

TAB 21

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

Direct Testimony of

John J. Spanos

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of: )  
)  
ELECTRONIC APPLICATION OF ) Case No. 2026-00099  
COLUMBIA GAS OF KENTUCKY, INC. )  
FOR AN ADJUSTMENT OF RATES; )  
APPROVAL OF DEPRECIATION STUDY; )  
APPROVAL OF TARIFF REVISIONS; AND )  
OTHER RELIEF )

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**PREPARED DIRECT TESTIMONY OF  
JOHN J. SPANOS  
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

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L. Allyson Honaker  
Heather S. Temple  
Meredith L. Cave  
HONAKER LAW OFFICE, PLLC  
1795 Alysheba Way, Suite 1203  
Lexington, Kentucky 40509  
Telephone: (859) 368-8803  
allyson@hloky.com  
heather@hloky.com  
meredith@hloky.com

Ashley G. LaRock  
Senior Counsel  
290 W. Nationwide Blvd.  
Columbus, Ohio 43216-0117  
Telephone: (614) 273-4387  
alarock@nisource.com

May 20, 2026

Attorneys for Applicant  
COLUMBIA GAS OF KENTUCKY, INC.

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**VERIFICATION OF JOHN J. SPANOS**

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COMMONWEALTH OF PENNSYLVANIA) )  
COUNTY OF CUMBERLAND ) )

John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, being duly sworn, states that he has drafted and/or supervised the preparation of testimony and certain standard filing requirements in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

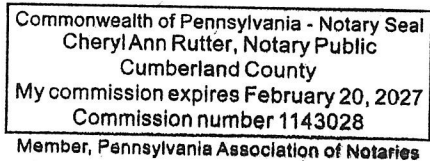
  
\_\_\_\_\_  
John J. Spanos

The foregoing Verification was signed, acknowledged and sworn to before me this 14th day of May 2026, by John J. Spanos.

  
\_\_\_\_\_

Notary Commission No. 1143028

Commission expiration: February 20, 2027



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**PREPARED DIRECT TESTIMONY OF JOHN J. SPANOS**

1   **I.    INTRODUCTION**

2   **Q:    Please state your name and business address.**

3   A:    My name is John J. Spanos and my business address is 300 Sterling  
4       Parkway, Mechanicsburg, Pennsylvania, 17050.

5   **Q:    Are you associated with any firm?**

6   A:    Yes. I am associated with the firm of Gannett Fleming Valuation and Rate  
7       Consultants, LLC (“Gannett Fleming”), a subsidiary of GFT Infrastructure,  
8       Inc.

9   **Q:    How long have you been associated with Gannett Fleming?**

10  A:    I have been associated with the firm since June 1986.

11  **Q:    What is your position with the firm?**

12  A:    I am President.

13  **Q:    On whose behalf are you testifying in this case?**

14  A:    I am testifying on behalf of Columbia Gas of Kentucky, Inc. (“Columbia” or  
15       “Company”).

16  **Q:    Please state your qualifications.**

17  A:    I have over 39 years of depreciation experience, which includes expert  
18       testimony in more than 520 cases before 47 regulatory commissions. The  
19       cases include depreciation studies in the electric, gas, water, wastewater

1 and pipeline industries. In addition to cases where I have submitted  
2 testimony, I have also supervised over 900 other depreciation or valuation  
3 assignments. Please refer to Attachment JJS-1 for my qualifications  
4 statement, which includes further information with respect to my work  
5 history, case experience, and leadership in the Society of Depreciation  
6 Professionals.

7 **II. PURPOSE OF TESTIMONY**

8 **Q: What is the purpose of your testimony?**

9 A: My testimony will support and explain the Depreciation Study performed  
10 for Columbia in accordance with the Filing Requirement under 807 KAR  
11 5:001 Section 16-(7)(s). The Depreciation Study sets forth the calculated  
12 annual depreciation accrual rates by account as of December 31, 2025. I also  
13 support the depreciation accrual rates by account for the forecasted period  
14 as of December 31, 2027. I also support 807 KAR 5:001 Section 16-(7)(c).

15 **Q: Please summarize the results of your Depreciation Study.**

16 A: The depreciation rates as of December 31, 2025 appropriately reflect the  
17 rates at which the value of Columbia's assets has been consumed over their  
18 useful lives to date. These rates are based on the most commonly used  
19 methods and procedures for determining depreciation rates. The life and  
20 salvage parameters are based on widely used techniques and the

1 depreciation rates are based on the average service life procedure and  
2 remaining life method.

3 **Q: Are the recommended depreciation accrual rates presented in your study**  
4 **reasonable and applicable to the plant in service as of December 31, 2025?**

5 A: Yes, they are. Based on the Depreciation Study, I am recommending  
6 depreciation rates using the December 31, 2025 plant and reserve balances  
7 for approval. I am also recommending depreciation rates using the  
8 forecasted December 31, 2027 plant and reserve balances.

9 **Q: What is the Effect of the Recommended Depreciation Accrual Rates as**  
10 **Compared to Currently Approved Accrual Rates?**

11 A: The Depreciation Study results establish an increase of approximately \$1.26  
12 million in depreciation expense as of December 31, 2027 related to the  
13 depreciable plant in service. The amortizable plant expense was provided  
14 by the Company on an individual asset basis so the change of  
15 approximately \$1.15 million is primarily due to the increased investment in  
16 cloud software. This increase is primarily the result of changes in some life  
17 parameters and net salvage accruals as well as the complete recovery of  
18 general plant assets.

19 **III. DEPRECIATION STUDY**

20 **Q: Please define the concept of depreciation.**

1 A: Depreciation refers to the loss in service value not restored by current  
2 maintenance, incurred in connection with the consumption or prospective  
3 retirement of utility plant in the course of service from causes which are  
4 known to be in current operation against which the Company is not  
5 protected by insurance. Among the causes to be given consideration are  
6 wear and tear, decay, action of the elements, inadequacy, obsolescence,  
7 changes in the art, changes in demand and the requirements of public  
8 authorities.

9 **Q: Was your Depreciation Study included as part of the application filed in**  
10 **this case?**

11 A: Yes, it is included as a report entitled "2025 Depreciation Study - Calculated  
12 Annual Depreciation Accruals Related to Gas Plant as of December 31,  
13 2025." This report sets forth the results of my Depreciation Study for  
14 Columbia.

15 **Q: Is the study a true and accurate copy of your Depreciation Study?**

16 A: Yes.

17 **Q: Was the Depreciation Study prepared under your direction and control?**

18 A: Yes.

19 **Q: In preparing the Depreciation Study, did you follow generally accepted**  
20 **practices in the field of depreciation valuation?**

1 A: Yes.

2 **Q: What is the purpose of the Depreciation Study?**

3 A: The purpose of my Deprecation Study was to estimate the annual  
4 depreciation accruals for Columbia's plant in service for financial and  
5 ratemaking purposes and to determine appropriate average service lives  
6 and net salvage percentages for each plant account.

7 **Q: Are the methods and procedures of this Depreciation Study consistent**  
8 **with Columbia's past practices?**

9 A: The depreciation methods and procedures of this study are the same as  
10 those utilized in the past by Columbia. The rates determined in this  
11 Depreciation Study are based on the average service life procedure and the  
12 remaining life method.

13 **Q: Please describe the contents of the Depreciation Study.**

14 A: The Depreciation Study is presented in nine parts: Part I, Introduction,  
15 presents the scope and basis for the Depreciation Study. Part II, Estimation  
16 of Survivor Curves, includes descriptions of the methodology of estimating  
17 survivor curves. Parts III and IV set forth the analysis for determining  
18 service life and net salvage estimates. Part V, Calculation of Annual and  
19 Accrued Depreciation, includes the concepts of depreciation and  
20 amortization using the remaining life. Part VI, Results of Study, presents a

1 description of the results of my analysis and a summary of the depreciation  
2 calculations. Parts VII, VIII and IX include graphs and tables that relate to  
3 the service life and net salvage analyses, and the detailed depreciation  
4 calculations by account.

5 Table 1 on pages VI-4 and VI-5 of the Depreciation Study presents  
6 the estimated survivor curve, the net salvage percent, the original cost as of  
7 December 31, 2025, the book reserve, and the calculated annual  
8 depreciation accrual and rate for each account or subaccount. The section  
9 beginning on page VII-2 presents the results of the retirement rate analyses  
10 prepared as the historical bases for the service life estimates. The section  
11 beginning on page VIII-2 presents the results of the salvage analysis. The  
12 section beginning on page IX-2 presents the depreciation calculations  
13 related to surviving original cost as of December 31, 2025.

14 **Q: Please explain how you performed your Depreciation Study.**

15 A: I used the straight line remaining life method of depreciation, with the  
16 equal life group procedure. The annual depreciation is based on a method  
17 of depreciation accounting that seeks to distribute the unrecovered cost of  
18 fixed capital assets over the estimated remaining useful life of each unit, or  
19 group of assets, in a systematic and rational manner.

1                   For General Plant Accounts 391.10, 391.12, 394.00 and 398.00, I used  
2                   the straight line remaining life method of amortization.<sup>1</sup> The annual  
3                   amortization is based on amortization accounting that distributes the  
4                   unrecovered cost of fixed capital assets over the remaining amortization  
5                   period selected for each account and vintage.

6   **Q: How did you determine the recommended annual depreciation accrual**  
7   **rates?**

8   A: I did this in two phases. In the first phase, I estimated the service life and  
9   net salvage characteristics for each depreciable group, that is, each plant  
10   account or subaccount identified as having similar characteristics. In the  
11   second phase, I calculated the composite remaining lives and annual  
12   depreciation accrual rates based on the service life and net salvage estimates  
13   determined in the first phase.

14   **Q: Please describe the first phase of the Depreciation Study, in which you**  
15   **estimated the service life and net salvage characteristics for each**  
16   **depreciable group.**

17   A: The service life and net salvage study consisted of compiling historical data  
18   from records related to Columbia's plant; analyzing these data to obtain

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<sup>1</sup> The account numbers identified throughout my testimony represent those in effect as of December 31, 2025.

1 historical trends of survivor characteristics; obtaining supplementary  
2 information from Columbia's management and operating personnel  
3 concerning practices and plans as they relate to plant operations; and  
4 interpreting the data and the estimates used by other gas utilities to form  
5 judgments of average service life and net salvage characteristics.

6 **Q: What historical data did you analyze for the purpose of estimating service**  
7 **life characteristics?**

8 A: I analyzed Columbia's accounting entries that record plant transactions  
9 during the period 1939 through 2025, to the extent available. The  
10 transactions I analyzed included additions, retirements, transfers, sales,  
11 and the related balances. Columbia's records included surviving dollar  
12 value by year installed for each plant account as of December 31, 2025.

13 **Q: What method did you use to analyze these service life data?**

14 A: I used the retirement rate method for most plant accounts. This is the most  
15 appropriate method when retirement data covering a long period of time is  
16 available because this method determines the average rates of retirement  
17 actually experienced by Columbia during the period of time covered by the  
18 Depreciation Study.

19 **Q: Please describe how you used the retirement rate method to analyze**  
20 **Columbia's service life data.**

1 A: I applied the retirement rate analysis to each different group of property in  
2 the study. For each property group, I used the retirement rate data to form  
3 a life table which, when plotted, shows an original survivor curve for that  
4 property group. Each original survivor curve represents the average  
5 survivor pattern experienced by the several vintage groups during the  
6 experience band studied. The survivor patterns do not necessarily describe  
7 the life characteristics of the property group; therefore, interpretation of the  
8 original survivor curves is required in order to use them as valid  
9 considerations in estimating service life. The "Iowa-type survivor curves"  
10 were used to perform these interpretations.

11 **Q: What are "Iowa-type survivor curves" and how did you use such curves**  
12 **to estimate the service life characteristics for each property group?**

13 A: Iowa-type survivor curves are a widely-used group of survivor curves that  
14 contain the range of survivor characteristics usually experienced by utilities  
15 and other industrial companies. These curves were developed at the Iowa  
16 State College Engineering Experiment Station through an extensive process  
17 of observing and classifying the ages at which various types of property  
18 used by utilities and other industrial companies had been retired.

19 Iowa-type survivor curves are used to smooth and extrapolate  
20 original survivor curves determined by the retirement rate method. The

1 Iowa curves and truncated Iowa curves were used in the Columbia  
2 Depreciation Study to describe the forecasted rates of retirement based on  
3 the observed rates of retirement and the outlook for future retirements. The  
4 estimated survivor curve designations for each depreciable property group  
5 indicate the average service life, the family within the Iowa system to which  
6 the property group belongs, and the relative height of the mode. For  
7 example, the Iowa 67-R1.5 indicates an average service life of sixty-seven  
8 years; a right-moded, or R, type curve (the mode occurs after average life  
9 for right-moded curves); and a moderate height, 1.5, for the mode (possible  
10 modes for R type curves range from 0.5 to 5).

11 **Q: Did you physically observe Columbia's plant and equipment as part of**  
12 **your depreciation assignments?**

13 A: Yes. I have made field reviews of Columbia's property on March 18 and 19,  
14 2002, October 27 and 28, 2008, February 4 and 5, 2013, April 7, 2021,  
15 February 5 and 6, 2024, and March 3, 2026 to observe representative  
16 portions of plant. Field reviews are conducted to become familiar with  
17 Company operations and obtain an understanding of the function of the  
18 plant and information with respect to the reasons for past retirements and  
19 the expected future causes of retirements. This knowledge, as well as  
20 information from other discussions with Columbia management, was

1 incorporated in the interpretation and extrapolation of the statistical  
2 analyses.

3 **Q: How did your experience in development of other depreciation studies**  
4 **affect your work in this case for Columbia?**

5 A: Because I customarily conduct field reviews for my depreciation studies, I  
6 have had the opportunity to visit scores of similar facilities and meet with  
7 operations personnel at many other companies. The knowledge I  
8 accumulated from those visits and meetings provides me with useful  
9 information to draw upon to confirm or challenge my numerical analyses  
10 concerning asset condition and remaining life estimates.

11 **Q: Please explain the concept of "net salvage."**

12 A: Net salvage is a component of the service value of capital assets that is  
13 recovered through depreciation rates. The service value of an asset is its  
14 original cost less its net salvage. Net salvage is the salvage value received  
15 for the asset upon retirement less the cost to retire the asset. When the  
16 cost to retire the asset exceeds the salvage value, the result is  
17 negative net salvage.

18 Because depreciation expense is the loss in service value of an  
19 asset during a defined period (*e.g.*, one year), it must include a ratable  
20 portion of both the original cost of the asset and the net salvage. That  
is, the net

1 salvage related to an asset should be incorporated in the cost of service  
2 during the same period as its original cost, so that customers receiving  
3 service from the asset pay rates that include a portion of both elements of  
4 the asset's service value, the original cost and the net salvage value.

5 For example, the full service value of a \$2,500 regulator will include  
6 not only the \$2,500 of original cost, but also, on average \$525 to remove the  
7 regulator at the end of its life and \$25 in salvage value. In this example, the  
8 net salvage component is negative \$500 ( $\$25 - \$525$ ), and the net salvage  
9 percent is negative 20% ( $(\$25 - \$525)/\$2,500$ ).

10 **Q: Please describe how you estimated net salvage percentages.**

11 A: I estimated the net salvage percentages by incorporating Columbia's actual  
12 historical data for the period 1969 through 2025; considered information  
13 provided to me by the Company's operating personnel; and reviewed  
14 industry experience of net salvage estimates for other gas companies. Thus,  
15 net salvage percentages in the Depreciation Study are based on a  
16 combination of statistical analyses and informed judgment. The statistical  
17 analyses consider the cost of removal and gross salvage ratios to the  
18 associated retirements during the 57-year period. Trends of these data are  
19 also measured based on three-year moving averages and the most recent  
20 five-year indications.

1 **Q: Please describe the second phase of the process that you used in the**  
2 **Depreciation Study in which you calculated composite remaining lives**  
3 **and annual depreciation accrual rates.**

4 A: After I estimated the service life and net salvage characteristics for each  
5 depreciable property group, I calculated the annual depreciation accrual  
6 rates for each group using the straight line remaining life method, and  
7 using remaining lives weighted consistent with the average service life  
8 group procedure. The calculation of annual depreciation accrual rates was  
9 developed as of December 31, 2025.

10 **Q: Please describe the straight line remaining life method of depreciation.**

11 A: The straight line remaining life method of depreciation allocates the  
12 original cost of the property, less accumulated depreciation, less future net  
13 salvage, in equal amounts to each year of remaining service life.

14 **Q: Please describe the average service life procedure for calculating**  
15 **remaining life accrual rates.**

16 A: The average service life procedure defines the group or account for which  
17 the remaining life annual accrual is determined. Under this procedure, the  
18 annual accrual rate is determined for the entire group or account based on  
19 its average remaining life and the rate is then applied to the surviving  
20 balance of the group's cost. The average remaining life of the group is

1           calculated by first dividing the future book accruals (original cost less  
2           allocated book reserve less future net salvage) by the average remaining life  
3           for each vintage. The average remaining life for each vintage is derived  
4           from the area under the survivor curve between the attained age of the  
5           vintage and the maximum age. The sum of the future book accruals is then  
6           divided by the sum of the annual accruals to determine the average  
7           remaining life of the entire group for use in calculating the annual  
8           depreciation accrual rate.

9   **Q: Please describe amortization accounting in contrast to depreciation**  
10 **accounting.**

11 A: Amortization accounting is used for accounts with a large number of units,  
12 but small asset values. In amortization accounting, units of property are  
13 capitalized in the same manner as they are in depreciation accounting.  
14 However, depreciation accounting is difficult for these types of assets  
15 because depreciation accounting requires periodic inventories to properly  
16 reflect plant in service. Consequently, amortization accounting is used for  
17 these types of assets, such that retirements are recorded when a vintage is  
18 fully amortized rather than as the units are removed from service. That is,  
19 there is no dispersion of retirement in amortization accounting. All units  
20 are retired when the age of the vintage reaches the amortization period.

1 Each plant account or group of assets is assigned a fixed period that  
2 represents an anticipated life during which the asset will render full benefit.  
3 For example, in amortization accounting, assets that have a 20-year  
4 amortization period will be fully recovered after 20 years of service and  
5 taken off Columbia's books at that time, but not necessarily removed from  
6 service. In contrast, assets that are taken out of service before 20 years  
7 remain on the books until the amortization period for that vintage has  
8 expired.

9 **Q: Is amortization accounting being utilized for certain plant accounts?**

10 A: Yes. However, amortization accounting is only appropriate for certain  
11 General Plant accounts. These accounts are 391.10, 391.12, 394.00 and  
12 398.00, which represent slightly less than one percent of Columbia's  
13 depreciable plant.

14 **Q: Please use an example to illustrate how the annual depreciation accrual**  
15 **rate for a particular group of property is presented in your Depreciation**  
16 **Study.**

17 A: I will use Account 380.00, Services, as an example because it is one of the  
18 larger depreciable accounts and represents approximately 28 percent of  
19 depreciable plant. The retirement rate method was used to analyze the  
20 survivor characteristics of this property group. Aged plant accounting data

1 was compiled from 1939 through 2025 and analyzed in periods that best  
2 represent the overall service life of this property. The life tables for the 1939-  
3 2025, 1986-2025 and 2006-2025 experience bands are presented on pages  
4 VII-56 through VII-61 of the Depreciation Study. The life tables display the  
5 retirement and surviving ratios of the aged plant data exposed to retirement  
6 by age interval. For example, page VII-56 of the study shows \$1,005,982  
7 retired at age 0.5 with \$277,094,511 exposed to retirement. Consequently,  
8 the retirement ratio is 0.0036 and the surviving ratio is 0.9964. These life  
9 tables, or original survivor curves, are plotted along with the estimated  
10 smooth survivor curve, the 36-R1 on page VII-55 of the study.

11 The net salvage analyses for Account 380.00, Services, are presented  
12 on pages VIII-17 through VIII-19 of the Depreciation Study. The percentage  
13 is based on the result of annual gross salvage minus the cost to remove plant  
14 assets as compared to the original cost of plant retired during the period  
15 1969 through 2025. This 57-year period experienced \$38,798,957 (\$73,097 -  
16 \$38,872,053) in negative net salvage for \$49,728,663 plant retired. The result  
17 is negative net salvage of 78 percent ( $\$38,798,957/\$49,728,663$ ). Based on the  
18 overall negative 78 percent net salvage and the most recent five years of  
19 negative 91 percent, as well as industry ranges and Columbia's

1 expectations, it was determined that negative 75 percent is the most  
2 appropriate estimate.

3 My calculation of the annual depreciation related to the original cost  
4 as of December 31, 2025, of gas plant is presented on pages IX-24 and IX-25  
5 of the study. The calculation is based on the 36-R1 survivor curve, 75  
6 percent negative net salvage, the attained age, and the allocated book  
7 reserve. The tabulation sets forth the installation year, the original cost,  
8 calculated accrued depreciation, allocated book reserve, future accruals,  
9 remaining life and annual accrual. These totals are brought forward to the  
10 table on page VI-4 of the Depreciation Study.

11 **Q: Was there separate life and net salvage analysis performed for the sub-**  
12 **accounts of Account 376, Mains?**

13 A: No, there was not. The historical data did not maintain a type pipe  
14 identifier, but historical balances were available by type pipe therefore,  
15 separate life characteristics could not be accurately studied. Thus, one  
16 common service life and net salvage estimate for all mains. The common  
17 survivor curve and net salvage percent was applied to the surviving  
18 balance as of December 31, 2025 by subaccount.

19 **Q: Explain what was different at the subaccount level.**

1 A: A main replacement program has been established for bare steel and cast  
2 iron mains. As explained in the Testimony of Columbia Witness Ayers, the  
3 program originally targeted a 30-year replacement of bare steel and cast  
4 iron pipe. However, as explained by Witness Ayers, Columbia currently  
5 estimates the projected completion date to be 2043. As of December 31,  
6 2025, all the cast iron has been replaced. Therefore, the depreciation rates  
7 must be established to match capital recovery to life expectancy. In order to  
8 accomplish the appropriate matching principle, the surviving bare steel  
9 investment must be recovered by year-end 2043. Consequently, the annual  
10 depreciation rate for bare steel in Account 376.00 has a truncation date of  
11 December 2043. This is consistent with the current practices and  
12 depreciation rates.

13 **Q: Please explain how you calculated the forecasted depreciation rates as of**  
14 **December 31, 2027.**

15 A: First, the plant in service and book reserve were brought forward from  
16 December 31, 2025 to December 31, 2027 based on the capital budget by  
17 account and by year. The book depreciation reserve by account as of  
18 December 31, 2027 was developed by adding the annual accruals and gross  
19 salvage each month and subtracting retirements and cost of removal each  
20 month for the two-year period. Once the plant in service as of December

1           31, 2027 was developed by vintage within account and the book  
2           depreciation reserve is developed by account, then the December 31, 2027  
3           depreciation rates were calculated using the same methods and procedures  
4           as in the 2025 Depreciation Study. Attachment JJS-3 sets forth the  
5           depreciation rates and expense as of December 31, 2027.

