389	Amort.	188	-	-	-	-	59,578
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,350,850	248,120	(236,031)	-	17,362,939	6,689,919	Amort.	263,341	-	(222,824)	-	-	6,730,436
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,974,721	124,967	(19,319)	-	10,080,369	2,740,152	Amort.	173,813	-	(19,319)	-	-	2,894,646
6		TOTAL INTANGIBLE PLANT	27,393,855	373,087	(255,350)	-	27,511,592	9,489,460		437,342	-	(242,143)	-	-	9,684,659
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,969,532	11,770	(2,593)	-	3,978,709	445,606	Non-Dep.	-	-	(2,593)	(559)	-	442,454
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,253,752	1.11%	3,590	-	-	-	-	1,257,342
12	375.00	REGULATING STRUCTURES	3,659,057	14,203	(2,095)	-	3,671,165	712,056	2.55%	8,814	-	(2,095)	(452)	-	718,324
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,347,088	2.55%	23,744	-	-	-	-	5,370,832
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	701,262	Amort.	2,087	-	-	-	-	703,350
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	24,581	2.03%	287	-	-	-	-	24,868
20	376.00	MAINS (LESS SMRP)	501,611,909	2,249,439	(674,096)	-	503,187,252	96,454,752	1.96%	993,446	-	(674,096)	(157,515)	-	96,616,586
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,108,140	115,560	18,005	-	33,241,705	824,147	3.11%	104,867	-	18,005	(26,305)	-	920,714
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	483,297	2.46%	3,939	-	-	-	-	487,237
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	249,805,352	680,616	(95,627)	-	250,390,341	85,762,758	5.20%	1,213,844	-	(95,627)	(102,015)	-	86,778,960
28	381.00	METERS	21,571,547	190,599	(38,158)	-	21,723,989	2,560,865	3.93%	74,813	-	(38,158)	(8,226)	-	2,589,295
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,877,498	7.34%	48,698	-	-	-	-	3,926,196
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,570,793	(8,851)	(7,332)	-	12,554,610	5,671,226	2.13%	30,262	-	(7,332)	(3,384)	-	5,690,772
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,711,741	34,733	(9,071)	-	9,737,403	4,206,856	1.92%	22,777	-	(9,071)	(335)	-	4,220,227
32	384.00	HOUSE REGULATOR INSTALLATIONS	(386)	20	(24)	-	(390)	(736)	0.00%	(0)	-	(24)	(5)	-	(765)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,078,312	35,414	(5,875)	-	7,107,851	1,687,872	4.49%	35,223	-	(5,875)	(1,267)	-	1,715,953
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,320)	4.65%	47	-	-	-	-	(45,273)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,263,402	126,818	(35,456)	-	3,354,764	(496,244)	4.65%	14,973	-	(35,456)	(7,644)	-	(524,371)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,112	4.65%	56	-	-	-	-	7,168
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	870,043,900	3,450,321	(852,322)	-	872,641,899	210,497,515		2,581,469	-	(852,322)	(307,708)	-	211,918,954

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 58 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	05/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	05/31/27 PLANT ENDING BALANCE	05/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	05/31/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	530,917	5.00%	7,344	-	-	-	-	538,261
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	198,200	20.00%	10,103	-	-	-	-	208,303
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,179	0.66%	57	-	-	-	-	18,237
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,052	0.66%	29	-	-	-	-	45,080
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,072,265	101,755	(9,906)	-	7,164,114	2,253,716	4.00%	26,740	-	(9,906)	(2,135)	-	2,268,415
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,247	0.00%	77	-	-	-	-	172,325
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	77,087	6.67%	728	-	-	-	-	77,814
16		TOTAL GENERAL PLANT	9,711,789	101,755	(9,906)	-	9,803,638	3,302,256		45,078	-	(9,906)	(2,135)	-	3,335,293
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(284,948)	Amort.	(2,144)	-	-	-	-	(287,092)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(284,948)		(2,144)	-	-	-	-	(287,092)
20		SUBTOTAL PLANT (LESS SMRP)	906,372,452	3,925,162	(1,117,577)	-	909,180,037	223,004,283		3,061,745	-	(1,104,370)	(309,843)	-	224,651,814
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	906,372,452	3,925,162	(1,117,577)	-	909,180,037	218,083,164		3,061,745	-	(1,104,370)	(309,843)	-	219,730,695
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	74,142,526	2,814,202	(10,253)	-	76,946,475	(1,367,839)	1.96%	113,576	-	(10,253)	(470)	-	(1,264,986)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(315,770)	-	(31,692)	-	(347,462)	(367,947)	3.11%	(904)	-	(31,692)	(28,987)	-	(429,531)
26	380.00	SERVICES (SMRP)	23,294,989	1,625,572	(302,540)	-	24,618,021	(8,424,845)	5.20%	96,969	-	(302,540)	(189,286)	-	(8,819,702)
27	382.00	METER INSTALLATIONS (SMRP)	1,266,737	61,432	(5,111)	-	1,323,058	(85,848)	2.13%	2,128	-	(5,111)	(3,384)	-	(92,215)
28	383.00	HOUSE REGULATORS (SMRP)	665,672	-	(510)	-	665,162	2,874	1.92%	1,083	-	(510)	(335)	-	3,111
29		TOTAL SMRP PLANT	99,054,155	4,501,206	(350,106)	-	103,205,255	(10,243,605)		212,852	-	(350,106)	(222,463)	-	(10,603,322)
30		TOTAL GAS PLANT IN SERVICE	1,005,426,607	8,426,368	(1,467,683)	-	1,012,385,292	207,839,559		3,274,597	-	(1,454,476)	(532,306)	-	209,127,374

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 59 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE	ACCT.		06/01/27 PLANT BEGINNING			06/30/27 PLANT ENDING	06/01/27 RESERVE BEGINNING	DEPRECIATION	RESERVE			COST OF		06/30/27	
NO.	NO.	DESCRIPTION	BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BALANCE	RATES	DEPRECIATION	AMORTIZATION	REMOVAL	TRANSFERS	ENDING		
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRAU	ADJUSTMENTS	(10)	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,578	Amort.	188	-	-	-	-	59,766
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,362,939	106,615	(18,947)	-	17,450,607	6,730,436	Amort.	265,807	-	(18,947)	-	-	6,977,296
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,080,369	53,697	-	-	10,134,066	2,894,646	Amort.	175,272	-	-	-	-	3,069,918
6		TOTAL INTANGIBLE PLANT	27,511,592	160,313	(18,947)	-	27,652,957	9,684,659		441,267	-	(18,947)	-	-	10,106,979
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,978,709	5,058	(1,114)	-	3,982,652	442,454	Non-Dep.	-	-	(1,114)	(507)	-	440,833
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,257,342	1.11%	3,590	-	-	-	-	1,260,932
12	375.00	REGULATING STRUCTURES	3,671,165	6,103	(900)	-	3,676,368	718,324	2.55%	8,835	-	(900)	(409)	-	725,849
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,370,832	2.55%	23,744	-	-	-	-	5,394,576
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	703,350	Amort.	2,087	-	-	-	-	705,437
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	24,868	2.03%	287	-	-	-	-	25,156
20	376.00	MAINS (LESS SMRP)	503,187,252	(1,311,626)	(285,290)	-	501,590,336	96,616,586	1.96%	994,734	-	(285,290)	(137,073)	-	97,188,958
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,241,705	49,655	44,038	-	33,335,398	920,714	3.11%	105,211	-	44,038	(3,036)	-	1,066,928
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	487,237	2.46%	3,939	-	-	-	-	491,176
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	250,390,341	(761,116)	227,459	-	249,856,683	86,778,960	5.20%	1,214,523	-	227,459	(155,074)	-	88,065,867
28	381.00	METERS	21,723,989	81,899	(16,396)	-	21,789,492	2,589,295	3.93%	75,184	-	(16,396)	(7,454)	-	2,640,629
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,926,196	7.34%	48,698	-	-	-	-	3,974,894
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,554,610	(3,889)	(1,408)	-	12,549,313	5,690,772	2.13%	30,253	-	(1,408)	(2,086)	-	5,717,531
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,737,403	(10,317)	(3,794)	-	9,723,292	4,220,227	1.92%	22,795	-	(3,794)	(210)	-	4,239,019
32	384.00	HOUSE REGULATOR INSTALLATIONS	(390)	8	(10)	-	(392)	(765)	0.00%	(0)	-	(10)	(5)	-	(781)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,107,851	15,217	(2,524)	-	7,120,544	1,715,953	4.49%	35,328	-	(2,524)	1,148	-	1,749,904
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,273)	4.65%	47	-	-	-	-	(45,226)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,354,764	54,493	(15,235)	-	3,394,021	(524,371)	4.65%	15,270	-	(15,235)	(6,927)	-	(531,263)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,168	4.65%	56	-	-	-	-	7,224
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	872,641,899	(1,874,515)	(55,175)	-	870,712,209	211,918,954		2,584,583	-	(55,175)	(311,633)	-	214,136,729

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 60 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	06/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	06/30/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	06/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL (11) \$	TRANSFERS (12) \$	06/30/27 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
										DEPRECIATION ACCURAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$			
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	538,261	5.00%	7,344	-	-	-	-	545,605
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	208,303	20.00%	10,103	-	-	-	-	218,406
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,237	0.66%	57	-	-	-	-	18,294
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,080	0.66%	29	-	-	-	-	45,109
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,164,114	43,723	(4,256)	-	7,203,581	2,268,415	4.00%	26,987	-	(4,256)	(1,935)	-	2,289,210
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,325	0.00%	77	-	-	-	-	172,402
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	77,814	6.67%	728	-	-	-	-	78,542
16		TOTAL GENERAL PLANT	9,803,638	43,723	(4,256)	-	9,843,105	3,335,293		45,324	-	(4,256)	(1,935)	-	3,374,426
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(287,092)	Amort.	(2,144)	-	-	-	-	(289,236)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(287,092)		(2,144)	-	-	-	-	(289,236)
20		SUBTOTAL PLANT (LESS SMRP)	909,180,037	(1,670,479)	(78,379)	-	907,431,179	224,651,814		3,069,031	-	(78,379)	(313,568)	-	227,328,898
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	909,180,037	(1,670,479)	(78,379)	-	907,431,179	219,730,695		3,069,031	-	(78,379)	(313,568)	-	222,407,779
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	76,946,475	3,487,436	(8,770)	-	80,425,141	(1,264,986)	1.96%	118,288	-	(8,770)	(6,095)	-	(1,161,563)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(347,462)	-	(49,919)	-	(397,381)	(429,531)	3.11%	(1,017)	-	(49,919)	(5,466)	-	(485,933)
26	380.00	SERVICES (SMRP)	24,618,021	1,752,068	(398,548)	-	25,971,541	(8,819,702)	5.20%	102,746	-	(398,548)	(234,160)	-	(9,349,664)
27	382.00	METER INSTALLATIONS (SMRP)	1,323,058	26,483	(3,939)	-	1,345,602	(92,215)	2.13%	2,203	-	(3,939)	(2,086)	-	(96,036)
28	383.00	HOUSE REGULATORS (SMRP)	665,162	25,241	(323)	-	690,080	3,111	1.92%	1,105	-	(323)	(210)	-	3,684
29		TOTAL SMRP PLANT	103,205,255	5,291,228	(461,499)	-	108,034,984	(10,603,322)		223,326	-	(461,499)	(248,018)	-	(11,089,513)
30		TOTAL GAS PLANT IN SERVICE	1,012,385,292	3,620,749	(539,878)	-	1,015,466,163	209,127,374		3,292,356	-	(539,878)	(561,586)	-	211,318,266

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 61 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			07/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	07/31/27 PLANT ENDING BALANCE	07/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	07/31/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,766	Amort.	188	-	-	-	-	59,954
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,450,607	178,146	(14)	-	17,628,740	6,977,296	Amort.	267,628	-	(14)	-	-	7,244,910
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,134,066	89,724	(3,628)	-	10,220,162	3,069,918	Amort.	176,437	-	(3,628)	-	-	3,242,726
6		TOTAL INTANGIBLE PLANT	27,652,957	267,871	(3,642)	-	27,917,186	10,106,979		444,253	-	(3,642)	-	-	10,547,590
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,982,652	8,451	(1,862)	-	3,989,241	440,833	Non-Dep.	-	-	(1,862)	(615)	-	438,356
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,260,932	1.11%	3,590	-	-	-	-	1,264,522
12	375.00	REGULATING STRUCTURES	3,676,368	10,198	(1,504)	-	3,685,061	725,849	2.55%	8,852	-	(1,504)	(497)	-	732,700
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,394,576	2.55%	23,744	-	-	-	-	5,418,319
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	705,437	Amort.	2,087	-	-	-	-	707,524
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	25,156	2.03%	287	-	-	-	-	25,443
20	376.00	MAINS (LESS SMRP)	501,590,336	261,084	18,880	-	501,870,300	97,188,958	1.96%	994,794	-	18,880	(105,529)	-	98,097,102
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,335,398	82,970	35,623	-	33,453,991	1,066,928	3.11%	105,528	-	35,623	(1,275)	-	1,206,804
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	491,176	2.46%	3,939	-	-	-	-	495,115
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	249,856,683	154,844	97,144	-	250,108,672	88,065,867	5.20%	1,214,372	-	97,144	(226,219)	-	89,151,164
28	381.00	METERS	21,789,492	136,847	(27,397)	-	21,898,943	2,640,629	3.93%	75,481	-	(27,397)	(9,047)	-	2,679,666
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	3,974,894	7.34%	48,698	-	-	-	-	4,023,592
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,549,313	700	(4,999)	-	12,545,015	5,717,531	2.13%	30,254	-	(4,999)	(1,309)	-	5,741,477
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,723,292	14,090	(5,223)	-	9,732,159	4,239,019	1.92%	22,796	-	(5,223)	(134)	-	4,256,459
32	384.00	HOUSE REGULATOR INSTALLATIONS	(392)	14	(17)	-	(396)	(781)	0.00%	(0)	-	(17)	(6)	-	(804)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,120,544	25,427	(4,218)	-	7,141,753	1,749,904	4.49%	35,412	-	(4,218)	(1,393)	-	1,779,705
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,226)	4.65%	47	-	-	-	-	(45,179)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,394,021	91,053	(25,457)	-	3,459,618	(531,263)	4.65%	15,509	-	(25,457)	(8,408)	-	(549,619)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,224	4.65%	56	-	-	-	-	7,280
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	870,712,209	785,679	80,970	-	871,578,858	214,136,729		2,585,446	-	80,970	(354,432)	-	216,448,713

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 62 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	07/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	07/31/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	07/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	07/31/27 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	545,605	5.00%	7,344	-	-	-	-	552,949
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	218,406	20.00%	10,103	-	-	-	-	228,509
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,294	0.66%	57	-	-	-	-	18,351
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,109	0.66%	29	-	-	-	-	45,137
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,203,581	73,058	(7,112)	-	7,269,527	2,289,210	4.00%	27,184	-	(7,112)	(2,349)	-	2,306,933
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,402	0.00%	77	-	-	-	-	172,479
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	78,542	6.67%	728	-	-	-	-	79,270
16		TOTAL GENERAL PLANT	9,843,105	73,058	(7,112)	-	9,909,051	3,374,426		45,522	-	(7,112)	(2,349)	-	3,410,487
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(289,236)	Amort.	(2,144)	-	-	-	-	(291,380)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(289,236)		(2,144)	-	-	-	-	(291,380)
20		SUBTOTAL PLANT (LESS SMRP)	907,431,179	1,126,608	70,216	-	908,628,003	227,328,898		3,073,077	-	70,216	(356,780)	-	230,115,410
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	907,431,179	1,126,608	70,216	-	908,628,003	222,407,779		3,073,077	-	70,216	(356,780)	-	225,194,291
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	80,425,141	3,374,534	(510,232)	-	83,289,443	(1,161,563)	1.96%	123,045	-	(510,232)	(279,293)	-	(1,828,043)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(397,381)	-	(45,450)	-	(442,831)	(485,933)	3.11%	(1,148)	-	(45,450)	(1,675)	-	(534,207)
26	380.00	SERVICES (SMRP)	25,971,541	1,500,964	(383,022)	-	27,089,483	(9,349,664)	5.20%	108,080	-	(383,022)	(322,206)	-	(9,946,812)
27	382.00	METER INSTALLATIONS (SMRP)	1,345,602	37,052	(3,935)	-	1,378,719	(96,036)	2.13%	2,256	-	(3,935)	(1,309)	-	(99,024)
28	383.00	HOUSE REGULATORS (SMRP)	690,080	10,848	(1,656)	-	699,272	3,684	1.92%	1,137	-	(1,656)	(134)	-	3,031
29		TOTAL SMRP PLANT	108,034,984	4,923,398	(944,295)	-	112,014,087	(11,089,513)		233,370	-	(944,295)	(604,617)	-	(12,405,055)
30		TOTAL GAS PLANT IN SERVICE	1,015,466,163	6,050,006	(874,079)	-	1,020,642,090	211,318,266		3,306,447	-	(874,079)	(961,398)	-	212,789,236

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 63 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	08/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	08/31/27 PLANT ENDING BALANCE	08/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	08/31/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13)=6+8+9+10+11+12 \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	59,954	Amort.	188	-	-	-	-	60,142
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,628,740	341,149	(26,998)	-	17,942,892	7,244,910	Amort.	271,474	-	(26,998)	-	-	7,489,385
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,220,162	171,822	-	-	10,391,984	3,242,726	Amort.	178,616	-	-	-	-	3,421,343
6		TOTAL INTANGIBLE PLANT	27,917,186	512,971	(26,998)	-	28,403,159	10,547,590		450,278	-	(26,998)	-	-	10,970,871
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,989,241	16,183	(3,566)	-	4,001,858	438,356	Non-Dep.	-	-	(3,566)	(607)	-	434,183
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,264,522	1.11%	3,590	-	-	-	-	1,268,113
12	375.00	REGULATING STRUCTURES	3,685,061	19,529	(2,881)	-	3,701,709	732,700	2.55%	8,882	-	(2,881)	(490)	-	738,211
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,418,319	2.55%	23,744	-	-	-	-	5,442,063
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	707,524	Amort.	2,087	-	-	-	-	709,611
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	25,443	2.03%	287	-	-	-	-	25,731
20	376.00	MAINS (LESS SMRP)	501,870,300	5,373,194	(927,856)	-	506,315,637	98,097,102	1.96%	1,000,247	-	(927,856)	(162,319)	-	98,007,174
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,453,991	158,888	18,059	-	33,630,938	1,206,804	3.11%	105,980	-	18,059	(4,422)	-	1,326,421
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	495,115	2.46%	3,939	-	-	-	-	499,055
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	250,108,672	1,347,053	(233,843)	-	251,221,881	89,151,164	5.20%	1,218,150	-	(233,843)	(217,108)	-	89,918,364
28	381.00	METERS	21,898,943	262,062	(52,465)	-	22,108,540	2,679,666	3.93%	76,024	-	(52,465)	(8,927)	-	2,694,298
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	4,023,592	7.34%	48,698	-	-	-	-	4,072,290
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,545,015	(12,377)	(8,963)	-	12,523,675	5,741,477	2.13%	30,247	-	(8,963)	(3,484)	-	5,759,277
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,732,159	37	(12,722)	-	9,719,474	4,256,459	1.92%	22,804	-	(12,722)	(353)	-	4,266,188
32	384.00	HOUSE REGULATOR INSTALLATIONS	(396)	27	(33)	-	(402)	(804)	0.00%	(0)	-	(33)	(6)	-	(843)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,141,753	48,693	(8,077)	-	7,182,368	1,779,705	4.49%	35,566	-	(8,077)	(1,375)	-	1,805,819
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,179)	4.65%	47	-	-	-	-	(45,132)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,459,618	174,366	(48,749)	-	3,585,235	(549,619)	4.65%	15,944	-	(48,749)	(8,296)	-	(590,721)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,280	4.65%	56	-	-	-	-	7,335
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	871,578,858	7,387,655	(1,281,096)	-	877,685,417	216,448,713		2,596,293	-	(1,281,096)	(407,386)	-	217,356,525

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 64 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	08/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	08/31/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	08/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	08/31/27 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	552,949	5.00%	7,344	-	-	-	-	560,294
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	228,509	20.00%	10,103	-	-	-	-	238,612
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,351	0.66%	57	-	-	-	-	18,408
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,137	0.66%	29	-	-	-	-	45,166
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,269,527	139,907	(13,620)	-	7,395,814	2,306,933	4.00%	27,545	-	(13,620)	(2,317)	-	2,318,541
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,479	0.00%	77	-	-	-	-	172,557
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	79,270	6.67%	728	-	-	-	-	79,998
16		TOTAL GENERAL PLANT	9,909,051	139,907	(13,620)	-	10,035,338	3,410,487		45,883	-	(13,620)	(2,317)	-	3,440,432
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(291,380)	Amort.	(2,144)	-	-	-	-	(293,525)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(291,380)		(2,144)	-	-	-	-	(293,525)
20		SUBTOTAL PLANT (LESS SMRP)	908,628,003	8,040,533	(1,321,713)	-	915,346,823	230,115,410		3,090,309	-	(1,321,713)	(409,703)	-	231,474,303
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	908,628,003	8,040,533	(1,321,713)	-	915,346,823	225,194,291		3,090,309	-	(1,321,713)	(409,703)	-	226,553,184
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	83,289,443	1,589,000	(13,082)	-	84,865,361	(1,828,043)	1.96%	126,376	-	(13,082)	(9,136)	-	(1,723,885)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(442,831)	-	(36,878)	-	(479,709)	(534,207)	3.11%	(1,262)	-	(36,878)	(7,333)	-	(579,680)
26	380.00	SERVICES (SMRP)	27,089,483	1,823,813	(313,612)	-	28,599,684	(9,946,812)	5.20%	113,753	-	(313,612)	(311,819)	-	(10,458,490)
27	382.00	METER INSTALLATIONS (SMRP)	1,378,719	84,672	(8,145)	-	1,455,246	(99,024)	2.13%	2,360	-	(8,145)	(3,484)	-	(108,293)
28	383.00	HOUSE REGULATORS (SMRP)	699,272	47,718	(451)	-	746,539	3,031	1.92%	1,189	-	(451)	(353)	-	3,416
29		TOTAL SMRP PLANT	112,014,087	3,545,203	(372,168)	-	115,187,122	(12,405,055)		242,416	-	(372,168)	(332,124)	-	(12,866,932)
30		TOTAL GAS PLANT IN SERVICE	1,020,642,090	11,585,736	(1,693,881)	-	1,030,533,944	212,789,236		3,332,725	-	(1,693,881)	(741,827)	-	213,686,253

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 65 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			09/01/27 PLANT BEGINNING				09/30/27 PLANT ENDING	09/01/27 RESERVE BEGINNING	DEPRECIATION ACCRUAL	RESERVE DEPRECIATION			COST OF REMOVAL	TRANSFERS	09/30/27 RESERVE ENDING
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BALANCE	BALANCE	RATES	ACCRUAL	AMORTIZATION ADJUSTMENTS	RETIREMENTS			BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$	
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	60,142	Amort.	188	-	-	-	60,331	
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,942,892	294,710	(63,589)	-	18,174,013	7,489,385	Amort.	273,878	-	(30,236)	-	7,733,028	
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,391,984	148,432	-	-	10,540,416	3,421,343	Amort.	181,285	-	-	-	3,602,628	
6		TOTAL INTANGIBLE PLANT	28,403,159	443,142	(63,589)	-	28,782,713	10,970,871		455,352	-	(30,236)	-	11,395,987	
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	4,001,858	13,980	(3,080)	-	4,012,758	434,183	Non-Dep.	-	-	(3,080)	(503)	430,600	
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,268,113	1.11%	3,590	-	-	-	1,271,703	
12	375.00	REGULATING STRUCTURES	3,701,709	16,870	(2,489)	-	3,716,091	738,211	2.55%	8,920	-	(2,489)	(406)	744,236	
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	(78)	
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	(963)	
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,442,063	2.55%	23,744	-	-	-	5,465,807	
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	709,611	Amort.	2,087	-	-	-	711,698	
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	25,731	2.03%	287	-	-	-	26,018	
20	376.00	MAINS (LESS SMRP)	506,315,637	2,033,596	(812,852)	-	507,536,381	98,007,174	1.96%	1,006,835	-	(812,852)	(142,013)	98,059,143	
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,630,938	137,259	4,952	-	33,773,149	1,326,421	3.11%	106,475	-	4,952	(1,598)	1,436,250	
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	(1,360)	
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	0	
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	499,055	2.46%	3,939	-	-	-	502,994	
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	
27	380.00	SERVICES (LESS SMRP)	251,221,881	1,264,697	(103,224)	-	252,383,354	89,918,364	5.20%	1,224,078	-	(103,224)	(195,438)	90,843,780	
28	381.00	METERS	22,108,540	226,389	(45,323)	-	22,289,606	2,694,298	3.93%	76,688	-	(45,323)	(7,394)	2,718,269	
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	4,072,290	7.34%	48,698	-	-	-	4,120,988	
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,523,675	31,768	(3,633)	-	12,551,810	5,759,277	2.13%	30,275	-	(3,633)	(8,794)	5,777,125	
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,719,474	20,341	(10,755)	-	9,729,060	4,266,188	1.92%	22,814	-	(10,755)	(337)	4,277,911	
32	384.00	HOUSE REGULATOR INSTALLATIONS	(402)	23	(29)	-	(407)	(843)	0.00%	(0)	-	(29)	(5)	(876)	
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,182,368	42,064	(6,978)	-	7,217,455	1,805,819	4.49%	35,754	-	(6,978)	(1,139)	1,833,457	
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	
35	387.40	OTHER EQUIP -FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	1,260,704	
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	(187,775)	
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,132)	4.65%	47	-	-	-	(45,084)	
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	(51,442)	
39	387.45	OTHER EQUIP-TELEMETERING	3,585,235	150,631	(42,113)	-	3,693,753	(590,721)	4.65%	16,476	-	(42,113)	(6,872)	(623,229)	
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,335	4.65%	56	-	-	-	7,391	
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	877,685,417	3,937,618	(1,025,524)	-	880,597,511	217,356,525		2,610,764	-	(1,025,524)	(364,497)	218,577,268	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 66 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			09/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	09/30/27 PLANT ENDING BALANCE	09/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRAUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	09/30/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		<u>GENERAL PLANT</u>													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	560,294	5.00%	7,344	-	-	-	-	567,638
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	238,612	20.00%	10,103	-	-	-	-	248,715
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,408	0.66%	57	-	-	-	-	18,465
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,166	0.66%	29	-	-	-	-	45,194
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,395,814	120,862	(11,766)	-	7,504,910	2,318,541	4.00%	27,986	-	(11,766)	(1,919)	-	2,332,842
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,557	0.00%	77	-	-	-	-	172,634
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	79,998	6.67%	728	-	-	-	-	80,725
16		TOTAL GENERAL PLANT	10,035,338	120,862	(11,766)	-	10,144,434	3,440,432		46,324	-	(11,766)	(1,919)	-	3,473,071
17		<u>OTHER PLANT</u>													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(293,525)	Amort.	(2,144)	-	-	-	-	(295,669)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(293,525)		(2,144)	-	-	-	-	(295,669)
20		SUBTOTAL PLANT (LESS SMRP)	915,346,823	4,501,622	(1,100,878)	-	918,747,566	231,474,303		3,110,295	-	(1,067,525)	(366,417)	-	233,150,657
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	915,346,823	4,501,622	(1,100,878)	-	918,747,566	226,553,184		3,110,295	-	(1,067,525)	(366,417)	-	228,229,538
23		<u>SMRP PLANT</u>													
24	376.00	MAINS (SMRP)	84,865,361	3,980,863	-	-	88,846,224	(1,723,885)	1.96%	130,543	-	-	-	-	(1,593,342)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(479,709)	-	(21,209)	-	(500,918)	(579,680)	3.11%	(1,342)	-	(21,209)	(813)	-	(603,044)
26	380.00	SERVICES (SMRP)	28,599,684	1,474,532	(369,708)	-	29,704,508	(10,458,490)	5.20%	119,397	-	(369,708)	(273,886)	-	(10,982,687)
27	382.00	METER INSTALLATIONS (SMRP)	1,455,246	30,686	(11,146)	-	1,474,786	(108,293)	2.13%	2,452	-	(11,146)	(8,794)	-	(125,781)
28	383.00	HOUSE REGULATORS (SMRP)	746,539	20,914	(625)	-	766,828	3,416	1.92%	1,251	-	(625)	(337)	-	3,705
29		TOTAL SMRP PLANT	115,187,122	5,506,995	(402,688)	-	120,291,429	(12,866,932)		252,301	-	(402,688)	(283,830)	-	(13,301,149)
30		TOTAL GAS PLANT IN SERVICE	1,030,533,944	10,008,617	(1,503,566)	-	1,039,038,995	213,686,253		3,362,596	-	(1,470,213)	(650,247)	-	214,928,389

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 67 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	10/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	10/31/27 PLANT ENDING BALANCE	10/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	DEPRECIATION ACCRUAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	10/31/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)=(6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep.	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	60,331	Amort.	188	-	-	-	-	60,519
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,174,013	291,595	(230,009)	-	18,235,598	7,733,028	Amort.	274,827	-	(230,009)	-	-	7,777,845
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,540,416	146,863	-	-	10,687,279	3,602,628	Amort.	183,396	-	-	-	-	3,786,023
6		TOTAL INTANGIBLE PLANT	28,782,713	438,458	(230,009)	-	28,991,161	11,395,987		458,411	-	(230,009)	-	-	11,624,388
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	4,012,758	13,833	(3,048)	-	4,023,543	430,600	Non-Dep.	-	-	(3,048)	(709)	-	426,843
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,271,703	1.11%	3,590	-	-	-	-	1,275,293
12	375.00	REGULATING STRUCTURES	3,716,091	16,692	(2,462)	-	3,730,321	744,236	2.55%	8,954	-	(2,462)	(573)	-	750,155
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,465,807	2.55%	23,744	-	-	-	-	5,489,551
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	711,698	Amort.	2,087	-	-	-	-	713,786
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	26,018	2.03%	287	-	-	-	-	26,305
20	376.00	MAINS (LESS SMRP)	507,536,381	1,698,211	(713,284)	-	508,521,308	98,059,143	1.96%	1,010,645	-	(713,284)	(135,336)	-	98,221,168
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,773,149	135,808	(16,085)	-	33,892,872	1,436,250	3.11%	106,886	-	(16,085)	(3,401)	-	1,523,650
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	502,994	2.46%	3,939	-	-	-	-	506,934
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	252,383,354	523,960	(181,519)	-	252,725,795	90,843,780	5.20%	1,228,264	-	(181,519)	(170,404)	-	91,720,121
28	381.00	METERS	22,289,606	223,996	(44,844)	-	22,468,758	2,718,269	3.93%	77,300	-	(44,844)	(10,430)	-	2,740,295
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	4,120,988	7.34%	48,698	-	-	-	-	4,169,686
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,551,810	(3,422)	(9,543)	-	12,538,844	5,777,125	2.13%	30,309	-	(9,543)	(2,728)	-	5,795,163
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,729,060	30,473	(10,681)	-	9,748,852	4,277,911	1.92%	22,854	-	(10,681)	(297)	-	4,289,787
32	384.00	HOUSE REGULATOR INSTALLATIONS	(407)	23	(29)	-	(413)	(876)	0.00%	(0)	-	(29)	(7)	-	(912)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,217,455	41,620	(6,904)	-	7,252,170	1,833,457	4.49%	35,928	-	(6,904)	(1,606)	-	1,860,874
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,084)	4.65%	47	-	-	-	-	(45,037)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,693,753	149,038	(41,668)	-	3,801,123	(623,229)	4.65%	16,968	-	(41,668)	(9,693)	-	(657,622)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,391	4.65%	56	-	-	-	-	7,447
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	880,597,511	2,830,231	(1,030,067)	-	882,397,675	218,577,268		2,620,556	-	(1,030,067)	(335,183)	-	219,832,574

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 68 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	10/01/27 PLANT BEGINNING BALANCE (1) \$	ADDITIONS (2) \$	RETIREMENTS (3) \$	TRANSFERS (4) \$	10/31/27 PLANT ENDING BALANCE (5)=(1+2+3+4) \$	10/01/27 RESERVE BEGINNING BALANCE (6) \$	DEPRECIATION ACCURAL RATES (7) %	DEPRECIATION ACCURAL (8) \$	RESERVE AMORTIZATION ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	COST OF REMOVAL (11) \$	TRANSFERS (12) \$	10/31/27 RESERVE ENDING BALANCE (13=6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	567,638	5.00%	7,344	-	-	-	-	574,982
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	248,715	20.00%	10,103	-	-	-	-	258,818
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,465	0.66%	57	-	-	-	-	18,522
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,194	0.66%	29	-	-	-	-	45,223
7	393.00	STORES EQUIPMENT	-	-	-	-	-	Amort.	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,504,910	119,584	(11,641)	-	7,612,853	2,332,842	4.00%	28,393	-	(11,641)	(2,708)	-	2,346,886
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,634	0.00%	77	-	-	-	-	172,711
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	80,725	6.67%	728	-	-	-	-	81,453
16		TOTAL GENERAL PLANT	10,144,434	119,584	(11,641)	-	10,252,377	3,473,071		46,731	-	(11,641)	(2,708)	-	3,505,453
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(295,669)	Amort.	(2,144)	-	-	-	-	(297,813)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(295,669)		(2,144)	-	-	-	-	(297,813)
20		SUBTOTAL PLANT (LESS SMRP)	918,747,566	3,388,273	(1,271,718)	-	920,864,121	233,150,657		3,123,553	-	(1,271,718)	(337,891)	-	234,664,602
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	918,747,566	3,388,273	(1,271,718)	-	920,864,121	228,229,538		3,123,553	-	(1,271,718)	(337,891)	-	229,743,483
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	88,846,224	4,252,665	(90,975)	-	93,007,914	(1,593,342)	1.96%	136,650	-	(90,975)	(64,983)	-	(1,612,650)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(500,918)	-	-	-	(500,918)	(603,044)	3.11%	(1,371)	-	-	-	-	(604,415)
26	380.00	SERVICES (SMRP)	29,704,508	2,186,310	(286,413)	-	31,604,405	(10,982,687)	5.20%	125,882	-	(286,413)	(281,060)	-	(11,424,279)
27	382.00	METER INSTALLATIONS (SMRP)	1,474,786	65,216	(5,080)	-	1,534,922	(125,781)	2.13%	2,527	-	(5,080)	(2,728)	-	(131,061)
28	383.00	HOUSE REGULATORS (SMRP)	766,828	10,345	(578)	-	776,595	3,705	1.92%	1,279	-	(578)	(297)	-	4,110
29		TOTAL SMRP PLANT	120,291,429	6,514,536	(383,046)	-	126,422,919	(13,301,149)		264,967	-	(383,046)	(349,068)	-	(13,768,295)
30		TOTAL GAS PLANT IN SERVICE	1,039,038,995	9,902,809	(1,654,764)	-	1,047,287,040	214,928,389		3,388,520	-	(1,654,764)	(686,958)	-	215,975,187

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 69 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			11/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	11/30/27 PLANT ENDING BALANCE	11/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION		RETIREMENTS	COST OF REMOVAL	TRANSFERS	11/30/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCRUAL (8) \$	ADJUSTMENTS (9) \$	(10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	60,519	Amort.	188	-	-	-	-	60,707
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,235,598	354,387	(161,428)	-	18,428,557	7,777,845	Amort.	276,839	-	(161,428)	-	-	7,893,257
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,687,279	178,489	(41,925)	-	10,823,843	3,786,023	Amort.	184,983	-	(41,925)	-	-	3,929,081
6		TOTAL INTANGIBLE PLANT	28,991,161	532,875	(203,353)	-	29,320,683	11,624,388		462,010	-	(203,353)	-	-	11,883,045
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	4,023,543	16,811	(3,704)	-	4,036,650	426,843	Non-Dep.	-	-	(3,704)	(649)	-	422,490
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,275,293	1.11%	3,590	-	-	-	-	1,278,883
12	375.00	REGULATING STRUCTURES	3,730,321	20,287	(2,993)	-	3,747,615	750,155	2.55%	8,992	-	(2,993)	(524)	-	755,631
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	(78)	2.55%	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,489,551	2.55%	23,744	-	-	-	-	5,513,295
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	713,786	Amort.	2,087	-	-	-	-	715,873
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	26,305	2.03%	287	-	-	-	-	26,593
20	376.00	MAINS (LESS SMRP)	508,521,308	650,533	(977,448)	-	508,194,393	98,221,168	1.96%	1,013,514	-	(977,448)	(183,386)	-	98,073,848
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,892,872	165,053	(19,231)	-	34,038,694	1,523,650	3.11%	107,308	-	(19,231)	(2,576)	-	1,609,150
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	506,934	2.46%	3,939	-	-	-	-	510,873
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	252,725,795	1,613,576	(131,161)	-	254,208,210	91,720,121	5.20%	1,233,237	-	(131,161)	(264,642)	-	92,557,555
28	381.00	METERS	22,468,758	272,231	(54,500)	-	22,686,489	2,740,295	3.93%	77,975	-	(54,500)	(9,548)	-	2,754,222
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	4,169,686	7.34%	48,698	-	-	-	-	4,218,384
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,538,844	37,148	(8,052)	-	12,567,941	5,795,163	2.13%	30,346	-	(8,052)	(7,900)	-	5,809,557
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,748,852	49,608	(12,984)	-	9,785,476	4,289,787	1.92%	22,920	-	(12,984)	(384)	-	4,299,339
32	384.00	HOUSE REGULATOR INSTALLATIONS	(413)	28	(35)	-	(420)	(912)	0.00%	(0)	-	(35)	(6)	-	(953)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,252,170	50,582	(8,391)	-	7,294,361	1,860,874	4.49%	36,119	-	(8,391)	(1,470)	-	1,887,132
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(45,037)	4.65%	47	-	-	-	-	(44,990)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,801,123	181,132	(50,641)	-	3,931,614	(657,622)	4.65%	17,509	-	(50,641)	(8,874)	-	(699,628)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,447	4.65%	56	-	-	-	-	7,503
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	882,397,675	3,056,989	(1,269,139)	-	884,185,526	219,832,574		2,630,368	-	(1,269,139)	(479,959)	-	220,713,844

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 70 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			11/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	11/30/27 PLANT ENDING BALANCE	11/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	11/30/27 RESERVE ENDING BALANCE
			(1) \$	(2) \$	(3) \$	(4) \$	(5)=(1+2+3+4) \$	(6) \$	(7) %	ACCUAL (8) \$	ADJUSTMENTS (9) \$	RETIREMENTS (10) \$	(11) \$	(12) \$	(13)=(6+8+9+10+11+12) \$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,374.63	-	-	-	1,602,374.63	574,982.05	5.00%	7,344.22	-	-	-	-	582,326.27
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0.00)	0.00%	-	-	-	-	-	(0.00)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397.48	-	-	-	591,397.48	258,818.38	20.00%	10,103.04	-	-	-	-	268,921.42
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924.40	-	-	-	48,924.40	18,521.96	0.66%	57.08	-	-	-	-	18,579.04
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462.20	-	-	-	24,462.20	45,222.91	0.66%	28.54	-	-	-	-	45,251.45
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193.18)	4.00%	-	-	-	-	-	(5,193.18)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,071.50)	4.00%	-	-	-	-	-	(26,071.50)
10	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937.36	Amort.	-	-	-	-	-	37,937.36
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185.21	4.00%	-	-	-	-	-	185.21
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,612,852.84	145,335.13	(14,148.11)	-	7,744,039.85	2,346,885.72	4.00%	28,841.25	-	(14,148.11)	(2,478.67)	-	2,359,100.19
13	395.00	LABORATORY	59,420.07	-	-	-	59,420.07	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547.00	-	-	-	185,547.00	172,711.24	0.00%	77.31	-	-	-	-	172,788.55
15	398.00	MISCELLANEOUS EQUIPMENT	127,397.98	-	-	-	127,397.98	81,453.03	6.67%	727.73	-	-	-	-	82,180.76
16		TOTAL GENERAL PLANT	10,252,376.60	145,335.13	(14,148.11)	-	10,383,563.61	3,505,453.18		47,179.17	-	(14,148.11)	(2,478.67)	-	3,536,005.57
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092.00)	-	-	-	(777,092.00)	(297,812.98)	Amort.	(2,144.17)	-	-	-	-	(299,957.15)
19		TOTAL OTHER PLANT	(777,092.00)	-	-	-	(777,092.00)	(297,812.98)		(2,144.17)	-	-	-	-	(299,957.15)
20		SUBTOTAL PLANT (LESS SMRP)	920,864,121.22	3,735,199.72	(1,486,640.08)	-	923,112,680.85	234,664,601.57		3,137,413.41	-	(1,486,640.08)	(482,437.79)	-	235,832,937.10
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,118.96)		-	-	-	-	-	(4,921,118.96)
22		TOTAL PLANT (LESS SMRP)	920,864,121.22	3,735,199.72	(1,486,640.08)	-	923,112,680.85	229,743,482.61		3,137,413.41	-	(1,486,640.08)	(482,437.79)	-	230,911,818.14
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	93,007,914.15	6,581,804.00	-	-	99,589,718.15	(1,612,650.02)	1.96%	144,707.71	-	-	-	-	(1,467,942.31)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(500,918.02)	-	(318.00)	-	(501,236.02)	(604,415.49)	3.11%	(1,371.69)	-	(318.00)	(537.19)	-	(606,642.37)
26	380.00	SERVICES (SMRP)	31,604,405.37	1,680,324.00	(437,536.00)	-	32,847,193.37	(11,424,278.54)	5.20%	132,664.79	-	(437,536.00)	(365,944.00)	-	(12,095,093.75)
27	382.00	METER INSTALLATIONS (SMRP)	1,534,922.08	37,952.00	(9,720.00)	-	1,563,154.08	(131,061.33)	2.13%	2,611.23	-	(9,720.00)	(7,899.74)	-	(146,069.84)
28	383.00	HOUSE REGULATORS (SMRP)	776,595.03	-	(700.00)	-	775,895.03	4,110.01	1.92%	1,287.61	-	(700.00)	(383.72)	-	4,313.90
29		TOTAL SMRP PLANT	126,422,918.61	8,300,080.00	(448,274.00)	-	134,274,724.61	(13,768,295.36)		279,899.65	-	(448,274.00)	(374,764.65)	-	(14,311,434.36)
30		TOTAL GAS PLANT IN SERVICE	1,047,287,039.83	12,035,279.72	(1,934,914.08)	-	1,057,387,405.46	215,975,187.24		3,417,313.06	-	(1,934,914.08)	(857,202.44)	-	216,600,383.78

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 71 OF 72
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION							
			12/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	12/31/27 PLANT ENDING BALANCE	12/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCRUAL RATES	RESERVE DEPRECIATION AMORTIZATION			COST OF REMOVAL	TRANSFERS	12/31/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	ACCRUAL	ADJUSTMENTS	RETIREMENTS	(11)	(12)	(13)=6+8+9+10+11+12
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT													
2	301.00	ORGANIZATION	521	-	-	-	521	-	Non-Dep	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763	60,707	Amort.	188	-	-	-	-	60,895
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,428,557	536,781	(249,945)	-	18,715,393	7,893,257	Amort.	279,046	-	(249,945)	-	-	7,922,358
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,823,843	270,353	-	-	11,094,196	3,929,081	Amort.	187,387	-	-	-	-	4,116,468
6		TOTAL INTANGIBLE PLANT	29,320,683	807,134	(249,945)	-	29,877,872	11,883,045		466,621	-	(249,945)	-	-	12,099,721
7		DISTRIBUTION PLANT (LESS SMRP)													
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478	-	Non-Dep.	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	4,036,650	25,464	(5,611)	-	4,056,503	422,490	Non-Dep.	-	-	(5,611)	(567)	-	416,313
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	1.36%	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649	1,278,883	1.11%	3,590	-	-	-	-	1,282,473
12	375.00	REGULATING STRUCTURES	3,747,615	30,728	(4,533)	-	3,773,810	755,631	2.55%	9,044	-	(4,533)	(458)	-	759,685
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	-	-	-	-	-	(78)	-	-	-	-	-	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	-	-	-	-	(963)	2.55%	-	-	-	-	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	2.55%	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	-	-	-	9,466,014	5,513,295	2.55%	23,744	-	-	-	-	5,537,039
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588	715,873	Amort.	2,087	-	-	-	-	717,960
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125	26,593	2.03%	287	-	-	-	-	26,880
20	376.00	MAINS (LESS SMRP)	508,194,393	2,742,042	(1,104,469)	-	509,831,966	98,073,848	1.96%	1,017,773	-	(1,104,469)	(58,576)	-	97,928,576
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	34,038,694	250,002	(8,394)	-	34,280,302	1,609,150	3.11%	107,918	-	(8,394)	(3,671)	-	1,705,003
22	378.10	M & R STATION EQUIP-GENERAL	-	-	-	-	-	(1,360)	3.11%	-	-	-	-	-	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	3.11%	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	-	-	-	-	0	3.11%	-	-	-	-	-	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	-	-	-	1,555,048	510,873	2.46%	3,939	-	-	-	-	514,813
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	2.46%	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	254,208,210	3,509,003	(497,609)	-	257,219,605	92,557,555	5.20%	1,244,364	-	(497,609)	(197,415)	-	93,106,895
28	381.00	METERS	22,686,489	412,342	(82,550)	-	23,016,280	2,754,222	3.93%	78,906	-	(82,550)	(8,336)	-	2,742,241
29	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969	4,218,384	7.34%	48,698	-	-	-	-	4,267,082
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,567,941	73,939	(23,620)	-	12,618,260	5,809,557	2.13%	30,451	-	(23,620)	(1,453)	-	5,814,936
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,785,476	52,668	(20,281)	-	9,817,863	4,299,339	1.92%	23,003	-	(20,281)	(178)	-	4,301,882
32	384.00	HOUSE REGULATOR INSTALLATIONS	(420)	42	(53)	-	(430)	(953)	0.00%	(0)	-	(53)	(5)	-	(1,010)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,294,361	76,615	(12,710)	-	7,358,267	1,887,132	4.49%	36,383	-	(12,710)	(1,284)	-	1,909,522
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	-	-	-	-	1,260,704	4.65%	-	-	-	-	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	-	-	-	-	(187,775)	4.65%	-	-	-	-	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	-	-	-	10,362	(44,990)	4.65%	47	-	-	-	-	(44,943)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-	-	-	(51,442)	4.65%	-	-	-	-	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,931,614	274,357	(76,704)	-	4,129,266	(699,628)	4.65%	18,255	-	(76,704)	(7,747)	-	(765,824)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	-	-	-	12,269	7,503	4.65%	56	-	-	-	-	7,559
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	0.00%	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	884,185,526	7,447,202	(1,836,533)	-	889,796,195	220,713,844		2,648,547	-	(1,836,533)	(279,689)	-	221,246,169

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DETAIL OF ACTUAL & FORECASTED PLANT, ACCUMULATED RESERVE FOR DEPRECIATION & DEPRECIATION EXPENSE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

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

WPB-2.1.C
SHEET 72 OF 72
WITNESS: L. BLACK

		GAS PLANT IN SERVICE					RESERVE FOR DEPRECIATION & AMORTIZATION								
LINE NO.	ACCT. NO.	DESCRIPTION	12/01/27 PLANT BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	12/31/27 PLANT ENDING BALANCE	12/01/27 RESERVE BEGINNING BALANCE	DEPRECIATION ACCURAL RATES	DEPRECIATION ACCURAL	RESERVE AMORTIZATION ADJUSTMENTS	RETIREMENTS	COST OF REMOVAL	TRANSFERS	12/31/27 RESERVE ENDING BALANCE
			(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13=6+8+9+10+11+12)
			\$	\$	\$	\$	\$	\$	%	\$	\$	\$	\$	\$	\$
1		GENERAL PLANT													
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	-	-	-	1,602,375	582,326	5.00%	7,344	-	-	-	-	589,670
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-	-	-	(0)	0.00%	-	-	-	-	-	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	-	-	-	591,397	268,921	20.00%	10,103	-	-	-	-	279,024
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	18,579	0.66%	57	-	-	-	-	18,636
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	24,462	-	-	-	24,462	45,251	0.66%	29	-	-	-	-	45,280
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	Amort.	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	-	-	-	-	-	(5,193)	4.00%	-	-	-	-	-	(5,193)
9	394.11	TOOLS.SHOP, & GAR EQ-CNG STATIONARY	-	-	-	-	-	(26,072)	4.00%	-	-	-	-	-	(26,072)
10	394.13	TOOLS.SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-	-	-	37,937	Amort.	-	-	-	-	-	37,937
11	394.20	TOOLS.SHOP, & GAR EQ-SHOP EQUIP	-	-	-	-	-	185	4.00%	-	-	-	-	-	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	7,744,040	220,136	(21,430)	-	7,942,746	2,359,100	4.00%	29,460	-	(21,430)	(2,164)	-	2,364,966
13	395.00	LABORATORY	59,420	-	-	-	59,420	-	5.50%	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	172,789	0.00%	77	-	-	-	-	172,866
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	82,181	6.67%	728	-	-	-	-	82,908
16		TOTAL GENERAL PLANT	10,383,564	220,136	(21,430)	-	10,582,270	3,536,006		47,798	-	(21,430)	(2,164)	-	3,560,209
17		OTHER PLANT													
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(299,957)	Amort.	(2,144)	-	-	-	-	(302,101)
19		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(299,957)		(2,144)	-	-	-	-	(302,101)
20		SUBTOTAL PLANT (LESS SMRP)	923,112,681	8,474,472	(2,107,908)	-	929,479,245	235,832,937		3,160,822	-	(2,107,908)	(281,853)	-	236,603,998
21		RETIREMENT WORK IN PROGRESS	-	-	-	-	-	(4,921,119)		-	-	-	-	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	923,112,681	8,474,472	(2,107,908)	-	929,479,245	230,911,818		3,160,822	-	(2,107,908)	(281,853)	-	231,682,879
23		SMRP PLANT													
24	376.00	MAINS (SMRP)	99,589,718	8,212,619	(376,049)	-	107,426,289	(1,467,942)	1.96%	155,522	-	(376,049)	(218,677)	-	(1,907,147)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING (SMRP)	(501,236)	-	(21,216)	-	(522,452)	(606,642)	3.11%	(1,401)	-	(21,216)	(6,389)	-	(635,649)
26	380.00	SERVICES (SMRP)	32,847,193	1,480,194	(363,784)	-	33,963,604	(12,095,094)	5.20%	137,757	-	(363,784)	(285,855)	-	(12,606,976)
27	382.00	METER INSTALLATIONS (SMRP)	1,563,154	39,814	(3,299)	-	1,599,669	(146,070)	2.13%	2,673	-	(3,299)	(1,453)	-	(148,149)
28	383.00	HOUSE REGULATORS (SMRP)	775,895	22,473	(446)	-	797,922	4,314	1.92%	1,307	-	(446)	(178)	-	4,997
29		TOTAL SMRP PLANT	134,274,725	9,755,100	(764,794)	-	143,265,031	(14,311,434)		295,857	-	(764,794)	(512,553)	-	(15,292,924)
30		TOTAL GAS PLANT IN SERVICE	1,057,387,405	18,229,572	(2,872,702)	-	1,072,744,275	216,600,384		3,456,679	-	(2,872,702)	(794,406)	-	216,389,955

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
INTENTIONALLY BLANK RESERVED FOR FUTURE USE
FROM JANUARY 01, 2025 THROUGH DECEMBER 31, 2027

DATA: _____BASE PERIOD _____FORECASTED PERIOD
TYPE OF FILING: _____ORIGINAL _____UPDATED
WORKPAPER REFERENCE NO(S).:

WPB-2.1.D
SHEET 1 OF 1
WITNESS: L. BLACK

INTENTIONALLY BLANK RESERVED FOR FUTURE USE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF INTANGIBLE PLANT ACTIVITY
FROM JANUARY 01, 2026 THROUGH DECEMBER 31, 2027

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

WPB-2.1.E
SHEET 1 OF 1
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	AMORTIZATION MONTHS	JANUARY (1) \$	FEBRUARY (2) \$	MARCH (3) \$	APRIL (4) \$	MAY (5) \$	JUNE (6) \$	JULY (7) \$	AUGUST (8) \$	SEPTEMBER (9) \$	OCTOBER (10) \$	NOVEMBER (11) \$	DECEMBER (12) \$	TOTAL (13) \$
1		ADDITIONS - 2025													
2	303.00	TOTAL GENERAL PLANT ADDITIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303.30	TOTAL MISC SOFTWARE ADDITIONS	2,636	607,912	(13,553)	4,012	245,302	743,909	4,068,567	122,261	127,024	23,592	538,099	1,554,753	8,024,514
4	303.99	TOTAL CLOUD SOFTWARE ADDITIONS	146	88,049	55,928	(1,660)	14,673	(14,022)	3,485,335	201,096	24,652	(2,772)	18,640	424,428	4,294,493
5		TOTAL ADDITIONS	2,782	695,962	42,375	2,351	259,975	729,888	7,553,901	323,357	151,676	20,820	556,739	1,979,181	12,319,007
6		ADDITIONS - 2026													
7	303.00	TOTAL GENERAL PLANT ADDITIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	303.30	TOTAL MISC SOFTWARE ADDITIONS	till Jan 2031 (19,171)	643,046	292,881	196,323	292,942	116,707	205,794	176,065	350,967	347,087	292,621	652,452	3,547,714
9	303.99	TOTAL CLOUD SOFTWARE ADDITIONS	till Jan 2031 273,767	119,764	365,897	255,754	255,754	164,938	266,559	232,646	432,155	427,729	516,935	776,055	4,087,953
10		TOTAL ADDITIONS	254,596	762,810	658,778	452,077	548,696	281,645	472,353	408,711	783,123	774,816	809,555	1,428,506	7,635,667
11		ADDITIONS - 2027													
12	303.00	TOTAL GENERAL PLANT ADDITIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	303.30	TOTAL MISC SOFTWARE ADDITIONS	till Jan 2032 123,120	153,951	254,494	170,541	248,120	106,615	178,146	341,149	294,710	291,595	354,387	536,781	3,053,610
14	303.99	TOTAL CLOUD SOFTWARE ADDITIONS	till Jan 2032 62,010	77,538	357,179	85,894	124,967	53,697	89,724	171,822	148,432	146,863	178,489	270,353	1,766,968
15		TOTAL ADDITIONS	185,129	231,490	611,673	256,435	373,087	160,313	267,871	512,971	443,142	438,458	532,875	807,134	4,820,577
16		RETIREMENTS - 2025													
17	303.00	INTANGIBLE PLANT GENERAL	-	-	-	-	-	15,188	-	-	-	-	-	-	15,188
18	303.30	INTANGIBLE PLANT MISC SOFTWARE	683,480	35,699	84,261	16,343	210,676	48,469	110,229	54,487	144,956	33,307	42,617	117,778	1,582,301
19	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	23,783	53,946	-	8,520	7,455	-	9,526	32,788	-	7,247	-	4,442	147,706
20		TOTAL RETIREMENTS 2025	707,263	89,645	84,261	24,862	218,131	63,657	119,755	87,275	144,956	40,553	42,617	122,220	1,745,195
21		RETIREMENTS - 2026													
22	303.00	INTANGIBLE PLANT GENERAL	13,384	-	-	-	-	-	-	-	-	-	-	-	13,384
23	303.30	INTANGIBLE PLANT MISC SOFTWARE	127,748	536,625	51,624	236,321	960,588	5,218	525,612	144,904	100,955	116,959	51,229	12,377	2,870,162
24	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	44,504	-	-	48,087	41,194	-	797,450	-	217,824	-	41,925	-	1,190,985
25		TOTAL RETIREMENTS 2026	185,637	536,625	51,624	284,409	1,001,781	5,218	1,323,062	144,904	318,780	116,959	93,154	12,377	4,074,531
26		RETIREMENTS - 2027													
27	303.00	INTANGIBLE PLANT GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
28	303.30	INTANGIBLE PLANT MISC SOFTWARE	573,307	184,152	239,001	892,448	236,031	18,947	14	26,998	63,589	230,009	161,428	249,945	2,875,869
29	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	31,303	-	-	-	19,319	-	3,628	-	-	-	41,925	-	96,176
30		TOTAL RETIREMENTS 2027	604,610	184,152	239,001	892,448	255,350	18,947	3,642	26,998	63,589	230,009	203,353	249,945	2,972,045
31		AMORTIZATION EXPENSE - 2025													
32	303.00	INTANGIBLE PLANT GENERAL	268	268	268	268	246	225	225	225	225	225	225	207	2,876
33	303.30	INTANGIBLE PLANT MISC SOFTWARE	177,513	183,186	185,414	183,165	183,198	242,803	215,598	226,536	239,092	227,143	536,705	170,283	2,770,636
34	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	40,253	41,920	41,727	42,072	42,121	42,061	61,737	86,876	85,892	86,017	86,227	89,539	746,440
35		TOTAL AMORTIZATION EXPENSE 2024	218,033	225,373	227,409	225,505	225,566	285,090	277,560	313,638	325,209	313,385	623,157	260,029	3,519,952
36		AMORTIZATION EXPENSE - 2026													
37	303.00	INTANGIBLE PLANT GENERAL	188	188	188	188	188	188	188	188	188	188	188	188	2,259
38	303.30	INTANGIBLE PLANT MISC SOFTWARE	271,404	294,526	278,732	272,759	268,749	267,548	264,454	265,860	268,714	273,218	279,139	283,863	3,288,967
39	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	94,897	101,449	122,119	126,547	131,378	128,990	125,775	128,100	131,804	138,950	146,742	157,186	1,533,936
40		TOTAL AMORTIZATION EXPENSE 2025	366,490	396,163	401,040	399,494	400,315	396,726	390,418	394,148	400,707	412,356	426,069	441,237	4,825,161
41		AMORTIZATION EXPENSE - 2027													
42	303.00	INTANGIBLE PLANT GENERAL	188	188	188	188	188	188	188	188	188	188	188	188	2,259
43	303.30	INTANGIBLE PLANT MISC SOFTWARE	279,992	273,881	268,303	262,454	263,341	265,807	267,628	271,474	273,878	274,827	276,839	279,046	3,257,470
44	303.99	INTANGIBLE PLANT CLOUD SOFTWARE	163,901	165,064	168,686	172,218	173,813	175,272	176,437	178,616	181,285	183,396	184,983	187,387	2,111,058
45		TOTAL AMORTIZATION EXPENSE 2025	444,081	439,133	437,177	434,860	437,342	441,267	444,253	450,278	455,352	458,411	462,010	466,621	5,370,786

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEPRECIATION BY GAS PLANT ACCOUNT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

WPB-2.1.F
SHEET 1 OF 1
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	RESERVE		TOTAL DEPRECIATION
			DEPRECIATION EXPENSE	AMORTIZATION ADJUSTMENT	
			(1)	(2)	(3)
			\$	\$	\$
1		<u>INTANGIBLE PLANT</u>			
2	301.00	ORGANIZATION	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	2,259	-	2,259
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	3,257,470	-	3,257,470
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,111,058	-	2,111,058
6		TOTAL INTANGIBLE PLANT	5,370,786	-	5,370,786
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>			
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	-	-	-
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-
11	374.50	RIGHTS OF WAY	43,082	-	43,082
12	375.00	REGULATING STRUCTURES	106,315	-	106,315
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	284,927	-	284,927
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	25,046	-	25,046
19	375.80	STRUC & IMPROV-COMMUNICATIONS	3,448	-	3,448
20	376.00	MAINS (LESS SMRP)	11,973,529	-	11,973,529
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	1,163,766	-	1,163,766
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	47,273	-	47,273
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-
27	380.00	SERVICES (LESS SMRP)	14,624,949	-	14,624,949
28	381.00	METERS	907,433	-	907,433
29	381.10	METERS - AMR	584,377	-	584,377
30	382.00	METER INSTALLATIONS (LESS SMRP)	363,522	-	363,522
31	383.00	HOUSE REGULATORS (LESS SMRP)	273,943	-	273,943
32	384.00	HOUSE REGULATOR INSTALLATIONS	(0)	-	(0)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	425,416	-	425,416
34	387.20	OTHER EQUIP-ODORIZATION	-	-	-
35	387.41	OTHER EQUIP-TELEPHONE	-	-	-
36	387.42	OTHER EQUIPMENT-RADIO	566	-	566
37	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	-	-
38	387.45	OTHER EQUIP-TELEMETERING	187,435	-	187,435
39	387.46	OTHER EQUIP-CUST INFO SERVICE	670	-	670
40	387.50	GPS PIPE LOCATORS	-	-	-
41		TOTAL DISTRIBUTION PLANT (LESS SMRP)	31,015,696	-	31,015,696
42		<u>GENERAL PLANT</u>			
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	88,131	-	88,131
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	-	-
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	121,236	-	121,236
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	685	-	685
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	342	-	342
48	393.00	STORES EQUIPMENT	-	-	-
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	-	-
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	-	-
51	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	-	-	-
52	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	-	-
53	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	327,312	-	327,312
54	395.00	LABORATORY	-	-	-
55	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	928	-	928
56	398.00	MISCELLANEOUS EQUIPMENT	8,733	-	8,733
57		TOTAL GENERAL PLANT	547,367	-	547,367
58		<u>OTHER PLANT</u>			
59	378.21	M & R STA EQUIP REG FMV	(25,730)	-	(25,730)
60		TOTAL OTHER PLANT	(25,730)	-	(25,730)
61		SUBTOTAL PLANT (LESS SMRP)	36,908,120	-	36,908,120
62		<u>SMRP PLANT</u>			
63	376.00	MAINS	1,467,400	-	1,467,400
64	378.20	M & R STA EQUIP-GENERAL-REGULATING	(13,146)	-	(13,146)
65	380.00	SERVICES	1,273,376	-	1,273,376
66	382.00	METER INSTALLATIONS	26,892	-	26,892
67	383.00	HOUSE REGULATORS	13,438	-	13,438
68		TOTAL SMRP PLANT	2,767,960	-	2,767,960
69					
70		TOTAL GAS PLANT IN SERVICE	39,676,080	-	39,676,080

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

DATA: ☒ BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: ☒ ORIGINAL _____ 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
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2027

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

SCHEDULE B-2.2
SHEET 2 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: ☒ BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ 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	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING
			BALANCE				BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
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	4,148,055	(2,927,299)	-	17,043,377
6	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	6,073,176	2,400,028	(942,923)	-	7,530,280
7		TOTAL INTANGIBLE PLANT	21,977,464	6,548,083	(3,883,607)	-	24,641,940
8		<u>DISTRIBUTION PLANT</u>					
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	59,724	(10,770)	-	3,882,282
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	212,133	(8,744)	-	3,545,378
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	11,844,196	(2,651,010)	-	494,750,544
22	378.00	M & R STATION EQUIP-REG (LESS SMRP)	29,895,381	1,436,526	131,993	-	31,463,900
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	6,941,742	19,841	-	244,154,574
29	381.00	METERS	18,548,445	1,849,859	(155,378)	-	20,242,927
30	381.10	METERS - AMR	7,825,634	427,335	-	-	8,252,969
31	382.00	METER INSTALLATIONS (LESS SMRP)	11,298,608	1,654,539	(16,878)	-	12,936,269
32	383.00	HOUSE REGULATORS (LESS SMRP)	9,827,326	(50,897)	(35,116)	-	9,741,313
33	384.00	HOUSE REGULATOR INSTALLATIONS	-	100	(326)	-	(227)
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,282,656	541,915	(24,100)	-	6,800,471
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	331,104	(144,425)	-	2,340,180
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	25,251,193	(2,894,913)	-	853,552,113

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

DATA: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING
			BALANCE				BALANCE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)
			\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>					
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	512,785	(46,939)	-	6,473,682
13	395.00	LABORATORY	-	67,782	(8,362)	-	59,420
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547
15	398.00	MISCELLANEOUS EQUIPMENT	133,812	5,602	(12,015)	-	127,398
16		TOTAL GENERAL PLANT	8,038,882	1,141,639	(67,316)	-	9,113,205
17		<u>OTHER PLANT</u>					
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	32,940,914	(6,845,835)	-	886,530,167
20		<u>SMRP PLANT</u>					
21	376.00	MAINS	13,490,484	35,808,502	(1,672,606)	-	47,626,380
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	(68,270)	-	(181,614)	-	(249,884)
23	380.00	SERVICES	3,849,494	12,598,939	(2,812,089)	-	13,636,344
24	382.00	METER INSTALLATIONS	302,153	627,928	(33,156)	-	896,924
25	383.00	HOUSE REGULATORS	116,256	309,630	(4,110)	-	421,776
26		TOTAL SMRP PLANT	17,690,116	49,344,999	(4,703,575)	-	62,331,539
27		TOTAL GAS PLANT IN SERVICE	878,125,204	82,285,912	(11,549,411)	-	948,861,706

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
JANUARY 2027 TO DECEMBER 2027

DATA: ____ BASE PERIOD ____ X ____ FORECASTED PERIOD
TYPE OF FILING: ____ X ____ ORIGINAL ____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

SCHEDULE B-2.3
SHEET 3 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING				FORECAST PERIOD ENDING		13 MONTH AVERAGE
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BALANCE		
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)		(6)
			\$	\$	\$	\$	\$		\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>							
2		<u>INTANGIBLE PLANT</u>							
3	301.00	ORGANIZATION	521	-	-	-	521		521
4	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	-	-	-	67,763		67,763
5	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,537,653	3,053,610	(2,875,869)	-	18,715,393		18,003,441
6	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	9,423,403	1,766,968	(96,176)	-	11,094,196		10,172,694
7		TOTAL INTANGIBLE PLANT	28,029,340	4,820,577	(2,972,045)	-	29,877,872		28,244,419
8		<u>DISTRIBUTION PLANT (LESS SMRP)</u>							
9	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-	-	-	865,478		865,478
10	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,943,802	144,552	(31,851)	-	4,056,503		3,989,298
11	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-		-
12	374.50	RIGHTS OF WAY	2,692,649	-	-	-	2,692,649		2,692,649
13	375.00	REGULATING STRUCTURES	3,625,108	174,433	(25,732)	-	3,773,810		3,685,137
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	9,466,014	-	-	-	9,466,014		9,466,014
19	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	-	-	-	707,588		707,588
20	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	-	-	-	132,125		132,125
21	376.00	MAINS (LESS SMRP)	496,829,981	20,371,337	(7,369,353)	-	509,831,966		503,400,503
22	378.00	M & R STATION EQUIP-REG (LESS SMRP)	32,802,097	1,419,205	59,000	-	34,280,302		33,413,361
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		1,555,048
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-		-
28	380.00	SERVICES (LESS SMRP)	248,802,010	9,442,491	(1,024,897)	-	257,219,605		251,105,625
29	381.00	METERS	21,144,129	2,340,772	(468,620)	-	23,016,280		21,899,898
30	381.10	METERS - AMR	8,252,969	-	-	-	8,252,969		8,252,969
31	382.00	METER INSTALLATIONS (LESS SMRP)	12,663,374	45,237	(90,350)	-	12,618,260		12,571,612
32	383.00	HOUSE REGULATORS (LESS SMRP)	9,802,966	126,067	(111,170)	-	9,817,863		9,748,687
33	384.00	HOUSE REGULATOR INSTALLATIONS	(373)	241	(298)	-	(430)		(396)
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,995,488	434,928	(72,149)	-	7,358,267		7,141,938
35	387.20	OTHER EQUIP-ODORIZATION	-	-	-	-	-		-
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	3,007,239	1,557,460	(435,433)	-	4,129,266		3,460,190
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)	863,310,325	36,056,723	(9,570,853)	-	889,796,195		874,110,356

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
JANUARY 2027 TO DECEMBER 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING	FORECAST PERIOD				13 MONTH
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	AVERAGE
			(1)	(2)	(3)	(4)	(5 = 1 + 2 + 3 + 4)	(6)
			\$	\$	\$	\$	\$	\$
1		<u>GENERAL PLANT</u>						
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	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	591,397	-	-	-	591,397	591,397
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	-	-	-	48,924	48,924
6	392.21	TRANS EQUIP-TRAILERS \$1,000 OR LESS	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	6,814,737	1,249,661	(121,652)	-	7,942,746	7,270,103
13	395.00	LABORATORY	59,420	-	-	-	59,420	59,420
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	-	-	-	185,547	185,547
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	-	-	-	127,398	127,398
16		TOTAL GENERAL PLANT	9,454,261	1,249,661	(121,652)	-	10,582,270	9,909,627
17		<u>OTHER PLANT</u>						
18	378.21	M & R STA EQUIP REG FMV	(777,092)	-	-	-	(777,092)	(777,092)
		TOTAL OTHER PLANT	(777,092)	-	-	-	(777,092)	(777,092)
19		TOTAL PLANT (LESS SMRP)	900,016,833	42,126,962	(12,664,551)	-	929,479,245	911,487,309
20		<u>SMRP PLANT</u>						
21	376.00	MAINS	66,645,719	41,815,783	(1,035,214)	-	107,426,289	81,786,681
22	378.20	M & R STA EQUIP-GENERAL-REGULATING	(295,361)	-	(227,091)	-	(522,452)	(401,562)
23	380.00	SERVICES	18,948,588	18,880,048	(3,865,033)	-	33,963,604	26,104,486
24	382.00	METER INSTALLATIONS	1,061,617	600,512	(62,460)	-	1,599,669	1,352,373
25	383.00	HOUSE REGULATORS	503,925	300,489	(6,492)	-	797,922	682,902
26		TOTAL SMRP PLANT	86,864,489	61,596,832	(5,196,290)	-	143,265,031	109,524,880
27		TOTAL GAS PLANT IN SERVICE	986,881,322	103,723,794	(17,860,841)	-	1,072,744,275	1,021,012,190

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

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

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

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

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY MERGED OR ACQUIRED
AS OF DECEMBER 31, 2027

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

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

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

NONE

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

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

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

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
LEASED PROPERTY
AS OF DECEMBER 31, 2027

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

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

						DOLLAR	
IDENTIFICATION						VALUE OF	
LINE	OR REFERENCE	DESCRIPTION OF TYPE	NAME OF	FREQUENCY	AMOUNT OF	PROPERTY	EXPLAIN METHOD OF
NO.	NUMBER	AND USE OF PROPERTY	LESSEE	OF PAYMENT	LEASE PAYMENT	INVOLVED	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: ☒ BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): _____

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

DESCRIPTION				NET		<u>REVENUE REALIZED</u>		<u>EXPENSES INCURRED</u>	
LINE AND LOCATION	ACQUISITION	ORIGINAL	ACCUMULATED	ORIGINAL					
NO. OF PROPERTY	DATE	COST	DEPRECIATION	COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO. DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2027

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

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

DESCRIPTION				NET		REVENUE REALIZED		EXPENSES INCURRED	
LINE AND LOCATION	ACQUISITION	ORIGINAL	ACCUMULATED	ORIGINAL		ACCT. NO.	DESCRIPTION	ACCT. NO.	DESCRIPTION
NO. OF PROPERTY	DATE	COST	DEPRECIATION	COST	AMOUNT				

NONE

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

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

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

		ACCOUNT TITLE OR				NET		PERIOD			
LINE	ACCT.	DESCRIPTION OF				ORIGINAL		<u>REVENUE AND EXPENSE</u>		REASONS	
NO.	NO.	EXCLUDED PROPERTY	DATE	COST	DEPRECIATION	COST	AMOUNT	ACCT.	DESCRIPTION	FOR	EXCLUSION
								NO.			