6   **Q: Does this complete your Prepared Direct Testimony?**

7   **A: Yes.**

# Attachment JJS-1

## **JOHN SPANOS**

### **DEPRECIATION EXPERIENCE**

**Q. Please state your name.**

A. My name is John J. Spanos.

**Q. What is your educational background?**

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

**Q. Do you belong to any professional societies?**

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

**Q. Do you hold any special certification as a depreciation expert?**

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

**Q. Please outline your experience in the field of depreciation.**

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the

railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

**Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?**

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the

Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

**Q. Have you had any additional education relating to utility plant depreciation?**

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:

“Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

**Q. Does this conclude your qualification statement?**

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-EI-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693- LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
133.	2011	FERC	RP11-____-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-EL-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-EI-AAM, Case No. 24-1011-EI-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No. R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation
508.	2025	MA DPU	D.P.U. 25-170	The Berkshire Gas Company	Depreciation
509.	2025	WA UTC	Docket No. UG-250610	Northwest Natural Gas Company	Depreciation
510.	2025	SC PSC	Docket No. 2025-243-WS	Kiawah Island Utility, Inc. (South Carolina Water)	Depreciation
511.	2025	PA PUC	Docket No. R-2025-3057983, Docket No. R-2025-3058051	Pennsylvania-American Water Company	Depreciation
512.	2025	RI PUC	Docket No. 25-45-GE	Rhode Island Energy	Depreciation
513.	2025	IN URC	Cause No. 46334	Aqua Indiana, Inc.	Depreciation
514.	2025	SC PSC	Docket No. 2025-325-E	Dominion Energy South Carolina, Inc.	Depreciation
515.	2025	CA PUC	A.26-01-001	Suburban Water Systems	Depreciation
516.	2025	VA SCC	Case No. PUR-2025-00071	Aqua Virginia, Inc.	Depreciation
517.	2025	FERC	Docket No. ER26-750-000	Black Hills Power, Inc.	Depreciation
518.	2025	NC UTC	Docket No. E-7, Sub 1329	Duke Energy Carolinas, LLC	Depreciation
519.	2025	NC UTC	Docket No. E-2, Sub 1380	Duke Energy Progress, LLC	Depreciation
520.	2025	KY PSC	Case No. 2025-00257	Kentucky Power Company	Depreciation
521.	2025	PA PUC	Docket No. R-2025-3057237	City of Lancaster	Depreciation
522.	2025	PA PUC	Docket No. R-2025-3057164	PPL Electric Utilities	Depreciation
523.	2025	PA PUC	Docket No. R-2025-3059428	National Fuel Gas Distribution Corporation	Depreciation
524.	2026	PUCO	Case No. 25-1097-GA-AIR, Case No. 25-1098-GA-ALT, Case No. 25-1099-GA-AAM, Case No. 25-1100-GA-ATA	Enbridge Gas Ohio	Depreciation
525.	2026	OR PUC	UM 2428	Portland General Electric	Depreciation
526.	2026	MO PSC	Case No. ER-2026-0143	Evergy Missouri Metro	Depreciation
527.	2026	SD PUC	Docket No. EL26-003	Black Hills Power	Depreciation
528.	2026	WY PUC	Docket No. 20002-148-ER-26	Black Hills Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
529.	2026	ILL CC	Docket No. 26-0065	North Shore Gas Company	Depreciation
530.	2026	ILL CC	Docket No. 26-0066	The Peoples Gas Light and Coke Company	Depreciation
531.	2026	PSCW	Docket No. 6690-DU-106	WEC Energy Group – Wisconsin Public Service Company	Depreciation
532.	2026	NM PRC	Docket No. 25-00082-UT	El Paso Electric Company	Depreciation
533.	2026	OR PUC	Docket No. UG527	Northwest Natural Gas	Depreciation

# Attachment JJS-2



## **2025 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2025

*Prepared by:*

**GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC**

COLUMBIA GAS OF KENTUCKY, INC.  
Lexington, Kentucky

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC  
Mechanicsburg, Pennsylvania

**Gannett Fleming Valuation  
and Rate Consultants, LLC**  
(a **GFT** Company)

300 Sterling Parkway, Suite 200  
Mechanicsburg, PA 17050  
717.763.7211

May 1, 2026

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40512

Attention Ms. Judith Cooper  
Director of Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Columbia Gas of Kentucky, Inc. as of December 31, 2025. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC.



JOHN J. SPANOS  
President



FREDERICK B. JOHNSTON, JR.  
Project Manager

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## **COLUMBIA GAS OF KENTUCKY, INC.**

### **DEPRECIATION STUDY**

#### **EXECUTIVE SUMMARY**

Pursuant to Columbia Gas of Kentucky, Inc.'s ("CKY" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant of CKY as of December 31, 2025. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

CKY's accounting policy has not changed since the last depreciation study. However, there have been changes in the life and net salvage estimates since the last depreciation study which creates new depreciation rates than what currently are utilized. The result of these updated parameters is an increase in depreciation expense.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2025 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$32.0 million when applied to depreciable plant balances as of December 31, 2025. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

<b><u>FUNCTION</u></b>	<b><u>ORIGINAL COST AS OF DECEMBER 31, 2025</u></b>	<b><u>PROPOSED RATE</u></b>	<b><u>ANNUAL ACCRUAL</u></b>
DISTRIBUTION PLANT	\$882,473,668.95	3.07	\$27,126,531
GENERAL PLANT	8,845,535.39	5.18	458,306
RESERVE ADJUSTMENT FOR AMORTIZATION AMORTIZABLE PLANT	- <u>24,271,532.67</u>	- -	659 <u>4,397,021</u>
<b>TOTAL</b>	<b><u>\$915,590,737.01</u></b>		<b><u>\$31,982,337</u></b>

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## **PART I. INTRODUCTION**

## **COLUMBIA GAS OF KENTUCKY, INC. DEPRECIATION STUDY**

### **PART I. INTRODUCTION**

#### **SCOPE**

This report sets forth the results of the depreciation study for Columbia Gas of Kentucky, Inc. (“CKY”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2025. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2025.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2025, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

#### **PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group

of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

---

## **PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below, and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

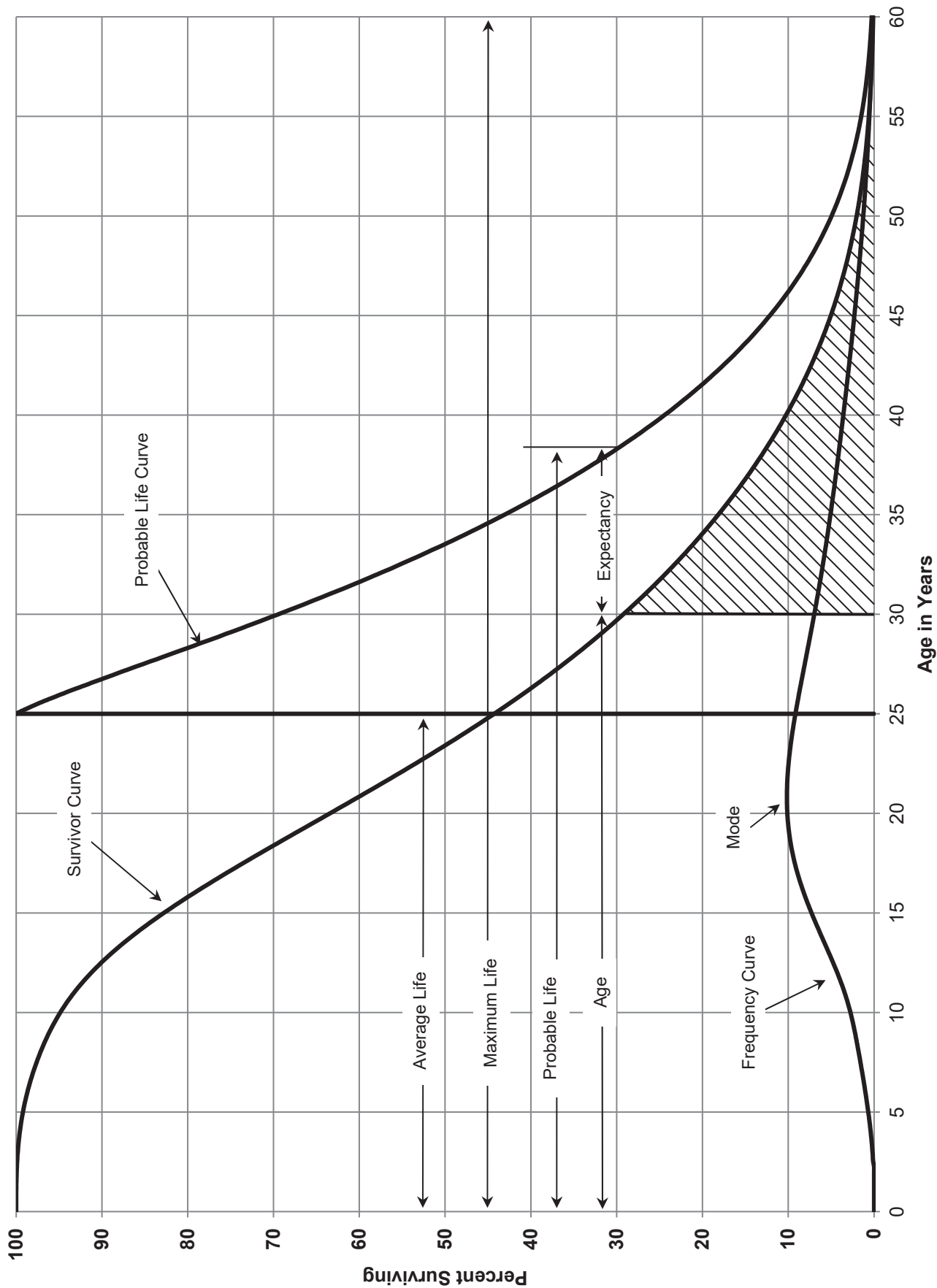
The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

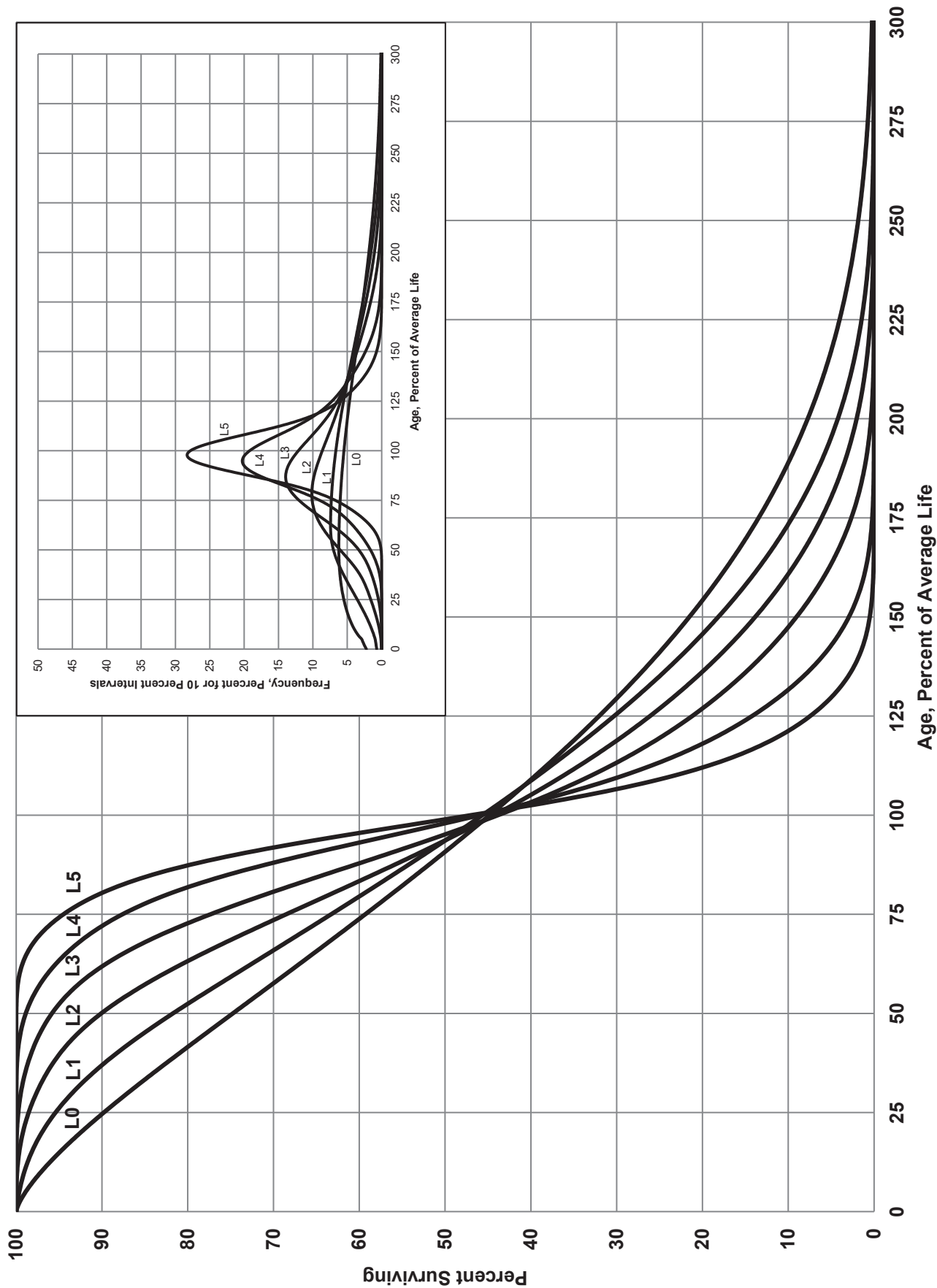
### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

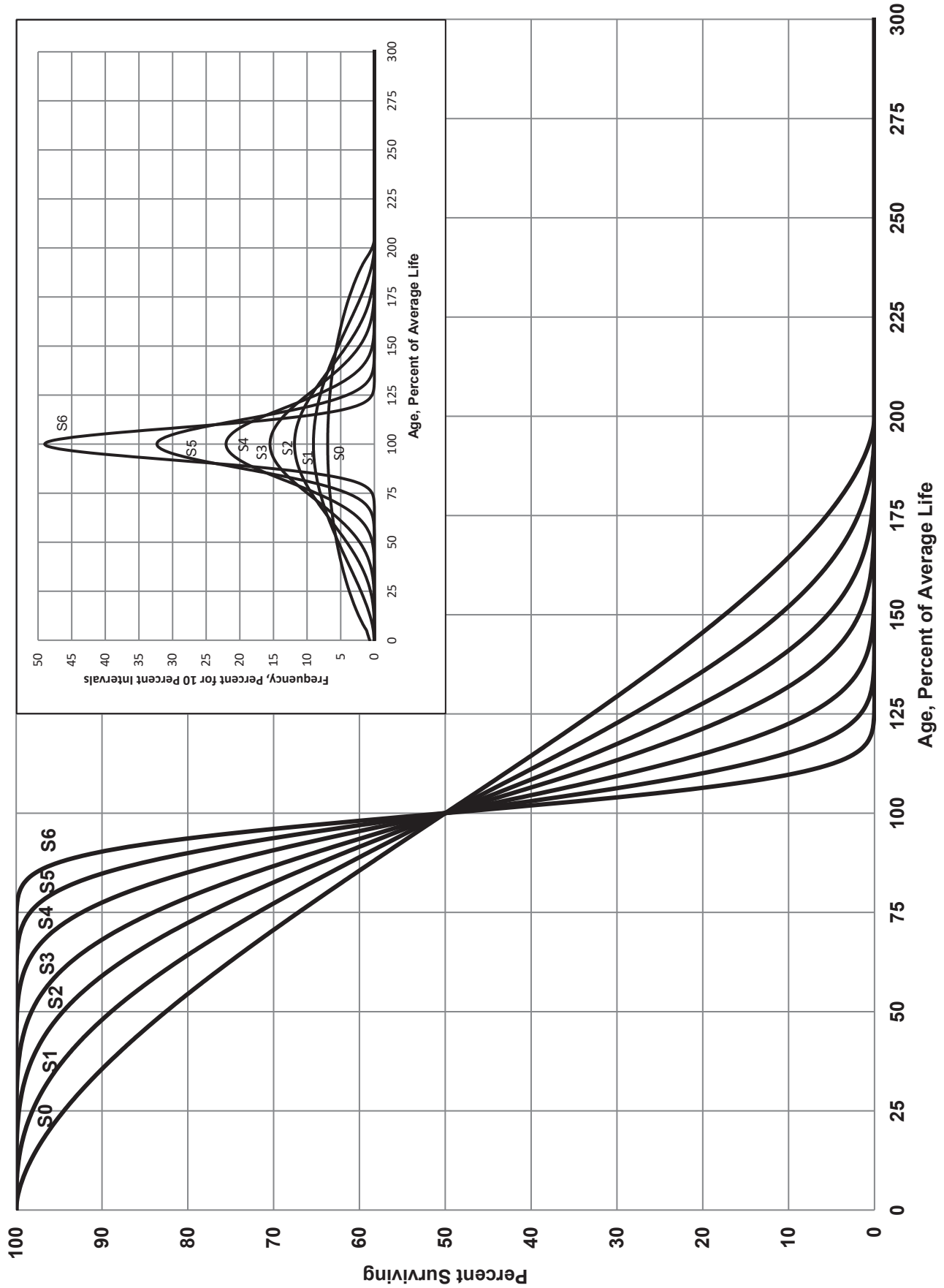
The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.



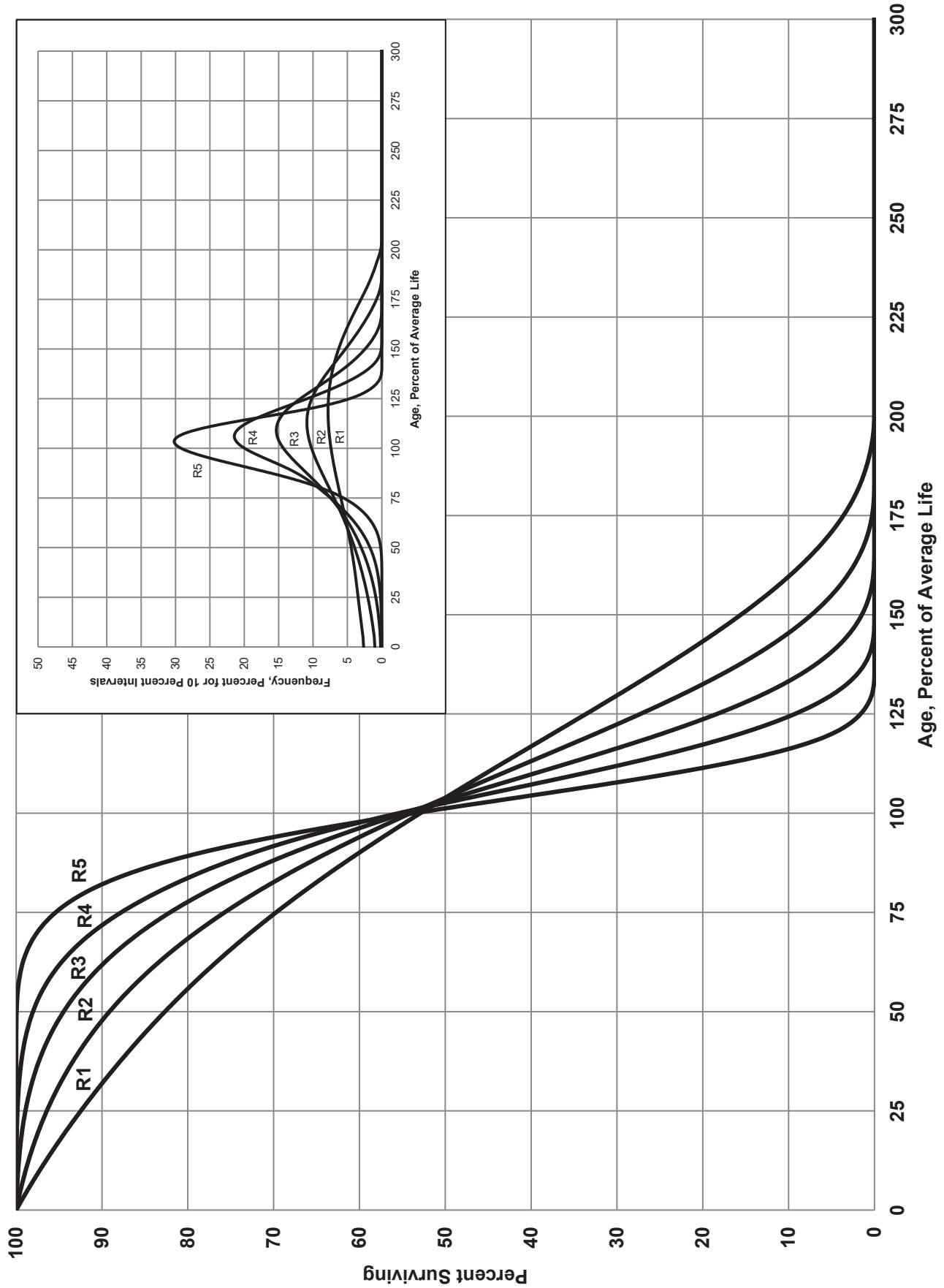
**FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES**



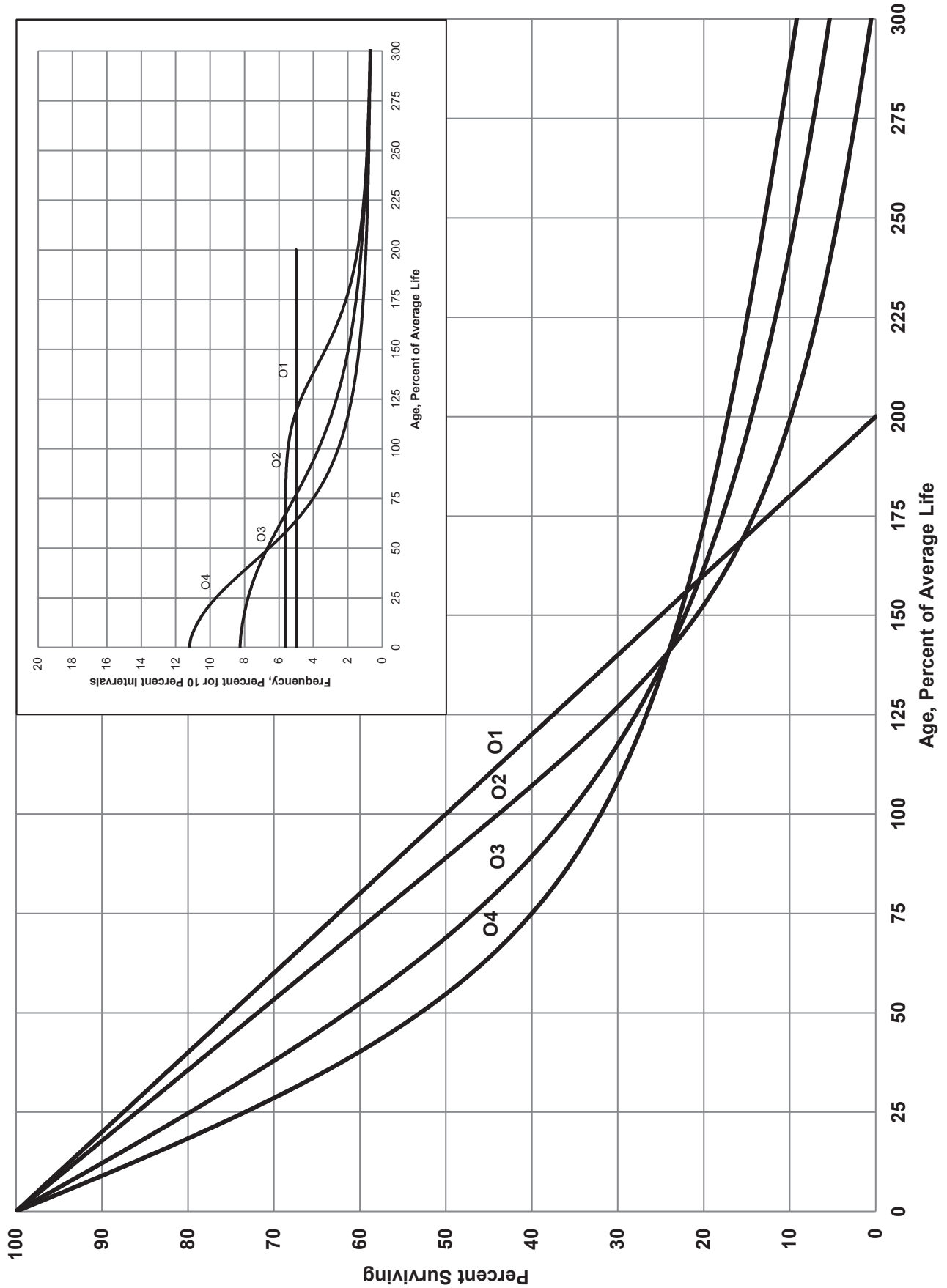
**FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES**



**FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES**



**FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES**



**FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES**

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

## **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2016-2025 for which there were placements during the years 2011-2025. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2010 were retired in 2016. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2016 retirements of 2011 installations and ending with the 2025 retirements of the 2020 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2016-2025  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2016-2025

Placement Band 2011-2025

Year	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
Placed (1)	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)		
2011	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2012	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2013	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2014	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2015	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2016	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2017		5	11	12	13	14	15	16	18	20	113	7½-8½
2018			6	12	13	15	16	17	19	19	124	6½-7½
2019				6	13	15	16	17	19	19	131	5½-6½
2020					7	14	16	17	19	20	143	4½-5½
2021						8	18	20	22	23	146	3½-4½
2022							9	20	22	25	150	2½-3½
2023								11	23	25	151	1½-2½
2024									11	24	153	½-1½
2025										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)	
	2016 (2)	2017 (3)	2018 (4)	2019 (5)	2020 (6)	2021 (7)	2022 (8)	2023 (9)	2024 (10)	2025 (11)			
2011	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2012	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2013	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2014	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2015	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	-	9½-10½
2016	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2017	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2018	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2019	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2020	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2021	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2022	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2023	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2024	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2025	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year  
<sup>b</sup> Transfer Affecting Exposures at End of Year  
<sup>c</sup> Sale with Continued Use  
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

**Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2016 through 2025 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2021 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2016-2025  
SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at		Age Interval
	Annual Survivors at the Beginning of the Year										Beginning of		
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Age Interval	Age Interval	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2011	255	245	234	222	209	195	239	216	192	167	167	13 <sup>1</sup> / <sub>2</sub> -14 <sup>1</sup> / <sub>2</sub>	
2012	279	268	256	243	228	212	194	174	153	131	323	12 <sup>1</sup> / <sub>2</sub> -13 <sup>1</sup> / <sub>2</sub>	
2013	307	296	284	271	257	241	224	205	184	162	531	11 <sup>1</sup> / <sub>2</sub> -12 <sup>1</sup> / <sub>2</sub>	
2014	338	330	321	311	300	289	276	262	242	226	823	10 <sup>1</sup> / <sub>2</sub> -11 <sup>1</sup> / <sub>2</sub>	
2015	376	367	357	346	334	321	307	297	280	261	1,097	9 <sup>1</sup> / <sub>2</sub> -10 <sup>1</sup> / <sub>2</sub>	
2016	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8 <sup>1</sup> / <sub>2</sub> -9 <sup>1</sup> / <sub>2</sub>	
2017		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7 <sup>1</sup> / <sub>2</sub> -8 <sup>1</sup> / <sub>2</sub>	
2018			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6 <sup>1</sup> / <sub>2</sub> -7 <sup>1</sup> / <sub>2</sub>	
2019				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5 <sup>1</sup> / <sub>2</sub> -6 <sup>1</sup> / <sub>2</sub>	
2020					660 <sup>a</sup>	653	639	623	628	609	3,789	4 <sup>1</sup> / <sub>2</sub> -5 <sup>1</sup> / <sub>2</sub>	
2021						750 <sup>a</sup>	742	724	685	663	4,332	3 <sup>1</sup> / <sub>2</sub> -4 <sup>1</sup> / <sub>2</sub>	
2022							850 <sup>a</sup>	841	821	799	4,955	2 <sup>1</sup> / <sub>2</sub> -3 <sup>1</sup> / <sub>2</sub>	
2023								960 <sup>a</sup>	949	926	5,719	1 <sup>1</sup> / <sub>2</sub> -2 <sup>1</sup> / <sub>2</sub>	
2024									1,080 <sup>a</sup>	1,069	6,579	<sup>1</sup> / <sub>2</sub> -1 <sup>1</sup> / <sub>2</sub>	
2025										1,220 <sup>a</sup>	7,490	0- <sup>1</sup> / <sub>2</sub>	
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>		

<sup>a</sup>Additions during the year

For the entire experience band 2016-2025, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### **Original Life Table**

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
 CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2016-2025

Placement Band 2011-2025

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.  
 Column 3 from Schedule 1, Column 12, Retirements for Each Year.  
 Column 4 = Column 3 Divided by Column 2.  
 Column 5 = 1.0000 Minus Column 4.  
 Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

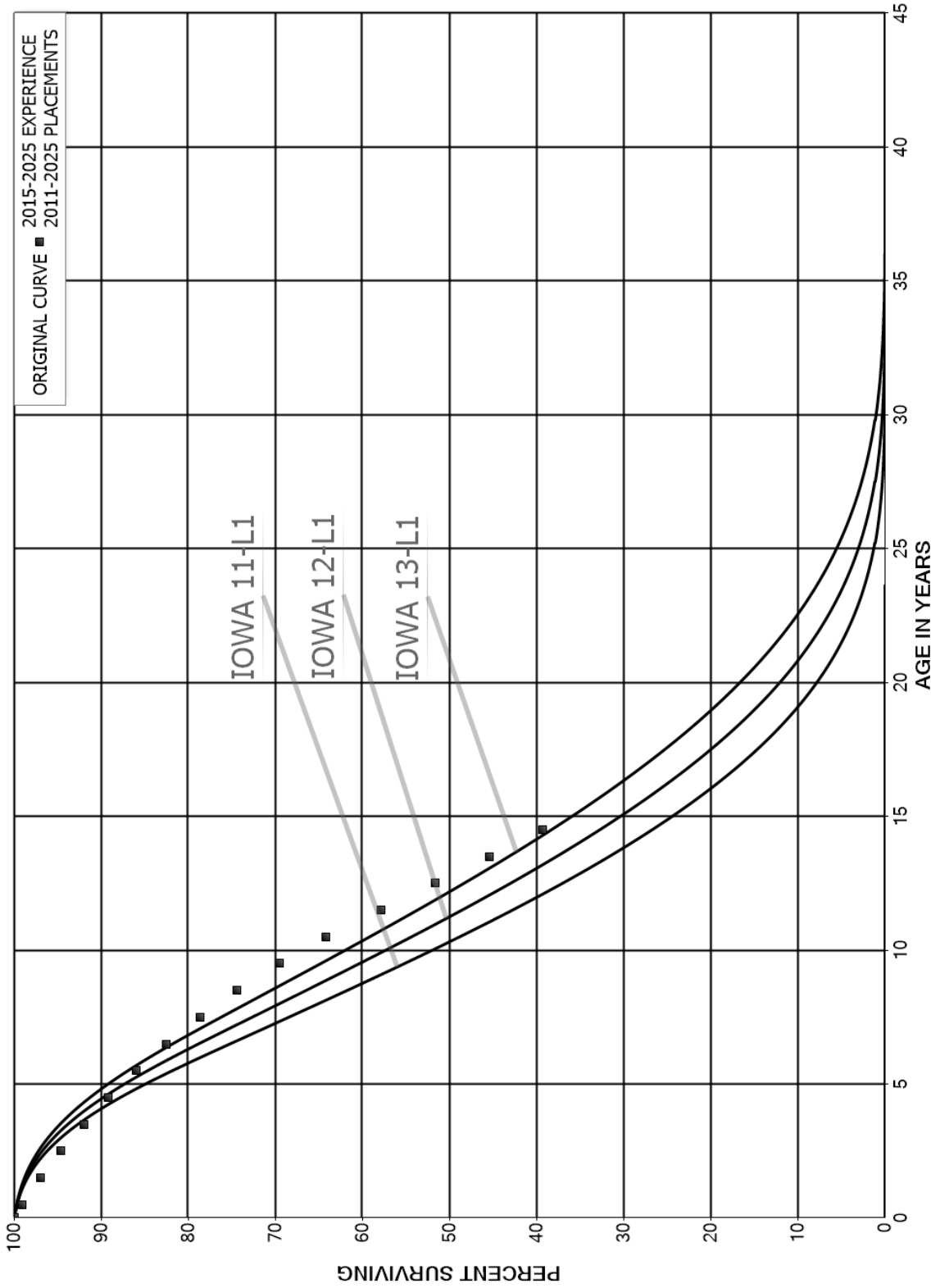


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

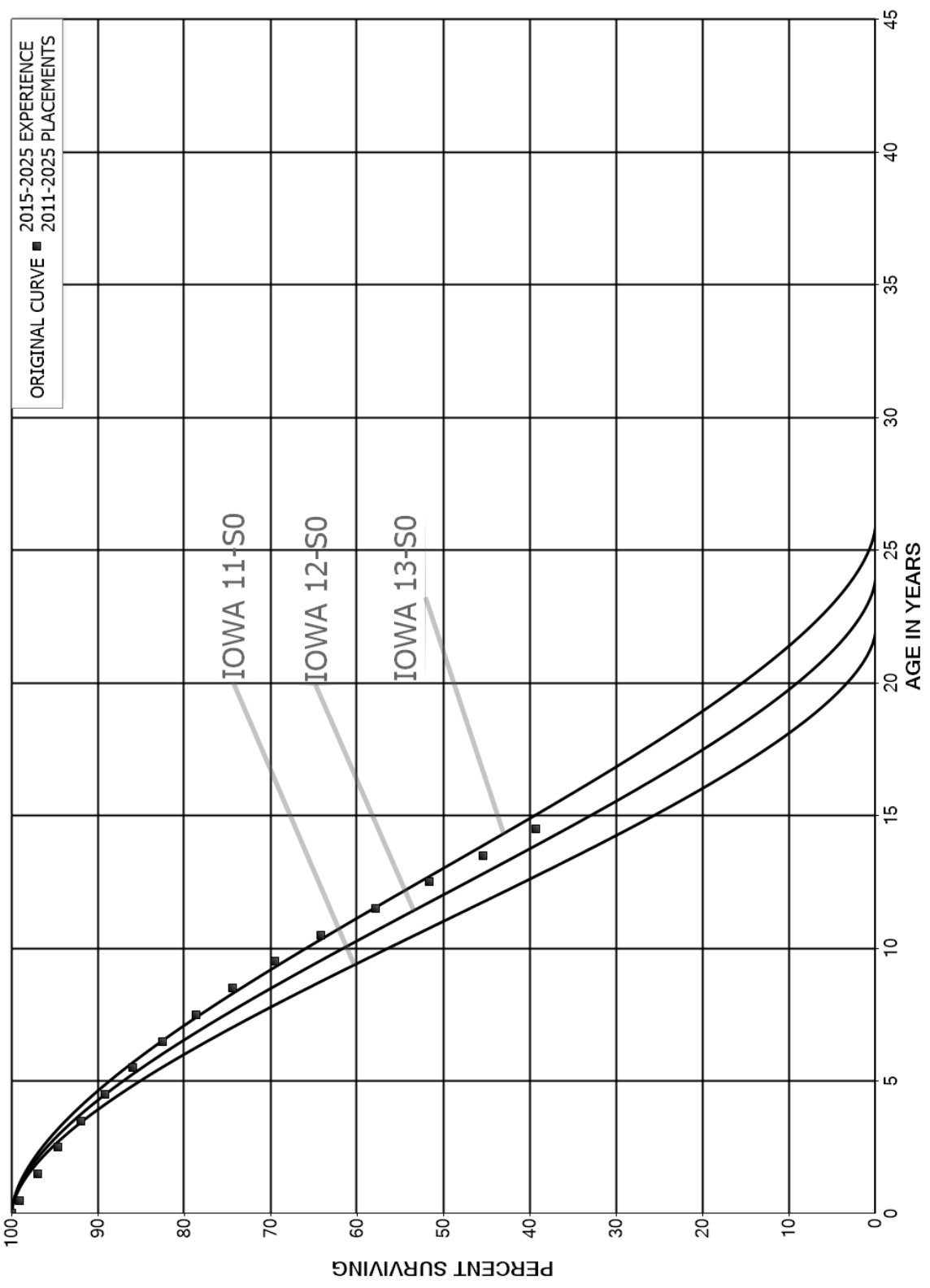


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

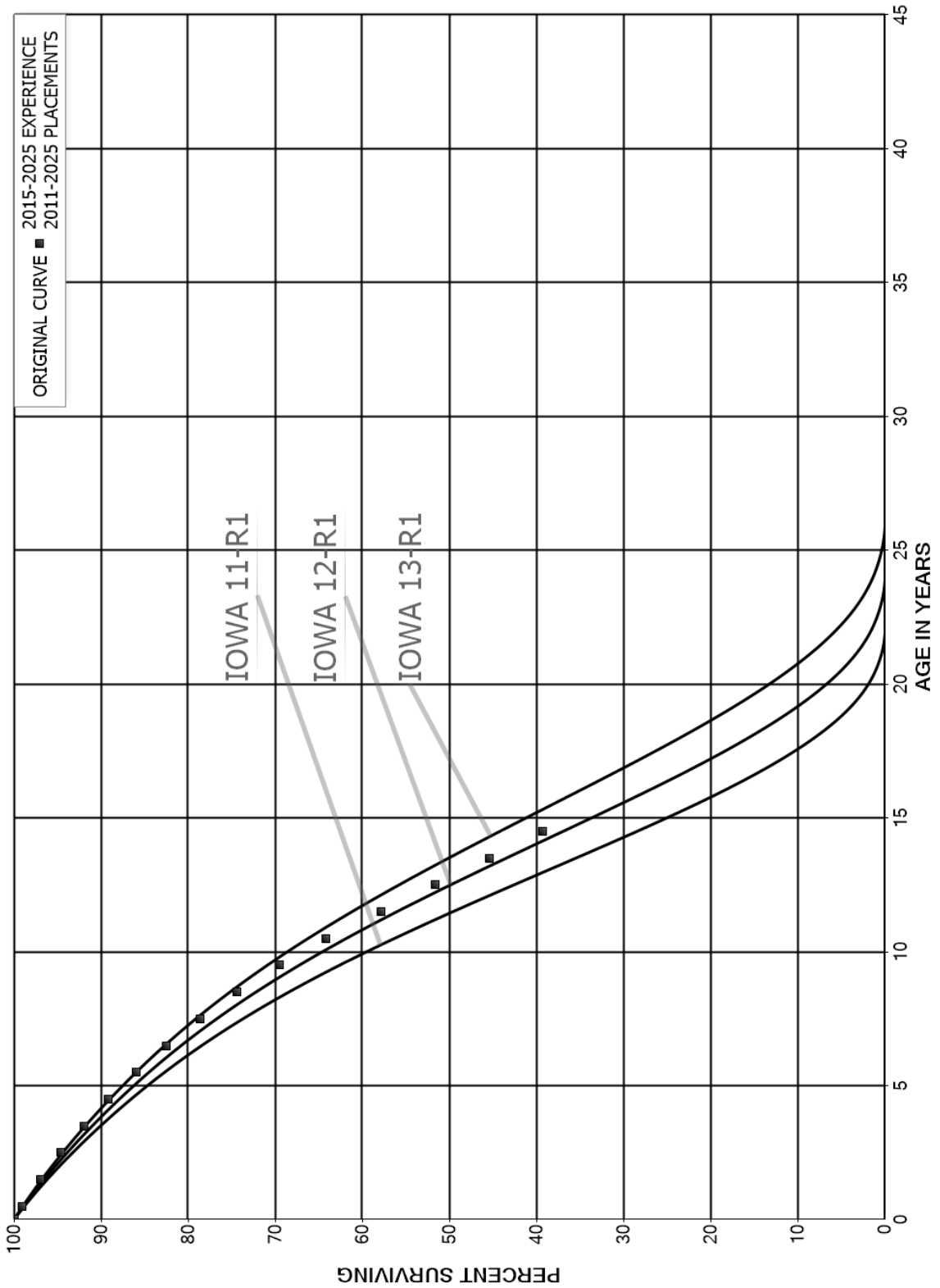
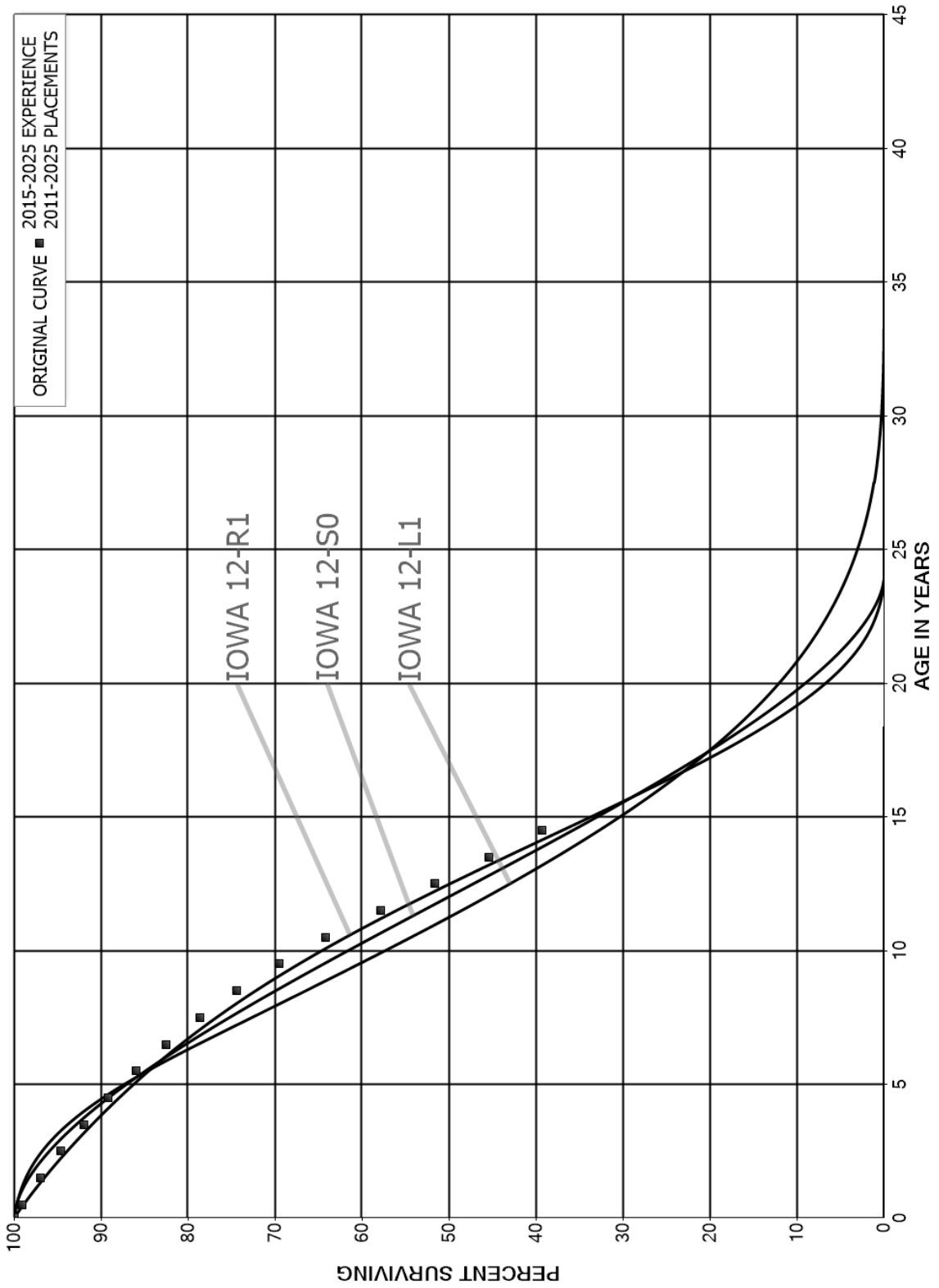


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



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## **PART III. SERVICE LIFE CONSIDERATIONS**

## PART III. SERVICE LIFE CONSIDERATIONS

### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during field trips.

#### March 3, 2026

- Winchester Operations Center
- South Wall Alley District Regulator Station
- Knuckles District Regulator Station
- Winchester Industrial POD
- Tommy W. Smith Memorial District Regulator Station
- Forest Avenue District Regulator Station
- Lexington Avenue District Regulator Station

#### February 6, 2024

- Paul Miller Ford POD
- Link Belt POD and District Regulator Station
- Young Drive District Regulator Station
- Pipe Yard Regulator Station
- Royster Road District Regulator Station
- Winchester Service Center
- Propane POD
- UPS Industrial Regulation Station
- Lexington Office and Service Center

#### April 7, 2021

- Lexington Office and Service Center
- Wakefield Terrace Regulator Station
- St. James Regulating Station
- Fortune Drive Pod
- Fortune Drive District Regulator Station
- Woodward Regulator Station
- Woodward Pod
- Link Belt District Regulator Station

Tower Hill Sports Complex Meter Set  
International Power Meter Set  
Cardinal Hill Regulator Station

February 4-5, 2013

Lexington Headquarters  
Jim Beam Regulating Station  
Toyota Regulating Station  
Turner Town Border Station

October 27-28, 2008

Lexington Operations Center  
Propane Plant District Regulating Station and City Gate Station  
Oakwood Drive Regulating Station (#1100)  
Spindle Top/Univ. of Kentucky Research Regulating Station  
Sewell Station (#1572)  
Showalter Regulating Station

March 18-19, 2002

Hampton Ave. District Station  
Toyota Plant District Station  
Turner Town Border Station  
Old Propane Plant  
Lexington Office  
Winchester Service Center  
Measuring and Regulating Station at Rosalie Road  
Keeneland Measuring and Regulating Station  
Buffalo Trace Measuring and Regulating Station  
Jim Beam Regulating Station  
Versailles City Gate Station  
Osram Sylvania Station

## **SERVICE LIFE ANALYSIS**

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 96 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

#### DISTRIBUTION PLANT

375.34	Structures and Improvements - Measuring and Regulating
375.70	Structures and Improvements - Other Distribution System
376.00	Mains
378.00	Measuring and Regulating Station Equipment - General
379.10	Measuring and Regulating Station Equipment - City Gate
380.00	Services
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
385.00	Industrial Measuring and Regulating Station Equipment
387.40	Other Equipment - Customer Information Services

#### GENERAL PLANT

392.20	Transportation Equipment - Trailers
396.00	Power Operated Equipment

The combined analyses for Account 376.00, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376.00 represents 59 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1939 through 2025. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas

plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1939-2025, 1986-2025 and 2006-2025. The Iowa 67-R1.5 is an excellent fit of the original survivor curve. The 67-year service life is at the upper end, but still within, the typical service life range of 55 to 70 years for mains. The 67-year life reflects the Company's plans and practices of the past and next few years. The previous estimate was also the Iowa 67-R1.5. The survivor curve for the bare steel mains is truncated as of December 2043 to reflect the main replacement program in place for these mains. This is consistent with the past study.

The survivor curve estimate for Account 380.00, Services, is based on statistical analyses of historical retirement experience for the periods 1939-2025, 1986-2025 and 2006-2025. The 36-R1 estimate for Account 380.00, Services, is an excellent fit of the original survivor curve developed from historical plant retirements for the period 1939 through 2025. The 36-R1 survivor curve sets forth the higher rates of retirement starting at approximately age 35. The 36-year average service life is at the lower end of the typical range of 35 to 50 years for services. The previous estimate was the Iowa 37-R1.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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## **PART IV. NET SALVAGE CONSIDERATIONS**

## **PART IV. NET SALVAGE CONSIDERATIONS**

### **NET SALVAGE ANALYSIS**

The estimates of net salvage by account were based in part on historical data compiled for the years 1969 through 2025. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### **Net Salvage Considerations**

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1969 through 2025 contributed significantly toward the net salvage estimates for 10 plant accounts, representing 96 percent of the depreciable plant, as follows:

DISTRIBUTION PLANT

376.00	Mains
378.00	Measuring and Regulating Station Equipment - General
379.10	Measuring and Regulating Station Equipment - City Gate
380.00	Services
381.00	Meters
382.00	Meter Installations
383.00	House Regulators
385.00	Industrial Measuring and Regulating Station Equipment
387.40	Other Equipment - Customer Information Services

GENERAL PLANT

396.00	Power Operated Equipment
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Account 376.00, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1969 through 2025 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1969-1971 through 2023-2025 periods were computed to smooth the annual amounts.

Cost of removal was relatively consistent during the overall 57-year period, 1969-2025, however, the 2025 level of cost of removal was higher. This was due to the fact that cost of removal associated with retirements recorded in prior years was recorded in 2025. The practice of applying labor costs to removing pipe versus installing new pipe has not changed. Cost of removal for the most recent five years averaged 48 percent.

Gross salvage has varied slightly; however, the amounts have been minimal. The most recent five-year average of 0 percent gross salvage reflects recent trends of no gross salvage value for pipe.

The net salvage percent based on the overall period 1969 through 2025 is 26 percent negative net salvage and the most recent five-year average has averaged

negative 48 percent, however, part of the recent levels is due to the recording of some delayed cost of removal recorded for recent years. The range of estimates made by other gas companies for mains is negative 15 to negative 75 percent. With the overall statistical indication of negative 26 percent and the recent years of delayed cost of removal as well as higher cost of removal levels within the industry, negative 25 percent was selected for the Company's mains.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics," page VIII-2.

Generally, the net salvage estimates for general plant accounts were zero percent, consistent with amortization accounting.

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## **PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2025, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2025, are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
Office Furniture and Equipment	
391.10 Furniture	20
391.12 Information Systems	5
394.00 Tools, Shop and Garage Equipment	25
398.00 Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to

the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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## **PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2025. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2025, is reasonable for a period of three to five years.

### **DESCRIPTION OF DETAILED TABULATIONS**

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics." The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2025 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book depreciation reserve, future accruals, the remaining life, and the calculated annual accrual amount.