SMRP INVESTMENTS FOR YEARS 2025 & 2026

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PROPERTY EXCLUDED FROM RATE BASE
AS OF DECEMBER 31, 2027

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

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

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

SMRP INVESTMENTS FOR YEARS 2025, 2026 & 2027

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-2.1.C

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

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD	< ----- RESERVE BALANCES ----- >				
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)
			(1)	(2 = 4)	(3)	(4)	(5)	(6 = 4 + 5)
			\$	\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>						
2	301.00	ORGANIZATION	521	-	<u>100.00%</u>	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	57,884		57,884	-	57,884
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	17,043,377	6,677,445		6,677,445	-	6,677,445
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	7,530,280	1,754,428		1,754,428	-	1,754,428
6		TOTAL INTANGIBLE PLANT	24,641,940	8,489,756		8,489,756	-	8,489,756
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>						
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-		-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,882,282	470,789		470,789	-	470,789
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-		-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	1,229,518		1,229,518	-	1,229,518
12	375.00	REGULATING STRUCTURES	3,545,378	668,886		668,886	-	668,886
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	-	(963)		(963)	-	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-		-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	5,172,913		5,172,913	-	5,172,913
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	684,565		684,565	-	684,565
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	22,502		22,502	-	22,502
20	376.00	MAINS (LESS SMRP)	494,750,544	95,844,801		95,844,801	-	95,844,801
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	31,463,900	559,382		559,382	-	559,382
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)	-	-		-	-	-
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	454,373		454,373	-	454,373
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-		-	-	-
27	380.00	SERVICES (LESS SMRP)	244,154,574	78,526,154		78,526,154	-	78,526,154
28	381.00	METERS	20,242,927	2,388,099		2,388,099	-	2,388,099
29	381.10	METERS - AMR	8,252,969	3,495,913		3,495,913	-	3,495,913
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,936,269	5,532,194		5,532,194	-	5,532,194
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,741,313	4,116,161		4,116,161	-	4,116,161
32	384.00	HOUSE REGULATOR INSTALLATIONS	(227)	(350)		(350)	-	(350)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	6,800,471	1,479,454		1,479,454	-	1,479,454
34	387.20	OTHER EQUIP-ODORIZATOR	-	-		-	-	-
35	387.40	OTHER EQUIP-FMV	-	1,260,704		1,260,704	-	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	(187,775)		(187,775)	-	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	(45,680)		(45,680)	-	(45,680)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	(51,442)		(51,442)	-	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	2,340,180	(253,861)		(253,861)	-	(253,861)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	6,686		6,686	-	6,686
41	387.50	GPS PIPE LOCATORS	-	-		-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	853,552,113	201,371,586		201,371,586	-	201,371,586

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	< ----- RESERVE BALANCES ----- >				
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			(D) (1) \$	(E) (2 = 4) \$	(F) (3)	(G) (4) \$	(H) (5) \$	(I) (6 = 4 + 5) \$
1		<u>GENERAL PLANT</u>						
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	17,804		17,804	-	17,804
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	44,864		44,864	-	44,864
7	393.00	STORES EQUIPMENT	-	-		-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	(5,193)		(5,193)	-	(5,193)
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	6,473,682	2,154,908		2,154,908	-	2,154,908
13	395.00	LABORATORY	59,420	-		-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	171,938		171,938	-	171,938
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	71,343		71,343	-	71,343
16		TOTAL GENERAL PLANT	9,113,205	3,060,910		3,060,910	-	3,060,910
17		<u>OTHER PLANT</u>						
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(267,795)		(267,795)	-	(267,795)
19		TOTAL OTHER PLANT	(777,092)	(267,795)		(267,795)	-	(267,795)
20		SUBTOTAL PLANT (LESS SMRP)	886,530,167	212,654,458		212,654,458	-	212,654,458
21		RETIREMENT WORK IN PROGRESS	-	(4,921,119)		(4,921,119)	-	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	886,530,167	207,733,339		207,733,339	-	207,733,339
23		<u>SMRP PLANT</u>						
24	376.00	MAINS	47,626,380	(1,690,406)		(1,690,406)	-	(1,690,406)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(249,884)	(283,189)		(283,189)	-	(283,189)
26	380.00	SERVICES	13,636,344	(5,557,423)		(5,557,423)	-	(5,557,423)
27	382.00	METER INSTALLATIONS	896,924	(52,419)		(52,419)	-	(52,419)
28	383.00	HOUSE REGULATORS	421,776	26		26	-	26
29		TOTAL SMRP PLANT	62,331,539	(7,583,411)		(7,583,411)	-	(7,583,411)
30		TOTAL GAS PLANT IN SERVICE	948,861,706	200,149,928		200,149,928	-	200,149,928

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2027

DATA: _____ BASE PERIOD ____ X ____ FORECASTED PERIOD
TYPE OF FILING: ____ X ____ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1.C

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

			13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT	< ----- RESERVE BALANCES ----- >					
LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	(D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
			(1)	(2)	(3)	(4 = 2)	(5)	(6 = 4 + 5)	(7)
			\$	\$		\$	\$	\$	\$
1		INTANGIBLE PLANT							
2	301.00	ORGANIZATION	521	-	100.00%	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	67,763	60,895		60,895	-	60,895	59,766
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	18,003,441	7,922,358		7,922,358	-	7,922,358	7,366,977
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	10,172,694	4,116,468		4,116,468	-	4,116,468	3,085,072
6		TOTAL INTANGIBLE PLANT	28,244,419	12,099,721		12,099,721	-	12,099,721	10,511,815
7		DISTRIBUTION PLANT							
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	865,478	-		-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	3,989,298	416,313		416,313	-	416,313	438,836
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-		-	-	-	-
11	374.50	RIGHTS OF WAY	2,692,649	1,282,473		1,282,473	-	1,282,473	1,260,932
12	375.00	REGULATING STRUCTURES	3,685,137	759,685		759,685	-	759,685	724,417
13	375.20	STRUC & IMPROV-CITY GATE M & R	-	-		-	-	-	-
14	375.30	STRUC & IMPROV-GENERAL M & R	-	(78)		(78)	-	(78)	(78)
15	375.40	STRUC & IMPROV-REGULATING	-	(963)		(963)	-	(963)	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-		-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,466,014	5,537,039		5,537,039	-	5,537,039	5,394,576
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	707,588	717,960		717,960	-	717,960	705,437
19	375.80	STRUC & IMPROV-COMMUNICATIONS	132,125	26,880		26,880	-	26,880	25,156
20	376.00	MAINS (LESS SMRP)	503,400,503	97,928,576		97,928,576	-	97,928,576	97,006,543
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	33,413,361	1,705,003		1,705,003	-	1,705,003	1,080,161
22	378.10	M & R STATION EQUIP-GENERAL	-	(1,360)		(1,360)	-	(1,360)	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-		-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	-	0		0	-	0	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	1,555,048	514,813		514,813	-	514,813	491,176
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-		-	-	-	-
27	380.00	SERVICES (LESS SMRP)	251,105,625	93,106,895		93,106,895	-	93,106,895	87,745,650
28	381.00	METERS	21,899,898	2,742,241		2,742,241	-	2,742,241	2,614,472
29	381.10	METERS - AMR	8,252,969	4,267,082		4,267,082	-	4,267,082	3,974,894
30	382.00	METER INSTALLATIONS (LESS SMRP)	12,571,612	5,814,936		5,814,936	-	5,814,936	5,710,480
31	383.00	HOUSE REGULATORS (LESS SMRP)	9,748,687	4,301,882		4,301,882	-	4,301,882	4,232,936
32	384.00	HOUSE REGULATOR INSTALLATIONS	(396)	(1,010)		(1,010)	-	(1,010)	(799)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	7,141,938	1,909,522		1,909,522	-	1,909,522	1,745,234
34	387.20	OTHER EQUIP-ODORIZATION	-	-		-	-	-	-
35	387.40	OTHER EQUIP-FMV	-	1,260,704		1,260,704	-	1,260,704	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	-	(187,775)		(187,775)	-	(187,775)	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	10,362	(44,943)		(44,943)	-	(44,943)	(45,226)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	-	(51,442)		(51,442)	-	(51,442)	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	3,460,190	(765,824)		(765,824)	-	(765,824)	(555,977)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	12,269	7,559		7,559	-	7,559	7,224
41	387.50	GPS PIPE LOCATORS	-	-		-	-	-	-
42		TOTAL DISTRIBUTION PLANT	874,110,356	221,246,169		221,246,169	-	221,246,169	213,575,207

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2027

DATA: ___ BASE PERIOD ___X___ FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-3.1

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

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT	< ----- RESERVE BALANCES ----- >					13 MONTH AVERAGE
			TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION		
			(D)	(E)	(F)	(G)	(H)	(I)	(J)
			(1)	(2)	(3)	(4 = 2)	(5)	(6 = 4 + 5)	(7)
			\$	\$		\$	\$	\$	\$
1		<u>GENERAL PLANT</u>							
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,602,375	589,670		589,670	-	589,670	545,605
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	-	(0)		(0)	-	(0)	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	591,397	279,024		279,024	-	279,024	218,406
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	48,924	18,636		18,636	-	18,636	18,294
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	45,280		45,280	-	45,280	45,109
7	393.00	STORES EQUIPMENT	-	-		-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	-	(5,193)		(5,193)	-	(5,193)	(5,193)
9	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	-	(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
11	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	-	185		185	-	185	185
12	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	7,270,103	2,364,966		2,364,966	-	2,364,966	2,283,720
13	395.00	LABORATORY	59,420	-		-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	185,547	172,866		172,866	-	172,866	172,402
15	398.00	MISCELLANEOUS EQUIPMENT	127,398	82,908		82,908	-	82,908	78,542
16		TOTAL GENERAL PLANT	9,909,627	3,560,209		3,560,209	-	3,560,209	3,368,936
17		<u>OTHER PLANT</u>							
18	378.21	M & R STA EQUIP REG FMV	(777,092)	(302,101)		(302,101)	-	(302,101)	(289,236)
19		TOTAL OTHER PLANT	(777,092)	(302,101)		(302,101)	-	(302,101)	(289,236)
20		SUBTOTAL PLANT (LESS SMRP)	911,487,309	236,603,998		236,603,998	-	236,603,998	227,166,722
21		RETIREMENT WORK IN PROGRESS	-	(4,921,119)		(4,921,119)	-	(4,921,119)	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	911,487,309	231,682,879		231,682,879	-	231,682,879	222,245,603
23		<u>SMRP PLANT</u>							
24	376.00	MAINS	81,786,681	(1,907,147)		(1,907,147)	-	(1,907,147)	(1,562,487)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(401,562)	(635,649)		(635,649)	-	(635,649)	(479,566)
26	380.00	SERVICES	26,104,486	(12,606,976)		(12,606,976)	-	(12,606,976)	(9,541,460)
27	382.00	METER INSTALLATIONS	1,352,373	(148,149)		(148,149)	-	(148,149)	(103,264)
28	383.00	HOUSE REGULATORS	682,902	4,997		4,997	-	4,997	3,053
29		TOTAL SMRP PLANT	109,524,880	(15,292,924)		(15,292,924)	-	(15,292,924)	(11,683,724)
30		TOTAL GAS PLANT IN SERVICE	1,021,012,190	216,389,955		216,389,955	-	216,389,955	210,561,879

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

DATA: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1) \$	ACTUAL 10/31/2025 (2) \$	ACTUAL 11/30/2025 (3) \$	ACTUAL 12/31/2025 (4) \$	ACTUAL 01/31/2026 (5) \$	ACTUAL 02/28/2026 (6) \$	PROJECTED 03/31/2026 (7) \$	PROJECTED 04/30/2026 (8) \$	PROJECTED 05/31/2026 (9) \$	PROJECTED 06/30/2026 (10) \$	PROJECTED 07/31/2026 (11) \$	PROJECTED 08/31/2026 (12) \$
1		<u>INTANGIBLE PLANT</u>												
2	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	69,104	69,330	69,555	69,762	56,566	56,754	56,942	57,131	57,319	57,507	57,695	57,884
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	6,341,624	6,535,460	7,029,548	7,082,054	7,225,710	6,983,611	7,210,719	7,247,156	6,555,318	6,817,648	6,556,490	6,677,445
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	1,517,426	1,596,196	1,682,422	1,767,519	1,817,912	1,919,361	2,041,480	2,119,940	2,169,013	2,298,003	1,626,328	1,754,428
6		TOTAL INTANGIBLE PLANT	7,928,154	8,200,986	8,781,526	8,919,335	9,100,188	8,959,726	9,309,142	9,424,227	8,781,650	9,173,158	8,240,513	8,489,756
7		<u>DISTRIBUTION PLANT (LESS SMRP)</u>												
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	464,165	468,414	472,663	476,911	481,160	485,408	482,412	480,198	477,253	475,481	473,036	470,789
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-
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	604,190	610,985	617,920	624,854	631,789	638,724	643,244	648,420	653,029	658,606	663,657	668,886
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	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	4,956,117	4,975,713	4,995,310	5,014,909	5,034,512	5,054,115	5,073,914	5,093,714	5,113,514	5,133,314	5,153,113	5,172,913
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	661,606	663,693	665,780	667,867	669,955	672,042	674,129	676,216	678,303	680,391	682,478	684,565
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)	91,206,512	91,849,318	92,496,201	93,012,175	93,932,920	94,851,019	94,784,144	94,907,218	94,828,979	95,090,281	95,712,209	95,844,801
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	44,398	128,381	212,645	297,114	378,905	460,696	462,429	456,331	452,452	495,426	532,363	559,382
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)	-	-	-	-	-	-	-	-	-	-	-	-
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	437,916	441,207	444,499	447,790	451,082	454,373
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	67,597,782	68,534,456	69,489,662	70,075,915	71,257,180	72,458,687	73,403,639	74,388,583	75,361,472	76,529,142	77,541,860	78,526,154
28	381.00	METERS	1,950,775	2,007,399	2,064,420	2,122,421	2,181,151	2,240,050	2,255,728	2,283,267	2,300,404	2,335,106	2,360,137	2,388,099
29	381.10	METERS - AMR	2,988,345	3,033,629	3,078,981	3,124,339	3,169,697	3,215,725	3,262,423	3,309,121	3,355,819	3,402,517	3,449,215	3,495,913
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	5,429,123	5,450,255	5,467,296	5,489,376	5,509,450	5,532,194
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	4,053,994	4,066,172	4,076,170	4,090,224	4,103,575	4,116,161
32	384.00	HOUSE REGULATOR INSTALLATIONS	0	0	0	0	0	0	(65)	(124)	(189)	(243)	(291)	(350)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	1,180,925	1,209,564	1,238,202	1,267,666	1,297,956	1,328,245	1,351,875	1,377,407	1,401,416	1,428,196	1,453,548	1,479,454
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	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	(46,151)	(46,108)	(46,065)	(46,023)	(45,980)	(45,937)	(45,894)	(45,851)	(45,808)	(45,766)	(45,723)	(45,680)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	(146,858)	(138,669)	(131,192)	(123,715)	(116,238)	(108,761)	(141,539)	(163,218)	(194,487)	(209,352)	(233,123)	(253,861)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	6,140	6,189	6,237	6,285	6,333	6,382	6,432	6,483	6,534	6,585	6,635	6,686
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	183,372,464	185,252,169	187,154,839	188,560,428	190,971,921	193,402,383	194,391,508	195,635,704	196,639,660	198,272,780	200,081,628	201,371,586

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	17,621	17,658	17,694	17,731	17,768	17,804
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	44,754	44,754	44,754	44,754	44,754	44,754	44,772	44,791	44,809	44,827	44,846	44,864
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
8	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)
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	1,994,454	2,009,789	2,021,055	2,041,567	2,059,192	2,080,052	2,089,997	2,103,098	2,113,577	2,128,687	2,141,350	2,154,908
13	395.00	LABORATORY	-	-	-	-	-	-	-	-	-	-	-	-
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	67,803	68,511	69,219	69,927	70,635	71,343
16		TOTAL GENERAL PLANT	2,736,329	2,759,684	2,783,598	2,812,623	2,844,191	2,882,276	2,909,518	2,939,916	2,967,691	3,000,097	3,030,057	3,060,910
17		OTHER PLANT												
18	378.21	M & R STA EQUIP REG FMV	(244,209)	(246,353)	(248,497)	(250,641)	(252,785)	(254,930)	(257,074)	(259,218)	(261,362)	(263,506)	(265,650)	(267,795)
19		TOTAL OTHER PLANT	(244,209)	(246,353)	(248,497)	(250,641)	(252,785)	(254,930)	(257,074)	(259,218)	(261,362)	(263,506)	(265,650)	(267,795)
20		SUBTOTAL PLANT (LESS SMRP)	193,792,739	195,966,486	198,471,466	200,041,745	202,663,515	204,989,457	206,353,093	207,740,629	208,127,639	210,182,529	211,086,548	212,654,458
21		RETIRED WORK IN PROGRESS	(3,009,634)	(3,308,639)	(3,874,114)	(4,557,217)	(4,798,045)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	190,783,105	192,657,847	194,597,351	195,484,528	197,865,470	200,068,338	201,431,974	202,819,510	203,206,520	205,261,410	206,165,429	207,733,339
23		SMRP PLANT												
24	376.00	MAINS	(1,080,466)	(1,163,046)	(1,128,690)	(1,731,077)	(1,682,974)	(1,633,302)	(1,599,727)	(1,548,329)	(1,496,339)	(1,438,694)	(1,751,563)	(1,690,406)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(82,066)	(82,255)	(82,443)	(82,631)	(82,820)	(83,008)	(96,440)	(100,130)	(134,156)	(189,311)	(238,339)	(283,189)
26	380.00	SERVICES	(3,325,270)	(3,536,000)	(3,739,476)	(3,930,162)	(3,901,495)	(3,872,935)	(4,208,452)	(4,380,409)	(4,649,056)	(4,977,595)	(5,289,308)	(5,557,423)
27	382.00	METER INSTALLATIONS	(35,612)	(35,362)	(34,435)	(33,499)	(32,213)	(30,933)	(35,740)	(37,276)	(41,012)	(43,495)	(45,907)	(52,419)
28	383.00	HOUSE REGULATORS	(2,063)	(1,801)	(1,444)	(1,143)	(613)	(86)	(123)	342	423	727	(257)	26
29		TOTAL SMRP PLANT	(4,525,477)	(4,818,463)	(4,986,488)	(5,778,512)	(5,700,116)	(5,620,264)	(5,940,482)	(6,065,802)	(6,320,140)	(6,648,367)	(7,325,373)	(7,583,411)
30		TOTAL GAS PLANT IN SERVICE	186,257,628	187,839,384	189,610,864	189,706,016	192,165,354	194,448,074	195,491,493	196,753,708	196,886,379	198,613,042	198,840,056	200,149,928

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
13 MONTH AVG - FORECAST PERIOD 12/31/2026 TO 12/31/2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.2

WPB-3.1
SHEET 3 OF 4
WITNESS: L. BLACK

LINE NO.	ACCT. NO.	DESCRIPTION	12/31/2026	01/31/2027	02/28/2027	03/31/2027	04/30/2027	05/31/2027	06/30/2027	07/31/2027	08/31/2027	09/30/2027	10/31/2027	11/30/2027	12/31/2027	13 MONTH AVERAGE
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14 = Avg 1 through 13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		INTANGIBLE PLANT														
2	301.00	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	58,636	58,825	59,013	59,201	59,389	59,578	59,766	59,954	60,142	60,331	60,519	60,707	60,895	59,766
4	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	7,500,858	7,200,882	7,290,611	7,319,913	6,689,919	6,730,436	6,977,296	7,244,910	7,489,385	7,733,028	7,777,845	7,893,257	7,922,358	7,366,977
5	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	2,101,586	2,234,184	2,399,248	2,567,934	2,740,152	2,894,646	3,069,918	3,242,726	3,421,343	3,602,628	3,786,023	3,929,081	4,116,468	3,085,072
6		TOTAL INTANGIBLE PLANT	9,661,081	9,493,891	9,748,872	9,947,048	9,489,460	9,684,659	10,106,979	10,547,590	10,970,871	11,395,987	11,624,388	11,883,045	12,099,721	10,511,815
7		DISTRIBUTION PLANT (LESS SMRP)														
8	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	454,973	453,362	451,033	447,829	445,606	442,454	440,833	438,356	434,183	430,600	426,843	422,490	416,313	438,836
10	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	374.50	RIGHTS OF WAY	1,239,391	1,242,981	1,246,571	1,250,162	1,253,752	1,257,342	1,260,932	1,264,522	1,268,113	1,271,703	1,275,293	1,278,883	1,282,473	1,260,932
12	375.00	REGULATING STRUCTURES	684,603	692,026	698,886	705,062	712,056	718,324	725,849	732,700	738,211	744,236	750,155	755,631	759,685	724,417
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)	(78)	(78)
15	375.40	STRUC & IMPROV-REGULATING	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)	(963)
16	375.60	STRUC & IMPROV-DISTR. IND. M & R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	5,252,112	5,275,856	5,299,600	5,323,344	5,347,088	5,370,832	5,394,576	5,418,319	5,442,063	5,465,807	5,489,551	5,513,295	5,537,039	5,394,576
18	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	692,914	695,001	697,088	699,175	701,262	703,350	705,437	707,524	709,611	711,698	713,786	715,873	717,960	705,437
19	375.80	STRUC & IMPROV-COMMUNICATIONS	23,432	23,719	24,006	24,294	24,581	24,868	25,156	25,443	25,731	26,018	26,305	26,593	26,880	25,156
20	376.00	MAINS (LESS SMRP)	94,973,787	95,523,451	95,884,764	96,055,753	96,454,752	96,616,586	97,188,958	98,097,102	98,007,174	98,059,143	98,221,168	98,073,848	97,928,576	97,006,543
21	378.00	M & R STATION EQUIP-REG (LESS SMRP)	535,364	531,958	627,032	728,677	824,147	920,714	1,066,928	1,206,804	1,326,421	1,436,250	1,523,650	1,609,150	1,705,003	1,080,161
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)	(1,360)	(1,360)
23	378.20	M & R STA EQUIP-GENERAL-REGULATING (LESS SMRP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	379.00	M & R STA EQUIP-CITY GATE CHECK STA	467,539	471,479	475,418	479,358	483,297	487,237	491,176	495,115	499,055	502,994	506,934	510,873	514,813	491,176
26	379.10	M & R STA EQUIP-CITY GATE CHECK STA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380.00	SERVICES (LESS SMRP)	81,713,500	82,634,467	83,730,530	84,709,488	85,762,758	86,778,960	88,065,867	89,151,164	89,918,364	90,843,780	91,720,121	92,557,555	93,106,895	87,745,650
28	381.00	METERS	2,403,618	2,453,145	2,492,397	2,519,189	2,560,865	2,589,295	2,640,629	2,679,666	2,694,298	2,718,269	2,740,295	2,754,222	2,742,241	2,614,472
29	381.10	METERS - AMR	3,682,705	3,731,404	3,780,102	3,828,800	3,877,498	3,926,196	3,974,894	4,023,592	4,072,290	4,120,988	4,169,686	4,218,384	4,267,082	3,974,894
30	382.00	METER INSTALLATIONS (LESS SMRP)	5,580,107	5,604,516	5,627,855	5,646,695	5,671,226	5,690,772	5,717,531	5,741,477	5,759,277	5,777,125	5,795,163	5,809,557	5,814,936	5,710,480
31	383.00	HOUSE REGULATORS (LESS SMRP)	4,142,167	4,160,377	4,177,348	4,190,602	4,206,856	4,220,227	4,239,019	4,256,459	4,277,911	4,289,787	4,299,339	4,299,339	4,301,882	4,232,936
32	384.00	HOUSE REGULATOR INSTALLATIONS	(648)	(663)	(685)	(715)	(736)	(765)	(781)	(804)	(843)	(876)	(912)	(953)	(1,010)	(799)
33	385.00	INDUSTRIAL M & R STATION EQUIPMENT	1,569,388	1,600,512	1,630,092	1,657,807	1,687,872	1,715,953	1,749,904	1,779,705	1,805,819	1,833,457	1,860,874	1,887,132	1,909,522	1,745,234
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	1,260,704	1,260,704
36	387.41	OTHER EQUIP-TELEPHONE	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)	(187,775)
37	387.42	OTHER EQUIPMENT-RADIO	(45,509)	(45,461)	(45,414)	(45,367)	(45,320)	(45,273)	(45,226)	(45,179)	(45,132)	(45,084)	(45,037)	(44,990)	(44,943)	(45,226)
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)	(51,442)
39	387.45	OTHER EQUIP-TELEMETERING	(424,714)	(433,037)	(450,943)	(480,481)	(496,244)	(524,371)	(531,263)	(549,619)	(590,721)	(623,229)	(657,622)	(699,628)	(765,824)	(555,977)
40	387.46	OTHER EQUIP-CUST INFO SERVICE	6,889	6,945	7,000	7,056	7,112	7,168	7,224	7,280	7,335	7,391	7,447	7,503	7,559	7,224
41	387.50	GPS PIPE LOCATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL DISTRIBUTION PLANT (LESS SMRP)	203,970,705	205,641,122	207,371,767	208,765,812	210,497,515	211,918,954	214,136,729	216,448,713	217,356,525	218,577,268	219,832,574	220,713,844	221,246,169	213,575,207

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ACCUMULATED DEPRECIATION AND AMORTIZATION
13 MONTH AVG - FORECAST PERIOD 12/31/2026 TO 12/31/2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.2

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

LINE NO.	ACCT. NO.	DESCRIPTION	12/31/2026	01/31/2027	02/28/2027	03/31/2027	04/30/2027	05/31/2027	06/30/2027	07/31/2027	08/31/2027	09/30/2027	10/31/2027	11/30/2027	12/31/2027	13 MONTH AVERAGE (14 = Avg 1 through 13)
			(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13) \$	(14 = Avg 1 through 13) \$
1		<u>GENERAL PLANT</u>														
2	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	501,540	508,884	516,228	523,573	530,917	538,261	545,605	552,949	560,294	567,638	574,982	582,326	589,670	545,605
3	391.11	OFFICE FURN & EQUIP-DATA HANDLING	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	157,788	167,891	177,994	188,097	198,200	208,303	218,406	228,509	238,612	248,715	258,818	268,921	279,024	218,406
5	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	17,951	18,008	18,065	18,122	18,179	18,237	18,294	18,351	18,408	18,465	18,522	18,579	18,636	18,294
6	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	44,938	44,966	44,995	45,023	45,052	45,080	45,109	45,137	45,166	45,194	45,223	45,251	45,280	45,109
7	393.00	STORES EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	394.10	TOOLS.SHOP, & GAR EQ-GARAGE & SERV	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)	(5,193)
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)	(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	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	185	185
12	394.30	TOOLS.SHOP, & GAR EQ-TOOLS & OTHER	2,185,315	2,204,850	2,221,835	2,235,755	2,253,716	2,268,415	2,289,210	2,306,933	2,318,541	2,332,842	2,346,886	2,359,100	2,364,966	2,283,720
13	395.00	LABORATORY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	171,938	172,015	172,093	172,170	172,247	172,325	172,402	172,479	172,557	172,634	172,711	172,789	172,866	172,402
15	398.00	MISCELLANEOUS EQUIPMENT	74,176	74,903	75,631	76,359	77,087	77,814	78,542	79,270	79,998	80,725	81,453	82,181	82,908	78,542
16		TOTAL GENERAL PLANT	3,160,504	3,198,376	3,233,699	3,265,957	3,302,256	3,335,293	3,374,426	3,410,487	3,440,432	3,473,071	3,505,453	3,536,006	3,560,209	3,368,936
17		<u>OTHER PLANT</u>														
18	378.21	M & R STA EQUIP REG FMV	(276,371)	(278,515)	(280,660)	(282,804)	(284,948)	(287,092)	(289,236)	(291,380)	(293,525)	(295,669)	(297,813)	(299,957)	(302,101)	(289,236)
19		TOTAL OTHER PLANT	(276,371)	(278,515)	(280,660)	(282,804)	(284,948)	(287,092)	(289,236)	(291,380)	(293,525)	(295,669)	(297,813)	(299,957)	(302,101)	(289,236)
20		SUBTOTAL PLANT (LESS SMRP)	216,515,919	218,054,873	220,073,679	221,696,013	223,004,283	224,651,814	227,328,898	230,115,410	231,474,303	233,150,657	234,664,602	235,832,937	236,603,998	227,166,722
21		RETIRED WORK IN PROGRESS	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)	(4,921,119)
22		TOTAL PLANT (LESS SMRP)	211,594,800	213,133,754	215,152,560	216,774,894	218,083,164	219,730,695	222,407,779	225,194,291	226,553,184	228,229,538	229,743,483	230,911,818	231,682,879	222,245,603
23		<u>SMRP PLANT</u>														
24	376.00	MAINS	(1,736,211)	(1,635,679)	(1,538,949)	(1,474,094)	(1,367,839)	(1,264,986)	(1,161,563)	(1,828,043)	(1,723,885)	(1,593,342)	(1,612,650)	(1,467,942)	(1,907,147)	(1,562,487)
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	(336,646)	(341,587)	(345,451)	(363,625)	(367,947)	(429,531)	(485,933)	(534,207)	(579,680)	(603,044)	(604,415)	(606,642)	(635,649)	(479,566)
26	380.00	SERVICES	(6,745,683)	(7,328,868)	(7,601,849)	(8,254,031)	(8,424,845)	(8,819,702)	(9,349,664)	(9,946,812)	(10,458,490)	(10,982,687)	(11,424,279)	(12,095,094)	(12,606,976)	(9,541,460)
27	382.00	METER INSTALLATIONS	(74,238)	(74,582)	(76,061)	(85,076)	(85,848)	(92,215)	(96,036)	(99,024)	(108,293)	(125,781)	(131,061)	(146,070)	(148,149)	(103,264)
28	383.00	HOUSE REGULATORS	1,108	1,560	1,872	1,902	2,874	3,111	3,684	3,031	3,416	3,705	4,110	4,314	4,997	3,053
29		TOTAL SMRP PLANT	(8,891,670)	(9,379,156)	(9,560,439)	(10,174,925)	(10,243,605)	(10,603,322)	(11,089,513)	(12,405,055)	(12,866,932)	(13,301,149)	(13,768,295)	(14,311,434)	(15,292,924)	(11,683,724)
30		TOTAL GAS PLANT IN SERVICE	202,703,130	203,754,598	205,592,121	206,599,970	207,839,559	209,127,374	211,318,266	212,789,236	213,686,253	214,928,389	215,975,187	216,600,384	216,389,955	210,561,879

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

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

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

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
FORECASTED TEST PERIOD 12/31/2026 to 12/31/2027

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

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

LINE NO.	ACCT.		ACCOUNT TITLES	FORECAST PERIOD		JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENT	WORKPAPER REFERENCE	DESCRIPTION AND PURPOSE OF ADJUSTMENT
	NO.	NO.		TOTAL COMPANY ADJUSTMENT					
(A)	(B)		(C)	(D)		(E)	(F)	(G)	(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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	GPA	DESCRIPTION	ACCUMULATED COSTS		CWIP AMOUNT IN SERVICE	JURISDICTIONAL	TOTAL COST
			TOTAL CWIP AMOUNT	CONSTRUCTION AMOUNT			
(A)	(B)	(C)	(D)	(E)	(F=D-E)	(G)	(H=F*G)
			(1)	(2 = 1 - 3)	(3)	(4)	(5 = 3)
			\$	\$	\$	%	\$
1		<u>INTANGIBLE PLANT</u>					
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		<u>DISTRIBUTION PLANT (LESS SMRP)</u>					
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		<u>GENERAL PLANT</u>					
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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1) \$	JURISDICTIONAL PERCENT (2)	JURISDICTIONAL AMOUNT (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	<u>34,979,630</u>		<u>34,979,630</u>
5	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>35,002,524</u></u>		<u><u>35,002,524</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2027

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

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

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY (1) \$	JURISDICTIONAL PERCENT (2)	JURISDICTIONAL AMOUNT (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	-		-
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	<u>35,465,643</u>		<u>35,465,643</u>
5	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>35,465,643</u></u>		<u><u>35,465,643</u></u>

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

DATA: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	<u>34,979,630</u>	100.00%	<u>34,979,630</u>
4	TOTAL OTHER WORKING CAPITAL	<u><u>35,002,524</u></u>		<u><u>35,002,524</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPB-5.1, WPB-5.3

SCHEDULE B-5.1
SHEET 2 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	-	100.00%	-
3	GAS STORED UNDERGROUND	<u>35,465,643</u>	100.00%	<u>35,465,643</u>
4	TOTAL OTHER WORKING CAPITAL	<u><u>35,465,643</u></u>		<u><u>35,465,643</u></u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD

WPB-5.1

TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED

SHEET 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: L. BLACK

			ACCOUNT 154
LINE			MISCELLANEOUS DEFERRED DEBITS
NO.	MONTH	ACTUAL / FORECAST	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: X ORIGINAL 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	13 MONTH AVERAGE FOR PERIOD							WORKING CAPITAL REQUIREMENT
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT	DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE LEAD DAYS	NET LAG DAYS	
		(1)	(2)	(3 = 1 x 2)	(4 = 3 / 365 Days)	(5)	(6)	(7 = 5 - 6)	(8)
		\$		\$	\$				\$
1	<u>OPERATING EXPENSES:</u>								
2	PURCHASED GAS EXPENSE	101,917,604	100.00%	101,917,604	279,226	19.81	39.23	(19.42)	(5,422,569)
3	GAS WITHDRAWN FROM STORAGE	35,693,326	100.00%	35,693,326	97,790	19.81	0.00	19.81	1,937,220
4	PREPAID INSURANCE EXPENSE	1,557,695	100.00%	1,557,695	4,268	19.81	(144.65)	164.46	701,915
5	EMPLOYEE PAYROLL	12,391,483	100.00%	12,391,483	33,949	19.81	4.44	15.37	521,796
6	INCENTIVE COMPENSATION	1,433,213	100.00%	1,433,213	3,927	19.81	238.71	(218.90)	(859,620)
7	EMPLOYEE BENEFITS EXPENSE	3,546,742	100.00%	3,546,742	9,717	19.81	13.70	6.11	59,371
8	PENSION EXPENSE	762,258	100.00%	762,258	2,088	19.81	19.81	0.00	-
9	OPEB EXPENSE	(6,432)	100.00%	(6,432)	(18)	19.81	42.90	(23.09)	416
10	UNCOLLECTIBLE EXPENSE	1,079,594	100.00%	1,079,594	2,958	19.81	19.81	0.00	-
11	CORPORATE SERVICES	25,498,587	100.00%	25,498,587	69,859	19.81	35.40	(15.59)	(1,089,102)
12	TRACKERS EXPENSE ADJUSTMENT	606,642	100.00%	606,642	1,662	19.81	19.81	0.00	-
13	OTHER O&M COSTS	(23,241,528)	100.00%	(23,241,528)	(63,675)	19.81	41.20	(21.39)	1,362,008
14	DEPRECIATION AND AMORTIZATION	29,830,449	100.00%	29,830,449	81,727	19.81	19.81	0.00	-
15	<u>TAXES OTHER THAN INCOME:</u>								
16	PAYROLL TAX EXPENSE	1,023,234	100.00%	1,023,234	2,803	19.81	10.38	9.43	26,432
17	PROPERTY TAX EXPENSE	7,883,894	100.00%	7,883,894	21,600	19.81	307.23	(287.42)	(6,208,272)
18	OTHER TAXES	330,099	100.00%	330,099	904	19.81	35.20	(15.39)	(13,913)
19	<u>INCOME TAXES:</u>								
20	CURRENT: FEDERAL	2,979,342	100.00%	2,979,342	8,163	19.81	37.50	(17.69)	(144,403)
21	CURRENT: STATE	1,288,747	100.00%	1,288,747	3,531	19.81	37.50	(17.69)	(62,463)
22	DEFERRED: FEDERAL & STATE (INCLUDING ITC)	1,520,392	100.00%	1,520,392	4,165	19.81	19.81	0.00	-
23	<u>OTHER EXPENSES:</u>								
24	OTHER EXPENSE/(INCOME)	2,835,066	100.00%	2,835,066	7,767	19.81	19.81	0.00	-
25	INTEREST ON DEBT	13,049,671	100.00%	13,049,671	35,753	19.81	92.59	(72.78)	(2,602,103)
26	INCOME AVAILABLE FOR COMMON EQUITY	26,191,508	100.00%	26,191,508	71,758	19.81	19.81	0.00	-
27	SUBTOTAL	242,501,454	100.00%	242,501,454	664,388				(11,793,287)
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)								(13,072,714)
32	REQUESTED CASH WORKING CAPITAL								-

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CASH WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): ATTACHMENT KLJ-CWC-1

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

LINE NO.	COST CATEGORY	13 MONTH AVERAGE FOR PERIOD							WORKING CAPITAL REQ.
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT	DAILY AMOUNT	REVENUE LAG DAYS	EXPENSE LEAD DAYS	NET LAG DAYS	
		(1)	(2)	(3 = 1 x 2)	(4 = 3 / 365 Days)	(5)	(6)	(7 = 5 - 6)	(8)
		\$		\$	\$				\$
1	<u>OPERATING EXPENSES:</u>								
2	PURCHASED GAS EXPENSE	52,344,385	100.00%	52,344,385	143,409	19.81	39.23	(19.42)	(2,785,003)
3	GAS WITHDRAWN FROM STORAGE	29,377,507	100.00%	29,377,507	80,486	19.81	0.00	19.81	1,594,428
4	PREPAID INSURANCE EXPENSE	1,416,584	100.00%	1,416,584	3,881	19.81	(144.65)	164.46	638,269
5	EMPLOYEE PAYROLL	12,989,754	100.00%	12,989,754	35,588	19.81	4.44	15.37	546,988
6	INCENTIVE COMPENSATION	967,924	100.00%	967,924	2,652	19.81	238.71	(218.90)	(580,523)
7	EMPLOYEE BENEFITS EXPENSE	3,650,992	100.00%	3,650,992	10,003	19.81	13.70	6.11	61,118
8	PENSION EXPENSE	483,060	100.00%	483,060	1,323	19.81	19.81	0.00	-
9	OPEB EXPENSE	(38,730)	100.00%	(38,730)	(106)	19.81	42.90	(23.09)	2,448
10	UNCOLLECTIBLE EXPENSE	800,173	100.00%	800,173	2,192	19.81	19.81	0.00	-
11	CORPORATE SERVICES	24,079,433	100.00%	24,079,433	65,971	19.81	35.40	(15.59)	(1,028,488)
12	EXPENSE TRACKERS ADJUSTMENT	558,209	100.00%	558,209	1,529	19.81	19.81	0.00	-
13	OTHER O&M COSTS	14,182,727	100.00%	14,182,727	38,857	19.81	41.20	(21.39)	(831,151)
14	DEPRECIATION AND AMORTIZATION	36,908,120	100.00%	36,908,120	101,118	19.81	19.81	0.00	-
15	<u>TAXES OTHER THAN INCOME:</u>								
16	PAYROLL TAX EXPENSE	1,055,370	100.00%	1,055,370	2,891	19.81	10.38	9.43	27,262
17	PROPERTY TAX EXPENSE	6,228,059	100.00%	6,228,059	17,063	19.81	307.23	(287.42)	(4,904,247)
18	OTHER TAXES	228,400	100.00%	228,400	626	19.81	35.20	(15.39)	(9,634)
19	<u>INCOME TAXES:</u>								
20	CURRENT: FEDERAL	(4,181,717)	100.00%	(4,181,717)	(11,457)	19.81	37.50	(17.69)	202,674
21	CURRENT: STATE	(1,212,778)	100.00%	(1,212,778)	(3,323)	19.81	37.50	(17.69)	58,784
22	DEFERRED: FEDERAL & STATE (INCLUDING ITC)	7,126,849	100.00%	7,126,849	19,526	19.81	19.81	0.00	-
23	<u>OTHER EXPENSES:</u>								
24	OTHER EXPENSE/(INCOME)	1,936,142	100.00%	1,936,142	5,304	19.81	19.81	0.00	-
25	INTEREST ON DEBT	14,559,230	100.00%	14,559,230	39,888	19.81	92.59	(72.78)	(2,903,049)
26	INCOME AVAILABLE FOR COMMON EQUITY	15,674,996	100.00%	15,674,996	42,945	19.81	19.81	0.00	-
27	SUBTOTAL	215,262,404	100.00%	215,262,404	589,760				(9,910,124)
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)								(11,189,551)
32	REQUESTED CASH WORKING CAPITAL (LEAD LAG)								-

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CASH WORKING CAPITAL - 1 / 8 METHOD
AS OF DECEMBER 31, 2027

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

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

LINE NO.	COST CATEGORY	13 MONTH AVERAGE FOR PERIOD		
		ADJUSTED FORECASTED EXPENSES (Schedule C-2)	1 / 8 METHOD PERCENT	JURISDICTIONAL AMOUNT
		(1) \$	(2)	(3 = 1 x 2) \$
1	CASH WORKING CAPITAL			
2	OPERATIONS AND MAINTENANCE EXPENSES:			
3	LIQUEFIED PETROLEUM GAS EXPENSES	-	12.50%	-
4	OTHER OPERATING EXPENSES	346,462	12.50%	43,308
5	TRANSMISSION EXPENSES	16,280	12.50%	2,035
6	DISTRIBUTION EXPENSES	22,917,430	12.50%	2,864,679
7	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	4,721,225	12.50%	590,153
8	CUSTOMER SERVICE & INFORMATION EXPENSES	407,905	12.50%	50,988
9	SALES EXPENSES	1,284	12.50%	161
10	ADMINISTRATIVE AND GENERAL EXPENSES	<u>30,679,539</u>	12.50%	<u>3,834,942</u>
11	TOTAL O & M EXPENSES	59,090,125		7,386,266

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: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	MONTH	PER BOOKS (LIFO METHOD) ACCOUNT 164					ENDING BALANCE (6) \$	ENDING BALANCE (7) \$	ANNUAL WACOG Rate/Mcf (8) (\$/Mcf)
		FIRM STOR SERV	INJECTION	ACTIVITY	WITHDRAW	ACTIVITY			
		(1) \$	(2) (Mcf)	(3) \$	(4) (Mcf)	(5) \$			
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: X ORIGINAL 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	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>										
2	<u>RATE BASE ADIT AND EXCESS ADIT</u>										
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		<u>(111,863,881)</u>		<u>(111,863,881)</u>	-	<u>(111,863,881)</u>	<u>(112,046,539)</u>	<u>(112,135,577)</u>	<u>(112,807,960)</u>	<u>(113,522,786)</u>
9	<u>LEAD LAG ADIT</u>										
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		<u>1,969,744</u>		<u>1,969,744</u>	-	<u>1,969,744</u>	<u>2,375,897</u>	<u>2,755,707</u>	<u>2,654,966</u>	<u>2,730,929</u>
16	<u>NON RATE BASE ADIT</u>										
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		<u>6,041,963</u>		<u>6,041,963</u>	-	<u>6,041,963</u>	<u>6,309,229</u>	<u>6,290,782</u>	<u>6,197,377</u>	<u>6,733,875</u>
23	TOTAL ADIT AND EXCESS ADIT		<u>(103,852,174)</u>		<u>(103,852,174)</u>	-	<u>(103,852,174)</u>	<u>(103,361,412)</u>	<u>(103,089,088)</u>	<u>(103,955,617)</u>	<u>(104,057,982)</u>
24	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>										
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		<u>19,689,633</u>		<u>19,689,633</u>	-	<u>19,689,633</u>	<u>19,901,872</u>	<u>19,868,795</u>	<u>22,276,991</u>	<u>22,203,522</u>

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: X ORIGINAL 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 (10) \$	FEB 28, 2026 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2026 ADJ JURIS. AMOUNT (12) \$	APR 30, 2026 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2026 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2026 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2026 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2026 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>											
2	<u>RATE BASE ADIT AND EXCESS ADIT</u>											
3	ACCOUNT 190 - DEFERRED INCOME TAXES		11,476,293	11,396,536	10,496,587	9,600,638	8,702,689	7,804,740	6,906,791	6,008,842	123,000,015	9,461,540
4	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(99,607,840)	(99,587,355)	(99,814,768)	(100,042,181)	(100,269,594)	(100,497,006)	(100,724,419)	(100,951,832)	(1,286,684,514)	(98,975,732)
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		<u>(113,463,291)</u>	<u>(113,447,004)</u>	<u>(114,496,806)</u>	<u>(115,546,807)</u>	<u>(116,596,409)</u>	<u>(117,646,210)</u>	<u>(118,696,012)</u>	<u>(119,745,813)</u>	<u>(1,492,014,894)</u>	<u>(114,770,376)</u>
9	<u>LEAD LAG ADIT</u>											
10	ACCOUNT 190 - DEFERRED INCOME TAXES		780,556	251,073	251,073	251,073	251,073	251,073	251,073	251,073	5,711,786	439,368
11	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	-	-
12	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,175,624	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	27,972,867	2,151,759
13	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	-	-
14	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	-	-
15	TOTAL CASH WORKING CAPITAL ADIT		<u>2,956,180</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>33,684,653</u>	<u>2,591,127</u>
16	<u>NON RATE BASE ADIT</u>											
17	ACCOUNT 190 - DEFERRED INCOME TAXES		10,635,459	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	138,174,360	10,628,797
18	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(454,435)	(457,040)	(457,040)	(457,040)	(457,040)	(457,040)	(457,040)	(457,040)	(5,710,428)	(439,264)
19	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(1,416,698)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(22,480,081)	(1,729,237)
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		<u>7,662,850</u>	<u>8,059,874</u>	<u>8,060,477</u>	<u>8,061,081</u>	<u>8,061,684</u>	<u>8,062,287</u>	<u>8,062,891</u>	<u>8,063,494</u>	<u>95,667,864</u>	<u>7,359,066</u>
23	TOTAL ADIT AND EXCESS ADIT		<u>(102,844,261)</u>	<u>(102,781,240)</u>	<u>(103,830,438)</u>	<u>(104,879,637)</u>	<u>(105,928,835)</u>	<u>(106,978,033)</u>	<u>(108,027,231)</u>	<u>(109,076,430)</u>	<u>(1,362,662,377)</u>	<u>(104,820,183)</u>
24	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>											
25	NET OPERATING LOSS - FED	RB	10,638,473	10,559,377	9,661,428	8,763,479	7,865,530	6,967,581	6,069,632	5,171,683	112,271,150	8,636,242
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	298,065	298,065	298,065	298,065	298,065	298,065	3,400,530	261,579
30	CUST. ADVANCES - STATE	RB	73,285	74,703	74,703	74,703	74,703	74,703	74,703	74,703	852,263	65,559
31	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	377,513	371,327	371,327	371,327	371,327	371,327	371,327	371,327	5,178,262	398,328
32	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB	94,615	93,064	93,064	93,064	93,064	93,064	93,064	93,064	1,297,810	99,832
33	ACCUM PROV-BANKED VACATION - FED	NON	109,045	109,045	109,045	109,045	109,045	109,045	109,045	109,045	1,416,950	108,996
34	ACCUM PROV-BANKED VACATION - STATE	NON	27,329	27,329	27,329	27,329	27,329	27,329	27,329	27,329	355,125	27,317
35	ACCD LIAB-VACATION PAY PY - FED	NON	373,399	364,233	364,233	364,233	364,233	364,233	364,233	364,233	3,660,671	281,590
36	ACCD LIAB-VACATION PAY PY - STATE	NON	93,584	91,287	91,287	91,287	91,287	91,287	91,287	91,287	917,461	70,574
37	ACCD LIAB-VACATION PAY CY - FED	NON	30,695	61,401	61,401	61,401	61,401	61,401	61,401	61,401	1,756,161	135,089
38	ACCD LIAB-VACATION PAY CY - STATE	NON	7,693	15,389	15,389	15,389	15,389	15,389	15,389	15,389	440,141	33,857
39	ACCD LIAB-PROFIT SHARING - FED	NON	70,656	74,095	74,095	74,095	74,095	74,095	74,095	74,095	815,264	62,713
40	ACCD LIAB-PROFIT SHARING - STATE	NON	17,708	18,570	18,570	18,570	18,570	18,570	18,570	18,570	204,327	15,717
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)	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(3,255,452)	(250,419)
44	ACCUM PROVISIONS OPEB - STATE	LL	(73,551)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(815,903)	(62,762)
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	53,621	53,621	53,621	53,621	53,621	53,621	2,567,524	197,502
48	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	122,793	13,439	13,439	13,439	13,439	13,439	13,439	13,439	643,490	49,499
49	STOCK COMP LTIP - TAX - FED	LL	275,610	279,681	279,681	279,681	279,681	279,681	279,681	279,681	3,481,001	267,769
50	STOCK COMP LTIP - TAX - STATE	LL	69,075	70,095	70,095	70,095	70,095	70,095	70,095	70,095	872,431	67,110
51	BAD DEBTS - FED	LL	111,469	128,243	128,243	128,243	128,243	128,243	128,243	128,243	1,262,415	97,109
52	BAD DEBTS - STATE	LL	27,937	32,141	32,141	32,141	32,141	32,141	32,141	32,141	316,395	24,338
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	160,520	160,520	160,520	160,520	160,520	160,520	1,476,901	113,808
56	REG LIAB CURR-OTHER - STATE	NON	40,281	40,231	40,231	40,231	40,231	40,231	40,231	40,231	368,506	28,347
57	REG LIA CURR-AMRP - FED	NON	904,531	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	10,340,307	795,408
58	REG LIA CURR-AMRP - STATE	NON	228,699	310,536	310,536	310,536	310,536	310,536	310,536	310,536	2,591,556	199,350
59	OBLIG OPERATING LEASE - FED	NON	104,252	101,406	101,406	101,406	101,406	101,406	101,406	101,406	1,434,161	110,320
60	OBLIG OPERATING LEASE - STATE	NON	26,128	25,415	25,415	25,415	25,415	25,415	25,415	25,415	359,439	27,649
61	ITC - REG LIAB FEDERAL	NON	2,193	2,032	2,032	2,032	2,032	2,032	2,032	2,032	29,788	2,291
62	ITC - REG LIAB STATE	NON	2,987	2,947	2,947	2,947	2,947	2,947	2,947	2,947	39,151	3,012
63	ASC 740 FED GROSS UP	NON	6,651,935	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	86,670,685	6,666,976
64	ASC 740 STATE GROSS UP	NON	1,670,555	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	21,762,810	1,674,062
65	TOTAL ACCOUNT 190		<u>22,892,308</u>	<u>22,701,424</u>	<u>21,803,475</u>	<u>20,905,526</u>	<u>20,007,577</u>	<u>19,109,628</u>	<u>18,211,679</u>	<u>17,313,730</u>	<u>266,886,161</u>	<u>20,529,705</u>

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: X ORIGINAL 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	<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>			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		<u>(98,593,875)</u>		<u>(98,593,875)</u>	-	<u>(98,593,875)</u>	<u>(99,107,087)</u>	<u>(99,620,301)</u>	<u>(103,288,257)</u>	<u>(104,325,451)</u>
9	<u>ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT</u>										
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		<u>2,830,198</u>		<u>2,830,198</u>	-	<u>2,830,198</u>	<u>3,183,973</u>	<u>3,537,748</u>	<u>3,891,523</u>	<u>4,245,298</u>
13	<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>			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		<u>(962,235)</u>		<u>(962,235)</u>	-	<u>(962,235)</u>	<u>(600,902)</u>	<u>(212,690)</u>	<u>(249,862)</u>	<u>328,033</u>
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		<u>(79,866,476)</u>		<u>(79,866,476)</u>	-	<u>(79,866,476)</u>	<u>(79,806,117)</u>	<u>(79,964,196)</u>	<u>(81,261,128)</u>	<u>(81,793,896)</u>

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: X ORIGINAL 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 (10) \$	FEB 28, 2026 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2026 ADJ JURIS. AMOUNT (12) \$	APR 30, 2026 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2026 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2026 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2026 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2026 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>											
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(84,567,938)	(84,867,363)	(85,363,511)	(85,859,659)	(86,355,807)	(86,851,956)	(87,348,104)	(87,844,252)	(1,097,578,217)	(84,429,094)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(19,693,880)	(19,782,652)	(19,922,598)	(20,062,544)	(20,202,490)	(20,342,435)	(20,482,381)	(20,622,327)	(255,469,938)	(19,651,534)
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)	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(3,365,488)	(258,884)
7	STATE - FAS 109 ST GROSS UP	NON	(67,923)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(843,477)	(64,883)
8	TOTAL ACCOUNT 282		(104,716,253)	(105,107,055)	(105,743,149)	(106,379,243)	(107,015,337)	(107,651,431)	(108,287,525)	(108,923,619)	(1,358,758,584)	(104,519,891)
9	<u>ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT</u>											
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	<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>											
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	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	23,755,874	1,827,375
18	ACCRD PROPERTY TAX - STATE	LL	465,527	501,845	501,845	501,845	501,845	501,845	501,845	501,845	5,953,853	457,989
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)	(148,120)	(11,471)
21	REG ASSET GTI FUNDING - FED	NON	(21,902)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(312,034)	(24,003)
22	REG ASSET GTI FUNDING - STATE	NON	(5,489)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(78,204)	(6,016)
23	REG ASSET EAP - FED	NON	85,155	62,274	62,274	62,274	62,274	62,274	62,274	62,274	951,270	73,175
24	REG ASSET EAP - STATE	NON	21,342	15,608	15,608	15,608	15,608	15,608	15,608	15,608	238,414	18,340
25	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(570,362)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(9,618,912)	(739,916)
26	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(142,948)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(2,410,755)	(185,443)
27	NC REG ASSET FAS158 PENSION - FED	NON	(476,033)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(6,584,428)	(506,494)
28	NC REG ASSET FAS158 PENSION - STATE	NON	(119,306)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(1,650,233)	(126,941)
29	NC REG ASSET RATE CASE NON-CUR - FED	NON	(42,666)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(619,309)	(47,639)
30	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(10,693)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(155,215)	(11,940)
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)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(28,723)	(2,209)
34	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(541)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(7,199)	(554)
35	REG LIAB CURR-DSM UNCOLLECT - FED	NON	43,210	37,096	37,096	37,096	37,096	37,096	37,096	37,096	505,146	38,857
36	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	10,830	9,297	9,297	9,297	9,297	9,297	9,297	9,297	126,603	9,739
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)	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(1,388,839)	(106,834)
40	FUNDS HELD IN TRUST - STATE	LL	(29,531)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(348,080)	(26,775)
41	RIGHT OF USE ASSET - FED	NON	(100,059)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(1,373,887)	(105,684)
42	RIGHT OF USE ASSET - STATE	NON	(25,077)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(344,333)	(26,487)
43	TOTAL ACCOUNT 283		758,926	918,788	918,788	918,788	918,788	918,788	918,788	918,788	5,492,786	422,522
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(81,065,020)	(81,486,843)	(83,020,886)	(84,554,929)	(86,088,972)	(87,623,015)	(89,157,058)	(90,691,101)	(1,086,379,637)	(83,567,664)

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: X ORIGINAL 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	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>			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)		<u>(24,542,478)</u>		<u>(24,542,478)</u>	-	<u>(24,542,478)</u>	<u>(24,468,928)</u>	<u>(24,395,379)</u>	<u>(24,321,829)</u>	<u>(24,248,279)</u>
7	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>			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)		<u>(32,701,504)</u>		<u>(32,701,504)</u>	-	<u>(32,701,504)</u>	<u>(32,603,502)</u>	<u>(32,505,501)</u>	<u>(32,407,500)</u>	<u>(32,309,499)</u>
13	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>			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)		<u>(1,167,067)</u>		<u>(1,167,067)</u>	-	<u>(1,167,067)</u>	<u>(1,165,057)</u>	<u>(1,163,046)</u>	<u>(1,161,036)</u>	<u>(1,159,026)</u>
18	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>			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)		<u>(1,555,053)</u>		<u>(1,555,053)</u>	-	<u>(1,555,053)</u>	<u>(1,552,374)</u>	<u>(1,549,695)</u>	<u>(1,547,017)</u>	<u>(1,544,338)</u>
23	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>			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)		<u>(1,106,351)</u>		<u>(1,106,351)</u>	-	<u>(1,106,351)</u>	<u>(1,105,283)</u>	<u>(1,104,215)</u>	<u>(1,103,147)</u>	<u>(1,102,079)</u>
			-		-	-	-	-	-	-	-
26	TOTAL RATE BASE ADIT AND EXCESS ADIT		<u>(103,852,174)</u>		<u>(103,852,174)</u>	-	<u>(103,852,174)</u>	<u>(103,361,412)</u>	<u>(103,089,088)</u>	<u>(103,955,617)</u>	<u>(104,057,982)</u>

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: X ORIGINAL 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 (10) \$	FEB 28, 2026 ADJ JURIS. AMOUNT (11) \$	MAR 31, 2026 ADJ JURIS. AMOUNT (12) \$	APR 30, 2026 ADJ JURIS. AMOUNT (13) \$	MAY 31, 2026 ADJ JURIS. AMOUNT (14) \$	JUN 30, 2026 ADJ JURIS. AMOUNT (15) \$	JUL 31, 2026 ADJ JURIS. AMOUNT (16) \$	AUG 31, 2026 ADJ JURIS. AMOUNT (17) \$	TOTAL ADJ JURIS. AMOUNT (18) \$	13 MONTH AVERAGE BALANCE (19) \$
1	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>											
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	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>											
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	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>											
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	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>											
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	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>											
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)	(103,830,438)	(104,879,637)	(105,928,835)	(106,978,033)	(108,027,231)	(109,076,430)	(1,362,662,377)	(104,820,183)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2027

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

SCHEDULE B-6
SHEET 1 OF 4
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	DEC 31, 2026 TOTAL COMPANY	JURIS. %	JURISDICTIONAL AMOUNT	ADJUSTMENT	DEC 31, 2026 ADJ JURIS. AMOUNT	JAN 31, 2027 ADJ JURIS. AMOUNT	FEB 28, 2027 ADJ JURIS. AMOUNT	MAR 31, 2027 ADJ JURIS. AMOUNT	APR 30, 2027 ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>										
2	<u>RATE BASE ADIT AND EXCESS ADIT</u>										
3	ACCOUNT 190 - DEFERRED INCOME TAXES		2,417,046		2,417,046	-	2,417,046	2,285,388	2,153,731	2,022,074	1,890,416
4	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(101,861,483)		(101,861,483)	-	(101,861,483)	(102,348,402)	(102,835,322)	(103,322,241)	(103,809,161)
5	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-		-	-	-	-	-	-	-
6	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(24,487,004)		(24,487,004)	-	(24,487,004)	(24,408,049)	(24,329,094)	(24,250,139)	(24,171,185)
7	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-		-	-	-	-	-	-	-
8	TOTAL RATE BASE ADIT		<u>(123,931,441)</u>		<u>(123,931,441)</u>	-	<u>(123,931,441)</u>	<u>(124,471,063)</u>	<u>(125,010,685)</u>	<u>(125,550,307)</u>	<u>(126,089,929)</u>
9	<u>LEAD LAG ADIT</u>										
10	ACCOUNT 190 - DEFERRED INCOME TAXES		251,073		251,073	-	251,073	251,073	251,073	251,073	251,073
11	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-		-	-	-	-	-	-	-
12	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,354,817		2,354,817	-	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817
13	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-		-	-	-	-	-	-	-
14	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-		-	-	-	-	-	-	-
15	TOTAL CASH WORKING CAPITAL ADIT		<u>2,605,890</u>		<u>2,605,890</u>	-	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>	<u>2,605,890</u>
16	<u>NON RATE BASE ADIT</u>										
17	ACCOUNT 190 - DEFERRED INCOME TAXES		11,053,815		11,053,815	-	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815
18	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(310,841)		(310,841)	-	(310,841)	(310,841)	(310,841)	(310,841)	(310,841)
19	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(1,436,029)		(1,436,029)	-	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)
20	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-		-	-	-	-	-	-	-
21	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(1,213)		(1,213)	-	(1,213)	(1,124)	(1,036)	(947)	(858)
22	TOTAL NON RATE BASE ADIT		<u>9,305,732</u>		<u>9,305,732</u>	-	<u>9,305,732</u>	<u>9,305,821</u>	<u>9,305,910</u>	<u>9,305,998</u>	<u>9,306,087</u>
23	TOTAL ADIT AND EXCESS ADIT		<u>(112,019,819)</u>		<u>(112,019,819)</u>	-	<u>(112,019,819)</u>	<u>(112,559,352)</u>	<u>(113,098,885)</u>	<u>(113,638,419)</u>	<u>(114,177,952)</u>
24	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>										
25	NET OPERATING LOSS - FED	RB	1,579,887	100.00%	1,579,887	-	1,579,887	1,448,230	1,316,573	1,184,915	1,053,258
26	NET OPERATING LOSS - STATE, NET	NON	-		-	-	-	-	-	-	-
27	CHARITABLE CONTRIBUTIONS - FED	NON	2,816		2,816	-	2,816	2,816	2,816	2,816	2,816
28	TAX CREDITS - FED	NON	110,508		110,508	-	110,508	110,508	110,508	110,508	110,508
29	CUST. ADVANCES - FED	RB	298,065		298,065	-	298,065	298,065	298,065	298,065	298,065
30	CUST. ADVANCES - STATE	RB	74,703		74,703	-	74,703	74,703	74,703	74,703	74,703
31	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	371,327		371,327	-	371,327	371,327	371,327	371,327	371,327
32	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB	93,064		93,064	-	93,064	93,064	93,064	93,064	93,064
33	ACCUM PROV-BANKED VACATION - FED	NON	109,045		109,045	-	109,045	109,045	109,045	109,045	109,045
34	ACCUM PROV-BANKED VACATION - STATE	NON	27,329		27,329	-	27,329	27,329	27,329	27,329	27,329
35	ACCD LIAB-VACATION PAY PY - FED	NON	364,233		364,233	-	364,233	364,233	364,233	364,233	364,233
36	ACCD LIAB-VACATION PAY PY - STATE	NON	91,287		91,287	-	91,287	91,287	91,287	91,287	91,287
37	ACCD LIAB-VACATION PAY CY - FED	NON	61,401		61,401	-	61,401	61,401	61,401	61,401	61,401
38	ACCD LIAB-VACATION PAY CY - STATE	NON	15,389		15,389	-	15,389	15,389	15,389	15,389	15,389
39	ACCD LIAB-PROFIT SHARING - FED	NON	74,095		74,095	-	74,095	74,095	74,095	74,095	74,095
40	ACCD LIAB-PROFIT SHARING - STATE	NON	18,570		18,570	-	18,570	18,570	18,570	18,570	18,570
41	ACCUM PROVISIONS FAS 112 - FED	LL	29,645		29,645	-	29,645	29,645	29,645	29,645	29,645
42	ACCUM PROVISIONS FAS 112 - STATE	LL	7,430		7,430	-	7,430	7,430	7,430	7,430	7,430
43	ACCUM PROVISIONS OPEB - FED	LL	(301,363)		(301,363)	-	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)
44	ACCUM PROVISIONS OPEB - STATE	LL	(75,530)		(75,530)	-	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)
45	ACCD LIAB-ST FAS112 - FED	LL	10,932		10,932	-	10,932	10,932	10,932	10,932	10,932
46	ACCD LIAB-ST FAS112 - STATE	LL	2,740		2,740	-	2,740	2,740	2,740	2,740	2,740
47	ACCD LIAB-INCENTIVE COMPNSTION - FED	LL	53,621		53,621	-	53,621	53,621	53,621	53,621	53,621
48	ACCD LIAB-INCENTIVE COMPNSTION - STATE	LL	13,439		13,439	-	13,439	13,439	13,439	13,439	13,439
49	STOCK COMP LTIP - TAX - FED	LL	279,681		279,681	-	279,681	279,681	279,681	279,681	279,681
50	STOCK COMP LTIP - TAX - STATE	LL	70,095		70,095	-	70,095	70,095	70,095	70,095	70,095
51	BAD DEBTS - FED	LL	128,243		128,243	-	128,243	128,243	128,243	128,243	128,243
52	BAD DEBTS - STATE	LL	32,141		32,141	-	32,141	32,141	32,141	32,141	32,141
53	NC REG ASSET FAS 158 OPEB - FED	NON	-		-	-	-	-	-	-	-
54	NC REG ASSET FAS 158 OPEB - STATE	NON	-		-	-	-	-	-	-	-
55	REG LIAB CURR-OTHER - FED	NON	160,520		160,520	-	160,520	160,520	160,520	160,520	160,520
56	REG LIAB CURR-OTHER - STATE	NON	40,231		40,231	-	40,231	40,231	40,231	40,231	40,231
57	REG LIA CURR-AMRP - FED	NON	1,239,037		1,239,037	-	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037
58	REG LIA CURR-AMRP - STATE	NON	310,536		310,536	-	310,536	310,536	310,536	310,536	310,536
59	OBLIG OPERATING LEASE - FED	NON	101,406		101,406	-	101,406	101,406	101,406	101,406	101,406
60	OBLIG OPERATING LEASE - STATE	NON	25,415		25,415	-	25,415	25,415	25,415	25,415	25,415
61	ITC - REG LIAB FEDERAL	NON	2,032		2,032	-	2,032	2,032	2,032	2,032	2,032
62	ITC - REG LIAB STATE	NON	2,947		2,947	-	2,947	2,947	2,947	2,947	2,947
63	ASC 740 FED GROSS UP	NON	6,631,569		6,631,569	-	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569
64	ASC 740 STATE GROSS UP	NON	1,665,450		1,665,450	-	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450
65	TOTAL ACCOUNT 190		<u>13,721,934</u>		<u>13,721,934</u>	-	<u>13,721,934</u>	<u>13,590,277</u>	<u>13,458,619</u>	<u>13,326,962</u>	<u>13,195,305</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2027

SCHEDULE B-6
SHEET 2 OF 4
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	MAY 31, 2027 ADJ. JURIS. AMOUNT (10)	JUN 30, 2027 ADJ. JURIS. AMOUNT (11)	JUL 31, 2027 ADJ. JURIS. AMOUNT (12)	AUG 31, 2027 ADJ. JURIS. AMOUNT (13)	SEP 30, 2027 ADJ. JURIS. AMOUNT (14)	OCT 31, 2027 ADJ. JURIS. AMOUNT (15)	NOV 30, 2027 ADJ. JURIS. AMOUNT (16)	DEC 31, 2027 ADJ. JURIS. AMOUNT (17)	TOTAL ADJ. JURIS. AMOUNT (18)	13 MONTH AVERAGE BALANCE (19)
1	<u>SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES</u>											
2	<u>RATE BASE ADIT AND EXCESS ADIT</u>											
3	ACCOUNT 190 - DEFERRED INCOME TAXES		1,758,759	1,627,102	1,495,445	1,363,787	1,232,130	1,100,473	968,816	837,158	21,152,325	1,627,102
4	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(104,296,081)	(104,783,000)	(105,269,920)	(105,756,839)	(106,243,759)	(106,730,678)	(107,217,598)	(107,704,517)	(1,362,179,001)	(104,783,000)
5	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		-	-	-	-	-	-	-	-	-	-
6	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		(24,092,230)	(24,013,275)	(23,934,320)	(23,855,365)	(23,776,410)	(23,697,455)	(23,618,501)	(23,539,546)	(312,172,573)	(24,013,275)
7	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	-	-
8	TOTAL RATE BASE ADIT		(126,629,551)	(127,169,173)	(127,708,795)	(128,248,417)	(128,788,039)	(129,327,661)	(129,867,283)	(130,406,905)	(1,653,199,249)	(127,169,173)
9	<u>LEAD LAG ADIT</u>											
10	ACCOUNT 190 - DEFERRED INCOME TAXES		251,073	251,073	251,073	251,073	251,073	251,073	251,073	251,073	3,263,954	251,073
11	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		-	-	-	-	-	-	-	-	-	-
12	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	2,354,817	30,612,617	2,354,817
13	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	-	-
14	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		-	-	-	-	-	-	-	-	-	-
15	TOTAL CASH WORKING CAPITAL ADIT		2,605,890	2,605,890	2,605,890	2,605,890	2,605,890	2,605,890	2,605,890	2,605,890	33,876,570	2,605,890
16	<u>NON RATE BASE ADIT</u>											
17	ACCOUNT 190 - DEFERRED INCOME TAXES		11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	11,053,815	143,699,597	11,053,815
18	ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION		(310,841)	(310,841)	(310,841)	(310,841)	(310,841)	(310,841)	(310,841)	(310,841)	(4,040,936)	(310,841)
19	ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER		(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(1,436,029)	(18,668,373)	(1,436,029)
20	ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP)		-	-	-	-	-	-	-	-	-	-
21	ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT		(770)	(681)	(592)	(504)	(415)	(326)	(238)	(149)	(8,853)	(681)
22	TOTAL NON RATE BASE ADIT		9,306,176	9,306,264	9,306,353	9,306,442	9,306,530	9,306,619	9,306,708	9,306,796	120,981,435	9,306,264
23	TOTAL ADIT AND EXCESS ADIT		(114,717,485)	(115,257,019)	(115,796,552)	(116,336,085)	(116,875,619)	(117,415,152)	(117,954,685)	(118,494,219)	(1,498,341,244)	(115,257,019)
24	<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>											
25	NET OPERATING LOSS - FED	RB	921,601	789,944	658,286	526,629	394,972	263,315	131,657	-	10,269,267	789,944
26	NET OPERATING LOSS - STATE, NET	NON	-	-	-	-	-	-	-	-	-	-
27	CHARITABLE CONTRIBUTIONS - FED	NON	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	36,604	2,816
28	TAX CREDITS - FED	NON	110,508	110,508	110,508	110,508	110,508	110,508	110,508	110,508	1,436,604	110,508
29	CUST. ADVANCES - FED	RB	298,065	298,065	298,065	298,065	298,065	298,065	298,065	298,065	3,874,839	298,065
30	CUST. ADVANCES - STATE	RB	74,703	74,703	74,703	74,703	74,703	74,703	74,703	74,703	971,138	74,703
31	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	RB	371,327	371,327	371,327	371,327	371,327	371,327	371,327	371,327	4,827,245	371,327
32	LIFO INVENTORY & CAPITALIZED INVENTORY - STATE	RB	93,064	93,064	93,064	93,064	93,064	93,064	93,064	93,064	1,209,836	93,064
33	ACCUM PROV-BANKED VACATION - FED	NON	109,045	109,045	109,045	109,045	109,045	109,045	109,045	109,045	1,417,579	109,045
34	ACCUM PROV-BANKED VACATION - STATE	NON	27,329	27,329	27,329	27,329	27,329	27,329	27,329	27,329	355,283	27,329
35	ACCD LIAB-VACATION PAY PY - FED	NON	364,233	364,233	364,233	364,233	364,233	364,233	364,233	364,233	4,735,031	364,233
36	ACCD LIAB-VACATION PAY PY - STATE	NON	91,287	91,287	91,287	91,287	91,287	91,287	91,287	91,287	1,186,725	91,287
37	ACCD LIAB-VACATION PAY CY - FED	NON	61,401	61,401	61,401	61,401	61,401	61,401	61,401	61,401	798,212	61,401
38	ACCD LIAB-VACATION PAY CY - STATE	NON	15,389	15,389	15,389	15,389	15,389	15,389	15,389	15,389	200,053	15,389
39	ACCD LIAB-PROFIT SHARING - FED	NON	74,095	74,095	74,095	74,095	74,095	74,095	74,095	74,095	963,236	74,095
40	ACCD LIAB-PROFIT SHARING - STATE	NON	18,570	18,570	18,570	18,570	18,570	18,570	18,570	18,570	241,413	18,570
41	ACCUM PROVISIONS FAS 112 - FED	LL	29,645	29,645	29,645	29,645	29,645	29,645	29,645	29,645	385,389	29,645
42	ACCUM PROVISIONS FAS 112 - STATE	LL	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	96,589	7,430
43	ACCUM PROVISIONS OPEB - FED	LL	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(301,363)	(3,917,720)	(301,363)
44	ACCUM PROVISIONS OPEB - STATE	LL	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(75,530)	(981,885)	(75,530)
45	ACCD LIAB-ST FAS112 - FED	LL	10,932	10,932	10,932	10,932	10,932	10,932	10,932	10,932	142,113	10,932
46	ACCD LIAB-ST FAS112 - STATE	LL	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	35,617	2,740
47	ACCD LIAB-INCENTIVE COMPNSTN - FED	LL	53,621	53,621	53,621	53,621	53,621	53,621	53,621	53,621	697,068	53,621
48	ACCD LIAB-INCENTIVE COMPNSTN - STATE	LL	13,439	13,439	13,439	13,439	13,439	13,439	13,439	13,439	174,704	13,439
49	STOCK COMP LTIP - TAX - FED	LL	279,681	279,681	279,681	279,681	279,681	279,681	279,681	279,681	3,635,851	279,681
50	STOCK COMP LTIP - TAX - STATE	LL	70,095	70,095	70,095	70,095	70,095	70,095	70,095	70,095	911,241	70,095
51	BAD DEBTS - FED	LL	128,243	128,243	128,243	128,243	128,243	128,243	128,243	128,243	1,667,154	128,243
52	BAD DEBTS - STATE	LL	32,141	32,141	32,141	32,141	32,141	32,141	32,141	32,141	417,833	32,141
53	NC REG ASSET FAS 158 OPEB - FED	NON	-	-	-	-	-	-	-	-	-	-
54	NC REG ASSET FAS 158 OPEB - STATE	NON	-	-	-	-	-	-	-	-	-	-
55	REG LIAB CURR-OTHER - FED	NON	160,520	160,520	160,520	160,520	160,520	160,520	160,520	160,520	2,086,766	160,520
56	REG LIAB CURR-OTHER - STATE	NON	40,231	40,231	40,231	40,231	40,231	40,231	40,231	40,231	522,999	40,231
57	REG LIA CURR-AMRP - FED	NON	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	1,239,037	16,107,479	1,239,037
58	REG LIA CURR-AMRP - STATE	NON	310,536	310,536	310,536	310,536	310,536	310,536	310,536	310,536	4,036,962	310,536
59	OBLIG OPERATING LEASE - FED	NON	101,406	101,406	101,406	101,406	101,406	101,406	101,406	101,406	1,318,281	101,406
60	OBLIG OPERATING LEASE - STATE	NON	25,415	25,415	25,415	25,415	25,415	25,415	25,415	25,415	330,396	25,415
61	ITC - REG LIAB FEDERAL	NON	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	26,416	2,032
62	ITC - REG LIAB STATE	NON	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	38,311	2,947
63	ASC 740 FED GROSS UP	NON	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	6,631,569	86,210,397	6,631,569
64	ASC 740 STATE GROSS UP	NON	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	1,665,450	21,650,850	1,665,450
65	TOTAL ACCOUNT 190		13,063,648	12,931,990	12,800,333	12,668,676	12,537,019	12,405,361	12,273,704	12,142,047	168,115,875	12,931,990

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2027

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

SCHEDULE B-6
SHEET 3 OF 4
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REF	DEC 31, 2026 TOTAL COMPANY	JURIS. %	JURISDICTIONAL AMOUNT	ADJUSTMENT	DEC 31, 2026 ADJ JURIS. AMOUNT	JAN 31, 2027 ADJ JURIS. AMOUNT	FEB 28, 2027 ADJ JURIS. AMOUNT	MAR 31, 2027 ADJ JURIS. AMOUNT	APR 30, 2027 ADJ JURIS. AMOUNT
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>			100.00%							
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(89,828,845)		(89,828,845)	-	(89,828,845)	(90,580,781)	(91,332,717)	(92,084,654)	(92,836,590)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(21,182,110)		(21,182,110)	-	(21,182,110)	(21,383,631)	(21,585,153)	(21,786,674)	(21,988,196)
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	-		-	-	-	-	-	-	-
6	FEDERAL - FAS 109 ST GROSS UP	NON	(273,098)		(273,098)	-	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)
7	STATE - FAS 109 ST GROSS UP	NON	(68,445)		(68,445)	-	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)
8	TOTAL ACCOUNT 282		(111,321,795)		(111,321,795)	-	(111,321,795)	(112,275,253)	(113,228,711)	(114,182,169)	(115,135,627)
9	<u>ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT</u>										
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	7,315,910	100%	7,315,910	-	7,315,910	7,688,954	8,061,997	8,435,041	8,808,085
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	1,833,561	100%	1,833,561	-	1,833,561	1,927,056	2,020,551	2,114,045	2,207,540
12	TOTAL ACCOUNT 282 - SMRP		9,149,472		9,149,472	-	9,149,472	9,616,010	10,082,548	10,549,086	11,015,625
13	<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>			100.00%							
14	NET OPERATING LOSS - STATE (FBOS), NET	NON	-		-	-	-	-	-	-	-
15	MISC ASSETS-PROPERTY TAX - FED	LL	-		-	-	-	-	-	-	-
16	MISC ASSETS-PROPERTY TAX - STATE	LL	-		-	-	-	-	-	-	-
17	ACCRD PROPERTY TAX - FED	LL	2,002,360		2,002,360	-	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360
18	ACCRD PROPERTY TAX - STATE	LL	501,845		501,845	-	501,845	501,845	501,845	501,845	501,845
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	(17,971)		(17,971)	-	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)
22	REG ASSET GTI FUNDING - STATE	NON	(4,504)		(4,504)	-	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)
23	REG ASSET EAP - FED	NON	62,274		62,274	-	62,274	62,274	62,274	62,274	62,274
24	REG ASSET EAP - STATE	NON	15,608		15,608	-	15,608	15,608	15,608	15,608	15,608
25	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(564,899)		(564,899)	-	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)
26	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(141,579)		(141,579)	-	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)
27	NC REG ASSET FAS158 PENSION - FED	NON	(473,141)		(473,141)	-	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)
28	NC REG ASSET FAS158 PENSION - STATE	NON	(118,582)		(118,582)	-	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)
29	NC REG ASSET RATE CASE NON-CUR - FED	NON	(44,210)		(44,210)	-	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)
30	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(11,080)		(11,080)	-	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)
31	NC REG ASSET PEN NQULFD FAS158 - FED	NON	(2,209)		(2,209)	-	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)
32	NC REG ASSET PEN NQULFD FAS158 - STATE	NON	(554)		(554)	-	(554)	(554)	(554)	(554)	(554)
33	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(2,054)		(2,054)	-	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)
34	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(515)		(515)	-	(515)	(515)	(515)	(515)	(515)
35	REG LIAB CURR-DSM UNCOLLECT - FED	NON	37,096		37,096	-	37,096	37,096	37,096	37,096	37,096
36	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	9,297		9,297	-	9,297	9,297	9,297	9,297	9,297
37	NC REG ASSET COVID COSTS - FED	NON	-		-	-	-	-	-	-	-
38	NC REG ASSET COVID COSTS - STATE	NON	-		-	-	-	-	-	-	-
39	FUNDS HELD IN TRUST - FED	LL	(119,450)		(119,450)	-	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)
40	FUNDS HELD IN TRUST - STATE	LL	(29,937)		(29,937)	-	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)
41	RIGHT OF USE ASSET - FED	NON	(97,364)		(97,364)	-	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)
42	RIGHT OF USE ASSET - STATE	NON	(24,402)		(24,402)	-	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)
43	TOTAL ACCOUNT 283		918,788		918,788	-	918,788	918,788	918,788	918,788	918,788
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(87,531,602)		(87,531,602)	-	(87,531,602)	(88,150,179)	(88,768,756)	(89,387,332)	(90,005,909)
45	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>			100.00%							
46	CUSTOMER ADVANCES	RB	44,613		44,613	-	44,613	40,896	37,178	33,460	29,742
47	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	106,156		106,156	-	106,156	97,310	88,463	79,617	70,771
48	NET OPERATING LOSS - FED	RB	789,233		789,233	-	789,233	787,041	784,848	782,656	780,464
49	EXCESS ACCELERATED DEPRECIATION	RB	(24,292,104)		(24,292,104)	-	(24,292,104)	(24,200,403)	(24,108,702)	(24,017,001)	(23,925,300)
50	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(23,352,101)		(23,352,101)	-	(23,352,101)	(23,275,157)	(23,198,212)	(23,121,267)	(23,044,323)
51	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>			100.00%							
52	CUSTOMER ADVANCES		59,445		59,445	-	59,445	54,491	49,537	44,584	39,630
53	LIFO INVENTORY & CAPITALIZED INVENTORY		141,447		141,447	-	141,447	129,660	117,873	106,085	94,298
54	NET OPERATING LOSS - FED		1,051,610		1,051,610	-	1,051,610	1,048,689	1,045,767	1,042,846	1,039,925
55	EXCESS ACCELERATED DEPRECIATION		(32,367,893)		(32,367,893)	-	(32,367,893)	(32,245,706)	(32,123,520)	(32,001,333)	(31,879,147)
56	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(31,115,391)		(31,115,391)	-	(31,115,391)	(31,012,867)	(30,910,342)	(30,807,818)	(30,705,294)
57	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>			100.00%							
58	CUSTOMER ADVANCES	RB	4,196		4,196	-	4,196	3,846	3,497	3,147	2,797
59	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	9,984		9,984	-	9,984	9,152	8,320	7,488	6,656
60	EXCESS ACCELERATED DEPRECIATION	RB	(1,149,082)		(1,149,082)	-	(1,149,082)	(1,145,890)	(1,142,699)	(1,139,507)	(1,136,315)
61	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,134,903)		(1,134,903)	-	(1,134,903)	(1,132,892)	(1,130,882)	(1,128,872)	(1,126,862)
62	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>			100.00%							
63	CUSTOMER ADVANCES		5,591		5,591	-	5,591	5,125	4,659	4,193	3,727
64	LIFO INVENTORY & CAPITALIZED INVENTORY		13,303		13,303	-	13,303	12,194	11,086	9,977	8,869
65	EXCESS ACCELERATED DEPRECIATION		(1,531,089)		(1,531,089)	-	(1,531,089)	(1,526,836)	(1,522,583)	(1,518,330)	(1,514,077)
66	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,512,196)		(1,512,196)	-	(1,512,196)	(1,509,517)	(1,506,838)	(1,504,160)	(1,501,481)
67	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>			100.00%							
68	INVESTMENT TAX CREDIT-ITC	NON	(1,213)		(1,213)	-	(1,213)	(1,124)	(1,036)	(947)	(858)
69	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,213)		(1,213)	-	(1,213)	(1,124)	(1,036)	(947)	(858)
70	TOTAL RATE BASE ADIT AND EXCESS ADIT		(112,019,819)		(112,019,819)	-	(112,019,819)	(112,559,352)	(113,098,885)	(113,638,419)	(114,177,952)
71	NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1 (Lines 30,73, 82, 118 & 119)		-		-	-	(104,435,918)	(104,856,959)	(105,278,000)	(105,699,041)	(106,120,083)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2027

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

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

LINE NO.	DESCRIPTION	REF	MAY 31, 2027 ADJ. JURIS. AMOUNT	JUN 30, 2027 ADJ. JURIS. AMOUNT	JUL 31, 2027 ADJ. JURIS. AMOUNT	AUG 31, 2027 ADJ. JURIS. AMOUNT	SEP 30, 2027 ADJ. JURIS. AMOUNT	OCT 31, 2027 ADJ. JURIS. AMOUNT	NOV 30, 2027 ADJ. JURIS. AMOUNT	DEC 31, 2027 ADJ. JURIS. AMOUNT	TOTAL ADJ. JURIS. AMOUNT	13 MONTH AVERAGE BALANCE
			(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>											
2	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	(93,588,526)	(94,340,463)	(95,092,399)	(95,844,335)	(96,596,272)	(97,348,208)	(98,100,144)	(98,852,081)	(1,226,426,013)	(94,340,463)
3	EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	(22,189,717)	(22,391,239)	(22,592,761)	(22,794,282)	(22,995,804)	(23,197,325)	(23,398,847)	(23,600,368)	(291,086,108)	(22,391,239)
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	-	-	-	-	-	-	-	-	-	-
6	FEDERAL - FAS 109 ST GROSS UP	NON	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(273,098)	(3,550,274)	(273,098)
7	STATE - FAS 109 ST GROSS UP	NON	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(68,445)	(889,785)	(68,445)
8	TOTAL ACCOUNT 282		(116,089,085)	(117,042,543)	(117,996,001)	(118,949,459)	(119,902,916)	(120,856,374)	(121,809,832)	(122,763,290)	(1,521,553,056)	(117,042,543)
9	<u>ACCOUNT 282 - SMRP DEFERRED INCOME TAXES - ADJUSTMENT</u>											
10	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - FED	RB	9,181,128	9,554,172	9,927,216	10,300,259	10,673,303	11,046,347	11,419,390	11,792,434	124,204,238	9,554,172
11	SMRP EXCESS ACCELERATED DEPRECIATION / REPAIRS / 263A - STATE	RB	2,301,035	2,394,529	2,488,024	2,581,519	2,675,013	2,768,508	2,862,003	2,955,497	31,128,882	2,394,529
12	TOTAL ACCOUNT 282 - SMRP		11,482,163	11,948,701	12,415,240	12,881,778	13,348,316	13,814,855	14,281,393	14,747,931	155,333,119	11,948,701
13	<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>											
14	NET OPERATING LOSS - STATE (FBOS), NET	NON	-	-	-	-	-	-	-	-	-	-
15	MISC ASSETS-PROPERTY TAX - FED	LL	-	-	-	-	-	-	-	-	-	-
16	MISC ASSETS-PROPERTY TAX - STATE	LL	-	-	-	-	-	-	-	-	-	-
17	ACCRD PROPERTY TAX - FED	LL	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	2,002,360	26,030,677	2,002,360
18	ACCRD PROPERTY TAX - STATE	LL	501,845	501,845	501,845	501,845	501,845	501,845	501,845	501,845	6,523,979	501,845
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	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(17,971)	(233,620)	(17,971)
22	REG ASSET GTI FUNDING - STATE	NON	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(4,504)	(58,551)	(4,504)
23	REG ASSET EAP - FED	NON	62,274	62,274	62,274	62,274	62,274	62,274	62,274	62,274	809,566	62,274
24	REG ASSET EAP - STATE	NON	15,608	15,608	15,608	15,608	15,608	15,608	15,608	15,608	202,899	15,608
25	REG ASSET-PRF BASE RT ADJ PBRA - FED	NON	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(564,899)	(7,343,692)	(564,899)
26	REG ASSET-PRF BASE RT ADJ PBRA - STATE	NON	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(141,579)	(1,840,524)	(141,579)
27	NC REG ASSET FAS158 PENSION - FED	NON	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(473,141)	(6,150,838)	(473,141)
28	NC REG ASSET FAS158 PENSION - STATE	NON	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(118,582)	(1,541,563)	(118,582)
29	NC REG ASSET RATE CASE NON-CUR - FED	NON	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(44,210)	(574,730)	(44,210)
30	NC REG ASSET RATE CASE NON-CUR - STATE	NON	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(11,080)	(144,043)	(11,080)
31	NC REG ASSET PEN NQULF FAS158 - FED	NON	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(28,720)	(2,209)
32	NC REG ASSET PEN NQULF FAS158 - STATE	NON	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(554)	(7,198)	(554)
33	NC REG ASSET DEF DEPR CAP LSE - FED	NON	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(26,703)	(2,054)
34	NC REG ASSET DEF DEPR CAP LSE - STATE	NON	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(6,692)	(515)
35	REG LIAB CURR-DSM UNCOLLECT - FED	NON	37,096	37,096	37,096	37,096	37,096	37,096	37,096	37,096	482,246	37,096
36	REG LIAB CURR-DSM UNCOLLECT - STATE	NON	9,297	9,297	9,297	9,297	9,297	9,297	9,297	9,297	120,864	9,297
37	NC REG ASSET COVID COSTS - FED	NON	-	-	-	-	-	-	-	-	-	-
38	NC REG ASSET COVID COSTS - STATE	NON	-	-	-	-	-	-	-	-	-	-
39	FUNDS HELD IN TRUST - FED	LL	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(119,450)	(1,552,853)	(119,450)
40	FUNDS HELD IN TRUST - STATE	LL	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(29,937)	(369,186)	(29,937)
41	RIGHT OF USE ASSET - FED	NON	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(97,364)	(1,265,734)	(97,364)
42	RIGHT OF USE ASSET - STATE	NON	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(24,402)	(317,227)	(24,402)
43	TOTAL ACCOUNT 283		918,788	918,788	918,788	918,788	918,788	918,788	918,788	918,788	11,944,244	918,788
44	TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES		(90,624,486)	(91,243,063)	(91,861,640)	(92,480,217)	(93,098,793)	(93,717,370)	(94,335,947)	(94,954,524)	(1,186,159,818)	(91,243,063)
45	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (BEFORE GROSS UP)</u>											
46	CUSTOMER ADVANCES	RB	26,024	22,307	18,589	14,871	11,153	7,436	3,718	0	289,986	22,307
47	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	61,924	53,078	44,232	35,385	26,539	17,693	8,846	(0)	690,014	53,078
48	NET OPERATING LOSS - FED	RB	778,272	776,079	773,887	771,695	769,502	767,310	765,118	762,925	10,089,030	776,079
49	EXCESS ACCELERATED DEPRECIATION	RB	(23,833,599)	(23,741,898)	(23,650,197)	(23,558,496)	(23,466,795)	(23,375,094)	(23,283,393)	(23,191,692)	(308,644,668)	(23,741,898)
50	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(22,967,378)	(22,890,434)	(22,813,489)	(22,736,545)	(22,659,600)	(22,582,655)	(22,505,711)	(22,428,766)	(297,575,638)	(22,890,434)
51	<u>ACCOUNT 254 - (TCJA) EXCESS ADIT (AFTER GROSS UP)</u>											
52	CUSTOMER ADVANCES		34,676	29,722	24,769	19,815	14,861	9,907	4,954	0	386,391	29,722
53	LIFO INVENTORY & CAPITALIZED INVENTORY		62,511	70,724	58,936	47,149	35,362	23,575	11,787	(0)	919,406	70,724
54	NET OPERATING LOSS - FED		1,037,004	1,034,083	1,031,162	1,028,241	1,025,319	1,022,398	1,019,477	1,016,556	13,443,077	1,034,083
55	EXCESS ACCELERATED DEPRECIATION		(31,756,960)	(31,634,774)	(31,512,587)	(31,390,400)	(31,268,214)	(31,146,027)	(31,023,841)	(30,901,654)	(411,252,056)	(31,634,774)
56	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(30,602,769)	(30,500,245)	(30,397,720)	(30,295,196)	(30,192,671)	(30,090,147)	(29,987,623)	(29,885,098)	(396,503,182)	(30,500,245)
57	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP)</u>											
58	CUSTOMER ADVANCES	RB	2,448	2,098	1,748	1,399	1,049	699	350	-	27,273	2,098
59	LIFO INVENTORY & CAPITALIZED INVENTORY	RB	5,824	4,992	4,160	3,328	2,496	1,664	832	-	64,894	4,992
60	EXCESS ACCELERATED DEPRECIATION	RB	(1,133,123)	(1,129,931)	(1,126,739)	(1,123,547)	(1,120,355)	(1,117,163)	(1,113,971)	(1,110,780)	(14,689,102)	(1,129,931)
61	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,124,851)	(1,122,841)	(1,120,831)	(1,118,821)	(1,116,810)	(1,114,800)	(1,112,790)	(1,110,780)	(14,596,935)	(1,122,841)
62	<u>ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (AFTER GROSS UP)</u>											
63	CUSTOMER ADVANCES		3,261	2,795	2,329	1,864	1,398	932	466	-	36,340	2,795
64	LIFO INVENTORY & CAPITALIZED INVENTORY		7,760	6,651	5,543	4,434	3,326	2,217	1,109	-	86,468	6,651
65	EXCESS ACCELERATED DEPRECIATION		(1,509,824)	(1,505,571)	(1,501,318)	(1,497,065)	(1,492,812)	(1,488,559)	(1,484,306)	(1,480,053)	(19,572,421)	(1,505,571)
66	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(1,498,803)	(1,496,124)	(1,493,446)	(1,490,767)	(1,488,088)	(1,485,410)	(1,482,731)	(1,480,053)	(19,449,614)	(1,496,124)
67	<u>ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT</u>											
68	INVESTMENT TAX CREDIT-ITC	NON	(770)	(681)	(592)	(504)	(415)	(326)	(238)	(149)	(8,853)	(681)
69	TOTAL ACCOUNT 254 (BEFORE GROSS-UP)		(770)	(681)	(592)	(504)	(415)	(326)	(238)	(149)	(8,853)	(681)
70	TOTAL RATE BASE ADIT AND EXCESS ADIT		(114,717,485)	(115,257,019)	(115,796,552)	(116,336,085)	(116,875,619)	(117,415,152)	(117,954,685)	(118,494,219)	(1,498,341,244)	(115,257,019)
71	NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(i)-1 (Lines 30,73, 82, 118 & 119)		(106,541,124)	(106,962,165)	(107,383,206)	(107,804,248)	(108,225,289)	(108,646,330)	(109,067,371)	(109,488,413)	(1,390,508,147)	(106,962,165)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NORMALIZATION ADJUSTMENT UNDER TREAS. REG. §1.167(l)-1
AS OF DECEMBER 31, 2027

DATA: _____BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6.1
SHEET 1 OF 1
WITNESS: G. GODE

LINE NO.	DESCRIPTION	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE
		(1) \$
1	Projected Deferred Taxes at 12/31/2026	(104,435,918) B-6 (Forecast), Column 5, Line 143
2	Projected Deferred Taxes at 12/31/2027	(109,488,413) B-6 (Forecast), Column 17, Line 143
3	Increase in Deferred Taxes (Federal NOL & Property)	(5,052,495)

LINE NO.	MONTH	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	MONTHLY FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	MONTHLY PRO RATA BASED ON 365 DAYS	MONTHLY PRO RATA FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	FEDERAL NOL & PROPERTY ADIT/EDIT BALANCE	PER REG. §1.167(l)-1 ADJUSTMENT
		(1) \$	(2) \$	(3) \$	(4) = 2 X 3 \$	(5) \$	(6) = 5 - 1 \$
4	December 2026	(104,435,918)	-	365/365	-	(104,435,918)	-
5	January 2027	(104,856,959)	(421,041)	335/365	(386,435)	(104,822,353)	34,606
6	February 2027	(105,278,000)	(421,041)	305/365	(351,829)	(105,174,182)	103,818
7	March 2027	(105,699,041)	(421,041)	274/365	(316,069)	(105,490,251)	208,791
8	April 2027	(106,120,083)	(421,041)	243/365	(280,310)	(105,770,561)	349,522
9	May 2027	(106,541,124)	(421,041)	215/365	(248,011)	(106,018,572)	522,552
10	June 2027	(106,962,165)	(421,041)	184/365	(212,251)	(106,230,823)	731,342
11	July 2027	(107,383,206)	(421,041)	154/365	(177,645)	(106,408,468)	974,739
12	August 2027	(107,804,248)	(421,041)	123/365	(141,885)	(106,550,353)	1,253,895
13	September 2027	(108,225,289)	(421,041)	93/365	(107,279)	(106,657,632)	1,567,657
14	October 2027	(108,646,330)	(421,041)	62/365	(71,519)	(106,729,151)	1,917,179
15	November 2027	(109,067,371)	(421,041)	31/365	(35,760)	(106,764,911)	2,302,461
16	December 2027	(109,488,413)	(421,041)	1/365	(1,154)	(106,766,065)	2,722,348
17	Total		(5,052,495)		(2,330,147)		2,722,348
18	Forecast Rate Base ADIT/EDIT 13-Month Average compared to December 31, 2027 Balance						2,526,247
19	Normalization Proration Adjustment						196,100

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

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

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

LINE	ACCT.		JURISDICTIONAL	DESCRIPTION OF FACTORS
NO.	NO.	ACCOUNT TITLE	PERCENT	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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	OPERATING INCOME SUMMARY
C-2	ADJUSTED OPERATING INCOME SUMMARY
C-2.1.A	BASE PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.1.B	FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
C-2.2.A	BASE PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
C-2.2.B	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	UNADJUSTED BASE PERIOD RETURN AT CURRENT RATES (1) \$	BASE PERIOD ADJUSTMENTS AT CURRENT RATES (2 = 3 - 1) \$	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES (3) \$	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES (4 = 5 - 3) \$	ADJUSTED FORECASTED RETURN AT CURRENT RATES (5) \$	PROPOSED INCREASE (6) \$	FORECASTED RETURN AT PROPOSED RATES (7 = 5 + 6) \$
1	OPERATING REVENUES	246,662,050	(9,780,316)	236,881,734	(27,027,780)	209,853,954	35,968,302	245,822,256
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES	101,917,604	-	101,917,604	(20,195,711)	81,721,892	-	81,721,892
4	OPERATING AND MAINTENANCE EXPENSES	59,321,582	(2)	59,321,580	(231,455)	59,090,125	243,146	59,333,271
5	DEPRECIATION AND AMORTIZATION EXPENSE	30,566,669	(736,220)	29,830,449	7,077,672	36,908,120	-	36,908,120
6	TAXES OTHER THAN INCOME	9,786,237	(549,010)	9,237,227	(1,725,399)	7,511,829	-	7,511,829
7	OPERATING INCOME BEFORE INCOME TAXES	45,069,958	(8,495,084)	36,574,874	(11,952,887)	24,621,987	35,725,156	60,347,144
8	FEDERAL INCOME TAXES	5,165,286	(1,888,220)	3,277,066	(2,000,527)	1,276,539	7,127,176	8,403,715
9	STATE INCOME TAXES	2,938,199	(426,784)	2,511,415	(2,055,600)	455,815	1,786,258	2,242,073
10	TOTAL INCOME TAXES	8,103,486	(2,315,004)	5,788,481	(4,056,127)	1,732,354	8,913,433	10,645,787
11	OPERATING INCOME	36,966,472	(6,180,079)	30,786,393	(7,896,760)	22,889,633	26,811,723	49,701,356
12	RATE BASE	663,968,488		599,158,434	10,524,545	609,682,978		609,682,978
13	RATE OF RETURN	5.568%		5.138%		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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	UNADJUSTED BASE REVENUE & EXPENSES (1) \$	SCHEDULE D-1.A SUMMARY OF D-2.1 - 2.2 ADJUSTMENTS (2) \$	ADJUSTED BASE REVENUE & EXPENSES (3 = 1 + 2) \$	SCHEDULE D-1.A SUMMARY OF D-2.3 - 2.5 ADJUSTMENTS (4) \$	UNADJUSTED FORECASTED REVENUE & EXPENSES (5 = 3 + 4) \$	SCHEDULE D-1.B SUMMARY OF D-2.6 ADJUSTMENTS (6) \$	ADJUSTED FORECASTED REVENUE & EXPENSES (7 = 5 + 6) \$
1	OPERATING REVENUE	246,662,050	(9,780,316)	236,881,734	(19,881,338)	217,000,396	(7,146,442)	209,853,954
2	OPERATING EXPENSES							
3	GAS SUPPLY EXPENSES - GAS COST	101,917,604	-	101,917,604	(20,195,711)	81,721,892	-	81,721,892
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-
5	OTHER OPERATING EXPENSES	194,529	(2)	194,527	151,979	346,506	(44)	346,462
6	TRANSMISSION EXPENSES	14,745	-	14,745	1,535	16,280	-	16,280
7	DISTRIBUTION EXPENSES	22,081,631	-	22,081,631	(9,172)	22,072,460	844,970	22,917,430
8	CUSTOMER ACCOUNTS & COLLECTING EXPENSES	4,478,334	-	4,478,334	201,396	4,679,731	41,494	4,721,225
9	CUSTOMER SERVICE & INFORMATION EXPENSES	476,407	-	476,407	(29,641)	446,766	(38,861)	407,905
10	SALES EXPENSES	1,220	-	1,220	64	1,285	(0)	1,284
11	ADMINISTRATIVE AND GENERAL EXPENSES	32,074,716	-	32,074,716	(1,784,358)	30,290,358	389,181	30,679,539
12	DEPRECIATION AND AMORTIZATION EXPENSE	30,566,669	(736,220)	29,830,449	3,421,473	33,251,921	3,656,199	36,908,120
13	OTHER TAXES							
14	PROPERTY	8,432,904	(549,010)	7,883,894	1,730,698	9,614,592	(3,386,533)	6,228,059
15	PAYROLL	1,023,234	-	1,023,234	(75,377)	947,858	107,512	1,055,370
16	OTHER	330,099	-	330,099	(101,699)	228,400	-	228,400
17	OPERATING INCOME BEFORE INCOME TAXES	45,069,958	(8,495,084)	36,574,874	(3,192,526)	33,382,348	(8,760,361)	24,621,987
18	INCOME TAXES							
19	FEDERAL INCOME	5,165,286	(1,888,220)	3,277,066	(948,366)	2,328,700	(1,052,161)	1,276,539
20	STATE INCOME	2,938,199	(426,784)	2,511,415	(1,661,738)	849,677	(393,862)	455,815
21	TOTAL OPERATING EXPENSES	209,695,578	(3,600,237)	206,095,341	(19,298,916)	186,796,425	167,896	186,964,321
22	NET OPERATING INCOME	<u>36,966,472</u>	<u>(6,180,079)</u>	<u>30,786,393</u>	<u>(582,422)</u>	<u>30,203,971</u>	<u>(7,314,338)</u>	<u>22,889,633</u>

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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	140,031,372	100%	140,031,372	100%
4	481.1	COMMERCIAL	66,020,405	100%	66,020,405	
5	481.2	INDUSTRIAL	2,846,047	100%	2,846,047	
6	481.3	OTHER	(3,665)	100%	(3,665)	
7	483	PUBLIC UTILITIES	106,959	100%	106,959	
8		TOTAL SALES OF GAS	209,001,118		209,001,118	
9		<u>OTHER OPERATING INCOME</u>				
10	487	FORFEITED DISCOUNTS	171,362	100%	171,362	
11	488	MISC. SERVICE REVENUES	88,028	100%	88,028	
12	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	8,207,499	100%	8,207,499	
13	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	10,366,538	100%	10,366,538	
14	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	8,187,526	100%	8,187,526	
15	493	RENTAL FROM GAS PROPERTY	58,023	100%	58,023	
16	495	OTHER GAS REVENUES	10,581,956	100%	10,581,956	
17		TOTAL OTHER OPERATING INCOME	37,660,931		37,660,931	
18		TOTAL OPERATING REVENUE	246,662,050		246,662,050	
19		<u>OPERATING EXPENSES</u>				
20		<u>ELECTRIC EXPENSE (MISCLASSIFIED)</u>				
21	500-599	ELECTRIC EXPENSES (MISCLASSIFIED)	2	100%	2	100%
22		TOTAL ELECTRIC EXPENSE (MISCLASSIFIED)	2		2	
23		<u>TRANSMISSION EXPENSES - OPERATIONS</u>				
24	852	COMMUNICATION SYSTEM EXPENSES	14,745	100%	14,745	
25	859	OTHER EXPENSE	-	100%	-	
26		TOTAL TRANSMISSION EXPENSES - OPERATIONS	14,745		14,745	
27		<u>TRANSMISSION EXPENSES - MAINTENANCE</u>				
28	865	M&R STATION EQUIPMENT	-	100%	-	
29		TOTAL TRANSMISSION EXPENSES - MAINTENANCE	-		-	
30		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
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		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
38		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
39	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	69,212,488	100%	69,212,488	
40	804	NATURAL GAS CITY GATE PURCHASES	5,266,475	100%	5,266,475	
41	805	OTHER GAS PURCHASES	11,311,711	100%	11,311,711	
42	806	EXCHANGE GAS	(2,551,124)	100%	(2,551,124)	
43	807	PURCHASED GAS EXPENSE	194,527	100%	194,527	
44	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	18,832,324	100%	18,832,324	
45	812	GAS USED FOR OTHER UTILITY OPERATIONS	(154,270)	100%	(154,270)	
46	813	EXCHANGE FEES	-	100%	-	
47		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	102,112,130		102,112,130	
48		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
49	870	SUPERVISION AND ENGINEERING	1,379,136	100%	1,379,136	
50	871	DISTRIBUTION LOAD DISPATCHING	213,393	100%	213,393	
51	874	MAINS AND SERVICES EXPENSES	7,038,797	100%	7,038,797	
52	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	338,684	100%	338,684	
53	876	MEASURING AND REGULATION STA. EXPENSE - IND.	129,434	100%	129,434	
54	878	METERS AND HOUSE REGULATOR EXPENSE	1,718,461	100%	1,718,461	
55	879	CUSTOMER INSTALLATIONS EXPENSE	3,404,223	100%	3,404,223	
56	880	OTHER EXPENSE	1,955,521	100%	1,955,521	
57	881	TELECOMMUNICATION EXPENSE - ENGINEERING	30,365	100%	30,365	
58		TOTAL DISTRIBUTION EXPENSES - OPERATION	16,208,014		16,208,014	

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
2	885	SUPERVISION AND ENGINEERING	107,515	100%	107,515	100%
3	886	STRUCTURES AND IMPROVEMENTS	326,114	100%	326,114	
4	887	MAINS	3,154,843	100%	3,154,843	
5	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	526,984	100%	526,984	
6	890	MEASURING AND REGULATION STA. EXPENSE - IND.	95,093	100%	95,093	
7	892	SERVICES	994,374	100%	994,374	
8	893	METERS AND HOUSE REGULATORS	200,149	100%	200,149	
9	894	OTHER EQUIPMENT	468,546	100%	468,546	
10		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	5,873,617		5,873,617	
11		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
12	901	SUPERVISION	-	100%	-	
13	902	METER READING EXPENSES	261,759	100%	261,759	
14	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,659,923	100%	2,659,923	
15	904	UNCOLLECTIBLE ACCOUNTS	1,531,586	100%	1,531,586	
16	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	25,067	100%	25,067	
17		TOTAL CUSTOMER ACCOUNTS EXPENSE	4,478,334		4,478,334	
18		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
19	907	SUPERVISION	-	100%	-	
20	908	CUSTOMER ASSISTANCE EXPENSES	154,651	100%	154,651	
21	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	1,965	100%	1,965	
22	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	319,791	100%	319,791	
23		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	476,407		476,407	
24		<u>SALES EXPENSES</u>				
25	911	SUPERVISION	-	100%	-	
26	912	DEMONSTRATING AND SELLING EXPENSES	1,220	100%	1,220	
27	913	ADVERTISING EXPENSE	-	100%	-	
28	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
29		TOTAL SALES EXPENSES	1,220		1,220	
30		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
31	920	ADMINISTRATIVE AND GENERAL SALARIES	12,478,417	100%	12,478,417	
32	921	OFFICE SUPPLIES AND EXPENSES	1,322,724	100%	1,322,724	
33	923	OUTSIDE SERVICES EMPLOYED	7,765,124	100%	7,765,124	
34	924	PROPERTY INSURANCE PREMIUMS	62,154	100%	62,154	
35	925	INJURIES AND DAMAGES	1,603,305	100%	1,603,305	
36	926	EMPLOYEE PENSIONS AND BENEFITS	6,048,705	100%	6,048,705	
37	928	REGULATORY COMMISSION EXPENSE	562,910	100%	562,910	
38	930.1	GENERAL ADVERTISING EXPENSES	8,039	100%	8,039	
39	930.2	MISCELLANEOUS GENERAL EXPENSES	(29,546)	100%	(29,546)	
40	931	RENTS	776,835	100%	776,835	
41		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	30,598,668		30,598,668	
42		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
43	932	MAINTENANCE OF GENERAL PLANT	1,476,048	100%	1,476,048	
44	935	MAINTENANCE OF GENERAL PLANT	-	100%	-	
45		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	1,476,048		1,476,048	
46		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	161,239,186	100%	161,239,186	
47	403-405	DEPRECIATION AND AMORTIZATION	30,566,669	100%	30,566,669	100%
48	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	8,432,904	100%	8,432,904	
49	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	1,023,234	100%	1,023,234	
50	408	TAXES OTHER THAN INCOME TAXES - OTHER	330,099	100%	330,099	
51	409	FEDERAL INCOME TAXES	4,025,955	100%	4,025,955	
52	409	STATE INCOME TAXES	1,403,130	100%	1,403,130	
53	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	1,139,331	100%	1,139,331	
54	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	1,535,070	100%	1,535,070	
55		TOTAL OPERATING EXPENSES	209,695,578	100%	209,695,578	
56		NET OPERATING INCOME	36,966,472	100%	36,966,472	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL - GAS COST	49,914,758	100%	49,914,758	100%
4	480	RESIDENTIAL - NON-GAS COST	79,184,334	100%	79,184,334	
5	481.1	COMMERCIAL - GAS COST	29,920,418	100%	29,920,418	
6	481.1	COMMERCIAL - NON-GAS COST	29,738,980	100%	29,738,980	
7	481.2	INDUSTRIAL - GAS COST	1,814,943	100%	1,814,943	
8	481.2	INDUSTRIAL - NON-GAS COST	787,999	100%	787,999	
9	481.3	OTHER - GAS COST	-	100%	-	
10	481.3	OTHER - NON-GAS COST	-	100%	-	
11	483	PUBLIC UTILITIES - GAS COST	71,774	100%	71,774	
12	483	PUBLIC UTILITIES - NON-GAS COST	39,404	100%	39,404	
13		TOTAL SALES OF GAS	191,472,610		191,472,610	
14		<u>OTHER OPERATING INCOME</u>				
15	487	FORFEITED DISCOUNTS	150,000	100%	150,000	
16	488	MISC. SERVICE REVENUES	116,466	100%	116,466	
17	489.30	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - RESIDENTIAL	7,391,398	100%	7,391,398	
18	489.31	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - COMMERCIAL	9,667,797	100%	9,667,797	
19	489.32	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - INDUSTRIAL	7,947,967	100%	7,947,967	
20	493	RENTAL FROM GAS PROPERTY	74,034	100%	74,034	
21	495	OTHER GAS REVENUES	180,125	100%	180,125	
22		TOTAL OTHER OPERATING INCOME	25,527,786		25,527,786	
23		TOTAL OPERATING REVENUE	217,000,396		217,000,396	
24		<u>OPERATING EXPENSES</u>				
25		<u>TRANSMISSION EXPENSES - OPERATIONS</u>				
26	852	COMMUNICATION SYSTEM EXPENSES	16,280	100%	16,280	100%
27	859	OTHER EXPENSE	-	100%	-	
28		TOTAL TRANSMISSION EXPESES - OPERATIONS	16,280		16,280	
29		<u>TRANSMISSION EXPENSES - MAINTENANCE</u>				
30	865	M&R STATION EQUIPMENT	-	100%	-	
31		TOTAL TRANSMISSION EXPESES - MAINTENANCE	-		-	
32		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
33	717	LIQUEFIED PETROLEUM GAS EXPENSE	-	100%	-	
34	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	100%	-	
35	728	LIQUEFIED PETROLEUM GAS	-	100%	-	
36	741	STRUCTURES & IMPROVEMENTS	-	100%	-	
37	742	PRODUCTION EQUIPMENT	-	100%	-	
38		TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	-		-	
39		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
40		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
41	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	77,159,140	100%	77,159,140	
42	804	NATURAL GAS CITY GATE PURCHASES	3,713,241	100%	3,713,241	
43	805	OTHER GAS PURCHASES	719,988	100%	719,988	
44	806	EXCHANGE GAS	(969,882)	100%	(969,882)	
45	807	PURCHASED GAS EXPENSE	346,506	100%	346,506	
46	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	1,221,419	100%	1,221,419	
47	812	GAS USED FOR OTHER UTILITY OPERATIONS	(122,013)	100%	(122,013)	
48	813	EXCHANGE FEES	-	100%	-	
49		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	82,068,398		82,068,398	
50		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
51	870	SUPERVISION AND ENGINEERING	1,153,685	100%	1,153,685	
52	871	DISTRIBUTION LOAD DISPATCHING	183,031	100%	183,031	
53	874	MAINS AND SERVICES EXPENSES	7,379,776	100%	7,379,776	
54	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	357,443	100%	357,443	
55	876	MEASURING AND REGULATION STA. EXPENSE - IND.	119,383	100%	119,383	
56	878	METERS AND HOUSE REGULATOR EXPENSE	1,791,524	100%	1,791,524	
57	879	CUSTOMER INSTALLATIONS EXPENSE	3,097,822	100%	3,097,822	
58	880	OTHER EXPENSE	2,081,279	100%	2,081,279	
59	881	TELECOMMUNICATION EXPENSE - ENGINEERING	29,482	100%	29,482	
60		TOTAL DISTRIBUTION EXPENSES - OPERATION	16,193,425		16,193,425	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
FORECASTED PERIOD OPERATING REVENUE AND EXPENSES, BY ACCOUNT - JURISDICTIONAL
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED TOTAL UTILITY (1) \$	ALLOCATION PERCENTAGE (2) %	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL METHOD/ DESCRIPTION (4)
1		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
2	885	SUPERVISION AND ENGINEERING	110,878	100%	110,878	100%
3	886	STRUCTURES AND IMPROVEMENTS	254,031	100%	254,031	
4	887	MAINS	3,295,132	100%	3,295,132	
5	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	665,458	100%	665,458	
6	890	MEASURING AND REGULATION STA. EXPENSE - IND.	84,982	100%	84,982	
7	892	SERVICES	877,749	100%	877,749	
8	893	METERS AND HOUSE REGULATORS	178,119	100%	178,119	
9	894	OTHER EQUIPMENT	412,686	100%	412,686	
10		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	5,879,034		5,879,034	
11		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
12	901	SUPERVISION	-	100%	-	
13	902	METER READING EXPENSES	310,029	100%	310,029	
14	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,780,787	100%	2,780,787	
15	904	UNCOLLECTIBLE ACCOUNTS	1,558,461	100%	1,558,461	
16	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	30,453	100%	30,453	
17		TOTAL CUSTOMER ACCOUNTS EXPENSE - OPERATION	4,679,731		4,679,731	
18		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
19	907	SUPERVISION	-	100%	-	
20	908	CUSTOMER ASSISTANCE EXPENSES	128,505	100%	128,505	
21	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	3,530	100%	3,530	
22	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	314,731	100%	314,731	
23		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSES - OPERATION	446,766		446,766	
24		<u>SALES EXPENSES</u>				
25	911	SUPERVISION	-	100%	-	
26	912	DEMONSTRATING AND SELLING EXPENSES	1,285	100%	1,285	
27	913	ADVERTISING EXPENSE	-	100%	-	
28	916	MISCELLANEOUS SALES EXPENSE	-	100%	-	
29		TOTAL SALES EXPENSES	1,285		1,285	
30		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
31	920	ADMINISTRATIVE AND GENERAL SALARIES	11,554,683	100%	11,554,683	
32	921	OFFICE SUPPLIES AND EXPENSES	1,325,780	100%	1,325,780	
33	923	OUTSIDE SERVICES EMPLOYED	8,036,835	100%	8,036,835	
34	924	PROPERTY INSURANCE PREMIUMS	65,849	100%	65,849	
35	925	INJURIES AND DAMAGES	1,720,912	100%	1,720,912	
36	926	EMPLOYEE PENSIONS AND BENEFITS	5,635,643	100%	5,635,643	
37	928	REGULATORY COMMISSION EXPENSE	515,327	100%	515,327	
38	930.1	GENERAL ADVERTISING EXPENSES	11,032	100%	11,032	
39	930.2	MISCELLANEOUS GENERAL EXPENSES	(121,959)	100%	(121,959)	
40	931	RENTS	781,052	100%	781,052	
41		TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	29,525,153		29,525,153	
42		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
43	932	MAINTENANCE OF GENERAL PLANT	765,204	100%	765,204	
44	935	MAINTENANCE OF GENERAL PLANT	-	100%	-	
45		TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	765,204		765,204	
46		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	139,575,277	100%	139,575,277	
47	403-405	DEPRECIATION AND AMORTIZATION EXPENSE	33,251,921	100%	33,251,921	100%
48	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	9,614,592	100%	9,614,592	
49	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	947,858	100%	947,858	
50	408	TAXES OTHER THAN INCOME TAXES - OTHER	228,400	100%	228,400	
51	409	FEDERAL INCOME TAXES	(1,212,085)	100%	(1,212,085)	
52	409	STATE INCOME TAXES	(288,633)	100%	(288,633)	
53	410-411	DEFERRED INCOME TAX EXPENSE - FEDERAL	3,540,786	100%	3,540,786	
54	410-411	DEFERRED INCOME TAX EXPENSE - STATE	1,138,310	100%	1,138,310	
55		TOTAL OPERATING EXPENSES	186,796,425	100%	186,796,425	
56		NET OPERATING INCOME	30,203,971	100%	30,203,971	

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: X ORIGINAL 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	FORECASTED MAR 2026	FORECASTED APR 2026	FORECASTED MAY 2026	FORECASTED JUN 2026	FORECASTED JUL 2026	FORECASTED AUG 2026	TOTAL (13 = 1 thru 12)
			(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	2,542,824	2,538,387	2,554,644	2,538,809	2,548,518	2,553,773	30,566,669
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	734,407	734,407	734,407	734,407	734,407	734,407	8,432,904
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	112,630	92,168	80,636	96,760	98,050	80,519	77,045	77,045	77,088	77,103	77,103	77,088	1,023,234
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	45	27	199,710	54	14,512	1,553	19,033	19,033	19,033	19,033	19,033	19,033	330,099
6	480	RESIDENTIAL REVENUE	(4,010,541)	(3,979,358)	(9,039,460)	(20,231,460)	(24,961,092)	(29,126,995)	(17,851,786)	(11,745,549)	(6,768,788)	(4,735,769)	(3,779,950)	(3,800,624)	(140,031,372)
7	481.1	COMMERCIAL REVENUE	(2,572,663)	(2,813,171)	(4,488,492)	(9,178,912)	(10,686,281)	(12,382,505)	(7,237,038)	(5,163,092)	(3,497,206)	(2,847,503)	(2,541,407)	(2,612,135)	(66,020,405)
8	481.2	INDUSTRIAL REVENUE	(138,045)	(192,254)	(266,278)	(234,141)	(410,176)	(440,417)	(265,286)	(245,988)	(203,456)	(178,398)	(127,058)	(144,549)	(2,846,047)
9	481.3	OTHER CUSTOMER REVENUE	8,319	(725)	(5,143)	229	956	29	-	-	-	-	-	-	3,665
10	483	PUBLIC UTILITIES	(5,097)	(4,732)	(5,966)	(9,742)	(20,074)	(23,104)	(12,524)	(6,831)	(5,532)	(4,804)	(4,234)	(4,321)	(106,959)
11	487	FORFEITED DISCOUNTS	(4,681)	(8,465)	(6,575)	(15,279)	(26,387)	(30,950)	(25,029)	(17,844)	(12,588)	(9,720)	(6,887)	(6,958)	(171,362)
12	488	MISCELLANEOUS SERVICE REVENUE	(5,637)	(8,882)	(8,900)	(3,756)	(1,206)	(1,414)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(88,028)
13	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(289,677)	(457,019)	(781,812)	(1,129,784)	(1,337,316)	(1,280,076)	(956,583)	(675,271)	(425,301)	(322,956)	(274,815)	(276,889)	(8,207,499)
14	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(523,390)	(734,663)	(941,493)	(1,185,223)	(1,472,840)	(1,326,419)	(1,011,161)	(816,003)	(660,042)	(583,235)	(566,599)	(545,470)	(10,366,538)
15	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(585,620)	(678,525)	(734,908)	(759,304)	(931,575)	(769,586)	(711,492)	(671,410)	(629,007)	(609,505)	(503,367)	(603,226)	(8,187,526)
16	493	RENTAL FROM GAS PROPERTY	(3,501)	(3,501)	(3,501)	(3,501)	(3,501)	(3,501)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(58,023)
17	495	OTHER GAS REVENUE	(1,110,484)	(4,800,281)	(8,489,527)	(2,039,958)	(5,727,839)	11,661,189	(19,697)	(19,045)	(14,345)	(9,620)	(9,150)	(3,198)	(10,581,956)
18	500 - 599	ELECTRIC EXPENSES (MISCLASSIFIED)	-	19	24	(40)	-	(0)	0	0	0	0	0	0	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	11,278,557	7,007,488	3,547,133	2,159,627	1,487,674	1,561,005	69,212,488
25	804	NATURAL GAS CITY GATE PURCHASES	11,322	14,615	313,288	801,543	1,757,635	1,066,716	542,774	337,231	170,704	103,931	71,594	75,123	5,266,475
26	805	OTHER GAS PURCHASES	(917,987)	(880,524)	946,611	5,283,233	6,482,820	145,229	105,243	65,388	33,099	20,152	13,882	14,566	11,311,711
27	806	EXCHANGE GAS	963,463	166,738	960,105	(2,608,815)	(2,142,125)	449,419	(141,770)	(88,083)	(44,587)	(27,146)	(18,700)	(19,622)	(2,551,124)
28	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
29	807	PURCHASED GAS EXPENSE	(123,729)	27,073	27,207	27,039	39,746	22,436	28,740	29,015	29,129	29,295	29,278	29,296	194,527
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	178,538	110,928	56,151	34,187	23,550	24,711	18,832,324
31	812	GAS USED FOR OTHER UTILITY OPERATIONS - CONTRA	(3,177)	(3,929)	(14,848)	(31,408)	(26,299)	(31,848)	(17,835)	(11,081)	(5,609)	(3,415)	(2,352)	(2,468)	(154,270)
32	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	852	COMMUNICATION SYSTEM EXPENSES	1,884	895	266	1,771	1,047	662	1,207	1,242	1,297	1,561	1,552	1,362	14,745
34	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
35	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
36	870	SUPERVISION AND ENGINEERING	120,147	86,910	100,843	108,775	154,288	221,585	98,440	98,196	98,086	96,835	99,220	95,811	1,379,136
37	871	DISTRIBUTION LOAD DISPATCHING	7,456	6,008	7,866	29,313	48,911	19,435	16,163	15,790	15,878	15,419	16,012	15,143	213,393
38	874	MAINS AND SERVICES EXPENSES	714,529	569,245	512,312	550,562	362,115	407,962	676,166	642,915	661,830	646,484	670,642	624,036	7,038,797
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	29,596	46,893	38,255	16,518	12,102	14,505	30,861	30,370	30,105	29,861	30,564	29,054	338,684
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	14,567	19,966	8,314	14,382	5,206	6,592	10,199	10,173	10,098	9,912	10,242	9,783	129,434
41	878	METERS AND HOUSE REGULATOR EXPENSE	199,564	179,333	107,084	84,752	101,853	139,067	153,817	153,237	151,533	148,297	154,097	145,826	1,718,461
42	879	CUSTOMER INSTALLATIONS EXPENSE	238,998	250,986	299,261	325,094	413,641	302,290	267,329	265,382	263,498	257,190	267,699	252,855	3,404,223
43	880	OTHER EXPENSE	120,963	104,968	131,681	267,051	134,671	123,297	188,893	174,118	176,193	184,666	179,070	169,950	1,955,521
44	881	DISTRIBUTION RENTS	2,326	1,709	5,262	3,914	1,853	1,943	2,199	2,215	2,264	2,199	2,215	2,264	30,365
45	885	SUPERVISION AND ENGINEERING	10,919	9,065	6,096	14,013	5,769	5,342	9,605	9,556	9,419	9,632	8,953	107,515	-
46	886	STRUCTURES AND IMPROVEMENTS	44,972	51,685	29,204	23,381	23,138	19,018	23,567	22,368	22,817	21,861	22,884	21,218	326,114
47	887	MAINS	270,437	273,636	267,032	259,397	186,025	147,032	304,687	289,309	296,385	285,720	297,677	277,506	3,154,843
48	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	54,589	24,357	24,485	40,323	30,129	16,096	56,494	56,328	56,128	55,873	57,669	54,512	526,984
49	890	MEASURING AND REGULATION STA. EXPENSE - IND.	5,865	7,743	9,353	11,537	7,883	9,488	7,283	7,241	7,225	7,124	7,351	7,001	95,093

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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1) \$	ACTUAL OCT 2025 (2) \$	ACTUAL NOV 2025 (3) \$	ACTUAL DEC 2025 (4) \$	ACTUAL JAN 2026 (5) \$	ACTUAL FEB 2026 (6) \$	FORECASTED MAR 2026 (7) \$	FORECASTED APR 2026 (8) \$	FORECASTED MAY 2026 (9) \$	FORECASTED JUN 2026 (10) \$	FORECASTED JUL 2026 (11) \$	FORECASTED AUG 2026 (12) \$	TOTAL (13 = 1 thru 12) \$
1	892	SERVICES	51,486	117,903	42,965	66,495	115,339	140,469	79,684	76,707	76,614	75,716	78,815	72,182	994,374
2	893	METERS AND HOUSE REGULATORS	10,160	21,772	16,519	15,319	18,394	27,824	15,089	15,066	15,008	14,964	15,448	14,586	200,149
3	894	OTHER EQUIPMENT	33,545	33,910	31,936	51,406	57,283	51,490	34,207	34,338	34,424	35,582	36,689	33,736	468,546
4	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	902	METER READING EXPENSES	16,494	2,944	(2,099)	70,654	(11,419)	14,974	30,171	27,834	29,151	27,498	28,837	26,721	261,759
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	220,021	265,268	257,807	211,981	160,998	141,068	233,281	234,154	234,088	233,239	235,791	232,226	2,659,923
7	904	UNCOLLECTIBLE ACCOUNTS	52,295	93,656	172,989	210,944	220,530	178,091	155,886	112,908	91,210	82,159	80,195	80,723	1,531,586
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,034	1,308	869	2,034	1,456	1,812	3,030	2,642	2,767	2,811	2,730	2,573	25,067
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	-	9,885	9,885	16,475	-	39,540	14,733	24,420	5,824	4,951	15,927	13,010	154,651
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	-	-	-	-	-	-	349	318	337	319	334	308	1,965
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	26,193	33,561	23,946	34,844	24,382	18,135	26,105	26,354	26,458	26,609	26,593	26,610	319,791
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	205	-	-	367	-	-	107	108	108	109	109	109	1,220
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	964,889	970,588	971,446	969,192	979,578	967,857	12,478,417
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	127,724	135,391	91,213	217,893	8,589	74,931	114,451	107,510	107,394	118,352	110,587	108,689	1,322,724
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	604,119	1,076,267	1,055,060	(212,810)	548,271	638,457	664,764	670,676	674,717	683,412	683,168	679,024	7,765,124
21	924	PROPERTY INSURANCE PREMIUMS	4,488	4,773	5,069	5,069	5,069	5,062	5,343	5,345	5,345	5,346	5,622	5,623	62,154
22	925	INJURIES AND DAMAGES	128,466	105,105	65,790	158,889	145,504	146,319	139,954	139,982	139,994	140,012	146,644	146,646	1,603,305
23	926	EMPLOYEE PENSIONS AND BENEFITS	1,090,291	443,017	501,214	633,496	483,689	477,606	360,356	374,913	417,370	421,156	389,970	455,627	6,048,705
24	928	REGULATORY COMMISSION EXPENSE	37,918	37,918	38,559	97,301	40,081	53,466	42,944	42,944	42,944	42,945	42,945	42,945	562,910
25	930.1	GENERAL ADVERTISING EXPENSES	-	1,092	-	(1,092)	-	2,475	915	924	927	933	932	933	8,039
26	930.2	MISCELLANEOUS GENERAL EXPENSES	(28,116)	2,010	(4,795)	25,918	12,448	(1,724)	4,553	(11,143)	(11,127)	4,635	(11,103)	(11,102)	(29,546)
27	931	RENTS	61,961	69,759	62,915	70,649	64,206	65,396	62,947	63,454	63,665	63,972	63,940	63,973	776,835
28	932	MAINTENANCE OF GENERAL PLANT	174,698	105,512	222,560	221,474	164,191	123,619	69,337	69,008	69,625	84,153	84,060	87,812	1,476,048
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)	(7,888,914)	(3,789,660)	(259,901)	1,178,810	1,998,981	1,819,750	(45,069,958)
31	409	INCOME TAXES-FEDERAL (CURRENT)	(799,860)	(121,849)	314,787	1,725,619	2,985,502	1,586,360	1,094,844	285,332	(454,787)	(744,686)	(939,358)	(905,950)	4,025,955
32	409	INCOME TAXES-STATE (CURRENT)	2,724	(6,276)	(14,629)	739,939	768,832	403,679	254,958	52,308	(126,326)	(196,771)	(241,847)	(233,460)	1,403,130
33	410-411	INCOME TAXES-FEDERAL (DEFERRED)	189,120	41,978	426,749	(404,589)	(674,357)	234,153	221,046	221,046	221,046	221,046	221,046	221,046	1,139,331
34	410-411	INCOME TAXES-STATE (DEFERRED)	(165,637)	8,233	717,475	553,066	(167,341)	74,850	85,737	85,737	85,737	85,737	85,737	85,737	1,535,070
35		TOTAL INCOME TAXES	(773,653)	(77,914)	1,444,382	2,614,035	2,912,636	2,299,042	1,656,585	644,424	(274,330)	(634,674)	(874,422)	(832,626)	8,103,486
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)	(6,232,329)	(3,145,236)	(534,231)	544,136	1,124,559	987,124	(36,966,472)
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	1,085,904	1,170,936	1,170,936	13,583,538
38	431	MISCELLANEOUS INTEREST EXPENSE	6,196	47,936	100,069	1,452	14,692	5,938	63,909	33,490	28,888	30,419	29,081	46,557	408,627
39	432	AFUDC DEBT	(43,909)	(45,238)	(9,829)	(27,382)	(10,219)	(13,541)	(35,247)	(35,150)	(37,108)	(37,132)	(42,006)	(45,373)	(382,135)
40		TOTAL INTEREST EXPENSE	1,108,404	1,187,639	1,238,385	1,170,367	1,140,972	1,006,057	1,150,762	1,084,244	1,113,879	1,079,190	1,158,011	1,172,119	13,610,030
41	409.2 & 411.2	OTHER TAXES	(97,512)	31,318	153,894	(185,756)	72,453	215,000	-	-	-	-	-	-	1,003,920
42	417-421	OTHER INCOME	96,009	(120,895)	(278,808)	(305,879)	(248,113)	(827,366)	(120,730)	(100,730)	(87,180)	(82,302)	(79,774)	(82,405)	(2,238,173)
43	419	AFUDC EQUITY	(114,726)	(91,126)	(83,120)	(56,158)	(23,589)	(54,991)	(72,016)	(71,817)	(75,820)	(75,868)	(85,827)	(92,707)	(897,764)
44	421-426	OTHER INCOME DEDUCTIONS	23,405	252,308	79,359	(238,605)	(17,011)	(478)	2,083	2,083	2,083	2,083	2,083	2,083	111,474
45		TOTAL OTHER INCOME, DEDUCTIONS	(92,825)	71,605	(128,675)	(786,398)	(216,260)	(667,835)	(190,664)	(170,464)	(160,917)	(156,086)	(163,518)	(173,029)	(2,835,066)
46		NET OPERATING (INCOME) LOSS	2,248,722	(78,978)	(3,355,904)	(6,282,281)	(9,302,372)	(7,908,247)	(5,272,230)	(2,231,456)	418,731	1,467,240	2,119,052	1,986,215	(26,191,508)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	FORECASTED JAN 2027	FORECASTED FEB 2027	FORECASTED MAR 2027	FORECASTED APR 2027	FORECASTED MAY 2027	FORECASTED JUN 2027	FORECASTED JUL 2027	FORECASTED AUG 2027	FORECASTED SEP 2027	FORECASTED OCT 2027	FORECASTED NOV 2027	FORECASTED DEC 2027	TOTAL (13 = 1 thru 12)
			(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13) \$
1	403 - 405	DEPRECIATION AND AMORTIZATION EXPENSE	2,682,233	2,692,631	2,694,480	2,701,272	2,718,224	2,731,057	2,743,717	2,813,500	2,829,418	2,848,374	2,865,178	2,931,837	33,251,921
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	801,216	801,216	801,216	801,216	801,216	801,216	801,216	801,216	801,216	801,216	801,216	801,216	9,614,592
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	77,045	77,045	79,357	79,357	79,400	79,414	79,414	79,400	79,357	79,357	79,357	79,357	947,858
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	19,033	19,033	19,033	19,033	19,033	19,033	19,033	19,033	19,033	19,033	19,033	19,033	228,400
6	480	RESIDENTIAL REVENUE - GAS COST	(10,423,814)	(10,188,332)	(7,722,356)	(4,620,672)	(2,086,009)	(1,056,091)	(655,025)	(647,960)	(716,290)	(1,129,122)	(3,056,619)	(7,612,467)	(49,914,758)
7	480	RESIDENTIAL REVENUE - NON-GAS COST	(12,785,312)	(12,560,314)	(10,135,109)	(7,076,354)	(4,570,019)	(3,539,491)	(3,128,612)	(3,114,710)	(3,173,154)	(3,583,874)	(5,504,617)	(10,012,768)	(79,184,334)
8	481.1	COMMERCIAL REVENUE - GAS COST	(5,481,511)	(5,421,656)	(4,023,759)	(2,599,343)	(1,469,157)	(1,034,207)	(833,558)	(884,554)	(869,558)	(1,142,372)	(2,035,095)	(4,125,648)	(29,920,418)
9	481.1	COMMERCIAL REVENUE - NON-GAS COST	(3,822,113)	(3,808,368)	(3,200,890)	(2,561,767)	(2,029,141)	(1,814,719)	(1,708,877)	(1,728,101)	(1,714,401)	(1,831,477)	(2,279,172)	(3,239,955)	(29,738,980)
10	481.2	INDUSTRIAL REVENUE - GAS COST	(219,786)	(211,443)	(187,049)	(172,363)	(142,126)	(124,333)	(87,157)	(99,752)	(94,586)	(105,328)	(158,753)	(212,268)	(1,814,943)
11	481.2	INDUSTRIAL REVENUE - NON-GAS COST	(92,674)	(89,583)	(80,510)	(74,774)	(61,805)	(54,249)	(39,987)	(44,836)	(43,103)	(47,378)	(69,095)	(90,005)	(787,999)
12	481.3	OTHER CUSTOMER REVENUE - GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-
13	481.3	OTHER CUSTOMER REVENUE - NON-GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-
14	483	PUBLIC UTILITIES - GAS COST	(11,760)	(13,764)	(8,768)	(3,900)	(2,789)	(2,167)	(1,679)	(1,754)	(2,099)	(3,182)	(6,432)	(13,480)	(71,774)
15	483	PUBLIC UTILITIES - NON-GAS COST	(4,263)	(4,603)	(3,756)	(2,931)	(2,743)	(2,637)	(2,555)	(2,567)	(2,626)	(2,809)	(3,360)	(4,554)	(39,404)
16	487	FORFEITED DISCOUNTS	(17,542)	(23,760)	(25,029)	(17,844)	(12,588)	(9,720)	(6,887)	(6,958)	(5,913)	(6,268)	(7,283)	(10,209)	(150,000)
17	488	MISCELLANEOUS SERVICE REVENUE	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(9,705)	(116,466)
18	489.30	TRANSPORTATION REVENUE - RESIDENTIAL	(1,211,604)	(1,175,899)	(956,142)	(672,445)	(419,619)	(316,288)	(274,912)	(275,156)	(275,353)	(327,028)	(527,465)	(959,487)	(7,391,398)
19	489.31	TRANSPORTATION REVENUE - COMMERCIAL	(1,254,036)	(1,161,270)	(1,018,387)	(832,012)	(664,278)	(595,174)	(566,758)	(545,600)	(571,018)	(624,798)	(788,414)	(1,046,052)	(9,667,797)
20	489.32	TRANSPORTATION REVENUE - INDUSTRIAL	(797,343)	(731,021)	(715,950)	(666,544)	(633,689)	(603,315)	(506,485)	(605,394)	(606,611)	(667,039)	(688,229)	(726,347)	(7,947,967)
21	493	RENTAL FROM GAS PROPERTY	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(6,170)	(74,034)
22	495	OTHER GAS REVENUES	(26,874)	(26,188)	(19,697)	(19,045)	(14,345)	(9,620)	(9,150)	(3,198)	(8,924)	(10,230)	(12,686)	(20,166)	(180,125)
23	717	LIQUEFIED PETROLEUM GAS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
24	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	728	LIQUEFIED PETROLEUM GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
26	741	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
27	742	PRODUCTION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
28	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	15,235,907	14,951,074	11,275,181	6,983,324	3,493,496	2,093,028	1,489,347	1,542,788	1,588,593	2,247,123	4,963,392	11,295,888	77,159,140
29	804	NATURAL GAS CITY GATE PURCHASES	733,220	719,512	542,612	336,069	168,123	100,726	71,674	74,246	76,450	108,142	238,861	543,608	3,713,241
30	805	OTHER GAS PURCHASES	142,169	139,512	105,211	65,163	32,599	19,530	13,897	14,396	14,823	20,968	46,314	105,404	719,988
31	806	EXCHANGE GAS	(191,514)	(187,933)	(141,728)	(87,780)	(43,913)	(26,309)	(18,721)	(19,393)	(19,968)	(28,246)	(62,389)	(141,988)	(969,882)
32	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	807	PURCHASED GAS EXPENSE	28,500	29,852	28,197	28,488	28,572	28,758	28,667	28,730	29,869	28,592	29,333	28,947	346,506
34	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	241,182	236,674	178,485	110,545	55,302	33,132	23,576	24,422	25,147	35,572	78,570	178,812	1,221,419
35	812	TOTAL GAS USED IN OPERATIONS	(24,093)	(23,642)	(17,830)	(11,043)	(5,524)	(3,310)	(2,355)	(2,440)	(2,512)	(3,553)	(7,849)	(17,862)	(122,013)
36	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
37	852	COMMUNICATION SYSTEM EXPENSES	1,204	1,243	1,207	1,242	1,297	1,561	1,552	1,362	1,599	1,415	1,295	1,304	16,280
38	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
39	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
40	870	SUPERVISION AND ENGINEERING	97,549	97,869	97,674	97,442	97,279	96,231	98,487	95,191	97,860	96,217	92,015	89,871	1,153,685
41	871	DISTRIBUTION LOAD DISPATCHING	14,973	14,827	16,172	15,789	15,878	15,528	16,121	15,274	15,516	15,376	13,868	13,712	183,031
42	874	MAINS AND SERVICES EXPENSES	527,081	553,584	672,940	638,639	657,660	653,155	677,317	632,896	659,799	620,705	535,692	550,307	7,379,776
43	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	31,360	30,172	30,951	30,461	30,194	29,955	30,654	29,148	29,821	29,905	27,678	27,144	357,443
44	876	MEASURING AND REGULATION STA. EXPENSE - IND.	10,432	10,130	10,205	10,180	10,104	9,922	10,247	9,791	9,924	10,015	9,362	9,071	119,383
45	878	METERS AND HOUSE REGULATOR EXPENSE	158,685	152,036	154,319	153,744	152,030	148,805	154,581	146,326	148,078	150,777	138,637	133,506	1,791,524
46	879	CUSTOMER INSTALLATIONS EXPENSE	270,976	260,824	268,179	266,203	264,313	258,364	268,851	254,092	257,115	260,620	238,100	230,185	3,097,822
47	880	OTHER EXPENSE	161,927	162,905	188,709	173,805	175,893	185,707	180,216	171,369	186,296	171,216	156,066	167,170	2,081,279
48	881	DISTRIBUTION RENTS	2,232	2,265	2,199	2,215	2,264	2,199	2,666	2,715	2,649	2,649	2,714	2,715	29,482
49	885	SUPERVISION AND ENGINEERING	10,032	9,445	9,660	9,611	9,475	9,203	9,688	9,009	9,108	9,364	8,341	7,942	110,878
50	886	STRUCTURES AND IMPROVEMENTS	19,134	19,514	23,513	22,282	22,734	22,117	23,141	21,542	22,204	21,326	18,148	18,377	254,031
51	887	MAINS	239,822	249,411	303,430	287,589	294,712	288,825	300,785	281,577	291,080	276,873	237,999	243,031	3,295,132
52	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	57,435	55,711	56,644	56,475	56,273	56,061	57,852	54,706	55,961	56,064	51,845	50,429	665,458
53	890	MEASURING AND REGULATION STA. EXPENSE - IND.	7,255	7,133	7,273	7,230	7,212	7,126	7,349	7,004	7,162	7,129	6,640	6,472	84,982

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
FORECASTED PERIOD COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	FORECASTED JAN 2027	FORECASTED FEB 2027	FORECASTED MAR 2027	FORECASTED APR 2027	FORECASTED MAY 2027	FORECASTED JUN 2027	FORECASTED JUL 2027	FORECASTED AUG 2027	FORECASTED SEP 2027	FORECASTED OCT 2027	FORECASTED NOV 2027	FORECASTED DEC 2027	TOTAL (13 = 1 thru 12)
			(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	(8) \$	(9) \$	(10) \$	(11) \$	(12) \$	(13) \$
1	892	SERVICES	69,226	68,611	79,631	76,574	76,490	76,405	79,505	73,035	76,586	74,665	63,678	63,343	877,749
2	893	METERS AND HOUSE REGULATORS	15,419	14,958	15,121	15,099	15,039	15,002	15,484	14,624	14,995	15,007	13,888	13,481	178,119
3	894	OTHER EQUIPMENT	35,212	34,113	34,342	34,472	34,558	35,717	36,824	33,871	35,769	35,087	31,825	30,895	412,686
4	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
5	902	METER READING EXPENSES	19,399	21,657	29,914	27,503	28,828	27,934	29,276	27,311	28,354	25,983	21,292	22,577	310,029
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	233,752	237,142	231,042	231,985	231,776	231,070	233,277	229,932	235,769	231,055	228,931	225,056	2,780,787
7	904	UNCOLLECTIBLE ACCOUNTS	234,579	196,363	155,886	112,908	91,210	82,159	80,195	80,723	82,082	101,260	147,664	193,433	1,558,461
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,866	2,093	3,004	2,610	2,736	2,847	2,766	2,624	2,887	2,483	2,108	2,428	30,453
9	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
10	908	CUSTOMER ASSISTANCE EXPENSES	17,007	4,254	14,733	24,420	5,824	4,951	15,927	13,010	3,167	2,274	17,348	5,589	128,505
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	200	235	345	313	332	325	340	316	332	296	238	259	3,530
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	25,887	27,114	25,611	25,876	25,952	26,121	26,038	26,095	27,130	25,970	26,644	26,292	314,731
13	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
14	912	DEMONSTRATING AND SELLING EXPENSES	106	111	105	106	106	107	106	107	111	106	109	107	1,285
15	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
16	916	SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
17	920	ADMINISTRATIVE AND GENERAL SALARIES	968,303	1,007,538	950,840	957,899	957,052	956,257	963,916	953,757	981,155	957,441	957,493	943,033	11,554,683
18	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	106,748	108,133	113,502	106,588	106,418	117,422	109,529	107,712	119,186	108,138	107,124	115,280	1,325,780
19	922	ADMIN. EXPENSE TRANSFERRED	-	-	-	-	-	-	-	-	-	-	-	-	-
20	923	OUTSIDE SERVICES EMPLOYED	656,694	686,739	653,250	659,488	662,878	672,217	670,409	667,260	696,534	664,998	676,927	669,440	8,036,835
21	924	PROPERTY INSURANCE PREMIUMS	5,342	5,348	5,341	5,342	5,342	5,343	5,620	5,620	5,625	5,619	5,654	5,652	65,849
22	925	INJURIES AND DAMAGES	139,928	140,070	139,897	139,927	139,936	139,955	146,580	146,587	146,706	146,573	147,396	147,356	1,720,912
23	926	EMPLOYEE PENSIONS AND BENEFITS	382,045	574,131	359,023	374,550	420,315	424,868	389,928	462,128	883,280	387,885	494,329	483,162	5,635,643
24	928	REGULATORY COMMISSION EXPENSE	42,943	42,946	42,943	42,943	42,943	42,944	42,943	42,944	42,946	42,943	42,945	42,944	515,327
25	930.1	GENERAL ADVERTISING EXPENSES	907	950	898	907	910	916	913	915	951	910	934	922	11,032
26	930.2	MISCELLANEOUS GENERAL EXPENSES	(11,219)	(11,019)	4,473	(11,221)	(11,209)	4,556	(19,682)	(19,675)	(3,770)	(19,694)	(19,589)	(3,909)	(121,959)
27	931	RENTS	62,505	64,999	61,945	62,482	62,636	62,981	66,594	66,710	68,811	66,456	67,823	67,110	781,052
28	932	MAINTENANCE	67,497	74,475	65,305	67,055	67,278	61,521	60,954	60,876	66,902	60,430	65,673	47,240	765,204
29	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
30		OPERATING (INCOME) LOSS, BEFORE INTEREST & TAXES	(11,735,168)	(11,049,073)	(7,718,839)	(3,579,489)	(12,987)	1,474,768	2,208,897	2,127,964	2,651,594	1,325,332	(1,463,246)	(7,612,103)	(33,382,348)
31	409	INCOME TAXES-FEDERAL (CURRENT)	1,701,361	1,625,851	960,603	130,801	(606,380)	(904,696)	(1,077,077)	(1,064,322)	(1,173,507)	(958,348)	(445,974)	599,601	(1,212,085)
32	409	INCOME TAXES-STATE (CURRENT)	429,308	401,404	231,837	18,699	(162,076)	(236,138)	(276,350)	(273,036)	(299,826)	(236,611)	(95,079)	209,237	(288,633)
33	410-411	INCOME TAXES-FEDERAL (DEFERRED)	279,074	279,074	279,074	279,074	279,074	279,074	279,074	279,074	279,074	279,074	279,074	470,967	3,540,786
34	410-411	INCOME TAXES-STATE (DEFERRED)	94,859	94,859	94,859	94,859	94,859	94,859	94,859	94,859	94,859	94,859	94,859	94,859	1,138,310
35		TOTAL INCOME TAXES	2,504,603	2,401,188	1,566,374	523,434	(394,522)	(766,900)	(979,494)	(963,425)	(1,099,399)	(821,025)	(167,119)	1,374,664	3,178,377
36		OPERATING (INCOME) LOSS AFTER TAXES, BEFORE INTEREST	(9,230,565)	(8,647,885)	(6,152,465)	(3,056,055)	(407,509)	707,867	1,229,403	1,164,540	1,552,195	504,307	(1,630,365)	(6,237,439)	(30,203,971)
37	430	SYSTEM FINANCING INTEREST EXPENSE	1,288,141	1,163,483	1,288,141	1,393,095	1,439,532	1,393,095	1,439,532	1,439,532	1,393,095	1,439,532	1,393,095	1,439,532	16,509,805
38	431	MISCELLANEOUS INTEREST EXPENSE	74,964	69,875	38,046	7,627	7,627	7,627	7,627	13,119	29,954	52,213	79,859	108,034	496,571
39	432	AFUDC DEBT	(36,709)	(39,681)	(44,628)	(45,906)	(48,964)	(50,108)	(56,552)	(61,386)	(38,117)	(38,854)	(40,872)	(39,483)	(541,259)
40		TOTAL INTEREST EXPENSE	1,326,397	1,193,676	1,281,559	1,354,816	1,398,195	1,350,615	1,390,607	1,391,265	1,384,932	1,452,891	1,432,082	1,508,083	16,465,117
41	409.2 & 411.2	OTHER TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
42	417-421	OTHER INCOME	(139,482)	(134,771)	(120,730)	(22,730)	(9,180)	(4,302)	(1,774)	(4,405)	(2,104)	(8,090)	(29,343)	(42,820)	(519,730)
43	419	AFUDC EQUITY	(75,003)	(81,076)	(132,004)	(182,463)	(196,639)	(162,788)	(148,369)	(141,618)	(77,880)	(79,385)	(83,510)	(80,671)	(1,441,406)
44	421-426	OTHER INCOME DEDUCTIONS	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	24,994
45		TOTAL OTHER INCOME, DEDUCTIONS	(212,403)	(213,764)	(250,652)	(203,109)	(203,736)	(165,006)	(148,060)	(143,940)	(77,901)	(85,393)	(110,771)	(121,408)	(1,936,142)
46		NET OPERATING (INCOME) LOSS	(8,116,570)	(7,667,973)	(5,121,557)	(1,904,349)	786,950	1,893,476	2,471,950	2,411,864	2,859,226	1,871,805	(309,054)	(4,850,764)	(15,674,996)

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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1.A	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-1.B	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	DETAILED ADJUSTMENTS
WPD-2.1.A	DETAILED ADJUSTMENTS
D-2.2	DETAILED ADJUSTMENTS
WPD-2.2.A	PROPERTY TAX ADJUSTMENTS
D-2.3	DETAILED ADJUSTMENTS
D-2.4	DETAILED ADJUSTMENTS
WPD-2.4.A	DETAILED ADJUSTMENTS
WPD-2.4.B	DETAILED ADJUSTMENTS
D-2.5	DETAILED ADJUSTMENTS
D-2.6	DETAILED ADJUSTMENTS
D-2.7	DETAILED ADJUSTMENTS
WPD-2.7.A	TRACKER EXPENSE
WPD-2.7.B(1)	SUMMARY OF ANNUALIZED AND NORMALIZED COLUMBIA GAS OF KENTUCKY LABOR O&M, STI O&M AND PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.B(2)	ANNUALIZED COLUMBIA GAS OF KENTUCKY LABOR O&M EXPENSE ADJUSTMENT
WPD-2.7.B(3)	NORMALIZED COLUMBIA GAS OF KENTUCKY SHORT-TERM INCENTIVE (STI) ADJUSTMENT
WPD-2.7.B(4)	ANNUALIZED COLUMBIA GAS OF KENTUCKY PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.C	ASC 712 AMORTIZATION ADJUSTMENT
WPD-2.7.D(1)	UNCOLLECTIBLE EXPENSE
WPD-2.7.D(2)	UNCOLLECTIBLE RATE
WPD-2.7.D(3)	UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
WPD-2.7.E	CORPORATE INSURANCE ADJUSTMENT
WPD-2.7.F	PSC ASSESSMENT FEES ADJUSTMENT
WPD-2.7.G	RATE CASE EXPENSE ADJUSTMENT
WPD-2.7.H	COLUMBIA GAS OF KENTUCKY O&M NON-RECOVERABLE EXPENSES
WPD-2.7.I	NCSC BILLED TO COLUMBIA O&M NON-RECOVERABLE EXPENSES
WPD-2.7.J(1)	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)	ANNUALIZED NCSC BILLED TO COLUMBIA LABOR O&M EXPENSE ADJUSTMENT
WPD-2.7.J(3)	NORMALIZED NCSC BILLED TO COLUMBIA STI ADJUSTMENT
WPD-2.7.J(4)	NORMALIZED NCSC BILLED TO COLUMBIA PAYROLL TAX EXPENSE ADJUSTMENT
WPD-2.7.J(5)	NCSC BILLED TO COLUMBIA GAS OF KENTUCKY HEADCOUNT COMPLEMENT ADJUSTMENT
WPD-2.7.K	DEPRECIATION AND AMORTIZATION EXPENSE
WPD-2.7.L	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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED	D-2.1		D-2.2		TOTAL UNADJ.	ADJUSTED	D-2.3		D-2.4		D-2.5		TOTAL ADJUSTED	TOTAL	UNADJUSTED
			BASE PERIOD	ADJ 1 & ADJ 2	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	BASE PERIOD		ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	ADJ 1 - ADJ 3	BASE PERIOD TO	BASE PERIOD	FORECASTED
			(1)	(2)	(3)	(4 = 2 + 3)	(5 = 1 + 4)			(6)	(7)	(8)	(9 = 6 thru 8)	(10 = 4 + 9)	(11 = 1 + 4 + 9)			
			\$	\$	\$	\$	\$			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>OPERATING REVENUE</u>																
2		SALE OF GAS																
3	480	RESIDENTIAL	140,031,372	(8,907,810)	-	(8,907,810)	131,123,562			(2,024,470)	-	-	(2,024,470)	(10,932,280)	129,099,092			
4	481.1	COMMERCIAL	66,020,405	(3,488,752)	-	(3,488,752)	62,531,654			(2,872,256)	-	-	(2,872,256)	(6,361,007)	59,659,398			
5	481.2	INDUSTRIAL	2,846,047	(41,561)	-	(41,561)	2,804,486			(201,544)	-	-	(201,544)	(243,105)	2,602,942			
6	481.9	OTHER	(3,665)	-	-	-	(3,665)			3,665	-	-	3,665	3,665	-			
7	483	PUBLIC UTILITIES	106,959	(977)	-	(977)	105,982			5,196	-	-	5,196	4,218	111,178			
8		TOTAL SALE OF GAS	209,001,118	(12,439,099)	-	(12,439,099)	196,562,019			(5,089,409)	-	-	(5,089,409)	(17,528,509)	191,472,610			
9		OTHER OPERATING INCOME																
10	487	FORFEITED DISCOUNTS	171,362	-	-	-	171,362			(21,362)	-	-	(21,362)	(21,362)	150,000			
11	488	MISC. SERVICE REVENUES	88,028	-	-	-	88,028			28,438	-	-	28,438	28,438	116,466			
12	489	REVENUE FROM TRANSPORTING GAS TO OTHERS	26,761,563	(1,283,839)	-	(1,283,839)	25,477,725			(470,563)	-	-	(470,563)	(1,754,402)	25,007,162			
13	493	RENTAL FROM GAS PROPERTY	58,023	-	-	-	58,023			16,011	-	-	16,011	16,011	74,034			
14	495	OTHER GAS REVENUE	10,581,956	3,942,622	-	3,942,622	14,524,578			(14,344,453)	-	-	(14,344,453)	(10,401,831)	180,125			
15		TOTAL OTHER OPERATING INCOME	37,660,931	2,658,783	-	2,658,783	40,319,715			(14,791,929)	-	-	(14,791,929)	(12,133,145)	25,527,786			
16		TOTAL OPERATING REVENUE	246,662,050	(9,780,316)	-	(9,780,316)	236,881,734			(19,881,338)	-	-	(19,881,338)	(29,661,654)	217,000,396			
17		<u>OPERATING EXPENSES</u>																
18		OTHER GAS SUPPLY EXPENSES - OPERATION																
19	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	69,212,488	-	-	-	69,212,488			7,946,653	-	-	7,946,653	7,946,653	77,159,140			
20	804	NATURAL GAS CITY GATE PURCHASES	5,266,475	-	-	-	5,266,475			(1,553,234)	-	-	(1,553,234)	(1,553,234)	3,713,241			
21	805	OTHER GAS PURCHASES	11,311,711	-	-	-	11,311,711			(10,591,723)	-	-	(10,591,723)	(10,591,723)	719,988			
22	806	EXCHANGE GAS	(2,551,124)	-	-	-	(2,551,124)			1,581,242	-	-	1,581,242	1,581,242	(969,882)			
23	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	18,832,324	-	-	-	18,832,324			(17,610,905)	-	-	(17,610,905)	(17,610,905)	1,221,419			
24	812	GAS USED FOR OTHER UTILITY OPERATIONS	(154,270)	-	-	-	(154,270)			32,257	-	-	32,257	32,257	(122,013)			
25	813	EXCHANGE FEES	-	-	-	-	-			-	-	-	-	-	-			
26		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	101,917,604	-	-	-	101,917,604			(20,195,711)	-	-	(20,195,711)	(20,195,711)	81,721,892			
27		TOTAL PLANT REVENUE	144,744,446	(9,780,316)	-	(9,780,316)	134,964,130			314,373	-	-	314,373	(9,465,943)	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: ☒ BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED	TOTAL UNADJ.			TOTAL ADJUSTED			TOTAL	UNADJUSTED		
			BASE	D-2.1	D-2.2	BASE	ADJUSTED	D-2.3	D-2.4	D-2.5	BASE PERIOD TO	BASE PERIOD	FORECASTED
			PERIOD	ADJ 1 & ADJ 2	ADJ 1 - ADJ 3	PERIOD ADJ.	BASE PERIOD	ADJ 1 - ADJ 3	ADJ 1 - ADJ 17	ADJ 1 & ADJ 2	FUTURE PERIOD ADJ.	ADJUST.	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	500 - 599	ELECTRIC EXPENSE (MISCLASSIFICATIONS)	2	-	(2)	(2)	-	-	-	-	-	(2)	-
2	717 - 742	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-
3	807	PURCHASED GAS EXPENSE	194,527	-	-	-	194,527	-	151,979	-	151,979	151,979	346,506
4	852	TRANSMISSION EXP - OPERATIONS	14,745	-	-	-	14,745	-	1,535	-	1,535	1,535	16,280
5	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-
6	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-
7	870	SUPERVISION AND ENGINEERING	1,379,136	-	-	-	1,379,136	-	(225,451)	-	(225,451)	(225,451)	1,153,685
8	871	DISTRIBUTION LOAD DISPATCHING	213,393	-	-	-	213,393	-	(30,362)	-	(30,362)	(30,362)	183,031
9	874	MAINS AND SERVICES EXPENSES	7,038,797	-	-	-	7,038,797	-	340,980	-	340,980	340,980	7,379,776
10	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	338,684	-	-	-	338,684	-	18,759	-	18,759	18,759	357,443
11	876	MEASURING AND REGULATION STA. EXPENSE - IND.	129,434	-	-	-	129,434	-	(10,051)	-	(10,051)	(10,051)	119,383
12	878	METERS AND HOUSE REGULATOR EXPENSE	1,718,461	-	-	-	1,718,461	-	73,063	-	73,063	73,063	1,791,524
13	879	CUSTOMER INSTALLATIONS EXPENSE	3,404,223	-	-	-	3,404,223	-	(306,401)	-	(306,401)	(306,401)	3,097,822
14	880	OTHER EXPENSE	1,955,521	-	-	-	1,955,521	-	125,758	-	125,758	125,758	2,081,279
15	881	TELECOMMUNICATION EXPENSE - ENGINEERING	30,365	-	-	-	30,365	-	(883)	-	(883)	(883)	29,482
16	885	SUPERVISION AND ENGINEERING	107,515	-	-	-	107,515	-	3,363	-	3,363	3,363	110,878
17	886	STRUCTURES AND IMPROVEMENTS	326,114	-	-	-	326,114	-	(72,083)	-	(72,083)	(72,083)	254,031
18	887	MAINS	3,154,843	-	-	-	3,154,843	-	140,289	-	140,289	140,289	3,295,132
19	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	526,984	-	-	-	526,984	-	138,474	-	138,474	138,474	665,458
20	890	MEASURING AND REGULATION STA. EXPENSE - IND.	95,093	-	-	-	95,093	-	(10,111)	-	(10,111)	(10,111)	84,982
21	892	SERVICES	994,374	-	-	-	994,374	-	(116,625)	-	(116,625)	(116,625)	877,749
22	893	METERS AND HOUSE REGULATORS	200,149	-	-	-	200,149	-	(22,030)	-	(22,030)	(22,030)	178,119
23	894	OTHER EQUIPMENT	468,546	-	-	-	468,546	-	(55,860)	-	(55,860)	(55,860)	412,686
24	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
25	902	METER READING EXPENSES	261,759	-	-	-	261,759	-	48,271	-	48,271	48,271	310,029
26	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,659,923	-	-	-	2,659,923	-	120,865	-	120,865	120,865	2,780,787
27	904	UNCOLLECTIBLE ACCOUNTS	1,531,586	-	-	-	1,531,586	-	26,875	-	26,875	26,875	1,558,461
28	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	25,067	-	-	-	25,067	-	5,386	-	5,386	5,386	30,453
29	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
30	908	CUSTOMER ASSISTANCE EXPENSES	154,651	-	-	-	154,651	-	(26,146)	-	(26,146)	(26,146)	128,505
31	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	1,965	-	-	-	1,965	-	1,564	-	1,564	1,564	3,530
32	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	319,791	-	-	-	319,791	-	(5,059)	-	(5,059)	(5,059)	314,731
33	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-
34	912	DEMONSTRATING AND SELLING EXPENSES	1,220	-	-	-	1,220	-	64	-	64	64	1,285
35	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-
36	916	MISCELLANEOUS SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-
37	920	ADMINISTRATIVE AND GENERAL SALARIES	12,478,417	-	-	-	12,478,417	-	(923,735)	-	(923,735)	(923,735)	11,554,683
38	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,322,724	-	-	-	1,322,724	-	3,056	-	3,056	3,056	1,325,780
39	923	OUTSIDE SERVICES EMPLOYED	7,765,124	-	-	-	7,765,124	-	271,711	-	271,711	271,711	8,036,835
40	924	PROPERTY INSURANCE PREMIUMS	62,154	-	-	-	62,154	-	3,695	-	3,695	3,695	65,849
41	925	INJURIES AND DAMAGES	1,603,305	-	-	-	1,603,305	-	117,606	-	117,606	117,606	1,720,912
42	926	EMPLOYEE PENSIONS AND BENEFITS	6,048,705	-	-	-	6,048,705	-	(413,062)	-	(413,062)	(413,062)	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: ☒ BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ 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. (4 = 2 + 3)	ADJUSTED BASE PERIOD (5 = 1 + 4)	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. (9 = 6 thru 8)	TOTAL BASE PERIOD ADJUST. (10 = 4 + 9)	UNADJUSTED FORECASTED PERIOD (11 = 1 + 4 + 9)
			(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	562,910	-	-	-	562,910	-	(47,583)	-	(47,583)	(47,583)	515,327
2	930.1	GENERAL ADVERTISING EXPENSES	8,039	-	-	-	8,039	-	2,993	-	2,993	2,993	11,032
3	930.2	MISCELLANEOUS GENERAL EXPENSES	(29,546)	-	-	-	(29,546)	-	(92,413)	-	(92,413)	(92,413)	(121,959)
4	931	RENTS	776,835	-	-	-	776,835	-	4,217	-	4,217	4,217	781,052
5	932	MAINTENANCE OF GENERAL PLANT	1,476,048	-	-	-	1,476,048	-	(710,844)	-	(710,844)	(710,844)	765,204
6	935	MAINTENANCE OF GENERAL PLANT - A&G	-	-	-	-	-	-	-	-	-	-	-
7		TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING											
8		OTHER GAS SUPPLY EXPENSES - OPERATION	59,321,582	-	(2)	(2)	59,321,580	-	(1,468,196)	-	(1,468,196)	(1,468,198)	57,853,384
9	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	30,566,669	-	(736,220)	(736,220)	29,830,449			3,421,473	3,421,473	2,685,252	33,251,921
10	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	8,432,904	-	(549,010)	(549,010)	7,883,894	-	-	1,730,698	1,730,698	1,181,688	9,614,592
11	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	1,023,234	-	-	-	1,023,234	-	-	(75,377)	(75,377)	(75,377)	947,858
12	408	TAXES OTHER THAN INCOME TAXES - OTHER	330,099	-	-	-	330,099	-	-	(101,699)	(101,699)	(101,699)	228,400
13		TOTAL TAXES OTHER THAN INCOME TAXES	9,786,237	-	(549,010)	(549,010)	9,237,227	-	-	1,553,622	1,553,622	1,004,613	10,790,850
14		TOTAL OTHER OPERATING EXPENSES	40,352,906	-	(1,285,230)	(1,285,230)	39,067,676	-	-	4,975,095	4,975,095	3,689,865	44,042,771
15		TOTAL OPERATING EXPENSES BEFORE TAXES	99,674,489	-	(1,285,232)	(1,285,232)	98,389,256	-	(1,468,196)	4,975,095	3,506,899	2,221,667	101,896,156
16		TOTAL OPERATING INCOME BEFORE TAXES	45,069,958	(9,780,316)	1,285,232	(8,495,084)	36,574,874	314,373	1,468,196	(4,975,095)	(3,192,526)	(11,687,610)	33,382,348