COLUMBIA GAS OF KENTUCKY, INC.  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DISTRIBUTION PLANT</b>									
374.40	LAND AND LAND RIGHTS	75-R3	0	3,833,328.27	482,533	3,350,795	51,675	1.35	64.8
374.50	LAND RIGHTS	80-S4	0	2,692,648.63	1,209,772	1,482,877	29,867	1.11	49.6
	RIGHTS OF WAY								
	TOTAL ACCOUNT 374.00			6,525,976.90	1,692,305	4,833,672	81,542	1.25	59.3
<b>STRUCTURES AND IMPROVEMENTS</b>									
375.34	MEASURING AND REGULATING	54-R1	(30)	3,481,799.70	623,814	3,902,526	90,250	2.59	43.2
<b>OTHER DISTRIBUTION SYSTEM</b>									
375.70	DISTRIBUTION SYSTEM STRUCTURES	SQUARE	0	9,258,704.93	4,925,160	4,333,545	237,169	2.56	18.3
	OTHER BUILDINGS	42-S2	0	207,309.54	89,749	117,561	5,136	2.48	22.9
	TOTAL ACCOUNT 375.70			9,466,014.47	5,014,909	4,451,106	242,305	2.56	18.4
375.80	COMMUNICATION	45-R3	0	132,125.04	20,644	111,481	2,682	2.03	41.6
	TOTAL ACCOUNT 375.00			13,079,939.21	5,659,367	8,465,113	335,237	2.56	25.3
<b>376.00 MAINS</b>									
	BARE STEEL	67-R1.5	(25)	15,568,742.80	12,973,135	6,512,794	460,866	2.96	14.1
	COATED STEEL	67-R1.5	(25)	80,034,310.52	23,359,460	76,683,428	1,588,107	1.98	48.3
	PLASTIC	67-R1.5	(25)	427,906,947.17	52,087,984	482,795,700	8,148,749	1.90	59.2
	TOTAL ACCOUNT 376.00			523,530,000.49	88,420,579	565,991,922	10,197,722	1.95	55.5
<b>378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL</b>									
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40-R0.5	(20)	30,174,733.64	3,803,798	32,405,882	966,869	3.20	33.5
379.20	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45-R1.5	(20)	1,555,047.87	428,015	1,438,042	38,937	2.50	36.9
380.00	SERVICES	36-R1	(75)	248,231,019.90	66,760,401	367,643,884	13,139,597	5.29	28.0
381.00	METERS	31-R2	0	19,673,802.11	2,122,421	17,551,381	823,291	4.18	21.3
381.10	METERS - AMR	15-S2.5	0	8,018,140.71	3,124,339	4,891,802	703,646	8.78	7.0
382.00	METER INSTALLATIONS	47-R3	(5)	13,221,027.50	5,300,798	8,551,281	280,099	2.12	30.5
383.00	HOUSE REGULATORS	48-R3	(5)	9,869,531.18	4,004,091	6,484,917	166,891	1.87	34.7
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	31-S0	(20)	6,644,873.89	1,267,666	6,706,163	321,010	4.83	20.9
387.40	OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES	23-S0	(5)	1,831,575.55	858,055	1,065,119	51,490	2.81	20.7
	TOTAL DISTRIBUTION PLANT			882,473,668.95	183,471,815	1,026,029,198	27,126,351	3.07	
<b>GENERAL PLANT</b>									
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	1,602,374.63	432,000	1,170,375	80,154	5.00	14.6
391.12	FURNITURE	5-SQ	0	591,397.48	80,625	510,772	118,305	20.00	4.3
	INFORMATION SYSTEMS								
	TOTAL ACCOUNT 391.00			2,193,772.11	512,625	1,681,147	198,459	9.05	8.5
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	19-S3	10	73,386.60	62,338	3,710	574	0.78	6.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,267,756.79	2,000,000	4,267,757	250,931	4.00	17.0
396.00	POWER OPERATED EQUIPMENT	19-S0	20	185,547.00	171,938	(23,500)	0	**	-
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	125,072.89	67,702	57,371	8,342	6.67	6.9
	TOTAL GENERAL PLANT			8,845,535.39	2,814,603	5,986,485	458,306	5.18	

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2025

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2025 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(6)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>RESERVE ADJUSTMENT FOR AMORTIZATION</b>								
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE				(10,579)		3,526 ***		
391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS				(41,116)		13,705 ***		
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT				48,425		(16,142) ***		
398.00 MISCELLANEOUS EQUIPMENT				1,290		(430) ***		
<b>TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION</b>				<b>(1,980)</b>		<b>659</b>		
<b>TOTAL DEPRECIABLE PLANT</b>			<b>891,319,204.34</b>	<b>186,284,438</b>	<b>1,032,015,683</b>	<b>27,585,316</b>	<b>3.09</b>	
<b>AMORTIZABLE PLANT</b>								
303.00 MISCELLANEOUS INTANGIBLE PLANT			17,809,412.16	7,151,816	10,657,597	3,259,116	***	
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD			6,526,435.53	1,767,519	4,758,916	1,138,764	***	
375.71 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS			707,587.80	667,867	39,720	25,044	***	
378.21 MEASURING AND REGULATING STATION EQUIPMENT - FMV			(771,902.82)	(252,001)	(519,902)	(25,903)	*****	
<b>TOTAL AMORTIZABLE PLANT</b>			<b>24,271,532.67</b>	<b>9,335,201</b>	<b>14,936,331</b>	<b>4,397,021</b>		
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>								
301.00 ORGANIZATION			521.20					
374.10 LAND			865,477.56					
374.20 LAND				(5,622)				
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>			<b>865,998.76</b>	<b>(5,622)</b>				
<b>TOTAL GAS PLANT</b>			<b>916,456,735.77</b>	<b>195,614,017</b>	<b>1,046,952,014</b>	<b>31,982,337</b>		

\* LIFE SPAN METHOD IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

\*\* ASSETS PLACED INTO SERVICE AS OF JANUARY 1, 2026 WILL UTILIZE ACCRUAL RATES REFLECTED BELOW BASED ON THE LIFE AND NET SALVAGE ESTIMATES IN COLUMNS 2 AND 3.

Account 396.00

Rate 4.21

\*\*\* 3-YEAR AMORTIZATION OF RESERVE ADJUSTMENT RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

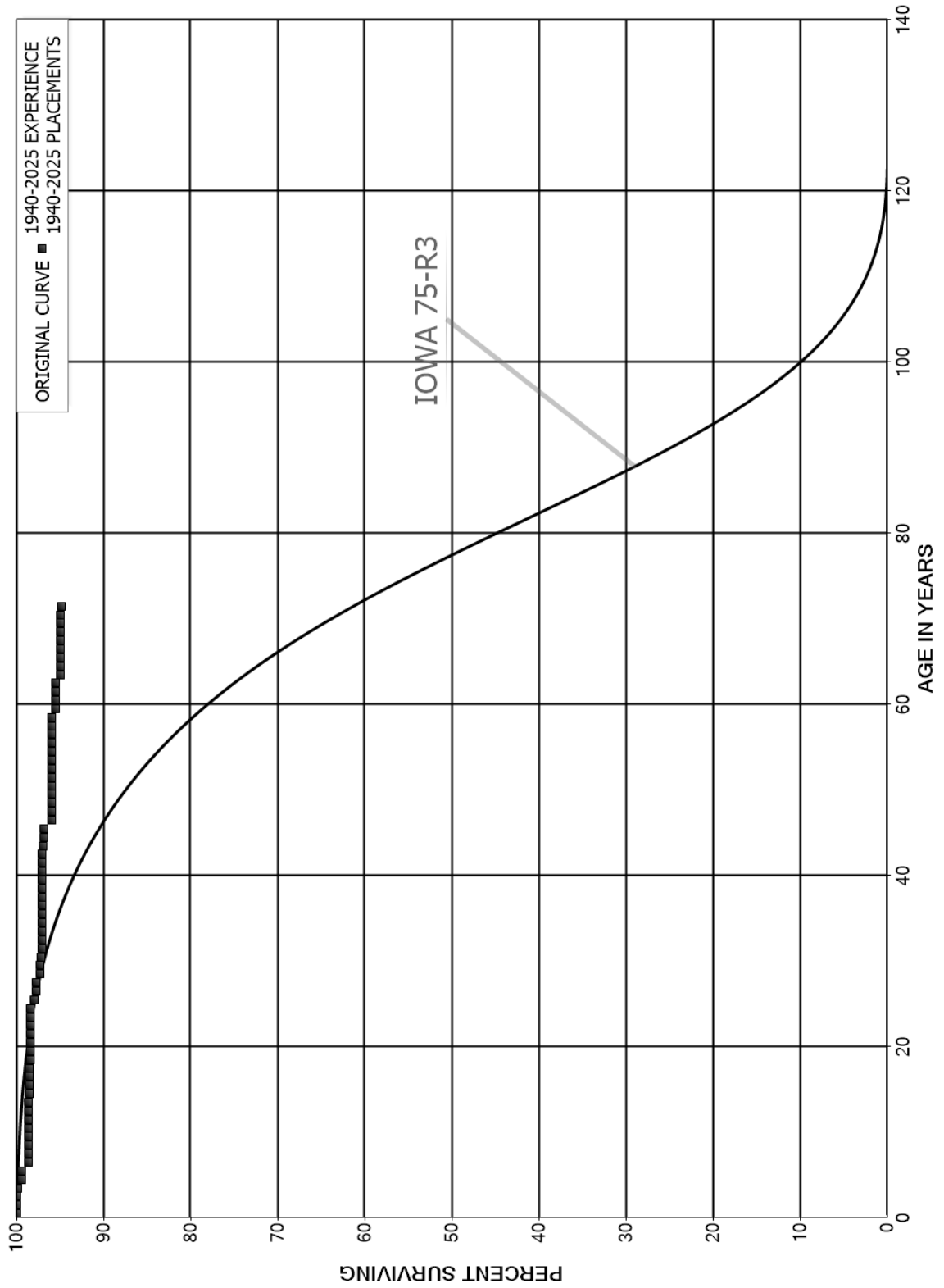
\*\*\*\* ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

\*\*\*\*\* FAIR MARKET VALUE RECOVERED OVER 30 YEARS.

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## **PART VII. SERVICE LIFE STATISTICS**

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2025			EXPERIENCE BAND 1940-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,496,710		0.0000	1.0000	100.00
0.5	3,405,603		0.0000	1.0000	100.00
1.5	3,360,819	2,211	0.0007	0.9993	100.00
2.5	3,163,723	3,071	0.0010	0.9990	99.93
3.5	2,916,784	13,066	0.0045	0.9955	99.84
4.5	2,797,712	0	0.0000	1.0000	99.39
5.5	1,103,780	8,244	0.0075	0.9925	99.39
6.5	888,365		0.0000	1.0000	98.65
7.5	766,115		0.0000	1.0000	98.65
8.5	755,728	84	0.0001	0.9999	98.65
9.5	670,535	36	0.0001	0.9999	98.64
10.5	670,503		0.0000	1.0000	98.63
11.5	654,455		0.0000	1.0000	98.63
12.5	631,213	435	0.0007	0.9993	98.63
13.5	619,495	32	0.0001	0.9999	98.56
14.5	604,861		0.0000	1.0000	98.56
15.5	655,852		0.0000	1.0000	98.56
16.5	623,251	161	0.0003	0.9997	98.56
17.5	612,310	533	0.0009	0.9991	98.53
18.5	609,790		0.0000	1.0000	98.45
19.5	609,790		0.0000	1.0000	98.45
20.5	607,344		0.0000	1.0000	98.45
21.5	590,471		0.0000	1.0000	98.45
22.5	579,715	339	0.0006	0.9994	98.45
23.5	563,486		0.0000	1.0000	98.39
24.5	452,541	1,887	0.0042	0.9958	98.39
25.5	423,117	931	0.0022	0.9978	97.98
26.5	407,122	199	0.0005	0.9995	97.76
27.5	399,386	1,683	0.0042	0.9958	97.72
28.5	374,761		0.0000	1.0000	97.30
29.5	374,761	518	0.0014	0.9986	97.30
30.5	357,973	227	0.0006	0.9994	97.17
31.5	307,165		0.0000	1.0000	97.11
32.5	305,447		0.0000	1.0000	97.11
33.5	298,149		0.0000	1.0000	97.11
34.5	288,199	112	0.0004	0.9996	97.11
35.5	272,486	8	0.0000	1.0000	97.07
36.5	234,359		0.0000	1.0000	97.07
37.5	211,155	114	0.0005	0.9995	97.07
38.5	149,568		0.0000	1.0000	97.01

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2025			EXPERIENCE BAND 1940-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	124,735		0.0000	1.0000	97.01
40.5	103,758		0.0000	1.0000	97.01
41.5	70,128		0.0000	1.0000	97.01
42.5	52,810	56	0.0011	0.9989	97.01
43.5	42,992	11	0.0003	0.9997	96.91
44.5	36,768		0.0000	1.0000	96.89
45.5	33,729	318	0.0094	0.9906	96.89
46.5	33,410	3	0.0001	0.9999	95.97
47.5	30,485		0.0000	1.0000	95.96
48.5	29,982		0.0000	1.0000	95.96
49.5	29,647		0.0000	1.0000	95.96
50.5	29,647		0.0000	1.0000	95.96
51.5	26,827		0.0000	1.0000	95.96
52.5	26,827		0.0000	1.0000	95.96
53.5	22,097		0.0000	1.0000	95.96
54.5	21,133		0.0000	1.0000	95.96
55.5	19,520		0.0000	1.0000	95.96
56.5	18,995		0.0000	1.0000	95.96
57.5	18,464		0.0000	1.0000	95.96
58.5	17,976	83	0.0046	0.9954	95.96
59.5	17,045		0.0000	1.0000	95.52
60.5	16,338		0.0000	1.0000	95.52
61.5	12,914		0.0000	1.0000	95.52
62.5	9,741	59	0.0060	0.9940	95.52
63.5	7,928		0.0000	1.0000	94.94
64.5	7,292		0.0000	1.0000	94.94
65.5	7,030		0.0000	1.0000	94.94
66.5	5,561	0	0.0000	1.0000	94.94
67.5	4,067		0.0000	1.0000	94.94
68.5	3,760		0.0000	1.0000	94.94
69.5	3,040		0.0000	1.0000	94.94
70.5	2,395	1	0.0006	0.9994	94.94
71.5	976		0.0000	1.0000	94.89
72.5	976		0.0000	1.0000	94.89
73.5	976		0.0000	1.0000	94.89
74.5	976		0.0000	1.0000	94.89
75.5	976		0.0000	1.0000	94.89
76.5	658		0.0000	1.0000	94.89
77.5	658		0.0000	1.0000	94.89
78.5	658		0.0000	1.0000	94.89

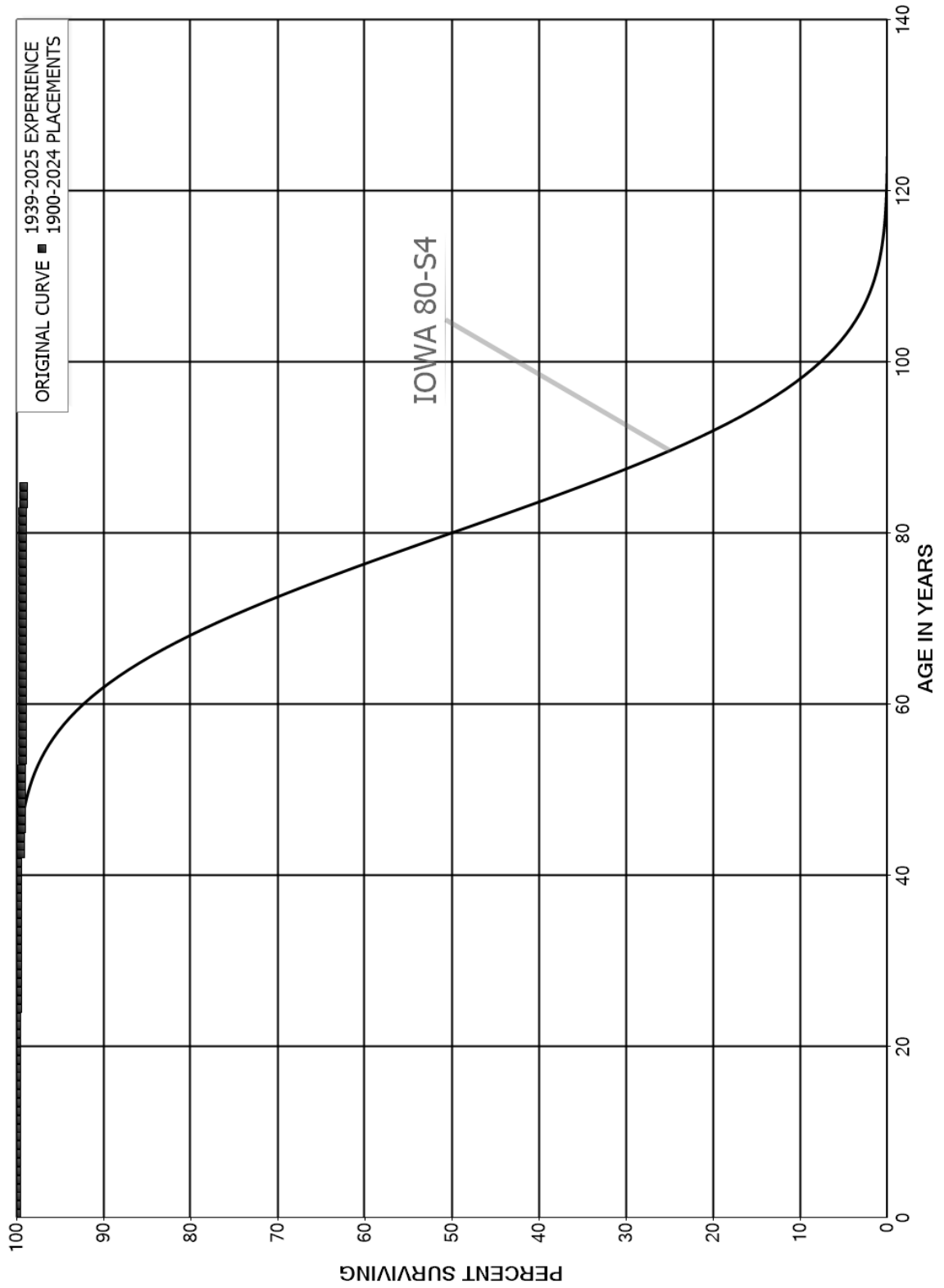
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2025			EXPERIENCE BAND 1940-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	632		0.0000	1.0000	94.89
80.5	632		0.0000	1.0000	94.89
81.5	632		0.0000	1.0000	94.89
82.5	632		0.0000	1.0000	94.89
83.5	632		0.0000	1.0000	94.89
84.5	632		0.0000	1.0000	94.89
85.5					94.89

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,499,073		0.0000	1.0000	100.00
0.5	2,499,846	2,533	0.0010	0.9990	100.00
1.5	2,507,833		0.0000	1.0000	99.90
2.5	2,515,853		0.0000	1.0000	99.90
3.5	2,517,177		0.0000	1.0000	99.90
4.5	2,519,459		0.0000	1.0000	99.90
5.5	2,525,236		0.0000	1.0000	99.90
6.5	2,526,439		0.0000	1.0000	99.90
7.5	2,532,762		0.0000	1.0000	99.90
8.5	2,537,594		0.0000	1.0000	99.90
9.5	2,537,978		0.0000	1.0000	99.90
10.5	2,545,006		0.0000	1.0000	99.90
11.5	2,556,250		0.0000	1.0000	99.90
12.5	2,556,697		0.0000	1.0000	99.90
13.5	2,557,036		0.0000	1.0000	99.90
14.5	2,557,024		0.0000	1.0000	99.90
15.5	2,557,387		0.0000	1.0000	99.90
16.5	2,563,410		0.0000	1.0000	99.90
17.5	2,563,559		0.0000	1.0000	99.90
18.5	2,563,893		0.0000	1.0000	99.90
19.5	2,583,049		0.0000	1.0000	99.90
20.5	2,584,297		0.0000	1.0000	99.90
21.5	2,590,506		0.0000	1.0000	99.90
22.5	2,590,511		0.0000	1.0000	99.90
23.5	1,463,618	390	0.0003	0.9997	99.90
24.5	1,317,916		0.0000	1.0000	99.87
25.5	1,309,851		0.0000	1.0000	99.87
26.5	1,309,833		0.0000	1.0000	99.87
27.5	1,312,358		0.0000	1.0000	99.87
28.5	1,310,950		0.0000	1.0000	99.87
29.5	1,280,421		0.0000	1.0000	99.87
30.5	1,103,291		0.0000	1.0000	99.87
31.5	889,266		0.0000	1.0000	99.87
32.5	840,329		0.0000	1.0000	99.87
33.5	780,466		0.0000	1.0000	99.87
34.5	728,582		0.0000	1.0000	99.87
35.5	642,196		0.0000	1.0000	99.87
36.5	566,105		0.0000	1.0000	99.87
37.5	468,774		0.0000	1.0000	99.87
38.5	447,523		0.0000	1.0000	99.87

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	414,713	21	0.0000	1.0000	99.87	
40.5	410,898		0.0000	1.0000	99.87	
41.5	342,531	1,378	0.0040	0.9960	99.87	
42.5	332,873		0.0000	1.0000	99.47	
43.5	331,675		0.0000	1.0000	99.47	
44.5	321,135	236	0.0007	0.9993	99.47	
45.5	308,131		0.0000	1.0000	99.39	
46.5	294,705		0.0000	1.0000	99.39	
47.5	291,947		0.0000	1.0000	99.39	
48.5	314,929	106	0.0003	0.9997	99.39	
49.5	309,853		0.0000	1.0000	99.36	
50.5	303,361		0.0000	1.0000	99.36	
51.5	302,154		0.0000	1.0000	99.36	
52.5	296,672	313	0.0011	0.9989	99.36	
53.5	268,576		0.0000	1.0000	99.25	
54.5	264,225		0.0000	1.0000	99.25	
55.5	235,780		0.0000	1.0000	99.25	
56.5	192,909		0.0000	1.0000	99.25	
57.5	188,417		0.0000	1.0000	99.25	
58.5	183,860		0.0000	1.0000	99.25	
59.5	156,049		0.0000	1.0000	99.25	
60.5	154,036		0.0000	1.0000	99.25	
61.5	150,786		0.0000	1.0000	99.25	
62.5	145,021		0.0000	1.0000	99.25	
63.5	146,479		0.0000	1.0000	99.25	
64.5	134,769		0.0000	1.0000	99.25	
65.5	128,767		0.0000	1.0000	99.25	
66.5	123,512		0.0000	1.0000	99.25	
67.5	102,506		0.0000	1.0000	99.25	
68.5	101,329		0.0000	1.0000	99.25	
69.5	99,421		0.0000	1.0000	99.25	
70.5	99,107		0.0000	1.0000	99.25	
71.5	93,386		0.0000	1.0000	99.25	
72.5	89,286		0.0000	1.0000	99.25	
73.5	87,920		0.0000	1.0000	99.25	
74.5	80,027		0.0000	1.0000	99.25	
75.5	76,838		0.0000	1.0000	99.25	
76.5	74,047		0.0000	1.0000	99.25	
77.5	72,816		0.0000	1.0000	99.25	
78.5	73,987		0.0000	1.0000	99.25	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	73,931		0.0000	1.0000	99.25
80.5	73,896		0.0000	1.0000	99.25
81.5	73,840		0.0000	1.0000	99.25
82.5	73,662	94	0.0013	0.9987	99.25
83.5	73,485		0.0000	1.0000	99.13
84.5	70,495		0.0000	1.0000	99.13
85.5	69,089		0.0000	1.0000	99.13
86.5	69,035		0.0000	1.0000	99.13
87.5	68,743		0.0000	1.0000	99.13
88.5	68,596		0.0000	1.0000	99.13
89.5	68,553		0.0000	1.0000	99.13
90.5	68,553		0.0000	1.0000	99.13
91.5	68,515		0.0000	1.0000	99.13
92.5	68,393		0.0000	1.0000	99.13
93.5	68,382		0.0000	1.0000	99.13
94.5	68,306		0.0000	1.0000	99.13
95.5	68,012		0.0000	1.0000	99.13
96.5	58,647		0.0000	1.0000	99.13
97.5	51,031		0.0000	1.0000	99.13
98.5	50,457		0.0000	1.0000	99.13
99.5	50,457		0.0000	1.0000	99.13
100.5	50,457		0.0000	1.0000	99.13
101.5	50,457		0.0000	1.0000	99.13
102.5	50,457		0.0000	1.0000	99.13
103.5	49,906		0.0000	1.0000	99.13
104.5	49,902		0.0000	1.0000	99.13
105.5	49,894		0.0000	1.0000	99.13
106.5	49,894		0.0000	1.0000	99.13
107.5	49,672		0.0000	1.0000	99.13
108.5	49,669		0.0000	1.0000	99.13
109.5	45,955		0.0000	1.0000	99.13
110.5	45,937		0.0000	1.0000	99.13
111.5	45,496		0.0000	1.0000	99.13
112.5	5,849		0.0000	1.0000	99.13
113.5	5,682		0.0000	1.0000	99.13
114.5	5,643		0.0000	1.0000	99.13
115.5	5,610		0.0000	1.0000	99.13
116.5	5,610		0.0000	1.0000	99.13
117.5	5,101		0.0000	1.0000	99.13
118.5	5,101		0.0000	1.0000	99.13