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: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1.8
SHEET 1 OF 3
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED																	TOTAL	ADJUSTED	
			FORECASTED PERIOD	D-2.6 ADJ 1 & ADJ 2	D-2.7 ADJ 1.1 & ADJ 1.2	D-2.7 ADJ 2	D-2.7 ADJ 3	D-2.7 ADJ 4.1 - ADJ 4.3	D-2.7 ADJ 5	D-2.7 ADJ 6	D-2.7 ADJ 7	D-2.7 ADJ 8.1	D-2.7 ADJ 8.2	D-2.7 ADJ 9.1	D-2.7 ADJ 9.2	D-2.7 ADJ 9.3	D-2.7 ADJ 9.4	D-2.7 ADJ 9.5	D-2.7 ADJ 10	D-2.7 ADJ 11	FORECASTED PERIOD ADJUST.	FORECASTED PERIOD
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19 = 2 thru 18)	(20 = 1 + 19)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1		<u>OPERATING REVENUE</u>																				
2		SALE OF GAS																				
3	480	RESIDENTIAL	129,099,092	(4,128,299)	-	-	-	8,952	-	-	-	-	-	-	-	-	-	-	-	-	(4,119,347)	124,979,745
4	481.1	COMMERCIAL	59,659,398	(1,491,491)	-	-	-	4,137	-	-	-	-	-	-	-	-	-	-	-	-	(1,487,354)	58,172,044
5	481.2	INDUSTRIAL	2,602,942	(90,472)	-	-	-	180	-	-	-	-	-	-	-	-	-	-	-	-	(90,292)	2,512,650
6	481.9	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	483	PUBLIC UTILITIES	111,178	(2,250)	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	(2,242)	108,936
8		TOTAL SALE OF GAS	191,472,610	(5,712,512)	-	-	-	13,277	-	-	-	-	-	-	-	-	-	-	-	-	(5,699,235)	185,773,374
9		OTHER OPERATING INCOME																				
10	487	FORFEITED DISCOUNTS	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
11	488	MISC. SERVICE REVENUES	116,466	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,466
12	489	REVENUE FROM TRANSPORTING GAS TO OTHERS	25,007,162	(1,447,207)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,447,207)	23,559,955
13	493	RENTAL FROM GAS PROPERTY	74,034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,034
14	495	OTHER GAS REVENUE	180,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,125
15		TOTAL OTHER OPERATING INCOME	25,527,786	(1,447,207)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,447,207)	24,080,580
16		TOTAL OPERATING REVENUE	217,000,396	(7,159,719)	-	-	-	13,277	-	-	-	-	-	-	-	-	-	-	-	-	(7,146,442)	209,853,954
17		<u>OPERATING EXPENSES</u>																				
18		OTHER GAS SUPPLY EXPENSES - OPERATION																				
19	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	77,159,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77,159,140
20	804	NATURAL GAS CITY GATE PURCHASES	3,713,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,713,241
21	805	OTHER GAS PURCHASES	719,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	719,988
22	806	EXCHANGE GAS	(969,882)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(969,882)
23	808	GAS WITHDRAWN / DELIVERED FROM / TO STORAGE	1,221,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,221,419
24	812	GAS USED FOR OTHER UTILITY OPERATIONS	(122,013)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(122,013)
25	813	EXCHANGE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	81,721,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,721,892
27		TOTAL PLANT REVENUE	135,278,503	(7,159,719)	-	-	-	13,277	-	-	-	-	-	-	-	-	-	-	-	-	(7,146,442)	128,132,061

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

SCHEDULE D-1.8
SHEET 2 OF 3
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED																	TOTAL	ADJUSTED
			FORECASTED PERIOD	D-2.6	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	FORECASTED PERIOD	FORECASTED PERIOD
			(1)	(2)	(3)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(15)	(15)	(15)	(17)	(18)	(19 = 2 thru 18)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	717 - 742	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	807	PURCHASED GAS EXPENSE	346,506	-	-	-	-	-	-	-	-	-	-	(1)	(43)	-	-	-	-	(44)	346,462
3	852	TRANSMISSION EXP - OPERATIONS	16,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,280
4	859	OTHER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	865	M&R STATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	870	SUPERVISION AND ENGINEERING	1,153,685	-	-	-	-	-	-	-	-	-	(150)	(2)	(6,406)	-	-	-	-	(6,558)	1,147,127
7	871	DISTRIBUTION LOAD DISPATCHING	183,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183,031
8	874	MAINS AND SERVICES EXPENSES	7,379,776	-	-	270,749	-	-	-	-	-	-	(5,870)	(0)	(21)	-	-	-	-	264,857	7,644,633
9	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	357,443	-	-	-	-	-	-	-	-	-	(8)	(0)	(3)	-	-	-	-	(10)	357,433
10	876	MEASURING AND REGULATION STA. EXPENSE - IND.	119,383	-	-	-	-	-	-	-	-	-	(4)	(0)	(2)	-	-	-	-	(6)	119,377
11	878	METERS AND HOUSE REGULATOR EXPENSE	1,791,524	-	-	-	162,556	-	-	-	-	-	(1,291)	(0)	(14)	-	-	-	-	161,251	1,952,775
12	879	CUSTOMER INSTALLATIONS EXPENSE	3,097,822	-	-	277,252	-	-	-	-	-	-	(1,122)	(0)	(14)	-	-	-	-	276,116	3,373,937
13	880	OTHER EXPENSE	2,081,279	-	-	-	-	-	-	-	-	-	(3,363)	(0)	(568)	-	-	-	-	(3,931)	2,077,348
14	881	TELECOMMUNICATION EXPENSE - ENGINEERING	29,482	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-	(4)	29,478
15	885	SUPERVISION AND ENGINEERING	110,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	886	STRUCTURES AND IMPROVEMENTS	254,031	-	-	-	-	-	-	-	-	-	(23)	-	-	-	-	-	-	(23)	110,855
17	887	MAINS	3,295,132	-	-	155,841	-	-	-	-	-	-	(1,442)	(0)	(8)	-	-	-	-	154,390	3,449,522
18	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	665,458	-	-	-	-	-	-	-	-	-	(7)	(0)	(3)	-	-	-	-	(10)	665,447
19	890	MEASURING AND REGULATION STA. EXPENSE - IND.	84,982	-	-	-	-	-	-	-	-	-	(4)	(0)	(2)	-	-	-	-	(6)	84,976
20	892	SERVICES	877,749	-	-	-	-	-	-	-	-	-	(33)	(0)	(1)	-	-	-	-	(34)	877,715
21	893	METERS AND HOUSE REGULATORS	178,119	-	-	-	-	-	-	-	-	-	(1,060)	(0)	(2)	-	-	-	-	(1,062)	177,057
22	894	OTHER EQUIPMENT	412,686	-	-	-	-	-	-	-	-	-	-	(0)	(0)	-	-	-	-	(0)	412,686
23	901	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	902	METER READING EXPENSES	310,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310,029
25	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,780,787	-	-	-	-	-	-	-	-	-	-	-	-	-	347,948	-	-	347,185	3,127,972
26	904	UNCOLLECTIBLE ACCOUNTS	1,558,461	-	-	2,299	-	-	(307,985)	-	-	-	-	(5)	(748)	-	-	-	-	(305,686)	1,252,775
27	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	30,453	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-	(4)	30,449
28	907	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	908	CUSTOMER ASSISTANCE EXPENSES	128,505	-	-	(22,898)	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,898)	105,607
30	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	3,530	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,530
31	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	314,731	-	-	-	-	-	-	-	-	-	-	(1)	(15,962)	-	-	-	-	(15,963)	298,769
32	911	SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	912	DEMONSTRATING AND SELLING EXPENSES	1,285	-	-	-	-	-	-	-	-	-	-	(0)	(0)	-	-	-	-	(0)	1,284
34	913	ADVERTISING EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	916	MISCELLANEOUS SALES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	920	ADMINISTRATIVE AND GENERAL SALARIES	11,554,683	-	-	207,543	-	-	-	-	-	(18,434)	(99)	(27,062)	(1,208)	(208,736)	-	(72,060)	-	(120,056)	11,434,627
37	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,325,780	-	-	-	-	-	-	-	-	(10,468)	(43,775)	(2,671)	(91,818)	-	-	-	-	(148,733)	1,177,047
38	923	OUTSIDE SERVICES EMPLOYED	8,036,835	-	-	-	-	-	-	-	-	(69,414)	(7,247)	(18,670)	(93,050)	60,294	-	(127,340)	-	(255,427)	7,781,408
39	924	PROPERTY INSURANCE PREMIUMS	65,849	-	-	-	-	-	(6,692)	-	-	-	-	(0)	(0)	-	-	-	-	(6,692)	59,157
40	925	INJURIES AND DAMAGES	1,720,912	-	-	-	-	-	(179,243)	-	-	-	-	(0)	(0)	(5)	-	-	-	(179,248)	1,541,664
41	926	EMPLOYEE PENSIONS AND BENEFITS	5,635,643	-	-	-	(32,106)	-	(1,878)	-	-	-	(347)	(1,212)	3,042	23,436	-	(12,151)	-	(21,216)	5,614,427

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: _____BASE PERIOD ____X____FORECASTED PERIOD
TYPE OF FILING: ____X____ORIGINAL______UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE D-1.8
SHEET 3 OF 3
WITNESS: N. DAVIS

LINE NO.	ACCT. NO.	DESCRIPTION	UNADJUSTED																		TOTAL	ADJUSTED
			FORECASTED PERIOD	D-2.6	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	D-2.7	FORECASTED PERIOD	FORECASTED PERIOD	
			(1)	(2)	(3)	(5)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(15)	(15)	(15)	(17)	(18)	(19 = 2 thru 18)	(20 = 1 + 19)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	928	REGULATORY COMMISSION EXPENSE	515,327	-	-	-	-	-	-	84,551	1,071,912	-	-	(0)	(0)	-	-	-	-	-	1,156,463	1,671,790
2	930.1	GENERAL ADVERTISING EXPENSES	11,032	-	-	-	-	-	-	-	-	-	-	(0)	(1,093)	-	-	-	-	-	(1,093)	9,938
3	930.2	MISCELLANEOUS GENERAL EXPENSES	(121,959)	-	-	-	-	-	-	-	-	-	(7,394)	(10,333)	(1,452)	(6,212)	-	-	-	-	(25,391)	(147,349)
4	931	RENTS	781,052	-	-	-	-	-	-	-	-	-	-	(2)	(330)	(207)	-	-	-	-	(540)	780,512
5	932	MAINTENANCE OF GENERAL PLANT	765,204	-	-	-	-	-	-	-	-	-	-	-	(5)	(8,881)	-	-	-	-	(8,886)	756,318
6	935	MAINTENANCE OF GENERAL PLANT - A&G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		TOTAL OPERATION AND MAINTENANCE ACCOUNTS EXPENSES, EXCLUDING																				
8		OTHER GAS SUPPLY EXPENSES - OPERATION	57,853,384	-	(20,599)	1,073,941	(32,106)	(307,985)	(187,813)	84,551	1,071,912	(105,710)	(76,199)	(51,412)	(223,230)	(125,006)	347,948	(211,551)	-	-	1,236,741	59,090,125
9	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	33,251,921			-	-	-	-	-	-	-	-	-	-	-	-	-	3,656,199	-	3,656,199	36,908,120.27
10	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	9,614,592	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,386,533)	(3,386,533)	6,228,059.28
11	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	947,858	-	-	107,512	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,512	1,055,370
12	408	TAXES OTHER THAN INCOME TAXES - OTHER	228,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228,400
13		TOTAL TAXES OTHER THAN INCOME TAXES	10,790,850	-	-	107,512	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,386,533)	(3,279,021)	7,511,829
14		TOTAL OTHER OPERATING EXPENSES	44,042,771	-	-	107,512	-	-	-	-	-	-	-	-	-	-	-	-	3,656,199	(3,386,533)	377,178	44,419,949
15		TOTAL OPERATING EXPENSES BEFORE TAXES	101,896,156	-	(20,599)	1,181,453	(32,106)	(307,985)	(187,813)	84,551	1,071,912	(105,710)	(76,199)	(51,412)	(223,230)	(125,006)	347,948	(211,551)	3,656,199	(3,386,533)	1,613,918	103,510,074
16		TOTAL OPERATING INCOME BEFORE TAXES	33,382,348	(7,159,719)	20,599	(1,181,453)	32,106	321,262	187,813	(84,551)	(1,071,912)	105,710	76,199	51,412	223,230	125,006	(347,948)	211,551	(3,656,199)	3,386,533	(8,760,360)	24,621,987

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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 1</u>			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 131,123,562
		BASE-UNADJUSTED	140,031,372
		ADJUSTMENT	<u>\$ (8,907,810)</u>
			-6.4%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO ACTUAL BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 62,531,654
		BASE-UNADJUSTED	66,020,405
		ADJUSTMENT	<u>\$ (3,488,752)</u>
			-5.3%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 2,804,486
		BASE-UNADJUSTED	2,846,047
		ADJUSTMENT	<u>\$ (41,561)</u>
			-1.5%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ (3,665)
		BASE-UNADJUSTED	(3,665)
		ADJUSTMENT	<u>\$ -</u>
			0.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 105,982
		BASE-UNADJUSTED	106,959
		ADJUSTMENT	<u>\$ (977)</u>
			-0.9%
<u>ADJ 2</u>			
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 25,477,725
		BASE-UNADJUSTED	26,761,563
		ADJUSTMENT	<u>\$ (1,283,839)</u>
			-4.8%
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE BASE PERIOD SMRP RIDER REVENUES.	SCHEDULE D-1.A WORKPAPER WPD-2.1.A	BASE-ADJUSTED	\$ 14,524,578
		BASE-UNADJUSTED	10,581,956
		ADJUSTMENT	<u>\$ 3,942,622</u>
			37.3%

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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	FORECASTED MAR 2026	FORECASTED APR 2026	FORECASTED MAY 2026	FORECASTED JUN 2026	FORECASTED JUL 2026	FORECASTED AUG 2026	TOTAL (13 = 1 thru 12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING REVENUE</u>														
SALE OF GAS														
1	480 RESIDENTIAL - SMRP RIDER REVENUES	127,323	126,306	550,704	1,397,795	2,323,587	2,979,514	638,539	384,253	177,286	93,235	54,062	55,207	8,907,810
2	481.1 COMMERCIAL - SMRP RIDER REVENUES	108,703	123,991	254,514	549,382	853,272	1,057,971	200,930	129,627	73,217	51,527	41,535	44,083	3,488,752
3	481.2 INDUSTRIAL - SMRP RIDER REVENUES	217	2,637	2,489	(8,230)	4,283	(200)	9,242	8,551	7,068	6,191	4,342	4,971	41,561
4	481.9 OTHER - SMRP RIDER REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
5	483 PUBLIC UTILITIES - SMRP RIDER REVENUES	(244)	33	237	(64)	357	(3)	275	122	87	68	53	55	977
6	TOTAL SALE OF GAS	235,999	252,967	807,944	1,938,883	3,181,499	4,037,282	848,986	522,554	257,658	151,021	99,991	104,316	12,439,099
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	177,559	126,232	83,975	64,210	48,696	56,103	1,283,839
9	TOTAL OTHER OPERATING INCOME	61,555	95,446	113,862	119,637	171,776	164,787	177,559	126,232	83,975	64,210	48,696	56,103	1,283,839
10	495 OTHER GAS REVENUE - SMRP RIDER REVENUES	696,830	677,105	347,095	(876,502)	(1,985,138)	(2,802,013)	-	-	-	-	-	-	(3,942,622)
11	TOTAL OPERATING REVENUE - SMRP RIDER REVENUES	994,384	1,025,518	1,268,901	1,182,018	1,368,137	1,400,057	1,026,545	648,786	341,633	215,232	148,687	160,419	9,780,316

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: ☒ BASE PERIOD ☐ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 1</u> 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 SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$ - 2 \$ (2) -100.0%
<u>ADJ 2</u> 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 SCHEDULE D-1.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$ 29,830,449 30,566,669 \$ (736,220) -2.4%
<u>ADJ 3</u> 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.	SCHEDULE D-1.A WORKPAPER WPD-2.2.A	BASE-ADJUSTED BASE-UNADJUSTED ADJUSTMENT	\$ 7,883,894 8,432,904 \$ (549,010) -6.5%

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

DATA: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED

WORKPAPER WPD-2.2.A
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	TAXABLE AMOUNT	EFFECTIVE TAX RATE	TAX AMOUNT
			\$		\$
1	<u>PROPERTY, PLANT AND EQUIPMENT - 2024 SMRP</u>				
2	2024 SMRP NET PLANT ADDITIONS		<u>42,177,685</u>		
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				<u>215,066</u>
6	<u>PROPERTY, PLANT AND EQUIPMENT - 2025 SMRP</u>				
7	2025 SMRP NET PLANT ADDITIONS	WPB-2.1.B, LINE 12, COLS. F - M	<u>32,745,803</u>		
8	ESTIMATED SMRP ASSESSED VALUE AT DECEMBER 31, 2025		32,745,803		
9	EFFECTIVE PROPERTY TAX RATE			1.530%	
10	JANUARY - AUGUST 2026 SMRP PROPERTY TAX EXPENSE - PROPERTY, PLANT AND EQUIPMENT				<u>333,944</u>
11	TME AUGUST 2026 SMRP PROPERTY TAX EXPENSE - PROPERTY, PLANT AND EQUIPMENT				<u>549,010</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
ADJ 1			
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ 129,099,092
	SCHEDULE D-1.A	BASE-ADJUSTED	131,123,562
		ADJUSTMENT	<u>\$ (2,024,470)</u>
			-1.5%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ 59,659,398
	SCHEDULE D-1.A	BASE-ADJUSTED	62,531,654
		ADJUSTMENT	<u>\$ (2,872,256)</u>
			-4.6%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ 2,602,942
	SCHEDULE D-1.A	BASE-ADJUSTED	2,804,486
		ADJUSTMENT	<u>\$ (201,544)</u>
			-7.2%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ -
	SCHEDULE D-1.A	BASE-ADJUSTED	(3,665)
		ADJUSTMENT	<u>\$ 3,665</u>
			-100.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ 111,178
	SCHEDULE D-1.A	BASE-ADJUSTED	105,982
		ADJUSTMENT	<u>\$ 5,196</u>
			4.9%
ADJ 2			
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FTP LEVEL BASED ON A HISTORIC MULTI-YEAR AVERAGE OF FORFEITED DISCOUNTS.	SCHEDULE D-1.B	FORECASTED	\$ 150,000
	SCHEDULE D-1.A	BASE-UNADJUSTED	171,362
		ADJUSTMENT	<u>\$ (21,362)</u>
			-12.5%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FTP LEVEL. THE FTP LEVEL IS BASED ON A HISTORIC MULTI-YEAR AVERAGE OF MISC. SERVICE REVENUE.	SCHEDULE D-1.B	FORECASTED	\$ 116,466
	SCHEDULE D-1.A	BASE-UNADJUSTED	88,028
		ADJUSTMENT	<u>\$ 28,438</u>
			32.3%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FTP.	SCHEDULE D-1.B	FORECASTED	\$ 25,007,162
	SCHEDULE D-1.A	BASE-ADJUSTED	25,477,725
		ADJUSTMENT	<u>\$ (470,563)</u>
			-1.9%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FTP.	SCHEDULE D-1.B	FORECASTED	\$ 74,034
	SCHEDULE D-1.A	BASE-UNADJUSTED	58,023
		ADJUSTMENT	<u>\$ 16,011</u>
			27.6%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFELCT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD.	SCHEDULE D-1.B	FORECASTED	\$ 180,125
	SCHEDULE D-1.A	BASE-ADJUSTED	14,524,578
		ADJUSTMENT	<u>\$ (14,344,453)</u>
			-98.8%

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

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 3</u>			
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 77,159,140 69,212,488 <u>\$ 7,946,653</u> 11.5%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 3,713,241 5,266,475 <u>\$ (1,553,234)</u> -29.5%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 719,988 11,311,711 <u>\$ (10,591,723)</u> -93.6%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (969,882) (2,551,124) <u>\$ 1,581,242</u> -62.0%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 1,221,419 18,832,324 <u>\$ (17,610,905)</u> -93.5%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (122,013) (154,270) <u>\$ 32,257</u> -20.9%
EXCHANGE FEES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES.	SCHEDULE D-1.B SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ - - <u>\$ -</u> 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS	AMOUNT
<u>ADJ 1</u> 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 REFLECTS 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 \$ 13,889,559 BASE-UNADJUSTED 14,790,610 ADJUSTMENT \$ (901,052) -6.1%
<u>ADJ 2</u> 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 \$ 3,140,040 BASE-UNADJUSTED 3,336,653 ADJUSTMENT \$ (196,613) -5.9%
<u>ADJ 3</u> 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 \$ 2,167,412 BASE-UNADJUSTED 2,434,487 ADJUSTMENT \$ (267,075) -11.0%
<u>ADJ 4</u> 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 \$ 9,024 BASE-UNADJUSTED 19,838 ADJUSTMENT \$ (10,814) -54.5%
<u>ADJ 5</u> OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.	WORKPAPER WPD-2.4.B WORKPAPER WPD-2.4.A	FORECASTED \$ 5,900,840 BASE-UNADJUSTED 5,016,929 ADJUSTMENT \$ 883,911 17.6%
<u>ADJ 6</u> 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 \$ (110,780) BASE-UNADJUSTED (83,897) ADJUSTMENT \$ (26,883) 32.0%
<u>ADJ 7</u> 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 \$ 1,604,397 BASE-UNADJUSTED 1,557,695 ADJUSTMENT \$ 46,703 3.0%
<u>ADJ 8</u> INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT 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 \$ 144,436 BASE-UNADJUSTED 71,756 ADJUSTMENT \$ 72,679 101.3%
<u>ADJ 9</u> 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 \$ 525,289 BASE-UNADJUSTED 479,853 ADJUSTMENT \$ 45,437 9.5%
<u>ADJ 10</u> 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 \$ 149,316 BASE-UNADJUSTED 143,569 ADJUSTMENT \$ 5,747 4.0%

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

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 11</u> 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 25,498,587 <u>\$ (1,155,903)</u> -4.5%
<u>ADJ 12</u> 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 1,079,594 <u>\$ 28,564</u> 2.7%
<u>ADJ 13</u> 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) (86,890) <u>\$ (42,376)</u> 48.8%
<u>ADJ 14</u> ENERGY ASSISTANCE PROGRAM TRACKER AND MISCELLANEOUS 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	\$ 578,808 606,642 <u>\$ (27,835)</u> -4.6%
<u>ADJ 15</u> 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 2,869,589 <u>\$ 260,489</u> 9.1%
<u>ADJ 16</u> 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	\$ 813,552 826,410 <u>\$ (12,858)</u> -1.6%
<u>ADJ 17</u> 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	\$ 589,838 760,156 <u>\$ (170,318)</u> -22.4%

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 FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL 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	FORECASTED MAR 2026	FORECASTED APR 2026	FORECASTED MAY 2026	FORECASTED JUN 2026	FORECASTED JUL 2026	FORECASTED AUG 2026	FORECASTED TOTAL (13 = 1 thru 12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING AND MAINTENANCE EXPENSE</u>														
<u>COST CATEGORY</u>														
1	LABOR	1,055,419	1,076,591	961,715	848,462	1,252,834	1,127,631	1,036,969	1,031,340	1,016,695	982,906	1,038,611	962,309	12,391,483
2	STOCK COMPENSATION	18,723	47,504	43,631	114,628	52,763	50,756	74,200	74,139	74,200	72,353	75,986	73,700	772,582
3	INCENTIVE COMPENSATION	398,716	105,234	105,234	229,683	80,471	47,891	77,664	77,664	77,664	77,664	77,664	77,664	1,433,213
4	PROFIT SHARING	51,965	13,968	13,968	32,590	10,657	10,594	9,932	9,932	9,932	9,932	9,932	9,932	193,333
5	EMPLOYEES' INSURANCE PLANS	150,079	146,530	173,070	142,996	217,132	191,782	82,873	92,140	137,544	138,386	91,566	174,988	1,739,084
6	OPEB EXPENSES (SERVICE)	3,077	3,359	3,127	3,138	2,894	2,620	2,950	2,950	2,950	2,950	2,950	2,950	35,914
7	OPEB EXPENSES (NON-SERVICE)	(2,830)	2,803	(13)	(13)	(10,396)	(10,396)	(3,583)	(3,583)	(3,583)	(3,583)	(3,583)	(3,583)	(42,346)
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	13,029	13,029	13,029	13,029	13,029	13,029	162,142
10	PENSION EXPENSES (NON-SERVICE)	552,729	(5,716)	(5,716)	134,366	(16,774)	(16,774)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	600,115
11	401K	64,817	65,119	62,063	104,759	47,548	66,711	62,494	67,588	63,085	65,923	80,900	64,250	815,257
12	NET LABOR & BENEFITS	2,306,542	1,468,851	1,396,878	1,623,980	1,652,913	1,485,005	1,349,527	1,358,199	1,384,515	1,352,560	1,380,055	1,368,238	18,127,264
13	MATERIALS & SUPPLIES	256,810	212,184	228,747	363,107	114,500	167,338	165,440	169,015	174,614	201,263	200,351	181,118	2,434,487
14	ADVERTISING EXPENSE	705	797	198	13,626	-	-	752	752	752	752	752	752	19,838
15	LEGAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	AUDIT FEES	16,426	17,754	16,426	18,884	17,073	17,073	18,870	18,870	18,870	18,870	18,870	18,870	216,854
17	OUTSIDE SERVICES	428,449	468,813	438,559	(279,980)	251,762	185,058	590,680	526,727	563,915	537,198	566,430	522,466	4,800,075
18	LEASES BUILDING & LAND	(10,799)	(10,799)	(10,799)	(10,659)	(10,659)	(10,659)	(10,872)	(10,872)	(10,872)	(10,872)	(10,872)	(10,872)	(129,608)
19	LEASES OTHER	4,213	2,458	6,304	4,866	3,438	2,255	3,598	3,657	3,834	3,598	3,657	3,834	45,711
20	CORPORATE INSURANCE	126,508	124,285	123,363	123,831	138,769	126,428	130,115	130,115	130,115	130,115	137,026	137,026	1,557,695
21	EMPLOYEE EXPENSES	33,423	35,542	33,317	32,280	32,616	48,886	44,345	44,345	42,822	44,345	44,345	43,584	479,853
22	DUES & DONATIONS	625	16,857	5,000	37,425	1,850	7,153	24,011	6,659	6,659	24,011	6,659	6,659	143,569
23	UTILITIES	49,018	61,221	74,222	91,720	79,919	63,616	80,069	61,505	61,676	80,069	61,505	61,869	826,410
24	CORPORATE SERVICE BILL	2,244,910	2,296,577	2,414,652	2,301,114	1,879,805	2,084,757	2,019,039	2,038,336	2,046,402	2,058,053	2,056,846	2,058,097	25,498,587
25	UNCOLLECTIBLE-NON-GAS COST	11,634	48,557	111,824	135,018	131,936	109,498	96,374	65,042	48,609	40,769	39,861	40,536	879,659
26	UNCOLLECTIBLE-GAS COST	3,213	7,651	23,073	37,664	50,483	30,492	21,742	10,239	5,147	4,125	3,095	3,011	199,935
27	MISCELLANEOUS REVENUE ADJUSTMENT	-	(24,021)	(4,809)	4,379	1,104	(40)	(9,641)	(10,206)	(11,904)	(9,641)	(10,206)	(11,904)	(86,890)
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	12,036	12,036	12,036	12,036	12,036	12,036	71,756
30	ENERGY ASSISTANCE PROGRAM TRACKER	37,447	37,448	38,091	38,262	38,111	38,101	37,771	37,627	37,454	37,265	37,239	37,176	451,991
31	MISCELLANEOUS REVENUE TRACKER	-	9,885	9,885	16,475	-	39,540	14,733	24,420	5,824	4,951	15,927	13,010	154,651
32	CLEARING ACCOUNTS	214,737	278,747	225,768	170,504	236,369	178,425	260,840	260,840	260,840	260,840	260,840	260,840	2,869,589
33	COMMISSION FEES	18,800	18,800	18,800	78,088	21,368	21,368	23,767	23,767	23,767	23,767	23,767	23,767	319,826
34	MISCELLANEOUS & OTHER	139,769	(21,696)	(7,969)	100,774	(43,446)	5,978	6,429	6,314	5,984	6,314	6,314	6,149	210,914
35	OTHER O&M	3,595,336	3,584,104	3,729,248	3,330,115	2,969,404	3,145,283	3,549,214	3,438,306	3,445,661	3,486,946	3,493,559	3,427,140	41,194,318
36	TOTAL OPERATING AND MAINTENANCE EXPENSE	5,901,878	5,052,955	5,126,126	4,954,094	4,622,318	4,630,288	4,898,741	4,796,505	4,830,176	4,839,506	4,873,614	4,795,379	59,321,582

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: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	PURPOSE AND DESCRIPTION	FORECASTED JAN 2027	FORECASTED FEB 2027	FORECASTED MAR 2027	FORECASTED APR 2027	FORECASTED MAY 2027	FORECASTED JUN 2027	FORECASTED JUL 2027	FORECASTED AUG 2027	FORECASTED SEP 2027	FORECASTED OCT 2027	FORECASTED NOV 2027	FORECASTED DEC 2027	FORECASTED TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13 = 1 thru 12)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>OPERATING AND MAINTENANCE EXPENSE</u>														
<u>COST CATEGORY</u>														
1	LABOR	1,086,042	1,020,433	1,043,383	1,037,754	1,023,109	989,320	1,045,025	968,723	978,938	1,008,655	894,100	846,764	11,942,246
2	STOCK COMPENSATION	74,586	90,609	69,761	70,687	69,761	68,901	71,547	69,761	68,901	71,547	68,901	69,705	864,668
3	INCENTIVE COMPENSATION	79,994	79,994	79,994	79,994	79,994	79,994	79,994	79,994	79,994	79,994	79,994	79,994	959,925
4	PROFIT SHARING	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	122,720
5	EMPLOYEES' INSURANCE PLANS	128,552	279,063	88,638	98,651	147,705	148,588	98,039	188,118	155,667	114,029	221,857	185,464	1,854,370
6	OPEB EXPENSES (SERVICE)	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	31,270
7	OPEB EXPENSES (NON-SERVICE)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(5,833)	(70,000)
8	POST-EMPLOYMENT BENEFITS - FAS112	-	-	-	-	-	-	-	-	-	-	-	-	-
9	PENSION EXPENSES (SERVICE)	11,505	11,505	11,505	11,505	11,505	11,505	11,505	11,505	11,505	11,505	11,505	11,505	138,060
10	PENSION EXPENSES (NON-SERVICE)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	438,500	(8,500)	(8,500)	(8,500)	345,000
11	401K	52,462	83,635	64,391	69,639	64,999	67,923	83,355	66,200	64,993	67,834	64,653	91,255	841,340
12	NET LABOR & BENEFITS	1,431,640	1,563,738	1,356,171	1,366,730	1,395,572	1,364,730	1,387,965	1,382,800	1,805,497	1,352,063	1,339,509	1,283,185	17,029,599
13	MATERIALS & SUPPLIES	165,189	169,152	165,440	169,015	174,614	201,263	200,351	181,118	205,117	186,517	174,370	175,266	2,167,412
14	ADVERTISING EXPENSE	752	752	752	752	752	752	752	752	752	752	752	752	9,024
15	LEGAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	AUDIT FEES	18,870	18,870	18,870	18,870	18,870	18,870	18,870	18,870	18,870	18,870	18,870	18,870	226,438
17	OUTSIDE SERVICES	294,448	362,901	581,858	517,905	555,094	528,377	557,609	513,645	540,381	473,371	362,433	386,380	5,674,402
18	LEASES BUILDING & LAND	(10,872)	(10,872)	(10,872)	(10,872)	(10,872)	(10,872)	(15,022)	(15,022)	(15,022)	(15,022)	(15,022)	(15,022)	(155,369)
19	LEASES OTHER	3,716	3,834	3,598	3,657	3,834	3,598	3,657	3,834	3,598	3,598	3,834	3,834	44,589
20	CORPORATE INSURANCE	130,115	130,115	130,115	130,115	130,115	130,115	137,026	137,026	137,026	137,026	137,803	137,803	1,604,397
21	EMPLOYEE EXPENSES	45,106	42,821	44,345	44,345	42,822	44,345	44,345	43,584	43,584	44,345	42,062	43,584	525,289
22	DUES & DONATIONS	6,659	6,659	24,011	6,659	6,659	24,011	6,659	6,659	24,011	6,659	6,659	24,011	149,316
23	UTILITIES	61,886	61,676	80,069	61,505	61,676	80,069	61,505	61,869	79,876	61,319	61,481	80,619	813,552
24	CORPORATE SERVICE BILL	2,002,206	2,097,136	1,980,894	2,001,346	2,007,231	2,020,332	2,013,908	2,018,338	2,098,340	2,008,662	2,060,729	2,033,563	24,342,684
25	UNCOLLECTIBLE-NON-GAS COST	137,712	119,910	96,374	65,042	48,609	40,769	39,861	40,536	41,719	56,199	87,649	118,297	892,677
26	UNCOLLECTIBLE-GAS COST	59,019	38,589	21,742	10,239	5,147	4,125	3,095	3,011	3,327	7,896	22,179	37,113	215,482
27	MISCELLANEOUS REVENUE ADJUSTMENT	(10,772)	(11,904)	(9,641)	(10,206)	(11,904)	(9,641)	(10,206)	(11,904)	(9,641)	(9,641)	(11,904)	(11,904)	(129,266)
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	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	12,036	144,436
30	ENERGY ASSISTANCE PROGRAM TRACKER	37,848	37,865	37,771	37,627	37,454	37,265	37,239	37,176	37,036	37,165	37,835	38,023	450,303
31	MISCELLANEOUS REVENUE TRACKER	17,007	4,254	14,733	24,420	5,824	4,951	15,927	13,010	3,167	2,274	17,348	5,589	128,505
32	CLEARING ACCOUNTS	260,840	260,840	260,840	260,840	260,840	260,840	260,840	260,840	260,840	260,840	260,840	260,840	3,130,078
33	COMMISSION FEES	23,767	23,767	23,767	23,767	23,767	23,767	23,767	23,767	23,767	23,767	23,767	23,767	285,204
34	MISCELLANEOUS & OTHER	6,653	6,627	6,429	6,314	5,984	6,314	6,314	6,149	6,150	6,315	5,819	6,150	75,218
35	OTHER O&M	3,281,302	3,394,145	3,502,249	3,392,495	3,397,669	3,440,405	3,437,650	3,374,411	3,534,050	3,342,066	3,328,658	3,398,687	40,823,786
36	TOTAL OPERATING AND MAINTENANCE EXPENSE	4,712,941	4,957,883	4,858,419	4,759,224	4,793,241	4,805,135	4,825,615	4,757,211	5,339,547	4,694,129	4,668,166	4,681,872	57,853,384

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 1</u> 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 SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 33,251,921 29,830,449 <u>\$ 3,421,473</u> 11.5%
<u>ADJ 2</u> 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 SCHEDULE D-1.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 10,790,850 9,237,227 <u>\$ 1,553,622</u> 16.8%

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

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

SCHEDULE D-2.6
SHEET 1 OF 1
WITNESS: J. C. WOZNIAK

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS	AMOUNT
<u>ADJ 1</u>		
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 124,970,793
		129,099,092
		<u>\$ (4,128,299)</u>
		-3.2%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 58,167,907
		59,659,398
		<u>\$ (1,491,491)</u>
		-2.5%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 2,512,470
		2,602,942
		<u>\$ (90,472)</u>
		-3.5%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ -
		-
		<u>\$ -</u>
		0.0%
SALE OF GAS-PUBLIC UTILITIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 108,928
		111,178
		<u>\$ (2,250)</u>
		-2.0%
<u>ADJ 2</u>		
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 23,559,955
		25,007,162
		<u>\$ (1,447,207)</u>
		-5.8%
REVENUE FROM GAS TRANSPORTATION TO OTHERS - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE FORECASTED TEST PERIOD SMRP RIDER REVENUES.	SCH M-2.2	FORECASTED
		FORECASTED-UNADJUSTED
		ADJUSTMENT
		\$ 180,125
		180,125
		<u>\$ -</u>
		0.0%

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

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPD-2.7

SCHEDULE D-2.7
SHEET 1 of 2
WITNESS: N. DAVIS

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 1.1</u> ENERGY ASSISTANCE PROGRAM TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	WORKPAPER WPD-2.7.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 2,299 - \$ 2,299
<u>ADJ 1.2</u> ENERGY EFFICIENCY CONSERVATION PROGRAM TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	WORKPAPER WPD-2.7.A	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (22,898) - \$ (22,898)
<u>ADJ 2</u> COLUMBIA GAS OF KENTUCKY (CKY) LABOR AND STI O&M, AND PAYROLL TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE AN ANNUALIZED LEVEL OF EXPENSE BASED ON DECEMBER 2025 BASE SALARIES AND WAGE / MERIT INCREASES FOR 2026 AND 2027 OF 4%, PER THE TESTIMONY OF WITNESS OWENS, AND A THREE YEAR AVERAGE NORMALIZED LEVEL OF OVERTIME AND PREMIUM PAY.	WORKPAPER WPD-2.7.B(1)	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 1,181,452 - \$ 1,181,452
<u>ADJ 3</u> ASC 712 (FAS 112) POST-EMPLOYMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE A LEVEL OF EXPENSE IN THE FORECASTED TEST PERIOD BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	WORKPAPER WPD-2.7.C	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (32,106) - \$ (32,106)
<u>ADJ 4.1</u> BASE RATE UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE FIVE YEAR AVERAGE NORMALIZED CHARGE-OFF PERCENTAGE.	WORKPAPER WPD-2.7.D(1)	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (291,657) - \$ (291,657)
<u>ADJ 4.2</u> GAS COST UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE FIVE YEAR AVERAGE NORMALIZED CHARGE-OFF PERCENTAGE.	WORKPAPER WPD-2.7.D(1)	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (16,329) - \$ (16,329)
<u>ADJ 4.3</u> UNCOLLECTIBLE GAS COST REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE FIVE YEAR AVERAGE NORMALIZED CHARGE-OFF PERCENTAGE.	WORKPAPER WPD-2.7.D(3)	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 13,277 - \$ 13,277
<u>ADJ 5</u> CORPORATE INSURANCE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CORPORATE INSURANCE EXPENSE BASED ON THE LATEST KNOWN ANNUALIZED PREMIUMS FOR THE COMPANY'S PROPERTY, CASUALTY, WORKERS COMPENSATION, MEDICAL STOP LOSS, AND OTHER MISC. INSURANCE FOR 2025 / 2026 POLICY PERIODS.	WORKPAPER WPD-2.7.E	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (187,813) - \$ (187,813)
<u>ADJ 6</u> PSC ASSESSMENT FEE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO UPDATE THE ASSESSMENT RATE FOR THE RECENT LEGISLATIVE HOUSE BILL 757.	WORKPAPER WPD-2.7.F	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 84,551 - \$ 84,551
<u>ADJ 7</u> RATE CASE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REMOVE THE ANNUAL AMORTIZATION RATE CASE EXPENSE FROM THE COMPANY'S PRIOR CASE (CASE 2024-00092) OF \$945,747 AND INCLUDE PROJECTED RATE CASE EXPENSE OF \$1,071,912, TO BE AMORTIZED OVER A ONE YEAR PERIOD.	WORKPAPER WPD-2.7.G	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 1,071,912 - \$ 1,071,912

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

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): WPD-2.7

SCHEDULE D-2.7
SHEET 2 of 2
WITNESS: N. DAVIS

PURPOSE AND DESCRIPTION	REFERENCE SUPPORTING SCHEDULE / WORKPAPERS		AMOUNT
<u>ADJ 8.1</u> NON-RECOVERABLE CKY LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING DUES AND DONATIONS.	WORKPAPER WPD-2.7.H	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (105,710) - \$ (105,710)
<u>ADJ 8.2</u> NON-RECOVERABLE CKY NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN MISCELLANEOUS EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE DUES AND DONATIONS, CHARITABLE CONTRIBUTIONS, PROMOTIONAL ADVERTISING, EMPLOYEE EXPENSES, AND OTHER MISCELLANEOUS EXPENSES.	WORKPAPER WPD-2.7.H	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (76,199) - \$ (76,199)
<u>ADJ 9.1</u> NON-RECOVERABLE NISOURCE CORPORATE SERVICE COMPANY (NCSC) BILLED TO COLUMBIA LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING DUES AND DONATIONS, ADVERTISING, EMPLOYEE EXPENSES, OUTSIDE SERVICES, AND MATERIALS AND SUPPLIES EXPENSES.	WORKPAPER WPD-2.7.I	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (51,412) - \$ (51,412)
<u>ADJ 9.2</u> NON-RECOVERABLE NCSC BILLED TO COLUMBIA NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATEPROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN EXPENSES BILLED EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE DUES AND DONATIONS, CHARITABLE CONTRIBUTIONS, PROMOTIONAL ADVERTISING, EMPLOYEE EXPENSES, OUTSIDE SERVICES, AND OTHER MISCELLANEOUS EXPENSES.	WORKPAPER WPD-2.7.I	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (223,230) - \$ (223,230)
<u>ADJ 9.3</u> NCSC BILLED TO COLUMBIA LABOR AND STI O&M, AND PAYROLL TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE AN ANNUALIZED LEVEL OF EXPENSE BASED ON DECEMBER 2025 BASE SALARIES AND WAGE / MERIT INCREASES FOR 2026 AND 2027 OF 4%, PER THE TESTIMONY OF WITNESS OWENS, A THREE YEAR AVERAGE NORMALIZED LEVEL OF OVERTIME AND PREMIUM PAY, AND INCLUDES AN ADJUSTMENT FOR KNOWN AND ANTICIPATED POSTIONS HIRED / TO BE HIRED.	WORKPAPER WPD-2.7.J(1)	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (125,006) - \$ (125,006)
<u>ADJ 9.4</u> RESIDENTIAL CUSTOMER TRANSACTION NCSC BILLED TO COLUMBIA FEES - THE PURPOSE OF THIS ADJUSTMENT IS TO ANNUALIZE EXPENSE ASSOCIATED WITH PROVIDING CUSTOMERS THE OPPORTUNITY TO PAY BILLS BY CREDIT CARD, DEBIT CARD, ACH, CHECK TRANSACTIONS AND WALK-INS.		FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 347,948 - \$ 347,948
<u>ADJ 9.5</u> GENCO ALLOCATION ADJUSTMENT NCSC BILLED TO COLUMBIA - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE REMOVAL OF LABOR AND NON-LABOR EXPENSES INCLUDED IN THE COSTS ALLOCATED TO COLUMBIA.		FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (211,551) - \$ (211,551)
<u>ADJ 10</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT DEPRECIATION AND AMORTIZATION EXPENSE BASED ON NET PLANT BALANCES, UPDATED DEPRECIATION RATES, LESS 2025, 2026 & 2027 SMRP INVESTMENTS AS INCLUDED IN THIS RATE PROCEEDING.	WORKPAPER WPD-2.7.K	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ 3,656,199 - \$ 3,656,199
<u>ADJ 11</u> PROPERTY TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT PROPERTY TAX EXPENSE BASED ON NET PLANT ADDITIONS AND GAS STORAGE BALANCE AS INCLUDED IN THIS RATE PROCEEDING, EXCLUSIVE OF 2025 AND 2026 SMRP NET PLANT ADDITIONS.	WORKPAPER WPD-2.7.L	FORECASTED BASE-ADJUSTED ADJUSTMENT	\$ (3,386,533) - \$ (3,386,533)

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

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.A
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Energy Assistance Program	Schedule M-2.2, Column P	\$ 452,602
2	Less: Test Year Expense	WORKPAPER WPD-2.4.B, Line 30	<u>\$ 450,303</u>
3	Energy Assistance Program Adjustment	Line 1 - Line 2	\$ 2,299
4	Energy Efficiency Conservation Program	Schedule M-2.2, Column P	\$ 105,607
5	Less: Test Year Expense	WORKPAPER WPD-2.4.B, Line 31	<u>\$ 128,505</u>
6	Energy Efficiency Conservation Program	Line 4 - Line 5	\$ (22,898)
7	Total Tracker Expense Adjustment	Line 3 + Line 6	<u><u>\$ (20,599)</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ANNUALIZED AND NORMALIZED COLUMBIA GAS OF KENTUCKY LABOR O&M, STI O&M AND PAYROLL TAX EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.B(1)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	Columbia Gas of Kentucky (Company 32) Unadjusted Forecasted Test Period (FTP) Labor O&M Expense	WORKPAPER WPD-2.4.B, Line 1	\$ 11,942,246
2	Columbia Gas of Kentucky Unadjusted FTP Short-Term Incentive (STI) O&M Expense	WORKPAPER WPD-2.4.B, Line 3	\$ 959,925
3	Columbia Gas of Kentucky Unadjusted FTP Payroll Tax Expense	SCHEDULE C-2.2.B, Line 4	\$ 947,858
4	Total Columbia Gas of Kentucky Unadjusted FTP Labor O&M Expense, STI O&M Expense and Payroll Taxes	Sum of Lines 1 through 3	<u>\$ 13,850,029</u>
5	Columbia Gas of Kentucky Adjusted FTP Labor O&M Expense	WORKPAPER WPD-2.7.B(2), Line 13	\$ 13,008,188
6	Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	WORKPAPER WPD-2.7.B(3), Line 4	\$ 967,924
7	Columbia Gas of Kentucky Adjusted FTP Payroll Tax Expense	WORKPAPER WPD-2.7.B(4), Line 11	\$ 1,055,370
8	Total Columbia Gas of Kentucky Adjusted FTP Labor O&M Expense, STI O&M Expense and Payroll Taxes	Sum of Lines 5 through 7	<u>\$ 15,031,481</u>
9	Columbia Gas of Kentucky FTP Labor O&M Expense Adjustment	Line 5 - Line 1	\$ 1,065,942
10	Columbia Gas of Kentucky FTP STI O&M Expense Adjustment	Line 6 - Line 2	\$ 7,999
11	Columbia Gas of Kentucky FTP Payroll Tax Expense Adjustment	Line 7 - Line 3	\$ 107,512
12	Total Columbia Gas of Kentucky FTP Labor O&M Expense, STI O&M Expense and Payroll Taxes Adjustment	Sum of Lines 9 through 11	<u><u>\$ 1,181,452</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ANNUALIZED COLUMBIA GAS OF KENTUCKY LABOR O&M EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.B(2)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	NON- (NON-UNION) (1)	EXEMPT (NON-UNION) (2)	UNION (3)	TOTAL AMOUNT (4 = 1 + 2 + 3)
1	Columbia Gas of Kentucky (Company 32) Unadjusted Forecasted Test Period (FTP) Labor O&M Expense <u>Labor Annualization Adjustment</u>	WORKPAPER WPD-2.4.B, Line 1				\$ 11,942,246
2	Annual Gross Base Salaries at December 31, 2025 from the NiSource Payroll Department		\$ 1,644,276	\$ 5,951,477	\$ 11,609,021	\$ 19,204,773
3	Percent Increase in 2026 at 3%		3.00%	3.00%	3.00%	3.00%
4	Total Labor Increase effective March 1, 2026	Line 2 × Line 3	\$ 49,328	\$ 178,544	\$ 348,271	\$ 576,143
5	Total Annualized Gross Base Salaries at December 31, 2026	Line 2 + Line 4	<u>\$ 1,693,604</u>	<u>\$ 6,130,021</u>	<u>\$ 11,957,292</u>	<u>\$ 19,780,916</u>
6	Percent Increase in 2027 at 4% [1]		3.35%	3.35%	3.35%	3.35%
7	Total Labor Increase effective March 1, 2027	Line 5 × Line 6	\$ 56,736	\$ 205,356	\$ 400,569	\$ 662,661
8	Total Annualized Gross Base Salaries at December 31, 2027	Line 5 + Line 7	<u>\$ 1,750,340</u>	<u>\$ 6,335,377</u>	<u>\$ 12,357,861</u>	<u>\$ 20,443,577</u>
9	Gross Overtime and Premium Pay Ratio [2]					9.82%
10	Gross Overtime and Premium Pay	Line 8 × Line 9				\$ 2,007,559
11	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay	Line 8 + Line 10				<u>\$ 22,451,136</u>
12	Labor O&M Expense Ratio [3]					57.94%
13	Total Annualized FTP Labor O&M Expense, including Overtime and Premium Pay, at December 31, 2027	Line 11 × Line 12				<u>\$ 13,008,188</u>
14	Total FTP Labor O&M Expense Adjustment	Line 13 - Line 1				<u>\$ 1,065,942</u>

[1] Number of days between the wage / merit increase effective date and the effective date of new rates of the rate case.

	2027
March	31
April	30
May	31
June	30
July	31
August	31
September	30
October	31
November	30
December	31
Total	<u>306</u>
# of Days in 2027	<u>365</u>
% of Days in 2027	<u>83.84%</u>

[2] Three year average (2023 - 2025) experience factor of gross labor distribution per Columbia Gas of Kentucky's general ledger.

Overtime and Premium Pay to Total Straight-Time Labor Ratio				
Calendar Year	Straight-Time	Overtime and Premium Pay	Overtime and Premium Pay Ratio	
2023	\$ 17,888,348	\$ 1,669,654	9.33%	
2024	\$ 18,802,898	\$ 1,823,204	9.70%	
2025	\$ 19,100,068	\$ 1,984,175	10.39%	
3 Year Average	\$ 55,791,314	\$ 5,477,033	9.82%	

[3] Three year average (2023 - 2025) experience factor of gross labor distribution per Columbia Gas of Kentucky's general ledger.

Labor O&M Expense Experience Ratio				
Calendar Year	Gross Labor	O&M Expense Labor Distribution	Labor O&M Experience Ratio	
2023	\$ 19,769,931	\$ 11,365,703	57.49%	
2024	\$ 20,816,266	\$ 12,000,124	57.65%	
2025	\$ 21,362,721	\$ 12,526,304	58.64%	
3 Year Average	\$ 61,948,918	\$ 35,892,130	57.94%	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NORMALIZED COLUMBIA GAS OF KENTUCKY SHORT-TERM INCENTIVE (STI) ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.B(3)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	Columbia Gas of Kentucky (Company 32) Unadjusted Forecasted Test Period (FTP) STI O&M Expense <u>STI Wage / Merit Adjustment</u>	WORKPAPER WPD-2.4.B, Line 3	\$ 959,925
2	Incremental Increase in 2027 of 1% (FTP STI Included 3%, Adjusted to 4% Anticipated Effective March 2027) [1]		0.83%
3	Columbia Gas of Kentucky FTP STI O&M Expense Wage / Merit Adjustment	Line 1 × Line 2	\$ 7,999
4	Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	Line 1 + Line 3	\$ 967,924

[1] Number of days between the wage / merit increase effective date and the effective date of new rates of the rate case.

	<u>2027</u>
March	31
April	30
May	31
June	30
July	31
August	31
September	30
October	31
November	30
December	31
Total	<u>306</u>
# of Days in 2027	<u>365</u>
% of Days in 2027	<u>83.84%</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ANNUALIZED COLUMBIA GAS OF KENTUCKY PAYROLL TAX EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.B(4)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	Columbia Gas of Kentucky (Company 32) Unadjusted Forecasted Test Period (FTP) Payroll Tax Expense	SCHEDULE C-2.2.B, Line 4	\$ 947,858
	<u>Payroll Tax Expense Labor & STI Annualization / Normalization Adjustment</u>		
2	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay O&M Expense	WORKPAPER WPD-2.7.B(2), Line 13	\$ 13,008,188
3	Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	WORKPAPER WPD-2.7.B(3), Line 4	\$ 967,924
4	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay & Target STI	Line 2 + Line 3	\$ 13,976,112
5	Percentage of Wages Subject to Medicare Insurance and Social Security [1]		98.71%
6	O&M Labor Subject to F.I.C.A.	Line 4 × Line 5	\$ 13,795,680
7	Medicare Insurance Rate		1.45%
8	O&M Medicare Insurance	Line 6 × Line 7	\$ 200,037
9	OASDI (or Social Security) Rate		6.20%
10	O&M OASDI	Line 6 × Line 9	\$ 855,332
11	Annualized Payroll Tax Expense	Line 8 + Line 10	\$ 1,055,370
12	Total FTP Payroll Tax Expense Adjustment	Line 11 - Line 1	\$ 107,512

[1] Percentage of Base Salaries (Wages) Subject to Medicare Insurance and Social Security at December 31, 2025:

<u>Payroll Tax Eligibility Ratio</u>	
Total Columbia Gas of Kentucky Annual Gross Base Salaries	\$ 19,204,773
Total Columbia Gas of Kentucky Annual Gross Base Salaries FICA Eligible	\$ 18,956,840
% of Base Salaries Above the FICA 2026 Wage Cap	1.29%
% of Base Salaries Below the FICA 2026 Wage Cap	98.71%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ASC 712 AMORTIZATION ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.C
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
	ASC 712 - Post Employment Benefits		
1	2021 Actuals		\$ (64,609)
2	2022 Actuals		24,867
3	2023 Actuals		20,233
4	2024 Actuals		(167,507)
5	2025 Actuals		26,486
6	Total	Sum of Lines 1 through 5	<u>(160,530)</u>
7	Five Year Average	Line 6 / 5 Years	(32,106)
8	Less: Test Year Expense		<u>-</u>
9	Total ASC 712 Adjustment	Line 7 - Line 8	<u><u>\$ (32,106)</u></u>

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

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.D(1)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
	<u>Non-Gas Cost Uncollectible Accounts Expense</u>		
1	Sales and Transportation Non-Gas Cost Revenues at Current Rates	SCHEDULE C-2.1.B	\$ 134,757,879
2	Net Charge-off Rate	SCHEDULE H-1	<u>0.446000%</u>
3	Total Non-Gas Cost Uncollectible Accounts	Line 1 × Line 2	\$ 601,020
4	Less: Test Year Non-Gas Cost Uncollectible Expense	WORKPAPER WPD-2.4.B, Line 25	\$ 892,677
5	Total Non-Gas Cost Uncollectible Accounts Expense Adjustment	Line 3 - Line 4	<u>\$ (291,657)</u>
	<u>Gas Cost Uncollectible Accounts Expense</u>		
6	Uncollectible Gas Cost Tracker Revenue	WORKPAPER WPD-2.7.D(3)	\$ 199,153
7	Less: Test Year Gas Cost Uncollectible Expense	WORKPAPER WPD-2.4.B, Line 26	\$ 215,482
8	Total Gas Cost Uncollectible Accounts Expense Adjustment	Line 6 - Line 7	<u>\$ (16,329)</u>
9	Total Uncollectible Accounts Expense Adjustment	Line 5 + Line 8	<u><u>\$ (307,985)</u></u>

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

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.D(2)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	2025	2024	2023	2022	2021	2020	2019
1	Reserve Account Balance At The Beginning Of The Year		\$ 343,233	\$ 278,949	\$ 332,386	\$ 950,590	\$ 2,835,420	\$ 650,967	\$800,986
2	Charges To Reserve (Accounts Charged Off)		(\$1,394,383)	(\$1,162,459)	(\$1,748,385)	(\$1,829,965)	(\$1,829,164)	(\$586,474)	(\$996,737)
3	Credits To Reserve Account		\$449,864	\$448,478	\$525,133	\$585,682	\$572,763	\$248,109	\$408,606
4	Current Year Provision		\$1,062,168	\$778,265	\$1,169,817	\$626,079	(\$628,429)	\$2,522,818	\$438,111
5	Reserve Account Balance At the End Of The Year	Sum of Lines 1 through 4	\$ 460,883	\$ 343,233	\$ 278,949	\$ 332,386	\$ 950,590	\$ 2,835,420	\$ 650,967
6	Total Company Revenue (Excludes Unbilled)		\$213,649,956	\$160,480,652	\$192,589,750	\$197,014,925	\$147,730,483	\$127,764,935	\$134,813,571
7	Percent Of Provision To Total Revenue	Line 4 / Line 6	0.4972%	0.4850%	0.6074%	0.3178%	-0.4254%	1.9746%	0.3250%
8	Five Year Average - 2025, 2024, 2023, 2022 & 2019 (5-Year Adjusted)		0.4460%						

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
UNCOLLECTIBLE GAS COST REVENUE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.D(3)
WITNESS: J. C. WOZNIAK

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Expected Gas Cost Commodity at Current Rate [1]		\$ 3.6958
2	Net Charge-off Rate	WORKPAPER WPD-2.7.D(2)	<u>0.446000%</u>
3	Uncollectible Gas Cost Rate per Mcf	Line 1 × Line 2	\$ 0.0165
4	Tariff Volumes [2]	WPM-A.2	12,069,863.6
5	Uncollectible Gas Cost Tracker Revenue	Line 3 × Line 4	<u>\$ 199,153</u>
6	Less: Test Year Revenue [3]	Schedule M-2.2, Column P	\$ 185,876
7	Uncollectible Gas Cost Revenue Adjustment	Line 5 - Line 6	<u><u>\$ 13,277</u></u>

[1] Expected Gas Cost Commodity Rate as of March 2, 2026 per PSC Order 2026-00022.

[2] Rate Schedules GSR, GSO, IS and IUS.

[3] Uncollectible Gas Cost Rate of \$.0154/Mcf per PSC Order 2026-00022.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
CORPORATE INSURANCE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.E
WITNESS: C. INSCHO

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	2025 / 2026 Annualized Corporate Insurance Premiums Expense	Attachment CI-1	\$ 1,416,584
2	Less: Test Year Corporate Insurance Expense	WORKPAPER WPD-2.4.B, Line 20	<u>\$ 1,604,397</u>
3	Corporate Insurance Expense Adjustment	Line 1 - Line 2	<u>\$ (187,813)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
PSC ASSESSMENT FEES ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.F
WITNESS: C. INSCHO

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Gross Intrastate Receipts per 12/31/2024 PSC Assessment Letter		\$ 160,762,993
2	Assessment Rate [1]	SCHEDULE H-1, Line 3	0.23%
3	PSC Assessment Fee Expense		<u>\$ 369,755</u>
4	Less: Test Year PSC Assessment Fee Expense	WORKPAPER WPD-2.4.B, Line 33	<u>\$ 285,204</u>
5	PSC Assessment Fee Expense Adjustment	Line 3 - Line 4	<u><u>\$ 84,551</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
RATE CASE EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.G
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Estimated Rate Case Expense	Schedule F-9	\$ 1,301,328
2	Years of Amortization		<u>1</u>
3	Annual Rate Case Expense	Line 1 / Line 2	\$ 1,301,328
4	Less: Test Year Rate Case Expense	WORKPAPER WPD-2.4.B, Line 28	<u>\$ 229,416</u>
5	Rate Case Expense Adjustment	Line 3 - Line 4	<u><u>\$ 1,071,912</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY O&M NON-RECOVERABLE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.H
WITNESSES: N. DAVIS
C. INSCHO

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Labor - Lobbying		\$ (18,434)
2	Corporate Dues & Memberships - Lobbying		(12,563)
3	Employee Expenses: Activities & Business Expenses - Lobbying		(1,406)
4	Outside Services - Lobbying		(69,414)
5	Miscellaneous & Other - Lobbying		(3,893)
6	Corporate Dues & Memberships		(8,083)
7	Corporate Dues & Memberships - Charitable Contributions		(1,595)
8	Employee Expenses: Activities & Business Expenses - Charitable Contributions		(137)
9	Charitable Contributions		(1,896)
10	Employee Expenses: Entertainment		(7,784)
11	Employee Expenses: Gifts		(2,642)
12	Employee Expenses: Activities & Business Expenses		(40,119)
13	Miscellaneous & Other [1]		<u>(13,942)</u>
14	Total Lobbying Non-Recoverable O&M Expenses	Sum of Lines 1 through 5	(105,710)
15	Total Non-Lobbying Non-Recoverable O&M Expenses	Sum of Lines 6 through 13	<u>(76,199)</u>
16	Total Non-Recoverable O&M Expenses	Line 14 + Line 15	<u>\$ (181,909)</u>

[1] Includes identified non-recoverable expenses Cost Categories: 1) Materials & Supplies, 2) Miscellaneous & Other, and 3) Outside Services.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NCSC BILLED TO COLUMBIA O&M NON-RECOVERABLE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.I
WITNESSES: N. DAVIS
G. JONDA

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Labor & Incentive Compensation - Lobbying		\$ (27,038)
2	Employee Benefits - Lobbying		(1,206)
3	Payroll Taxes - Lobbying		(376)
4	Leases Building & Land - Lobbying		(329)
5	Corporate Dues & Memberships - Lobbying		(10,283)
6	Employee Expenses: Activities & Business Expenses - Lobbying		(2,608)
7	Outside Services, Miscellaneous & Other, and Materials & Supplies - Lobbying		(9,571)
8	Labor		(189)
9	Benefits		(2)
10	Corporate Dues & Memberships		(11,384)
11	Corporate Dues & Memberships - Charitable Contributions		(74)
12	Employee Expenses: Activities & Business Expenses - Charitable Contributions		(2,857)
13	Charitable Contributions		(18,146)
14	Charitable Contributions - Advertising (Misclassified)		(324)
15	Advertising		(31,531)
16	Employee Expenses - Entertainment		(8,100)
17	Employee Expenses - Gifts		(16,903)
18	Employee Expenses: Activities & Business Expenses		(61,503)
19	Outside Services		(41,681)
20	Miscellaneous & Other [1]		<u>(30,536)</u>
21	Total Lobbying Non-Recoverable O&M Expenses	Sum of Lines 1 through 7	(51,412)
22	Total Non-Lobbying Non-Recoverable O&M Expenses	Sum of Lines 10 through 20	<u>(223,230)</u>
23	Total Non-Recoverable O&M Expenses	Line 21 + Line 22	<u>\$ (274,642)</u>

[1] Includes identified non-recoverable expenses Cost Categories: 1) Legal Fees, 2) Materials & Supplies, 3) Utilities, 4) Rents and Leases, and 5) Miscellaneous & Other.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
SUMMARY OF ANNUALIZED AND NORMALIZED NCSC BILLED TO COLUMBIA LABOR O&M, STI O&M AND PAYROLL TAX EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.J(1)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	NCSC (Company 12) Unadjusted Forecasted Test Period (FTP) Labor O&M Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(2), Line 1	\$ 9,306,727
2	NCSC Unadjusted FTP STI O&M Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(3), Line 1	\$ 1,349,063
3	NCSC Unadjusted FTP Payroll Tax Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(4), Line 1	\$ 777,745
4	Total NCSC Unadjusted FTP Labor O&M Expense, STI O&M Expense and Payroll Taxes Billed to Columbia Gas of Kentucky	Sum of Lines 1 through 3	<u>\$ 11,433,535</u>
5	NCSC Adjusted FTP Labor O&M Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(2), Line 12	\$ 8,958,943
6	NCSC Adjusted FTP STI O&M Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(3), Line 4	\$ 1,360,305
7	NCSC Adjusted FTP Payroll Tax Expense Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(4), Line 6	\$ 828,511
8	NCSC Adjusted FTP Labor O&M Expense Billed to Columbia Gas of Kentucky - Headcount Complement	WORKPAPER WPD-2.7.J(5), Col 7, Line 49	\$ 113,704
9	NCSC Adjusted FTP STI O&M Expense Billed to Columbia Gas of Kentucky - Headcount Complement	WORKPAPER WPD-2.7.J(5), Col 13, Line 49	\$ 14,101
10	NCSC Adjusted FTP Payroll Tax Expense Billed to Columbia Gas of Kentucky - Headcount Complement	WORKPAPER WPD-2.7.J(5), Col 19, Line 49	\$ 9,529
11	NCSC Adjusted FTP Employee Benefits O&M Expense Billed to Columbia Gas of Kentucky - Headcount Complement	WORKPAPER WPD-2.7.J(5), Col 16, Line 49	\$ 23,436
12	Total NCSC Adjusted FTP Labor, STI, Employee Benefits O&M Expense and Payroll Taxes Billed to Columbia Gas of Kentucky	Sum of Lines 5 through 11	<u>\$ 11,308,529</u>
13	NCSC FTP Labor O&M Expense Billed to Columbia Gas of Kentucky Adjustment	Line 5 + 8 - 1	\$ (234,079)
14	NCSC FTP STI O&M Expense Billed to Columbia Gas of Kentucky Adjustment	Line 6 + 9 - 2	\$ 25,343
15	NCSC FTP Payroll Tax Expense Billed to Columbia Gas of Kentucky Adjustment	Line 7 + 10 - 3	\$ 60,294
16	NCSC FTP Employee Benefits O&M Expense Billed to Columbia Gas of Kentucky Adjustment	Line 11	\$ 23,436
17	Total NCSC FTP Labor O&M Expense, STI O&M Expense and Payroll Taxes Billed to Columbia Gas of Kentucky Adjustment	Sum of Lines 13 through 16	<u><u>\$ (125,006)</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
ANNUALIZED NCSC BILLED TO COLUMBIA LABOR O&M EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.J(2)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	NCSC (Company 12) Unadjusted Forecasted Test Period (FTP) Labor O&M Expense Billed to Columbia Gas of Kentucky		\$ 9,306,727
	<u>Labor Annualization Adjustment</u>		
2	Annual Total NCSC Gross Base Salaries at December 31, 2025, plus Overtime and Premium Pay for TME December 2025, from the NiSource Payroll Department		\$ 291,684,705
3	Percent Billed to Columbia Gas of Kentucky [1]		4.54%
4	Annual NCSC Gross Base Salaries at December 31, 2025 Billed to Columbia Gas of Kentucky	Line 2 × Line 3	\$ 13,240,139
5	Percent Increase in 2026 at 3%		3.00%
6	Total Labor Increase effective March 1, 2026	Line 4 × Line 5	\$ 397,204
7	Total Annualized Gross Base Salaries, including Overtime and Premium Pay, at December 31, 2026	Line 4 + Line 6	<u>\$ 13,637,343</u>
8	Percent Increase in 2027 at 4% [2]		3.35%
9	Total Labor Increase effective March 1, 2027	Line 7 × Line 8	\$ 456,851
10	Total Annualized Gross Base Salaries, including Overtime and Premium Pay, at December 31, 2027	Line 7 + Line 9	<u>\$ 14,094,194</u>
11	Labor O&M Expense Ratio [3]		63.56%
12	Total Annualized FTP Labor O&M Expense, including Overtime and Premium Pay, at December 31, 2027	Line 10 × Line 11	<u>\$ 8,958,943</u>
13	Total FTP Labor O&M Expense Adjustment	Line 12 - Line 1	<u><u>\$ (347,784)</u></u>

[1] The percent of NCSC gross base salaries billed to Columbia Gas of Kentucky was determined utilizing twelve-months-ended December 31, 2025 actual payroll distribution per the general ledger.

Total NCSC Gross Base Salaries	\$ 291,874,466
Total NCSC Gross Base Salaries Billed to Columbia Gas of Kentucky	<u>\$ 13,248,753</u>
Percent Billed to Columbia Gas of Kentucky	4.54%

[2] Number of days between the wage / merit increase effective date and the effective date of new rates of the rate case.

	<u>2027</u>
March	31
April	30
May	31
June	30
July	31
August	31
September	30
October	31
November	30
December	31
Total	<u>306</u>
# of Days in 2027	<u>365</u>
% of Days in 2027	<u>83.84%</u>

[3] The percent of NCSC base salaries billed to Columbia Gas of Kentucky and recorded to O&M Expense for the twelve-months-ended December 31, 2025 actual payroll

Total NCSC Gross Base Salaries Billed to Columbia Gas of Kentucky	\$ 13,248,753
Total NCSC Gross Base Salaries Billed to Columbia Gas of Kentucky and recorded to O&M Expense	<u>\$ 8,421,540</u>
Percent Billed to Columbia Gas of Kentucky	63.56%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NORMALIZED NCSC BILLED TO COLUMBIA STI ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.J(3)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	NCSC (Company 12) Unadjusted Forecasted Test Period (FTP) STI O&M Expense Billed to Columbia Gas of Kentucky <u>STI Wage / Merit Adjustment</u>		\$ 1,349,063
2	Incremental Increase in 2027 of 1% (FTP STI Included 3%, Adjusted to 4% Anticipated Effective March 2027) [1]		0.83%
3	NCSC Billed to Columbia Gas of Kentucky FTP STI O&M Expense Wage / Merit Adjustment	Line 1 × Line 2	\$ 11,242
4	NCSC Billed to Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	Line 1 + Line 3	\$ 1,360,305

[1] Number of days between the wage / merit increase effective date and the effective date of new rates of the rate case.

	<u>2027</u>
March	31
April	30
May	31
June	30
July	31
August	31
September	30
October	31
November	30
December	31
Total	<u>306</u>
# of Days in 2027	<u>365</u>
% of Days in 2027	<u>83.84%</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NORMALIZED NCSC BILLED TO COLUMBIA PAYROLL TAX EXPENSE ADJUSTMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.J(4)
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	AMOUNT
1	NCSC (Company 12) Unadjusted Forecasted Test Period (FTP) Payroll Tax Expense Billed to Columbia Gas of Kentucky		\$ 777,745
	<u>Payroll Tax Expense Labor & STI Annualization / Normalization Adjustment</u>		
2	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay O&M Expense, Billed to Columbia Gas of Kentucky	WORKPAPER WPD-2.7.J(2), Line 12	\$ 8,958,943
3	NCSC Billed Columbia Gas of Kentucky Adjusted FTP STI O&M Expense	WORKPAPER WPD-2.7.J(3), Line 4	\$ 1,360,305
4	Total Annualized Gross Base Salaries at December 31, 2027, plus Overtime and Premium Pay and Target STI	Line 2 + Line 3	\$ 10,319,249
5	NCSC Billed Columbia Gas of Kentucky Payroll Tax Experience Factor for twelve-months-ended December 31, 2025 [1]		8.03%
6	Annualized Payroll Tax Expense	Line 4 × Line 5	\$ 828,511
7	Total FTP Payroll Tax Expense Adjustment	Line 6 - Line 1	\$ 50,765
[1] The percent of NCSC payroll taxes billed to Columbia Gas of Kentucky and recorded to O&M Expense for the twelve-months-ended December 31, 2025 actual payroll distribution per the general ledger.			
	Total NCSC Gross Base Salaries Billed to Columbia Gas of Kentucky and recorded to O&M Expense	\$ 8,421,540	
	Total NCSC Payroll Tax Expense Billed to Columbia Gas of Kentucky	\$ 676,148	
	Percent Billed to Columbia Gas of Kentucky	8.03%	

CONFIDENTIAL
WORKPAPER WPD-2.7.J(5)
WITNESS: N. DAVIS

[1] Hired section represents positions hired after December 31, 2025 and Open section represents open positions targeted for hire.

[2] Percentages of allocation to KKY per calendar 2025 ratable usage of billing pools allocated to KKY and KKY's NCSC Allocation Survey rates effective February 2026.

[3] O&M Experience Ratios were based on the 2025 calendar year historical experience for similar positions.

[4] Target Incentive per the December 2025 payroll file provided by the NiSource Payroll Department.