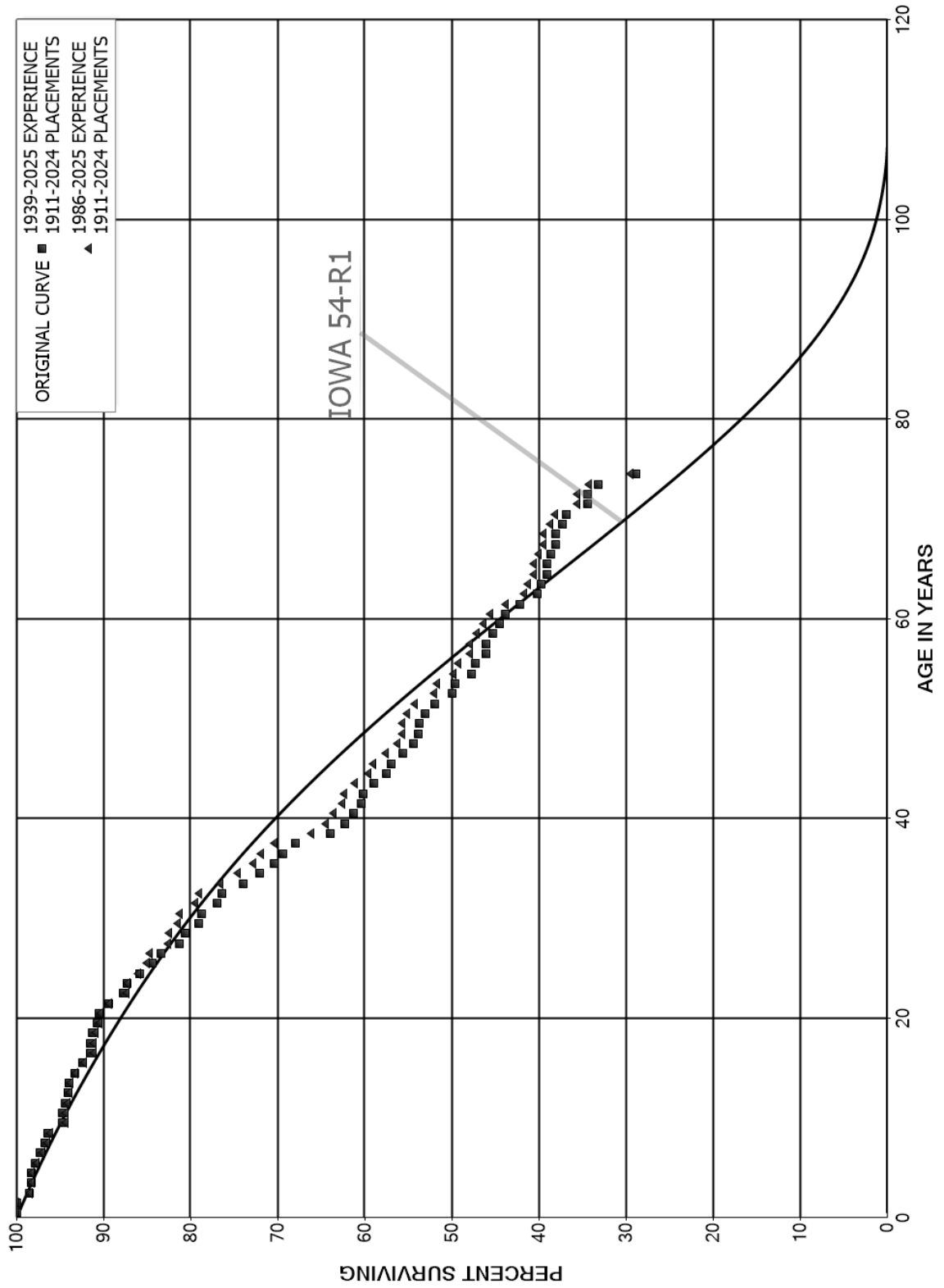
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2024			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	4,647		0.0000	1.0000	99.13
120.5	8		0.0000	1.0000	99.13
121.5	8		0.0000	1.0000	99.13
122.5	8		0.0000	1.0000	99.13
123.5	8		0.0000	1.0000	99.13
124.5	8		0.0000	1.0000	99.13
125.5					99.13

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,522,720	94	0.0000	1.0000	100.00	
0.5	3,524,522	43	0.0000	1.0000	100.00	
1.5	3,380,543	49,530	0.0147	0.9853	100.00	
2.5	3,136,614	6,592	0.0021	0.9979	98.53	
3.5	2,958,363	445	0.0002	0.9998	98.32	
4.5	2,940,389	14,514	0.0049	0.9951	98.31	
5.5	2,546,947	14,631	0.0057	0.9943	97.82	
6.5	2,408,107	14,207	0.0059	0.9941	97.26	
7.5	2,264,785	6,924	0.0031	0.9969	96.69	
8.5	2,162,366	37,772	0.0175	0.9825	96.39	
9.5	2,038,812	422	0.0002	0.9998	94.71	
10.5	1,551,673	5,354	0.0035	0.9965	94.69	
11.5	1,435,424	4,105	0.0029	0.9971	94.36	
12.5	1,272,165	2,213	0.0017	0.9983	94.09	
13.5	1,123,322	7,300	0.0065	0.9935	93.93	
14.5	1,003,596	9,990	0.0100	0.9900	93.32	
15.5	858,737	7,807	0.0091	0.9909	92.39	
16.5	840,022	360	0.0004	0.9996	91.55	
17.5	821,311	1,630	0.0020	0.9980	91.51	
18.5	799,485	4,850	0.0061	0.9939	91.33	
19.5	777,495	2,122	0.0027	0.9973	90.77	
20.5	770,924	9,567	0.0124	0.9876	90.53	
21.5	758,096	14,372	0.0190	0.9810	89.40	
22.5	746,692	3,306	0.0044	0.9956	87.71	
23.5	734,691	12,254	0.0167	0.9833	87.32	
24.5	692,051	11,751	0.0170	0.9830	85.86	
25.5	681,464	8,557	0.0126	0.9874	84.41	
26.5	678,406	16,368	0.0241	0.9759	83.35	
27.5	652,538	5,468	0.0084	0.9916	81.34	
28.5	649,707	12,964	0.0200	0.9800	80.65	
29.5	607,404	2,485	0.0041	0.9959	79.04	
30.5	597,170	13,390	0.0224	0.9776	78.72	
31.5	581,348	4,022	0.0069	0.9931	76.96	
32.5	579,226	18,401	0.0318	0.9682	76.42	
33.5	561,394	14,988	0.0267	0.9733	74.00	
34.5	546,487	12,720	0.0233	0.9767	72.02	
35.5	511,311	6,551	0.0128	0.9872	70.34	
36.5	504,634	11,107	0.0220	0.9780	69.44	
37.5	487,229	28,612	0.0587	0.9413	67.91	
38.5	374,870	9,890	0.0264	0.9736	63.93	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	347,659	5,185	0.0149	0.9851	62.24	
40.5	290,301	4,514	0.0155	0.9845	61.31	
41.5	255,711	733	0.0029	0.9971	60.36	
42.5	240,929	5,078	0.0211	0.9789	60.18	
43.5	192,626	4,563	0.0237	0.9763	58.92	
44.5	185,824	1,873	0.0101	0.9899	57.52	
45.5	173,020	4,136	0.0239	0.9761	56.94	
46.5	168,884	3,606	0.0214	0.9786	55.58	
47.5	162,017	1,693	0.0105	0.9895	54.39	
48.5	160,363	240	0.0015	0.9985	53.82	
49.5	160,307	2,098	0.0131	0.9869	53.74	
50.5	158,209	3,196	0.0202	0.9798	53.04	
51.5	153,622	6,032	0.0393	0.9607	51.97	
52.5	140,962	868	0.0062	0.9938	49.93	
53.5	132,924	4,942	0.0372	0.9628	49.62	
54.5	115,175	1,087	0.0094	0.9906	47.78	
55.5	102,770	2,833	0.0276	0.9724	47.33	
56.5	99,937		0.0000	1.0000	46.02	
57.5	97,186	1,585	0.0163	0.9837	46.02	
58.5	93,013	1,502	0.0161	0.9839	45.27	
59.5	85,079	1,421	0.0167	0.9833	44.54	
60.5	77,575	2,871	0.0370	0.9630	43.80	
61.5	65,721	3,122	0.0475	0.9525	42.17	
62.5	60,263	694	0.0115	0.9885	40.17	
63.5	57,264	859	0.0150	0.9850	39.71	
64.5	56,405	12	0.0002	0.9998	39.11	
65.5	49,940	690	0.0138	0.9862	39.10	
66.5	43,958	582	0.0132	0.9868	38.56	
67.5	37,215		0.0000	1.0000	38.05	
68.5	34,172	697	0.0204	0.9796	38.05	
69.5	27,681	347	0.0125	0.9875	37.28	
70.5	23,874	1,576	0.0660	0.9340	36.81	
71.5	18,062	1	0.0001	0.9999	34.38	
72.5	15,110	522	0.0345	0.9655	34.38	
73.5	12,267	1,592	0.1298	0.8702	33.19	
74.5	7,438	205	0.0275	0.9725	28.88	
75.5	5,281	25	0.0047	0.9953	28.09	
76.5	5,256	148	0.0282	0.9718	27.95	
77.5	5,046		0.0000	1.0000	27.17	
78.5	4,832	95	0.0197	0.9803	27.17	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,737	242	0.0511	0.9489	26.63	
80.5	4,495		0.0000	1.0000	25.27	
81.5	4,495		0.0000	1.0000	25.27	
82.5	4,456		0.0000	1.0000	25.27	
83.5	4,456	269	0.0604	0.9396	25.27	
84.5	3,349		0.0000	1.0000	23.75	
85.5	2,935	0	0.0001	0.9999	23.75	
86.5	2,616	3	0.0011	0.9989	23.74	
87.5	2,613		0.0000	1.0000	23.72	
88.5	2,588		0.0000	1.0000	23.72	
89.5	2,365		0.0000	1.0000	23.72	
90.5	2,365	6	0.0026	0.9974	23.72	
91.5	2,359	75	0.0318	0.9682	23.66	
92.5	2,284		0.0000	1.0000	22.90	
93.5	2,284	125	0.0547	0.9453	22.90	
94.5	2,159	9	0.0042	0.9958	21.65	
95.5	1,974		0.0000	1.0000	21.56	
96.5	1,576		0.0000	1.0000	21.56	
97.5	1,091		0.0000	1.0000	21.56	
98.5	1,091		0.0000	1.0000	21.56	
99.5	1,091		0.0000	1.0000	21.56	
100.5	1,091		0.0000	1.0000	21.56	
101.5	1,091		0.0000	1.0000	21.56	
102.5	1,091		0.0000	1.0000	21.56	
103.5	1,091		0.0000	1.0000	21.56	
104.5	1,091		0.0000	1.0000	21.56	
105.5	1,091		0.0000	1.0000	21.56	
106.5	1,091		0.0000	1.0000	21.56	
107.5	1,091	197	0.1808	0.8192	21.56	
108.5	894		0.0000	1.0000	17.66	
109.5	894		0.0000	1.0000	17.66	
110.5	894		0.0000	1.0000	17.66	
111.5	894	894	1.0000		17.66	
112.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,020,480		0.0000	1.0000	100.00
0.5	3,081,460		0.0000	1.0000	100.00
1.5	2,995,917	49,430	0.0165	0.9835	100.00
2.5	2,779,345	5,534	0.0020	0.9980	98.35
3.5	2,677,908	445	0.0002	0.9998	98.15
4.5	2,664,229	14,514	0.0054	0.9946	98.14
5.5	2,287,606	14,255	0.0062	0.9938	97.60
6.5	2,148,035	12,612	0.0059	0.9941	97.00
7.5	2,013,647	6,578	0.0033	0.9967	96.43
8.5	1,913,320	36,817	0.0192	0.9808	96.11
9.5	1,783,542		0.0000	1.0000	94.26
10.5	1,296,336	3,376	0.0026	0.9974	94.26
11.5	1,183,101	1,787	0.0015	0.9985	94.02
12.5	1,028,458	1,632	0.0016	0.9984	93.87
13.5	886,884	5,265	0.0059	0.9941	93.72
14.5	787,670	8,790	0.0112	0.9888	93.17
15.5	657,839	7,504	0.0114	0.9886	92.13
16.5	637,849	69	0.0001	0.9999	91.08
17.5	628,794	1,326	0.0021	0.9979	91.07
18.5	611,259	3,544	0.0058	0.9942	90.88
19.5	598,240	525	0.0009	0.9991	90.35
20.5	602,518	6,349	0.0105	0.9895	90.27
21.5	607,516	13,744	0.0226	0.9774	89.32
22.5	602,740	1,024	0.0017	0.9983	87.30
23.5	595,680	8,394	0.0141	0.9859	87.15
24.5	564,451	6,420	0.0114	0.9886	85.92
25.5	576,374	2,512	0.0044	0.9956	84.94
26.5	589,418	14,567	0.0247	0.9753	84.57
27.5	572,309	614	0.0011	0.9989	82.48
28.5	582,968	7,299	0.0125	0.9875	82.40
29.5	558,766	1,120	0.0020	0.9980	81.36
30.5	553,720	12,325	0.0223	0.9777	81.20
31.5	546,250	3,331	0.0061	0.9939	79.39
32.5	547,492	16,780	0.0306	0.9694	78.91
33.5	534,709	13,837	0.0259	0.9741	76.49
34.5	530,585	12,720	0.0240	0.9760	74.51
35.5	497,873	5,778	0.0116	0.9884	72.73
36.5	494,245	10,876	0.0220	0.9780	71.88
37.5	477,532	28,479	0.0596	0.9404	70.30
38.5	366,053	9,221	0.0252	0.9748	66.11

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	340,176	5,102	0.0150	0.9850	64.44	
40.5	282,900	4,424	0.0156	0.9844	63.48	
41.5	248,307	733	0.0030	0.9970	62.48	
42.5	233,493	4,804	0.0206	0.9794	62.30	
43.5	185,632	4,505	0.0243	0.9757	61.02	
44.5	179,790	1,830	0.0102	0.9898	59.54	
45.5	167,849	4,136	0.0246	0.9754	58.93	
46.5	164,032	3,606	0.0220	0.9780	57.48	
47.5	157,166	1,610	0.0102	0.9898	56.21	
48.5	155,721	10	0.0001	0.9999	55.64	
49.5	156,143	1,594	0.0102	0.9898	55.63	
50.5	154,549	2,551	0.0165	0.9835	55.07	
51.5	150,418	6,032	0.0401	0.9599	54.16	
52.5	137,759	837	0.0061	0.9939	51.99	
53.5	129,817	4,942	0.0381	0.9619	51.67	
54.5	112,068	1,087	0.0097	0.9903	49.70	
55.5	98,940	2,833	0.0286	0.9714	49.22	
56.5	97,257		0.0000	1.0000	47.81	
57.5	95,821	1,585	0.0165	0.9835	47.81	
58.5	91,796	1,502	0.0164	0.9836	47.02	
59.5	83,862	1,421	0.0169	0.9831	46.25	
60.5	76,358	2,871	0.0376	0.9624	45.47	
61.5	64,504	3,122	0.0484	0.9516	43.76	
62.5	59,163	694	0.0117	0.9883	41.64	
63.5	56,164	859	0.0153	0.9847	41.15	
64.5	55,305	12	0.0002	0.9998	40.52	
65.5	48,840	690	0.0141	0.9859	40.51	
66.5	42,858	582	0.0136	0.9864	39.94	
67.5	36,115		0.0000	1.0000	39.40	
68.5	33,072	697	0.0211	0.9789	39.40	
69.5	26,581	347	0.0131	0.9869	38.57	
70.5	22,974	1,576	0.0686	0.9314	38.06	
71.5	17,162	1	0.0001	0.9999	35.45	
72.5	14,210	522	0.0367	0.9633	35.45	
73.5	11,367	1,592	0.1401	0.8599	34.15	
74.5	7,438	205	0.0275	0.9725	29.37	
75.5	5,281	25	0.0047	0.9953	28.56	
76.5	5,256	148	0.0282	0.9718	28.42	
77.5	5,046		0.0000	1.0000	27.62	
78.5	4,832	95	0.0197	0.9803	27.62	

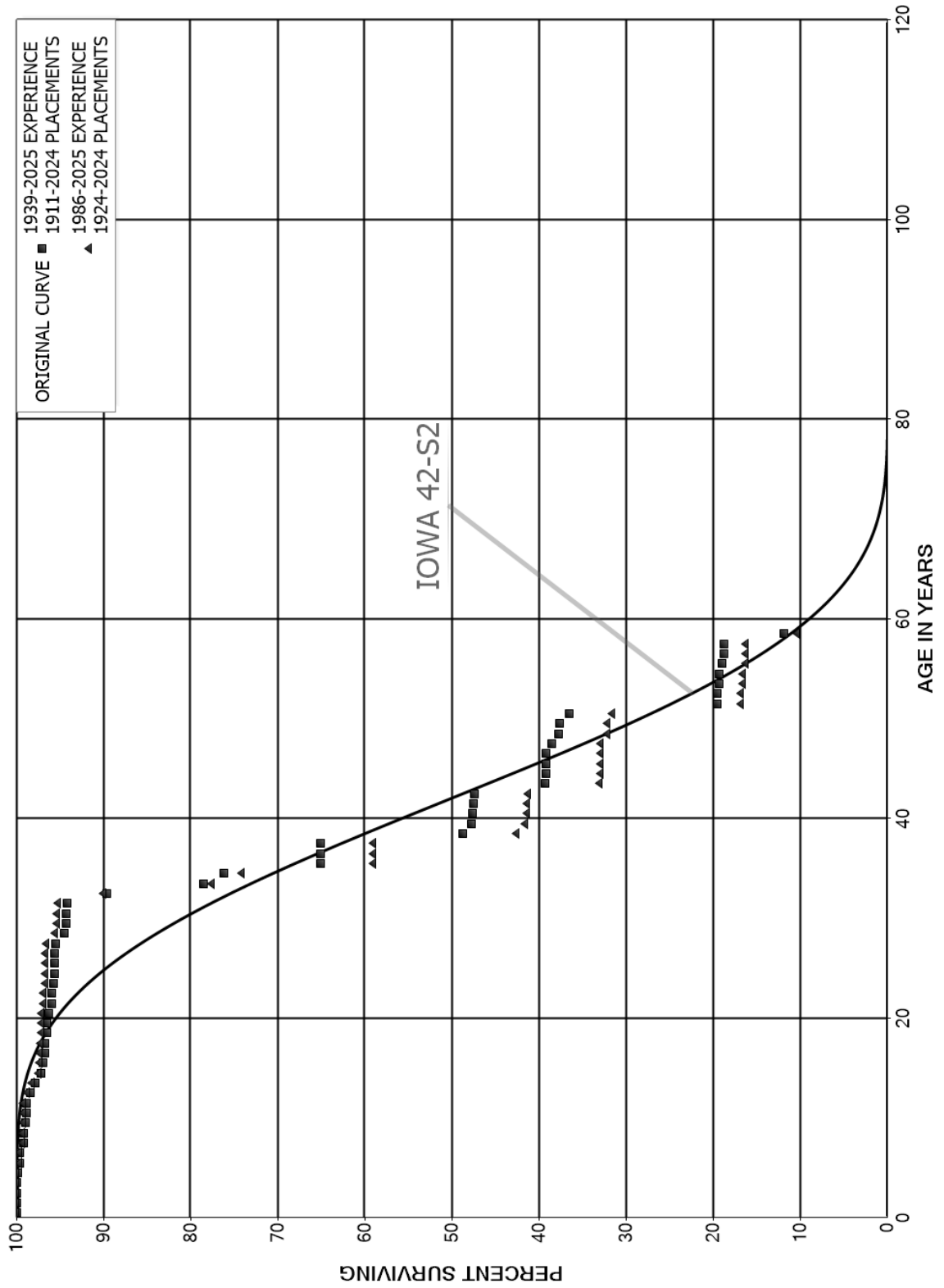
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	4,737	242	0.0511	0.9489	27.08	
80.5	4,495		0.0000	1.0000	25.70	
81.5	4,495		0.0000	1.0000	25.70	
82.5	4,456		0.0000	1.0000	25.70	
83.5	4,456	269	0.0604	0.9396	25.70	
84.5	3,349		0.0000	1.0000	24.14	
85.5	2,935	0	0.0001	0.9999	24.14	
86.5	2,616	3	0.0011	0.9989	24.14	
87.5	2,613		0.0000	1.0000	24.11	
88.5	2,588		0.0000	1.0000	24.11	
89.5	2,365		0.0000	1.0000	24.11	
90.5	2,365	6	0.0026	0.9974	24.11	
91.5	2,359	75	0.0318	0.9682	24.05	
92.5	2,284		0.0000	1.0000	23.29	
93.5	2,284	125	0.0547	0.9453	23.29	
94.5	2,159	9	0.0042	0.9958	22.01	
95.5	1,974		0.0000	1.0000	21.92	
96.5	1,576		0.0000	1.0000	21.92	
97.5	1,091		0.0000	1.0000	21.92	
98.5	1,091		0.0000	1.0000	21.92	
99.5	1,091		0.0000	1.0000	21.92	
100.5	1,091		0.0000	1.0000	21.92	
101.5	1,091		0.0000	1.0000	21.92	
102.5	1,091		0.0000	1.0000	21.92	
103.5	1,091		0.0000	1.0000	21.92	
104.5	1,091		0.0000	1.0000	21.92	
105.5	1,091		0.0000	1.0000	21.92	
106.5	1,091		0.0000	1.0000	21.92	
107.5	1,091	197	0.1808	0.8192	21.92	
108.5	894		0.0000	1.0000	17.96	
109.5	894		0.0000	1.0000	17.96	
110.5	894		0.0000	1.0000	17.96	
111.5	894	894	1.0000		17.96	
112.5						

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,347,563		0.0000	1.0000	100.00
0.5	10,347,775		0.0000	1.0000	100.00
1.5	10,152,675	1,939	0.0002	0.9998	100.00
2.5	9,654,660	875	0.0001	0.9999	99.98
3.5	9,567,914	10,759	0.0011	0.9989	99.97
4.5	9,537,798	23,710	0.0025	0.9975	99.86
5.5	9,541,621	1,476	0.0002	0.9998	99.61
6.5	9,447,154	42,406	0.0045	0.9955	99.60
7.5	9,331,201	647	0.0001	0.9999	99.15
8.5	9,002,915	11,989	0.0013	0.9987	99.14
9.5	8,558,488	13,858	0.0016	0.9984	99.01
10.5	7,942,635	2,144	0.0003	0.9997	98.85
11.5	7,854,760	34,458	0.0044	0.9956	98.82
12.5	7,620,285	41,969	0.0055	0.9945	98.39
13.5	7,583,564	55,853	0.0074	0.9926	97.85
14.5	7,544,625	10,311	0.0014	0.9986	97.13
15.5	7,534,314	17,595	0.0023	0.9977	96.99
16.5	7,494,909	5,409	0.0007	0.9993	96.77
17.5	7,492,970	13,378	0.0018	0.9982	96.70
18.5	7,480,668	1,393	0.0002	0.9998	96.53
19.5	7,476,430	19,538	0.0026	0.9974	96.51
20.5	7,456,892	20,090	0.0027	0.9973	96.25
21.5	7,435,163	3,292	0.0004	0.9996	96.00
22.5	7,386,797	19,193	0.0026	0.9974	95.95
23.5	7,209,146	3,033	0.0004	0.9996	95.70
24.5	7,207,883	116	0.0000	1.0000	95.66
25.5	7,189,834	146	0.0000	1.0000	95.66
26.5	7,189,687	9,507	0.0013	0.9987	95.66
27.5	7,158,337	77,814	0.0109	0.9891	95.53
28.5	7,099,549	12,910	0.0018	0.9982	94.49
29.5	7,056,542	317	0.0000	1.0000	94.32
30.5	7,056,576	8,949	0.0013	0.9987	94.32
31.5	868,233	41,812	0.0482	0.9518	94.20
32.5	826,577	102,755	0.1243	0.8757	89.66
33.5	265,972	8,081	0.0304	0.9696	78.52
34.5	257,891	37,321	0.1447	0.8553	76.13
35.5	220,571	189	0.0009	0.9991	65.11
36.5	221,291	63	0.0003	0.9997	65.06
37.5	217,098	54,287	0.2501	0.7499	65.04
38.5	145,766	3,029	0.0208	0.9792	48.78

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	142,298	543	0.0038	0.9962	47.76	
40.5	139,798	226	0.0016	0.9984	47.58	
41.5	138,652	417	0.0030	0.9970	47.50	
42.5	142,318	24,152	0.1697	0.8303	47.36	
43.5	118,167	294	0.0025	0.9975	39.32	
44.5	117,873		0.0000	1.0000	39.23	
45.5	120,694		0.0000	1.0000	39.23	
46.5	120,694	2,093	0.0173	0.9827	39.23	
47.5	118,602	2,458	0.0207	0.9793	38.55	
48.5	116,144	392	0.0034	0.9966	37.75	
49.5	115,752	3,287	0.0284	0.9716	37.62	
50.5	112,465	52,458	0.4664	0.5336	36.55	
51.5	59,505	148	0.0025	0.9975	19.50	
52.5	56,481	478	0.0085	0.9915	19.45	
53.5	56,123		0.0000	1.0000	19.29	
54.5	56,123	1,116	0.0199	0.9801	19.29	
55.5	54,435	361	0.0066	0.9934	18.91	
56.5	54,073		0.0000	1.0000	18.78	
57.5	48,762	17,906	0.3672	0.6328	18.78	
58.5	29,893		0.0000	1.0000	11.88	
59.5	29,893		0.0000	1.0000	11.88	
60.5	28,397		0.0000	1.0000	11.88	
61.5	28,397		0.0000	1.0000	11.88	
62.5	28,078		0.0000	1.0000	11.88	
63.5	28,626	1,145	0.0400	0.9600	11.88	
64.5	24,835	968	0.0390	0.9610	11.41	
65.5	22,348	1,867	0.0835	0.9165	10.96	
66.5	18,762	1,491	0.0795	0.9205	10.05	
67.5	15,624	512	0.0328	0.9672	9.25	
68.5	10,461		0.0000	1.0000	8.95	
69.5	10,461		0.0000	1.0000	8.95	
70.5	9,552	747	0.0782	0.9218	8.95	
71.5	8,749	628	0.0718	0.9282	8.25	
72.5	8,121	1,275	0.1570	0.8430	7.65	
73.5	6,179		0.0000	1.0000	6.45	
74.5	4,994	373	0.0748	0.9252	6.45	
75.5	1,419	748	0.5274	0.4726	5.97	
76.5	671		0.0000	1.0000	2.82	
77.5	671		0.0000	1.0000	2.82	
78.5	671		0.0000	1.0000	2.82	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2024			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	671		0.0000	1.0000	2.82
80.5	671		0.0000	1.0000	2.82
81.5	671		0.0000	1.0000	2.82
82.5	671		0.0000	1.0000	2.82
83.5	671		0.0000	1.0000	2.82
84.5	671	431	0.6421	0.3579	2.82
85.5	240		0.0000	1.0000	1.01
86.5	240		0.0000	1.0000	1.01
87.5	240		0.0000	1.0000	1.01
88.5	240		0.0000	1.0000	1.01
89.5	240		0.0000	1.0000	1.01
90.5	240		0.0000	1.0000	1.01
91.5	240		0.0000	1.0000	1.01
92.5	240		0.0000	1.0000	1.01
93.5	240		0.0000	1.0000	1.01
94.5	240		0.0000	1.0000	1.01
95.5	240	1	0.0026	0.9974	1.01
96.5	239		0.0000	1.0000	1.01
97.5	239		0.0000	1.0000	1.01
98.5	239		0.0000	1.0000	1.01
99.5	239		0.0000	1.0000	1.01
100.5	239	239	1.0000		1.01
101.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2024			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,895,956		0.0000	1.0000	100.00
0.5	9,905,842		0.0000	1.0000	100.00
1.5	9,713,764		0.0000	1.0000	100.00
2.5	9,218,412		0.0000	1.0000	100.00
3.5	9,146,025	8,225	0.0009	0.9991	100.00
4.5	9,117,620	21,926	0.0024	0.9976	99.91
5.5	9,114,856		0.0000	1.0000	99.67
6.5	9,049,771	34,526	0.0038	0.9962	99.67
7.5	8,961,576		0.0000	1.0000	99.29
8.5	8,640,957	10,134	0.0012	0.9988	99.29
9.5	8,211,228	2,626	0.0003	0.9997	99.17
10.5	7,609,030		0.0000	1.0000	99.14
11.5	7,523,384	33,637	0.0045	0.9955	99.14
12.5	7,293,216	40,342	0.0055	0.9945	98.70
13.5	7,252,804	54,085	0.0075	0.9925	98.15
14.5	7,198,719	7,481	0.0010	0.9990	97.42
15.5	7,196,852	4,014	0.0006	0.9994	97.32
16.5	7,166,513	4,734	0.0007	0.9993	97.26
17.5	7,167,091	11,727	0.0016	0.9984	97.20
18.5	7,157,994		0.0000	1.0000	97.04
19.5	7,185,960		0.0000	1.0000	97.04
20.5	7,189,008	18,590	0.0026	0.9974	97.04
21.5	7,179,333	387	0.0001	0.9999	96.79
22.5	7,177,231	9,739	0.0014	0.9986	96.79
23.5	7,007,745	1,697	0.0002	0.9998	96.65
24.5	7,011,165		0.0000	1.0000	96.63
25.5	7,061,379		0.0000	1.0000	96.63
26.5	7,064,965	9,507	0.0013	0.9987	96.63
27.5	7,036,606	75,533	0.0107	0.9893	96.50
28.5	6,985,924	12,910	0.0018	0.9982	95.46
29.5	6,943,351		0.0000	1.0000	95.29
30.5	6,943,351	8,949	0.0013	0.9987	95.29
31.5	756,044	41,713	0.0552	0.9448	95.17
32.5	741,892	102,755	0.1385	0.8615	89.91
33.5	182,561	8,024	0.0440	0.9560	77.46
34.5	176,003	35,807	0.2034	0.7966	74.06
35.5	145,197		0.0000	1.0000	58.99
36.5	199,312		0.0000	1.0000	58.99
37.5	194,632	54,287	0.2789	0.7211	58.99
38.5	122,185	3,029	0.0248	0.9752	42.54

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2024			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	119,156	543	0.0046	0.9954	41.48	
40.5	116,656		0.0000	1.0000	41.29	
41.5	116,656	234	0.0020	0.9980	41.29	
42.5	119,617	24,132	0.2017	0.7983	41.21	
43.5	95,485	294	0.0031	0.9969	32.90	
44.5	95,192		0.0000	1.0000	32.80	
45.5	115,919		0.0000	1.0000	32.80	
46.5	115,919		0.0000	1.0000	32.80	
47.5	115,919	2,458	0.0212	0.9788	32.80	
48.5	113,461	281	0.0025	0.9975	32.10	
49.5	113,611	1,895	0.0167	0.9833	32.02	
50.5	111,716	52,458	0.4696	0.5304	31.49	
51.5	58,756		0.0000	1.0000	16.70	
52.5	55,880	478	0.0086	0.9914	16.70	
53.5	55,522		0.0000	1.0000	16.56	
54.5	55,522	1,116	0.0201	0.9799	16.56	
55.5	53,833		0.0000	1.0000	16.23	
56.5	53,833		0.0000	1.0000	16.23	
57.5	48,522	17,906	0.3690	0.6310	16.23	
58.5	29,653		0.0000	1.0000	10.24	
59.5	29,653		0.0000	1.0000	10.24	
60.5	28,157		0.0000	1.0000	10.24	
61.5	28,397		0.0000	1.0000	10.24	
62.5	28,078		0.0000	1.0000	10.24	
63.5	28,626	1,145	0.0400	0.9600	10.24	
64.5	24,835	968	0.0390	0.9610	9.83	
65.5	22,348	1,867	0.0835	0.9165	9.44	
66.5	18,762	1,491	0.0795	0.9205	8.66	
67.5	15,624	512	0.0328	0.9672	7.97	
68.5	10,461		0.0000	1.0000	7.71	
69.5	10,461		0.0000	1.0000	7.71	
70.5	9,552	747	0.0782	0.9218	7.71	
71.5	8,749	628	0.0718	0.9282	7.10	
72.5	8,121	1,275	0.1570	0.8430	6.59	
73.5	6,179		0.0000	1.0000	5.56	
74.5	4,994	373	0.0748	0.9252	5.56	
75.5	1,419	748	0.5274	0.4726	5.14	
76.5	671		0.0000	1.0000	2.43	
77.5	671		0.0000	1.0000	2.43	
78.5	671		0.0000	1.0000	2.43	

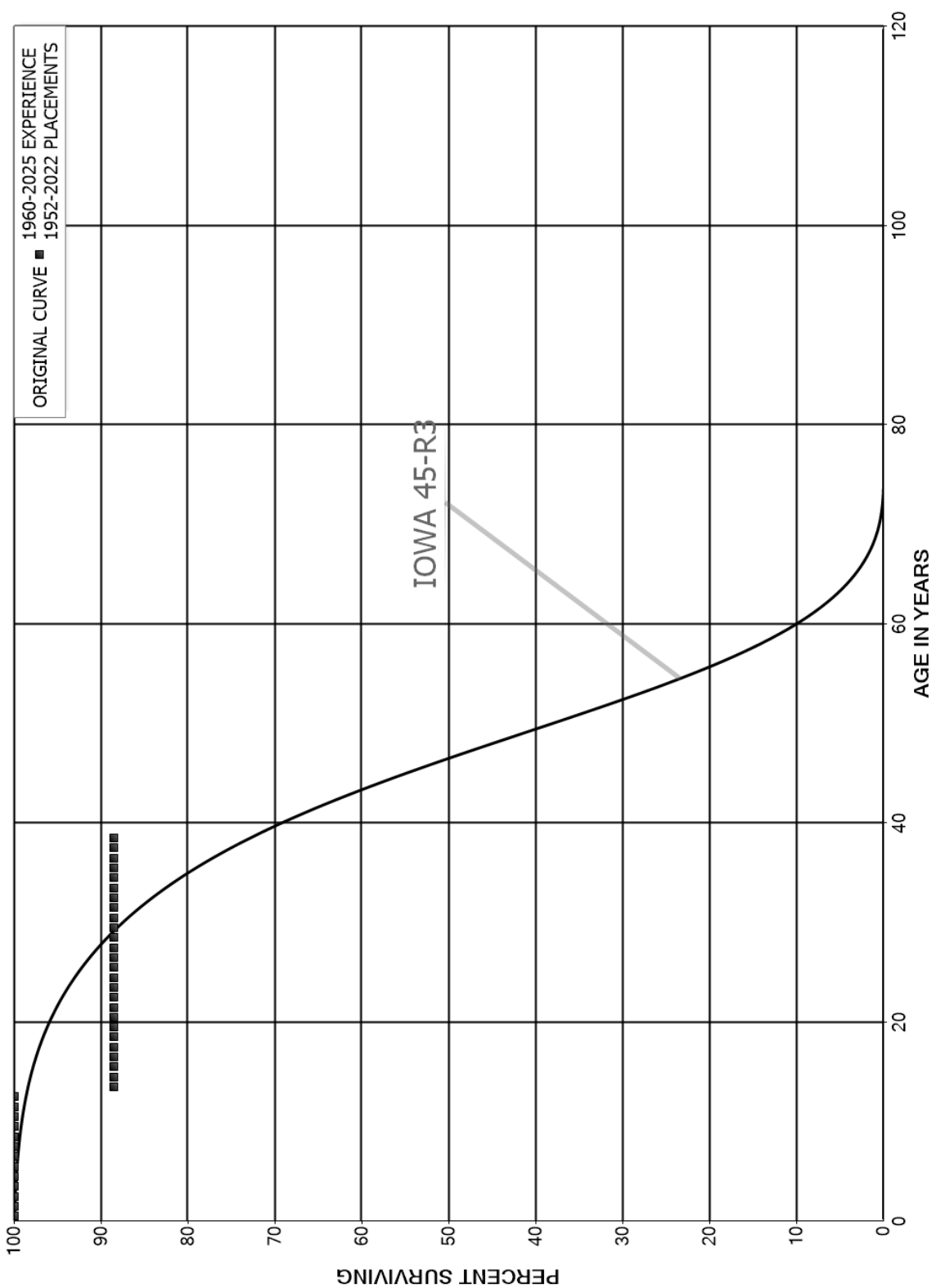
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2024			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	671		0.0000	1.0000	2.43
80.5	671		0.0000	1.0000	2.43
81.5	671		0.0000	1.0000	2.43
82.5	671		0.0000	1.0000	2.43
83.5	671		0.0000	1.0000	2.43
84.5	671	431	0.6421	0.3579	2.43
85.5	240		0.0000	1.0000	0.87
86.5	240		0.0000	1.0000	0.87
87.5	240		0.0000	1.0000	0.87
88.5	240		0.0000	1.0000	0.87
89.5	240		0.0000	1.0000	0.87
90.5	240		0.0000	1.0000	0.87
91.5	240		0.0000	1.0000	0.87
92.5	240		0.0000	1.0000	0.87
93.5	240		0.0000	1.0000	0.87
94.5	240		0.0000	1.0000	0.87
95.5	240	1	0.0026	0.9974	0.87
96.5	239		0.0000	1.0000	0.87
97.5	239		0.0000	1.0000	0.87
98.5	239		0.0000	1.0000	0.87
99.5	239		0.0000	1.0000	0.87
100.5	239	239	1.0000		0.87
101.5					

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2022			EXPERIENCE BAND 1960-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,152		0.0000	1.0000	100.00
0.5	162,152		0.0000	1.0000	100.00
1.5	162,152		0.0000	1.0000	100.00
2.5	162,152		0.0000	1.0000	100.00
3.5	30,027		0.0000	1.0000	100.00
4.5	30,027		0.0000	1.0000	100.00
5.5	30,027		0.0000	1.0000	100.00
6.5	30,027		0.0000	1.0000	100.00
7.5	30,027		0.0000	1.0000	100.00
8.5	30,027		0.0000	1.0000	100.00
9.5	30,027		0.0000	1.0000	100.00
10.5	30,027		0.0000	1.0000	100.00
11.5	30,027		0.0000	1.0000	100.00
12.5	30,027	3,451	0.1149	0.8851	100.00
13.5	26,577		0.0000	1.0000	88.51
14.5	26,577		0.0000	1.0000	88.51
15.5	26,577		0.0000	1.0000	88.51
16.5	26,577		0.0000	1.0000	88.51
17.5	26,577		0.0000	1.0000	88.51
18.5	29,772		0.0000	1.0000	88.51
19.5	29,772		0.0000	1.0000	88.51
20.5	29,772		0.0000	1.0000	88.51
21.5	32,593		0.0000	1.0000	88.51
22.5	32,593		0.0000	1.0000	88.51
23.5	32,593		0.0000	1.0000	88.51
24.5	32,593		0.0000	1.0000	88.51
25.5	32,593		0.0000	1.0000	88.51
26.5	32,593		0.0000	1.0000	88.51
27.5	27,913		0.0000	1.0000	88.51
28.5	8,942		0.0000	1.0000	88.51
29.5	8,942		0.0000	1.0000	88.51
30.5	8,942		0.0000	1.0000	88.51
31.5	8,942		0.0000	1.0000	88.51
32.5	8,942		0.0000	1.0000	88.51
33.5	8,942		0.0000	1.0000	88.51
34.5	8,942		0.0000	1.0000	88.51
35.5	8,942		0.0000	1.0000	88.51
36.5	8,942		0.0000	1.0000	88.51
37.5	8,942		0.0000	1.0000	88.51
38.5	8,942		0.0000	1.0000	88.51

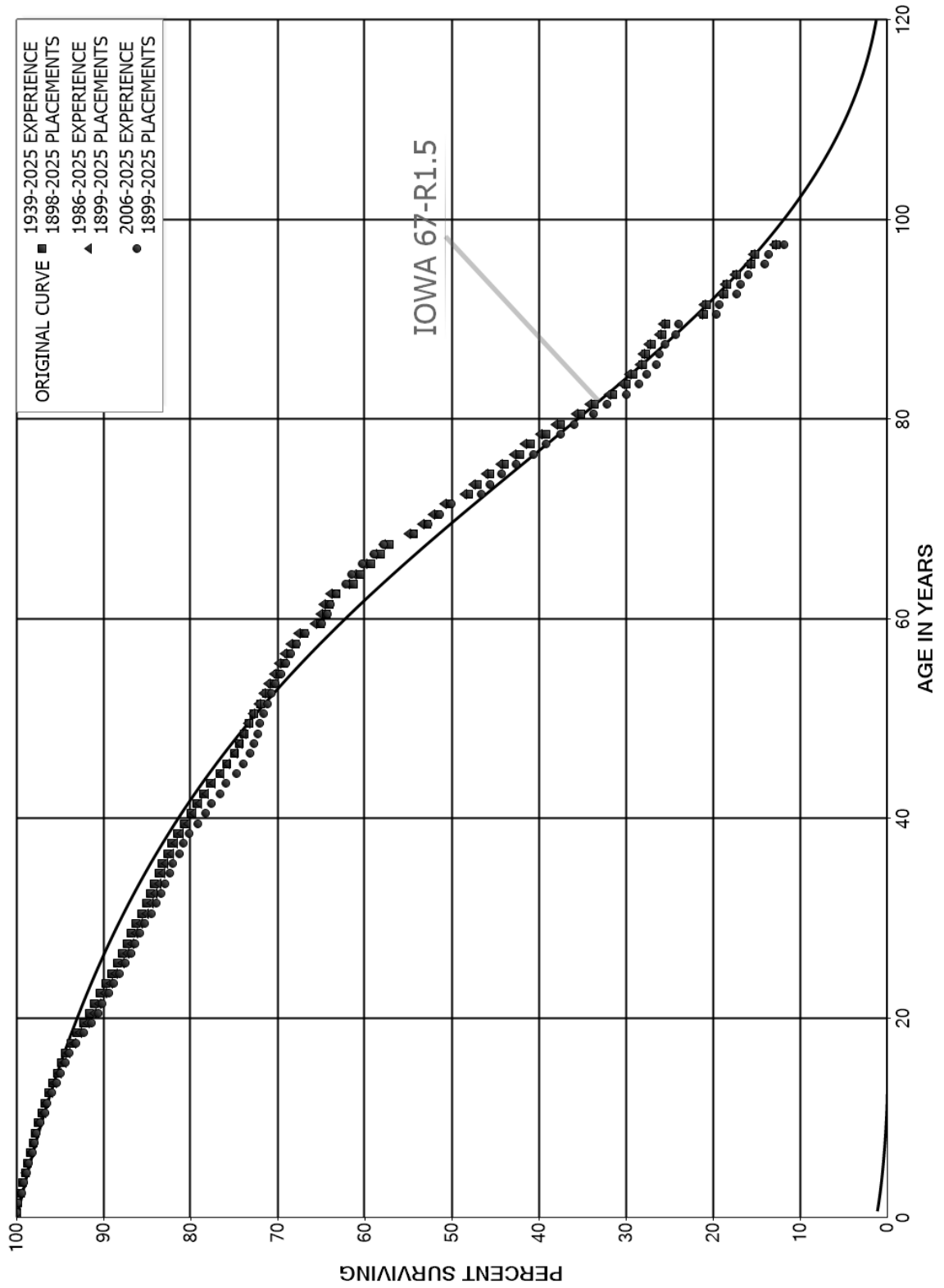
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2022			EXPERIENCE BAND 1960-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,610		0.0000	1.0000	88.51
40.5	9,610		0.0000	1.0000	88.51
41.5	9,610		0.0000	1.0000	88.51
42.5	6,415		0.0000	1.0000	88.51
43.5	6,415		0.0000	1.0000	88.51
44.5	6,415		0.0000	1.0000	88.51
45.5	3,594		0.0000	1.0000	88.51
46.5	3,594		0.0000	1.0000	88.51
47.5	3,594		0.0000	1.0000	88.51
48.5	3,594		0.0000	1.0000	88.51
49.5	3,594		0.0000	1.0000	88.51
50.5	3,594		0.0000	1.0000	88.51
51.5	3,594		0.0000	1.0000	88.51
52.5	3,275		0.0000	1.0000	88.51
53.5	3,155		0.0000	1.0000	88.51
54.5	3,155		0.0000	1.0000	88.51
55.5	668		0.0000	1.0000	88.51
56.5	668		0.0000	1.0000	88.51
57.5	668		0.0000	1.0000	88.51
58.5	668		0.0000	1.0000	88.51
59.5	668		0.0000	1.0000	88.51
60.5	668		0.0000	1.0000	88.51
61.5	668		0.0000	1.0000	88.51
62.5	668		0.0000	1.0000	88.51
63.5					88.51

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 376.00 MAINS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2025

EXPERIENCE BAND 1939-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	550,463,848	271,246	0.0005	0.9995	100.00
0.5	509,688,666	413,495	0.0008	0.9992	99.95
1.5	474,736,787	1,818,707	0.0038	0.9962	99.87
2.5	436,959,904	1,074,274	0.0025	0.9975	99.49
3.5	381,221,425	910,601	0.0024	0.9976	99.24
4.5	335,715,568	924,079	0.0028	0.9972	99.01
5.5	303,499,719	1,107,469	0.0036	0.9964	98.73
6.5	268,015,877	777,380	0.0029	0.9971	98.37
7.5	246,041,575	569,546	0.0023	0.9977	98.09
8.5	227,658,617	829,033	0.0036	0.9964	97.86
9.5	208,259,712	958,564	0.0046	0.9954	97.50
10.5	192,310,063	612,893	0.0032	0.9968	97.06
11.5	179,755,068	820,245	0.0046	0.9954	96.75
12.5	167,384,646	848,640	0.0051	0.9949	96.30
13.5	156,403,877	808,726	0.0052	0.9948	95.82
14.5	149,398,404	786,888	0.0053	0.9947	95.32
15.5	144,476,236	625,497	0.0043	0.9957	94.82
16.5	138,204,827	968,077	0.0070	0.9930	94.41
17.5	130,435,438	948,002	0.0073	0.9927	93.75
18.5	125,553,499	1,018,048	0.0081	0.9919	93.07
19.5	118,509,486	926,408	0.0078	0.9922	92.31
20.5	116,131,004	690,713	0.0059	0.9941	91.59
21.5	113,966,051	812,365	0.0071	0.9929	91.04
22.5	112,433,475	868,345	0.0077	0.9923	90.40
23.5	106,212,840	723,102	0.0068	0.9932	89.70
24.5	100,932,632	783,591	0.0078	0.9922	89.09
25.5	97,848,096	626,459	0.0064	0.9936	88.39
26.5	90,436,024	535,742	0.0059	0.9941	87.83
27.5	86,484,785	422,544	0.0049	0.9951	87.31
28.5	86,122,751	570,555	0.0066	0.9934	86.88
29.5	82,655,079	641,431	0.0078	0.9922	86.31
30.5	79,048,305	515,267	0.0065	0.9935	85.64
31.5	75,021,519	431,007	0.0057	0.9943	85.08
32.5	71,331,723	371,408	0.0052	0.9948	84.59
33.5	68,423,200	418,211	0.0061	0.9939	84.15
34.5	65,946,657	308,914	0.0047	0.9953	83.64
35.5	62,865,998	512,620	0.0082	0.9918	83.24
36.5	59,360,338	286,436	0.0048	0.9952	82.56
37.5	55,349,786	481,432	0.0087	0.9913	82.17
38.5	44,518,250	398,876	0.0090	0.9910	81.45

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2025			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,012,860	382,682	0.0093	0.9907	80.72
40.5	39,415,037	311,489	0.0079	0.9921	79.97
41.5	36,415,586	398,156	0.0109	0.9891	79.34
42.5	34,451,515	344,319	0.0100	0.9900	78.47
43.5	31,993,462	458,064	0.0143	0.9857	77.68
44.5	29,539,053	280,496	0.0095	0.9905	76.57
45.5	27,724,463	331,840	0.0120	0.9880	75.85
46.5	25,948,302	198,771	0.0077	0.9923	74.94
47.5	24,754,433	182,072	0.0074	0.9926	74.36
48.5	23,957,959	176,476	0.0074	0.9926	73.82
49.5	23,157,877	179,823	0.0078	0.9922	73.27
50.5	22,657,284	244,336	0.0108	0.9892	72.70
51.5	21,950,073	187,494	0.0085	0.9915	71.92
52.5	21,196,148	199,115	0.0094	0.9906	71.31
53.5	19,692,717	207,893	0.0106	0.9894	70.64
54.5	18,348,562	156,632	0.0085	0.9915	69.89
55.5	17,435,586	152,171	0.0087	0.9913	69.29
56.5	15,799,930	171,200	0.0108	0.9892	68.69
57.5	14,654,921	207,454	0.0142	0.9858	67.94
58.5	13,858,137	397,288	0.0287	0.9713	66.98
59.5	12,313,782	125,938	0.0102	0.9898	65.06
60.5	11,383,560	66,361	0.0058	0.9942	64.40
61.5	10,373,264	119,690	0.0115	0.9885	64.02
62.5	9,672,048	310,295	0.0321	0.9679	63.28
63.5	8,893,214	111,307	0.0125	0.9875	61.25
64.5	8,090,127	156,817	0.0194	0.9806	60.49
65.5	7,190,574	142,419	0.0198	0.9802	59.31
66.5	6,241,788	104,746	0.0168	0.9832	58.14
67.5	5,155,453	250,727	0.0486	0.9514	57.16
68.5	3,966,545	116,789	0.0294	0.9706	54.38
69.5	3,355,236	72,787	0.0217	0.9783	52.78
70.5	2,913,915	76,359	0.0262	0.9738	51.64
71.5	2,579,695	116,383	0.0451	0.9549	50.28
72.5	2,111,457	42,807	0.0203	0.9797	48.02
73.5	1,940,941	59,165	0.0305	0.9695	47.04
74.5	1,628,181	57,535	0.0353	0.9647	45.61
75.5	1,430,342	59,614	0.0417	0.9583	44.00
76.5	1,304,436	35,993	0.0276	0.9724	42.16
77.5	1,223,946	53,366	0.0436	0.9564	41.00
78.5	1,151,258	49,504	0.0430	0.9570	39.21