[5] Benefits Experience Factor is based on calendar year 2025 experience calculated as shown below:

Employee Benefits	\$ 2,952,249
Less Pension	\$(223,674)
Employee Benefits, excluding Pension	\$ 2,728,575
Gross Base Salaries (WPD-2.7.J)(2), Line 4)	\$ 13,240,139
CKY NCSC Benefits Experience Factor	20.61%

[6] Payroll Tax experience factor per WPD-2.7.J(4), Line 5 and 2026 Social Security Maximum Taxable Earnings of \$184,500.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2027

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.K
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTMENT
1	Adjusted Depreciation and Amortization Expense, Less 2023, 2024, & 2025 SMRP	WPB-2.1.B, Line 57	\$ 36,908,120
2	Less: Test Year Depreciation and Amortization Expense	SCHEDULE C-2.1.B, Line 49	<u>33,251,921</u>
3	Depreciation and Amortization Expense Adjustment	Line 1 - Line 2	<u><u>\$ 3,656,199</u></u>

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

DATA: _____ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL _____ UPDATED

WORKPAPER WPD-2.7.L
WITNESS: G. GODE

LINE NO.	DESCRIPTION	REFERENCE	TAXABLE AMOUNT \$	EFFECTIVE TAX RATE	TAX AMOUNT \$
1	<u>Property, Plant and Equipment - Total Company</u>				
2	Estimated Assessed Value at December 31, 2024		438,582,600		
3	2025 Net Plant Additions	WPB-2.1.B	65,606,731		
4	2026 Net Plant Additions	WPB-2.1.B	57,367,825		
5	Estimated Assessed Value at December 31, 2026		561,557,155		
6	Effective Property Tax Rate			1.302%	
7	2027 Property Tax Expense - Property, Plant and Equipment				7,313,720
8	<u>Property, Plant and Equipment - 2025 & 2026 SMRP</u>				
9	2025 SMRP Net Plant Additions	WPB-2.1.B	44,302,828		
10	2026 SMRP Net Plant Additions	WPB-2.1.B	51,453,331		
11	Estimated SMRP Assessed Value at December 31, 2026		95,756,159		
12	Effective Property Tax Rate			1.302%	
13	2027 SMRP Property Tax Expense - Property, Plant and Equipment				1,247,128
14	<u>Property, Plant and Equipment - Total Company, Less 2025 & 2026 SMRP</u>				
15	Estimated Assessed Value at December 31, 2024		438,582,600		
16	2025 Net Plant Additions, net of 2025 SMRP		21,303,903		
17	2026 Net Plant Additions, net of 2026 SMRP		5,914,494		
18	Estimated Assessed Value at December 31, 2026, net of 2025 & 2026 SMRP		465,800,997		
19	Effective Property Tax Rate			1.302%	
20	2027 SMRP Property Tax Expense - Property, Plant and Equipment, net of 2025 & 2026 SMRP				6,066,592
21	<u>Gas Storage</u>				
22	Actual Gas Storage Balance at December 31, 2024	WPB-5.3, Line 1	40,701,244		
23	West Virginia Gas Storage Balance at December 31, 2024		14,019,985		
24	Percent in West Virginia at December 31, 2024		34.4461%		
25	Projected Gas Storage Balance at December 31, 2025	WPB-5.3, Line 25	39,511,691		
26	Percent in West Virginia Based on December 31, 2024		34.4461%		
27	West Virginia Projected Gas Storage Balance at December 31, 2025		13,610,230		
28	Assessment Rate		60.000%		
29	West Virginia Storage Assessed Value		8,166,138		
30	Effective Tax Rate			1.9773%	
31	2027 Property Tax Expense - Storage				161,467
32	2027 Property Tax Expense - Total				6,228,059
33	Less: Test Year Expense	SCHEDULE C-2.1.B, Line 48			9,614,592
34	Property Tax Adjustment				(3,386,533)

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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
E-1.1	COMPUTATION OF FEDERAL AND STATE INCOME TAX
E-1.2	CASH WORKING CAPITAL INCOME TAXES INTEREST SYNCHRONIZATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1) \$	JURIS. % (2)	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES JURISDICTIONAL (3) = (1 * 2) \$	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES TOTAL COMPANY (4) = (5) - (3) \$	ADJUSTED FORECASTED RETURN AT CURRENT RATES TOTAL COMPANY (5) \$	FORECASTED RETURN AT CURRENT RATES ADJUSTMENT (6)	PROFORMA FORECASTED RETURN AT PROPOSED RATES (7) = (5) + (6) \$
1	Operating Income Before Income Taxes	SCH C-1, LN 7	36,574,874	100%	36,574,874	(11,952,887)	24,621,987	35,725,156	60,347,144
2	Interest Charges	1/	13,049,671		13,049,671	1,509,559	14,559,230	-	14,559,230
3	Book Net Income before Income Tax & Credits	LN 1+2	23,525,203		23,525,203	(13,462,446)	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	21,872,331		22,600,480	(46,856,048)	(24,255,569)	35,725,156	11,469,588
8	State Income Tax	LN 9 x 5%	1,093,617		1,130,024	(2,342,802)	(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	1,252,340		1,288,747	(2,501,525)	(1,212,778)	1,786,258	573,479
12	Federal Taxable Income	LN 3+5+6-11-12	24,414,394		25,106,135	(45,019,071)	(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%	3,280,990		3,426,256	(9,454,005)	(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	2,834,076		2,979,342	(9,007,091)	(4,181,717)	7,127,169	2,945,459
18	Current State Income Tax	LN 11+12+13	1,252,340		1,288,747	(2,501,525)	(1,212,778)	1,786,258	573,479
19	Total Current Income Tax	LN 25+26	4,086,416		4,268,089	(11,508,616)	(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	3,131,801		3,277,066	(2,000,527)	1,276,539	7,127,169	8,403,715
34	Total State Income Taxes	LN 26+41	2,475,008		2,511,415	(2,055,600)	455,815	1,786,258	2,242,073
35	Total Income Tax Expense	LN 45+47	5,606,808		5,788,481	(4,056,127)	1,732,354	8,913,427	10,645,787
36	Effective Tax Rate		23.83%		24.61%	30.13%	17.22%	24.95%	23.25%
37	NOTE 1/								
38	RATE BASE	SCH B-1, LN 10	599,158,434				609,682,978		
39	WEIGHTED COST OF SHORT-TERM AND LONG-TERM DEBT	SCH J-1 LN 1 + LN 2	2.18%				2.39%		
40	INTEREST CHARGES CALCULATED	SCH E-1.1, LN 2	13,049,671				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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1) \$	JURIS. % (2)	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES JURISDICTIONAL (3) = (1 * 2) \$	ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES TOTAL COMPANY (4) = (5) - (3) \$	ADJUSTED FORECASTED RETURN AT CURRENT RATES TOTAL COMPANY (5) \$	FORECASTED RETURN AT CURRENT RATES ADJUSTMENT (6)	PROFORMA FORECASTED RETURN AT PROPOSED RATES JURISDICTIONAL (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	Accrd 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	Accrd Liab-Incentive Compnston		1,533,502	100%	1,533,502	(1,533,502)	-	-	-
19	Accrd Liab-Profit Sharing		205,419	100%	205,419	(205,419)	-	-	-
20	Accrd Liab-Vacation Pay CY		(887,146)	100%	(887,146)	887,146	-	-	-
21	Accrd 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	Accrd Liab-Severance		-	100%	-	-	-	-	-
27	Custmr Advn for Constr NonCur		423,834	100%	423,834	(423,834)	-	-	-
28	Accrd 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 NQuifd 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	REFERENCE	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES		JURIS. %	ADJUSTED BASE PERIOD RETURN AT CURRENT RATES		ADJUSTMENTS TO ADJUSTED BASE PERIOD AT CURRENT RATES	ADJUSTED FORECASTED RETURN AT CURRENT RATES		FORECASTED RETURN AT CURRENT RATES	PROFORMA FORECASTED RETURN AT PROPOSED RATES	
			TOTAL COMPANY	(1)		TOTAL COMPANY	(2)		TOTAL COMPANY	(3)		TOTAL COMPANY	(4) = (5) - (3)
			\$			\$			\$			\$	
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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3) \$	FUTURE PERIOD AMOUNT (4) \$
1	Adjusted Operating Revenues	C-1	236,881,734	209,853,954
2	Adjusted Operation and Maintenance Expense	C-1	161,239,184	140,812,018
3	Adjusted Depreciation and Amortization Expense	C-2	29,830,449	36,908,120
4	Adjusted Taxes Other Than Income	C-2	9,237,227	7,511,829
5	Adjusted Income Before Income Tax	Line (1) - (Sum of Lines (2) - (4))	36,574,874	24,621,987
6	<u>1st Iteration</u>			
7	CWC SIT		-	-
8	CWC FIT		-	-
9	CWC Interest		-	-
10	Rate Base Excluding Cash Working Capital	B-1	599,158,434	609,682,978
11	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(8,984,318)	(7,268,533)
12	Total Rate Base	Sum of Lines (8) - (11)	590,174,116	602,414,445
13	Weighted Cost of Debt	J-1.1 / J-1.2	2.1780%	2.3880%
14	Interest	Line (12) x Line (13)	12,853,992	14,385,657
15	Operating Income Before Reconciling Items	Line (5) - Line (14)	23,720,882	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)	22,796,158	(24,081,996)
20	Current State Income Tax @ 5%	Line (19) x 5%	1,139,808	(1,204,100)
21	Federal Taxable Income	Line (15) + Line (16) + Line (17) - Line (20)	25,450,753	(19,748,042)
22	Current Federal Income Tax @ 21%	Line (18) x 21%	5,344,658	(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)	8,004,858	1,775,660
25	<u>2nd Iteration</u>			
26	CWC SIT	Line (20) / 365 x B-5.2 SIT Lag Days	55,242	(58,358)
27	CWC FIT	Line (22) / 365 x B-5.2 FIT Lag Days	259,033	(200,992)
28	CWC Interest	Line (14) / 365 x B-5.2 Interest Lag Days	2,563,051	2,868,461
29	Rate Base Excluding Cash Working Capital	B-1	599,158,434	609,682,978
30	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(8,984,318)	(7,268,533)
31	Total Rate Base	Sum of Lines (26) - (30)	593,051,442	605,023,556
32	Weighted Cost of Debt	J-1.1 / J-1.2	2.1780%	2.3880%
33	Interest	Line (31) x Line (32)	12,916,660	14,447,963
34	Operating Income Before Reconciling Items	Line (5) - Line (33)	23,658,214	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)	22,733,490	(24,144,302)
39	Current State Income Tax @ 5%	Line (38) x 5%	1,136,675	(1,207,215)
40	Federal Taxable Income	Line (34) + Line (35) + Line (36) - Line (39)	25,391,218	(19,807,233)
41	Current Federal Income Tax @ 21%	Line (40) x 21%	5,332,156	(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)	7,989,223	1,760,115
44	<u>3rd Iteration</u>			
45	CWC SIT	Line (39) / 365 x B-5.2 SIT Lag Days	55,090	(58,509)
46	CWC FIT	Line (41) / 365 x B-5.2 FIT Lag Days	258,427	(201,594)
47	CWC Interest	Line (33) / 365 x B-5.2 Interest Lag Days	2,575,547	2,880,884
48	Rate Base Excluding Cash Working Capital	B-1	599,158,434	609,682,978
49	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(8,984,318)	(7,268,533)
50	Total Rate Base	Sum of Lines (45) - (49)	593,063,180	605,035,226
51	Weighted Cost of Debt	J-1.1 / J-1.2	2.1780%	2.3880%
52	Interest	Line (50) x Line (51)	12,916,916	14,448,241
53	Operating Income Before Reconciling Items	Line (5) - Line (52)	23,657,958	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)	22,733,234	(24,144,580)
58	Current State Income Tax @ 5%	Line (57) x 5%	1,136,662	(1,207,229)
59	Federal Taxable Income	Line (53) + Line (54) + Line (55) - Line (58)	25,390,975	(19,807,497)
60	Current Federal Income Tax @ 21%	Line (59) x 21%	5,332,105	(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)	7,989,159	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	REFERENCE	BASE PERIOD AMOUNT	FUTURE PERIOD AMOUNT
	(1)	(2)	(3)	(4)
			\$	\$
68	<u>4th Iteration</u>			
69	CWC SIT	Line (58) / 365 x B-5.2 SIT Lag Days	55,089	(58,509)
70	CWC FIT	Line (60) / 365 x B-5.2 FIT Lag Days	258,424	(201,597)
71	CWC Interest	Line (52) / 365 x B-5.2 Interest Lag Days	2,575,598	2,880,940
72	Rate Base Excluding Cash Working Capital	B-1	599,158,434	609,682,978
73	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(8,984,318)	(7,268,533)
74	Total Rate Base	Sum of Lines (64) - (68)	593,063,227	605,035,279
75	Weighted Cost of Debt	J-1.1 / J-1.2	2.1780%	2.3880%
76	Interest	Line (69) x Line (70)	12,916,917	14,448,242
77	Operating Income Before Reconciling Items	Line (5) - Line (71)	23,657,957	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)	22,733,233	(24,144,581)
82	Current State Income Tax @ 5%	Line (76) x 5%	1,136,662	(1,207,229)
83	Federal Taxable Income	Line (72) + Line (73) + Line (74) - Line (77)	25,390,974	(19,807,498)
84	Current Federal Income Tax @ 21%	Line (78) x 21%	5,332,105	(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)	7,989,159	1,760,045
87	<u>5th Iteration</u>			
88	CWC SIT	Line (77) / 365 x B-5.2 SIT Lag Days	55,089	(58,509)
89	CWC FIT	Line (79) / 365 x B-5.2 FIT Lag Days	258,424	(201,597)
90	CWC Interest	Line (71) / 365 x B-5.2 Interest Lag Days	2,575,598	2,880,940
91	Rate Base Excluding Cash Working Capital	B-1	599,158,434	609,682,978
92	Cash Working Capital Exclusive of State and Federal Income Taxes and Interest	B-5.2	(8,984,318)	(7,268,533)
93	Total Rate Base	Sum of Lines (83) - (87)	593,063,227	605,035,279
94	Weighted Cost of Debt	J-1.1 / J-1.2	2.1780%	2.3880%
95	Interest	Line (88) x Line (89)	12,916,917	14,448,242
96	Operating Income Before Reconciling Items	Line (5) - Line (90)	23,657,957	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)	22,733,233	(24,144,581)
101	Current State Income Tax @ 5%	Line (95) x 5%	1,136,662	(1,207,229)
102	Federal Taxable Income	Line (91) + Line (92) + Line (93) - Line (96)	25,390,974	(19,807,498)
103	Current Federal Income Tax @ 21%	Line (96) x 21%	5,332,105	(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)	7,989,159	1,760,045
106	Change in Current State Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, SIT Interest Synchronization is \$0.</i>	-	-
107	Change in Current Federal Income Tax from CWC Interest Synchronization	<i>If CWC is \$0, FIT Interest Synchronization is \$0.</i>	-	-
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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
F-1.A	TOTAL COMPANY CORPORATE DUES AND MEMBERSHIPS
F-1.B	COLUMBIA GAS OF KENTUCKY CORPORATE DUES AND MEMBERSHIPS
F-1.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CORPORATE DUES AND MEMBERSHIPS
F-2	TOTAL COMPANY INITIATION FEES & COUNTRY CLUB EXPENSES
F-3.A	TOTAL COMPANY CHARITABLE CONTRIBUTIONS
F-3.B	COLUMBIA GAS OF KENTUCKY CHARITABLE CONTRIBUTIONS
F-3.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CHARITABLE CONTRIBUTIONS
F-4.A	TOTAL COMPANY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.B	COLUMBIA GAS OF KENTUCKY CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-4.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
F-5.A	TOTAL COMPANY ADVERTISING
F-5.B	COLUMBIA GAS OF KENTUCKY ADVERTISING
F-5.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA ADVERTISING
F-6.A	TOTAL COMPANY PROFESSIONAL SERVICE EXPENSES
F-6.B	COLUMBIA GAS OF KENTUCKY PROFESSIONAL SERVICE EXPENSES
F-6.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA PROFESSIONAL SERVICE EXPENSES
F-7.A	TOTAL COMPANY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.B	COLUMBIA GAS OF KENTUCKY CIVIC, POLITICAL AND RELATED ACTIVITIES
F-7.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA CIVIC, POLITICAL AND RELATED ACTIVITIES
F-8.A	TOTAL COMPANY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.B	COLUMBIA GAS OF KENTUCKY EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-8.C	NISOURCE CORPORATE SERVICE COMPANY BILLED TO COLUMBIA EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-9	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: X ORIGINAL 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
(1)		(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	910	BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY [1]	F-1.C (NCSC Billed to Columbia)	\$ 650	\$ -
3	921	COMMERCE LEXINGTON [1]	F-1.B (Columbia)	2,500	-
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)	1,367	-
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	NATIONAL PETROLEUM COUNCIL [1, 2]	F-1.C (NCSC Billed to Columbia)	3,367	-
12	923	OHIO STATE UNIVERSITY [1]	F-1.C (NCSC Billed to Columbia)	910	-
13	923	POLITICO LLC [1]	F-1.C (NCSC Billed to Columbia)	1,906	-
14	923	REPUBLICAN GOVERNORS ASSOCIATION [1]	F-1.C (NCSC Billed to Columbia)	3,905	-
15	923	REPUBLICAN MAIN STREET PARTNERSHIP [1]	F-1.C (NCSC Billed to Columbia)	2,466	-
16	923	THE CONGRESSIONAL INSTITUTE INC [1]	F-1.C (NCSC Billed to Columbia)	1,336	-
17	923	THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1.C (NCSC Billed to Columbia)	164	-
18	923	UTILITY PENSION FUND STUDY GROUP	F-1.C (NCSC Billed to Columbia)	150	-
19	923	MANUAL JOURNALS [1]	F-1.C (NCSC Billed to Columbia)	(2,091)	-
20	930.2	AMERICAN GAS ASSOCIATION [1]	F-1.B (Columbia)	33,715	-
21	930.2	AMERICAN GAS FOUNDATION	F-1.C (NCSC Billed to Columbia)	(24)	-
22	930.2	COMMERCE LEXINGTON [2]	F-1.B (Columbia)	3,810	-
23	930.2	COMMON GROUND ALLIANCE [2]	F-1.C (NCSC Billed to Columbia)	473	-
24	930.2	GEORGETOWN / SCOTT COUNTY [1]	F-1.B (Columbia)	800	-
25	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA [1]	F-1.C (NCSC Billed to Columbia)	6,566	-
26	930.2	KEENELAND ASSOCIATION INC [1]	F-1.B (Columbia)	5,000	-
27	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS [1]	F-1.B (Columbia)	1,338	-
28	930.2	KENTUCKY CHAMBER OF COMMERCE [1]	F-1.B (Columbia)	11,380	-
29	930.2	KENTUCKY LEAGUE OF CITIES INC. [1]	F-1.B (Columbia)	2,000	-
30	930.2	KOGA	F-1.B (Columbia)	255	-
31	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE [1]	F-1.B (Columbia)	625	-
32	930.2	MT STERLING MONTGOMERY COUNTY	F-1.B (Columbia)	600	-
33	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [2]	F-1.C (NCSC Billed to Columbia)	700	-
34	930.2	PIKE COUNTY CHAMBER OF COMMERCE [2]	F-1.B (Columbia)	1,050	-
35	930.2	PIPELINE ASSOCIATION FOR PUBLIC	F-1.C (NCSC Billed to Columbia)	182	-
36	930.2	SOCIETY OF GAS LIGHTING	F-1.C (NCSC Billed to Columbia)	35	-
37	930.2	SOUTHERN GAS ASSOCIATION	F-1.B (Columbia)	1,813	-
38	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]	F-1.B (Columbia)	500	-
39	930.2	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL [2]	F-1.C (NCSC Billed to Columbia)	406	-
40	930.2	WOODFORD COUNY CHAMBER COMMERCE [2]	F-1.B (Columbia)	1,275	-
41	930.2	MANUAL JOURNALS	F-1.C (NCSC Billed to Columbia)	3,253	-
42	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)	F-1.B / F-1.C	87,688	180,647
43		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		187,819	180,647
44		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
45	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY - LOBBYING \$62, CHARITABLE \$50	F-1.C (NCSC Billed to Columbia)		(118)
46	921	O&M EXCLUSION - COMMERCE LEXINGTON	F-1.B (Columbia)		(5,170)
47	921	O&M EXCLUSION - UTILITY SOLID WASTE ACTIVITIES GROUP - LOBBYING 1%	F-1.C (NCSC Billed to Columbia)		(25)
48	923	O&M EXCLUSION - CENTER FORWARD	F-1.C (NCSC Billed to Columbia)		(2,164)
49	923	O&M EXCLUSION - DELAWARE STATE CHAMBER OF COMMERCE	F-1.C (NCSC Billed to Columbia)		(216)
50	923	O&M EXCLUSION - DEMOCRATIC GOVERNORS ASSOCIATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(1,515)
51	923	O&M EXCLUSION -ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE	F-1.C (NCSC Billed to Columbia)		(1,342)
52	923	O&M EXCLUSION - MEA ENERGY ASSOCIATION	F-1.C (NCSC Billed to Columbia)		(1,493)
53	923	O&M EXCLUSION - NATIONAL PETROLEUM COUNCIL - LOBBYING 3%	F-1.C (NCSC Billed to Columbia)		(106)
54	923	O&M EXCLUSION - OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(433)
55	923	O&M EXCLUSION - OHIO STATE UNIVERSITY	F-1.C (NCSC Billed to Columbia)		(958)
56	923	O&M EXCLUSION - POLITICO LLC	F-1.C (NCSC Billed to Columbia)		(2,007)
57	923	O&M EXCLUSION - REPUBLICAN GOVERNORS ASSOCIATION - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(4,112)
58	923	O&M EXCLUSION - REPUBLICAN MAIN STREET PARTNERSHIP - LOBBYING 100%	F-1.C (NCSC Billed to Columbia)		(2,597)
59	923	O&M EXCLUSION - THE CONGRESSIONAL INSTITUTE INC	F-1.C (NCSC Billed to Columbia)		(1,407)
60	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	F-1.C (NCSC Billed to Columbia)		(346)
61	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION - LOBBYING 3.78%	F-1.B (Columbia)		(2,684)
62	930.2	O&M EXCLUSION - COMMERCE LEXINGTON - LOBBYING 5.00%	F-1.B (Columbia)		(207)
63	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-1.B (Columbia)		(411)
64	930.2	O&M EXCLUSION - INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA - LOBBYING 21%	F-1.C (NCSC Billed to Columbia)		(1,452)
65	930.2	O&M EXCLUSION - KEENELAND ASSOCIATION INC	F-1.B (Columbia)		(5,265)
66	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	F-1.B (Columbia)		(2,818)
67	930.2	O&M EXCLUSION - KENTUCKY CHAMBER OF COMMERCE - LOBBYING 20.00%	F-1.B (Columbia)		(2,397)
68	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING - 100.00%	F-1.B (Columbia)		(2,106)
69	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-1.B (Columbia)		(658)
70	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	F-1.C (NCSC Billed to Columbia)		(503)
71	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	F-1.C (NCSC Billed to Columbia)		(755)
72	930.2	O&M EXCLUSION - PIPELINE ASSOCIATION FOR PUBLIC	F-1.C (NCSC Billed to Columbia)		(192)
73	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-1.B (Columbia)		(526)
74		TOTAL O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS	F-1.B / F-1.C		(43,983)
75		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		\$ 187,819	\$ 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
2	921	COMMERCE LEXINGTON [1]		\$ 2,500	\$ -
3	921	KENTUCKY CHAMBER OF COMMERCE		2,250	-
4	930.2	AMERICAN GAS ASSOCIATION [1]		33,715	-
5	930.2	COMMERCE LEXINGTON [2]		3,810	-
6	930.2	GEORGETOWN / SCOTT COUNTY [1]		800	-
7	930.2	KEENELAND ASSOCIATION INC [1]		5,000	-
8	930.2	KENTUCKY ASSOCIATION OF MANUFACTURERS [1]		1,338	-
9	930.2	KENTUCKY CHAMBER OF COMMERCE [1]		11,380	-
10	930.2	KENTUCKY LEAGUE OF CITIES INC. [1]		2,000	-
11	930.2	KOGA		255	-
12	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE [1]		625	-
13	930.2	MT STERLING MONTGOMERY COUNTY		600	-
14	930.2	PIKE COUNTY CHAMBER OF COMMERCE [2]		1,050	-
15	930.2	SOUTHERN GAS ASSOCIATION		1,813	-
16	930.2	WINCHESTER CLARK COUNTY CHAMBER [1]		500	-
17	930.2	WOODFORD COUNY CHAMBER COMMERCE [2]		1,275	-
18	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		74,658	149,316
19		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		143,569	149,316
20		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
21	921	O&M EXCLUSION - COMMERCE LEXINGTON	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(5,170)
22	930.2	O&M EXCLUSION - AMERICAN GAS ASSOCIATION - LOBBYING 3.78%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,684)
23	930.2	O&M EXCLUSION - COMMERCE LEXINGTON - LOBBYING 5.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(207)
24	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(411)
25	930.2	O&M EXCLUSION - KEENELAND ASSOCIATION INC	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(5,265)
26	930.2	O&M EXCLUSION - KENTUCKY ASSOCIATION OF MANUFACTURERS	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,818)
27	930.2	O&M EXCLUSION - KENTUCKY CHAMBER OF COMMERCE - LOBBYING 20.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,397)
28	930.2	O&M EXCLUSION - KENTUCKY LEAGUE OF CITIES INC. LOBBYING - 100.00%	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(2,106)
29	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(658)
30	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	WORKPAPER WPD-2.7.H LINES 2 & 6 & 7		(526)
31		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(22,242)
32		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		<u>\$ 143,569</u>	<u>\$ 127,074</u>

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: ___X___ ORIGINAL _____ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS</u>			
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.		1,367	-
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	NATIONAL PETROLEUM COUNCIL [1, 2]		3,367	-
10	923	OHIO STATE UNIVERSITY [1]		910	-
11	923	POLITICO LLC [1]		1,906	-
12	923	REPUBLICAN GOVERNORS ASSOCIATION [1]		3,905	-
13	923	REPUBLICAN MAIN STREET PARTNERSHIP [1]		2,466	-
14	923	THE CONGRESSIONAL INSTITUTE INC [1]		1,336	-
15	923	THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY		164	-
16	923	UTILITY PENSION FUND STUDY GROUP		150	-
17	923	MANUAL JOURNALS [1]		(2,091)	-
18	930.2	AMERICAN GAS FOUNDATION		(24)	-
19	930.2	COMMON GROUND ALLIANCE [2]		473	-
20	930.2	INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA [1]		6,566	-
21	930.2	NATIONAL MINORITY SUPPLIER DEVELOPMENT [2]		700	-
22	930.2	PIPELINE ASSOCIATION FOR PUBLIC		182	-
23	930.2	SOCIETY OF GAS LIGHTING		35	-
24	930.2	WOMENS BUSINESS ENTERPRISE NATIONAL COUNCIL [2]		406	-
25	930.2	MANUAL JOURNALS		3,253	-
26	VARIOUS	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		13,030	31,331
27		TOTAL O&M EXPESE - CORPORATE DUES AND MEMBERSHIPS		44,250	31,331
28		<u>O&M EXPENSE EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS</u>			
29	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY - LOBBYING \$62, CHARITABLE \$50	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(118)
30	921	O&M EXCLUSION - UTILITY SOLID WASTE ACTIVITIES GROUP - LOBBYING 1%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(25)
31	923	O&M EXCLUSION - CENTER FORWARD	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(2,164)
32	923	O&M EXCLUSION - MEA ENERGY ASSOCIATION	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(1,493)
33	923	O&M EXCLUSION - OHIO STATE UNIVERSITY	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(958)
34	923	O&M EXCLUSION - THE CONGRESSIONAL INSTITUTE INC	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(1,407)
35	923	O&M EXCLUSION - DELAWARE STATE CHAMBER OF COMMERCE	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(216)
36	923	O&M EXCLUSION - DEMOCRATIC GOVERNORS ASSOCIATION - LOBBYING 100%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(1,515)
37	923	O&M EXCLUSION -ELECTRIC UTILITY INDUSTRY SUSTAINABLE SUPPLY CHAIN ALLIANCE	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(1,342)
38	923	O&M EXCLUSION - NATIONAL PETROLEUM COUNCIL - LOBBYING 3%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(106)
39	923	O&M EXCLUSION - OHIO LEGISLATIVE BLACK CAUCUS FOUNDATION - LOBBYING 100%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(433)
40	923	O&M EXCLUSION - POLITICO LLC	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(2,007)
41	923	O&M EXCLUSION - REPUBLICAN GOVERNORS ASSOCIATION - LOBBYING 100%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(4,112)
42	923	O&M EXCLUSION - REPUBLICAN MAIN STREET PARTNERSHIP - LOBBYING 100%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(2,597)
43	923	O&M EXCLUSION - THE LEADERSHIP COUNCIL ON LEGAL DIVERSITY	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(346)
44	930.2	O&M EXCLUSION - INTERSTATE NATURAL GAS ASSOCIATION OF AMERICA - LOBBYING 21%	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(1,452)
45	930.2	O&M EXCLUSION - NATIONAL VETERANS BUSINESS DEVELOPMENT COUNCIL	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(503)
46	930.2	O&M EXCLUSION - OHIO MINORITY SUPPLIER DEVELOPMENT COUNCIL	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(755)
47	930.2	O&M EXCLUSION - PIPELINE ASSOCIATION FOR PUBLIC	WORKPAPER WPD-2.7.1 LINES 5 & 10 & 11		(192)
48		TOTAL O&M EXCLUSIONS - CORPORATE DUES AND MEMBERSHIPS			(21,741)
49		TOTAL O&M EXPENSE - CORPORATE DUES AND MEMBERSHIPS		\$ 44,250	\$ 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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.

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 1 OF 2
 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		<u>O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
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)	109	-
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	AUDUBON SOCIETY OF WESTERN PA	F-3.C (NCSC Billed to Columbia)	4	-
14	923	BIG BROTHERS BIG SISTERS OF CENTRAL OHIO	F-3.C (NCSC Billed to Columbia)	8	-
15	923	BOBETTE GILLETTE AND COMPANY	F-3.C (NCSC Billed to Columbia)	206	-
16	923	CALVERT CATHOLIC SCHOOLS	F-3.C (NCSC Billed to Columbia)	8	-
17	923	COALITION FOR RENEWABLE NATURAL GAS, INC	F-3.C (NCSC Billed to Columbia)	871	-
18	923	COMMONWEALTH FUND FOR KET INC	F-3.C (NCSC Billed to Columbia)	8	-
19	923	CONFERENCE BOARD INC	F-3.C (NCSC Billed to Columbia)	2,527	-
20	923	CORPUS CHRISTI FOUNDATION OF HOLLAND ZEE	F-3.C (NCSC Billed to Columbia)	8	-
21	923	DRAGON MASTER FOUNDATION	F-3.C (NCSC Billed to Columbia)	4	-
22	923	DUNES LEARNING CENTER	F-3.C (NCSC Billed to Columbia)	8	-
23	923	EMMANUEL LUTHERAN CHURCH	F-3.C (NCSC Billed to Columbia)	8	-
24	923	EMPOWERHOUSE	F-3.C (NCSC Billed to Columbia)	8	-
25	923	FIRE AND FOCUS SCHOLARSHIP FUND INC	F-3.C (NCSC Billed to Columbia)	364	-
26	923	FRIENDS OF THE CLARK COUNTY ANIMAL SHEL	F-3.C (NCSC Billed to Columbia)	8	-
27	923	FRIENDS OF THE SHELTER	F-3.C (NCSC Billed to Columbia)	4	-
28	923	GIGI S SHELTER FOR DOGS	F-3.C (NCSC Billed to Columbia)	41	-
29	923	GODMAN GUILD ASSOCIATION	F-3.C (NCSC Billed to Columbia)	8	-
30	923	GODS PANTRY FOOD BANK	F-3.C (NCSC Billed to Columbia)	16	-
31	923	HABITAT FOR HUMANITY MID OHIO	F-3.C (NCSC Billed to Columbia)	8	-
32	923	INTERNATIONAL ORTHODOX CHRISTIAN	F-3.C (NCSC Billed to Columbia)	8	-
33	923	IZAAK WALTON LEAGUE OF AMERICA GRIFFITH	F-3.C (NCSC Billed to Columbia)	8	-
34	923	JUNIOR ACHIEVEMENT OF NORTHERN INDIANA,	F-3.C (NCSC Billed to Columbia)	45	-
35	923	KENTUCKY DIABETES CAMP FOR CHILDREN INC.	F-3.C (NCSC Billed to Columbia)	41	-
36	923	KRAZY 4 CLOVERS 4H CLUB OF MADISON COUNT	F-3.C (NCSC Billed to Columbia)	4	-
37	923	LEXINGTON SISTER CITIES PROGRAMS INC	F-3.C (NCSC Billed to Columbia)	41	-
38	923	LIFECARE ALLIANCE	F-3.C (NCSC Billed to Columbia)	41	-
39	923	LIVING STONES CHRISTIAN FELLOWSHIP INC	F-3.C (NCSC Billed to Columbia)	4	-
40	923	LOCAL MATTERS	F-3.C (NCSC Billed to Columbia)	21	-
41	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)	1,749	-
42	923	MARYHAVEN INC	F-3.C (NCSC Billed to Columbia)	206	-
43	923	MAX'S TRACTOR BOX INC	F-3.C (NCSC Billed to Columbia)	4	-
44	923	MID OHIO FOOD BANK	F-3.C (NCSC Billed to Columbia)	152	-
45	923	MONTGOMERY CENTER OF EXCELLENCE	F-3.C (NCSC Billed to Columbia)	1,028	-
46	923	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT	F-3.C (NCSC Billed to Columbia)	700	-
47	923	NATIONAL ASSOCIATION OF MINORITY AND WOMEN	F-3.C (NCSC Billed to Columbia)	328	-
48	923	NATIONAL ENERGY FOUNDATION	F-3.B (Columbia)	1,800	-
49	923	NATIONAL MULTIPLE SCLEROSIS SOCIETY	F-3.C (NCSC Billed to Columbia)	8	-
50	923	NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)	239	-
51	923	NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)	449	-
52	923	NORTH CAROLINA CENTRAL UNIVERSITY FOUNDA	F-3.C (NCSC Billed to Columbia)	8	-
53	923	NORTHWEST INDIANA CANCER KIDS	F-3.C (NCSC Billed to Columbia)	4	-
54	923	OHIO WESLEYAN UNIVERSITY	F-3.C (NCSC Billed to Columbia)	4	-
55	923	OHIOHEALTH FOUNDATION INC	F-3.C (NCSC Billed to Columbia)	262	-
56	923	PCMA FOOD PANTRY OF PICKERINGTON	F-3.C (NCSC Billed to Columbia)	8	-
57	923	PELOTONIA LLC	F-3.C (NCSC Billed to Columbia)	12	-
58	923	PITTSBURGH CULTURAL TRUST	F-3.C (NCSC Billed to Columbia)	4	-
59	923	PORTER COUNTY COMMUNITY FOUNDATION	F-3.C (NCSC Billed to Columbia)	8	-
60	923	ROCKBRIDGE COUNTY PUBLIC SCHOOLS	F-3.C (NCSC Billed to Columbia)	8	-
61	923	RONALD MCDONALD HOUSE	F-3.C (NCSC Billed to Columbia)	57	-
62	923	RONALD MCDONALD HOUSE CHARITIES OF NORTH	F-3.C (NCSC Billed to Columbia)	4	-
63	923	ST JUDE CHILDRENS RESEARCH	F-3.C (NCSC Billed to Columbia)	8	-
64	923	ST. STEPHEN COMMUNITY SERVICES INC.	F-3.C (NCSC Billed to Columbia)	8	-
65	923	STOWE MISSION OF CENTRAL OHIO	F-3.C (NCSC Billed to Columbia)	8	-
66	923	SUNRISE SANCTUARY, INC.	F-3.C (NCSC Billed to Columbia)	8	-
67	923	THE BOARD OF TRUSTEES OF THE UNIVERSITY	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.

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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
2	923	THE MAYFLY PROJECT	F-3.C (NCSC Billed to Columbia)	41	-
3	923	THE WOODS ACADEMY	F-3.C (NCSC Billed to Columbia)	8	-
4	923	TRADEWINDS SERVICES	F-3.C (NCSC Billed to Columbia)	8	-
5	923	UNITED WAY	F-3.C (NCSC Billed to Columbia)	8	-
6	923	UNIVERSITY OF COLORADO FOUNDATION	F-3.C (NCSC Billed to Columbia)	598	-
7	923	UNIVERSITY OF ILLINOIS AT CHICAGO	F-3.C (NCSC Billed to Columbia)	16	-
8	923	UNIVERSITY OF PITTSBURG-OF THE COMMONWEALTH	F-3.C (NCSC Billed to Columbia)	41	-
9	923	URBAN LEAGUE OF NORTHWEST INDIANA INC	F-3.C (NCSC Billed to Columbia)	8	-
10	923	VALPARAISO EVENTS	F-3.C (NCSC Billed to Columbia)	8	-
11	923	VALPO SWIM & DIVE BOOSTER CLUB INC	F-3.C (NCSC Billed to Columbia)	41	-
12	923	WATKINS MEMORIAL ATHLETIC ASSOCIATION	F-3.C (NCSC Billed to Columbia)	4	-
13	923	YWCA RICHMOND	F-3.C (NCSC Billed to Columbia)	8	-
14	930.2	2ND & 7	F-3.C (NCSC Billed to Columbia)	150	-
15	930.2	BOWIE STATE UNIVERSITY FOUNDATION INC	F-3.C (NCSC Billed to Columbia)	150	-
16	930.2	COMMON GROUND ALLIANCE	F-3.C (NCSC Billed to Columbia)	473	-
17	930.2	GODS PANTRY FOOD BANK	F-3.C (NCSC Billed to Columbia)	150	-
18	930.2	HUMANKIND	F-3.C (NCSC Billed to Columbia)	150	-
19	930.2	INDIANA LAND PROTECTION ALLIANCE	F-3.C (NCSC Billed to Columbia)	150	-
20	930.2	MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3.B (Columbia)	625	-
21	930.2	PA CLEANWAYS	F-3.C (NCSC Billed to Columbia)	150	-
22	930.2	PIKE COUNTY CHAMBER OF COMMERCE	F-3.B (Columbia)	1,050	-
23	930.2	WINCHESTER CLARK COUNTY CHAMBER	F-3.B (Columbia)	500	-
24	930.2	WOODFORD COUNY CHAMBER COMMERCE	F-3.B (Columbia)	1,275	-
25	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)	F-3.B / F-3.C	-	25,029
26		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		20,239	25,029
27		<u>O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
28	870	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C		(49)
29	903	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(281)
30	903	O&M EXCLUSION - METROLINA ASSOCIATION FOR THE BLIND	F-3.C (NCSC Billed to Columbia)		(27)
31	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	F-3.C (NCSC Billed to Columbia)		(74)
32	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B / F-3.C		(3,338)
33	921	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)		(115)
34	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3.B (Columbia)		(1,896)
35	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	F-3.C (NCSC Billed to Columbia)		(4,022)
36	923	O&M EXCLUSION - CHARITABLE CONTRIBUTIONS	F-3.C (NCSC Billed to Columbia)		(2,881)
37	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	F-3.C (NCSC Billed to Columbia)		(1,765)
38	923	O&M EXCLUSION - ITY LLC	F-3.C (NCSC Billed to Columbia)		(79)
39	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	F-3.C (NCSC Billed to Columbia)		(1,676)
40	923	O&M EXCLUSION - NATIONAL HISPANIC CORPORATE COUNCIL	F-3.C (NCSC Billed to Columbia)		(51)
41	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	F-3.C (NCSC Billed to Columbia)		(252)
42	923	O&M EXCLUSION - RONALD MCDONALD HOUSE	F-3.C (NCSC Billed to Columbia)		(324)
43	923	O&M EXCLUSION - STONEWALL COLUMBUS INC	F-3.C (NCSC Billed to Columbia)		(636)
44	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	F-3.C (NCSC Billed to Columbia)		(634)
45	923	O&M EXCLUSION - UNITED STATES HISPANIC LEADERSHIP INSTITION	F-3.C (NCSC Billed to Columbia)		(106)
46	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	F-3.C (NCSC Billed to Columbia)		(630)
47	923	O&M EXCLUSION - UNIVERSITY OF ILLINOIS AT CHICAGO	F-3.C (NCSC Billed to Columbia)		(285)
48	923	O&M EXCLUSION - WOMEN'S ENERGY SUMMIT	F-3.C (NCSC Billed to Columbia)		(321)
49	923	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(487)
50	930.2	O&M EXCLUSION - FRANKFORT AREA CHAMBER OF COMMERCE	F-3.B (Columbia)		(411)
51	930.2	O&M EXCLUSION - MAYSVILLE MASON COUNTY CHAMBER OF COMMERCE	F-3.B (Columbia)		(658)
52	930.2	O&M EXCLUSION - WINCHESTER CLARK COUNTY CHAMBER	F-3.B (Columbia)		(527)
53	930.2	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.C (NCSC Billed to Columbia)		(131)
54	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	F-3.C (NCSC Billed to Columbia)		(3,374)
55		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(25,029)
56		<u>OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS [2]</u>			
57	426	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	F-3.B (Columbia)	51	-
58	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
59		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		51	-
60		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		<u>\$ 20,290</u>	<u>\$ -</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
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		<u>O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
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		<u>OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS [2]</u>			
20	426	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		51	-
21	426	BUDGET (NOT SEPARATELY IDENTIFIED BY ORGANIZATION)		-	-
22		TOTAL OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		51	-
23		TOTAL O&M EXPENSE AND OTHER INCOME & DEDUCTIONS - CHARITABLE CONTRIBUTIONS		\$ 5,415	\$ -

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	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		109	-
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	AUDUBON SOCIETY OF WESTERN PA		4	-
14	923	BIG BROTHERS BIG SISTERS OF CENTRAL OHIO		8	-
15	923	BOBETTE GILLETTE AND COMPANY		206	-
16	923	CALVERT CATHOLIC SCHOOLS		8	-
17	923	COALITION FOR RENEWABLE NATURAL GAS, INC		871	-
18	923	COMMONWEALTH FUND FOR KET INC		8	-
19	923	CONFERENCE BOARD INC		2,527	-
20	923	CORPUS CHRISTI FOUNDATION OF HOLLAND ZEE		8	-
21	923	DRAGON MASTER FOUNDATION		4	-
22	923	DUNES LEARNING CENTER		8	-
23	923	EMMANUEL LUTHERAN CHURCH		8	-
24	923	EMPOWERHOUSE		8	-
25	923	FIRE AND FOCUS SCHOLARSHIP FUND INC		364	-
26	923	FRIENDS OF THE CLARK COUNTY ANIMAL SHEL		8	-
27	923	FRIENDS OF THE SHELTER		4	-
28	923	GIGI S SHELTER FOR DOGS		41	-
29	923	GODMAN GUILD ASSOCIATION		8	-
30	923	GODS PANTRY FOOD BANK		16	-
31	923	HABITAT FOR HUMANITY MID OHIO		8	-
32	923	INTERNATIONAL ORTHODOX CHRISTIAN		8	-
33	923	IZAAK WALTON LEAGUE OF AMERICA GRIFFITH		8	-
34	923	JUNIOR ACHIEVEMENT OF NORTHERN INDIANA,		45	-
35	923	KENTUCKY DIABETES CAMP FOR CHILDREN INC.		41	-
36	923	KRAZY 4 CLOVERS 4H CLUB OF MADISON COUNT		4	-
37	923	LEXINGTON SISTER CITIES PROGRAMS INC		41	-
38	923	LIFECARE ALLIANCE		41	-
39	923	LIVING STONES CHRISTIAN FELLOWSHIP INC		4	-
40	923	LOCAL MATTERS		21	-
41	923	MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)		1,749	-
42	923	MARYHAVEN INC		206	-
43	923	MAX'S TRACTOR BOX INC		4	-
44	923	MID OHIO FOOD BANK		152	-
45	923	MONTGOMERY CENTER OF EXCELLENCE		1,028	-
46	923	NATIONAL ASSOCIATION OF BLACK ACCOUNTANT		700	-
47	923	NATIONAL ASSOCIATION OF MINORITY AND WOMEN		328	-
48	923	NATIONAL MULTIPLE SCLEROSIS SOCIETY		8	-
49	923	NATIONAL SAFETY COUNCIL		239	-
50	923	NATIONAL SAFETY COUNCIL		449	-
51	923	NORTH CAROLINA CENTRAL UNIVERSITY FOUNDA		8	-
52	923	NORTHWEST INDIANA CANCER KIDS		4	-
53	923	OHIO WESLEYAN UNIVERSITY		4	-
54	923	OHIOHEALTH FOUNDATION INC		262	-
55	923	PCMA FOOD PANTRY OF PICKERINGTON		8	-
56	923	PELOTONIA LLC		12	-
57	923	PITTSBURGH CULTURAL TRUST		4	-
58	923	PORTER COUNTY COMMUNITY FOUNDATION		8	-
59	923	ROCKBRIDGE COUNTY PUBLIC SCHOOLS		8	-
60	923	RONALD MCDONALD HOUSE		57	-
61	923	RONALD MCDONALD HOUSE CHARITIES OF NORTH		4	-
62	923	ST JUDE CHILDRENS RESEARCH		8	-
63	923	ST. STEPHEN COMMUNITY SERVICES INC.		8	-
64	923	STOWE MISSION OF CENTRAL OHIO		8	-
65	923	SUNRISE SANCTUARY, INC.		8	-
66	923	THE BOARD OF TRUSTEES OF THE UNIVERSITY		8	-
67	923	THE MAYFLY PROJECT		41	-
68	923	THE WOODS ACADEMY		8	-
69	923	TRADEWINDS SERVICES		8	-
70	923	UNITED WAY		8	-
71	923	UNIVERSITY OF COLORADO FOUNDATION		598	-
72	923	UNIVERSITY OF ILLINOIS AT CHICAGO		16	-
73	923	UNIVERSITY OF PITTSBURG-OF THE COMMONWEALTH		41	-
74	923	URBAN LEAGUE OF NORTHWEST INDIANA INC		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.

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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>O&M EXPENSE - CHARITABLE CONTRIBUTIONS [1]</u>			
2	923	VALPARAISO EVENTS		8	-
3	923	VALPO SWIM & DIVE BOOSTER CLUB INC		41	-
4	923	WATKINS MEMORIAL ATHLETIC ASSOCIATION		4	-
5	923	YWCA RICHMOND		8	-
6	930.2	2ND & 7		150	-
7	930.2	BOWIE STATE UNIVERSITY FOUNDATION INC		150	-
8	930.2	COMMON GROUND ALLIANCE		473	-
9	930.2	GODS PANTRY FOOD BANK		150	-
10	930.2	HUMANKIND		150	-
11	930.2	INDIANA LAND PROTECTION ALLIANCE		150	-
12	930.2	PA CLEANWAYS		150	-
13	VARIOUS	BUDGET (SEE O&M EXCLUSIONS BELOW)		-	21,401
14		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		14,875	21,401
15		<u>O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS</u>			
16	870	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(40)
17	903	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(281)
18	903	O&M EXCLUSION - METROLINA ASSOCIATION FOR THE BLIND	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(27)
19	910	O&M EXCLUSION - BUILDING INDUSTRY ASSOCIATION OF CENTRAL KENTUCKY	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(74)
20	921	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(115)
21	921	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(3,211)
22	923	O&M EXCLUSION - AMERICAN ASSOCIATION OF BLACKS IN ENERGY	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(4,022)
23	923	O&M EXCLUSION - CHARITABLE CONTRIBUTIONS	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(2,881)
24	923	O&M EXCLUSION - COALITION FOR RENEWABLE NATURAL GAS, INC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(1,765)
25	923	O&M EXCLUSION - ITY LLC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(79)
26	923	O&M EXCLUSION - NATIONAL ENERGY FOUNDATION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(1,676)
27	923	O&M EXCLUSION - NATIONAL HISPANIC CORPORATE COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(51)
28	923	O&M EXCLUSION - NATIONAL SAFETY COUNCIL	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(252)
29	923	O&M EXCLUSION - RONALD MCDONALD HOUSE	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(324)
30	923	O&M EXCLUSION - STONEWALL COLUMBUS INC	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(636)
31	923	O&M EXCLUSION - THE WOMEN'S INTERNATIONAL NETWORK OF UTILITIES	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(634)
32	923	O&M EXCLUSION - UNITED STATES HISPANIC LEADERSHIP INSTITION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(106)
33	923	O&M EXCLUSION - UNIVERSITY OF COLORADO FOUNDATION	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(630)
34	923	O&M EXCLUSION - UNIVERSITY OF ILLINOIS AT CHICAGO	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(285)
35	923	O&M EXCLUSION - WOMEN'S ENERGY SUMMIT	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(321)
36	923	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(487)
37	930.2	O&M EXCLUSION - PUBLIC COMPANY ACCOUNTING OVERSIGHT	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(3,374)
38	930.2	O&M EXCLUSION - MANUAL JOURNALS - MY SPEND (EMPLOYEE EXPENSE REIMBURSEMENT SYSTEM)	WORKPAPER WPD-2.7.I LINES 11 & 12 & 13 & 14		(131)
39		TOTAL O&M EXPENSE EXCLUSIONS - CHARITABLE CONTRIBUTIONS			(21,401)
40		TOTAL O&M EXPENSE - CHARITABLE CONTRIBUTIONS		\$ 14,875	\$ -

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD

TYPE OF FILING: ☒ ORIGINAL ☐ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
(1)		(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION	F-4.B / F-4.C	\$ -	\$ -
3	908	CUSTOMER ASSISTANCE	F-4.B / F-4.C	154,651	128,505
4	909	INFORMATIONAL ADVERTISING	F-4.B / F-4.C	1,965	3,530
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1, 2]	F-4.B / F-4.C	319,791	314,731
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>476,407</u>	<u>446,766</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION	F-4.B / F-4.C	-	-
9	912	DEMONSTRATING AND SELLING	F-4.B / F-4.C	1,220	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		<u>1,220</u>	<u>1,285</u>
13	930.1	GENERAL ADVERTISING EXPENSE	F-4.B / F-4.C	8,039	11,032
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 485,666</u>	<u>\$ 459,082</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		154,651	128,505
4	909	INFORMATIONAL ADVERTISING		1,965	3,530
5	910	MISCELLANEOUS CUST. SERV. & INFO.		-	-
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>156,616</u>	<u>132,035</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		-	-
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>-</u>	<u>-</u>
13	930.1	GENERAL ADVERTISING EXPENSE		-	-
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 156,616</u>	<u>\$ 132,035</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD

TYPE OF FILING: ☒ ORIGINAL ☐ 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	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)	(5)
1		<u>CUSTOMER SERVICE & INFORMATIONAL EXPENSES</u>			
2	907	SUPERVISION		\$ -	\$ -
3	908	CUSTOMER ASSISTANCE		-	-
4	909	INFORMATIONAL ADVERTISING		-	-
5	910	MISCELLANEOUS CUST. SERV. & INFO. [1, 2]		319,791	314,731
6		TOTAL CUSTOMER SERVICE & INFORMATIONAL EXPENSES		<u>319,791</u>	<u>314,731</u>
7		<u>SALES EXPENSES</u>			
8	911	SUPERVISION		-	-
9	912	DEMONSTRATING AND SELLING		1,220	1,285
10	913	ADVERTISING		-	-
11	916	MISCELLANEOUS SALES EXPENSE		-	-
12		TOTAL SALES EXPENSES		<u>1,220</u>	<u>1,285</u>
13	930.1	GENERAL ADVERTISING EXPENSE		8,039	11,032
14		TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE		<u>\$ 329,050</u>	<u>\$ 327,048</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	<u>O&M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING		\$ -	\$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		38,719	-
6	OTHER ADVERTISING [1, 2]		24,413	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		35,341	70,683
8	TOTAL O&M EXPENSE - ADVERTISING		98,474	70,683
9	<u>O&M EXPENSE EXCLUSIONS - ADVERTISING</u>			
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		\$ 98,474	\$ 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING		\$ -	\$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		13,721	-
6	OTHER ADVERTISING		1,605	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		4,512	9,024
8	TOTAL O&M EXPENSE - ADVERTISING		<u>19,838</u>	<u>9,024</u>
	<u>O&M EXPENSE EXCLUSIONS - ADVERTISING</u>			
10	NONE			-
11	TOTAL O&M EXPENSE EXCLUSIONS - ADVERTISING			<u>-</u>
12	TOTAL O&M EXPENSE - ADVERTISING		<u>\$ 19,838</u>	<u>\$ 9,024</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	<u>O&M EXPENSE - ADVERTISING</u>			
2	SALES OR PROMOTIONAL ADVERTISING		\$ -	\$ -
3	INSTITUTIONAL ADVERTISING		-	-
4	CONSERVATION ADVERTISING		-	-
5	CONSUMER OR INFORMATIONAL ADVERTISING		24,998	-
6	OTHER ADVERTISING [1, 2]		22,808	-
7	BUDGET (NOT SEPARATELY IDENTIFIED BY TYPE OR ORGANIZATION)		30,829	61,659
8	TOTAL O&M EXPENSE - ADVERTISING		78,636	61,659
9	<u>O&M EXPENSE EXCLUSIONS - ADVERTISING</u>			
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		<u>\$ 78,636</u>	<u>\$ 29,803</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - AUDITING SERVICES	F-6.B / F-6.C	\$ 235,203	\$ 237,422
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]	F-6.B / F-6.C	1,364,693	1,524,329
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 1,599,896</u>	<u>\$ 1,761,751</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - AUDITING SERVICES		\$ 216,854	\$ 226,438
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		(856,940)	58,587
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ (640,086)</u>	<u>\$ 285,025</u>

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 PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2026
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2027

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

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

LINE NO.	TYPE	REFERENCE	BASE PERIOD AMOUNT	FORECASTED PERIOD AMOUNT
	(1)	(2)	(3)	(4)
1	O&M EXPENSE - AUDITING SERVICES		\$ 18,349	\$ 10,984
2	O&M EXPENSE - CONSULTING SERVICES [1, 2]		2,221,633	1,465,742
3	TOTAL O&M EXPENSE - PROFESSIONAL SERVICES		<u>\$ 2,239,982</u>	<u>\$ 1,476,726</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (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	104,442	103,680
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 109,785</u>	<u>\$ 109,739</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ -	\$ -
2	O&M EXPENSE - POLITICAL ACTIVITIES		86,456	87,276
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 86,456</u>	<u>\$ 87,276</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD

TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED

WORKPAPER REFERENCE NO(S):

SCHEDULE F-7.C

SHEET 1 OF 1

WITNESSES: N. DAVIS

G. JONDA

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	O&M EXPENSE - CIVIC DONATIONS		\$ 5,343	\$ 6,059
2	O&M EXPENSE - POLITICAL ACTIVITIES		17,986	16,404
3	TOTAL O&M EXPENSE - CIVIC, POLITICAL AND RELATED ACTIVITIES		<u>\$ 23,329</u>	<u>\$ 22,463</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]	F-8.B / F-8.C	\$ 3,592	\$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]	F-8.B / F-8.C	10,481	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]	F-8.B / F-8.C	411,487	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)	F-8.B / F-8.C	615,967	1,228,918
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>1,041,527</u>	<u>1,228,918</u>
7	<u>O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
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			<u>(144,060)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 1,041,527</u>	<u>\$ 1,084,858</u>

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]		\$ -	\$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]		2,677	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]		213,389	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		263,787	525,289
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>479,853</u>	<u>525,289</u>
7	<u>O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
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 LINES 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			<u>(52,088)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 479,853</u>	<u>\$ 473,201</u>

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.

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	TYPE (1)	REFERENCE (2)	BASE PERIOD AMOUNT (3)	FORECASTED PERIOD AMOUNT (4)
1	<u>O&M EXPENSE - EMPLOYEE EXPENSES</u>			
2	EMPLOYEE EXPENSES - ENTERTAINMENT [2, 3]		\$ 3,592	\$ -
3	EMPLOYEE EXPENSES - GIFTS [2,3]		7,805	-
4	EMPLOYEE EXPENSES - ACTIVITIES & BUSINESS EXPENSES [1, 2, 3]		198,098	-
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)		352,180	703,629
6	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>561,674</u>	<u>703,629</u>
7	<u>O&M EXPENSE EXCLUSIONS - EMPLOYEE EXPENSES</u>			
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 LINES 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			<u>(91,972)</u>
12	TOTAL O&M EXPENSE - EMPLOYEE EXPENSES		<u>\$ 561,674</u>	<u>\$ 611,657</u>

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.

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

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

SCHEDULE F-9
SHEET 1 OF 1
WITNESS: N. DAVIS

LINE NO.	DESCRIPTION	AMOUNT
1	CONSULTING (Case Preparation, Allocated Cost of Service, Cost of Capital & Depreciation)	\$ 471,000
2	LEGAL FEES	400,328
3	CUSTOMER NOTIFICATIONS	380,000
4	ALL OTHER	
5	(Travel, Printing, Postage, Copying, Advertising)	50,000
6	TOTAL PROJECTED RATE CASE EXPENSES	<u>\$ 1,301,328</u>

RATE CASE EXPENSE AMORTIZATION		
	RATE CASE	TOTAL EXPENSE TO BE AMORTIZED
7	PROJECTED RATE CASE EXPENSE	\$ 1,301,328
8	AMORTIZATION PERIOD (YEAR(S))	1
9	ONE (1) YEAR AMORTIZATION OF RATE CASE EXPENSES	<u>\$ 1,301,328</u>

Note: All amounts are 100% jurisdictional.

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

DESCRIPTION

G-1

PAYROLL COSTS

G-2

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2 = 3 - 1)	UNADJUSTED FORECASTED PERIOD (3)	ADJUSTMENTS (4 = 5 - 3)	ADJUSTED FORECASTED PERIOD (5)
OPERATIONS & MAINTENANCE EXPENSE						
1	PAYROLL COSTS (INCLUDES INCENTIVE COMPENSATION)	\$ 14,597,278	\$ (830,439)	\$ 13,766,839	\$ 1,055,506	\$ 14,822,345
2	EMPLOYEE BENEFITS	\$ 3,529,986	\$ (267,226)	\$ 3,262,760	\$ (32,106)	\$ 3,230,654
3	PAYROLL TAXES	\$ 1,023,234	\$ (75,377)	\$ 947,858	\$ -	\$ 947,858
4	TOTAL PAYROLL COSTS	<u>\$ 19,150,498</u>	<u>\$ (1,173,042)</u>	<u>\$ 17,977,457</u>	<u>\$ 1,023,400</u>	<u>\$ 19,000,857</u>
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 six months of actual payroll data from September 2025 through February 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

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

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

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

[1] Non-Columbia officer compensation reflects only the portion 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

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

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

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

[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

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

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

LINE NO.	DESCRIPTION	BASE PERIOD (1)	ADJUSTMENTS (2)	FORECASTED PERIOD (3)
37	Kimberly Cuccia, NiSource Executive Vice President General Counsel and Corporate Security [1]			
38	<u>Gross Payroll</u>			
39	Salary [2]			
40	Other Allowances and Compensation [3]			
41	Total Salary and Compensation			
42	<u>Employee Benefits</u>			
43	Pensions			
44	Other Benefits			
45	Total Employee Benefits			
46	<u>Payroll Taxes</u>			
47	F.I.C.A.			
48	Federal Unemployment			
49	State Unemployment			
50	Total Payroll Taxes			
51	Total Compensation			
52	Melanie Berman, NiSource Executive Vice President of Administration and Chief Human Resource Officer [1]			
53	<u>Gross Payroll</u>			
54	Salary [2]			
55	Other Allowances and Compensation [3]			
56	Total Salary and Compensation			
57	<u>Employee Benefits</u>			
58	Pensions			
59	Other Benefits			
60	Total Employee Benefits			
61	<u>Payroll Taxes</u>			
62	F.I.C.A.			
63	Federal Unemployment			
64	State Unemployment			
65	Total Payroll Taxes			
66	Total Compensation			

[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

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

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

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

[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

DESCRIPTION

H-1

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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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 (1)	FORECAST PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE (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

DESCRIPTION

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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					UNADJUSTED		PROJECTED CALENDAR YEARS	
		2021	2022	2023	2024	2025	BASE PERIOD 08/31/26	UNADJUSTED FORECAST 12/31/27	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	209,001,118	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	26,761,563	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	10,899,368	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	246,662,050	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	101,917,604	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	51,971,917	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	7,349,665	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	30,566,669	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	9,786,237	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	201,592,092	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	45,069,958	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	2,835,066	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)	(13,610,030)	(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)	(10,774,964)	(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	34,294,994	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	8,103,486	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	26,191,508	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2021	2022	2023	2024	2025	UNADJUSTED BASE 8/31/2026 [1]	UNADJUSTED FORECAST 12/31/2027 [1]	2028 [2]	2029 [2]
1	<u>SALES REVENUE BY CUSTOMER CLASS</u>									
2	RESIDENTIAL	\$ 87,122,169	\$ 115,734,769	\$ 113,923,250	\$ 93,630,536	\$ 124,556,231	\$ 140,031,372	\$ 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	66,020,405	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	2,846,047	2,602,942	1,441,315	1,441,315
5	PUBLIC UTILITIES	81,230	112,419	93,097	75,273	99,597	106,959	111,178	46,237	46,237
6	OTHER	16,862	1,603	(9,050)	1,654	(2,124)	(3,665)	-	-	-
7	UNBILLED	1,971,233	8,538,881	(7,704,017)	(559,628)	5,402,181	9,859,491	-	-	-
8		\$ 128,060,820	\$ 181,785,894	\$ 161,487,339	\$ 136,592,167	\$ 192,380,653	\$ 218,860,609	\$ 191,472,610	\$ 165,850,623	\$ 165,850,623
9	<u>TRANSPORTATION REVENUE BY CUSTOMER CLASS</u>									
10	RESIDENTIAL	\$ 7,665,202	\$ 7,901,727	\$ 7,623,161	\$ 7,182,375	\$ 8,112,217	\$ 7,858,239	\$ 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	10,205,548	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	8,185,263	7,947,967	7,212,000	7,212,000
13	UNBILLED	397,363	(217,713)	(170,237)	(2,865)	83,740	512,514	-	-	-
14		\$ 22,119,489	\$ 23,662,618	\$ 23,321,254	\$ 23,401,264	\$ 26,854,822	\$ 26,761,563	\$ 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	\$ 245,622,173	\$ 216,479,771	\$ 189,848,623	\$ 189,848,623
16	<u>NUMBER OF SALES CUSTOMERS BY CLASS</u>									
17	RESIDENTIAL	109,391	111,513	112,698	113,714	114,932	112,726	114,858	113,867	113,867
18	COMMERCIAL	11,338	11,907	12,033	12,152	12,238	11,843	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	124,621	127,105	125,909	125,909
23	<u>NUMBER OF TRANSPORTATION CUSTOMERS BY CLASS</u>									
24	RESIDENTIAL	14,267	12,466	11,447	10,702	10,041	10,041	10,041	10,702	10,702
25	COMMERCIAL	2,643	2,025	1,892	1,805	1,718	1,733	1,712	1,848	1,848
26	INDUSTRIAL	66	62	61	61	63	63	64	59	59
27		16,976	14,553	13,400	12,568	11,822	11,837	11,817	12,609	12,609
28	TOTAL CUSTOMERS	137,752	138,031	138,185	138,486	139,042	136,458	138,922	138,518	138,518
29	<u>AVERAGE SALES REVENUE PER CLASS</u>									
30	RESIDENTIAL	\$ 796	\$ 1,038	\$ 1,011	\$ 823	\$ 1,084	\$ 1,242	\$ 1,124	\$ 1,048	\$ 1,048
31	COMMERCIAL	\$ 3,262	\$ 4,589	\$ 4,391	\$ 3,419	\$ 4,863	\$ 5,575	\$ 4,892	\$ 3,757	\$ 3,757
32	INDUSTRIAL	\$ 41,979	\$ 49,291	\$ 45,056	\$ 37,979	\$ 58,669	\$ 56,921	\$ 53,121	\$ 26,691	\$ 26,691
33	PUBLIC UTILITIES	\$ 40,615	\$ 56,209	\$ 46,548	\$ 37,636	\$ 49,799	\$ 53,480	\$ 55,589	\$ 23,119	\$ 23,119
34	OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	<u>AVERAGE TRANSPORTATION REVENUE PER CLASS</u>									
36	RESIDENTIAL	\$ 537	\$ 634	\$ 666	\$ 671	\$ 808	\$ 783	\$ 736	\$ 695	\$ 695
37	COMMERCIAL	\$ 3,264	\$ 4,567	\$ 4,728	\$ 4,992	\$ 6,066	\$ 5,889	\$ 5,647	\$ 5,060	\$ 5,060
38	INDUSTRIAL	\$ 82,285	\$ 108,569	\$ 113,478	\$ 118,210	\$ 130,753	\$ 129,925	\$ 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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ UPDATED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					UNADJUSTED		PROJECTED CALENDAR YEARS	
		2021	2022	2023	2024	2025	BASE	FORECAST	2028	2029
							8/31/2026	12/31/2027		
							Mcf	Mcf		
		Mcf	Mcf	Mcf	Mcf	Mcf	[1]	[1]	[2]	[2]
1	<u>SALES BY CUSTOMER CLASS</u>									
2	RESIDENTIAL	6,868,697	7,258,084	6,127,492	6,305,259	7,520,735	7,820,320	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	4,848,995	4,419,233	4,493,000	4,493,000
4	INDUSTRIAL	274,966	242,126	236,426	281,581	311,994	283,893	268,066	359,000	359,000
5	PUBLIC UTILITIES	11,197	10,270	7,797	9,553	10,498	9,242	10,601	5,000	5,000
6	OTHER	2,019	(374)	(226)	295	(826)	(255)	0	0	0
7	TOTAL	10,898,903	11,733,215	10,199,813	10,620,137	12,659,677	12,962,194	12,072,046	12,305,000	12,305,000
8	<u>NUMBER OF SALES CUSTOMERS BY CLASS</u>									
9	RESIDENTIAL	109,391	111,513	112,698	113,714	114,932	112,726	114,858	113,867	113,867
10	COMMERCIAL	11,338	11,907	12,033	12,152	12,238	11,843	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	124,621	127,105	125,909	125,909
15	<u>AVERAGE SALES PER CLASS</u>									
16	RESIDENTIAL	63	65	54	55	65	69	64	65	65
17	COMMERCIAL	330	355	318	331	394	409	362	375	375
18	INDUSTRIAL	6,110	4,324	4,547	5,632	6,500	5,678	5,471	6,648	6,648
19	OTHER	5,599	5,135	3,899	4,777	5,249	4,621	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

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

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

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

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

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F = D * E)
1	SHORT-TERM DEBT	(1)	5,360,608	0.827%	4.651%	0.038%
2	LONG-TERM DEBT	(1)	288,000,000	44.457%	4.813%	2.140%
3	PREFERRED STOCK	(1)	-	0.000%	0.000%	0.000%
4	COMMON EQUITY	(1)	<u>354,461,999</u>	<u>54.716%</u>	10.950%	<u>5.991%</u>
5	TOTAL CAPITAL		647,822,607	100.000%		8.169%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COST OF CAPITAL SUMMARY
FORECASTED PERIOD AS OF DECEMBER 31, 2027

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

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

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE COST
	(A)	(B)	(C) \$	(D)	(E)	(F = D * E)	
1	SHORT-TERM DEBT	(1)	8,870,145	1.194%	5.000%	0.060%	0.061%
2	LONG-TERM DEBT	(1)	343,000,000	46.180%	5.084%	2.348%	2.327%
3	PREFERRED STOCK	(1)	-	0.000%	0.000%	0.000%	0.000%
4	COMMON EQUITY	(1)	<u>390,883,278</u>	<u>52.626%</u>	10.950%	<u>5.763%</u>	<u>5.764%</u>
5	TOTAL CAPITAL		742,753,423	100.000%		8.170%	8.152%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
AVG. FORECASTED PERIOD CAPITAL STRUCTURE
FORECASTED PERIOD AS OF DECEMBER 31, 2027

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

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

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F = D * E)
1	SHORT-TERM DEBT	J-2	8,870,145	1.227%	5.000%	0.061%
2	LONG-TERM DEBT	J-3	333,461,538	46.135%	5.043%	2.327%
3	PREFERRED STOCK	J-4	-	0.000%	0.000%	0.000%
4	COMMON EQUITY		<u>380,461,169</u>	<u>52.638%</u>	10.950%	<u>5.764%</u>
5	TOTAL CAPITAL		722,792,852	100.000%		8.152%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
EMBEDDED COST OF SHORT-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2027

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

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

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D = B x C)
1	DECEMBER 2026	13,396,158		
2	JANUARY 2027	17,883,151		
3	FEBRUARY 2027	14,130,038		
4	MARCH 2027	-		
5	APRIL 2027	-		
6	MAY 2027	-		
7	JUNE 2027	-		
8	JULY 2027	-		
9	AUGUST 2027	2,550,947		
10	SEPTEMBER 2027	8,165,875		
11	OCTOBER 2027	12,545,047		
12	NOVEMBER 2027	22,126,327		
13	DECEMBER 2027	24,514,336		
14	TOTAL	\$ 115,311,879		
15	13 MONTH AVERAGE	\$ 8,870,145	5.000%	\$ 443,507

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
EMBEDDED COST OF LONG-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE AS OF DECEMBER 31, 2027

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

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

LINE NO.	ISSUE	ISSUE DATE	MATURITY DATE	AMOUNT OUTSTANDING	INTEREST RATE	EFFECTIVE ANNUAL COST	COMPOSITE INTEREST RATE
	(1)	(2)	(3)	(4)	(5)	(6)	(7 = 6 / 4)
				\$		\$	
1	INSTALLMENT PROMISSORY NOTES	12/16/2010	12/16/2030	10,000,000	6.0200%	602,000	
2	INSTALLMENT PROMISSORY NOTES	1/7/2013	1/7/2043	20,000,000	5.7700%	1,154,000	
3	INSTALLMENT PROMISSORY NOTES	12/23/2013	12/23/2043	20,000,000	6.2000%	1,240,000	
4	INSTALLMENT PROMISSORY NOTES	12/18/2014	12/16/2044	5,000,000	4.4300%	221,500	
5	INSTALLMENT PROMISSORY NOTES	9/30/2016	9/30/2046	31,000,000	3.8425%	1,191,175	
6	INSTALLMENT PROMISSORY NOTES	12/31/2018	12/31/2048	13,000,000	4.6436%	603,668	
7	INSTALLMENT PROMISSORY NOTES	12/31/2019	12/31/2049	15,000,000	3.7485%	562,275	
8	INSTALLMENT PROMISSORY NOTES	6/30/2020	6/30/2050	12,000,000	3.1742%	380,904	
9	INSTALLMENT PROMISSORY NOTES	6/30/2021	6/30/2051	22,000,000	3.2720%	719,840	
10	INSTALLMENT PROMISSORY NOTES	9/30/2021	9/30/2051	22,000,000	3.2777%	721,094	
11	INSTALLMENT PROMISSORY NOTES	12/31/2021	12/31/2051	10,000,000	3.2671%	326,710	
12	INSTALLMENT PROMISSORY NOTES	3/31/2022	3/31/2052	8,000,000	4.1243%	329,944	
13	INSTALLMENT PROMISSORY NOTES	6/30/2022	6/30/2052	18,000,000	5.0808%	914,544	
14	INSTALLMENT PROMISSORY NOTES	9/29/2023	9/29/2053	33,000,000	6.2618%	2,066,394	
15	INSTALLMENT PROMISSORY NOTES	6/28/2024	6/28/2054	5,000,000	5.9124%	295,620	
16	INSTALLMENT PROMISSORY NOTES	9/30/2024	9/30/2054	24,000,000	5.3762%	1,290,288	
17	INSTALLMENT PROMISSORY NOTES	12/31/2024	12/31/2054	10,000,000	5.9187%	591,870	
18	INSTALLMENT PROMISSORY NOTES	2026	2056	10,000,000	6.5000%	650,000	
19	INSTALLMENT PROMISSORY NOTES	2026	2056	24,000,000	6.5000%	1,560,000	
20	INSTALLMENT PROMISSORY NOTES	2027	2057	21,461,538	6.5000%	1,395,000	
21	TOTAL LONG-TERM DEBT - AS OF DECEMBER 31, 2027			<u>333,461,538</u>		<u>16,816,826</u>	<u>5.043%</u>

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
EMBEDDED COST OF PREFERRED STOCK

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

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

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=GXB)

COLUMBIA GAS OF KENTUCKY, INC. HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
K	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	29,878	24,642	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	1,033,061	915,884	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	10,582	9,113	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	1,072,744	949,639	917,430	840,839	785,587	718,786	655,262	593,480	540,272	489,812	456,733	424,837	393,846
12	LESS: ACCUMULATED DEPRECIATION	216,390	200,150	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	856,354	749,489	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	856,354	749,489	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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	5,361	-	-	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	354,462	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	647,823	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	246,662	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	201,592	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	2,938	3,030	747	1,346	1,160	751	332	678	1,074	855	664	877
13	FEDERAL INCOME TAX (CURRENT)	2,329	5,166	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	8,104	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	36,966	(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	1,280	424	253	(549)	150	210	131	218	151	108	59	106
18	OTHER INCOME NET	495	2,127	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	40,373	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	13,992	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	26,381	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	26,381	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%	4.850%	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%	4.850%	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: X ORIGINAL 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	<u>COSTS OF CAPITAL</u>													
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	5.000%	4.651%	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%	4.813%	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	<u>FIXED CHARGE COVERAGE:</u>													
6	PRE-TAX INTEREST COVERAGE	2.25	3.71	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	3.37	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	3.08	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	2.79	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	2.08	2.05	1.34	2.07	2.45	1.58	1.55	2.26	2.87	2.07	1.80	1.98
12	<u>STOCK AND BOND RATINGS:</u>													
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc. The stock is not publicly traded.											
14	S&P BOND RATING	N/A												
15	MOODY'S PREFERRED STOCK RATING	N/A												
16	S&P PREFERRED STOCK RATING	N/A												
17	<u>COMMON STOCK RELATED DATA:</u>													
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED													
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	27.70	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. The stock is not publicly traded.											
28	1ST QUARTER - LOW (\$)	N/A												
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	372.24	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: ☒ BASE PERIOD ☒ FORECASTED PERIOD
TYPE OF FILING: ☒ ORIGINAL ☐ 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%	9.758%	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%	5.159%	-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)	3.818%	6.292%	-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	7,820	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	4,849	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	284	312	282	236	242	275	251	342	207	101	242	194
10	PUBLIC AUTHORITIES	11	9	10	10	8	10	11	10	11	11	10	10	12
11	OTHER	0	(0)	(1)	0	(0)	(0)	2	0	0	0	0	0	0
12	TOTAL MIX OF SALES	12,072	12,962	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	3.72%	3.25%	2.53%	2.54%	2.53%	2.08%	2.28%	2.51%	2.54%	1.77%	1.90%	2.05%	2.02%

TAB 73

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

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

TAB 74

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

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

TAB 75

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

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

TAB 76

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

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

TAB 77

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

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

TAB 78

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

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

TAB 79

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

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

TAB 80

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

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

TAB 81

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

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

TAB 82

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

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

TAB 83

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

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:

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

TAB 84

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

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

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

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

Line No.	Description	Sept-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)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
2	Residential Sales	\$ 4,010,541	\$ 3,979,358	\$ 9,039,460	\$ 20,231,460	\$ 24,961,092	\$ 29,126,995	\$ 17,851,786	\$ 11,745,549	\$ 6,768,788	\$ 4,735,769	\$ 3,779,950	\$ 3,800,624	\$ 140,031,372
3	Commercial Sales	2,572,663	2,813,171	4,488,492	9,178,912	10,686,281	12,382,505	7,237,038	5,163,092	3,497,206	2,847,503	2,541,407	2,612,135	66,020,405
4	Industrial Sales	138,045	192,254	266,278	234,141	410,176	440,417	265,286	245,988	203,456	178,398	127,058	144,549	2,846,047
5	Other Sales	(8,319)	725	5,143	(229)	(956)	(29)	0	0	0	0	0	0	(3,665)
6	Public Utilities	5,097	4,732	5,966	9,742	20,074	23,104	12,524	6,831	5,532	4,804	4,234	4,321	106,959
7	Total Sales	\$ 6,718,027	\$ 6,990,240	\$ 13,805,339	\$ 29,654,026	\$ 36,076,666	\$ 41,972,992	\$ 25,366,635	\$ 17,161,459	\$ 10,474,983	\$ 7,766,474	\$ 6,452,649	\$ 6,561,629	\$ 209,001,118
8	Transportation [1]	1,398,687	1,870,208	2,458,213	3,074,311	3,741,732	3,376,081	2,679,236	2,162,685	1,714,349	1,515,695	1,344,781	1,425,585	26,761,563
9	Other Revenue [2]	1,124,303	4,821,129	8,508,502	2,062,494	5,758,933	(11,625,323)	60,601	52,764	42,808	35,215	31,912	26,030	10,899,368
10	Total Operating Revenues	\$ 9,241,018	\$ 13,681,576	\$ 24,772,055	\$ 34,790,831	\$ 45,577,331	\$ 33,723,749	\$ 28,106,471	\$ 19,376,909	\$ 12,232,140	\$ 9,317,384	\$ 7,829,342	\$ 8,013,245	\$ 246,662,050
11	Gas Cost Revenue	2,021,192	4,357,294	10,757,660	16,635,768	24,391,822	15,113,304	11,945,507	7,421,871	3,756,890	2,287,336	1,575,647	1,653,314	101,917,604
12	Total Revenue (Excluding Gas Cost)	\$ 7,219,826	\$ 9,324,282	\$ 14,014,395	\$ 18,155,063	\$ 21,185,508	\$ 18,610,446	\$ 16,160,965	\$ 11,955,038	\$ 8,475,250	\$ 7,030,048	\$ 6,253,695	\$ 6,359,930	\$ 144,744,446
13	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
14	Residential Sales	115,786	113,046	491,219	1,251,906	1,464,172	1,878,978	1,140,537	686,322	316,648	166,533	96,562	98,609	7,820,320
15	Commercial Sales	133,928	158,772	331,316	738,158	842,338	1,041,758	595,348	384,081	216,938	152,674	123,067	130,617	4,848,995
16	Industrial Sales	16,394	20,770	28,853	18,867	38,265	41,143	27,384	25,336	20,942	18,345	12,864	14,729	283,893
17	Other Sales	(672)	92	653	(176)	(149)	(3)	0	0	0	0	0	0	(255)
18	Public Utilities	259	310	470	950	1,991	2,152	1,295	576	412	320	248	259	9,242
19	Total Sales	265,695	292,991	852,512	2,009,705	2,346,618	2,964,028	1,764,564	1,096,315	554,940	337,872	232,741	244,214	12,962,194
20	Transportation	1,462,842	1,647,261	1,791,565	2,402,528	2,718,253	2,391,110	2,024,165	1,752,089	1,555,792	1,397,438	1,229,302	1,386,072	21,758,415
21	Total Volumes	1,728,538	1,940,251	2,644,077	4,412,233	5,064,870	5,355,137	3,788,729	2,848,404	2,110,732	1,735,309	1,462,043	1,630,286	34,720,610

[1] Transportation revenue includes unbilled revenue for six months of actual.

[2] Other Revenue includes unbilled sales revenue for six months of actual.