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,079,628	66,122	0.0612	0.9388	37.53	
80.5	1,003,936	44,792	0.0446	0.9554	35.23	
81.5	957,472	60,898	0.0636	0.9364	33.66	
82.5	894,521	43,153	0.0482	0.9518	31.51	
83.5	847,831	23,505	0.0277	0.9723	29.99	
84.5	803,814	31,323	0.0390	0.9610	29.16	
85.5	753,072	8,776	0.0117	0.9883	28.03	
86.5	725,797	17,594	0.0242	0.9758	27.70	
87.5	696,879	31,415	0.0451	0.9549	27.03	
88.5	641,865	11,472	0.0179	0.9821	25.81	
89.5	619,974	103,982	0.1677	0.8323	25.35	
90.5	501,875	8,513	0.0170	0.9830	21.10	
91.5	492,012	46,765	0.0950	0.9050	20.74	
92.5	216,941	4,855	0.0224	0.9776	18.77	
93.5	208,541	12,343	0.0592	0.9408	18.35	
94.5	190,714	17,955	0.0941	0.9059	17.26	
95.5	166,021	4,874	0.0294	0.9706	15.64	
96.5	118,792	19,247	0.1620	0.8380	15.18	
97.5	42,258	1,978	0.0468	0.9532	12.72	
98.5	38,166	95	0.0025	0.9975	12.12	
99.5	36,134	615	0.0170	0.9830	12.09	
100.5	35,519		0.0000	1.0000	11.89	
101.5	35,519	9,642	0.2715	0.7285	11.89	
102.5	24,991	2,701	0.1081	0.8919	8.66	
103.5	22,290	971	0.0436	0.9564	7.72	
104.5	21,242	1,566	0.0737	0.9263	7.39	
105.5	17,747	2	0.0001	0.9999	6.84	
106.5	17,745	3,625	0.2043	0.7957	6.84	
107.5	14,120	27	0.0019	0.9981	5.44	
108.5	14,093		0.0000	1.0000	5.43	
109.5	14,043	718	0.0511	0.9489	5.43	
110.5	8,366		0.0000	1.0000	5.16	
111.5	8,164	584	0.0715	0.9285	5.16	
112.5	6,989		0.0000	1.0000	4.79	
113.5	6,989	4	0.0006	0.9994	4.79	
114.5	6,985		0.0000	1.0000	4.78	
115.5	6,962		0.0000	1.0000	4.78	
116.5	6,962		0.0000	1.0000	4.78	
117.5	6,913		0.0000	1.0000	4.78	
118.5	6,913		0.0000	1.0000	4.78	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	6,597	1,074	0.1628	0.8372	4.78	
120.5	508		0.0000	1.0000	4.01	
121.5	508		0.0000	1.0000	4.01	
122.5	508		0.0000	1.0000	4.01	
123.5	508	21	0.0420	0.9580	4.01	
124.5	487		0.0000	1.0000	3.84	
125.5	487		0.0000	1.0000	3.84	
126.5					3.84	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	509,288,663	268,669	0.0005	0.9995	100.00	
0.5	470,301,122	388,673	0.0008	0.9992	99.95	
1.5	438,745,523	1,795,786	0.0041	0.9959	99.86	
2.5	402,503,894	1,027,546	0.0026	0.9974	99.46	
3.5	349,137,833	875,178	0.0025	0.9975	99.20	
4.5	305,868,503	881,536	0.0029	0.9971	98.95	
5.5	275,367,546	1,065,528	0.0039	0.9961	98.67	
6.5	241,480,681	743,786	0.0031	0.9969	98.29	
7.5	220,500,816	523,623	0.0024	0.9976	97.98	
8.5	202,999,078	787,981	0.0039	0.9961	97.75	
9.5	184,056,424	925,163	0.0050	0.9950	97.37	
10.5	168,563,994	558,432	0.0033	0.9967	96.88	
11.5	156,655,237	753,087	0.0048	0.9952	96.56	
12.5	144,882,544	789,052	0.0054	0.9946	96.10	
13.5	134,923,335	747,353	0.0055	0.9945	95.57	
14.5	128,837,866	728,470	0.0057	0.9943	95.04	
15.5	124,690,941	532,845	0.0043	0.9957	94.51	
16.5	120,225,297	897,148	0.0075	0.9925	94.10	
17.5	113,600,384	879,731	0.0077	0.9923	93.40	
18.5	109,440,114	937,806	0.0086	0.9914	92.68	
19.5	103,846,235	874,540	0.0084	0.9916	91.88	
20.5	102,459,885	625,450	0.0061	0.9939	91.11	
21.5	101,361,360	747,902	0.0074	0.9926	90.55	
22.5	100,793,423	775,474	0.0077	0.9923	89.89	
23.5	95,358,425	675,873	0.0071	0.9929	89.19	
24.5	91,007,824	747,662	0.0082	0.9918	88.56	
25.5	88,750,954	578,090	0.0065	0.9935	87.83	
26.5	82,349,552	481,054	0.0058	0.9942	87.26	
27.5	79,306,477	387,787	0.0049	0.9951	86.75	
28.5	80,009,204	525,731	0.0066	0.9934	86.33	
29.5	77,322,701	595,998	0.0077	0.9923	85.76	
30.5	74,375,252	472,070	0.0063	0.9937	85.10	
31.5	70,849,980	388,382	0.0055	0.9945	84.56	
32.5	67,830,731	345,465	0.0051	0.9949	84.10	
33.5	65,187,682	369,164	0.0057	0.9943	83.67	
34.5	63,136,512	277,438	0.0044	0.9956	83.19	
35.5	60,472,115	491,962	0.0081	0.9919	82.83	
36.5	57,114,230	268,067	0.0047	0.9953	82.15	
37.5	53,225,994	466,224	0.0088	0.9912	81.77	
38.5	42,465,044	380,339	0.0090	0.9910	81.05	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	39,013,819	363,784	0.0093	0.9907	80.33	
40.5	37,448,342	279,212	0.0075	0.9925	79.58	
41.5	34,400,534	376,038	0.0109	0.9891	78.98	
42.5	32,462,723	283,431	0.0087	0.9913	78.12	
43.5	30,098,531	426,129	0.0142	0.9858	77.44	
44.5	27,767,173	244,472	0.0088	0.9912	76.34	
45.5	26,319,886	299,693	0.0114	0.9886	75.67	
46.5	24,609,512	160,351	0.0065	0.9935	74.81	
47.5	23,451,871	159,448	0.0068	0.9932	74.32	
48.5	22,720,296	124,062	0.0055	0.9945	73.82	
49.5	21,984,519	158,127	0.0072	0.9928	73.41	
50.5	21,503,451	203,779	0.0095	0.9905	72.88	
51.5	20,840,961	161,006	0.0077	0.9923	72.19	
52.5	20,633,016	155,680	0.0075	0.9925	71.64	
53.5	19,154,467	196,661	0.0103	0.9897	71.10	
54.5	17,839,149	146,445	0.0082	0.9918	70.37	
55.5	16,964,465	144,253	0.0085	0.9915	69.79	
56.5	15,506,737	155,100	0.0100	0.9900	69.19	
57.5	14,452,697	193,023	0.0134	0.9866	68.50	
58.5	13,682,341	377,473	0.0276	0.9724	67.59	
59.5	12,178,591	120,634	0.0099	0.9901	65.72	
60.5	11,233,753	59,210	0.0053	0.9947	65.07	
61.5	10,254,620	117,880	0.0115	0.9885	64.73	
62.5	9,557,879	301,566	0.0316	0.9684	63.99	
63.5	8,789,322	110,701	0.0126	0.9874	61.97	
64.5	7,988,374	155,658	0.0195	0.9805	61.19	
65.5	7,093,200	140,855	0.0199	0.9801	59.99	
66.5	6,147,363	104,016	0.0169	0.9831	58.80	
67.5	5,061,885	247,083	0.0488	0.9512	57.81	
68.5	3,876,621	112,314	0.0290	0.9710	54.99	
69.5	3,271,535	72,674	0.0222	0.9778	53.39	
70.5	2,840,347	74,665	0.0263	0.9737	52.21	
71.5	2,508,601	116,380	0.0464	0.9536	50.83	
72.5	2,043,804	41,714	0.0204	0.9796	48.48	
73.5	1,874,572	54,319	0.0290	0.9710	47.49	
74.5	1,566,679	57,489	0.0367	0.9633	46.11	
75.5	1,368,977	49,783	0.0364	0.9636	44.42	
76.5	1,252,902	35,332	0.0282	0.9718	42.80	
77.5	1,173,445	49,511	0.0422	0.9578	41.60	
78.5	1,104,612	49,504	0.0448	0.9552	39.84	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,055,720	63,904	0.0605	0.9395	38.06	
80.5	1,001,346	44,792	0.0447	0.9553	35.75	
81.5	954,883	60,898	0.0638	0.9362	34.15	
82.5	891,931	43,153	0.0484	0.9516	31.97	
83.5	845,241	23,277	0.0275	0.9725	30.43	
84.5	801,453	31,323	0.0391	0.9609	29.59	
85.5	750,711	8,374	0.0112	0.9888	28.43	
86.5	725,797	17,594	0.0242	0.9758	28.12	
87.5	696,879	31,415	0.0451	0.9549	27.43	
88.5	641,865	11,472	0.0179	0.9821	26.20	
89.5	619,974	103,982	0.1677	0.8323	25.73	
90.5	501,875	8,513	0.0170	0.9830	21.41	
91.5	492,012	46,765	0.0950	0.9050	21.05	
92.5	216,941	4,855	0.0224	0.9776	19.05	
93.5	208,541	12,343	0.0592	0.9408	18.62	
94.5	190,714	17,955	0.0941	0.9059	17.52	
95.5	166,021	4,874	0.0294	0.9706	15.87	
96.5	118,792	19,247	0.1620	0.8380	15.41	
97.5	42,258	1,978	0.0468	0.9532	12.91	
98.5	38,166	95	0.0025	0.9975	12.31	
99.5	36,134	615	0.0170	0.9830	12.27	
100.5	35,519		0.0000	1.0000	12.07	
101.5	35,519	9,642	0.2715	0.7285	12.07	
102.5	24,991	2,701	0.1081	0.8919	8.79	
103.5	22,290	971	0.0436	0.9564	7.84	
104.5	21,242	1,566	0.0737	0.9263	7.50	
105.5	17,747	2	0.0001	0.9999	6.95	
106.5	17,745	3,625	0.2043	0.7957	6.94	
107.5	14,120	27	0.0019	0.9981	5.53	
108.5	14,093		0.0000	1.0000	5.52	
109.5	14,043	718	0.0511	0.9489	5.52	
110.5	8,366		0.0000	1.0000	5.23	
111.5	8,164	584	0.0715	0.9285	5.23	
112.5	6,989		0.0000	1.0000	4.86	
113.5	6,989	4	0.0006	0.9994	4.86	
114.5	6,985		0.0000	1.0000	4.86	
115.5	6,962		0.0000	1.0000	4.86	
116.5	6,962		0.0000	1.0000	4.86	
117.5	6,913		0.0000	1.0000	4.86	
118.5	6,913		0.0000	1.0000	4.86	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	6,597	1,074	0.1628	0.8372	4.86	
120.5	508		0.0000	1.0000	4.07	
121.5	508		0.0000	1.0000	4.07	
122.5	508		0.0000	1.0000	4.07	
123.5	508	21	0.0420	0.9580	4.07	
124.5	487		0.0000	1.0000	3.90	
125.5	487		0.0000	1.0000	3.90	
126.5					3.90	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2025

EXPERIENCE BAND 2006-2025

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	429,638,480	268,669	0.0006	0.9994	100.00
0.5	390,653,793	340,469	0.0009	0.9991	99.94
1.5	357,166,860	1,593,646	0.0045	0.9955	99.85
2.5	320,467,920	870,672	0.0027	0.9973	99.40
3.5	270,868,549	716,719	0.0026	0.9974	99.13
4.5	230,525,959	616,146	0.0027	0.9973	98.87
5.5	200,951,359	835,234	0.0042	0.9958	98.61
6.5	172,977,699	542,377	0.0031	0.9969	98.20
7.5	155,300,832	338,662	0.0022	0.9978	97.89
8.5	136,973,528	531,540	0.0039	0.9961	97.68
9.5	121,051,773	686,440	0.0057	0.9943	97.30
10.5	108,462,544	328,588	0.0030	0.9970	96.75
11.5	100,191,672	471,755	0.0047	0.9953	96.45
12.5	91,233,593	547,947	0.0060	0.9940	96.00
13.5	83,110,334	399,232	0.0048	0.9952	95.42
14.5	78,553,516	495,872	0.0063	0.9937	94.96
15.5	76,953,169	343,126	0.0045	0.9955	94.36
16.5	74,162,262	638,757	0.0086	0.9914	93.94
17.5	70,881,832	656,159	0.0093	0.9907	93.13
18.5	77,127,767	761,357	0.0099	0.9901	92.27
19.5	73,541,769	585,022	0.0080	0.9920	91.36
20.5	73,043,175	389,954	0.0053	0.9947	90.63
21.5	74,035,701	581,798	0.0079	0.9921	90.15
22.5	74,553,107	466,483	0.0063	0.9937	89.44
23.5	71,257,900	572,997	0.0080	0.9920	88.88
24.5	68,547,936	531,147	0.0077	0.9923	88.17
25.5	67,640,106	475,434	0.0070	0.9930	87.48
26.5	62,194,983	370,390	0.0060	0.9940	86.87
27.5	59,421,130	349,166	0.0059	0.9941	86.35
28.5	59,635,786	403,563	0.0068	0.9932	85.85
29.5	56,993,343	537,615	0.0094	0.9906	85.26
30.5	53,951,271	333,079	0.0062	0.9938	84.46
31.5	50,797,800	325,019	0.0064	0.9936	83.94
32.5	47,842,280	275,297	0.0058	0.9942	83.40
33.5	46,420,022	267,527	0.0058	0.9942	82.92
34.5	45,404,936	208,075	0.0046	0.9954	82.44
35.5	43,416,710	404,125	0.0093	0.9907	82.07
36.5	41,656,827	222,876	0.0054	0.9946	81.30
37.5	38,757,868	336,770	0.0087	0.9913	80.87
38.5	28,712,464	337,328	0.0117	0.9883	80.16

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	26,619,414	307,706	0.0116	0.9884	79.22	
40.5	25,792,806	210,957	0.0082	0.9918	78.31	
41.5	23,836,518	331,320	0.0139	0.9861	77.67	
42.5	22,810,971	203,561	0.0089	0.9911	76.59	
43.5	21,210,791	336,649	0.0159	0.9841	75.90	
44.5	19,713,283	191,641	0.0097	0.9903	74.70	
45.5	18,815,792	194,212	0.0103	0.9897	73.97	
46.5	18,073,809	114,346	0.0063	0.9937	73.21	
47.5	18,048,193	105,774	0.0059	0.9941	72.75	
48.5	18,522,642	73,169	0.0040	0.9960	72.32	
49.5	18,528,837	104,542	0.0056	0.9944	72.03	
50.5	18,572,848	114,499	0.0062	0.9938	71.63	
51.5	18,384,789	121,104	0.0066	0.9934	71.19	
52.5	18,179,001	123,039	0.0068	0.9932	70.72	
53.5	16,970,840	143,134	0.0084	0.9916	70.24	
54.5	16,160,348	133,115	0.0082	0.9918	69.65	
55.5	15,568,965	123,171	0.0079	0.9921	69.07	
56.5	14,048,152	146,911	0.0105	0.9895	68.53	
57.5	13,001,104	178,606	0.0137	0.9863	67.81	
58.5	12,270,253	358,738	0.0292	0.9708	66.88	
59.5	10,803,406	107,717	0.0100	0.9900	64.92	
60.5	9,862,478	48,522	0.0049	0.9951	64.28	
61.5	8,873,178	97,464	0.0110	0.9890	63.96	
62.5	7,984,329	139,682	0.0175	0.9825	63.26	
63.5	7,274,813	72,988	0.0100	0.9900	62.15	
64.5	6,577,919	128,161	0.0195	0.9805	61.53	
65.5	5,941,452	130,313	0.0219	0.9781	60.33	
66.5	5,028,260	95,034	0.0189	0.9811	59.00	
67.5	3,966,258	237,377	0.0598	0.9402	57.89	
68.5	2,824,242	90,107	0.0319	0.9681	54.42	
69.5	2,251,283	56,507	0.0251	0.9749	52.69	
70.5	1,857,594	48,372	0.0260	0.9740	51.37	
71.5	1,553,425	104,376	0.0672	0.9328	50.03	
72.5	1,593,195	35,750	0.0224	0.9776	46.67	
73.5	1,440,370	42,682	0.0296	0.9704	45.62	
74.5	1,160,577	44,395	0.0383	0.9617	44.27	
75.5	997,725	46,081	0.0462	0.9538	42.57	
76.5	975,414	33,824	0.0347	0.9653	40.61	
77.5	1,110,133	46,620	0.0420	0.9580	39.20	
78.5	1,054,204	44,982	0.0427	0.9573	37.55	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,000,211	62,124	0.0621	0.9379	35.95	
80.5	938,184	44,067	0.0470	0.9530	33.72	
81.5	895,460	59,339	0.0663	0.9337	32.13	
82.5	835,153	42,826	0.0513	0.9487	30.01	
83.5	789,274	22,274	0.0282	0.9718	28.47	
84.5	746,575	31,109	0.0417	0.9583	27.66	
85.5	697,987	8,144	0.0117	0.9883	26.51	
86.5	671,344	17,407	0.0259	0.9741	26.20	
87.5	642,739	30,897	0.0481	0.9519	25.52	
88.5	588,243	8,798	0.0150	0.9850	24.29	
89.5	573,023	103,445	0.1805	0.8195	23.93	
90.5	463,698	7,160	0.0154	0.9846	19.61	
91.5	455,390	46,764	0.1027	0.8973	19.31	
92.5	183,002	4,855	0.0265	0.9735	17.33	
93.5	174,602	10,071	0.0577	0.9423	16.87	
94.5	159,048	17,955	0.1129	0.8871	15.89	
95.5	134,378	4,300	0.0320	0.9680	14.10	
96.5	87,722	11,668	0.1330	0.8670	13.65	
97.5	18,844	1,145	0.0608	0.9392	11.83	
98.5	15,584	95	0.0061	0.9939	11.11	
99.5	25,224	194	0.0077	0.9923	11.05	
100.5	33,981		0.0000	1.0000	10.96	
101.5	33,981	9,642	0.2838	0.7162	10.96	
102.5	23,453	2,622	0.1118	0.8882	7.85	
103.5	20,831	971	0.0466	0.9534	6.97	
104.5	19,783	1,566	0.0792	0.9208	6.65	
105.5	16,288	2	0.0002	0.9998	6.12	
106.5	17,745	3,625	0.2043	0.7957	6.12	
107.5	14,120	27	0.0019	0.9981	4.87	
108.5	14,093		0.0000	1.0000	4.86	
109.5	14,043	718	0.0511	0.9489	4.86	
110.5	8,366		0.0000	1.0000	4.61	
111.5	8,164	584	0.0715	0.9285	4.61	
112.5	6,989		0.0000	1.0000	4.28	
113.5	6,989	4	0.0006	0.9994	4.28	
114.5	6,985		0.0000	1.0000	4.28	
115.5	6,962		0.0000	1.0000	4.28	
116.5	6,962		0.0000	1.0000	4.28	
117.5	6,913		0.0000	1.0000	4.28	
118.5	6,913		0.0000	1.0000	4.28	

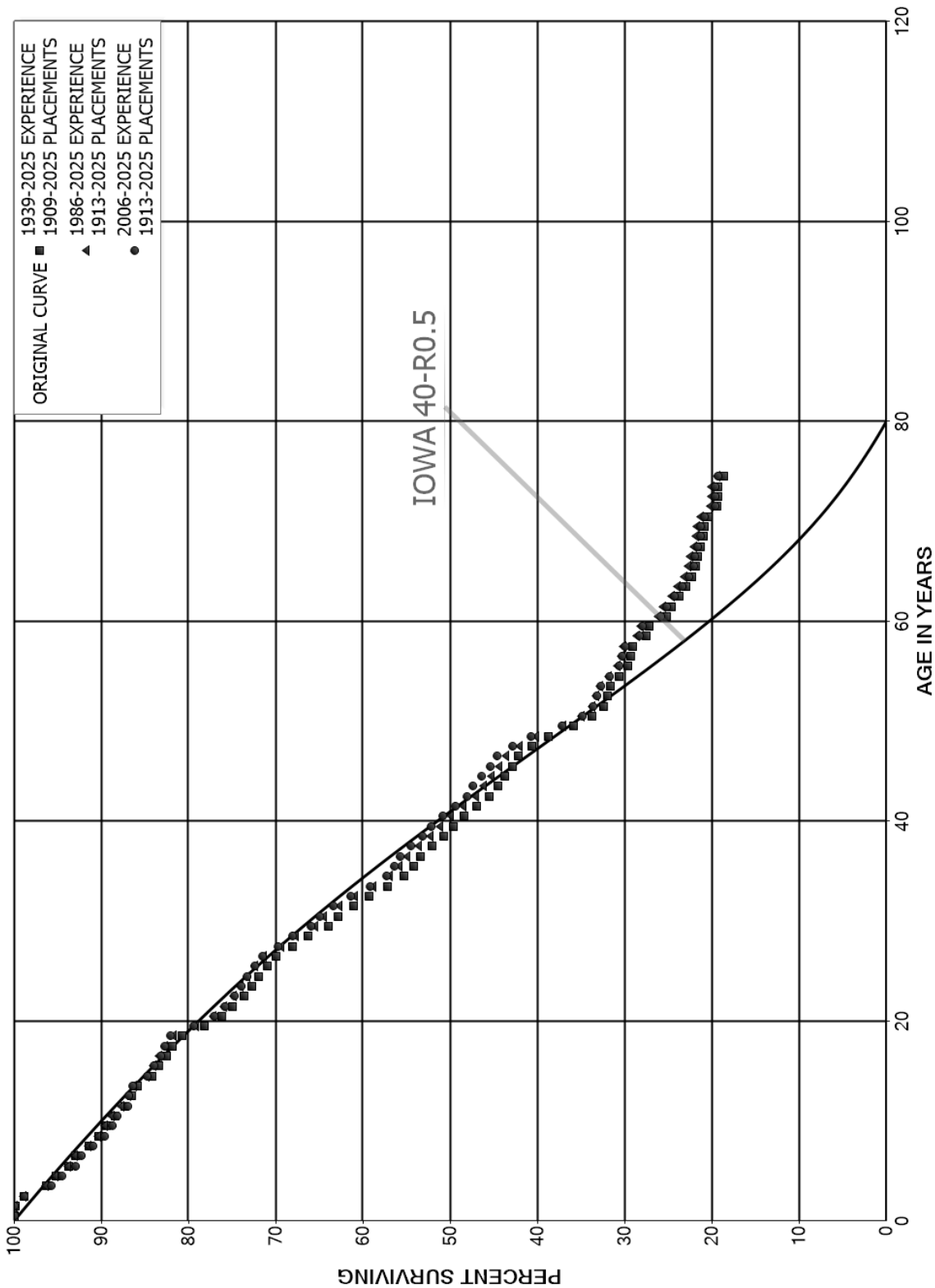
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	6,597	1,074	0.1628	0.8372	4.28	
120.5	508		0.0000	1.0000	3.58	
121.5	508		0.0000	1.0000	3.58	
122.5	508		0.0000	1.0000	3.58	
123.5	508	21	0.0420	0.9580	3.58	
124.5	487		0.0000	1.0000	3.43	
125.5	487		0.0000	1.0000	3.43	
126.5					3.43	

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2025			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,640,499	19,287	0.0006	0.9994	100.00
0.5	30,470,801	31,601	0.0010	0.9990	99.94
1.5	29,757,162	286,993	0.0096	0.9904	99.83
2.5	29,320,061	752,462	0.0257	0.9743	98.87
3.5	27,760,726	323,598	0.0117	0.9883	96.33
4.5	26,922,252	413,992	0.0154	0.9846	95.21
5.5	19,009,422	158,999	0.0084	0.9916	93.75
6.5	14,053,529	231,519	0.0165	0.9835	92.96
7.5	12,035,948	154,223	0.0128	0.9872	91.43
8.5	11,427,210	106,937	0.0094	0.9906	90.26
9.5	11,081,529	124,383	0.0112	0.9888	89.41
10.5	7,065,851	86,149	0.0122	0.9878	88.41
11.5	6,561,857	63,555	0.0097	0.9903	87.33
12.5	6,250,849	50,894	0.0081	0.9919	86.49
13.5	5,566,629	102,192	0.0184	0.9816	85.78
14.5	5,282,056	53,049	0.0100	0.9900	84.21
15.5	5,183,741	50,959	0.0098	0.9902	83.36
16.5	5,028,101	44,028	0.0088	0.9912	82.54
17.5	4,841,605	65,224	0.0135	0.9865	81.82
18.5	4,701,721	146,670	0.0312	0.9688	80.72
19.5	4,600,421	120,688	0.0262	0.9738	78.20
20.5	4,426,600	70,775	0.0160	0.9840	76.15
21.5	4,249,591	72,184	0.0170	0.9830	74.93
22.5	4,175,272	50,534	0.0121	0.9879	73.66
23.5	3,944,223	46,130	0.0117	0.9883	72.77
24.5	3,699,456	48,251	0.0130	0.9870	71.92
25.5	3,624,879	53,358	0.0147	0.9853	70.98
26.5	3,535,694	95,030	0.0269	0.9731	69.93
27.5	3,382,370	88,552	0.0262	0.9738	68.05
28.5	3,139,868	109,945	0.0350	0.9650	66.27
29.5	2,890,477	52,704	0.0182	0.9818	63.95
30.5	2,648,591	73,362	0.0277	0.9723	62.78
31.5	2,473,500	73,524	0.0297	0.9703	61.05
32.5	2,228,301	77,701	0.0349	0.9651	59.23
33.5	2,049,050	67,493	0.0329	0.9671	57.17
34.5	1,911,083	38,874	0.0203	0.9797	55.28
35.5	1,814,845	27,386	0.0151	0.9849	54.16
36.5	1,636,270	39,451	0.0241	0.9759	53.34
37.5	1,401,446	36,843	0.0263	0.9737	52.05
38.5	1,006,729	21,383	0.0212	0.9788	50.69