[3] Actual Mcf by Customer Class does not include unbilled Mcf.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M
Page 2 of 3
Witness: J. C. Wozniak

Current Annualized

Line No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 23,209,126	\$ 22,748,647	\$ 17,857,465	\$ 11,697,026	\$ 6,656,028	\$ 4,595,582	\$ 3,783,637	\$ 3,762,670	\$ 3,889,444	\$ 4,712,996	\$ 8,561,236	\$ 17,625,235	\$ 129,099,093
3	Commercial Sales	9,303,624	9,230,024	7,224,649	5,161,110	3,498,297	2,848,926	2,542,435	2,612,655	2,583,958	2,973,849	4,314,268	7,365,602	59,659,398
4	Industrial Sales	312,460	301,026	267,559	247,137	203,931	178,582	127,144	144,588	137,689	152,706	227,848	302,273	2,602,942
5	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Public Utilities	<u>16,023</u>	<u>18,367</u>	<u>12,524</u>	<u>6,831</u>	<u>5,532</u>	<u>4,804</u>	<u>4,234</u>	<u>4,321</u>	<u>4,725</u>	<u>5,991</u>	<u>9,792</u>	<u>18,035</u>	<u>111,178</u>
7	Total Sales	32,841,234	32,298,064	25,362,196	17,112,103	10,363,789	7,627,893	6,457,450	6,524,234	6,615,816	7,845,543	13,113,144	25,311,145	191,472,610
8	Transportation	3,262,983	3,068,190	2,690,478	2,171,001	1,717,586	1,514,777	1,348,155	1,426,150	1,452,982	1,618,865	2,004,108	2,731,886	25,007,162
9	Other Revenue	<u>60,292</u>	<u>65,823</u>	<u>60,601</u>	<u>52,764</u>	<u>42,808</u>	<u>35,215</u>	<u>31,912</u>	<u>26,030</u>	<u>30,712</u>	<u>32,374</u>	<u>35,844</u>	<u>46,250</u>	<u>520,624</u>
10	Total Operating Revenues	36,164,508	35,432,077	28,113,275	19,335,869	12,124,183	9,177,885	7,837,517	7,976,414	8,099,510	9,496,782	15,153,095	28,089,281	217,000,396
11	Gas Cost Revenue	<u>16,136,871</u>	<u>15,835,195</u>	<u>11,941,931</u>	<u>7,396,278</u>	<u>3,700,082</u>	<u>2,216,798</u>	<u>1,577,419</u>	<u>1,634,020</u>	<u>1,682,533</u>	<u>2,380,005</u>	<u>5,256,899</u>	<u>11,963,862</u>	<u>81,721,892</u>
12	Total Revenue (Excluding Gas Cost)	\$ 20,027,637	\$ 19,596,881	\$ 16,171,344	\$ 11,939,592	\$ 8,424,101	\$ 6,961,087	\$ 6,260,098	\$ 6,342,395	\$ 6,416,977	\$ 7,116,777	\$ 9,896,196	\$ 16,125,419	\$ 135,278,504
13	Mcf by Customer Class													
14	Residential Sales	1,540,058.1	1,505,146.8	1,140,806.8	682,578.4	308,150.4	156,015.0	96,766.0	95,723.2	105,816.1	166,823.1	451,591.0	1,124,670.2	7,374,145.1
15	Commercial Sales	809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
16	Industrial Sales	32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
17	Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Public Utilities	<u>1,737.0</u>	<u>2,033.0</u>	<u>1,295.0</u>	<u>576.0</u>	<u>412.0</u>	<u>320.0</u>	<u>248.0</u>	<u>259.0</u>	<u>310.0</u>	<u>470.0</u>	<u>950.0</u>	<u>1,991.0</u>	<u>10,601.0</u>
19	Total Sales	2,383,874.2	2,339,186.1	1,764,036.3	1,092,534.2	546,548.2	327,450.9	233,003.2	241,363.8	248,529.7	351,577.9	776,571.5	1,767,369.5	12,072,045.5
20	Transportation	2,449,203.0	2,160,987.8	2,044,428.6	1,769,599.7	1,568,567.8	1,404,445.4	1,233,145.1	1,388,474.3	1,427,484.7	1,630,731.0	1,777,099.0	2,133,658.0	20,987,824.4
21	Total Volumes	<u>4,833,077.2</u>	<u>4,500,173.9</u>	<u>3,808,464.9</u>	<u>2,862,133.9</u>	<u>2,115,116.0</u>	<u>1,731,896.3</u>	<u>1,466,148.3</u>	<u>1,629,838.1</u>	<u>1,676,014.4</u>	<u>1,982,308.9</u>	<u>2,553,670.5</u>	<u>3,901,027.5</u>	<u>33,059,869.9</u>

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

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

Proposed Annualized

Line No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 24,903,413	\$ 24,436,424	\$ 19,442,470	\$ 13,148,602	\$ 7,995,201	\$ 5,883,055	\$ 5,046,217	\$ 5,021,498	\$ 5,146,766	\$ 5,989,865	\$ 9,930,928	\$ 19,198,260	\$ 146,142,700
3	Commercial Sales	9,995,999	9,923,288	7,856,665	5,725,544	4,002,462	3,326,715	3,005,695	3,077,324	3,045,556	3,446,944	4,842,895	8,000,566	66,249,654
4	Industrial Sales	321,827	310,157	275,993	255,099	210,591	184,502	131,878	149,739	142,738	158,131	235,262	311,457	2,687,374
5	Other Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Public Utilities	<u>16,535</u>	<u>18,817</u>	<u>13,126</u>	<u>7,582</u>	<u>6,317</u>	<u>5,608</u>	<u>5,052</u>	<u>5,137</u>	<u>5,531</u>	<u>6,764</u>	<u>10,466</u>	<u>18,493</u>	<u>119,428</u>
7	Total Sales	35,237,774	34,688,687	27,588,253	19,136,828	12,214,570	9,399,880	8,188,843	8,253,698	8,340,590	9,601,705	15,019,551	27,528,776	215,199,156
8	Transportation	3,741,815	3,544,509	3,145,737	2,605,765	2,122,849	1,916,114	1,742,419	1,815,123	1,846,433	2,014,614	2,419,668	3,187,431	30,102,476
9	Other Revenue	60,292	65,823	60,601	52,764	42,808	35,215	31,912	26,030	30,712	32,374	35,844	46,250	520,624
10	Total Operating Revenues	39,039,881	38,299,018	30,794,591	21,795,357	14,380,228	11,351,208	9,963,174	10,094,851	10,217,735	11,648,693	17,475,063	30,762,457	245,822,256
11	Gas Cost Revenue	16,136,871	15,835,195	11,941,931	7,396,278	3,700,082	2,216,798	1,577,419	1,634,020	1,682,533	2,380,005	5,256,899	11,963,862	81,721,892
12	Total Revenue (Excluding Gas Cost)	<u>\$ 22,903,010</u>	<u>\$ 22,463,823</u>	<u>\$ 18,852,660</u>	<u>\$ 14,399,080</u>	<u>\$ 10,680,146</u>	<u>\$ 9,134,410</u>	<u>\$ 8,385,755</u>	<u>\$ 8,460,832</u>	<u>\$ 8,535,202</u>	<u>\$ 9,268,688</u>	<u>\$ 12,218,164</u>	<u>\$ 18,798,595</u>	<u>\$ 164,100,364</u>
13	Mcf by Customer Class													
14	Residential Sales	1,540,058.1	1,505,146.8	1,140,806.8	682,578.4	308,150.4	156,015.0	96,766.0	95,723.2	105,816.1	166,823.1	451,591.0	1,124,670.2	7,374,145.1
15	Commercial Sales	809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
16	Industrial Sales	32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
17	Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18	Public Utilities	<u>1,737.0</u>	<u>2,033.0</u>	<u>1,295.0</u>	<u>576.0</u>	<u>412.0</u>	<u>320.0</u>	<u>248.0</u>	<u>259.0</u>	<u>310.0</u>	<u>470.0</u>	<u>950.0</u>	<u>1,991.0</u>	<u>10,601.0</u>
19	Total Sales	2,383,874.2	2,339,186.1	1,764,036.3	1,092,534.2	546,548.2	327,450.9	233,003.2	241,363.8	248,529.7	351,577.9	776,571.5	1,767,369.5	12,072,045.5
20	Transportation	2,449,203.0	2,160,987.8	2,044,428.6	1,769,599.7	1,568,567.8	1,404,445.4	1,233,145.1	1,388,474.3	1,427,484.7	1,630,731.0	1,777,099.0	2,133,658.0	20,987,824.4
21	Total Volumes	<u>4,833,077.2</u>	<u>4,500,173.9</u>	<u>3,808,464.9</u>	<u>2,862,133.9</u>	<u>2,115,116.0</u>	<u>1,731,896.3</u>	<u>1,466,148.3</u>	<u>1,629,838.1</u>	<u>1,676,014.4</u>	<u>1,982,308.9</u>	<u>2,553,670.5</u>	<u>3,901,027.5</u>	<u>33,059,869.9</u>

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M 2.1
Page 1 of 1
Witness: J. C. Wozniak

Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.6/D-2.7 Ratemaking Adjustments (E) (\$)	Revenue Adjusted (F) (\$)	Revenue At Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/F) (%)
1	<u>Sales Service</u>								
2	General Service - Residential	1,387,635	7,371,963.2	\$129,092,387	(\$4,120,190)	\$124,972,197	\$146,135,994	\$21,163,797	16.93
3	LG&E Commercial	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
4	LG&E Residential	36	425.5	\$6,015	\$0	\$6,015	\$6,015	\$0	0.00
5	Inland Gas General Service - Residential	84	810.0	\$324	\$0	\$324	\$324	\$0	0.00
6	Inland Gas General Service - Residential	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
7	Inland Gas General Service - Residential	24	119.2	\$72	\$0	\$72	\$72	\$0	0.00
8	LG&E Residential	10	410.9	\$144	\$0	\$144	\$144	\$0	0.00
9	LG&E Commercial	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
10	LG&E Residential	12	416.3	\$152	\$0	\$152	\$152	\$0	0.00
11	LG&E Residential	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
12	General Service - Commercial	145,926	4,419,233.1	\$59,659,398	(\$1,486,630)	\$58,172,768	\$66,249,654	\$8,076,886	13.88
13	General Service - Industrial	601	268,066.3	\$2,602,942	(\$90,178)	\$2,512,764	\$2,687,374	\$174,610	6.95
14	Interruptible Service - Industrial	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
15	Intrastate Utility Service - Wholesale	24	10,601.0	\$111,178	(\$2,238)	\$108,940	\$119,428	\$10,488	9.63
16	<u>Transportation Service</u>								
17	GTS Choice - Residential	121,038	717,352.8	\$7,391,398	(\$401,718)	\$6,989,681	\$8,898,724	\$1,909,043	27.31
18	GTS Choice - Commercial	20,615	1,063,673.3	\$5,466,452	(\$358,990)	\$5,107,463	\$6,524,259	\$1,416,797	27.74
19	GTS Choice - Industrial	163	75,400.1	\$225,077	(\$25,448)	\$199,629	\$249,820	\$50,190	25.14
20	GTS Delivery Service - Commercial	268	2,915,826.5	\$3,525,072	(\$180,781)	\$3,344,290	\$4,297,786	\$953,495	28.51
21	GTS Delivery Service - Industrial	496	6,024,586.9	\$6,635,779	(\$373,524)	\$6,262,254	\$8,032,606	\$1,770,352	28.27
22	GTS Grandfathered Delivery Service - Commercial	180	249,783.7	\$676,273	(\$84,302)	\$591,971	\$738,350	\$146,380	24.73
23	GTS Grandfathered Delivery Service - Industrial	36	66,501.1	\$174,875	(\$22,444)	\$152,431	\$190,039	\$37,608	24.67
24	GTS Main Line Service - Industrial (up to 400,000 Mcf)	36	519,300.0	\$57,070	\$0	\$57,070	\$147,382	\$90,312	158.25
25	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)	12	800,000.0	\$78,480	\$0	\$78,480	\$122,160	\$43,680	55.66
26	GTS Main Line Service - Industrial (over 1,000,000 Mcf)	0	0.0	\$0	\$0	\$0	\$0	\$0	0.00
27	GTS Flex Rate - Industrial	24	8,555,400.0	\$776,686	\$0	\$776,686	\$901,350	\$124,664	16.05
28	GTS Special Agency Service	<u>0</u>	<u>0.0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00</u>
29	Total Sales and Transportation	1,677,220	33,059,869.9	\$216,479,772	(\$7,146,442)	\$209,333,329	\$245,301,632	\$35,968,302	17.18
30	<u>Other Gas Department Revenue</u>								
31	Acct. 487 Forfeited Discounts			\$150,000	\$0	\$150,000	\$150,000.00	\$0.00	0.00
32	Acct. 488 Miscellaneous Service Revenue			\$116,466	\$0	\$116,466	\$116,465.74	\$0.00	0.00
33	Acct. 493 Rent From Gas Property			\$74,034	\$0	\$74,034	\$74,034.00	\$0.00	0.00
34	Acct. 495 Non-Traditional Sales			\$0	\$0	\$0	\$0.00	\$0.00	0.00
35	Acct. 495 Other Gas Revenues - Other			<u>\$180,125</u>	<u>\$0</u>	<u>\$180,125</u>	<u>\$180,124.69</u>	<u>\$0.00</u>	<u>0.00</u>
36	Total Other Gas Department Revenue			\$520,624	\$0	\$520,624	\$520,624.43	\$0.00	0.00
37	Total Gross Revenue			\$217,000,396	(\$7,146,442)	\$209,853,954	\$245,822,256	\$35,968,302	17.14

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 1 of 20
Witness: J. C. Wozniak

Current Annualized

Line No.	FERC Acct (A)	Class/ Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$23,209,126	\$22,748,647	\$17,857,465	\$11,697,026	\$6,656,028	\$4,595,582	\$3,783,637	\$3,762,670	\$3,889,444	\$4,712,996	\$8,561,236	\$17,625,235	\$129,099,093
4	481.1	Commercial Sales Revenue		9,303,624	9,230,024	7,224,649	5,161,110	3,498,297	2,848,926	2,542,435	2,612,655	2,583,958	2,973,849	4,314,268	7,365,602	59,659,398
5	481.2	Industrial Sales Revenue		312,460	301,026	267,559	247,137	203,931	178,582	127,144	144,588	137,689	152,706	227,848	302,273	2,602,942
6	481.3	Other Sales Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
7	483	Public Utilities		<u>16,023</u>	<u>18,367</u>	<u>12,524</u>	<u>6,831</u>	<u>5,532</u>	<u>4,804</u>	<u>4,234</u>	<u>4,321</u>	<u>4,725</u>	<u>5,991</u>	<u>9,792</u>	<u>18,035</u>	<u>111,178</u>
8		Total Sales of Gas		\$32,841,234	\$32,298,064	\$25,362,196	\$17,112,103	\$10,363,789	\$7,627,893	\$6,457,450	\$6,524,234	\$6,615,816	\$7,845,543	\$13,113,144	\$25,311,145	\$191,472,610
9		<u>Other Operating Revenue</u>														
10	489	Transportation Revenue - Residential		\$1,211,604	\$1,175,899	\$956,142	\$672,445	\$419,619	\$316,288	\$274,912	\$275,156	\$275,353	\$327,028	\$527,465	\$959,487	\$7,391,398
11	489	Transportation Revenue - Commercial		1,254,036	1,161,270	1,018,387	832,012	664,278	595,174	566,758	545,600	571,018	624,798	788,414	1,046,052	9,667,797
12	489	Transportation Revenue - Industrial		797,343	731,021	715,950	666,544	633,689	603,315	506,485	605,394	606,611	667,039	688,229	726,347	7,947,967
13	487	Forfeited Discounts		17,542	23,760	25,029	17,844	12,588	9,720	6,887	6,958	5,913	6,268	7,283	10,209	150,000
14	488	Miscellaneous Service Revenue		9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	116,466
15	493	Rent from Gas Property		6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	74,034
16	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
17	495	Other Gas Revenues - Other		<u>26,874</u>	<u>26,188</u>	<u>19,697</u>	<u>19,045</u>	<u>14,345</u>	<u>9,620</u>	<u>9,150</u>	<u>3,198</u>	<u>8,924</u>	<u>10,230</u>	<u>12,686</u>	<u>20,166</u>	<u>180,125</u>
18		Total Other Operating Revenue		\$3,323,275	\$3,134,013	\$2,751,079	\$2,223,766	\$1,760,394	\$1,549,992	\$1,380,067	\$1,452,180	\$1,483,694	\$1,651,239	\$2,039,951	\$2,778,136	\$25,527,786
19		Total Operating Revenue		\$36,164,508	\$35,432,077	\$28,113,275	\$19,335,869	\$12,124,183	\$9,177,885	\$7,837,517	\$7,976,414	\$8,099,510	\$9,496,782	\$15,153,095	\$28,089,281	\$217,000,396

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 2 of 20
Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		Sales Service														
2	GSR	General Service - Residential														
3		Bills		116,292	116,620	116,834	116,716	116,306	115,579	114,853	114,532	114,121	114,303	115,298	116,181	1,387,635
4		Volumes [1]		1,539,508.5	1,504,722.5	1,140,517.2	682,423.5	308,086.1	155,975.3	96,742.5	95,698.7	105,791.5	166,763.7	451,434.4	1,124,299.3	7,371,963.2
5		Revenue Less Gas Cost		\$12,784,602	\$12,559,629	\$10,134,569	\$7,075,984	\$4,569,840	\$3,539,360	\$3,128,510	\$3,114,607	\$3,173,052	\$3,583,745	\$5,504,352	\$10,012,259	\$79,180,510
6		Gas Cost		\$10,423,242	\$10,187,724	\$7,721,872	\$4,620,348	\$2,085,897	\$1,056,031	\$654,995	\$647,928	\$716,261	\$1,129,074	\$3,056,437	\$7,612,068	\$49,911,877
7		Total Revenue [2]		\$23,207,844	\$22,747,353	\$17,856,441	\$11,696,332	\$6,655,737	\$4,595,391	\$3,783,506	\$3,762,535	\$3,889,314	\$4,712,818	\$8,560,789	\$17,624,328	\$129,092,387
8	G1C	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential														
15		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
16		Volumes [1]		84.5	89.9	71.5	47.8	16.6	8.9	4.4	4.7	4.3	7.2	26.9	58.8	425.5
17		Revenue Less Gas Cost		\$525	\$554	\$455	\$328	\$160	\$118	\$94	\$96	\$93	\$109	\$215	\$387	\$3,134
18		Gas Cost		\$572	\$609	\$484	\$324	\$112	\$60	\$30	\$32	\$29	\$49	\$182	\$398	\$2,881
19		Total Revenue [2]		\$1,097	\$1,163	\$939	\$651	\$272	\$178	\$124	\$127	\$123	\$158	\$397	\$785	\$6,015
20	IN3	Inland Gas General Service - Residential														
21		Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
22		Volumes [1]		188.0	159.0	103.4	69.4	31.7	14.0	6.0	7.1	7.7	26.3	61.6	135.8	810.0
23		Revenue Less Gas Cost		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
34		Volumes [1]		47.1	21.1	10.8	6.7	2.9	0.6	0.5	0.4	0.5	0.6	4.7	23.3	119.2
35		Revenue Less Gas Cost		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 3 of 20
Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		Sales Service														
2 LG2		LG&E Residential														
3		Bills		1	1	1	0	0	1	1	1	1	1	1	1	10
4		Volumes [1]		134.2	86.0	65.9	0.0	0.0	5.6	2.6	2.8	2.2	4.0	23.3	84.3	410.9
5		Revenue Less Gas Cost		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
8 LG2		LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 LG3		LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		95.8	68.3	38.0	31.0	13.1	10.6	10.0	9.5	9.9	21.3	40.1	68.7	416.3
17		Revenue Less Gas Cost		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
20 LG4		LG&E Residential														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 GSO		General Service - Commercial														
27		Bills		12,259	12,323	12,346	12,339	12,284	12,155	12,013	11,999	11,918	11,902	12,109	12,279	145,926
28		Volumes [1]		809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
29		Revenue Less Gas Cost		\$3,822,113	\$3,808,368	\$3,200,890	\$2,561,767	\$2,029,141	\$1,814,719	\$1,708,877	\$1,728,101	\$1,714,401	\$1,831,477	\$2,279,172	\$3,239,955	\$29,738,980
30		Gas Cost		\$5,481,511	\$5,421,656	\$4,023,759	\$2,599,343	\$1,469,157	\$1,034,207	\$833,558	\$884,554	\$869,558	\$1,142,372	\$2,035,095	\$4,125,648	\$29,920,418
31		Total Revenue [2]		\$9,303,624	\$9,230,024	\$7,224,649	\$5,161,110	\$3,498,297	\$2,848,926	\$2,542,435	\$2,612,655	\$2,583,958	\$2,973,849	\$4,314,268	\$7,365,602	\$59,659,398

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 4 of 20
Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/ Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		Sales Service														
2	GSO	General Service - Industrial														
3		Bills		50	50	50	52	50	50	48	50	50	50	51	50	601
4		Volumes [1]		32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
5		Revenue Less Gas Cost		\$92,674	\$89,583	\$80,510	\$74,774	\$61,805	\$54,249	\$39,987	\$44,836	\$43,103	\$47,378	\$69,095	\$90,005	\$787,999
6		Gas Cost		\$219,786	\$211,443	\$187,049	\$172,363	\$142,126	\$124,333	\$87,157	\$99,752	\$94,586	\$105,328	\$158,753	\$212,268	\$1,814,943
7		Total Revenue [2]		\$312,460	\$301,026	\$267,559	\$247,137	\$203,931	\$178,582	\$127,144	\$144,588	\$137,689	\$152,706	\$227,848	\$302,273	\$2,602,942
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,737.0	2,033.0	1,295.0	576.0	412.0	320.0	248.0	259.0	310.0	470.0	950.0	1,991.0	10,601.0
17		Revenue Less Gas Cost		\$4,263	\$4,603	\$3,756	\$2,931	\$2,743	\$2,637	\$2,555	\$2,567	\$2,626	\$2,809	\$3,360	\$4,554	\$39,404
18		Gas Cost		\$11,760	\$13,764	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$2,099	\$3,182	\$6,432	\$13,480	\$71,774
19		Total Revenue [2]		\$16,023	\$18,367	\$12,524	\$6,831	\$5,532	\$4,804	\$4,234	\$4,321	\$4,725	\$5,991	\$9,792	\$18,035	\$111,178

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 5 of 20
Witness: J. C. Wozniak

Current Annualized

No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		Transportation Service														
2	GTR	GTS Choice - Residential														
3		Bills		10,067	10,082	10,096	10,088	10,084	10,089	10,088	10,098	10,085	10,089	10,088	10,084	121,038
4		Volumes [1]		149,336.7	143,923.5	110,860.6	68,262.7	30,289.8	14,748.6	8,535.4	8,539.5	8,611.3	16,362.3	46,480.2	111,402.2	717,352.8
5		Revenue Less Gas Cost		\$1,211,604	\$1,175,899	\$956,142	\$672,445	\$419,619	\$316,288	\$274,912	\$275,156	\$275,353	\$327,028	\$527,465	\$959,487	\$7,391,398
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,211,604	\$1,175,899	\$956,142	\$672,445	\$419,619	\$316,288	\$274,912	\$275,156	\$275,353	\$327,028	\$527,465	\$959,487	\$7,391,398
8	GTO	GTS Choice - Commercial														
9		Bills		1,749	1,736	1,731	1,727	1,731	1,728	1,720	1,720	1,704	1,705	1,683	1,681	20,615
10		Volumes [1]		196,518.3	181,767.5	142,380.7	92,909.3	55,266.0	38,853.1	34,467.9	26,135.1	34,721.9	40,285.5	75,449.0	144,919.0	1,063,673.3
11		Revenue Less Gas Cost		\$772,760	\$731,551	\$618,440	\$472,822	\$358,956	\$308,472	\$294,271	\$270,197	\$293,250	\$309,626	\$416,299	\$619,808	\$5,466,452
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$772,760	\$731,551	\$618,440	\$472,822	\$358,956	\$308,472	\$294,271	\$270,197	\$293,250	\$309,626	\$416,299	\$619,808	\$5,466,452
14	GTO	GTS Choice - Industrial														
15		Bills		14	14	14	14	14	14	14	13	13	13	13	13	163
16		Volumes [1]		10,236.3	9,957.1	8,529.0	8,033.0	5,250.0	3,491.9	2,540.8	2,631.0	2,575.9	4,078.0	7,077.9	10,999.2	75,400.1
17		Revenue Less Gas Cost		\$29,134	\$28,535	\$25,086	\$23,734	\$16,247	\$11,500	\$8,757	\$8,888	\$8,844	\$12,898	\$20,746	\$30,708	\$225,077
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$29,134	\$28,535	\$25,086	\$23,734	\$16,247	\$11,500	\$8,757	\$8,888	\$8,844	\$12,898	\$20,746	\$30,708	\$225,077
20	DS	GTS Delivery Service - Commercial														
21		Bills		22	22	22	24	22	24	22	22	22	22	22	22	268
22		Volumes [1]		379,752.7	320,398.8	297,776.2	234,622.0	195,433.5	164,680.8	165,823.6	168,779.0	171,913.5	216,377.6	278,292.5	321,976.3	2,915,826.5
23		Revenue Less Gas Cost		\$378,301	\$343,683	\$328,335	\$296,475	\$261,321	\$252,041	\$241,838	\$243,884	\$246,047	\$274,443	\$314,249	\$344,455	\$3,525,072
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$378,301	\$343,683	\$328,335	\$296,475	\$261,321	\$252,041	\$241,838	\$243,884	\$246,047	\$274,443	\$314,249	\$344,455	\$3,525,072
26	DS	GTS Delivery Service - Industrial														
27		Bills		41	41	41	41	41	41	41	41	42	42	42	42	496
28		Volumes [1]		684,191.8	577,423.3	557,369.5	502,369.1	463,540.7	431,814.8	280,662.5	436,027.7	433,916.7	521,163.5	551,159.6	584,947.7	6,024,586.9
29		Revenue Less Gas Cost		\$636,094	\$584,665	\$581,027	\$555,034	\$536,752	\$518,951	\$426,224	\$524,439	\$522,657	\$571,395	\$583,522	\$595,018	\$6,635,779
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$636,094	\$584,665	\$581,027	\$555,034	\$536,752	\$518,951	\$426,224	\$524,439	\$522,657	\$571,395	\$583,522	\$595,018	\$6,635,779
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
34		Volumes [1]		39,639.2	32,724.3	26,856.8	23,239.0	15,810.5	12,205.2	10,590.4	10,955.0	10,992.7	14,529.4	21,266.5	30,974.7	249,783.7
35		Revenue Less Gas Cost		\$102,975	\$86,035	\$71,612	\$62,715	\$44,001	\$34,661	\$30,649	\$31,519	\$31,721	\$40,729	\$57,865	\$81,790	\$676,273
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$102,975	\$86,035	\$71,612	\$62,715	\$44,001	\$34,661	\$30,649	\$31,519	\$31,721	\$40,729	\$57,865	\$81,790	\$676,273

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 6 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Volumes [1]		16,992.2	14,508.7	10,898.2	3,822.9	2,316.9	1,501.2	1,253.2	1,303.3	1,470.5	2,609.5	3,888.6	5,935.9	66,501.1
5		Revenue Less Gas Cost		\$42,762	\$36,689	\$27,860	\$10,559	\$6,651	\$4,484	\$3,825	\$3,958	\$4,402	\$7,400	\$10,561	\$15,726	\$174,875
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$42,762	\$36,689	\$27,860	\$10,559	\$6,651	\$4,484	\$3,825	\$3,958	\$4,402	\$7,400	\$10,561	\$15,726	\$174,875
8	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		50,100.0	45,000.0	45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	41,300.0	41,500.0	42,700.0	47,200.0	519,300.0
11		Revenue Less Gas Cost		\$5,364	\$4,910	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$4,580	\$4,598	\$4,705	\$5,106	\$57,070
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,364	\$4,910	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$4,580	\$4,598	\$4,705	\$5,106	\$57,070
14	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		77,435.8	71,684.6	70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	60,182.2	69,425.2	67,884.7	69,803.0	800,000.0
17		Revenue Less Gas Cost		\$7,500	\$6,987	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$5,962	\$6,786	\$6,649	\$6,819	\$78,480
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$7,500	\$6,987	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$5,962	\$6,786	\$6,649	\$6,819	\$78,480
20	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FX5	GTS Flex Rate - Industrial														
27		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
28		Volumes [1]		845,000.0	763,600.0	773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	661,800.0	704,400.0	682,900.0	805,500.0	8,555,400.0
29		Revenue Less Gas Cost		\$76,490	\$69,237	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$60,166	\$63,962	\$62,046	\$72,970	\$776,686
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$76,490	\$69,237	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$60,166	\$63,962	\$62,046	\$72,970	\$776,686

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 7 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Transportation Service</u>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Total Sales and Transportation		\$36,104,216	\$35,366,254	\$28,052,675	\$19,283,105	\$12,081,374	\$9,142,670	\$7,805,605	\$7,950,384	\$8,068,798	\$9,464,408	\$15,117,252	\$28,043,032	\$216,479,772
9		<u>Other Gas Department Revenue</u>														
10		Acct. 487 Forfeited Discounts		\$17,542	\$23,760	\$25,029	\$17,844	\$12,588	\$9,720	\$6,887	\$6,958	\$5,913	\$6,268	\$7,283	\$10,209	\$150,000
11		Acct. 488 Miscellaneous Service Revenue		\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$116,466
12		Acct. 493 Rent From Gas Property		\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$74,034
13		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Acct. 495 Other Gas Revenues - Other		\$26,874	\$26,188	\$19,697	\$19,045	\$14,345	\$9,620	\$9,150	\$3,198	\$8,924	\$10,230	\$12,686	\$20,166	\$180,125
15		Total Other Gas Department Revenue		\$60,292	\$65,823	\$60,601	\$52,764	\$42,808	\$35,215	\$31,912	\$26,030	\$30,712	\$32,374	\$35,844	\$46,250	\$520,624
16		Total Gross Revenue		\$36,164,508	\$35,432,077	\$28,113,275	\$19,335,869	\$12,124,183	\$9,177,885	\$7,837,517	\$7,976,414	\$8,099,510	\$9,496,782	\$15,153,095	\$28,089,281	\$217,000,396

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 8 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		116,292	116,620	116,834	116,716	116,306	115,579	114,853	114,532	114,121	114,303	115,298	116,181	1,387,635
4		Customer Charge	\$21.25	\$2,471,205	\$2,478,175	\$2,482,723	\$2,480,215	\$2,471,503	\$2,456,054	\$2,440,626	\$2,433,805	\$2,425,071	\$2,428,939	\$2,450,083	\$2,468,846	\$29,487,244
5		Volumes (Mcf) [1]		1,539,508.5	1,504,722.5	1,140,517.2	682,423.5	308,086.1	155,975.3	96,742.5	95,698.7	105,791.5	166,763.7	451,434.4	1,124,299.3	7,371,963.2
6		Commodity Charge	\$6.0958	\$9,384,536	\$9,172,487	\$6,952,365	\$4,159,917	\$1,878,031	\$950,794	\$589,723	\$583,360	\$644,884	\$1,016,558	\$2,751,854	\$6,853,504	\$44,938,013
7		Safety Modification & Replacement Program (2023-2024)	\$0.5600	\$862,125	\$842,645	\$638,690	\$382,157	\$172,528	\$87,346	\$54,176	\$53,591	\$59,243	\$93,388	\$252,803	\$629,608	\$4,128,299
8		Revenue Less Gas Cost		\$12,717,866	\$12,493,307	\$10,073,777	\$7,022,289	\$4,522,062	\$3,494,194	\$3,084,525	\$3,070,756	\$3,129,198	\$3,538,885	\$5,454,740	\$9,951,958	\$78,553,556
9		Gas Cost Revenue [2]	\$6.7705	<u>\$10,423,242</u>	<u>\$10,187,724</u>	<u>\$7,721,872</u>	<u>\$4,620,348</u>	<u>\$2,085,897</u>	<u>\$1,056,031</u>	<u>\$654,995</u>	<u>\$647,928</u>	<u>\$716,261</u>	<u>\$1,129,074</u>	<u>\$3,056,437</u>	<u>\$7,612,068</u>	<u>\$49,911,877</u>
10		Revenue Excluding Riders		\$23,141,108	\$22,681,031	\$17,795,649	\$11,642,638	\$6,607,959	\$4,550,225	\$3,739,520	\$3,718,684	\$3,845,460	\$4,667,958	\$8,511,176	\$17,564,026	\$128,465,433
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.0700	\$8,140	\$8,163	\$8,178	\$8,170	\$8,141	\$8,091	\$8,040	\$8,017	\$7,988	\$8,001	\$8,071	\$8,133	\$97,134
13		Gas Cost Uncollectible Charge	\$0.0154	23,708	23,173	17,564	10,509	4,745	2,402	1,490	1,474	1,629	2,568	6,952	17,315	113,529
14		EAP Recovery	\$0.3000	<u>34,888</u>	<u>34,986</u>	<u>35,050</u>	<u>35,015</u>	<u>34,892</u>	<u>34,674</u>	<u>34,456</u>	<u>34,360</u>	<u>34,236</u>	<u>34,291</u>	<u>34,589</u>	<u>34,854</u>	<u>416,291</u>
15		Total Riders		\$66,736	\$66,322	\$60,793	\$53,694	\$47,778	\$45,166	\$43,985	\$43,851	\$43,854	\$44,860	\$49,612	\$60,302	\$626,954
16		Total Revenue		\$23,207,844	\$22,747,353	\$17,856,441	\$11,696,332	\$6,655,737	\$4,595,391	\$3,783,506	\$3,762,535	\$3,889,314	\$4,712,818	\$8,560,789	\$17,624,328	\$129,092,387
17	G1C	LG&E Commercial														
18		COMMERCIAL														
19		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
20		Customer Charge	\$86.14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		Commodity Charge	\$3.8963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost Revenue [2]	\$6.7705	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 9 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$23.42	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$843
5		Volumes (Mcf) [1]		84.5	89.9	71.5	47.8	16.6	8.9	4.4	4.7	4.3	7.2	26.9	58.8	425.5
6		Commodity Charge	\$5.3838	\$455	\$484	\$385	\$257	\$89	\$48	\$24	\$25	\$23	\$39	\$145	\$317	\$2,291
7																
8		Revenue Less Gas Cost		\$525	\$554	\$455	\$328	\$160	\$118	\$94	\$96	\$93	\$109	\$215	\$387	\$3,134
9		Gas Cost Revenue [2]	\$6.7705	\$572	\$609	\$484	\$324	\$112	\$60	\$30	\$32	\$29	\$49	\$182	\$398	\$2,881
10		Total Revenue		\$1,097	\$1,163	\$939	\$651	\$272	\$178	\$124	\$127	\$123	\$158	\$397	\$785	\$6,015
11	IN3	Inland Gas General Service - Residential														
12		RESIDENTIAL														
13		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Volumes (Mcf) [1]		188.0	159.0	103.4	69.4	31.7	14.0	6.0	7.1	7.7	26.3	61.6	135.8	810.0
16		Commodity Charge	\$0.4000	\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
17		Revenue Less Gas Cost		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
20	IN4	Inland Gas General Service - Residential														
21		RESIDENTIAL														
22		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
23		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 10 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		47.1	21.1	10.8	6.7	2.9	0.6	0.5	0.4	0.5	0.6	4.7	23.3	119.2
6		Commodity Charge	\$0.6000	\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
7		Revenue Less Gas Cost		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
10	LG2	LG&E Residential														
11		RESIDENTIAL														
12		Customer Bills		1	1	1	0	0	1	1	1	1	1	1	1	10
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		134.2	86.0	65.9	0.0	0.0	5.6	2.6	2.8	2.2	4.0	23.3	84.3	410.9
15		Commodity Charge	\$0.3500	\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
16		Revenue Less Gas Cost		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
19	LG2	LG&E Commercial														
20		COMMERCIAL														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 11 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
6		First 2 Mcf		<u>93.8</u>	<u>66.3</u>	<u>36.0</u>	<u>29.0</u>	<u>11.1</u>	<u>8.2</u>	<u>8.0</u>	<u>7.5</u>	<u>7.9</u>	<u>19.3</u>	<u>38.1</u>	<u>66.7</u>	<u>391.9</u>
7		Over 2 Mcf		95.8	68.3	38.0	31.0	13.1	10.6	10.0	9.5	9.9	21.3	40.1	68.7	416.3
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	<u>33</u>	<u>23</u>	<u>13</u>	<u>10</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>7</u>	<u>13</u>	<u>23</u>	<u>137</u>
				\$33	\$23	\$13	\$10	\$4	\$3	\$3	\$3	\$3	\$7	\$13	\$23	\$137
11		Revenue Less Gas Cost		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
14	LG4	LG&E Residential														
15		RESIDENTIAL														
16		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19		Commodity Charge	\$0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 12 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		12,259	12,323	12,346	12,339	12,284	12,155	12,013	11,999	11,918	11,902	12,109	12,279	145,926
4		Customer Charge	\$110.00	\$1,348,490	\$1,355,530	\$1,358,060	\$1,357,290	\$1,351,240	\$1,337,050	\$1,321,430	\$1,319,890	\$1,310,980	\$1,309,220	\$1,331,990	\$1,350,690	\$16,051,860
5		Volumes (Mcf) [1]														
6		First 50 Mcf		335,953.2	338,950.3	279,311.8	196,593.8	111,497.3	78,986.6	66,587.2	67,738.9	68,499.2	80,966.5	161,142.7	284,654.2	2,070,881.7
7		Next 350 Mcf		336,782.8	331,396.0	231,280.3	144,761.2	72,190.7	50,447.9	38,504.8	41,173.4	41,123.1	57,589.8	102,945.7	240,754.6	1,688,950.3
8		Next 600 Mcf		83,501.0	81,577.2	51,503.7	26,446.1	14,477.4	10,486.7	8,884.5	9,552.8	8,971.4	14,504.1	20,730.7	54,698.9	385,334.5
9		Over 1,000 Mcf		<u>53,379.8</u>	<u>48,852.8</u>	<u>32,211.7</u>	<u>16,120.8</u>	<u>18,828.4</u>	<u>12,830.8</u>	<u>9,139.7</u>	<u>12,183.2</u>	<u>9,839.6</u>	<u>15,667.5</u>	<u>15,763.6</u>	<u>29,248.7</u>	<u>274,066.6</u>
				809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
10		Commodity Charge														
11		First 50 Mcf	\$3.1581	\$1,060,974	\$1,070,439	\$882,095	\$620,863	\$352,120	\$249,448	\$210,289	\$213,926	\$216,327	\$255,700	\$508,905	\$898,966	\$6,540,051
12		Next 350 Mcf	\$2.4376	820,942	807,811	563,769	352,870	175,972	122,972	93,859	100,364	100,242	140,381	250,940	586,863	4,116,985
13		Next 600 Mcf	\$2.3171	193,480	189,023	119,339	61,278	33,546	24,299	20,586	22,135	20,788	33,607	48,035	126,743	892,859
14		Over 1,000 Mcf	\$2.1078	<u>112,514</u>	<u>102,972</u>	<u>67,896</u>	<u>33,979</u>	<u>39,687</u>	<u>27,045</u>	<u>19,265</u>	<u>25,680</u>	<u>20,740</u>	<u>33,024</u>	<u>33,227</u>	<u>61,650</u>	<u>577,678</u>
				\$2,187,910	\$2,170,244	\$1,633,099	\$1,068,990	\$601,324	\$423,763	\$343,999	\$362,105	\$358,097	\$462,713	\$841,107	\$1,674,223	\$12,127,573
15		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$273,246</u>	<u>\$270,262</u>	<u>\$200,579</u>	<u>\$129,574</u>	<u>\$73,235</u>	<u>\$51,554</u>	<u>\$41,552</u>	<u>\$44,094</u>	<u>\$43,346</u>	<u>\$56,946</u>	<u>\$101,447</u>	<u>\$205,658</u>	<u>\$1,491,491</u>
16		Revenue Less Gas Cost		\$3,809,645	\$3,796,036	\$3,191,737	\$2,555,854	\$2,025,799	\$1,812,367	\$1,706,981	\$1,726,089	\$1,712,423	\$1,828,878	\$2,274,543	\$3,230,571	\$29,670,924
17		Gas Cost Revenue [2]	\$6.7705	\$5,481,511	\$5,421,656	\$4,023,759	\$2,599,343	\$1,469,157	\$1,034,207	\$833,558	\$884,554	\$869,558	\$1,142,372	\$2,035,095	\$4,125,648	\$29,920,418
18		Revenue Excluding Riders		\$9,291,156	\$9,217,692	\$7,215,496	\$5,155,197	\$3,494,956	\$2,846,574	\$2,540,539	\$2,610,643	\$2,581,980	\$2,971,251	\$4,309,639	\$7,356,218	\$59,591,342
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0154	<u>\$12,468</u>	<u>\$12,332</u>	<u>\$9,152</u>	<u>\$5,912</u>	<u>\$3,342</u>	<u>\$2,352</u>	<u>\$1,896</u>	<u>\$2,012</u>	<u>\$1,978</u>	<u>\$2,598</u>	<u>\$4,629</u>	<u>\$9,384</u>	<u>\$68,056</u>
21		Total Riders		\$12,468	\$12,332	\$9,152	\$5,912	\$3,342	\$2,352	\$1,896	\$2,012	\$1,978	\$2,598	\$4,629	\$9,384	\$68,056
22		Total Revenue		\$9,303,624	\$9,230,024	\$7,224,649	\$5,161,110	\$3,498,297	\$2,848,926	\$2,542,435	\$2,612,655	\$2,583,958	\$2,973,849	\$4,314,268	\$7,365,602	\$59,659,398

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 13 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		50	50	50	52	50	50	48	50	50	50	51	50	601
4		Customer Charge	\$110.00	\$5,500	\$5,500	\$5,500	\$5,720	\$5,500	\$5,500	\$5,280	\$5,500	\$5,500	\$5,500	\$5,610	\$5,500	\$66,110
5		Volumes (Mcf) [1]														
6		First 50 Mcf		2,135.8	2,169.2	2,210.0	2,039.4	1,466.2	1,029.9	877.1	894.2	1,000.3	1,148.7	1,810.9	2,086.2	18,867.9
7		Next 350 Mcf		9,984.3	9,677.8	9,429.4	8,343.8	6,136.2	4,662.1	4,138.1	3,988.8	4,209.3	4,713.5	7,530.0	10,392.4	83,205.7
8		Next 600 Mcf		8,400.1	8,434.2	7,633.1	7,243.1	5,189.6	4,497.9	3,557.8	3,950.3	3,760.7	3,994.7	6,697.3	8,309.0	71,667.8
9		Over 1,000 Mcf		<u>11,942.1</u>	<u>10,948.8</u>	<u>8,354.5</u>	<u>7,831.6</u>	<u>8,200.0</u>	<u>8,174.0</u>	<u>4,300.0</u>	<u>5,900.0</u>	<u>5,000.0</u>	<u>5,700.0</u>	<u>7,409.6</u>	<u>10,564.3</u>	<u>94,324.9</u>
				32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
10		Commodity Charge														
11		First 50 Mcf	\$3.1581	\$6.745	\$6.851	\$6.979	\$6.441	\$4.630	\$3.253	\$2.770	\$2.824	\$3.159	\$3.628	\$5.719	\$6.588	\$59.587
12		Next 350 Mcf	\$2.4376	24.338	23.591	22.985	20.339	14.958	11.364	10.087	9.723	10.261	11.490	18.355	25.333	202.822
13		Next 600 Mcf	\$2.3171	19.464	19.543	17.687	16.783	12.025	10.422	8.244	9.153	8.714	9.256	15.518	19.253	166.061
14		Over 1,000 Mcf	\$2.1078	<u>25.172</u>	<u>23.078</u>	<u>17.610</u>	<u>16.507</u>	<u>17.284</u>	<u>17.229</u>	<u>9.064</u>	<u>12.436</u>	<u>10.539</u>	<u>12.014</u>	<u>15.618</u>	<u>22.267</u>	<u>198.818</u>
				\$75,718	\$73,062	\$65,261	\$60,070	\$48,897	\$42,268	\$30,164	\$34,136	\$32,673	\$36,388	\$55,210	\$73,441	\$627,288
15		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$10,956</u>	<u>\$10,540</u>	<u>\$9,324</u>	<u>\$8,592</u>	<u>\$7,085</u>	<u>\$6,198</u>	<u>\$4,345</u>	<u>\$4,972</u>	<u>\$4,715</u>	<u>\$5,250</u>	<u>\$7,914</u>	<u>\$10,581</u>	<u>\$90,472</u>
16		Revenue Less Gas Cost		\$92,174	\$89,102	\$80,085	\$74,382	\$61,482	\$53,966	\$39,789	\$44,609	\$42,888	\$47,138	\$68,734	\$89,522	\$783,871
17		Gas Cost Revenue [2]	\$6.7705	\$219,786	\$211,443	\$187,049	\$172,363	\$142,126	\$124,333	\$87,157	\$99,752	\$94,586	\$105,328	\$158,753	\$212,268	\$1,814,943
18		Revenue Excluding Riders		\$311,960	\$300,545	\$267,134	\$246,745	\$203,608	\$178,299	\$126,946	\$144,361	\$137,473	\$152,466	\$227,487	\$301,790	\$2,598,814
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0154	<u>\$500</u>	<u>\$481</u>	<u>\$425</u>	<u>\$392</u>	<u>\$323</u>	<u>\$283</u>	<u>\$198</u>	<u>\$227</u>	<u>\$215</u>	<u>\$240</u>	<u>\$361</u>	<u>\$483</u>	<u>\$4,128</u>
21		Total Riders		\$500	\$481	\$425	\$392	\$323	\$283	\$198	\$227	\$215	\$240	\$361	\$483	\$4,128
22		Total Revenue		\$312,460	\$301,026	\$267,559	\$247,137	\$203,931	\$178,582	\$127,144	\$144,588	\$137,689	\$152,706	\$227,848	\$302,273	\$2,602,942

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 14 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.7509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Next 70,000 Mcf	\$0.4635	0	0	0	0	0	0	0	0	0	0	0	0	\$0
12		Over 100,000 Mcf	\$0.2423	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Safety Modification & Replacement Program (2023-2024)	\$0.0620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue [2]	\$6.7705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Riders:														
18		Gas Cost Uncollectible Charge	\$0.0154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	IUS	Intrastate Utility Service - Wholesale														
22		WHOLESALE														
23		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
24		Customer Charge	\$1,135.00	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$27,240
25		Volumes (Mcf) [1]		1,737.0	2,033.0	1,295.0	576.0	412.0	320.0	248.0	259.0	310.0	470.0	950.0	1,991.0	10,601.0
26		Commodity Charge	\$0.9198	\$1,598	\$1,870	\$1,191	\$530	\$379	\$294	\$228	\$238	\$285	\$432	\$874	\$1,831	\$9,751
27		Safety Modification & Replacement Program (2023-2024)	\$0.2122	\$369	\$431	\$275	\$122	\$87	\$68	\$53	\$55	\$66	\$100	\$202	\$422	\$2,250
28		Revenue Less Gas Cost		\$4,236	\$4,571	\$3,736	\$2,922	\$2,736	\$2,632	\$2,551	\$2,563	\$2,621	\$2,802	\$3,345	\$4,524	\$39,240
29		Gas Cost Revenue [2]	\$6.7705	\$11,760	\$13,764	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$2,099	\$3,182	\$6,432	\$13,480	\$71,774
30		Revenue Excluding Riders		\$15,997	\$18,336	\$12,504	\$6,822	\$5,526	\$4,799	\$4,230	\$4,317	\$4,720	\$5,984	\$9,777	\$18,004	\$111,014
31		Riders:														
32		Gas Cost Uncollectible Charge	\$0.0154	\$27	\$31	\$20	\$9	\$6	\$5	\$4	\$4	\$5	\$7	\$15	\$31	\$163
33		Total Riders		\$27	\$31	\$20	\$9	\$6	\$5	\$4	\$4	\$5	\$7	\$15	\$31	\$163
34		Total Revenue		\$16,023	\$18,367	\$12,524	\$6,831	\$5,532	\$4,804	\$4,234	\$4,321	\$4,725	\$5,991	\$9,792	\$18,035	\$111,178

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 15 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		10,067	10,082	10,096	10,088	10,084	10,089	10,088	10,098	10,085	10,089	10,088	10,084	121,038
4		Customer Charge	\$21.25	\$213,924	\$214,243	\$214,540	\$214,370	\$214,285	\$214,391	\$214,370	\$214,583	\$214,306	\$214,391	\$214,370	\$214,285	\$2,572,058
5		Volumes (Mcf) [1]		149,336.7	143,923.5	110,860.6	68,262.7	30,289.8	14,748.6	8,535.4	8,539.5	8,611.3	16,362.3	46,480.2	111,402.2	717,352.8
6		Commodity Charge	\$6.0958	<u>\$910,327</u>	<u>\$877,329</u>	<u>\$675,784</u>	<u>\$416,116</u>	<u>\$184,641</u>	<u>\$89,905</u>	<u>\$52,030</u>	<u>\$52,055</u>	<u>\$52,493</u>	<u>\$99,741</u>	<u>\$283,334</u>	<u>\$679,086</u>	<u>\$4,372,839</u>
7		Safety Modification & Replacement Program (2023-2024)	\$0.5600	<u>\$83,629</u>	<u>\$80,597</u>	<u>\$62,082</u>	<u>\$38,227</u>	<u>\$16,962</u>	<u>\$8,259</u>	<u>\$4,780</u>	<u>\$4,782</u>	<u>\$4,822</u>	<u>\$9,163</u>	<u>\$26,029</u>	<u>\$62,385</u>	<u>\$401,718</u>
8		Revenue Less Gas Cost		\$1,207,879	\$1,172,169	\$952,406	\$668,713	\$415,888	\$312,555	\$271,180	\$271,420	\$271,621	\$323,295	\$523,733	\$955,756	\$7,346,614
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,207,879	\$1,172,169	\$952,406	\$668,713	\$415,888	\$312,555	\$271,180	\$271,420	\$271,621	\$323,295	\$523,733	\$955,756	\$7,346,614
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.0700	\$705	\$706	\$707	\$706	\$706	\$706	\$706	\$707	\$706	\$706	\$706	\$706	\$8,473
13		EAP Recovery	\$0.3000	<u>\$3,020</u>	<u>\$3,025</u>	<u>\$3,029</u>	<u>\$3,026</u>	<u>\$3,025</u>	<u>\$3,027</u>	<u>\$3,026</u>	<u>\$3,029</u>	<u>\$3,026</u>	<u>\$3,027</u>	<u>\$3,026</u>	<u>\$3,025</u>	<u>\$36,311</u>
14		Total Riders		\$3,725	\$3,730	\$3,736	\$3,733	\$3,731	\$3,733	\$3,733	\$3,736	\$3,731	\$3,733	\$3,733	\$3,731	\$44,784
15		Total Revenue		\$1,211,604	\$1,175,899	\$956,142	\$672,445	\$419,619	\$316,288	\$274,912	\$275,156	\$275,353	\$327,028	\$527,465	\$959,487	\$7,391,398
16	GTO	GTS Choice - Commercial														
17		COMMERCIAL														
18		Customer Bills		1,749	1,736	1,731	1,727	1,731	1,728	1,720	1,720	1,704	1,705	1,683	1,681	20,615
19		Customer Charge	\$110.00	\$192,390	\$190,960	\$190,410	\$189,970	\$190,410	\$190,080	\$189,200	\$189,200	\$187,440	\$187,550	\$185,130	\$184,910	\$2,267,650
20		Volumes (Mcf) [1]														
21		First 50 Mcf		59,721.1	58,425.5	51,132.1	37,853.0	23,045.0	16,157.7	14,234.2	12,459.9	14,374.2	15,975.3	32,678.1	51,299.1	387,355.2
22		Next 350 Mcf		94,631.4	89,228.5	68,406.8	41,545.5	23,745.3	16,244.3	14,783.1	10,200.2	14,244.1	16,882.4	32,316.8	69,819.4	492,047.8
23		Next 600 Mcf		28,138.5	25,433.8	17,209.8	10,520.7	6,538.3	5,047.4	4,589.8	3,050.8	5,302.9	5,825.5	8,092.7	17,304.0	137,054.2
24		Over 1,000 Mcf		<u>14,027.3</u>	<u>8,679.7</u>	<u>5,632.0</u>	<u>2,990.1</u>	<u>1,937.4</u>	<u>1,403.7</u>	<u>860.8</u>	<u>424.2</u>	<u>800.7</u>	<u>1,602.3</u>	<u>2,361.4</u>	<u>6,496.5</u>	<u>47,216.1</u>
				196,518.3	181,767.5	142,380.7	92,909.3	55,266.0	38,853.1	34,467.9	26,135.1	34,721.9	40,285.5	75,449.0	144,919.0	1,063,673.3
25		Commodity Charge														
26		First 50 Mcf	\$3.1581	\$188,605	\$184,514	\$161,480	\$119,544	\$72,778	\$51,028	\$44,953	\$39,350	\$45,395	\$50,452	\$103,201	\$162,008	\$1,223,306
27		Next 350 Mcf	\$2.4376	230,674	217,503	166,748	101,271	57,882	39,597	36,035	24,864	34,721	41,153	78,775	170,192	1,199,416
28		Next 600 Mcf	\$2.3171	65,200	58,933	39,877	24,378	15,150	11,695	10,635	7,069	12,287	13,498	18,752	40,095	317,568
29		Over 1,000 Mcf	\$2.1078	<u>29,567</u>	<u>18,295</u>	<u>11,871</u>	<u>6,303</u>	<u>4,084</u>	<u>2,959</u>	<u>1,814</u>	<u>894</u>	<u>1,688</u>	<u>3,377</u>	<u>4,977</u>	<u>13,693</u>	<u>99,522</u>
				\$514,045	\$479,245	\$379,977	\$251,495	\$149,893	\$105,279	\$93,438	\$72,177	\$94,092	\$108,480	\$205,705	\$385,988	\$2,839,813
30		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$66,325</u>	<u>\$61,347</u>	<u>\$48,053</u>	<u>\$31,357</u>	<u>\$18,652</u>	<u>\$13,113</u>	<u>\$11,633</u>	<u>\$8,821</u>	<u>\$11,719</u>	<u>\$13,596</u>	<u>\$25,464</u>	<u>\$48,910</u>	<u>\$358,990</u>
31		Revenue Less Gas Cost		\$772,760	\$731,551	\$618,440	\$472,822	\$358,956	\$308,472	\$294,271	\$270,197	\$293,250	\$309,626	\$416,299	\$619,808	\$5,466,452
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$772,760	\$731,551	\$618,440	\$472,822	\$358,956	\$308,472	\$294,271	\$270,197	\$293,250	\$309,626	\$416,299	\$619,808	\$5,466,452

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 16 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		14	14	14	14	14	14	14	13	13	13	13	13	163
4		Customer Charge	\$110.00	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540	\$1,430	\$1,430	\$1,430	\$1,430	\$1,430	\$17,930
5		Volumes (Mcf) [1]														
6		First 50 Mcf		612.1	613.5	659.0	625.6	575.7	529.6	378.6	368.0	435.4	445.2	508.7	566.8	6,318.2
7		Next 350 Mcf		3,657.3	3,633.8	3,892.7	3,744.7	2,993.3	2,032.8	1,277.9	1,361.3	1,740.5	2,225.0	2,697.9	3,381.6	32,638.8
8		Next 600 Mcf		3,413.4	3,840.8	3,411.4	3,146.6	1,324.4	929.5	884.3	901.7	400.0	1,407.8	2,794.1	3,207.0	25,661.0
9		Over 1,000 Mcf		<u>2,553.5</u>	<u>1,869.0</u>	<u>565.9</u>	<u>516.1</u>	<u>356.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,077.2</u>	<u>3,843.8</u>	<u>10,782.1</u>
				10,236.3	9,957.1	8,529.0	8,033.0	5,250.0	3,491.9	2,540.8	2,631.0	2,575.9	4,078.0	7,077.9	10,999.2	75,400.1
10		Commodity Charge														
11		First 50 Mcf	\$3.1581	\$1,933	\$1,937	\$2,081	\$1,976	\$1,818	\$1,673	\$1,196	\$1,162	\$1,375	\$1,406	\$1,607	\$1,790	\$19,954
12		Next 350 Mcf	\$2.4376	8,915	8,858	9,489	9,128	7,296	4,955	3,115	3,318	4,243	5,424	6,576	8,243	79,560
13		Next 600 Mcf	\$2.3171	7,909	8,900	7,905	7,291	3,069	2,154	2,049	2,089	927	3,262	6,474	7,431	59,459
14		Over 1,000 Mcf	\$2.1078	<u>5,382</u>	<u>3,939</u>	<u>1,193</u>	<u>1,088</u>	<u>752</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,271</u>	<u>8,102</u>	<u>22,727</u>
				\$24,140	\$23,634	\$20,667	\$19,483	\$12,935	\$8,781	\$6,360	\$6,570	\$6,545	\$10,092	\$16,928	\$25,566	\$181,699
15		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$3,455</u>	<u>\$3,361</u>	<u>\$2,879</u>	<u>\$2,711</u>	<u>\$1,772</u>	<u>\$1,179</u>	<u>\$858</u>	<u>\$888</u>	<u>\$869</u>	<u>\$1,376</u>	<u>\$2,389</u>	<u>\$3,712</u>	<u>\$25,448</u>
16		Revenue Less Gas Cost		\$29,134	\$28,535	\$25,086	\$23,734	\$16,247	\$11,500	\$8,757	\$8,888	\$8,844	\$12,898	\$20,746	\$30,708	\$225,077
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$29,134	\$28,535	\$25,086	\$23,734	\$16,247	\$11,500	\$8,757	\$8,888	\$8,844	\$12,898	\$20,746	\$30,708	\$225,077

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 17 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1 DS		GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		22	22	22	24	22	24	22	22	22	22	22	22	268
4		Customer Charge	\$5,000.00	\$110,000	\$110,000	\$110,000	\$120,000	\$110,000	\$120,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$1,340,000
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		253,652.7	227,318.8	215,216.2	185,042.0	169,173.5	158,320.8	155,523.6	157,239.0	159,033.5	176,537.6	201,832.5	227,056.3	2,285,946.5
7		Next 70,000 Mcf		107,300.0	93,000.0	82,560.0	49,580.0	26,260.0	6,360.0	10,300.0	11,540.0	12,880.0	39,840.0	76,460.0	94,920.0	611,000.0
8		Over 100,000 Mcf		<u>18,800.0</u>	<u>80.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>18,880.0</u>
				379,752.7	320,398.8	297,776.2	234,622.0	195,433.5	164,680.8	165,823.6	168,779.0	171,913.5	216,377.6	278,292.5	321,976.3	2,915,826.5
9		Commodity Charge														
10		First 30,000 Mcf	\$0.7509	\$190,468	\$170,694	\$161,606	\$138,948	\$127,032	\$118,883	\$116,783	\$118,071	\$119,418	\$132,562	\$151,556	\$170,497	\$1,716,517
11		Next 70,000 Mcf	\$0.4635	49,734	43,106	38,267	22,980	12,172	2,948	4,774	5,349	5,970	18,466	35,439	43,995	283,199
12		Over 100,000 Mcf	\$0.2423	<u>4,555</u>	<u>19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,575</u>
				\$244,757	\$213,819	\$199,872	\$161,928	\$139,204	\$121,831	\$121,557	\$123,420	\$125,388	\$151,028	\$186,995	\$214,492	\$2,004,290
13		Safety Modification & Replacement Program (2023-2024)	\$0.0620	<u>\$23,545</u>	<u>\$19,865</u>	<u>\$18,462</u>	<u>\$14,547</u>	<u>\$12,117</u>	<u>\$10,210</u>	<u>\$10,281</u>	<u>\$10,464</u>	<u>\$10,659</u>	<u>\$13,415</u>	<u>\$17,254</u>	<u>\$19,963</u>	<u>\$180,781</u>
14		Revenue Less Gas Cost		\$378,301	\$343,683	\$328,335	\$296,475	\$261,321	\$252,041	\$241,838	\$243,884	\$246,047	\$274,443	\$314,249	\$344,455	\$3,525,072
15		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Total Revenue		\$378,301	\$343,683	\$328,335	\$296,475	\$261,321	\$252,041	\$241,838	\$243,884	\$246,047	\$274,443	\$314,249	\$344,455	\$3,525,072
17 DS		GTS Delivery Service - Industrial														
18		INDUSTRIAL														
19		Customer Bills		41	41	41	41	41	41	41	41	42	42	42	42	496
20		Customer Charge	\$5,000.00	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$210,000	\$210,000	\$210,000	\$210,000	\$2,480,000
21		Volumes (Mcf) [1]														
22		First 30,000 Mcf		376,491.8	340,123.3	344,969.5	326,769.1	319,840.7	308,214.8	256,562.5	316,527.7	303,716.7	337,863.5	343,759.6	346,147.7	3,920,986.9
23		Next 70,000 Mcf		142,000.0	140,000.0	140,000.0	140,000.0	126,700.0	116,600.0	24,100.0	116,500.0	118,200.0	140,000.0	140,000.0	140,000.0	1,484,100.0
24		Over 100,000 Mcf		<u>165,700.0</u>	<u>97,300.0</u>	<u>72,400.0</u>	<u>35,600.0</u>	<u>17,000.0</u>	<u>7,000.0</u>	<u>0.0</u>	<u>3,000.0</u>	<u>12,000.0</u>	<u>43,300.0</u>	<u>67,400.0</u>	<u>98,800.0</u>	<u>619,500.0</u>
				684,191.8	577,423.3	557,369.5	502,369.1	463,540.7	431,814.8	280,662.5	436,027.7	433,916.7	521,163.5	551,159.6	584,947.7	6,024,586.9
25		Commodity Charge														
26		First 30,000 Mcf	\$0.7509	\$282,708	\$255,399	\$259,038	\$245,371	\$240,168	\$231,438	\$192,653	\$237,681	\$228,061	\$253,702	\$258,129	\$259,922	\$2,944,269
27		Next 70,000 Mcf	\$0.4635	65,817	64,890	64,890	64,890	58,725	54,044	11,170	53,998	54,786	64,890	64,890	64,890	687,880
28		Over 100,000 Mcf	\$0.2423	<u>40,149</u>	<u>23,576</u>	<u>17,543</u>	<u>8,626</u>	<u>4,119</u>	<u>1,696</u>	<u>0</u>	<u>727</u>	<u>2,908</u>	<u>10,492</u>	<u>16,331</u>	<u>23,939</u>	<u>150,105</u>
				\$388,674	\$343,864	\$341,470	\$318,887	\$303,013	\$287,179	\$203,823	\$292,405	\$285,754	\$329,083	\$339,350	\$348,752	\$3,782,254
29		Safety Modification & Replacement Program (2023-2024)	\$0.0620	<u>\$42,420</u>	<u>\$35,800</u>	<u>\$34,557</u>	<u>\$31,147</u>	<u>\$28,740</u>	<u>\$26,773</u>	<u>\$17,401</u>	<u>\$27,034</u>	<u>\$26,903</u>	<u>\$32,312</u>	<u>\$34,172</u>	<u>\$36,267</u>	<u>\$373,524</u>
30		Revenue Less Gas Cost		\$636,094	\$584,665	\$581,027	\$555,034	\$536,752	\$518,951	\$426,224	\$524,439	\$522,657	\$571,395	\$583,522	\$595,018	\$6,635,779
31		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Total Revenue		\$636,094	\$584,665	\$581,027	\$555,034	\$536,752	\$518,951	\$426,224	\$524,439	\$522,657	\$571,395	\$583,522	\$595,018	\$6,635,779

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 18 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Customer Charge	\$110.00	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$19,800
5		Volumes (Mcf) [1]														
6		First 50 Mcf		750.0	750.0	750.0	750.0	750.0	700.0	700.0	700.0	700.0	700.0	750.0	750.0	8,750.0
7		Next 350 Mcf		5,250.0	5,250.0	5,250.0	5,250.0	4,976.5	4,330.4	4,360.2	4,369.8	4,553.4	4,850.0	5,250.0	5,250.0	58,940.3
8		Next 600 Mcf		8,963.6	8,817.4	8,455.5	8,215.1	6,023.0	4,790.5	4,441.0	4,322.0	4,555.6	5,806.2	8,088.2	8,974.1	81,452.2
9		Over 1,000 Mcf		<u>24,675.6</u>	<u>17,906.9</u>	<u>12,401.3</u>	<u>9,023.9</u>	<u>4,061.0</u>	<u>2,384.3</u>	<u>1,089.2</u>	<u>1,563.2</u>	<u>1,183.7</u>	<u>3,173.2</u>	<u>7,178.3</u>	<u>16,000.6</u>	<u>100,641.2</u>
				39,639.2	32,724.3	26,856.8	23,239.0	15,810.5	12,205.2	10,590.4	10,955.0	10,992.7	14,529.4	21,266.5	30,974.7	249,783.7
10		Commodity Charge														
11		First 50 Mcf	\$3.1581	\$2.369	\$2.369	\$2.369	\$2.369	\$2.369	\$2.211	\$2.211	\$2.211	\$2.211	\$2.211	\$2.369	\$2.369	\$27,633
12		Next 350 Mcf	\$2.4376	12.797	12.797	12.797	12.797	12.131	10.556	10.628	10.652	11.099	11.822	12.797	12.797	143,673
13		Next 600 Mcf	\$2.3171	20.770	20.431	19.592	19.035	13.956	11.100	10.290	10.015	10.556	13.454	18.741	20.794	188,733
14		Over 1,000 Mcf	\$2.1078	<u>52.011</u>	<u>37.744</u>	<u>26.139</u>	<u>19.021</u>	<u>8.560</u>	<u>5.026</u>	<u>2.296</u>	<u>3.295</u>	<u>2.495</u>	<u>6.688</u>	<u>15.130</u>	<u>33.726</u>	<u>212.132</u>
				\$87,947	\$73,341	\$60,898	\$53,222	\$37,015	\$28,892	\$25,425	\$26,172	\$26,361	\$34,175	\$49,038	\$69,686	\$572,171
15		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$13.378</u>	<u>\$11.044</u>	<u>\$9.064</u>	<u>\$7.843</u>	<u>\$5.336</u>	<u>\$4.119</u>	<u>\$3.574</u>	<u>\$3.697</u>	<u>\$3.710</u>	<u>\$4.904</u>	<u>\$7.177</u>	<u>\$10.454</u>	<u>\$84.302</u>
16		Revenue Less Gas Cost		\$102,975	\$86,035	\$71,612	\$62,715	\$44,001	\$34,661	\$30,649	\$31,519	\$31,721	\$40,729	\$57,865	\$81,790	\$676,273
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$102,975	\$86,035	\$71,612	\$62,715	\$44,001	\$34,661	\$30,649	\$31,519	\$31,721	\$40,729	\$57,865	\$81,790	\$676,273
19	GDS	GTS Grandfathered Delivery Service - Industrial														
20		INDUSTRIAL														
21		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
22		Customer Charge	\$110.00	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$330	\$3,960
23		Volumes (Mcf) [1]														
24		First 50 Mcf		150.0	150.0	150.0	150.0	150.0	100.0	100.0	100.0	100.0	150.0	150.0	150.0	1,600.0
25		Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	850.0	700.0	700.0	700.0	700.0	850.0	950.0	1,050.0	10,700.0
26		Next 600 Mcf		1,800.0	1,800.0	1,800.0	1,800.0	1,039.1	701.2	453.2	503.3	670.5	1,200.0	1,200.0	1,800.0	14,767.3
27		Over 1,000 Mcf		<u>13,992.2</u>	<u>11,508.7</u>	<u>7,898.2</u>	<u>822.9</u>	<u>277.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>409.5</u>	<u>1,588.6</u>	<u>2,935.9</u>	<u>39,433.8</u>
				16,992.2	14,508.7	10,898.2	3,822.9	2,316.9	1,501.2	1,253.2	1,303.3	1,470.5	2,609.5	3,888.6	5,935.9	66,501.1
28		Commodity Charge														
29		First 50 Mcf	\$3.1581	\$474	\$474	\$474	\$474	\$474	\$316	\$316	\$316	\$316	\$474	\$474	\$474	\$5,053
30		Next 350 Mcf	\$2.4376	2.559	2.559	2.559	2.559	2.072	1.706	1.706	1.706	1.706	2.072	2.316	2.559	26,082
31		Next 600 Mcf	\$2.3171	4.171	4.171	4.171	4.171	2.408	1.625	1.050	1.166	1.554	2.781	2.781	4.171	34,217
32		Over 1,000 Mcf	\$2.1078	<u>29.493</u>	<u>24.258</u>	<u>16.648</u>	<u>1.735</u>	<u>586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>863</u>	<u>3,348</u>	<u>6,188</u>	<u>83,119</u>
				\$36,697	\$31,462	\$23,852	\$8,938	\$5,539	\$3,647	\$3,072	\$3,188	\$3,576	\$6,189	\$8,918	\$13,392	\$148,471
33		Safety Modification & Replacement Program (2023-2024)	\$0.3375	<u>\$5.735</u>	<u>\$4.897</u>	<u>\$3.678</u>	<u>\$1.290</u>	<u>\$782</u>	<u>\$507</u>	<u>\$423</u>	<u>\$440</u>	<u>\$496</u>	<u>\$881</u>	<u>\$1,312</u>	<u>\$2,003</u>	<u>\$22.444</u>
34		Revenue Less Gas Cost		\$42,762	\$36,689	\$27,860	\$10,559	\$6,651	\$4,484	\$3,825	\$3,958	\$4,402	\$7,400	\$10,561	\$15,726	\$174,875
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$42,762	\$36,689	\$27,860	\$10,559	\$6,651	\$4,484	\$3,825	\$3,958	\$4,402	\$7,400	\$10,561	\$15,726	\$174,875

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 19 of 20
Witness: J. C. Wozniak

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$300.00	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$900	\$10,800
5		Volumes (Mcf)[1]		50,100.0	45,000.0	45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	41,300.0	41,500.0	42,700.0	47,200.0	519,300.0
6		Commodity Charge	\$0.0891	\$4,464	\$4,010	\$4,027	\$3,867	\$3,528	\$3,760	\$3,796	\$3,430	\$3,680	\$3,698	\$3,805	\$4,206	\$46,270
7		Revenue Less Gas Cost		\$5,364	\$4,910	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$4,580	\$4,598	\$4,705	\$5,106	\$57,070
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$5,364	\$4,910	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$4,580	\$4,598	\$4,705	\$5,106	\$57,070
10	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)														
11		INDUSTRIAL														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$600.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
14		Volumes (Mcf) [1]		77,435.8	71,684.6	70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	60,182.2	69,425.2	67,884.7	69,803.0	800,000.0
15		Commodity Charge	\$0.0891	\$6,900	\$6,387	\$6,296	\$5,225	\$5,966	\$5,252	\$5,664	\$5,774	\$5,362	\$6,186	\$6,049	\$6,219	\$71,280
16		Revenue Less Gas Cost		\$7,500	\$6,987	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$5,962	\$6,786	\$6,649	\$6,819	\$78,480
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$7,500	\$6,987	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$5,962	\$6,786	\$6,649	\$6,819	\$78,480
19	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)														
20		INDUSTRIAL														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$600.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	FX5	GTS Flex Rate - Industrial														
29		INDUSTRIAL														
30		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
31		Customer Charge	\$600.00	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$14,400
32		Volumes (Mcf) [1]		845,000.0	763,600.0	773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	661,800.0	704,400.0	682,900.0	805,500.0	8,555,400.0
33		Commodity Charge	\$0.0891	\$75,290	\$68,037	\$68,954	\$65,426	\$61,844	\$56,668	\$55,518	\$56,204	\$58,966	\$62,762	\$60,846	\$71,770	\$762,286
34		Revenue Less Gas Cost		\$76,490	\$69,237	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$60,166	\$63,962	\$62,046	\$72,970	\$776,686
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$76,490	\$69,237	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$60,166	\$63,962	\$62,046	\$72,970	\$776,686

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.2
Page 20 of 20
Witness: J. C. Wozniak

Current Annualized																
Line No.	Rate Code (A)	Class/ Description (B)	Current Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge														
9		First 30,000 Mcf	\$0.7509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 30,000 Mcf	\$0.4635	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Safety Modification & Replacement Program (2023-2024)	\$0.0620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2026
(Gas Service)

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

Schedule M-2.2B
Page 1 of 14
Witness: J. C. Wozniak

Line	FERC No.	Acct (A)	Class/ Description (B)	Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1			<u>Operating Revenue</u>								
2			<u>Sales of Gas</u>								
3	480		Residential Sales Revenue		\$17,851,786	\$11,745,549	\$6,768,788	\$4,735,769	\$3,779,950	\$3,800,624	\$48,682,467
4	481.1		Commercial Sales Revenue		7,237,038	5,163,092	3,497,206	2,847,503	2,541,407	2,612,135	23,898,381
5	481.2		Industrial Sales Revenue		265,286	245,988	203,456	178,398	127,058	144,549	1,164,736
6	483		Public Utilities		<u>12,524</u>	<u>6,831</u>	<u>5,532</u>	<u>4,804</u>	<u>4,234</u>	<u>4,321</u>	<u>38,245</u>
7			Total Sales of Gas		\$25,366,635	\$17,161,459	\$10,474,983	\$7,766,474	\$6,452,649	\$6,561,629	\$73,783,828
8			<u>Other Operating Revenue</u>								
9	489		Transportation Revenue - Residential		\$956,583	\$675,271	\$425,301	\$322,956	\$274,815	\$276,889	\$2,931,815
10	489		Transportation Revenue - Commercial		1,011,161	816,003	660,042	583,235	566,599	545,470	4,182,509
11	489		Transportation Revenue - Industrial		711,492	671,410	629,007	609,505	503,367	603,226	3,728,007
12	487		Forfeited Discounts		25,029	17,844	12,588	9,720	6,887	6,958	79,025
13	488		Miscellaneous Service Revenue		9,705	9,705	9,705	9,705	9,705	9,705	58,233
14	493		Rent from Gas Property		6,170	6,170	6,170	6,170	6,170	6,170	37,017
15	495		Non-Traditional Sales		0	0	0	0	0	0	0
16	495		Other Gas Revenues - Other		<u>19,697</u>	<u>19,045</u>	<u>14,345</u>	<u>9,620</u>	<u>9,150</u>	<u>3,198</u>	<u>75,055</u>
17			Total Other Operating Revenue		\$2,739,837	\$2,215,449	\$1,757,158	\$1,550,910	\$1,376,693	\$1,451,616	\$11,091,662
18			Total Operating Revenue		\$28,106,471	\$19,376,909	\$12,232,140	\$9,317,384	\$7,829,342	\$8,013,245	\$84,875,490

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 2 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1		Sales Service								
2	GSR	General Service - Residential								
3		Bills		116,739	116,633	116,239	115,525	114,809	114,494	694,439
4		Volumes	[1]	1,140,247.5	686,166.7	316,582.3	166,490.8	96,539.0	98,583.3	2,504,609.6
5		Revenue Less Gas Cost	\$	\$10,130,716	\$7,099,161	\$4,625,071	\$3,608,344	\$3,126,202	\$3,133,029	\$31,722,523
6		Gas Cost	\$	\$7,720,046	\$4,645,692	\$2,143,420	\$1,127,226	\$653,617	\$667,458	\$16,957,459
7		Total Revenue	[2]	\$17,850,762	\$11,744,852	\$6,768,491	\$4,735,570	\$3,779,819	\$3,800,487	\$48,679,982
8	G1C	LG&E Commercial								
9		Bills		0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential								
15		Bills		3	3	3	3	3	3	18
16		Volumes	[1]	71.5	48.0	17.0	9.5	4.4	4.8	155.2
17		Revenue Less Gas Cost	\$	\$455	\$329	\$162	\$121	\$94	\$96	\$1,257
18		Gas Cost	\$	\$484	\$325	\$115	\$64	\$30	\$33	\$1,051
19		Total Revenue	[2]	\$939	\$654	\$277	\$186	\$124	\$129	\$2,308
20	IN3	Inland Gas General Service - Residential								
21		Bills		7	7	7	7	7	7	42
22		Volumes	[1]	103.4	69.7	32.6	14.9	6.0	7.3	233.9
23		Revenue Less Gas Cost	\$	\$41	\$28	\$13	\$6	\$2	\$3	\$94
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$41	\$28	\$13	\$6	\$2	\$3	\$94
26	IN3	Inland Gas General Service - Commercial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN4	Inland Gas General Service - Residential								
33		Bills		0	0	0	0	0	0	0
34		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	IN5	Inland Gas General Service - Residential								
39		Bills		2	2	2	2	2	2	12
40		Volumes	[1]	10.8	6.7	3.0	0.7	0.5	0.4	22.1
41		Revenue Less Gas Cost	\$	\$6	\$4	\$2	\$0	\$0	\$0	\$13
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$6	\$4	\$2	\$0	\$0	\$0	\$13
44	LG2	LG&E Residential								
45		Bills		1	0	0	1	1	1	4
46		Volumes	[1]	65.9	0.0	0.0	6.0	2.6	2.9	77.4
47		Revenue Less Gas Cost	\$	\$23	\$0	\$0	\$2	\$1	\$1	\$27
48		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue	[2]	\$23	\$0	\$0	\$2	\$1	\$1	\$27
50	LG2	LG&E Commercial								
51		Bills		0	0	0	0	0	0	0
52		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
53		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2026.
[2] See Schedule M-2.2B Pages 6 through 14 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 3 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1		<u>Sales Service</u>								
2	LG3	LG&E Residential								
3		Bills		1	1	1	1	1	1	6
4		Volumes	[1]	37.9	31.1	13.4	11.4	9.9	9.8	113.5
5		Revenue Less Gas Cost	\$	\$14	\$11	\$5	\$4	\$4	\$4	\$43
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$14	\$11	\$5	\$4	\$4	\$4	\$43
8	LG4	LG&E Residential								
9		Bills		0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	GSO	General Service - Commercial								
15		Bills		12,367	12,343	12,279	12,149	12,008	11,997	73,143
16		Volumes	[1]	595,348.0	384,080.6	216,937.8	152,673.5	123,067.0	130,617.4	1,602,724.3
17		Revenue Less Gas Cost	\$	\$3,206,235	\$2,562,674	\$2,028,429	\$1,813,827	\$1,708,182	\$1,727,790	\$13,047,136
18		Gas Cost	\$	\$4,030,804	\$2,600,418	\$1,468,777	\$1,033,676	\$833,225	\$884,345	\$10,851,245
19		Total Revenue	[2]	\$7,237,038	\$5,163,092	\$3,497,206	\$2,847,503	\$2,541,407	\$2,612,135	\$23,898,381
20	GSO	General Service - Industrial								
21		Bills		50	52	50	50	48	50	300
22		Volumes	[1]	27,384.3	25,335.9	20,942.0	18,344.7	12,864.0	14,729.3	119,600.2
23		Revenue Less Gas Cost	\$	\$79,881	\$74,451	\$61,668	\$54,195	\$39,963	\$44,825	\$354,983
24		Gas Cost	\$	\$185,405	\$171,537	\$141,788	\$124,203	\$87,096	\$99,725	\$809,753
25		Total Revenue	[2]	\$265,286	\$245,988	\$203,456	\$178,398	\$127,058	\$144,549	\$1,164,736
26	IS	Interruptible Service - Industrial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IUS	Intrastate Utility Service - Wholesale								
33		Bills		2	2	2	2	2	2	12
34		Volumes	[1]	1,295.0	576.0	412.0	320.0	248.0	259.0	3,110.0
35		Revenue Less Gas Cost	\$	\$3,756	\$2,931	\$2,743	\$2,637	\$2,555	\$2,567	\$17,188
36		Gas Cost	\$	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$21,056
37		Total Revenue	[2]	\$12,524	\$6,831	\$5,532	\$4,804	\$4,234	\$4,321	\$38,245

[1] Reflects forecasted volumes for March through August 2026.
[2] See Schedule M-2.2B Pages 6 through 14 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 4 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1		Transportation Service								
2	GTR	GTS Choice - Residential								
3		Bills		10,096	10,088	10,084	10,089	10,088	10,098	60,543
4		Volumes	[1]	110,926.9	68,687.3	31,143.5	15,750.4	8,520.8	8,799.9	243,828.8
5		Revenue Less Gas Cost	\$	\$956,583	\$675,271	\$425,301	\$322,956	\$274,815	\$276,889	\$2,931,815
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$956,583	\$675,271	\$425,301	\$322,956	\$274,815	\$276,889	\$2,931,815
8	GTO	GTS Choice - Commercial								
9		Bills		1,733	1,728	1,731	1,727	1,719	1,719	10,357
10		Volumes	[1]	142,634.6	92,948.3	55,250.5	38,834.8	34,454.0	26,129.6	390,251.8
11		Revenue Less Gas Cost	\$	\$619,373	\$473,042	\$358,912	\$308,310	\$294,121	\$270,071	\$2,323,830
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$619,373	\$473,042	\$358,912	\$308,310	\$294,121	\$270,071	\$2,323,830
14	GTO	GTS Choice - Industrial								
15		Bills		14	14	14	14	14	13	83
16		Volumes	[1]	8,411.1	7,961.9	5,216.0	3,475.9	2,535.0	2,628.1	30,228.0
17		Revenue Less Gas Cost	\$	\$24,783	\$23,548	\$16,157	\$11,456	\$8,741	\$8,880	\$93,566
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$24,783	\$23,548	\$16,157	\$11,456	\$8,741	\$8,880	\$93,566
20	DS	GTS Delivery Service - Commercial								
21		Bills		22	22	22	22	22	22	132
22		Volumes	[1]	282,120.0	222,742.8	187,473.0	161,320.1	165,823.0	168,778.7	1,188,257.6
23		Revenue Less Gas Cost	\$	\$320,108	\$280,233	\$257,137	\$240,275	\$241,837	\$243,884	\$1,583,474
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$320,108	\$280,233	\$257,137	\$240,275	\$241,837	\$243,884	\$1,583,474
26	DS	GTS Delivery Service - Industrial								
27		Bills		41	43	41	43	41	41	250
28		Volumes	[1]	552,669.4	496,369.1	457,940.7	427,214.8	276,862.5	433,377.7	2,644,434.2
29		Revenue Less Gas Cost	\$	\$577,206	\$560,156	\$532,200	\$525,212	\$423,135	\$522,285	\$3,140,195
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$577,206	\$560,156	\$532,200	\$525,212	\$423,135	\$522,285	\$3,140,195
32	GDS	GTS Grandfathered Delivery Service - Commercial								
33		Bills		15	15	15	15	15	15	90
34		Volumes	[1]	26,884.1	23,244.3	15,807.1	12,200.7	10,586.9	10,953.3	99,676.4
35		Revenue Less Gas Cost	\$	\$71,679	\$62,728	\$43,993	\$34,650	\$30,640	\$31,515	\$275,205
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$71,679	\$62,728	\$43,993	\$34,650	\$30,640	\$31,515	\$275,205
38	GDS	GTS Grandfathered Delivery Service - Industrial								
39		Bills		3	3	3	3	3	3	18
40		Volumes	[1]	10,761.3	3,793.8	2,300.9	1,491.2	1,248.2	1,301.2	20,896.6
41		Revenue Less Gas Cost	\$	\$27,525	\$10,488	\$6,610	\$4,457	\$3,812	\$3,953	\$56,845
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$27,525	\$10,488	\$6,610	\$4,457	\$3,812	\$3,953	\$56,845
44	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)								
45		Bills		3	3	3	3	3	3	18
46		Volumes	[1]	45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	251,500.0
47		Revenue Less Gas Cost	\$	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$27,809
48		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue	[2]	\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$27,809
50	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)								
51		Bills		1	1	1	1	1	1	6
52		Volumes	[1]	70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	383,584.5
53		Revenue Less Gas Cost	\$	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$37,777
54		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Revenue	[2]	\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$37,777
56	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)								
57		Bills		0	0	0	0	0	0	0
58		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
59		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2026.
[2] See Schedule M-2.2B Pages 6 through 14 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2026
(Gas Service)

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

Schedule M-2.2B
Page 5 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1		<u>Transportation Service</u>								
2	FX5	GTS Flex Rate - Industrial								
3		Bills		2	2	2	2	2	2	12
4		Volumes	[1]	773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	4,092,200.0
5		Revenue Less Gas Cost	\$	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$371,815
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$371,815
8	SAS	GTS Special Agency Service								
9		Bills		0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Sales and Transportation		\$28,045,871	\$19,324,144	\$12,189,332	\$9,282,169	\$7,797,430	\$7,987,214	\$84,626,160
15		<u>Other Gas Department Revenue</u>								
16		Acct. 487 Forfeited Discounts		\$25,029	\$17,844	\$12,588	\$9,720	\$6,887	\$6,958	\$79,025
17		Acct. 488 Miscellaneous Service Revenue		9,705	9,705	9,705	9,705	9,705	9,705	58,233
18		Acct. 493 Rent From Gas Property		6,170	6,170	6,170	6,170	6,170	6,170	37,017
19		Acct. 495 Non-Traditional Sales		0	0	0	0	0	0	0
20		Acct. 495 Other Gas Revenues - Other		19,697	19,045	14,345	9,620	9,150	3,198	75,055
21		Total Other Gas Department Revenue		\$60,601	\$52,764	\$42,808	\$35,215	\$31,912	\$26,030	\$249,331
22		Total Gross Revenue		\$28,106,471	\$19,376,909	\$12,232,140	\$9,317,384	\$7,829,342	\$8,013,245	\$84,875,490

[1] Reflects forecasted volumes for March through August 2026.
[2] See Schedule M-2.2B Pages 6 through 14 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 6 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	GSR	General Service - Residential								
2		RESIDENTIAL								
3		Customer Bills		116,739	116,633	116,239	115,525	114,809	114,494	694,439
4		Customer Charge	\$ 21.25	\$2,480,704	\$2,478,451	\$2,470,079	\$2,454,906	\$2,439,691	\$2,432,998	\$14,756,829
5		Volumes (Mcf) [1]		1,140,247.5	686,166.7	316,582.3	166,490.8	96,539.0	98,583.3	2,504,609.6
6		Commodity Charge	\$/Mcf 6.0958	\$6,950,721	\$4,182,735	\$1,929,822	\$1,014,895	\$588,482	\$600,944	\$15,267,599
7		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.5600	<u>\$638,539</u>	<u>\$384,253</u>	<u>\$177,286</u>	<u>\$93,235</u>	<u>\$54,062</u>	<u>\$55,207</u>	<u>\$1,402,581</u>
8		Revenue Less Gas Cost		\$10,069,963	\$7,045,440	\$4,577,187	\$3,563,036	\$3,082,236	\$3,089,148	\$31,427,009
9		Gas Cost Revenue [2]	\$/Mcf	\$7,720,046	\$4,645,692	\$2,143,420	\$1,127,226	\$653,617	\$667,458	\$16,957,459
10		Revenue Excluding Riders		\$17,790,009	\$11,691,131	\$6,720,608	\$4,690,262	\$3,735,853	\$3,756,606	\$48,384,469
11		Riders:								
12		Energy Efficiency Conservation Program	\$	\$8,172	\$8,164	\$8,137	\$8,087	\$8,037	\$8,015	\$48,611
13		Gas Cost Uncollectible Charge	\$/Mcf	17,560	10,567	4,875	2,564	1,487	1,518	38,571
14		EAP Recovery	\$	<u>35,022</u>	<u>34,990</u>	<u>34,872</u>	<u>34,658</u>	<u>34,443</u>	<u>34,348</u>	<u>208,332</u>
15		Total Riders		\$60,753	\$53,721	\$47,884	\$45,308	\$43,966	\$43,881	\$295,513
16		Total Revenue		\$17,850,762	\$11,744,852	\$6,768,491	\$4,735,570	\$3,779,819	\$3,800,487	\$48,679,982
17	G1C	LG&E Commercial								
18		COMMERCIAL								
19		Customer Bills		0	0	0	0	0	0	0
20		Customer Charge	\$ 86.14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		Commodity Charge	\$/Mcf	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost Revenue [2]	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	G1R	LG&E Residential								
27		RESIDENTIAL								
28		Customer Bills		3	3	3	3	3	3	18
29		Customer Charge	\$ 23.42	\$70	\$70	\$70	\$70	\$70	\$70	\$422
30		Volumes (Mcf) [1]		71.5	48.0	17.0	9.5	4.4	4.8	155.2
31		Commodity Charge	\$/Mcf	<u>\$385</u>	<u>\$258</u>	<u>\$92</u>	<u>\$51</u>	<u>\$24</u>	<u>\$26</u>	<u>\$836</u>
32		Revenue Less Gas Cost		\$455	\$329	\$162	\$121	\$94	\$96	\$1,257
33		Gas Cost Revenue [2]	\$/Mcf	\$484	\$325	\$115	\$64	\$30	\$33	\$1,051
34		Total Revenue		\$939	\$654	\$277	\$186	\$124	\$129	\$2,308

[1] Reflects forecasted volumes for March through August 2026.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 7 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	IN3	Inland Gas General Service - Residential								
2		RESIDENTIAL								
3		Customer Bills		7	7	7	7	7	7	42
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		103.4	69.7	32.6	14.9	6.0	7.3	233.9
6		Commodity Charge	\$/Mcf 0.4000	\$41	\$28	\$13	\$6	\$2	\$3	\$94
7		Revenue Less Gas Cost		\$41	\$28	\$13	\$6	\$2	\$3	\$94
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$41	\$28	\$13	\$6	\$2	\$3	\$94
10	IN3	Inland Gas General Service - Commercial								
11		COMMERCIAL								
12		Customer Bills		0	0	0	0	0	0	0
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
15		Commodity Charge	\$/Mcf 0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IN4	Inland Gas General Service - Residential								
20		RESIDENTIAL								
21		Customer Bills		0	0	0	0	0	0	0
22		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	IN5	Inland Gas General Service - Residential								
29		RESIDENTIAL								
30		Customer Bills		2	2	2	2	2	2	12
31		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Volumes (Mcf) [1]		10.8	6.7	3.0	0.7	0.5	0.4	22.1
33		Commodity Charge	\$/Mcf 0.6000	\$6	\$4	\$2	\$0	\$0	\$0	\$13
34		Revenue Less Gas Cost		\$6	\$4	\$2	\$0	\$0	\$0	\$13
35		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$6	\$4	\$2	\$0	\$0	\$0	\$13

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 8 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1 LG2		LG&E Residential								
2		RESIDENTIAL								
3		Customer Bills		1	0	0	1	1	1	4
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		65.9	0.0	0.0	6.0	2.6	2.9	77.4
6		Commodity Charge	\$/Mcf 0.3500	\$23	\$0	\$0	\$2	\$1	\$1	\$27
7		Revenue Less Gas Cost		\$23	\$0	\$0	\$2	\$1	\$1	\$27
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$23	\$0	\$0	\$2	\$1	\$1	\$27
10 LG2		LG&E Commercial								
11		COMMERCIAL								
12		Customer Bills		0	0	0	0	0	0	0
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
15		Commodity Charge	\$/Mcf 0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 LG3		LG&E Residential								
20		RESIDENTIAL								
21		Customer Bills		1	1	1	1	1	1	6
22		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$7
23		Volumes (Mcf) [1]								
24		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	12.0
25		Over 2 Mcf		35.9	29.1	11.4	9.4	7.9	7.8	101.5
				37.9	31.1	13.4	11.4	9.9	9.8	113.5
26		Commodity Charge								
27		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Over 2 Mcf	\$/Mcf 0.3500	\$13	\$10	\$4	\$3	\$3	\$3	\$36
				\$13	\$10	\$4	\$3	\$3	\$3	\$36
29		Revenue Less Gas Cost		\$14	\$11	\$5	\$4	\$4	\$4	\$43
30		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue		\$14	\$11	\$5	\$4	\$4	\$4	\$43
32 LG4		LG&E Residential								
33		RESIDENTIAL								
34		Customer Bills		0	0	0	0	0	0	0
35		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0
37		Commodity Charge	\$/Mcf 0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2026
(Gas Service)

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

Schedule M-2.2B
Page 9 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)		Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	GSO	General Service - Commercial									
2		COMMERCIAL									
3		Customer Bills			12,367	12,343	12,279	12,149	12,008	11,997	73,143
4		Customer Charge	\$	110.00	\$1,360,370	\$1,357,730	\$1,350,690	\$1,336,390	\$1,320,880	\$1,319,670	\$8,045,730
5		Volumes (Mcf) [1]									
6		First 50 Mcf			279,571.0	196,637.6	111,484.5	78,963.2	66,572.5	67,729.8	800,958.6
7		Next 350 Mcf			231,797.5	144,843.6	72,161.2	50,409.2	38,480.2	41,157.7	578,849.4
8		Next 600 Mcf			51,656.7	26,464.3	14,471.9	10,480.5	8,880.7	9,551.0	121,505.1
9		Over 1,000 Mcf			<u>32,322.8</u>	<u>16,135.1</u>	<u>18,820.2</u>	<u>12,820.6</u>	<u>9,133.6</u>	<u>12,178.9</u>	<u>101,411.2</u>
					595,348.0	384,080.6	216,937.8	152,673.5	123,067.0	130,617.4	1,602,724.3
10		Commodity Charge									
11		First 50 Mcf	\$/Mcf	3.1581	\$882,913	\$621,001	\$352,079	\$249,374	\$210,243	\$213,897	\$2,529,507
12		Next 350 Mcf	\$/Mcf	2.4376	565,030	353,071	175,900	122,877	93,799	100,326	1,411,003
13		Next 600 Mcf	\$/Mcf	2.3171	119,694	61,320	33,533	24,284	20,577	22,131	281,539
14		Over 1,000 Mcf	\$/Mcf	2.1078	<u>68,130</u>	<u>34,010</u>	<u>39,669</u>	<u>27,023</u>	<u>19,252</u>	<u>25,671</u>	<u>213,755</u>
					\$1,635,767	\$1,069,402	\$601,181	\$423,559	\$343,871	\$362,025	\$4,435,805
15		Safety Modification & Replacement Program (2023-2024)	\$/Mcf	0.3375	<u>\$200,930</u>	<u>\$129,627</u>	<u>\$73,217</u>	<u>\$51,527</u>	<u>\$41,535</u>	<u>\$44,083</u>	<u>\$540,919</u>
16		Revenue Less Gas Cost			\$3,197,066	\$2,556,759	\$2,025,088	\$1,811,476	\$1,706,286	\$1,725,778	\$13,022,454
17		Gas Cost Revenue [2]	\$/Mcf		\$4,030,804	\$2,600,418	\$1,468,777	\$1,033,676	\$833,225	\$884,345	\$10,851,245
18		Revenue Excluding Riders			\$7,227,870	\$5,157,177	\$3,493,865	\$2,845,152	\$2,539,511	\$2,610,123	\$23,873,699
19		Riders:									
20		Gas Cost Uncollectible Charge	\$/Mcf		<u>\$9,168</u>	<u>\$5,915</u>	<u>\$3,341</u>	<u>\$2,351</u>	<u>\$1,895</u>	<u>\$2,012</u>	<u>\$24,682</u>
21		Total Riders			\$9,168	\$5,915	\$3,341	\$2,351	\$1,895	\$2,012	\$24,682
22		Total Revenue			\$7,237,038	\$5,163,092	\$3,497,206	\$2,847,503	\$2,541,407	\$2,612,135	\$23,898,381
23	GSO	General Service - Industrial									
24		INDUSTRIAL									
25		Customer Bills			50	52	50	50	48	50	300
26		Customer Charge	\$	110.00	\$5,500	\$5,720	\$5,500	\$5,500	\$5,280	\$5,500	\$33,000
27		Volumes (Mcf) [1]									
28		First 50 Mcf			2,207.0	2,036.5	1,465.1	1,028.5	876.8	893.9	8,507.8
29		Next 350 Mcf			9,384.1	8,312.6	6,118.3	4,655.1	4,134.8	3,986.9	36,591.8
30		Next 600 Mcf			7,566.0	7,197.8	5,158.6	4,487.1	3,552.4	3,948.5	31,910.4
31		Over 1,000 Mcf			<u>8,227.2</u>	<u>7,789.0</u>	<u>8,200.0</u>	<u>8,174.0</u>	<u>4,300.0</u>	<u>5,900.0</u>	<u>42,590.2</u>
					27,384.3	25,335.9	20,942.0	18,344.7	12,864.0	14,729.3	119,600.2
32		Commodity Charge									
33		First 50 Mcf	\$/Mcf	3.1581	\$6,970	\$6,431	\$4,627	\$3,248	\$2,769	\$2,823	\$26,868
34		Next 350 Mcf	\$/Mcf	2.4376	22,875	20,263	14,914	11,347	10,079	9,718	89,196
35		Next 600 Mcf	\$/Mcf	2.3171	17,531	16,678	11,953	10,397	8,231	9,149	73,940
36		Over 1,000 Mcf	\$/Mcf	2.1078	<u>17,341</u>	<u>16,418</u>	<u>17,284</u>	<u>17,229</u>	<u>9,064</u>	<u>12,436</u>	<u>89,772</u>
					\$64,717	\$59,790	\$48,778	\$42,222	\$30,143	\$34,127	\$279,776
37		Safety Modification & Replacement Program (2023-2024)	\$/Mcf	0.3375	<u>\$9,242</u>	<u>\$8,551</u>	<u>\$7,068</u>	<u>\$6,191</u>	<u>\$4,342</u>	<u>\$4,971</u>	<u>\$40,365</u>
38		Revenue Less Gas Cost			\$79,459	\$74,061	\$61,346	\$53,913	\$39,764	\$44,598	\$353,141
39		Gas Cost Revenue [2]	\$/Mcf		\$185,405	\$171,537	\$141,788	\$124,203	\$87,096	\$99,725	\$809,753
40		Revenue Excluding Riders			\$264,865	\$245,598	\$203,134	\$178,116	\$126,860	\$144,322	\$1,162,894
41		Riders:									
42		Gas Cost Uncollectible Charge	\$/Mcf		<u>\$422</u>	<u>\$390</u>	<u>\$323</u>	<u>\$283</u>	<u>\$198</u>	<u>\$227</u>	<u>\$1,842</u>
43		Total Riders			\$422	\$390	\$323	\$283	\$198	\$227	\$1,842
44		Total Revenue			\$265,286	\$245,988	\$203,456	\$178,398	\$127,058	\$144,549	\$1,164,736

[1] Reflects forecasted volumes for March through August 2026.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 10 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	IS	Interruptible Service - Industrial								
2		INDUSTRIAL								
3		Customer Bills		0	0	0	0	0	0	0
4		Customer Charge	\$ 5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]								
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge								
9		First 30,000 Mcf	\$/Mcf 0.7509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 100,000 Mcf	\$/Mcf 0.4635	0	0	0	0	0	0	0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.0620	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue [2]	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Riders:								
16		Gas Cost Uncollectible Charge	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IUS	Intrastate Utility Service - Wholesale								
20		WHOLESALE								
21		Customer Bills		2	2	2	2	2	2	12
22		Customer Charge	\$ 1,135.00	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$2,270	\$13,620
23		Volumes (Mcf) [1]		1,295.0	576.0	412.0	320.0	248.0	259.0	3,110.0
24		Commodity Charge	\$/Mcf 0.9198	\$1,191	\$530	\$379	\$294	\$228	\$238	\$2,861
25		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.2122	\$275	\$122	\$87	\$68	\$53	\$55	\$660
26		Revenue Less Gas Cost		\$3,736	\$2,922	\$2,736	\$2,632	\$2,551	\$2,563	\$17,141
27		Gas Cost Revenue [2]	\$/Mcf	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$21,056
28		Revenue Excluding Riders		\$12,504	\$6,822	\$5,526	\$4,799	\$4,230	\$4,317	\$38,197
29		Riders:								
30		Gas Cost Uncollectible Charge	\$/Mcf	\$20	\$9	\$6	\$5	\$4	\$4	\$48
31		Total Riders		\$20	\$9	\$6	\$5	\$4	\$4	\$48
32		Total Revenue		\$12,524	\$6,831	\$5,532	\$4,804	\$4,234	\$4,321	\$38,245

[1] Reflects forecasted volumes for March through August 2026.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2026
(Gas Service)

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

Schedule M-2.2B
Page 11 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	GTR	GTS Choice - Residential								
2		RESIDENTIAL								
3		Customer Bills		10,096	10,088	10,084	10,089	10,088	10,098	60,543
4		Customer Charge	\$ 21.25	\$214,540	\$214,370	\$214,285	\$214,391	\$214,370	\$214,583	\$1,286,539
5		Volumes (Mcf) [1]		110,926.9	68,687.3	31,143.5	15,750.4	8,520.8	8,799.9	243,828.8
6		Commodity Charge	\$/Mcf 6.0958	<u>\$676,188</u>	<u>\$418,704</u>	<u>\$189,845</u>	<u>\$96,011</u>	<u>\$51,941</u>	<u>\$53,642</u>	<u>\$1,486,332</u>
7		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.5600	<u>\$62,119</u>	<u>\$38,465</u>	<u>\$17,440</u>	<u>\$8,820</u>	<u>\$4,772</u>	<u>\$4,928</u>	<u>\$136,544</u>
8		Revenue Less Gas Cost		\$952,847	\$671,539	\$421,570	\$319,223	\$271,083	\$273,153	\$2,909,414
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$952,847	\$671,539	\$421,570	\$319,223	\$271,083	\$273,153	\$2,909,414
11		Riders:								
12		Energy Efficiency Conservation Program	\$	\$707	\$706	\$706	\$706	\$706	\$707	\$4,238
13		EAP Recovery	\$	<u>3,029</u>	<u>3,026</u>	<u>3,025</u>	<u>3,027</u>	<u>3,026</u>	<u>3,029</u>	<u>18,163</u>
14		Total Riders		\$3,736	\$3,733	\$3,731	\$3,733	\$3,733	\$3,736	\$22,401
15		Total Revenue		\$956,583	\$675,271	\$425,301	\$322,956	\$274,815	\$276,889	\$2,931,815
16	GTO	GTS Choice - Commercial								
17		COMMERCIAL								
18		Customer Bills		1,733	1,728	1,731	1,727	1,719	1,719	10,357
19		Customer Charge	\$ 110.00	\$190,630	\$190,080	\$190,410	\$189,970	\$189,090	\$189,090	\$1,139,270
20		Volumes (Mcf) [1]								
21		First 50 Mcf		51,167.9	37,859.3	23,042.2	16,154.1	14,231.8	12,458.7	154,914.0
22		Next 350 Mcf		68,537.7	41,566.9	23,737.1	16,235.1	14,775.4	10,197.4	175,049.6
23		Next 600 Mcf		17,265.3	10,528.4	6,535.9	5,044.8	4,587.7	3,049.6	47,011.7
24		Over 1,000 Mcf		<u>5,663.7</u>	<u>2,993.7</u>	<u>1,935.3</u>	<u>1,400.8</u>	<u>859.1</u>	<u>423.9</u>	<u>13,276.5</u>
				142,634.6	92,948.3	55,250.5	38,834.8	34,454.0	26,129.6	390,251.8
25		Commodity Charge								
26		First 50 Mcf	\$/Mcf 3.1581	\$161,593	\$119,563	\$72,770	\$51,016	\$44,945	\$39,346	\$489,234
27		Next 350 Mcf	\$/Mcf 2.4376	167,068	101,323	57,862	39,575	36,017	24,857	426,701
28		Next 600 Mcf	\$/Mcf 2.3171	40,005	24,395	15,144	11,689	10,630	7,066	108,931
29		Over 1,000 Mcf	\$/Mcf 2.1078	<u>11,938</u>	<u>6,310</u>	<u>4,079</u>	<u>2,953</u>	<u>1,811</u>	<u>894</u>	<u>27,984</u>
				\$380,604	\$251,592	\$149,855	\$105,233	\$93,403	\$72,163	\$1,052,850
30		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.3375	<u>\$48,139</u>	<u>\$31,370</u>	<u>\$18,647</u>	<u>\$13,107</u>	<u>\$11,628</u>	<u>\$8,819</u>	<u>\$131,710</u>
31		Revenue Less Gas Cost		\$619,373	\$473,042	\$358,912	\$308,310	\$294,121	\$270,071	\$2,323,830
32		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$619,373	\$473,042	\$358,912	\$308,310	\$294,121	\$270,071	\$2,323,830
34	GTO	GTS Choice - Industrial								
35		INDUSTRIAL								
36		Customer Bills		14	14	14	14	14	13	83
37		Customer Charge	\$ 110.00	\$1,540	\$1,540	\$1,540	\$1,540	\$1,540	\$1,430	\$9,130
38		Volumes (Mcf) [1]								
39		First 50 Mcf		658.9	625.3	575.5	529.4	378.5	368.0	3,135.6
40		Next 350 Mcf		3,890.7	3,741.3	2,981.3	2,022.5	1,275.3	1,359.8	15,270.9
41		Next 600 Mcf		3,347.3	3,097.8	1,313.2	924.0	881.2	900.3	10,463.8
42		Over 1,000 Mcf		<u>514.2</u>	<u>497.5</u>	<u>346.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,357.7</u>
				8,411.1	7,961.9	5,216.0	3,475.9	2,535.0	2,628.1	30,228.0
43		Commodity Charge								
44		First 50 Mcf	\$/Mcf 3.1581	\$2,081	\$1,975	\$1,817	\$1,672	\$1,195	\$1,162	\$9,903
45		Next 350 Mcf	\$/Mcf 2.4376	9,484	9,120	7,267	4,930	3,109	3,315	37,224
46		Next 600 Mcf	\$/Mcf 2.3171	7,756	7,178	3,043	2,141	2,042	2,086	24,246
47		Over 1,000 Mcf	\$/Mcf 2.1078	<u>1,084</u>	<u>729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,862</u>
				\$20,405	\$19,321	\$12,857	\$8,743	\$6,346	\$6,563	\$74,234
48		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.3375	<u>\$2,839</u>	<u>\$2,687</u>	<u>\$1,760</u>	<u>\$1,173</u>	<u>\$856</u>	<u>\$887</u>	<u>\$10,202</u>
49		Revenue Less Gas Cost		\$24,783	\$23,548	\$16,157	\$11,456	\$8,741	\$8,880	\$93,566
50		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51		Total Revenue		\$24,783	\$23,548	\$16,157	\$11,456	\$8,741	\$8,880	\$93,566

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 12 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1 DS		GTS Delivery Service - Commercial								
2		COMMERCIAL								
3		Customer Bills		22	22	22	22	22	22	132
4		Customer Charge	\$ 5,000.00	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$660,000
5		Volumes (Mcf) [1]								
6		First 30,000 Mcf		215,220.0	185,042.8	169,173.0	158,320.1	155,523.0	157,238.7	1,040,517.6
7		Next 70,000 Mcf		66,900.0	37,700.0	18,300.0	3,000.0	10,300.0	11,540.0	147,740.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
				282,120.0	222,742.8	187,473.0	161,320.1	165,823.0	168,778.7	\$1,188,258
9		Commodity Charge								
10		First 30,000 Mcf	\$/Mcf 0.7509	\$161,609	\$138,949	\$127,032	\$118,883	\$116,782	\$118,071	\$781,325
11		Next 70,000 Mcf	\$/Mcf 0.4635	31,008	17,474	8,482	1,391	4,774	5,349	68,477
12		Over 100,000 Mcf	\$/Mcf 0.2423	0	0	0	0	0	0	0
				\$192,617	\$156,423	\$135,514	\$120,273	\$121,556	\$123,419	\$849,802
13		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.0620	\$17,491	\$13,810	\$11,623	\$10,002	\$10,281	\$10,464	\$73,672
14		Revenue Less Gas Cost		\$320,108	\$280,233	\$257,137	\$240,275	\$241,837	\$243,884	\$1,583,474
15		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Total Revenue		\$320,108	\$280,233	\$257,137	\$240,275	\$241,837	\$243,884	\$1,583,474
17 DS		GTS Delivery Service - Industrial								
18		INDUSTRIAL								
19		Customer Bills		41	43	41	43	41	41	250
20		Customer Charge	\$ 5,000.00	\$205,000	\$215,000	\$205,000	\$215,000	\$205,000	\$205,000	\$1,250,000
21		Volumes (Mcf) [1]								
22		First 30,000 Mcf		340,269.4	320,769.1	314,240.7	303,614.8	252,762.5	313,877.7	1,845,534.2
23		Next 70,000 Mcf		140,000.0	140,000.0	126,700.0	116,600.0	24,100.0	116,500.0	663,900.0
24		Over 100,000 Mcf		72,400.0	35,600.0	17,000.0	7,000.0	0.0	3,000.0	135,000.0
				552,669.4	496,369.1	457,940.7	427,214.8	276,862.5	433,377.7	2,644,434.2
25		Commodity Charge								
26		First 30,000 Mcf	\$/Mcf 0.7509	\$255,508	\$240,866	\$235,963	\$227,984	\$189,799	\$235,691	\$1,385,812
27		Next 70,000 Mcf	\$/Mcf 0.4635	64,890	64,890	58,725	54,044	11,170	53,998	307,718
28		Over 100,000 Mcf	\$/Mcf 0.2423	17,543	8,626	4,119	1,696	0	727	32,711
				\$337,941	\$314,381	\$298,808	\$283,725	\$200,970	\$290,415	\$1,726,240
29		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.0620	\$34,266	\$30,775	\$28,392	\$26,487	\$17,165	\$26,869	\$163,955
30		Revenue Less Gas Cost		\$577,206	\$560,156	\$532,200	\$525,212	\$423,135	\$522,285	\$3,140,195
31		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Total Revenue		\$577,206	\$560,156	\$532,200	\$525,212	\$423,135	\$522,285	\$3,140,195
33 GDS		GTS Grandfathered Delivery Service - Commercial								
34		COMMERCIAL								
35		Customer Bills		15	15	15	15	15	15	90
36		Customer Charge	\$ 110.00	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$9,900
37		Volumes (Mcf) [1]								
38		First 50 Mcf		750.0	750.0	750.0	700.0	700.0	700.0	4,350.0
39		Next 350 Mcf		5,250.0	5,250.0	4,976.3	4,330.2	4,360.1	4,369.7	28,536.3
40		Next 600 Mcf		8,458.3	8,215.7	6,022.8	4,789.9	4,439.2	4,321.8	36,247.7
41		Over 1,000 Mcf		12,425.8	9,028.6	4,058.0	2,380.6	1,087.6	1,561.8	30,542.4
				26,884.1	23,244.3	15,807.1	12,200.7	10,586.9	10,953.3	99,676.4
42		Commodity Charge								
43		First 50 Mcf	\$/Mcf 3.1581	\$2,369	\$2,369	\$2,369	\$2,211	\$2,211	\$2,211	\$13,738
44		Next 350 Mcf	\$/Mcf 2.4376	12,797	12,797	12,130	10,555	10,628	10,652	69,560
45		Next 600 Mcf	\$/Mcf 2.3171	19,599	19,037	13,955	11,099	10,286	10,014	83,990
46		Over 1,000 Mcf	\$/Mcf 2.1078	26,191	19,030	8,553	5,018	2,292	3,292	64,377
				\$60,956	\$53,233	\$37,008	\$28,882	\$25,417	\$26,168	\$231,665
47		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.3375	\$9,073	\$7,845	\$5,335	\$4,118	\$3,573	\$3,697	\$33,641
48		Revenue Less Gas Cost		\$71,679	\$62,728	\$43,993	\$34,650	\$30,640	\$31,515	\$275,205
49		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Total Revenue		\$71,679	\$62,728	\$43,993	\$34,650	\$30,640	\$31,515	\$275,205

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2026
(Gas Service)

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

Schedule M-2.2B
Page 13 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)		Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	GDS	GTS Grandfathered Delivery Service - Industrial									
2		INDUSTRIAL									
3		Customer Bills			3	3	3	3	3	3	18
4		Customer Charge	\$	110.00	\$330	\$330	\$330	\$330	\$330	\$330	\$1,980
5		Volumes (Mcf) [1]									
6		First 50 Mcf			150.0	150.0	150.0	100.0	100.0	100.0	750.0
7		Next 350 Mcf			1,050.0	1,050.0	850.0	700.0	700.0	700.0	5,050.0
8		Next 600 Mcf			1,800.0	1,800.0	1,032.8	691.2	448.2	501.2	6,273.4
9		Over 1,000 Mcf			<u>7,761.3</u>	<u>793.8</u>	<u>268.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,823.2</u>
					10,761.3	3,793.8	2,300.9	1,491.2	1,248.2	1,301.2	20,896.6
10		Commodity Charge									
11		First 50 Mcf	\$/Mcf	3.1581	\$474	\$474	\$474	\$316	\$316	\$316	\$2,369
12		Next 350 Mcf	\$/Mcf	2.4376	2,559	2,559	2,072	1,706	1,706	1,706	12,310
13		Next 600 Mcf	\$/Mcf	2.3171	4,171	4,171	2,393	1,602	1,039	1,161	14,536
14		Over 1,000 Mcf	\$/Mcf	2.1078	<u>16,359</u>	<u>1,673</u>	<u>565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,598</u>
					\$23,563	\$8,877	\$5,504	\$3,624	\$3,061	\$3,183	\$47,812
15		Safety Modification & Replacement Program (2023-2024)	\$/Mcf	0.3375	<u>\$3,632</u>	<u>\$1,280</u>	<u>\$777</u>	<u>\$503</u>	<u>\$421</u>	<u>\$439</u>	<u>\$7,053</u>
16		Revenue Less Gas Cost			\$27,525	\$10,488	\$6,610	\$4,457	\$3,812	\$3,953	\$56,845
17		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue			\$27,525	\$10,488	\$6,610	\$4,457	\$3,812	\$3,953	\$56,845
19	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)									
20		INDUSTRIAL									
21		Customer Bills			3	3	3	3	3	3	18
22		Customer Charge	\$	300.00	\$900	\$900	\$900	\$900	\$900	\$900	\$5,400
23		Volumes (Mcf)[1]			45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	251,500.0
24		Commodity Charge	\$/Mcf	0.0891	<u>\$4,027</u>	<u>\$3,867</u>	<u>\$3,528</u>	<u>\$3,760</u>	<u>\$3,796</u>	<u>\$3,430</u>	<u>\$22,409</u>
25		Revenue Less Gas Cost			\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$27,809
26		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue			\$4,927	\$4,767	\$4,428	\$4,660	\$4,696	\$4,330	\$27,809
28	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)									
29		INDUSTRIAL									
30		Customer Bills			1	1	1	1	1	1	6
31		Customer Charge	\$	600.00	\$600	\$600	\$600	\$600	\$600	\$600	\$3,600
32		Volumes (Mcf) [1]			70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	383,584.5
33		Commodity Charge	\$/Mcf	0.0891	<u>\$6,296</u>	<u>\$5,225</u>	<u>\$5,966</u>	<u>\$5,252</u>	<u>\$5,664</u>	<u>\$5,774</u>	<u>\$34,177</u>
34		Revenue Less Gas Cost			\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$37,777
35		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue			\$6,896	\$5,825	\$6,566	\$5,852	\$6,264	\$6,374	\$37,777
37	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)									
38		INDUSTRIAL									
39		Customer Bills			0	0	0	0	0	0	0
40		Customer Charge	\$	600.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		Volumes (Mcf) [1]			0.0	0.0	0.0	0.0	0.0	0.0	0.0
42		Commodity Charge	\$/Mcf	0.0891	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
43		Revenue Less Gas Cost			\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Total Revenue			\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Test Year Revenues at Most Current Rates
For the 6 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): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 14 of 14
Witness: J. C. Wozniak

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-26 (D)	Apr-26 (E)	May-26 (F)	Jun-26 (G)	Jul-26 (H)	Aug-26 (I)	Total (J)
1	FX5	GTS Flex Rate - Industrial								
2		INDUSTRIAL								
3		Customer Bills		2	2	2	2	2	2	12
4		Customer Charge	\$ 600.00	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$7,200
5		Volumes (Mcf) [1]		773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	4,092,200.0
6		Commodity Charge	\$/Mcf 0.0891	<u>\$68,954</u>	<u>\$65,426</u>	<u>\$61,844</u>	<u>\$56,668</u>	<u>\$55,518</u>	<u>\$56,204</u>	<u>\$364,615</u>
7		Revenue Less Gas Cost		\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$371,815
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$70,154	\$66,626	\$63,044	\$57,868	\$56,718	\$57,404	\$371,815
10	SAS	GTS Special Agency Service								
11		COMMERCIAL								
12		Customer Bills		0	0	0	0	0	0	0
13		Customer Charge	\$ 5,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]								
15		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
16		Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17		Commodity Charge								
18		First 30,000 Mcf	\$/Mcf 0.7509	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Over 30,000 Mcf	\$/Mcf 0.4635	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20		Safety Modification & Replacement Program (2023-2024)	\$/Mcf 0.0620	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
21		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects forecasted volumes for March through August 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 1 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$24,903,413	\$24,436,424	\$19,442,470	\$13,148,602	\$7,995,201	\$5,883,065	\$5,046,217	\$5,021,498	\$5,146,766	\$5,989,865	\$9,930,928	\$19,198,260	\$146,142,700
4	481.1	Commercial Sales Revenue		9,995,999	9,923,288	7,856,665	5,725,544	4,002,462	3,326,715	3,005,695	3,077,324	3,045,556	3,446,944	4,842,895	8,000,566	\$66,249,654
5	481.2	Industrial Sales Revenue		321,827	310,157	275,993	255,099	210,591	184,502	131,878	149,739	142,738	158,131	235,262	311,457	\$2,687,374
6	481.3	Other Sales Revenue		0	0	0	0	0	0	0	0	0	0	0	0	\$0
7	483	Public Utilities		<u>16,535</u>	<u>18,817</u>	<u>13,126</u>	<u>7,582</u>	<u>6,317</u>	<u>5,608</u>	<u>5,052</u>	<u>5,137</u>	<u>5,531</u>	<u>6,764</u>	<u>10,466</u>	<u>18,493</u>	<u>\$119,428</u>
8		Total Sales of Gas		\$35,237,774	\$34,688,687	\$27,588,253	\$19,136,828	\$12,214,570	\$9,399,880	\$8,188,843	\$8,253,698	\$8,340,590	\$9,601,705	\$15,019,551	\$27,528,776	\$215,199,156
9		<u>Other Operating Revenue</u>														
10	489	Transportation Revenue - Residential		\$1,362,743	\$1,325,644	\$1,096,535	\$800,510	\$536,727	\$428,983	\$385,812	\$386,164	\$386,241	\$440,188	\$649,270	\$1,099,907	\$8,898,724
11	489	Transportation Revenue - Commercial		1,444,170	1,347,537	1,192,764	997,916	811,425	742,672	706,162	682,627	709,938	765,273	940,264	1,219,647	\$11,560,395
12	489	Transportation Revenue - Industrial		934,901	871,328	856,438	807,338	774,697	744,458	650,446	746,332	750,254	809,153	830,134	867,878	\$9,643,357
13	487	Forfeited Discounts		17,542	23,760	25,029	17,844	12,588	9,720	6,887	6,958	5,913	6,268	7,283	10,209	\$150,000
14	488	Miscellaneous Service Revenue		9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	9,705	\$116,466
15	493	Rent from Gas Property		6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	6,170	\$74,034
16	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	495	Other Gas Revenues - Other		<u>26,874</u>	<u>26,188</u>	<u>19,697</u>	<u>19,045</u>	<u>14,345</u>	<u>9,620</u>	<u>9,150</u>	<u>3,198</u>	<u>8,924</u>	<u>10,230</u>	<u>12,686</u>	<u>20,166</u>	<u>\$180,125</u>
18		Total Other Operating Revenue		\$3,802,107	\$3,610,332	\$3,206,337	\$2,658,529	\$2,165,657	\$1,951,328	\$1,774,331	\$1,841,153	\$1,877,144	\$2,046,988	\$2,455,512	\$3,233,681	\$30,623,101
19		Total Operating Revenue		\$39,039,881	\$38,299,018	\$30,794,591	\$21,795,357	\$14,380,228	\$11,351,208	\$9,963,174	\$10,094,851	\$10,217,735	\$11,648,693	\$17,475,063	\$30,762,457	\$245,822,256

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 2 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		116,292	116,620	116,834	116,716	116,306	115,579	114,853	114,532	114,121	114,303	115,298	116,181	1,387,635
4		Volumes [1]		1,539,508.5	1,504,722.5	1,140,517.2	682,423.5	308,086.1	155,975.3	96,742.5	95,698.7	105,791.5	166,763.7	451,434.4	1,124,299.3	7,371,963.2
5		Revenue Less Gas Cost		\$14,478,889	\$14,247,407	\$11,719,574	\$8,527,560	\$5,909,012	\$4,826,834	\$4,391,090	\$4,373,435	\$4,430,374	\$4,860,613	\$6,874,044	\$11,585,285	\$96,224,117
6		Gas Cost		\$10,423,242	\$10,187,724	\$7,721,872	\$4,620,348	\$2,085,897	\$1,056,031	\$654,995	\$647,928	\$716,261	\$1,129,074	\$3,056,437	\$7,612,068	\$49,911,877
7		Total Revenue [2]		\$24,902,132	\$24,435,130	\$19,441,446	\$13,147,908	\$7,994,909	\$5,882,864	\$5,046,085	\$5,021,363	\$5,146,635	\$5,989,687	\$9,930,481	\$19,197,353	\$146,135,994
8	G1C	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	G1R	LG&E Residential														
15		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
16		Volumes [1]		84.5	89.9	71.5	47.8	16.6	8.9	4.4	4.7	4.3	7.2	26.9	58.8	425.5
17		Revenue Less Gas Cost		\$525	\$554	\$455	\$328	\$160	\$118	\$94	\$96	\$93	\$109	\$215	\$387	\$3,134
18		Gas Cost		\$572	\$609	\$484	\$324	\$112	\$60	\$30	\$32	\$29	\$49	\$182	\$398	\$2,881
19		Total Revenue [2]		\$1,097	\$1,163	\$939	\$651	\$272	\$178	\$124	\$127	\$123	\$158	\$397	\$785	\$6,015
20	IN3	Inland Gas General Service - Residential														
21		Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
22		Volumes [1]		188.0	159.0	103.4	69.4	31.7	14.0	6.0	7.1	7.7	26.3	61.6	135.8	810.0
23		Revenue Less Gas Cost		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
34		Volumes [1]		47.1	21.1	10.8	6.7	2.9	0.6	0.5	0.4	0.5	0.6	4.7	23.3	119.2
35		Revenue Less Gas Cost		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 3 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		Sales Service														
2	LG2	LG&E Residential														
3		Bills		1	1	1	0	0	1	1	1	1	1	1	1	10
4		Volumes [1]		134.2	86.0	65.9	0.0	0.0	5.6	2.6	2.8	2.2	4.0	23.3	84.3	410.9
5		Revenue Less Gas Cost		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
8	LG2	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		95.8	68.3	38.0	31.0	13.1	10.6	10.0	9.5	9.9	21.3	40.1	68.7	416.3
17		Revenue Less Gas Cost		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
20	LG4	LG&E Residential														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	GSO	General Service - Commercial														
27		Bills		12,259	12,323	12,346	12,339	12,284	12,155	12,013	11,999	11,918	11,902	12,109	12,279	145,926
28		Volumes [1]		809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
29		Revenue Less Gas Cost		\$4,514,488	\$4,501,632	\$3,832,906	\$3,126,201	\$2,533,306	\$2,292,508	\$2,172,137	\$2,192,770	\$2,175,998	\$2,304,572	\$2,807,800	\$3,874,918	\$36,329,236
30		Gas Cost		\$5,481,511	\$5,421,656	\$4,023,759	\$2,599,343	\$1,469,157	\$1,034,207	\$833,558	\$884,554	\$869,558	\$1,142,372	\$2,035,095	\$4,125,648	\$29,920,418
31		Total Revenue [2]		\$9,995,999	\$9,923,288	\$7,856,665	\$5,725,544	\$4,002,462	\$3,326,715	\$3,005,695	\$3,077,324	\$3,045,556	\$3,446,944	\$4,842,895	\$8,000,566	\$66,249,654

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 4 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSO	General Service - Industrial														
3		Bills		50	50	50	52	50	50	48	50	50	50	51	50	601
4		Volumes [1]		32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
5		Revenue Less Gas Cost		\$102,041	\$98,714	\$88,944	\$82,737	\$68,464	\$60,169	\$44,722	\$49,987	\$48,152	\$52,803	\$76,509	\$99,189	\$872,431
6		Gas Cost		\$219,786	\$211,443	\$187,049	\$172,363	\$142,126	\$124,333	\$87,157	\$99,752	\$94,586	\$105,328	\$158,753	\$212,268	\$1,814,943
7		Total Revenue [2]		\$321,827	\$310,157	\$275,993	\$255,099	\$210,591	\$184,502	\$131,878	\$149,739	\$142,738	\$158,131	\$235,262	\$311,457	\$2,687,374
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,737.0	2,033.0	1,295.0	576.0	412.0	320.0	248.0	259.0	310.0	470.0	950.0	1,991.0	10,601.0
17		Revenue Less Gas Cost		\$4,774	\$5,053	\$4,358	\$3,682	\$3,528	\$3,441	\$3,373	\$3,384	\$3,432	\$3,582	\$4,034	\$5,013	\$47,654
18		Gas Cost		\$11,760	\$13,764	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$2,099	\$3,182	\$6,432	\$13,480	\$71,774
19		Total Revenue [2]		\$16,535	\$18,817	\$13,126	\$7,582	\$6,317	\$5,608	\$5,052	\$5,137	\$5,531	\$6,764	\$10,466	\$18,493	\$119,428

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 5 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		10,067	10,082	10,096	10,088	10,084	10,089	10,088	10,098	10,085	10,089	10,088	10,084	121,038
4		Volumes [1]		149,336.7	143,923.5	110,860.6	68,262.7	30,289.8	14,748.6	8,535.4	8,539.5	8,611.3	16,362.3	46,480.2	111,402.2	717,352.8
5		Revenue Less Gas Cost		\$1,362,743	\$1,325,644	\$1,096,535	\$800,510	\$536,727	\$428,983	\$385,812	\$386,164	\$386,241	\$440,188	\$649,270	\$1,099,907	\$8,898,724
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,362,743	\$1,325,644	\$1,096,535	\$800,510	\$536,727	\$428,983	\$385,812	\$386,164	\$386,241	\$440,188	\$649,270	\$1,099,907	\$8,898,724
8	GTO	GTS Choice - Commercial														
9		Bills		1,749	1,736	1,731	1,727	1,731	1,728	1,720	1,720	1,704	1,705	1,683	1,681	20,615
10		Volumes [1]		196,518.3	181,767.5	142,380.7	92,909.3	55,266.0	38,853.1	34,467.9	26,135.1	34,721.9	40,285.5	75,449.0	144,919.0	1,063,673.3
11		Revenue Less Gas Cost		\$893,504	\$848,298	\$724,001	\$563,484	\$437,587	\$381,614	\$365,714	\$339,248	\$364,208	\$382,264	\$500,103	\$724,234	\$6,524,259
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$893,504	\$848,298	\$724,001	\$563,484	\$437,587	\$381,614	\$365,714	\$339,248	\$364,208	\$382,264	\$500,103	\$724,234	\$6,524,259
14	GTO	GTS Choice - Industrial														
15		Bills		14	14	14	14	14	14	14	13	13	13	13	13	163
16		Volumes [1]		10,236.3	9,957.1	8,529.0	8,033.0	5,250.0	3,491.9	2,540.8	2,631.0	2,575.9	4,078.0	7,077.9	10,999.2	75,400.1
17		Revenue Less Gas Cost		\$32,080	\$31,451	\$27,757	\$26,283	\$18,132	\$12,961	\$9,947	\$10,063	\$10,032	\$14,447	\$22,957	\$33,710	\$249,820
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$32,080	\$31,451	\$27,757	\$26,283	\$18,132	\$12,961	\$9,947	\$10,063	\$10,032	\$14,447	\$22,957	\$33,710	\$249,820
20	DS	GTS Delivery Service - Commercial														
21		Bills		22	22	22	24	22	24	22	22	22	22	22	22	268
22		Volumes [1]		379,752.7	320,398.8	297,776.2	234,622.0	195,433.5	164,680.8	165,823.6	168,779.0	171,913.5	216,377.6	278,292.5	321,976.3	2,915,826.5
23		Revenue Less Gas Cost		\$439,014	\$405,768	\$390,781	\$366,006	\$325,586	\$322,917	\$306,622	\$308,624	\$310,740	\$338,292	\$376,943	\$406,491	\$4,297,786
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$439,014	\$405,768	\$390,781	\$366,006	\$325,586	\$322,917	\$306,622	\$308,624	\$310,740	\$338,292	\$376,943	\$406,491	\$4,297,786
26	DS	GTS Delivery Service - Industrial														
27		Bills		41	41	41	41	41	41	41	41	42	42	42	42	496
28		Volumes [1]		684,191.8	577,423.3	557,369.5	502,369.1	463,540.7	431,814.8	280,662.5	436,027.7	433,916.7	521,163.5	551,159.6	584,947.7	6,024,586.9
29		Revenue Less Gas Cost		\$745,670	\$697,516	\$694,943	\$670,674	\$653,616	\$636,600	\$547,024	\$642,216	\$643,069	\$689,631	\$700,665	\$710,982	\$8,032,606
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$745,670	\$697,516	\$694,943	\$670,674	\$653,616	\$636,600	\$547,024	\$642,216	\$643,069	\$689,631	\$700,665	\$710,982	\$8,032,606
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
34		Volumes [1]		39,639.2	32,724.3	26,856.8	23,239.0	15,810.5	12,205.2	10,590.4	10,955.0	10,992.7	14,529.4	21,266.5	30,974.7	249,783.7
35		Revenue Less Gas Cost		\$111,653	\$93,471	\$77,982	\$68,427	\$48,252	\$38,141	\$33,825	\$34,755	\$34,990	\$44,717	\$63,218	\$88,921	\$738,350
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$111,653	\$93,471	\$77,982	\$68,427	\$48,252	\$38,141	\$33,825	\$34,755	\$34,990	\$44,717	\$63,218	\$88,921	\$738,350

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 6 of 20
Witness: J. C. Wozniak

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)	
1		<u>Transportation Service</u>															
2	GDS	GTS Grandfathered Delivery Service - Industrial															
3		Bills		3	3	3	3	3	3	3	3	3	3	3	3	3	36
4		Volumes [1]		16,992.2	14,508.7	10,898.2	3,822.9	2,316.9	1,501.2	1,253.2	1,303.3	1,470.5	2,609.5	3,888.6	5,935.9		66,501.1
5		Revenue Less Gas Cost		\$46,115	\$39,599	\$30,126	\$11,562	\$7,330	\$4,975	\$4,259	\$4,404	\$4,886	\$8,140	\$11,537	\$17,106		\$190,039
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
7		Total Revenue [2]		\$46,115	\$39,599	\$30,126	\$11,562	\$7,330	\$4,975	\$4,259	\$4,404	\$4,886	\$8,140	\$11,537	\$17,106		\$190,039
8	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)															
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		50,100.0	45,000.0	45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	41,300.0	41,500.0	42,700.0	47,200.0		519,300.0
11		Revenue Less Gas Cost		\$12,894	\$12,437	\$12,454	\$12,293	\$11,952	\$12,185	\$12,221	\$11,853	\$12,105	\$12,123	\$12,230	\$12,634		\$147,382
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
13		Total Revenue [2]		\$12,894	\$12,437	\$12,454	\$12,293	\$11,952	\$12,185	\$12,221	\$11,853	\$12,105	\$12,123	\$12,230	\$12,634		\$147,382
14	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)															
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		77,435.8	71,684.6	70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	60,182.2	69,425.2	67,884.7	69,803.0		800,000.0
17		Revenue Less Gas Cost		\$11,146	\$10,630	\$10,538	\$9,460	\$10,206	\$9,488	\$9,902	\$10,013	\$9,598	\$10,427	\$10,289	\$10,461		\$122,160
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		Total Revenue [2]		\$11,146	\$10,630	\$10,538	\$9,460	\$10,206	\$9,488	\$9,902	\$10,013	\$9,598	\$10,427	\$10,289	\$10,461		\$122,160
20	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)															
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
25		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
26	FX5	GTS Flex Rate - Industrial															
27		Bills		2	2	2	2	2	2	2	2	2	2	2	2	2	24
28		Volumes [1]		845,000.0	763,600.0	773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	661,800.0	704,400.0	682,900.0	805,500.0		8,555,400.0
29		Revenue Less Gas Cost		\$86,997	\$79,695	\$80,619	\$77,067	\$73,461	\$68,249	\$67,092	\$67,783	\$70,563	\$74,385	\$72,456	\$82,984		\$901,350
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
31		Total Revenue [2]		\$86,997	\$79,695	\$80,619	\$77,067	\$73,461	\$68,249	\$67,092	\$67,783	\$70,563	\$74,385	\$72,456	\$82,984		\$901,350

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 7 of 20
Witness: J. C. Wozniak

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)	
1		<u>Transportation Service</u>															
2	SAS	GTS Special Agency Service															
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Total Sales and Transportation		\$38,968,443	\$38,222,565	\$30,723,452	\$21,733,133	\$14,327,213	\$11,306,505	\$9,921,360	\$10,058,808	\$10,177,425	\$11,605,892	\$17,428,930	\$30,705,746		\$245,179,472
9		<u>Other Gas Department Revenue</u>															
10		Acct. 487 Forfeited Discounts		\$17,542	\$23,760	\$25,029	\$17,844	\$12,588	\$9,720	\$6,887	\$6,958	\$5,913	\$6,268	\$7,283	\$10,209		\$150,000
11		Acct. 488 Miscellaneous Service Revenue		\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705	\$9,705		\$116,466
12		Acct. 493 Rent from Gas Property		\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170	\$6,170		\$74,034
13		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
14		Acct. 495 Other Gas Revenues - Other		\$26,874	\$26,188	\$19,697	\$19,045	\$14,345	\$9,620	\$9,150	\$3,198	\$8,924	\$10,230	\$12,686	\$20,166		\$180,125
15		Total Other Gas Department Revenue		\$60,292	\$65,823	\$60,601	\$52,764	\$42,808	\$35,215	\$31,912	\$26,030	\$30,712	\$32,374	\$35,844	\$46,250		\$520,624
16		Total Gross Revenue		\$39,028,735	\$38,288,388	\$30,784,053	\$21,785,897	\$14,370,021	\$11,341,720	\$9,953,272	\$10,084,838	\$10,208,136	\$11,638,265	\$17,464,774	\$30,751,996		\$245,700,096

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.3 Pages 8 through 20 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 8 of 20
Witness: J. C. Wozniak

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)	
1	GSR	General Service - Residential															
2		RESIDENTIAL															
3		Customer Bills		116,292	116,620	116,834	116,716	116,306	115,579	114,853	114,532	114,121	114,303	115,298	116,181		1,387,635
4		Customer Charge	\$32.00	\$3,721,344	\$3,731,840	\$3,738,688	\$3,734,912	\$3,721,792	\$3,698,528	\$3,675,296	\$3,665,024	\$3,651,872	\$3,657,696	\$3,689,536	\$3,717,792		\$44,404,320
5		Volumes (Mcf) [1]		1,539,508.5	1,504,722.5	1,140,517.2	682,423.5	308,086.1	155,975.3	96,742.5	95,698.7	105,791.5	166,763.7	451,434.4	1,124,299.3		7,371,963.2
6		Commodity Charge \$/Mcf	\$6.9432	\$10,689,115	\$10,447,589	\$7,918,839	\$4,738,203	\$2,139,103	\$1,082,968	\$671,703	\$664,455	\$734,532	\$1,157,874	\$3,134,399	\$ 7,805,955		\$51,184,735
7		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
8		Revenue Less Gas Cost		\$14,410,459	\$14,179,429	\$11,657,527	\$8,473,115	\$5,860,895	\$4,781,496	\$4,346,999	\$4,329,479	\$4,386,404	\$4,815,570	\$6,823,935	\$11,523,747		\$95,589,055
9		Gas Cost Revenue \$/Mcf [2]	\$6.7705	\$10,423,242	\$10,187,724	\$7,721,872	\$4,620,348	\$2,085,897	\$1,056,031	\$654,995	\$647,928	\$716,261	\$1,129,074	\$3,056,437	\$7,612,068		\$49,911,877
10		Revenue Excluding Riders		\$24,833,702	\$24,367,153	\$19,379,399	\$13,093,463	\$7,946,792	\$5,837,526	\$5,001,994	\$4,977,407	\$5,102,665	\$5,944,643	\$9,880,372	\$19,135,815		\$145,500,932
11		Riders:															
12		Energy Efficiency Conservation Program	\$0.0700	\$8,140	\$8,163	\$8,178	\$8,170	\$8,141	\$8,091	\$8,040	\$8,017	\$7,988	\$8,001	\$8,071	\$8,133		\$97,134
13		Gas Cost Uncollectible Charge \$/Mcf	\$0.0165	25,402	24,828	18,819	11,260	5,083	2,574	1,596	1,579	1,746	2,752	7,449	18,551		121,637
14		EAP Recovery \$	\$0.3000	<u>34,888</u>	<u>34,986</u>	<u>35,050</u>	<u>35,015</u>	<u>34,892</u>	<u>34,674</u>	<u>34,456</u>	<u>34,360</u>	<u>34,236</u>	<u>34,291</u>	<u>34,589</u>	<u>34,854</u>		<u>416,291</u>
15		Total Riders		\$68,430	\$67,977	\$62,047	\$54,445	\$48,117	\$45,338	\$44,092	\$43,956	\$43,970	\$45,044	\$50,109	\$61,538		\$635,062
16		Total Revenue		\$24,902,132	\$24,435,130	\$19,441,446	\$13,147,908	\$7,994,909	\$5,882,864	\$5,046,085	\$5,021,363	\$5,146,635	\$5,989,687	\$9,930,481	\$19,197,353		\$146,135,994
17	G1C	LG&E Commercial															
18		COMMERCIAL															
19		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0		0
20		Customer Charge	\$86.14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
21		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
22		Commodity Charge	\$3.8963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
24		Gas Cost Revenue [2]	\$6.7705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
25		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 9 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$23.42	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	843
5		Volumes (Mcf) [1]		84.5	89.9	71.5	47.8	16.6	8.9	4.4	4.7	4.3	7.2	26.9	58.8	425.5
6		Commodity Charge	\$5.3838	\$455	\$484	\$385	\$257	\$89	\$48	\$24	\$25	\$23	\$39	\$145	\$317	2,291
7		Revenue Less Gas Cost		\$525	\$554	\$455	\$328	\$160	\$118	\$94	\$96	\$93	\$109	\$215	\$387	3,134
8		Gas Cost Revenue [2]	\$6.7705	\$572	\$609	\$484	\$324	\$112	\$60	\$30	\$32	\$29	\$49	\$182	\$398	\$2,881
9		Total Revenue		\$1,097	\$1,163	\$939	\$651	\$272	\$178	\$124	\$127	\$123	\$158	\$397	\$785	\$6,015
10	IN3	Inland Gas General Service - Residential														
11		RESIDENTIAL														
12		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		188.0	159.0	103.4	69.4	31.7	14.0	6.0	7.1	7.7	26.3	61.6	135.8	810.0
15		Commodity Charge	\$0.4000	\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
16		Revenue Less Gas Cost		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$75	\$64	\$41	\$28	\$13	\$6	\$2	\$3	\$3	\$11	\$25	\$54	\$324
19	IN4	Inland Gas General Service - Residential														
20		RESIDENTIAL														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 10 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		47.1	21.1	10.8	6.7	2.9	0.6	0.5	0.4	0.5	0.6	4.7	23.3	119.2
6		Commodity Charge	\$0.6000	<u>\$28</u>	<u>\$13</u>	<u>\$6</u>	<u>\$4</u>	<u>\$2</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3</u>	<u>\$14</u>	<u>\$72</u>
7		Revenue Less Gas Cost		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$28	\$13	\$6	\$4	\$2	\$0	\$0	\$0	\$0	\$0	\$3	\$14	\$72
10	LG2	LG&E Residential														
11		RESIDENTIAL														
12		Customer Bills		1	1	1	-	-	1	1	1	1	1	1	1	10
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		134.2	86.0	65.9	-	-	5.6	2.6	2.8	2.2	4.0	23.3	84.3	410.9
15		Commodity Charge	\$0.3500	\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
16		Revenue Less Gas Cost		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$47	\$30	\$23	\$0	\$0	\$2	\$1	\$1	\$1	\$1	\$8	\$30	\$144
19	LG2	LG&E Commercial														
20		COMMERCIAL														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 11 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		<u>93.8</u>	<u>66.3</u>	<u>36.0</u>	<u>29.0</u>	<u>11.1</u>	<u>8.2</u>	<u>8.0</u>	<u>7.5</u>	<u>7.9</u>	<u>19.3</u>	<u>38.1</u>	<u>66.7</u>	<u>391.9</u>
				95.8	68.3	38.0	31.0	13.1	10.6	10.0	9.5	9.9	21.3	40.1	68.7	416.3
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	<u>33</u>	<u>23</u>	<u>13</u>	<u>10</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>7</u>	<u>13</u>	<u>23</u>	<u>137</u>
				\$33	\$23	\$13	\$10	\$4	\$3	\$3	\$3	\$3	\$7	\$13	\$23	\$137
11		Revenue Less Gas Cost		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$34	\$24	\$14	\$11	\$5	\$4	\$4	\$4	\$4	\$8	\$15	\$25	\$152
14	LG4	LG&E Residential														
15		RESIDENTIAL														
16		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19		Commodity Charge	\$0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 12 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		12,259	12,323	12,346	12,339	12,284	12,155	12,013	11,999	11,918	11,902	12,109	12,279	145,926
4		Customer Charge	\$145.00	\$1,777,555	\$1,786,835	\$1,790,170	\$1,789,155	\$1,781,180	\$1,762,475	\$1,741,885	\$1,739,855	\$1,728,110	\$1,725,790	\$1,755,805	\$1,780,455	\$21,159,270
5		Volumes (Mcf) [1]														
6		First 50 Mcf		335,953.2	338,950.3	279,311.8	196,593.8	111,497.3	78,986.6	66,587.2	67,738.9	68,499.2	80,966.5	161,142.7	284,654.2	2,070,881.7
7		Next 350 Mcf		336,782.8	331,396.0	231,280.3	144,761.2	72,190.7	50,447.9	38,504.8	41,173.4	41,123.1	57,589.8	102,945.7	240,754.6	1,688,950.3
8		Next 600 Mcf		83,501.0	81,577.2	51,503.7	26,446.1	14,477.4	10,486.7	8,884.5	9,552.8	8,971.4	14,504.1	20,730.7	54,698.9	385,334.5
9		Over 1,000 Mcf		<u>53,379.8</u>	<u>48,852.8</u>	<u>32,211.7</u>	<u>16,120.8</u>	<u>18,828.4</u>	<u>12,830.8</u>	<u>9,139.7</u>	<u>12,183.2</u>	<u>9,839.6</u>	<u>15,667.5</u>	<u>15,763.6</u>	<u>29,248.7</u>	<u>274,066.6</u>
				809,616.8	800,776.3	594,307.5	383,921.9	216,993.8	152,752.0	123,116.2	130,648.3	128,433.3	168,727.9	300,582.7	609,356.4	4,419,233.1
10		Commodity Charge														
11		First 50 Mcf	\$3,9313	\$1,320,733	\$1,332,515	\$1,098,058	\$772,869	\$438,329	\$310,520	\$261,774	\$266,302	\$269,291	\$318,304	\$633,500	\$ 1,119,346.85	\$8,141,543
12		Next 350 Mcf	\$3,0344	1,021,934	1,005,588	701,797	439,263	219,055	153,079	116,839	124,937	124,784	174,750	312,378	730,546	5,124,951
13		Next 600 Mcf	\$2,8844	240,850	235,301	148,557	76,281	41,759	30,248	25,626	27,554	25,877	41,836	59,796	157,774	1,111,459
14		Over 1,000 Mcf	\$2,6238	<u>140,058</u>	<u>128,180</u>	<u>84,517</u>	<u>42,298</u>	<u>49,402</u>	<u>33,665</u>	<u>23,981</u>	<u>31,966</u>	<u>25,817</u>	<u>41,108</u>	<u>41,361</u>	<u>76,743</u>	<u>719,096</u>
				\$2,723,575	\$2,701,585	\$2,032,930	\$1,330,711	\$748,545	\$527,512	\$428,220	\$450,759	\$445,769	\$575,998	\$1,047,035	\$2,084,409	\$15,097,049
15		Safety Modification & Replacement Program (2023-2024)	\$0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16		Revenue Less Gas Cost		\$4,501,130	\$4,488,420	\$3,823,100	\$3,119,866	\$2,529,725	\$2,289,987	\$2,170,105	\$2,190,614	\$2,173,879	\$2,301,788	\$2,802,840	\$3,864,864	\$36,256,319
17		Gas Cost Revenue [2]	\$6.7705	\$5,481,511	\$5,421,656	\$4,023,759	\$2,599,343	\$1,469,157	\$1,034,207	\$833,558	\$884,554	\$869,558	\$1,142,372	\$2,035,095	\$4,125,648	\$29,920,418
18		Revenue Excluding Riders		\$9,982,640	\$9,910,076	\$7,846,859	\$5,719,210	\$3,998,882	\$3,324,195	\$3,003,664	\$3,075,168	\$3,043,437	\$3,444,160	\$4,837,935	\$7,990,511	\$66,176,736
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0165	<u>\$13,359</u>	<u>\$13,213</u>	<u>\$9,806</u>	<u>\$6,335</u>	<u>\$3,580</u>	<u>\$2,520</u>	<u>\$2,031</u>	<u>\$2,156</u>	<u>\$2,119</u>	<u>\$2,784</u>	<u>\$4,960</u>	<u>\$10,054</u>	<u>\$72,917</u>
21		Total Riders		<u>\$13,359</u>	<u>\$13,213</u>	<u>\$9,806</u>	<u>\$6,335</u>	<u>\$3,580</u>	<u>\$2,520</u>	<u>\$2,031</u>	<u>\$2,156</u>	<u>\$2,119</u>	<u>\$2,784</u>	<u>\$4,960</u>	<u>\$10,054</u>	<u>\$72,917</u>
22		Total Revenue		\$9,995,999	\$9,923,288	\$7,856,665	\$5,725,544	\$4,002,462	\$3,326,715	\$3,005,695	\$3,077,324	\$3,045,556	\$3,446,944	\$4,842,895	\$8,000,566	\$66,249,654

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 13 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		50	50	50	52	50	50	48	50	50	50	51	50	601
4		Customer Charge	\$145.00	\$7,250	\$7,250	\$7,250	\$7,540	\$7,250	\$7,250	\$6,960	\$7,250	\$7,250	\$7,250	\$7,395	\$7,250	\$87,145
5		Volumes (Mcf) [1]														
6		First 50 Mcf		2,135.8	2,169.2	2,210.0	2,039.4	1,466.2	1,029.9	877.1	894.2	1,000.3	1,148.7	1,810.9	2,086.2	18,867.9
7		Next 350 Mcf		9,984.3	9,677.8	9,429.4	8,343.8	6,136.2	4,662.1	4,138.1	3,988.8	4,209.3	4,713.5	7,530.0	10,392.4	83,205.7
8		Next 600 Mcf		8,400.1	8,434.2	7,633.1	7,243.1	5,189.6	4,497.9	3,557.8	3,950.3	3,760.7	3,994.7	6,697.3	8,309.0	71,667.8
9		Over 1,000 Mcf		<u>11,942.1</u>	<u>10,948.8</u>	<u>8,354.5</u>	<u>7,831.6</u>	<u>8,200.0</u>	<u>8,174.0</u>	<u>4,300.0</u>	<u>5,900.0</u>	<u>5,000.0</u>	<u>5,700.0</u>	<u>7,409.6</u>	<u>10,564.3</u>	<u>94,324.9</u>
				32,462.3	31,230.0	27,627.0	25,457.9	20,992.0	18,363.9	12,873.0	14,733.3	13,970.3	15,556.9	23,447.8	31,351.9	268,066.3
10		Commodity Charge														
11		First 50 Mcf	\$3,9313	\$8,396	\$8,528	\$8,688	\$8,017	\$5,764	\$4,049	\$3,448	\$3,515	\$3,932	\$4,516	\$7,119	\$8,201	\$74,175
12		Next 350 Mcf	\$3,0344	30,296	29,366	28,613	25,318	18,620	14,147	12,557	12,104	12,773	14,303	22,849	31,535	252,479
13		Next 600 Mcf	\$2,8844	24,229	24,328	22,017	20,892	14,969	12,974	10,262	11,394	10,847	11,522	19,318	23,966	206,719
14		Over 1,000 Mcf	\$2,6238	<u>31,334</u>	<u>28,727</u>	<u>21,921</u>	<u>20,549</u>	<u>21,515</u>	<u>21,447</u>	<u>11,282</u>	<u>15,480</u>	<u>13,119</u>	<u>14,956</u>	<u>19,441</u>	<u>27,719</u>	<u>247,490</u>
				\$94,256	\$90,949	\$81,238	\$74,776	\$60,868	\$52,616	\$37,549	\$42,494	\$40,672	\$45,296	\$68,727	\$91,421	\$780,863
15		Safety Modification & Replacement Program (2023-2024)	\$0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16		Revenue Less Gas Cost		\$101,506	\$98,199	\$88,488	\$82,316	\$68,118	\$59,866	\$44,509	\$49,744	\$47,922	\$52,546	\$76,122	\$98,671	\$868,008
17		Gas Cost Revenue [2]	\$6.7705	\$219,786	\$211,443	\$187,049	\$172,363	\$142,126	\$124,333	\$87,157	\$99,752	\$94,586	\$105,328	\$158,753	\$212,268	\$1,814,943
18		Revenue Excluding Riders		\$321,292	\$309,642	\$275,537	\$254,679	\$210,244	\$184,199	\$131,666	\$149,495	\$142,507	\$157,874	\$234,876	\$310,939	\$2,682,951
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0165	<u>\$536</u>	<u>\$515</u>	<u>\$456</u>	<u>\$420</u>	<u>\$346</u>	<u>\$303</u>	<u>\$212</u>	<u>\$243</u>	<u>\$231</u>	<u>\$257</u>	<u>\$387</u>	<u>\$517</u>	<u>\$4,423</u>
21		Total Riders		<u>\$536</u>	<u>\$515</u>	<u>\$456</u>	<u>\$420</u>	<u>\$346</u>	<u>\$303</u>	<u>\$212</u>	<u>\$243</u>	<u>\$231</u>	<u>\$257</u>	<u>\$387</u>	<u>\$517</u>	<u>\$4,423</u>
22		Total Revenue		\$321,827	\$310,157	\$275,993	\$255,099	\$210,591	\$184,502	\$131,878	\$149,739	\$142,738	\$158,131	\$235,262	\$311,457	\$2,687,374

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 14 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$8,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.8069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Next 70,000 Mcf	\$0.4981	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Over 100,000 Mcf	\$0.2604	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue [2]	\$6.7705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Riders:														
18		Gas Cost Uncollectible Charge	\$0.0165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	IUS	Intrastate Utility Service - Wholesale														
22		WHOLESALE														
23		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
24		Customer Charge	\$1,570.00	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$3,140	\$37,680
25		Volumes (Mcf) [1]		1,737.0	2,033.0	1,295.0	576.0	412.0	320.0	248.0	259.0	310.0	470.0	950.0	1,991.0	10,601.0
26		Commodity Charge	\$0.9244	\$1,606	\$1,879	\$1,197	\$532	\$381	\$296	\$229	\$239	\$287	\$434	\$878	\$1,840	\$9,799
27		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Revenue Less Gas Cost		\$4,746	\$5,019	\$4,337	\$3,672	\$3,521	\$3,436	\$3,369	\$3,379	\$3,427	\$3,574	\$4,018	\$4,980	\$47,479
29		Gas Cost Revenue [2]	\$6.7705	\$11,760	\$13,764	\$8,768	\$3,900	\$2,789	\$2,167	\$1,679	\$1,754	\$2,099	\$3,182	\$6,432	\$13,480	\$71,774
30		Revenue Excluding Riders		\$16,506	\$18,784	\$13,105	\$7,572	\$6,310	\$5,602	\$5,048	\$5,133	\$5,525	\$6,757	\$10,450	\$18,460	\$119,253
31		Riders:														
32		Gas Cost Uncollectible Charge	\$0.0165	\$29	\$34	\$21	\$10	\$7	\$5	\$4	\$4	\$5	\$8	\$16	\$33	\$175
33		Total Riders		\$29	\$34	\$21	\$10	\$7	\$5	\$4	\$4	\$5	\$8	\$16	\$33	\$175
34		Total Revenue		\$16,535	\$18,817	\$13,126	\$7,582	\$6,317	\$5,608	\$5,052	\$5,137	\$5,531	\$6,764	\$10,466	\$18,493	\$119,428

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 2, 2026.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 15 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		10,067	10,082	10,096	10,088	10,084	10,089	10,088	10,098	10,085	10,089	10,088	10,084	121,038
4		Customer Charge	\$32.00	\$322,144	\$322,624	\$323,072	\$322,816	\$322,688	\$322,848	\$322,816	\$323,136	\$322,720	\$322,848	\$322,816	\$322,688	\$3,873,216
5		Volumes (Mcf) [1]		149,336.7	143,923.5	110,860.6	68,262.7	30,289.8	14,748.6	8,535.4	8,539.5	8,611.3	16,362.3	46,480.2	111,402.2	717,352.8
6		Commodity Charge	\$6.9432	\$1,036,875	\$999,290	\$769,727	\$473,962	\$210,308	\$102,402	\$59,263	\$59,291	\$59,790	\$113,607	\$322,721	\$773,488	\$4,980,724
7		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Revenue Less Gas Cost		\$1,359,019	\$1,321,914	\$1,092,799	\$796,778	\$532,996	\$425,250	\$382,079	\$382,427	\$382,510	\$436,455	\$645,537	\$1,096,176	\$8,853,940
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,359,019	\$1,321,914	\$1,092,799	\$796,778	\$532,996	\$425,250	\$382,079	\$382,427	\$382,510	\$436,455	\$645,537	\$1,096,176	\$8,853,940
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.0700	\$705	\$706	\$707	\$706	\$706	\$706	\$706	\$707	\$706	\$706	\$706	\$706	\$8,473
13		EAP Recovery	\$0.3000	3,020	3,026	3,029	3,026	3,025	3,027	3,026	3,029	3,026	3,027	3,026	3,025	36,311
14		Total Riders		\$3,725	\$3,730	\$3,736	\$3,733	\$3,731	\$3,733	\$3,733	\$3,736	\$3,731	\$3,733	\$3,733	\$3,731	\$44,784
15		Total Revenue		\$1,362,743	\$1,325,644	\$1,096,535	\$800,510	\$536,727	\$428,983	\$385,812	\$386,164	\$386,241	\$440,188	\$649,270	\$1,099,907	\$8,898,724
16	GTO	GTS Choice - Commercial														
17		COMMERCIAL														
18		Customer Bills		1,749	1,736	1,731	1,727	1,731	1,728	1,720	1,720	1,704	1,705	1,683	1,681	20,615
19		Customer Charge	\$145.00	\$253,605	\$251,720	\$250,995	\$250,415	\$250,995	\$250,560	\$249,400	\$249,400	\$247,080	\$247,225	\$244,035	\$243,745	\$2,989,175
20		Volumes (Mcf) [1]														
21		First 50 Mcf		59,721.1	58,425.5	51,132.1	37,853.0	23,045.0	16,157.7	14,234.2	12,459.9	14,374.2	15,975.3	32,678.1	51,299.1	387,355.2
22		Next 350 Mcf		94,631.4	89,228.5	68,406.8	41,545.5	23,745.3	16,244.3	14,783.1	10,200.2	14,244.1	16,882.4	32,316.8	69,819.4	492,047.8
23		Next 600 Mcf		28,138.5	25,433.8	17,209.8	10,520.7	6,538.3	5,047.4	4,589.8	3,050.8	5,302.9	5,825.5	8,092.7	17,304.0	137,054.2
24		Over 1,000 Mcf		14,027.3	8,679.7	5,632.0	2,990.1	1,937.4	1,403.7	860.8	424.2	800.7	1,602.3	2,361.4	6,496.5	47,216.1
25		Commodity Charge		196,518.3	181,767.5	142,380.7	92,909.3	55,266.0	38,853.1	34,467.9	26,135.1	34,721.9	40,285.5	75,449.0	144,919.0	1,063,673.3
26		First 50 Mcf	\$3.9313	\$234,782	\$229,688	\$201,016	\$148,812	\$90,597	\$63,521	\$55,959	\$48,984	\$56,509	\$62,804	\$128,467	\$201,672	\$1,522,809
27		Next 350 Mcf	\$3.0344	287,150	270,755	207,574	126,066	72,053	49,292	44,858	30,951	43,222	51,228	98,062	211,860	1,493,070
28		Next 600 Mcf	\$2.8844	81,163	73,361	49,640	30,346	18,859	14,559	13,239	8,800	15,296	16,803	23,343	49,912	395,319
29		Over 1,000 Mcf	\$2.6238	36,805	22,774	14,777	7,845	5,083	3,683	2,259	1,113	2,101	4,204	6,196	17,046	123,886
				\$639,899	\$596,578	\$473,006	\$313,069	\$186,592	\$131,054	\$116,314	\$89,848	\$117,128	\$135,039	\$256,068	\$480,489	\$3,535,084
30		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Revenue Less Gas Cost		\$893,504	\$848,298	\$724,001	\$563,484	\$437,587	\$381,614	\$365,714	\$339,248	\$364,208	\$382,264	\$500,103	\$724,234	\$6,524,259
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$893,504	\$848,298	\$724,001	\$563,484	\$437,587	\$381,614	\$365,714	\$339,248	\$364,208	\$382,264	\$500,103	\$724,234	\$6,524,259

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 16 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		14	14	14	14	14	14	14	13	13	13	13	13	163
4		Customer Charge	\$145.00	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$2,030	\$1,885	\$1,885	\$1,885	\$1,885	\$1,885	\$23,635
5		Volumes (Mcf) [1]														
6		First 50 Mcf		612.1	613.5	659.0	625.6	575.7	529.6	378.6	368.0	435.4	445.2	508.7	566.8	6,318.2
7		Next 350 Mcf		3,657.3	3,633.8	3,892.7	3,744.7	2,993.3	2,032.8	1,277.9	1,361.3	1,740.5	2,225.0	2,697.9	3,381.6	32,638.8
8		Next 600 Mcf		3,413.4	3,840.8	3,411.4	3,146.6	1,324.4	929.5	884.3	901.7	400.0	1,407.8	2,794.1	3,207.0	25,661.0
9		Over 1,000 Mcf		<u>2,553.5</u>	<u>1,869.0</u>	<u>565.9</u>	<u>516.1</u>	<u>356.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,077.2</u>	<u>3,843.8</u>	<u>10,782.1</u>
				10,236.3	9,957.1	8,529.0	8,033.0	5,250.0	3,491.9	2,540.8	2,631.0	2,575.9	4,078.0	7,077.9	10,999.2	75,400.1
10		Commodity Charge														
11		First 50 Mcf	\$3,9313	\$2,406	\$2,412	\$2,591	\$2,459	\$2,263	\$2,082	\$1,488	\$1,447	\$1,712	\$1,750	\$2,000	\$2,228	\$24,839
12		Next 350 Mcf	\$3,0344	11,098	11,026	11,812	11,363	9,083	6,168	3,878	4,131	5,281	6,752	8,187	10,261	99,039
13		Next 600 Mcf	\$2,8844	9,846	11,078	9,840	9,076	3,820	2,681	2,551	2,601	1,154	4,061	8,059	9,250	74,017
14		Over 1,000 Mcf	\$2,6238	<u>6,700</u>	<u>4,904</u>	<u>1,485</u>	<u>1,354</u>	<u>936</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,826</u>	<u>10,085</u>	<u>28,290</u>
				\$30,050	\$29,421	\$25,727	\$24,253	\$16,102	\$10,931	\$7,917	\$8,178	\$8,147	\$12,562	\$21,072	\$31,825	\$226,185
15		Safety Modification & Replacement Program (2023-2024)	\$0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16		Revenue Less Gas Cost		\$32,080	\$31,451	\$27,757	\$26,283	\$18,132	\$12,961	\$9,947	\$10,063	\$10,032	\$14,447	\$22,957	\$33,710	\$249,820
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$32,080	\$31,451	\$27,757	\$26,283	\$18,132	\$12,961	\$9,947	\$10,063	\$10,032	\$14,447	\$22,957	\$33,710	\$249,820

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 17 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		22	22	22	24	22	24	22	22	22	22	22	22	268
4		Customer Charge	\$8,000.00	\$176,000	\$176,000	\$176,000	\$192,000	\$176,000	\$192,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$176,000	\$2,144,000
5		Volumes (Mcf) [1]														
6		First 30,000 Mcf		253,652.7	227,318.8	215,216.2	185,042.0	169,173.5	158,320.8	155,523.6	157,239.0	159,033.5	176,537.6	201,832.5	227,056.3	2,285,946.5
7		Next 70,000 Mcf		107,300.0	93,000.0	82,560.0	49,580.0	26,260.0	6,360.0	10,300.0	11,540.0	12,880.0	39,840.0	76,460.0	94,920.0	611,000.0
8		Over 100,000 Mcf		<u>18,800.0</u>	<u>80.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>18,880.0</u>
				379,752.7	320,398.8	297,776.2	234,622.0	195,433.5	164,680.8	165,823.6	168,779.0	171,913.5	216,377.6	278,292.5	321,976.3	2,915,826.5
9		Commodity Charge														
10		First 30,000 Mcf	\$0.8069	\$204,672	\$183,424	\$173,658	\$149,310	\$136,506	\$127,749	\$125,492	\$126,876	\$128,324	\$142,448	\$162,859	\$183,212	\$1,844,530
11		Next 70,000 Mcf	\$0.4981	53,446	46,323	41,123	24,696	13,080	3,168	5,130	5,748	6,416	19,844	38,085	47,280	304,339
12		Over 100,000 Mcf	\$0.2604	<u>4,896</u>	<u>21</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,916</u>
				\$263,014	\$229,768	\$214,781	\$174,006	\$149,586	\$130,917	\$130,622	\$132,624	\$134,740	\$162,292	\$200,943	\$230,491	\$2,153,786
13		Safety Modification & Replacement Program (2023-2024)	\$0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
14		Revenue Less Gas Cost		\$439,014	\$405,768	\$390,781	\$366,006	\$325,586	\$322,917	\$306,622	\$308,624	\$310,740	\$338,292	\$376,943	\$406,491	\$4,297,786
15		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Total Revenue		\$439,014	\$405,768	\$390,781	\$366,006	\$325,586	\$322,917	\$306,622	\$308,624	\$310,740	\$338,292	\$376,943	\$406,491	\$4,297,786
17	DS	GTS Delivery Service - Industrial														
18		INDUSTRIAL														
19		Customer Bills		41	41	41	41	41	41	41	41	42	42	42	42	496
20		Customer Charge	\$8,000.00	\$328,000	\$328,000	\$328,000	\$328,000	\$328,000	\$328,000	\$328,000	\$328,000	\$336,000	\$336,000	\$336,000	\$336,000	\$3,968,000
21		Volumes (Mcf) [1]														
22		First 30,000 Mcf		376,491.8	340,123.3	344,969.5	326,769.1	319,840.7	308,214.8	256,562.5	316,527.7	303,716.7	337,863.5	343,759.6	346,147.7	3,920,986.9
23		Next 70,000 Mcf		142,000.0	140,000.0	140,000.0	140,000.0	126,700.0	116,600.0	24,100.0	116,500.0	118,200.0	140,000.0	140,000.0	140,000.0	1,484,100.0
24		Over 100,000 Mcf		<u>165,700.0</u>	<u>97,300.0</u>	<u>72,400.0</u>	<u>35,600.0</u>	<u>17,000.0</u>	<u>7,000.0</u>	<u>0.0</u>	<u>3,000.0</u>	<u>12,000.0</u>	<u>43,300.0</u>	<u>67,400.0</u>	<u>98,800.0</u>	<u>619,500.0</u>
				684,191.8	577,423.3	557,369.5	502,369.1	463,540.7	431,814.8	280,662.5	436,027.7	433,916.7	521,163.5	551,159.6	584,947.7	6,024,586.9
25		Commodity Charge														
26		First 30,000 Mcf	\$0.8069	\$303,791	\$274,445	\$278,356	\$263,670	\$258,079	\$248,699	\$207,020	\$255,406	\$245,069	\$272,622	\$277,380	\$279,520	\$3,164,058
27		Next 70,000 Mcf	\$0.4981	70,730	69,734	69,734	69,734	63,109	58,078	12,004	58,029	58,875	69,734	69,734	739,230	739,230
28		Over 100,000 Mcf	\$0.2604	<u>43,148</u>	<u>25,337</u>	<u>18,853</u>	<u>9,270</u>	<u>4,427</u>	<u>1,823</u>	<u>0</u>	<u>781</u>	<u>3,125</u>	<u>11,275</u>	<u>17,551</u>	<u>25,728</u>	<u>161,318</u>
				\$417,670	\$369,516	\$366,943	\$342,674	\$325,616	\$308,600	\$219,024	\$314,216	\$307,069	\$353,631	\$364,665	\$374,982	\$4,064,606
29		Safety Modification & Replacement Program (2023-2024)	\$0.0000	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
30		Revenue Less Gas Cost		\$745,670	\$697,516	\$694,943	\$670,674	\$653,616	\$636,600	\$547,024	\$642,216	\$643,069	\$689,631	\$700,665	\$710,982	\$8,032,606
31		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Total Revenue		\$745,670	\$697,516	\$694,943	\$670,674	\$653,616	\$636,600	\$547,024	\$642,216	\$643,069	\$689,631	\$700,665	\$710,982	\$8,032,606

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 18 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Customer Charge	\$145.00	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$26,100
5		Volumes (Mcf) [1]														
6		First 50 Mcf		750.0	750.0	750.0	750.0	750.0	700.0	700.0	700.0	700.0	700.0	750.0	750.0	8,750.0
7		Next 350 Mcf		5,250.0	5,250.0	5,250.0	5,250.0	4,976.5	4,330.4	4,360.2	4,369.8	4,553.4	4,850.0	5,250.0	5,250.0	58,940.3
8		Next 600 Mcf		8,963.6	8,817.4	8,455.5	8,215.1	6,023.0	4,790.5	4,441.0	4,322.0	4,555.6	5,806.2	8,088.2	8,974.1	81,452.2
9		Over 1,000 Mcf		<u>24,675.6</u>	<u>17,906.9</u>	<u>12,401.3</u>	<u>9,023.9</u>	<u>4,061.0</u>	<u>2,384.3</u>	<u>1,089.2</u>	<u>1,563.2</u>	<u>1,183.7</u>	<u>3,173.2</u>	<u>7,178.3</u>	<u>16,000.6</u>	<u>100,641.2</u>
				39,639.2	32,724.3	26,856.8	23,239.0	15,810.5	12,205.2	10,590.4	10,955.0	10,992.7	14,529.4	21,266.5	30,974.7	249,783.7
10		Commodity Charge														
11		First 50 Mcf	\$3,9313	\$2,948	\$2,948	\$2,948	\$2,948	\$2,948	\$2,752	\$2,752	\$2,752	\$2,752	\$2,752	\$2,948	\$2,948	\$34,399
12		Next 350 Mcf	\$3,0344	15,931	15,931	15,931	15,931	15,101	13,140	13,231	13,260	13,817	14,717	15,931	15,931	178,848
13		Next 600 Mcf	\$2,8844	25,865	25,433	24,389	23,696	17,373	13,818	12,810	12,466	13,140	16,747	23,330	25,885	234,941
14		Over 1,000 Mcf	\$2,6238	<u>64,744</u>	<u>46,984</u>	<u>32,539</u>	<u>23,677</u>	<u>10,655</u>	<u>6,256</u>	<u>2,858</u>	<u>4,102</u>	<u>3,106</u>	<u>8,326</u>	<u>18,834</u>	<u>41,882</u>	<u>264,062</u>
				\$109,478	\$91,296	\$75,807	\$66,252	\$46,077	\$35,966	\$31,650	\$32,580	\$32,815	\$42,542	\$61,043	\$86,746	\$712,250
15		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$111,653	\$93,471	\$77,982	\$68,427	\$48,252	\$38,141	\$33,825	\$34,755	\$34,990	\$44,717	\$63,218	\$88,921	\$738,350
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$111,653	\$93,471	\$77,982	\$68,427	\$48,252	\$38,141	\$33,825	\$34,755	\$34,990	\$44,717	\$63,218	\$88,921	\$738,350
19	GDS	GTS Grandfathered Delivery Service - Industrial														
20		INDUSTRIAL														
21		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
22		Customer Charge	\$145.00	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$435	\$5,220
23		Volumes (Mcf) [1]														
24		First 50 Mcf		150.0	150.0	150.0	150.0	150.0	100.0	100.0	100.0	100.0	150.0	150.0	150.0	1,600.0
25		Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	850.0	700.0	700.0	700.0	700.0	850.0	950.0	1,050.0	10,700.0
26		Next 600 Mcf		1,800.0	1,800.0	1,800.0	1,800.0	1,039.1	701.2	453.2	503.3	670.5	1,200.0	1,200.0	1,800.0	14,767.3
27		Over 1,000 Mcf		<u>13,992.2</u>	<u>11,508.7</u>	<u>7,898.2</u>	<u>822.9</u>	<u>277.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>409.5</u>	<u>1,588.6</u>	<u>2,935.9</u>	<u>39,433.8</u>
				16,992.2	14,508.7	10,898.2	3,822.9	2,316.9	1,501.2	1,253.2	1,303.3	1,470.5	2,609.5	3,888.6	5,935.9	66,501.1
28		Commodity Charge														
29		First 50 Mcf	\$3,9313	\$590	\$590	\$590	\$590	\$590	\$393	\$393	\$393	\$393	\$590	\$590	\$590	\$6,290
30		Next 350 Mcf	\$3,0344	3,186	3,186	3,186	3,186	2,579	2,124	2,124	2,124	2,124	2,579	2,883	3,186	32,468
31		Next 600 Mcf	\$2,8844	5,192	5,192	5,192	5,192	2,997	2,023	1,307	1,452	1,934	3,461	3,461	5,192	42,595
32		Over 1,000 Mcf	\$2,6238	<u>36,713</u>	<u>30,197</u>	<u>20,723</u>	<u>2,159</u>	<u>729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,074</u>	<u>4,168</u>	<u>7,703</u>	<u>103,466</u>
				\$45,680	\$39,164	\$29,691	\$11,127	\$6,895	\$4,540	\$3,824	\$3,969	\$4,451	\$7,705	\$11,102	\$16,671	\$184,819
33		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Revenue Less Gas Cost		\$46,115	\$39,599	\$30,126	\$11,562	\$7,330	\$4,975	\$4,259	\$4,404	\$4,886	\$8,140	\$11,537	\$17,106	\$190,039
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$46,115	\$39,599	\$30,126	\$11,562	\$7,330	\$4,975	\$4,259	\$4,404	\$4,886	\$8,140	\$11,537	\$17,106	\$190,039

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

Schedule M-2.3
Page 19 of 20
Witness: J. C. Wozniak

Proposed Annualized																
Line No.	Rate Code	Class/ Description	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	DS3	GTS Main Line Service - Industrial (up to 400,000 Mcf)														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$2,800.00	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400	\$100,800
5		Volumes (Mcf) [1]		50,100.0	45,000.0	45,200.0	43,400.0	39,600.0	42,200.0	42,600.0	38,500.0	41,300.0	41,500.0	42,700.0	47,200.0	519,300.0
6		Commodity Charge	\$0.0897	<u>\$4,494</u>	<u>\$4,037</u>	<u>\$4,054</u>	<u>\$3,893</u>	<u>\$3,552</u>	<u>\$3,785</u>	<u>\$3,821</u>	<u>\$3,453</u>	<u>\$3,705</u>	<u>\$3,723</u>	<u>\$3,830</u>	<u>\$4,234</u>	<u>\$46,582</u>
7		Revenue Less Gas Cost		\$12,894	\$12,437	\$12,454	\$12,293	\$11,952	\$12,185	\$12,221	\$11,853	\$12,105	\$12,123	\$12,230	\$12,634	\$147,382
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$12,894	\$12,437	\$12,454	\$12,293	\$11,952	\$12,185	\$12,221	\$11,853	\$12,105	\$12,123	\$12,230	\$12,634	\$147,382
10	ET4	GTS Main Line Service - Industrial (400,000 to 1,000,000 Mcf)														
11		INDUSTRIAL														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$4,200.00	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$50,400
14		Volumes (Mcf) [1]		77,435.8	71,684.6	70,657.6	58,641.7	66,960.4	58,949.8	63,571.3	64,803.7	60,182.2	69,425.2	67,884.7	69,803.0	800,000.0
15		Commodity Charge	\$0.0897	\$6,946	\$6,430	\$6,338	\$5,260	\$6,006	\$5,288	\$5,702	\$5,813	\$5,398	\$6,227	\$6,089	\$6,261	\$71,760
16		Revenue Less Gas Cost		\$11,146	\$10,630	\$10,538	\$9,460	\$10,206	\$9,488	\$9,902	\$10,013	\$9,598	\$10,427	\$10,289	\$10,461	\$122,160
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$11,146	\$10,630	\$10,538	\$9,460	\$10,206	\$9,488	\$9,902	\$10,013	\$9,598	\$10,427	\$10,289	\$10,461	\$122,160
19	DS4	GTS Main Line Service - Industrial (over 1,000,000 Mcf)														
20		INDUSTRIAL														
21		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Customer Charge	\$5,600.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Commodity Charge	\$0.0897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	FX5	GTS Flex Rate - Industrial														
29		INDUSTRIAL														
30		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
31		Customer Charge	\$5,600.00	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$11,200	\$134,400
32		Volumes (Mcf) [1]		845,000.0	763,600.0	773,900.0	734,300.0	694,100.0	636,000.0	623,100.0	630,800.0	661,800.0	704,400.0	682,900.0	805,500.0	8,555,400.0
33		Commodity Charge	\$0.0897	\$75,797	\$68,495	\$69,419	\$65,867	\$62,261	\$57,049	\$55,892	\$56,583	\$59,363	\$63,185	\$61,256	\$71,784	\$766,950
34		Revenue Less Gas Cost		\$86,997	\$79,695	\$80,619	\$77,067	\$73,461	\$68,249	\$67,092	\$67,783	\$70,563	\$74,385	\$72,456	\$82,984	\$901,350
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$86,997	\$79,695	\$80,619	\$77,067	\$73,461	\$68,249	\$67,092	\$67,783	\$70,563	\$74,385	\$72,456	\$82,984	\$901,350

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2026-00099
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2027
(Gas Service)

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

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

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-27 (D)	Feb-27 (E)	Mar-27 (F)	Apr-27 (G)	May-27 (H)	Jun-27 (I)	Jul-27 (J)	Aug-27 (K)	Sep-27 (L)	Oct-27 (M)	Nov-27 (N)	Dec-27 (O)	Total (P)	
1	SAS	GTS Special Agency Service															
2		COMMERCIAL															
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$8,000.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]															
6		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Commodity Charge															
9		First 30,000 Mcf	\$0.8069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 30,000 Mcf	\$0.4981	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Safety Modification & Replacement Program (2023-2024)	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

TAB 85

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

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

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

DESCRIPTION

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 1 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	GSR	Not	1.0	\$29.20	\$40.23	\$11.03	37.8%	\$6.77	\$35.97	\$47.00	30.7%
2	General	Applicable Residential	2.0	\$36.76	\$48.09	\$11.33	30.8%	\$13.54	\$50.30	\$61.63	22.5%
3	Service		4.0	\$51.90	\$63.81	\$11.91	22.9%	\$27.08	\$78.98	\$90.89	15.1%
4	Residential		5.4	\$62.50	\$74.81	\$12.31	19.7%	\$36.56	\$99.06	\$111.37	12.4%
5			6.0	\$67.04	\$79.53	\$12.49	18.6%	\$40.62	\$107.66	\$120.15	11.6%
6			8.0	\$82.19	\$95.25	\$13.06	15.9%	\$54.16	\$136.35	\$149.41	9.6%
7			10.0	\$97.33	\$110.97	\$13.64	14.0%	\$67.71	\$165.04	\$178.68	8.3%
8			12.0	\$112.47	\$126.69	\$14.22	12.6%	\$81.25	\$193.72	\$207.94	7.3%
9			16.0	\$142.76	\$158.12	\$15.36	10.8%	\$108.33	\$251.09	\$266.45	6.1%
10			18.0	\$157.90	\$173.85	\$15.95	10.1%	\$121.87	\$279.77	\$295.72	5.7%
11			22.0	\$188.19	\$205.28	\$17.09	9.1%	\$148.95	\$337.14	\$354.23	5.1%
12			25.0	\$210.91	\$228.86	\$17.95	8.5%	\$169.26	\$380.17	\$398.12	4.7%

Average monthly bill = 5.4

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 2 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	G1C	Not	0.0	\$86.14	\$86.14	\$0.00	0.0%	\$0.00	\$86.14	\$86.14	0.0%
2	LG&E	Applicable	10.0	\$125.10	\$125.10	\$0.00	0.0%	\$46.77	\$171.87	\$171.87	0.0%
3	Commercial		30.0	\$203.03	\$203.03	\$0.00	0.0%	\$140.30	\$343.33	\$343.33	0.0%
4			50.0	\$280.96	\$280.96	\$0.00	0.0%	\$233.84	\$514.80	\$514.80	0.0%
5			60.0	\$319.92	\$319.92	\$0.00	0.0%	\$280.60	\$600.52	\$600.52	0.0%
6			80.0	\$397.84	\$397.84	\$0.00	0.0%	\$374.14	\$771.98	\$771.98	0.0%
7			90.0	\$436.81	\$436.81	\$0.00	0.0%	\$420.90	\$857.71	\$857.71	0.0%
8			100.0	\$475.77	\$475.77	\$0.00	0.0%	\$467.67	\$943.44	\$943.44	0.0%
9			120.0	\$553.70	\$553.70	\$0.00	0.0%	\$561.20	\$1,114.90	\$1,114.90	0.0%
10			140.0	\$631.62	\$631.62	\$0.00	0.0%	\$654.74	\$1,286.36	\$1,286.36	0.0%
11			160.0	\$709.55	\$709.55	\$0.00	0.0%	\$748.27	\$1,457.82	\$1,457.82	0.0%
12			180.0	\$787.47	\$787.47	\$0.00	0.0%	\$841.81	\$1,629.28	\$1,629.28	0.0%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 3 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	G1R	Not	1.0	\$28.80	\$28.80	\$0.00	0.0%	\$4.68	\$33.48	\$33.48	0.0%
2	LG&E	Applicable	3.0	\$39.57	\$39.57	\$0.00	0.0%	\$14.03	\$53.60	\$53.60	0.0%
3	Residential		6.0	\$55.72	\$55.72	\$0.00	0.0%	\$28.06	\$83.78	\$83.78	0.0%
4			10.0	\$77.26	\$77.26	\$0.00	0.0%	\$46.77	\$124.03	\$124.03	0.0%
5			11.8	\$86.95	\$86.95	\$0.00	0.0%	\$55.19	\$142.14	\$142.14	0.0%
6			12.0	\$88.03	\$88.03	\$0.00	0.0%	\$56.12	\$144.15	\$144.15	0.0%
7			14.0	\$98.79	\$98.79	\$0.00	0.0%	\$65.47	\$164.26	\$164.26	0.0%
8			16.0	\$109.56	\$109.56	\$0.00	0.0%	\$74.83	\$184.39	\$184.39	0.0%
9			20.0	\$131.10	\$131.10	\$0.00	0.0%	\$93.53	\$224.63	\$224.63	0.0%
10			30.0	\$184.93	\$184.93	\$0.00	0.0%	\$140.30	\$325.23	\$325.23	0.0%
11			40.0	\$238.77	\$238.77	\$0.00	0.0%	\$187.07	\$425.84	\$425.84	0.0%
12			50.0	\$292.61	\$292.61	\$0.00	0.0%	\$233.84	\$526.45	\$526.45	0.0%

Average monthly bill = 11.8

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 4 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN3	Not Applicable	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
2	Inland		5.0	\$2.06	\$2.06	\$0.00	0.0%	\$0.00	\$2.06	\$2.06	0.0%
3	Gas		7.0	\$2.89	\$2.89	\$0.00	0.0%	\$0.00	\$2.89	\$2.89	0.0%
4	General		9.6	\$3.96	\$3.96	\$0.00	0.0%	\$0.00	\$3.96	\$3.96	0.0%
5	Service		10.0	\$4.13	\$4.13	\$0.00	0.0%	\$0.00	\$4.13	\$4.13	0.0%
6	Residential		11.0	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
7			16.0	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20.0	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30.0	\$12.38	\$12.38	\$0.00	0.0%	\$0.00	\$12.38	\$12.38	0.0%
10			40.0	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50.0	\$20.63	\$20.63	\$0.00	0.0%	\$0.00	\$20.63	\$20.63	0.0%
12			70.0	\$28.88	\$28.88	\$0.00	0.0%	\$0.00	\$28.88	\$28.88	0.0%

Average monthly bill = 9.6

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 5 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total	Total	Percent Increase
									Current	Proposed	
									Bill	Bill	
									(C + G)	(D + G)	
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN3	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
3	Gas		8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
4	General		10.0	\$4.13	\$4.13	\$0.00	0.0%	\$0.00	\$4.13	\$4.13	0.0%
5	Service		11.0	\$4.54	\$4.54	\$0.00	0.0%	\$0.00	\$4.54	\$4.54	0.0%
6	Commercial		13.0	\$5.36	\$5.36	\$0.00	0.0%	\$0.00	\$5.36	\$5.36	0.0%
7			16.0	\$6.60	\$6.60	\$0.00	0.0%	\$0.00	\$6.60	\$6.60	0.0%
8			20.0	\$8.25	\$8.25	\$0.00	0.0%	\$0.00	\$8.25	\$8.25	0.0%
9			30.0	\$12.38	\$12.38	\$0.00	0.0%	\$0.00	\$12.38	\$12.38	0.0%
10			40.0	\$16.50	\$16.50	\$0.00	0.0%	\$0.00	\$16.50	\$16.50	0.0%
11			50.0	\$20.63	\$20.63	\$0.00	0.0%	\$0.00	\$20.63	\$20.63	0.0%
12			70.0	\$28.88	\$28.88	\$0.00	0.0%	\$0.00	\$28.88	\$28.88	0.0%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 6 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN4	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$0.04	\$0.04	\$0.00	0.0%	\$0.00	\$0.04	\$0.04	0.0%
3	Gas		6.0	\$0.08	\$0.08	\$0.00	0.0%	\$0.00	\$0.08	\$0.08	0.0%
4	General		7.0	\$0.09	\$0.09	\$0.00	0.0%	\$0.00	\$0.09	\$0.09	0.0%
5	Service		10.0	\$0.13	\$0.13	\$0.00	0.0%	\$0.00	\$0.13	\$0.13	0.0%
6	Residential		12.0	\$0.15	\$0.15	\$0.00	0.0%	\$0.00	\$0.15	\$0.15	0.0%
7			14.0	\$0.18	\$0.18	\$0.00	0.0%	\$0.00	\$0.18	\$0.18	0.0%
8			16.0	\$0.20	\$0.20	\$0.00	0.0%	\$0.00	\$0.20	\$0.20	0.0%
9			20.0	\$0.25	\$0.25	\$0.00	0.0%	\$0.00	\$0.25	\$0.25	0.0%
10			30.0	\$0.38	\$0.38	\$0.00	0.0%	\$0.00	\$0.38	\$0.38	0.0%
11			40.0	\$0.50	\$0.50	\$0.00	0.0%	\$0.00	\$0.50	\$0.50	0.0%
12			50.0	\$0.63	\$0.63	\$0.00	0.0%	\$0.00	\$0.63	\$0.63	0.0%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 7 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN5	Not	1.0	\$0.61	\$0.61	\$0.00	0.0%	\$0.00	\$0.61	\$0.61	0.0%
2	Inland	Applicable	3.0	\$1.84	\$1.84	\$0.00	0.0%	\$0.00	\$1.84	\$1.84	0.0%
3	Gas		5.0	\$3.06	\$3.06	\$0.00	0.0%	\$0.00	\$3.06	\$3.06	0.0%
4	General		6.0	\$3.68	\$3.68	\$0.00	0.0%	\$0.00	\$3.68	\$3.68	0.0%
5	Service		7.0	\$4.29	\$4.29	\$0.00	0.0%	\$0.00	\$4.29	\$4.29	0.0%
6	Residential		10.0	\$6.13	\$6.13	\$0.00	0.0%	\$0.00	\$6.13	\$6.13	0.0%
7			15.0	\$9.19	\$9.19	\$0.00	0.0%	\$0.00	\$9.19	\$9.19	0.0%
8			16.0	\$9.80	\$9.80	\$0.00	0.0%	\$0.00	\$9.80	\$9.80	0.0%
9			20.0	\$12.25	\$12.25	\$0.00	0.0%	\$0.00	\$12.25	\$12.25	0.0%
10			30.0	\$18.38	\$18.38	\$0.00	0.0%	\$0.00	\$18.38	\$18.38	0.0%
11			40.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			50.0	\$30.63	\$30.63	\$0.00	0.0%	\$0.00	\$30.63	\$30.63	0.0%

Average monthly bill = 5.0

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 8 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Residential		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			45.7	\$16.00	\$16.00	\$0.00	0.0%	\$0.00	\$16.00	\$16.00	0.0%
10			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
11			70.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 45.7

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

Data: ☐ Base Period ☒ Forecasted Period

Type of Filing: ☒ Original ☐ Update ☐ Revised

Work Paper Reference No(s):

Schedule N

Page 9 of 23

Witness: R. J. Amen

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

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 10 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	LG3	Not	3.0	\$1.55	\$1.55	\$0.00	0.0%	\$0.00	\$1.55	\$1.55	0.0%
2	LG&E	Applicable	8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
3	Residential		10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
4			12.0	\$4.70	\$4.70	\$0.00	0.0%	\$0.00	\$4.70	\$4.70	0.0%
5			16.0	\$6.10	\$6.10	\$0.00	0.0%	\$0.00	\$6.10	\$6.10	0.0%
6			20.0	\$7.50	\$7.50	\$0.00	0.0%	\$0.00	\$7.50	\$7.50	0.0%
7			30.0	\$11.00	\$11.00	\$0.00	0.0%	\$0.00	\$11.00	\$11.00	0.0%
8			34.7	\$12.65	\$12.65	\$0.00	0.0%	\$0.00	\$12.65	\$12.65	0.0%
9			35.0	\$12.75	\$12.75	\$0.00	0.0%	\$0.00	\$12.75	\$12.75	0.0%
10			50.0	\$18.00	\$18.00	\$0.00	0.0%	\$0.00	\$18.00	\$18.00	0.0%
11			60.0	\$21.50	\$21.50	\$0.00	0.0%	\$0.00	\$21.50	\$21.50	0.0%
12			70.0	\$25.00	\$25.00	\$0.00	0.0%	\$0.00	\$25.00	\$25.00	0.0%

Average monthly bill = 34.7

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 11 of 23
Witness: R. J. Amen

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

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 12 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total	Total	Percent Increase (%)
									Current	Proposed	
									Bill	Bill	
									(H)	(I)	
									(C + G)	(D + G)	(J - H) / H
1	GSO	Not Applicable	10.0	\$149.71	\$189.09	\$39.38	26.3%	\$67.71	\$217.42	\$256.80	18.1%
2	General		30.0	\$229.15	\$277.27	\$48.12	21.0%	\$203.12	\$432.27	\$480.39	11.1%
3	Service		30.6	\$231.54	\$279.90	\$48.36	20.9%	\$207.18	\$438.72	\$487.08	11.0%
4	Commercial &		50.0	\$308.59	\$365.45	\$56.86	18.4%	\$338.53	\$647.12	\$703.98	8.8%
5	Industrial		70.0	\$373.63	\$435.68	\$62.05	16.6%	\$473.94	\$847.57	\$909.62	7.3%
6			100.0	\$471.16	\$541.02	\$69.86	14.8%	\$677.05	\$1,148.21	\$1,218.07	6.1%
7			150.0	\$633.74	\$716.62	\$82.88	13.1%	\$1,015.58	\$1,649.32	\$1,732.20	5.0%
8			200.0	\$796.29	\$892.19	\$95.90	12.0%	\$1,354.10	\$2,150.39	\$2,246.29	4.5%
9			250.0	\$958.87	\$1,067.79	\$108.92	11.4%	\$1,692.63	\$2,651.50	\$2,760.42	4.1%
10			300.0	\$1,121.42	\$1,243.36	\$121.94	10.9%	\$2,031.15	\$3,152.57	\$3,274.51	3.9%
11			350.0	\$1,284.00	\$1,418.96	\$134.96	10.5%	\$2,369.68	\$3,653.68	\$3,788.64	3.7%
12			400.0	\$1,446.55	\$1,594.53	\$147.98	10.2%	\$2,708.20	\$4,154.75	\$4,302.73	3.6%
13			450.0	\$1,603.11	\$1,762.63	\$159.52	10.0%	\$3,046.73	\$4,649.84	\$4,809.36	3.4%
14			451.3	\$1,607.16	\$1,766.99	\$159.83	9.9%	\$3,055.53	\$4,662.69	\$4,822.52	3.4%
15			500.0	\$1,759.63	\$1,930.70	\$171.07	9.7%	\$3,385.25	\$5,144.88	\$5,315.95	3.3%
16			700.0	\$2,385.79	\$2,603.04	\$217.25	9.1%	\$4,739.35	\$7,125.14	\$7,342.39	3.0%
17			1,000.0	\$3,325.03	\$3,611.55	\$286.52	8.6%	\$6,770.50	\$10,095.53	\$10,382.05	2.8%
18			1,200.0	\$3,909.33	\$4,231.77	\$322.44	8.2%	\$8,124.60	\$12,033.93	\$12,356.37	2.7%
Average monthly bill =				30.6	(Commercial)						
Average monthly bill =				451.3	(Industrial)						

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 13 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IS	Not	0.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$0.00	\$5,000.00	\$8,000.00	60.0%
2	Interruptible	Applicable	100.0	\$5,093.80	\$8,093.31	\$2,999.51	58.9%	\$677.05	\$5,770.85	\$8,770.36	52.0%
3	Service		300.0	\$5,281.40	\$8,279.93	\$2,998.53	56.8%	\$2,031.15	\$7,312.55	\$10,311.08	41.0%
4	Industrial		500.0	\$5,469.00	\$8,466.55	\$2,997.55	54.8%	\$3,385.25	\$8,854.25	\$11,851.80	33.9%
5			700.0	\$5,656.60	\$8,653.17	\$2,996.57	53.0%	\$4,739.35	\$10,395.95	\$13,392.52	28.8%
6			900.0	\$5,844.20	\$8,839.79	\$2,995.59	51.3%	\$6,093.45	\$11,937.65	\$14,933.24	25.1%
7			1,100.0	\$6,031.80	\$9,026.41	\$2,994.61	49.6%	\$7,447.55	\$13,479.35	\$16,473.96	22.2%
8			1,500.0	\$6,407.00	\$9,399.65	\$2,992.65	46.7%	\$10,155.75	\$16,562.75	\$19,555.40	18.1%
9			2,000.0	\$6,876.00	\$9,866.20	\$2,990.20	43.5%	\$13,541.00	\$20,417.00	\$23,407.20	14.6%
10			3,000.0	\$7,814.00	\$10,799.30	\$2,985.30	38.2%	\$20,311.50	\$28,125.50	\$31,110.80	10.6%
11			3,500.0	\$8,283.00	\$11,265.85	\$2,982.85	36.0%	\$23,696.75	\$31,979.75	\$34,962.60	9.3%
12			4,000.0	\$8,752.00	\$11,732.40	\$2,980.40	34.1%	\$27,082.00	\$35,834.00	\$38,814.40	8.3%
13			5,000.0	\$9,690.00	\$12,665.50	\$2,975.50	30.7%	\$33,852.50	\$43,542.50	\$46,518.00	6.8%
14			6,000.0	\$10,628.00	\$13,598.60	\$2,970.60	28.0%	\$40,623.00	\$51,251.00	\$54,221.60	5.8%
15			7,000.0	\$11,566.00	\$14,531.70	\$2,965.70	25.6%	\$47,393.50	\$58,959.50	\$61,925.20	5.0%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 14 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
		(A)	(B)	(\$) (C)	(\$) (D)	(\$) (E)	(%) (F)	(\$) (G)	(\$) (H) (C + G)	(\$) (I) (D + G)	(%) (J) (I - H) / H
1	IUS	Not	250.0	\$1,601.71	\$1,985.09	\$383.38	23.9%	\$1,692.63	\$3,294.34	\$3,677.72	11.6%
2	Intrastate	Applicable	441.7	\$1,959.57	\$2,303.36	\$343.79	17.5%	\$2,990.53	\$4,950.10	\$5,293.89	6.9%
3	Utility		500.0	\$2,068.40	\$2,400.15	\$331.75	16.0%	\$3,385.25	\$5,453.65	\$5,785.40	6.1%
4	Service		600.0	\$2,255.08	\$2,566.18	\$311.10	13.8%	\$4,062.30	\$6,317.38	\$6,628.48	4.9%
5	Wholesale		650.0	\$2,348.43	\$2,649.21	\$300.78	12.8%	\$4,400.83	\$6,749.26	\$7,050.04	4.5%
6			700.0	\$2,441.76	\$2,732.21	\$290.45	11.9%	\$4,739.35	\$7,181.11	\$7,471.56	4.0%
7			750.0	\$2,535.11	\$2,815.24	\$280.13	11.1%	\$5,077.88	\$7,612.99	\$7,893.12	3.7%
8			800.0	\$2,628.44	\$2,898.24	\$269.80	10.3%	\$5,416.40	\$8,044.84	\$8,314.64	3.4%
9			900.0	\$2,815.12	\$3,064.27	\$249.15	8.9%	\$6,093.45	\$8,908.57	\$9,157.72	2.8%
10			1,000.0	\$3,001.80	\$3,230.30	\$228.50	7.6%	\$6,770.50	\$9,772.30	\$10,000.80	2.3%
11			2,000.0	\$4,868.60	\$4,890.60	\$22.00	0.5%	\$13,541.00	\$18,409.60	\$18,431.60	0.1%
12			3,000.0	\$6,735.40	\$6,550.90	-\$184.50	-2.7%	\$20,311.50	\$27,046.90	\$26,862.40	-0.7%
13			4,000.0	\$8,602.20	\$8,211.20	-\$391.00	-4.5%	\$27,082.00	\$35,684.20	\$35,293.20	-1.1%
14			5,000.0	\$10,469.00	\$9,871.50	-\$597.50	-5.7%	\$33,852.50	\$44,321.50	\$43,724.00	-1.3%
15			6,000.0	\$12,335.80	\$11,531.80	-\$804.00	-6.5%	\$40,623.00	\$52,958.80	\$52,154.80	-1.5%

Average monthly bill = 441.7

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 15 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost*	Total Current Bill (C + G + K)	Total Proposed Bill (D + H+ K)	Percent Increase (Decrease) (M - L)/L
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
1	GTR	Applicable	1.0	\$21.62	\$32.37	\$10.75	49.7%	\$7.56	\$7.84	\$0.28	3.7%	\$0.00	\$29.18	\$40.21	37.8%
2	GTS		2.0	\$21.62	\$32.37	\$10.75	49.7%	\$15.11	\$15.69	\$0.58	3.8%	\$0.00	\$36.73	\$48.06	30.8%
3	Choice		4.0	\$21.62	\$32.37	\$10.75	49.7%	\$30.22	\$31.37	\$1.15	3.8%	\$0.00	\$51.84	\$63.74	23.0%
4	Residential		5.0	\$21.62	\$32.37	\$10.75	49.7%	\$37.78	\$39.22	\$1.44	3.8%	\$0.00	\$59.40	\$71.59	20.5%
5			6.0	\$21.62	\$32.37	\$10.75	49.7%	\$45.33	\$47.06	\$1.73	3.8%	\$0.00	\$66.95	\$79.43	18.6%
6			8.0	\$21.62	\$32.37	\$10.75	49.7%	\$60.45	\$62.75	\$2.30	3.8%	\$0.00	\$82.07	\$95.12	15.9%
7			10.0	\$21.62	\$32.37	\$10.75	49.7%	\$75.56	\$78.43	\$2.87	3.8%	\$0.00	\$97.18	\$110.80	14.0%
8			12.0	\$21.62	\$32.37	\$10.75	49.7%	\$90.67	\$94.12	\$3.45	3.8%	\$0.00	\$112.29	\$126.49	12.6%
9			16.0	\$21.62	\$32.37	\$10.75	49.7%	\$120.89	\$125.49	\$4.60	3.8%	\$0.00	\$142.51	\$157.86	10.8%
10			18.0	\$21.62	\$32.37	\$10.75	49.7%	\$136.00	\$141.18	\$5.18	3.8%	\$0.00	\$157.62	\$173.55	10.1%
11			22.0	\$21.62	\$32.37	\$10.75	49.7%	\$166.23	\$172.55	\$6.32	3.8%	\$0.00	\$187.85	\$204.92	9.1%
12			25.0	\$21.62	\$32.37	\$10.75	49.7%	\$188.90	\$196.08	\$7.18	3.8%	\$0.00	\$210.52	\$228.45	8.5%

Average monthly bill = 6.0

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 16 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (K)	Total Current Bill (C + G + K) (L)	Total Proposed Bill (D + H + K) (M)	Percent Increase (Decrease) (N)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (D - C) (\$)	Percent Increase (Decrease) (E / C) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I / G) (%)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				
1	GTO	Not Applicable	10.0	\$110.00	\$145.00	\$35.00	31.8%	\$39.57	\$43.92	\$4.35	11.0%	\$0.00	\$149.57	\$188.92	26.3%
2	GTS		30.0	\$110.00	\$145.00	\$35.00	31.8%	\$118.70	\$131.77	\$13.07	11.0%	\$0.00	\$228.70	\$276.77	21.0%
3	Choice		50.0	\$110.00	\$145.00	\$35.00	31.8%	\$197.84	\$219.62	\$21.78	11.0%	\$0.00	\$307.84	\$364.62	18.4%
4	Commercial		51.8	\$110.00	\$145.00	\$35.00	31.8%	\$203.65	\$225.90	\$22.25	10.9%	\$0.00	\$313.65	\$370.90	18.3%
5	and		70.0	\$110.00	\$145.00	\$35.00	31.8%	\$262.55	\$289.52	\$26.97	10.3%	\$0.00	\$372.55	\$434.52	16.6%
6	Industrial		100.0	\$110.00	\$145.00	\$35.00	31.8%	\$359.62	\$394.37	\$34.75	9.7%	\$0.00	\$469.62	\$539.37	14.9%
7			150.0	\$110.00	\$145.00	\$35.00	31.8%	\$521.43	\$569.14	\$47.71	9.1%	\$0.00	\$631.43	\$714.14	13.1%
8			200.0	\$110.00	\$145.00	\$35.00	31.8%	\$683.21	\$743.89	\$60.68	8.9%	\$0.00	\$793.21	\$888.89	12.1%
9			250.0	\$110.00	\$145.00	\$35.00	31.8%	\$845.02	\$918.66	\$73.64	8.7%	\$0.00	\$955.02	\$1,063.66	11.4%
10			300.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,006.80	\$1,093.41	\$86.61	8.6%	\$0.00	\$1,116.80	\$1,238.41	10.9%
11			350.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,168.61	\$1,268.18	\$99.57	8.5%	\$0.00	\$1,278.61	\$1,413.18	10.5%
12			400.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,330.39	\$1,442.93	\$112.54	8.5%	\$0.00	\$1,440.39	\$1,587.93	10.2%
13			450.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,486.18	\$1,610.20	\$124.02	8.3%	\$0.00	\$1,596.18	\$1,755.20	10.0%
14			462.6	\$110.00	\$145.00	\$35.00	31.8%	\$1,525.41	\$1,652.33	\$126.92	8.3%	\$0.00	\$1,635.41	\$1,797.33	9.9%
15			500.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,641.93	\$1,777.45	\$135.52	8.3%	\$0.00	\$1,751.93	\$1,922.45	9.7%
16			700.0	\$110.00	\$145.00	\$35.00	31.8%	\$2,265.01	\$2,446.49	\$181.48	8.0%	\$0.00	\$2,375.01	\$2,591.49	9.1%
17			1,000.0	\$110.00	\$145.00	\$35.00	31.8%	\$3,199.63	\$3,450.05	\$250.42	7.8%	\$0.00	\$3,309.63	\$3,595.05	8.6%
18			1,200.0	\$110.00	\$145.00	\$35.00	31.8%	\$3,780.85	\$4,066.97	\$286.12	7.6%	\$0.00	\$3,890.85	\$4,211.97	8.3%
Average monthly bill =			51.8	(Commercial)											
Average monthly bill =			462.6	(Industrial)											

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 17 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (\$)(K)	Total Proposed Bill (D + H) (\$)(L)	Percent Increase (Decrease) (L - K)/K (%) (M)
				Current Monthly Customer Charge (\$)(C)	Proposed Monthly Customer Charge (\$)(D)	Dollar Increase (Decrease) (\$)(E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$)(G)	Proposed Commodity Charge (\$)(H)	Dollar Increase (Decrease) (\$)(I)	Percent Increase (Decrease) (%) (J)			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
1	DS	Not Applicable	100.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$92.26	\$91.66	-\$0.60	-0.7%	\$5,092.26	\$8,091.66	58.9%
2	GTS		150.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$138.40	\$137.50	-\$0.90	-0.7%	\$5,138.40	\$8,137.50	58.4%
3	Interruptible		300.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$276.78	\$274.98	-\$1.80	-0.7%	\$5,276.78	\$8,274.98	56.8%
4	Service		500.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$461.30	\$458.30	-\$3.00	-0.7%	\$5,461.30	\$8,458.30	54.9%
5	Commercial		1,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$922.60	\$916.60	-\$6.00	-0.7%	\$5,922.60	\$8,916.60	50.6%
6	and		3,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$2,767.80	\$2,749.80	-\$18.00	-0.7%	\$7,767.80	\$10,749.80	38.4%
7	Industrial		5,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$4,613.00	\$4,583.00	-\$30.00	-0.7%	\$9,613.00	\$12,583.00	30.9%
8			10,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$9,226.00	\$9,166.00	-\$60.00	-0.7%	\$14,226.00	\$17,166.00	20.7%
9			11,045.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$10,190.11	\$10,123.84	-\$66.27	-0.7%	\$15,190.11	\$18,123.84	19.3%
10			12,146.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$11,205.90	\$11,133.03	-\$72.87	-0.7%	\$16,205.90	\$19,133.03	18.1%
11			15,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$13,839.00	\$13,749.00	-\$90.00	-0.7%	\$18,839.00	\$21,749.00	15.4%
12			20,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$18,452.00	\$18,332.00	-\$120.00	-0.7%	\$23,452.00	\$26,332.00	12.3%
13			25,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$23,065.00	\$22,915.00	-\$150.00	-0.7%	\$28,065.00	\$30,915.00	10.2%
14			30,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$27,678.00	\$27,498.00	-\$180.00	-0.7%	\$32,678.00	\$35,498.00	8.6%
15			35,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$30,854.00	\$30,537.00	-\$317.00	-1.0%	\$35,854.00	\$38,537.00	7.5%
16			40,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$34,030.00	\$33,576.00	-\$454.00	-1.3%	\$39,030.00	\$41,576.00	6.5%
17			70,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$53,086.00	\$51,810.00	-\$1,276.00	-2.4%	\$58,086.00	\$59,810.00	3.0%
18			90,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$65,790.00	\$63,966.00	-\$1,824.00	-2.8%	\$70,790.00	\$71,966.00	1.7%
19			100,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$72,142.00	\$70,044.00	-\$2,098.00	-2.9%	\$77,142.00	\$78,044.00	1.2%
20			125,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$82,492.00	\$79,296.50	-\$3,195.50	-3.9%	\$87,492.00	\$87,296.50	-0.2%
Average monthly bill =			11,045.0	(Commercial)										
Average monthly bill =			12,146.0	(Industrial)										

Note: Customers electing Standby Service pay an additional \$18.6240/Mcf per contracted volumes per month. Standby rate is as of March 1, 2026.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 18 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (\$)(K)	Total Proposed Bill (D + H) (\$)(L)	Percent Increase (Decrease) (L - K)/K (%) (M)
				Current Monthly Customer Charge (\$)(C)	Proposed Monthly Customer Charge (\$)(D)	Dollar Increase (Decrease) (\$)(E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$)(G)	Proposed Commodity Charge (\$)(H)	Dollar Increase (Decrease) (\$)(I)	Percent Increase (Decrease) (%) (J)			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
1	GDS	Not Applicable	10.0	\$110.00	\$145.00	\$35.00	31.8%	\$39.57	\$43.92	\$4.35	11.0%	\$149.57	\$188.92	26.3%
2	GTS		30.0	\$110.00	\$145.00	\$35.00	31.8%	\$118.70	\$131.77	\$13.07	11.0%	\$228.70	\$276.77	21.0%
3	General		50.0	\$110.00	\$145.00	\$35.00	31.8%	\$197.84	\$219.62	\$21.78	11.0%	\$307.84	\$364.62	18.4%
4	Service		70.0	\$110.00	\$145.00	\$35.00	31.8%	\$262.55	\$289.52	\$26.97	10.3%	\$372.55	\$434.52	16.6%
5	Commercial		100.0	\$110.00	\$145.00	\$35.00	31.8%	\$359.62	\$394.37	\$34.75	9.7%	\$469.62	\$539.37	14.9%
6	and		150.0	\$110.00	\$145.00	\$35.00	31.8%	\$521.43	\$569.14	\$47.71	9.1%	\$631.43	\$714.14	13.1%
7	Industrial		200.0	\$110.00	\$145.00	\$35.00	31.8%	\$683.21	\$743.89	\$60.68	8.9%	\$793.21	\$888.89	12.1%
8			250.0	\$110.00	\$145.00	\$35.00	31.8%	\$845.02	\$918.66	\$73.64	8.7%	\$955.02	\$1,063.66	11.4%
9			300.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,006.80	\$1,093.41	\$86.61	8.6%	\$1,116.80	\$1,238.41	10.9%
10			350.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,168.61	\$1,268.18	\$99.57	8.5%	\$1,278.61	\$1,413.18	10.5%
11			400.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,330.39	\$1,442.93	\$112.54	8.5%	\$1,440.39	\$1,587.93	10.2%
12			450.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,486.18	\$1,610.20	\$124.02	8.3%	\$1,596.18	\$1,755.20	10.0%
13			500.0	\$110.00	\$145.00	\$35.00	31.8%	\$1,641.93	\$1,777.45	\$135.52	8.3%	\$1,751.93	\$1,922.45	9.7%
14			700.0	\$110.00	\$145.00	\$35.00	31.8%	\$2,265.01	\$2,446.49	\$181.48	8.0%	\$2,375.01	\$2,591.49	9.1%
15			1,000.0	\$110.00	\$145.00	\$35.00	31.8%	\$3,199.63	\$3,450.05	\$250.42	7.8%	\$3,309.63	\$3,595.05	8.6%
16			1,200.0	\$110.00	\$145.00	\$35.00	31.8%	\$3,780.85	\$4,066.97	\$286.12	7.6%	\$3,890.85	\$4,211.97	8.3%
17			1,388.0	\$110.00	\$145.00	\$35.00	31.8%	\$4,327.20	\$4,646.87	\$319.67	7.4%	\$4,437.20	\$4,791.87	8.0%
18			1,847.0	\$110.00	\$145.00	\$35.00	31.8%	\$5,661.10	\$6,062.71	\$401.61	7.1%	\$5,771.10	\$6,207.71	7.6%
Average monthly bill =			1,388.0	(Commercial)										
Average monthly bill =			1,847.0	(Industrial)										

Note: Customers electing Standby Service pay an additional \$18.6240/Mcf per contracted volumes per month. Standby rate is as of March 1, 2026.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 19 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (K)	Total Proposed Bill (D + H) (L)	Percent Increase (Decrease) (L - K)/K (M)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (E)	Percent Increase (Decrease) (F)	Current Commodity Charge (G)	Proposed Commodity Charge (H)	Dollar Increase (Decrease) (I)	Percent Increase (Decrease) (J)			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
1	DS3	Not Applicable	50.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$5.09	\$5.12	\$0.03	0.6%	\$305.09	\$2,805.12	819.4%
2	GTS		100.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$10.16	\$10.22	\$0.06	0.6%	\$310.16	\$2,810.22	806.1%
3	Main		300.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$30.48	\$30.66	\$0.18	0.6%	\$330.48	\$2,830.66	756.5%
4	Line		500.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$50.80	\$51.10	\$0.30	0.6%	\$350.80	\$2,851.10	712.7%
5	Service		700.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$71.12	\$71.54	\$0.42	0.6%	\$371.12	\$2,871.54	673.7%
6	Industrial		1,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$101.60	\$102.20	\$0.60	0.6%	\$401.60	\$2,902.20	622.7%
7			1,500.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$152.40	\$153.30	\$0.90	0.6%	\$452.40	\$2,953.30	552.8%
8			3,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$304.80	\$306.60	\$1.80	0.6%	\$604.80	\$3,106.60	413.7%
9			4,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$406.40	\$408.80	\$2.40	0.6%	\$706.40	\$3,208.80	354.2%
10			5,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$508.00	\$511.00	\$3.00	0.6%	\$808.00	\$3,311.00	309.8%
11			6,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$609.60	\$613.20	\$3.60	0.6%	\$909.60	\$3,413.20	275.2%
12			7,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$711.20	\$715.40	\$4.20	0.6%	\$1,011.20	\$3,515.40	247.6%
13			8,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$812.80	\$817.60	\$4.80	0.6%	\$1,112.80	\$3,617.60	225.1%
14			9,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$914.40	\$919.80	\$5.40	0.6%	\$1,214.40	\$3,719.80	206.3%
15			10,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$1,016.00	\$1,022.00	\$6.00	0.6%	\$1,316.00	\$3,822.00	190.4%
16			11,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$1,117.60	\$1,124.20	\$6.60	0.6%	\$1,417.60	\$3,924.20	176.8%
17			14,425.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$1,465.58	\$1,474.23	\$8.65	0.6%	\$1,765.58	\$4,274.23	142.1%
18			20,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$2,032.00	\$2,044.00	\$12.00	0.6%	\$2,332.00	\$4,844.00	107.7%
19			35,000.0	\$300.00	\$2,800.00	\$2,500.00	833.3%	\$3,556.00	\$3,577.00	\$21.00	0.6%	\$3,856.00	\$6,377.00	65.4%

Average monthly bill = 14,425.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 20 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (K)	Total Proposed Bill (D + H) (L)	Percent Increase (L - K)/K (M)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (D - C) (\$)	Percent Increase (E / C) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (H - G) (\$)	Percent Increase (I / G) (%)			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
1	ET4	Not Applicable	100.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$10.16	\$10.22	\$0.06	0.6%	\$610.16	\$4,210.22	590.0%
2	GTS		200.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$20.32	\$20.44	\$0.12	0.6%	\$620.32	\$4,220.44	580.4%
3	Main		500.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$50.80	\$51.10	\$0.30	0.6%	\$650.80	\$4,251.10	553.2%
4	Line		1,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$101.60	\$102.20	\$0.60	0.6%	\$701.60	\$4,302.20	513.2%
5	Service		5,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$508.00	\$511.00	\$3.00	0.6%	\$1,108.00	\$4,711.00	325.2%
6	Industrial		10,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$1,016.00	\$1,022.00	\$6.00	0.6%	\$1,616.00	\$5,222.00	223.1%
7			15,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$1,524.00	\$1,533.00	\$9.00	0.6%	\$2,124.00	\$5,733.00	169.9%
8			20,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$2,032.00	\$2,044.00	\$12.00	0.6%	\$2,632.00	\$6,244.00	137.2%
9			30,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$3,048.00	\$3,066.00	\$18.00	0.6%	\$3,648.00	\$7,266.00	99.2%
10			40,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$4,064.00	\$4,088.00	\$24.00	0.6%	\$4,664.00	\$8,288.00	77.7%
11			50,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$5,080.00	\$5,110.00	\$30.00	0.6%	\$5,680.00	\$9,310.00	63.9%
12			60,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$6,096.00	\$6,132.00	\$36.00	0.6%	\$6,696.00	\$10,332.00	54.3%
13			66,667.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$6,773.37	\$6,813.37	\$40.00	0.6%	\$7,373.37	\$11,013.37	49.4%
14			70,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$7,112.00	\$7,154.00	\$42.00	0.6%	\$7,712.00	\$11,354.00	47.2%
15			80,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$8,128.00	\$8,176.00	\$48.00	0.6%	\$8,728.00	\$12,376.00	41.8%
16			90,000.0	\$600.00	\$4,200.00	\$3,600.00	600.0%	\$9,144.00	\$9,198.00	\$54.00	0.6%	\$9,744.00	\$13,398.00	37.5%
17	100,000.0		\$600.00	\$4,200.00	\$3,600.00	600.0%	\$10,160.00	\$10,220.00	\$60.00	0.6%	\$10,760.00	\$14,420.00	34.0%	
Average monthly bill =			66,667.0											

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 21 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G)	Total Proposed Bill (D + H)	Percent Increase (L - K)/K
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)			
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
1	DS4	Not	0.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$0.00	\$0.00	\$0.00	0.0%	\$600.00	\$5,600.00	833.3%
2	GTS	Applicable	100.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$10.16	\$10.22	\$0.06	0.6%	\$610.16	\$5,610.22	819.5%
3	Main		200.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$20.32	\$20.44	\$0.12	0.6%	\$620.32	\$5,620.44	806.1%
4	Line		500.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$50.80	\$51.10	\$0.30	0.6%	\$650.80	\$5,651.10	768.3%
5	Service		1,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$101.60	\$102.20	\$0.60	0.6%	\$701.60	\$5,702.20	712.7%
6	Industrial		5,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$508.00	\$511.00	\$3.00	0.6%	\$1,108.00	\$6,111.00	451.5%
7			10,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$1,016.00	\$1,022.00	\$6.00	0.6%	\$1,616.00	\$6,622.00	309.8%
8			15,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$1,524.00	\$1,533.00	\$9.00	0.6%	\$2,124.00	\$7,133.00	235.8%
9			20,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$2,032.00	\$2,044.00	\$12.00	0.6%	\$2,632.00	\$7,644.00	190.4%
10			30,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$3,048.00	\$3,066.00	\$18.00	0.6%	\$3,648.00	\$8,666.00	137.6%
11			50,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$5,080.00	\$5,110.00	\$30.00	0.6%	\$5,680.00	\$10,710.00	88.6%
12			70,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$7,112.00	\$7,154.00	\$42.00	0.6%	\$7,712.00	\$12,754.00	65.4%
13			90,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$9,144.00	\$9,198.00	\$54.00	0.6%	\$9,744.00	\$14,798.00	51.9%
14			110,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$11,176.00	\$11,242.00	\$66.00	0.6%	\$11,776.00	\$16,842.00	43.0%
15			120,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$12,192.00	\$12,264.00	\$72.00	0.6%	\$12,792.00	\$17,864.00	39.6%
16			130,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$13,208.00	\$13,286.00	\$78.00	0.6%	\$13,808.00	\$18,886.00	36.8%
17			150,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$15,240.00	\$15,330.00	\$90.00	0.6%	\$15,840.00	\$20,930.00	32.1%
18			300,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$30,480.00	\$30,660.00	\$180.00	0.6%	\$31,080.00	\$36,260.00	16.7%
19			400,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$40,640.00	\$40,880.00	\$240.00	0.6%	\$41,240.00	\$46,480.00	12.7%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 22 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G) (\$)(K)	Total Proposed Bill (D + H) (\$)(L)	Percent Increase (L - K)/K (%) (M)
				Current Monthly Customer Charge (\$)(C)	Proposed Monthly Customer Charge (\$)(D)	Dollar Increase (D - C) (\$)(E)	Percent Increase (E / C) (%) (F)	Current Commodity Charge (\$)(G)	Proposed Commodity Charge (\$)(H)	Dollar Increase (H - G) (\$)(I)	Percent Increase (I / G) (%) (J)			
1	FX5	Not Applicable	100.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$8.91	\$8.97	\$0.06	0.7%	\$608.91	\$5,608.97	821.1%
2	GTS		200.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$17.82	\$17.94	\$0.12	0.7%	\$617.82	\$5,617.94	809.3%
3	Flex		500.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$44.55	\$44.85	\$0.30	0.7%	\$644.55	\$5,644.85	775.8%
4	Rate		1,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$89.10	\$89.70	\$0.60	0.7%	\$689.10	\$5,689.70	725.7%
5	Industrial		5,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$445.50	\$448.50	\$3.00	0.7%	\$1,045.50	\$6,048.50	478.5%
6			10,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$891.00	\$897.00	\$6.00	0.7%	\$1,491.00	\$6,497.00	335.7%
7			15,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$1,336.50	\$1,345.50	\$9.00	0.7%	\$1,936.50	\$6,945.50	258.7%
8			20,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$1,782.00	\$1,794.00	\$12.00	0.7%	\$2,382.00	\$7,394.00	210.4%
9			30,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$2,673.00	\$2,691.00	\$18.00	0.7%	\$3,273.00	\$8,291.00	153.3%
10			50,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$4,455.00	\$4,485.00	\$30.00	0.7%	\$5,055.00	\$10,085.00	99.5%
11			70,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$6,237.00	\$6,279.00	\$42.00	0.7%	\$6,837.00	\$11,879.00	73.7%
12			90,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$8,019.00	\$8,073.00	\$54.00	0.7%	\$8,619.00	\$13,673.00	58.6%
13			110,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$9,801.00	\$9,867.00	\$66.00	0.7%	\$10,401.00	\$15,467.00	48.7%
14			120,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$10,692.00	\$10,764.00	\$72.00	0.7%	\$11,292.00	\$16,364.00	44.9%
15			130,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$11,583.00	\$11,661.00	\$78.00	0.7%	\$12,183.00	\$17,261.00	41.7%
16			150,000.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$13,365.00	\$13,455.00	\$90.00	0.7%	\$13,965.00	\$19,055.00	36.4%
17			356,475.0	\$600.00	\$5,600.00	\$5,000.00	833.3%	\$31,761.92	\$31,975.81	\$213.89	0.7%	\$32,361.92	\$37,575.81	16.1%
18	400,000.0		\$600.00	\$5,600.00	\$5,000.00	833.3%	\$35,640.00	\$35,880.00	\$240.00	0.7%	\$36,240.00	\$41,480.00	14.5%	
Average monthly bill =			356,475.0											

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026-00099
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2027

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

Schedule N
Page 23 of 23
Witness: R. J. Amen

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Total Current Bill (C + G)	Total Proposed Bill (D + H)	Percent Increase (L - K)/K
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	SAS	Not	0.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00	\$8,000.00	60.0%
2	GTS	Applicable	100.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$92.26	\$91.66	-\$0.60	-0.7%	\$5,092.26	\$8,091.66	58.9%
3	Special		150.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$138.40	\$137.50	-\$0.90	-0.7%	\$5,138.40	\$8,137.50	58.4%
4	Rate		300.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$276.78	\$274.98	-\$1.80	-0.7%	\$5,276.78	\$8,274.98	56.8%
5	Industrial		500.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$461.30	\$458.30	-\$3.00	-0.7%	\$5,461.30	\$8,458.30	54.9%
6			1,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$922.60	\$916.60	-\$6.00	-0.7%	\$5,922.60	\$8,916.60	50.6%
7			3,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$2,767.80	\$2,749.80	-\$18.00	-0.7%	\$7,767.80	\$10,749.80	38.4%
8			4,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$3,690.40	\$3,666.40	-\$24.00	-0.7%	\$8,690.40	\$11,666.40	34.2%
9			5,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$4,613.00	\$4,583.00	-\$30.00	-0.7%	\$9,613.00	\$12,583.00	30.9%
10			10,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$9,226.00	\$9,166.00	-\$60.00	-0.7%	\$14,226.00	\$17,166.00	20.7%
11			15,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$13,839.00	\$13,749.00	-\$90.00	-0.7%	\$18,839.00	\$21,749.00	15.4%
12			20,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$18,452.00	\$18,332.00	-\$120.00	-0.7%	\$23,452.00	\$26,332.00	12.3%
13			25,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$23,065.00	\$22,915.00	-\$150.00	-0.7%	\$28,065.00	\$30,915.00	10.2%
14			30,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$27,678.00	\$27,498.00	-\$180.00	-0.7%	\$32,678.00	\$35,498.00	8.6%
15			35,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$30,854.00	\$30,537.00	-\$317.00	-1.0%	\$35,854.00	\$38,537.00	7.5%
16			40,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$34,030.00	\$33,576.00	-\$454.00	-1.3%	\$39,030.00	\$41,576.00	6.5%
17			45,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$37,206.00	\$36,615.00	-\$591.00	-1.6%	\$42,206.00	\$44,615.00	5.7%
18			50,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$40,382.00	\$39,654.00	-\$728.00	-1.8%	\$45,382.00	\$47,654.00	5.0%
19			55,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$43,558.00	\$42,693.00	-\$865.00	-2.0%	\$48,558.00	\$50,693.00	4.4%
20			60,000.0	\$5,000.00	\$8,000.00	\$3,000.00	60.0%	\$46,734.00	\$45,732.00	-\$1,002.00	-2.1%	\$51,734.00	\$53,732.00	3.9%

Average monthly bill = 0.0

Note: There are no customers currently on this rate.

TAB 86

807 KAR 5:001 Section 17(1)-(5)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 17

Description of Filing Requirement:

(1) Public Postings.

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

(2) Customer Notice.

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

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

- (a) If notice is mailed to its customers, an affidavit from an authorized

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

mailing of the notice, the commission may take final action on the application.

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

Response:

Section 17(1)

(a), (b), and (c) Columbia acknowledges these requirements and will comply with them. The information will not be removed until the Commission issues a final decision on the application. The location of Columbia's office is below:

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

Section 17(2)

- (a) Not applicable.
- (b) The customer notice was provided to local newspapers in 20 counties within Columbia's service area, for publication once a week for three (3) consecutive weeks, as required.
- (c) The Company will use notification method 3 for all counties, except the following counties, in its service territory. Customers in the counties below will be mailed a written copy of the newspaper notice no later than the date the application is submitted to the Commission.

County	Number of Customers Served
BATH	4
CARTER	0
CLAY	12
JOHNSON	29
LEE	3
LETCHER	2
LEWIS	76
NICHOLAS	19
OWSLEY	14
ROBERTSON	8
Total Customers Receiving a Direct Mail of the Customer Notice	167

Section 17(3)

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

Ashland Daily Independent
 Brooksville Bracken County News
 Cynthiana Democrat
 Frankfort State Journal
 Georgetown News-Graphic
 Greenup Gazette
 Hindman Troublesome Creek Times
 Inez Mountain Citizen
 Irvine Estill County Tribune
 Lexington Herald-Leader
 Louisa Big Sandy News
 Maysville Ledger-Independent
 Mt. Sterling Advocate
 Nicholasville Jessamine Journal
 Paris Bourbon County Citizen
 Pikeville Appalachian News-Express
 Prestonsburg Floyd County Chronicle & Times
 Richmond Register
 Versailles Woodford Sun
 Winchester Sun

The customer notice has been mailed to the customers in the counties listed in 807 KAR 5:001 Section 17(2) located above.

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

Section 17(4)

A copy of the notice with the required content is attached.

Section 17(5)

Columbia did not request an abbreviated form of notice.

Responsible Witness:

Judy M. Cooper

NOTICE

In accordance with the requirements of the Kentucky Public Service Commission (“Commission”) as set forth in 807 KAR 5:001, Section 17 of the Rules and Regulations of the Commission, notice is hereby given to the customers of Columbia Gas of Kentucky, Inc. (“Columbia”) of a proposed rate adjustment. Columbia expects to file an application with the Commission on or about May 20, 2026, in Case No. 2026-00099. The application will request that the proposed rates become effective June 29, 2026. The rate increase will apply to all of Columbia’s customers. The present tariff rates for each customer classification to which the proposed rates will apply are set forth below:

	Charge \$	Gas Cost Adjustment Demand ³ \$	Gas Cost Adjustment Commodity ³ \$	Total Billing Rate \$
RATE SCHEDULES GS and SVGTS ¹				
Residential (GSR)				
Customer Charge per billing period	21.25			21.25
SMRP Rider per Mcf ⁴	1.4474			1.4474
EECPRC per billing period	0.07			0.07
Delivery Charge per Mcf	6.0958	3.6160	3.1699	12.8817
EAP Rider per billing period	0.30			0.30
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULES GS and SVGTS ¹				
Commercial or Industrial (GSO)				
Customer Charge per billing period	110.00			110.00
SMRP Rider per Mcf ⁴	0.7858			0.7858
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	3.1581	3.6160	3.1699	9.9440
Next 350 Mcf per billing period	2.4376	3.6160	3.1699	9.2235
Next 600 Mcf per billing period	2.3171	3.6160	3.1699	9.1030
Over 1,000 Mcf per billing period	2.1078	3.6160	3.1699	8.8937
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE				
Customer Charge per billing period	5,000.00			5,000.00
SMRP Rider per Mcf ⁴	0.1592			0.1592
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.7509		3.1699	3.9208
Next 70,000 Mcf per billing period	0.4635		3.1699	3.6334
Over 100,000 Mcf per billing period	0.2423		3.1699	3.4122
Research & Development Rider per Mcf	0.0125			0.0125
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		18.6240		18.6240
RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE ¹				
Customer Charge per billing period	1,135.00			1,135.00
SMRP Rider per Mcf ⁴	0.9191			0.9191
Delivery Charge per Mcf for all volumes delivered	0.9198	3.6160	3.1699	7.7057
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE SS - STANDBY SERVICE				
Standby Service Demand Charge per Mcf				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Service Agreement		18.6240		18.6240
Standby Service Commodity Charge per Mcf				
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE DS - DELIVERY SERVICE				
Customer Charge per billing period	5,000.00			5,000.00
SMRP Rider – DS only- per Mcf ^{2,4}	0.1592			0.1592
Customer Charge - Grandfathered Delivery Service only – per billing period	110.00			110.00
SMRP Rider – Grandfathered Delivery Service only - per Mcf ⁴	0.7858			0.7858
Customer Charge - Intrastate Utility only – per billing period	1,135.00			1,135.00
SMRP Rider – Intrastate Utility only - per Mcf ⁴	0.9191			0.9191
Delivery Charge per Mcf ²				
First 30,000 Mcf per billing period	0.7509			0.7509
Next 70,000 Mcf per billing period	0.4635			0.4635
Over 100,000 Mcf per billing period	0.2423			0.2423
Delivery Charge - Grandfathered Delivery Service only				
First 50 Mcf or less per billing period	3.1581			3.1581
Next 350 Mcf per billing period	2.4376			2.4376
Next 600 Mcf per billing period	2.3171			2.3171
Over 1,000 Mcf per billing period	2.1078			2.1078
Delivery Charge - Intrastate Utility Delivery Service only				
All volumes per billing period	0.9198			0.9198
Banking and Balancing Service per Mcf ²		0.0469		0.0469
Research & Development Rider per Mcf ²	0.0125			0.0125
RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE				
Customer Charge per billing period – Annual Transportation Volume up to 400,000 Mcf	300.00			300.00
Customer Charge per billing period – Annual Transportation Volume over 400,000 Mcf	600.00			600.00
Delivery Charge per Mcf	0.0891			0.0891
Research & Development Rider per Mcf	0.0125			0.0125
Banking and Balancing Service per Mcf ²		0.0469		0.0469

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

	Charge \$	Gas Cost Adjustment Demand ³ \$	Gas Cost Adjustment Commodity ³ \$	Total Billing Rate \$
RATE SCHEDULES GS and SVGTS ¹				
Residential (GSR)				
Customer Charge per billing period	32.00			32.00
SMRP Rider per Mcf ⁵	0.8874			0.8874
EECPRC per billing period	0.07			0.07
Delivery Charge per Mcf	6.9432	3.6160	3.1710	13.7302
EAP Rider per billing period	0.30			0.30
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULES GS AND SVGTS ¹				
Commercial or Industrial (GSO)				
Customer Charge per billing period	145.00			145.00
SMRP Rider per Mcf ⁵	0.4483			0.4483
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	3.9313	3.6160	3.1710	10.7183
Next 350 Mcf per billing period	3.0344	3.6160	3.1710	9.8214
Next 600 Mcf per billing period	2.8844	3.6160	3.1710	9.6714
Over 1,000 Mcf per billing period	2.6238	3.6160	3.1710	9.4108
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE				
Customer Charge per billing period	8,000.00			8,000.00
SMRP Rider per Mcf ⁵	0.0972			0.0972
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.8069		3.1710	3.9779
Next 70,000 Mcf per billing period	0.4981		3.1710	3.6691
Over 100,000 Mcf per billing period	0.2604		3.1710	3.4314
Research & Development Rider per Mcf	0.0125			0.0125
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		18.6240		18.6240
RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE				
Customer Charge per billing period	1,570.00			1,570.00
SMRP Rider per Mcf ⁵	0.7069			0.7069
Delivery Charge per Mcf for all volumes delivered	0.9244	3.6160	3.1710	7.7114
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE SS - STANDBY SERVICE				
Standby Service Demand Charge per Mcf				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Service Agreement		18.6240		18.6240
Standby Service Commodity Charge per Mcf			3.1710	3.1710
Research & Development Rider per Mcf	0.0125			0.0125
RATE SCHEDULE DS - DELIVERY SERVICE				
Customer Charge per billing period	8,000.00			8,000.00
SMRP Rider – DS only- per Mcf ^{2,5}	0.0972			0.0972
Customer Charge - Grandfathered Service only – per billing period	145.00			145.00
SMRP Rider – Grandfathered Service only - per Mcf ⁵	0.4483			0.4483
Customer Charge - Intrastate Utility only – per billing period	1,570.00			1,570.00
SMRP Rider – Intrastate Utility only – per Mcf ⁵	0.7069			0.7069
Delivery Charge per Mcf ²				
First 30,000 Mcf per billing period	0.8069			0.8069
Next 70,000 Mcf per billing period	0.4981			0.4981
Over 100,000 Mcf per billing period	0.2604			0.2604
Delivery Charge - Grandfathered Service only				
First 50 Mcf or less per billing period	3.9313			3.9313
Next 350 Mcf per billing period	3.0344			3.0344
Next 600 Mcf per billing period	2.8844			2.8844
Over 1,000 Mcf per billing period	2.6238			2.6238
Intrastate Utility Delivery Service				
All volumes per billing period	0.9244			0.9244
Banking and Balancing Service per Mcf ²		0.0469		0.0469
Research & Development Rider per Mcf ²	0.0125			0.0125
RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE				
Customer Charge per billing period – Annual Transportation Volume up to 400,000 Mcf	2,800.00			2,800.00
Customer Charge per billing period – Annual Transportation Volume 400,000 to 1,000,000 Mcf	4,200.00			4,200.00
Customer Charge per billing period – Annual Transportation Volume over 1,000,000 Mcf	5,600.00			5,600.00
Delivery Charge per Mcf	0.0897			0.0897
Research & Development Rider Mcf	0.0125			0.0125
Banking and Balancing Service per Mcf ²		0.0469		0.0469

IMPACT OF PROPOSED RATES⁶

The foregoing proposed base rates are designed to recover Columbia’s revenue deficiency which includes incorporating the actual SMRP Rider plant investments from 2023 and 2024 into the base rates and removing them from the SMRP Rider. This results in an increase of approximately 17.14% in base rates. The estimated amount of increase per customer class in both dollar amounts and as a percentage to which the proposed rates will apply is as follows:

	Proposed Increase with incorporating the 2023-2024 SMRP Rider in Base Rates	
	Estimated increase in \$	Estimated increase %
Residential	\$23,072,841	17.48%
Commercial	\$10,593,557	15.76%
Industrial	\$2,291,416	22.82%
Wholesale	\$10,488	9.63%
Total	\$35,968,302	17.14%

The base rate increase would be approximately 13.28% if the 2023 and 2024 SMRP Rider plant investments, which are currently being collected in the SMRP Rider, were not incorporated into base rates.

	Proposed Increase without incorporating the 2023-2024 SMRP Rider in Base Rates	
	Estimated increase in \$	Estimated increase %
Residential	\$18,542,824	13.59%
Commercial	\$8,477,993	12.23%
Industrial	\$1,779,527	16.87%
Wholesale	\$8,239	7.41%
Total	\$28,808,583	13.28%

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

Estimated Per Month	Increase	Not Including Gas Costs	Including Gas Costs
Residential – based on average usage of 5.4 Mcf	\$12.31	19.7%	12.4%
Commercial – based on average usage of 30.6 Mcf	\$48.36	20.9%	11.0%
Industrial – based on average usage of 451.3 Mcf	\$159.83	9.9%	3.4%
Wholesale – based on average usage of 441.7 Mcf	\$343.79	17.5%	6.9%

Footnote Descriptions

¹ Customers taking Small Volume Gas Transportation Service (“SVGTS”) are not charged the Gas Cost Adjustment because the customer purchases gas from an alternative supplier in Columbia’s Customer CHOICE program. An Actual Gas Cost Adjustment, currently \$(0.5413) per Mcf, is applicable to volumes delivered under SVGTS if the customer was not supplied under SVGTS in the same billing month(s) one year previous. No change is proposed to the Actual Gas Cost Adjustment in this application.

² Applicable to all Rate Schedule DS customers except those served under Flex provisions.

³ The currently effective Gas Cost Adjustment authorized in Case No. 2026-00022 is shown in both the present and proposed rates; however the Gas Cost Adjustment is revised quarterly, and the proposed rates will vary as approved by the Commission. Quarterly Gas Cost Adjustment Case No. 2026-00110 is pending before the Commission. The proposed Gas Cost Adjustment Demand and Commodity rates, per Mcf, proposed therein are \$2.7499 and \$2.9174, respectively. The Gas Cost Adjustment Commodity includes a Gas Cost Uncollectible Charge presently \$0.0154 per Mcf and proposed to be \$0.0165 per Mcf. The Gas Cost Adjustment total applicable to a customer currently served under Rate Schedule GS or IUS that was previously served under Rate Schedule SVGTS is presently \$6.9857 per Mcf and is proposed to be \$6.9868 per Mcf only for those months of the prior twelve months during which the customer was served under Rate Schedule SVGTS. The proposed rate in Case No. 2026-00110 is \$6.2360 per Mcf.

⁴ The current SMRP Rider reflects the rates authorized in Case No. 2025-00331. Those rates per Mcf are: Rate Schedules GSR & SVGTS: \$1.4474; Rate Schedules GSO, GDS & SVGTS: \$0.7858; Rate Schedules IUS & IUDS: \$0.9191; Rate Schedules IS, DS & SAS: \$0.1592. The SMRP Rider is revised bi-annually and the proposed rates will vary as approved by the Commission. Case No. 2026-00083 is pending before the Commission. The SMRP rates proposed therein are a decrease from current rates. The proposed rates per Mcf are: Rate Schedules GSR & SVGTS: \$1.3382; Rate Schedules GSO, GDS & SVGTS: \$0.7262; Rate Schedules IUS & IUDS: \$0.8572; Rate Schedules IS, DS & SAS: \$0.1472.

⁵ The proposed SMRP Rider reflects the current SMRP Rider rates authorized in Case No. 2025-00331, less the actual SMRP Rider plant investments from 2023 and 2024 that are included in proposed base rates. The proposed Rider SMRP rates per Mcf are: Rate Schedules GSR & SVGTS: \$0.8874; Rate Schedules GSO, GDS & SVGTS: \$0.4483; Rate Schedules IUS & IUDS: \$0.7069; Rate Schedules IS, DS & SAS: \$0.0972. The SMRP Rider is revised bi-annually and the proposed rates will vary as approved by the Commission. A revision is currently pending in Case No. 2026-00083.

⁶ The Impact of Proposed Rates has been calculated by incorporating the actual SMRP Rider plant investments from 2023 and 2024 into the base rates. These SMRP Rider plant investments from 2023 and 2024 are removed from the proposed SMRP Rider rates, as referenced in Footnote 5 above.

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

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

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

Any person may submit a timely written request to intervene to the Public Service Commission, P.O. Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request and including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of this notice, the Commission may take final action on the application.

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

- Modify the Customer Charge provision of Rate Schedule MLDS to segment the applicable rate into three blocks based upon the Customer’s Annual Transportation Volume.
- Modify the SMRP Rider to provide for a volumetric or fixed charge rate in the future.
- Modify the General Terms and Conditions Applicable to All Rate Schedules and the General Terms and Conditions Applicable to Delivery Service Rate Schedules to provide for future modifications to the provisions of rate schedules, subject to the Commission’s approval should any of the Company’s interstate pipeline suppliers modify its policies, practices or procedures.
- Modify the Index to correct references and page numbers.

TAB 87

KRS 278.2205(6)

Columbia Gas of Kentucky, Inc.
CASE NO. 2026-00099
Forecasted Test Period Filing Requirements
KRS 278.2205(6) – Cost Allocation Manual for Nonregulated Activity

Description of Filing Requirement:

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

Response:

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

Responsible Witness:

Judy M. Cooper