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	874,831	22,205	0.0254	0.9746	49.61	
40.5	732,344	21,527	0.0294	0.9706	48.35	
41.5	653,860	20,058	0.0307	0.9693	46.93	
42.5	581,118	11,956	0.0206	0.9794	45.49	
43.5	517,642	10,154	0.0196	0.9804	44.55	
44.5	463,697	9,403	0.0203	0.9797	43.68	
45.5	442,963	6,941	0.0157	0.9843	42.79	
46.5	431,466	15,438	0.0358	0.9642	42.12	
47.5	410,730	18,809	0.0458	0.9542	40.62	
48.5	391,366	29,780	0.0761	0.9239	38.76	
49.5	358,862	21,250	0.0592	0.9408	35.81	
50.5	325,265	12,144	0.0373	0.9627	33.69	
51.5	301,015	4,043	0.0134	0.9866	32.43	
52.5	280,062	3,135	0.0112	0.9888	31.99	
53.5	161,098	4,978	0.0309	0.9691	31.64	
54.5	135,589	4,377	0.0323	0.9677	30.66	
55.5	124,548	1,660	0.0133	0.9867	29.67	
56.5	111,820	899	0.0080	0.9920	29.27	
57.5	98,926	5,137	0.0519	0.9481	29.04	
58.5	88,873	1,150	0.0129	0.9871	27.53	
59.5	83,830	6,132	0.0731	0.9269	27.17	
60.5	72,339	1,730	0.0239	0.9761	25.19	
61.5	64,924	2,291	0.0353	0.9647	24.58	
62.5	59,025	1,784	0.0302	0.9698	23.72	
63.5	53,520	1,660	0.0310	0.9690	23.00	
64.5	48,259	1,032	0.0214	0.9786	22.29	
65.5	42,113	376	0.0089	0.9911	21.81	
66.5	37,313	631	0.0169	0.9831	21.62	
67.5	35,168	468	0.0133	0.9867	21.25	
68.5	32,659	142	0.0043	0.9957	20.97	
69.5	26,420	563	0.0213	0.9787	20.88	
70.5	19,555	965	0.0493	0.9507	20.43	
71.5	12,768	86	0.0068	0.9932	19.42	
72.5	10,692	12	0.0011	0.9989	19.29	
73.5	9,552	309	0.0323	0.9677	19.27	
74.5	7,739	20	0.0026	0.9974	18.65	
75.5	4,873	445	0.0913	0.9087	18.60	
76.5	3,985		0.0000	1.0000	16.90	
77.5	3,949	34	0.0085	0.9915	16.90	
78.5	3,915	48	0.0123	0.9877	16.76	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2025			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,727		0.0000	1.0000	16.55
80.5	3,727	154	0.0413	0.9587	16.55
81.5	3,545	115	0.0325	0.9675	15.87
82.5	3,429	374	0.1091	0.8909	15.35
83.5	3,055	92	0.0300	0.9700	13.68
84.5	2,139	85	0.0397	0.9603	13.27
85.5	1,829	95	0.0521	0.9479	12.74
86.5	1,683		0.0000	1.0000	12.08
87.5	1,683		0.0000	1.0000	12.08
88.5	1,649		0.0000	1.0000	12.08
89.5	1,649		0.0000	1.0000	12.08
90.5	1,649	75	0.0453	0.9547	12.08
91.5	1,575		0.0000	1.0000	11.53
92.5	1,200	178	0.1487	0.8513	11.53
93.5	1,021		0.0000	1.0000	9.81
94.5	1,021		0.0000	1.0000	9.81
95.5	1,021	97	0.0949	0.9051	9.81
96.5	807		0.0000	1.0000	8.88
97.5	310	228	0.7359	0.2641	8.88
98.5	82		0.0000	1.0000	2.35
99.5	82		0.0000	1.0000	2.35
100.5	82		0.0000	1.0000	2.35
101.5	82		0.0000	1.0000	2.35
102.5					2.35

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	29,163,106	16,339	0.0006	0.9994	100.00
0.5	29,179,719	24,206	0.0008	0.9992	99.94
1.5	28,584,376	280,887	0.0098	0.9902	99.86
2.5	28,188,835	742,297	0.0263	0.9737	98.88
3.5	26,714,208	311,749	0.0117	0.9883	96.28
4.5	25,963,515	401,186	0.0155	0.9845	95.15
5.5	18,086,302	142,343	0.0079	0.9921	93.68
6.5	13,147,776	218,156	0.0166	0.9834	92.94
7.5	11,154,161	140,920	0.0126	0.9874	91.40
8.5	10,551,945	89,990	0.0085	0.9915	90.25
9.5	10,223,656	89,233	0.0087	0.9913	89.48
10.5	6,243,030	74,644	0.0120	0.9880	88.70
11.5	5,759,899	51,213	0.0089	0.9911	87.64
12.5	5,567,328	40,928	0.0074	0.9926	86.86
13.5	5,017,019	85,825	0.0171	0.9829	86.22
14.5	4,839,978	44,258	0.0091	0.9909	84.74
15.5	4,773,679	41,738	0.0087	0.9913	83.97
16.5	4,656,497	31,941	0.0069	0.9931	83.24
17.5	4,495,934	55,842	0.0124	0.9876	82.66
18.5	4,370,995	139,584	0.0319	0.9681	81.64
19.5	4,290,733	109,336	0.0255	0.9745	79.03
20.5	4,146,742	63,360	0.0153	0.9847	77.02
21.5	3,997,430	56,205	0.0141	0.9859	75.84
22.5	3,953,101	44,629	0.0113	0.9887	74.77
23.5	3,750,215	39,587	0.0106	0.9894	73.93
24.5	3,530,396	41,744	0.0118	0.9882	73.15
25.5	3,471,549	49,382	0.0142	0.9858	72.28
26.5	3,399,442	92,188	0.0271	0.9729	71.26
27.5	3,265,471	82,237	0.0252	0.9748	69.32
28.5	3,034,903	95,899	0.0316	0.9684	67.58
29.5	2,819,719	45,189	0.0160	0.9840	65.44
30.5	2,598,216	70,509	0.0271	0.9729	64.39
31.5	2,434,042	70,985	0.0292	0.9708	62.65
32.5	2,197,697	76,305	0.0347	0.9653	60.82
33.5	2,022,106	65,975	0.0326	0.9674	58.71
34.5	1,888,580	37,243	0.0197	0.9803	56.79
35.5	1,797,811	26,745	0.0149	0.9851	55.67
36.5	1,620,863	39,110	0.0241	0.9759	54.84
37.5	1,386,858	35,946	0.0259	0.9741	53.52
38.5	994,207	21,068	0.0212	0.9788	52.13

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	862,234	21,063	0.0244	0.9756	51.03	
40.5	720,794	19,722	0.0274	0.9726	49.78	
41.5	644,115	19,254	0.0299	0.9701	48.42	
42.5	572,192	11,235	0.0196	0.9804	46.97	
43.5	509,555	9,940	0.0195	0.9805	46.05	
44.5	457,727	9,325	0.0204	0.9796	45.15	
45.5	437,732	6,919	0.0158	0.9842	44.23	
46.5	426,562	15,351	0.0360	0.9640	43.53	
47.5	406,084	18,312	0.0451	0.9549	41.97	
48.5	387,251	29,611	0.0765	0.9235	40.07	
49.5	354,915	20,689	0.0583	0.9417	37.01	
50.5	321,878	11,617	0.0361	0.9639	34.85	
51.5	298,156	4,043	0.0136	0.9864	33.59	
52.5	277,848	3,135	0.0113	0.9887	33.14	
53.5	158,885	4,978	0.0313	0.9687	32.76	
54.5	133,375	4,377	0.0328	0.9672	31.74	
55.5	122,372	1,660	0.0136	0.9864	30.70	
56.5	110,521	899	0.0081	0.9919	30.28	
57.5	98,463	5,137	0.0522	0.9478	30.03	
58.5	88,410	1,150	0.0130	0.9870	28.47	
59.5	83,367	5,988	0.0718	0.9282	28.10	
60.5	72,020	1,730	0.0240	0.9760	26.08	
61.5	64,605	2,291	0.0355	0.9645	25.45	
62.5	59,025	1,784	0.0302	0.9698	24.55	
63.5	53,520	1,660	0.0310	0.9690	23.81	
64.5	48,259	1,032	0.0214	0.9786	23.07	
65.5	42,113	376	0.0089	0.9911	22.58	
66.5	37,313	631	0.0169	0.9831	22.37	
67.5	35,168	468	0.0133	0.9867	22.00	
68.5	32,659	142	0.0043	0.9957	21.70	
69.5	26,420	563	0.0213	0.9787	21.61	
70.5	19,555	965	0.0493	0.9507	21.15	
71.5	12,768	86	0.0068	0.9932	20.11	
72.5	10,692	12	0.0011	0.9989	19.97	
73.5	9,552	309	0.0323	0.9677	19.95	
74.5	7,739	20	0.0026	0.9974	19.30	
75.5	4,873	445	0.0913	0.9087	19.25	
76.5	3,985		0.0000	1.0000	17.49	
77.5	3,949	34	0.0085	0.9915	17.49	
78.5	3,915	48	0.0123	0.9877	17.34	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,727		0.0000	1.0000	17.13
80.5	3,727	154	0.0413	0.9587	17.13
81.5	3,545	115	0.0325	0.9675	16.42
82.5	3,429	374	0.1091	0.8909	15.89
83.5	3,055	92	0.0300	0.9700	14.16
84.5	2,139	85	0.0397	0.9603	13.73
85.5	1,829	95	0.0521	0.9479	13.19
86.5	1,683		0.0000	1.0000	12.50
87.5	1,683		0.0000	1.0000	12.50
88.5	1,649		0.0000	1.0000	12.50
89.5	1,649		0.0000	1.0000	12.50
90.5	1,649	75	0.0453	0.9547	12.50
91.5	1,575		0.0000	1.0000	11.93
92.5	1,200	178	0.1487	0.8513	11.93
93.5	1,021		0.0000	1.0000	10.16
94.5	1,021		0.0000	1.0000	10.16
95.5	1,021	97	0.0949	0.9051	10.16
96.5	807		0.0000	1.0000	9.19
97.5	310	228	0.7359	0.2641	9.19
98.5	82		0.0000	1.0000	2.43
99.5	82		0.0000	1.0000	2.43
100.5	82		0.0000	1.0000	2.43
101.5	82		0.0000	1.0000	2.43
102.5					2.43

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,198,305	6,449	0.0003	0.9997	100.00
0.5	25,117,787	20,190	0.0008	0.9992	99.97
1.5	24,547,228	273,304	0.0111	0.9889	99.89
2.5	24,115,632	740,554	0.0307	0.9693	98.78
3.5	22,825,381	292,453	0.0128	0.9872	95.75
4.5	22,243,294	368,477	0.0166	0.9834	94.52
5.5	14,435,683	103,374	0.0072	0.9928	92.96
6.5	9,600,661	141,016	0.0147	0.9853	92.29
7.5	7,741,800	113,311	0.0146	0.9854	90.93
8.5	7,332,053	70,629	0.0096	0.9904	89.60
9.5	7,183,225	44,682	0.0062	0.9938	88.74
10.5	3,514,067	50,349	0.0143	0.9857	88.19
11.5	3,241,808	5,079	0.0016	0.9984	86.92
12.5	3,257,727	16,819	0.0052	0.9948	86.79
13.5	2,746,490	49,938	0.0182	0.9818	86.34
14.5	2,621,439	25,359	0.0097	0.9903	84.77
15.5	2,652,803	22,914	0.0086	0.9914	83.95
16.5	2,754,101	17,962	0.0065	0.9935	83.23
17.5	2,871,885	21,064	0.0073	0.9927	82.68
18.5	3,255,225	108,154	0.0332	0.9668	82.08
19.5	3,254,751	95,185	0.0292	0.9708	79.35
20.5	3,269,190	51,024	0.0156	0.9844	77.03
21.5	3,221,646	46,031	0.0143	0.9857	75.83
22.5	3,226,802	32,177	0.0100	0.9900	74.74
23.5	3,092,271	30,559	0.0099	0.9901	74.00
24.5	2,929,247	33,989	0.0116	0.9884	73.27
25.5	2,879,681	35,626	0.0124	0.9876	72.42
26.5	2,824,613	69,154	0.0245	0.9755	71.52
27.5	2,703,988	66,391	0.0246	0.9754	69.77
28.5	2,486,429	75,451	0.0303	0.9697	68.06
29.5	2,274,300	35,926	0.0158	0.9842	65.99
30.5	2,062,992	50,718	0.0246	0.9754	64.95
31.5	1,925,958	60,456	0.0314	0.9686	63.35
32.5	1,742,701	63,334	0.0363	0.9637	61.36
33.5	1,760,982	54,682	0.0311	0.9689	59.13
34.5	1,701,054	27,252	0.0160	0.9840	57.30
35.5	1,627,738	17,794	0.0109	0.9891	56.38
36.5	1,467,442	33,571	0.0229	0.9771	55.76
37.5	1,247,934	28,936	0.0232	0.9768	54.49
38.5	867,004	16,771	0.0193	0.9807	53.22

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	746,059	20,195	0.0271	0.9729	52.19	
40.5	613,092	17,321	0.0283	0.9717	50.78	
41.5	546,826	14,316	0.0262	0.9738	49.35	
42.5	485,803	6,229	0.0128	0.9872	48.05	
43.5	436,195	9,823	0.0225	0.9775	47.44	
44.5	391,006	8,410	0.0215	0.9785	46.37	
45.5	378,438	6,173	0.0163	0.9837	45.37	
46.5	374,141	14,756	0.0394	0.9606	44.63	
47.5	357,207	18,169	0.0509	0.9491	42.87	
48.5	342,781	29,247	0.0853	0.9147	40.69	
49.5	319,335	20,239	0.0634	0.9366	37.22	
50.5	298,417	10,824	0.0363	0.9637	34.86	
51.5	282,087	3,880	0.0138	0.9862	33.60	
52.5	263,601	2,937	0.0111	0.9889	33.13	
53.5	147,160	4,534	0.0308	0.9692	32.77	
54.5	124,247	4,326	0.0348	0.9652	31.76	
55.5	117,865	1,608	0.0136	0.9864	30.65	
56.5	106,116	899	0.0085	0.9915	30.23	
57.5	93,258	5,136	0.0551	0.9449	29.98	
58.5	83,241	1,150	0.0138	0.9862	28.33	
59.5	78,614	5,988	0.0762	0.9238	27.93	
60.5	67,267	1,663	0.0247	0.9753	25.81	
61.5	59,947	2,227	0.0371	0.9629	25.17	
62.5	54,112	1,780	0.0329	0.9671	24.23	
63.5	48,612	1,656	0.0341	0.9659	23.44	
64.5	44,615	1,031	0.0231	0.9769	22.64	
65.5	38,949	338	0.0087	0.9913	22.11	
66.5	34,441	452	0.0131	0.9869	21.92	
67.5	32,676	468	0.0143	0.9857	21.63	
68.5	30,204	129	0.0043	0.9957	21.32	
69.5	23,978	452	0.0188	0.9812	21.23	
70.5	17,224	965	0.0560	0.9440	20.83	
71.5	10,437	35	0.0034	0.9966	19.67	
72.5	9,045	1	0.0001	0.9999	19.60	
73.5	7,917	133	0.0167	0.9833	19.60	
74.5	6,280	20	0.0032	0.9968	19.27	
75.5	3,414	436	0.1276	0.8724	19.21	
76.5	2,898		0.0000	1.0000	16.76	
77.5	3,629	34	0.0093	0.9907	16.76	
78.5	3,596	38	0.0106	0.9894	16.60	

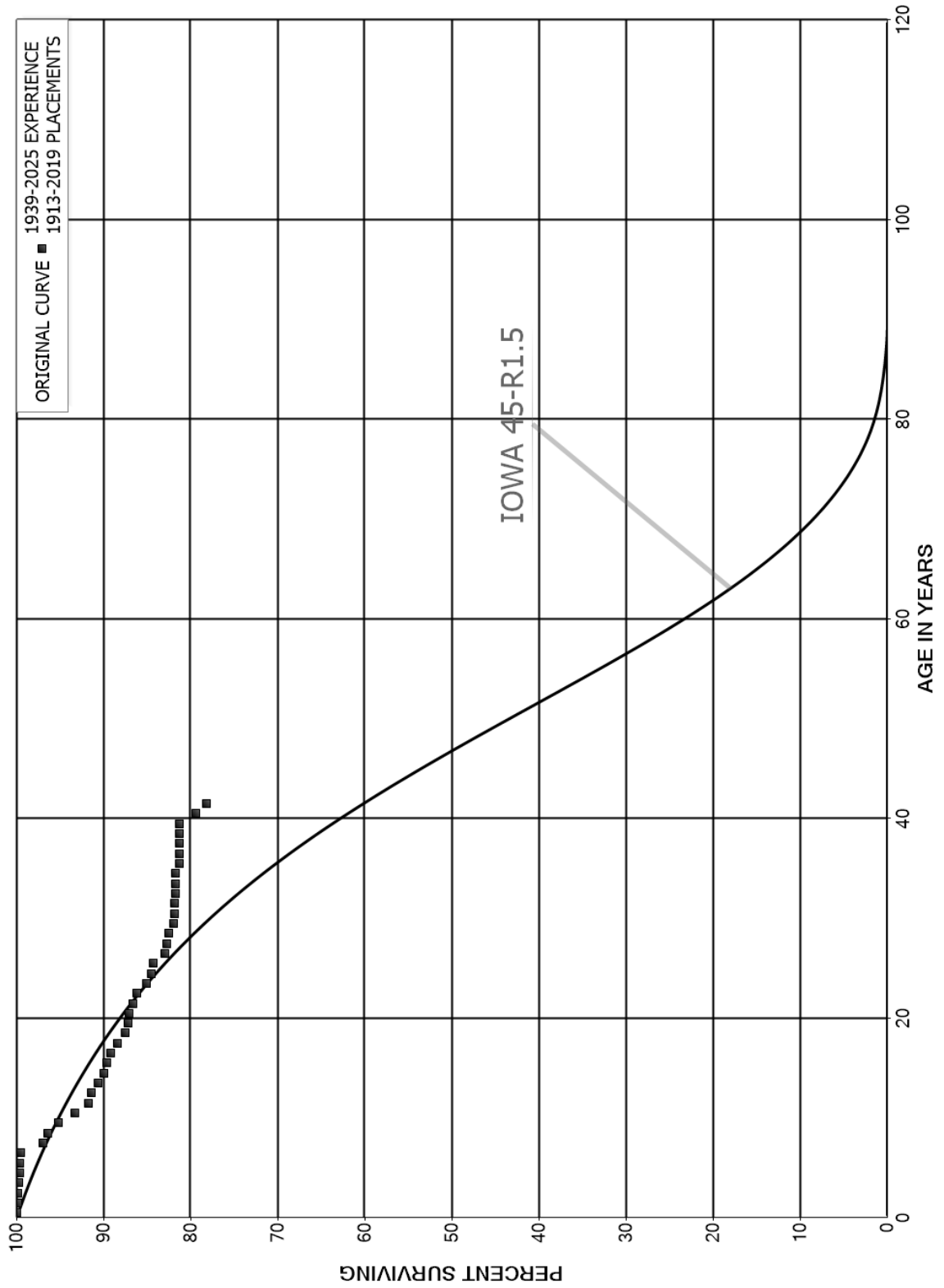
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,417		0.0000	1.0000	16.43
80.5	3,417	154	0.0450	0.9550	16.43
81.5	3,235	115	0.0357	0.9643	15.69
82.5	3,429	374	0.1091	0.8909	15.13
83.5	3,055	92	0.0300	0.9700	13.48
84.5	2,139	85	0.0397	0.9603	13.07
85.5	1,829	95	0.0521	0.9479	12.55
86.5	1,683		0.0000	1.0000	11.90
87.5	1,683		0.0000	1.0000	11.90
88.5	1,649		0.0000	1.0000	11.90
89.5	1,649		0.0000	1.0000	11.90
90.5	1,649	75	0.0453	0.9547	11.90
91.5	1,575		0.0000	1.0000	11.36
92.5	1,200	178	0.1487	0.8513	11.36
93.5	1,021		0.0000	1.0000	9.67
94.5	1,021		0.0000	1.0000	9.67
95.5	1,021	97	0.0949	0.9051	9.67
96.5	807		0.0000	1.0000	8.75
97.5	310	228	0.7359	0.2641	8.75
98.5	82		0.0000	1.0000	2.31
99.5	82		0.0000	1.0000	2.31
100.5	82		0.0000	1.0000	2.31
101.5	82		0.0000	1.0000	2.31
102.5					2.31

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,677,762	564	0.0003	0.9997	100.00	
0.5	1,671,399	2,001	0.0012	0.9988	99.97	
1.5	1,665,607	691	0.0004	0.9996	99.85	
2.5	1,664,432	1,372	0.0008	0.9992	99.81	
3.5	1,632,084	918	0.0006	0.9994	99.72	
4.5	1,638,695	777	0.0005	0.9995	99.67	
5.5	1,638,760	1,748	0.0011	0.9989	99.62	
6.5	329,100	8,290	0.0252	0.9748	99.51	
7.5	309,365	1,993	0.0064	0.9936	97.01	
8.5	306,085	3,716	0.0121	0.9879	96.38	
9.5	305,336	6,195	0.0203	0.9797	95.21	
10.5	292,153	4,903	0.0168	0.9832	93.28	
11.5	287,243	1,063	0.0037	0.9963	91.71	
12.5	286,786	2,468	0.0086	0.9914	91.38	
13.5	284,442	1,920	0.0067	0.9933	90.59	
14.5	279,119	1,101	0.0039	0.9961	89.98	
15.5	278,580	1,454	0.0052	0.9948	89.62	
16.5	277,081	2,294	0.0083	0.9917	89.15	
17.5	274,997	2,811	0.0102	0.9898	88.42	
18.5	274,790	971	0.0035	0.9965	87.51	
19.5	274,154	336	0.0012	0.9988	87.20	
20.5	274,129	1,510	0.0055	0.9945	87.10	
21.5	272,949	1,294	0.0047	0.9953	86.62	
22.5	272,847	3,572	0.0131	0.9869	86.21	
23.5	269,738	1,967	0.0073	0.9927	85.08	
24.5	263,291	515	0.0020	0.9980	84.46	
25.5	262,398	4,362	0.0166	0.9834	84.29	
26.5	258,036	428	0.0017	0.9983	82.89	
27.5	257,656	878	0.0034	0.9966	82.75	
28.5	256,836	1,721	0.0067	0.9933	82.47	
29.5	255,101	99	0.0004	0.9996	81.92	
30.5	255,002	36	0.0001	0.9999	81.89	
31.5	254,966	298	0.0012	0.9988	81.88	
32.5	254,668	14	0.0001	0.9999	81.78	
33.5	253,045	8	0.0000	1.0000	81.78	
34.5	253,037	1,341	0.0053	0.9947	81.77	
35.5	251,696		0.0000	1.0000	81.34	
36.5	251,696	173	0.0007	0.9993	81.34	
37.5	251,523	105	0.0004	0.9996	81.28	
38.5	7,845		0.0000	1.0000	81.25	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,845	176	0.0224	0.9776	81.25	
40.5	7,670	120	0.0156	0.9844	79.43	
41.5	7,550		0.0000	1.0000	78.19	
42.5	5,955		0.0000	1.0000	78.19	
43.5	1,004		0.0000	1.0000	78.19	
44.5	1,004		0.0000	1.0000	78.19	
45.5	1,004		0.0000	1.0000	78.19	
46.5	1,004		0.0000	1.0000	78.19	
47.5	1,004	67	0.0672	0.9328	78.19	
48.5	936		0.0000	1.0000	72.94	
49.5	936	1	0.0007	0.9993	72.94	
50.5	936		0.0000	1.0000	72.89	
51.5	936		0.0000	1.0000	72.89	
52.5	936		0.0000	1.0000	72.89	
53.5	936		0.0000	1.0000	72.89	
54.5	936	6	0.0063	0.9937	72.89	
55.5	930		0.0000	1.0000	72.43	
56.5	930	30	0.0328	0.9672	72.43	
57.5	899		0.0000	1.0000	70.05	
58.5	899		0.0000	1.0000	70.05	
59.5	899		0.0000	1.0000	70.05	
60.5	377		0.0000	1.0000	70.05	
61.5	377		0.0000	1.0000	70.05	
62.5	377		0.0000	1.0000	70.05	
63.5	377		0.0000	1.0000	70.05	
64.5	377	92	0.2430	0.7570	70.05	
65.5	285		0.0000	1.0000	53.03	
66.5	285		0.0000	1.0000	53.03	
67.5	285		0.0000	1.0000	53.03	
68.5	285		0.0000	1.0000	53.03	
69.5	285		0.0000	1.0000	53.03	
70.5	285		0.0000	1.0000	53.03	
71.5	285		0.0000	1.0000	53.03	
72.5	285		0.0000	1.0000	53.03	
73.5	285		0.0000	1.0000	53.03	
74.5	285		0.0000	1.0000	53.03	
75.5	285		0.0000	1.0000	53.03	
76.5	285		0.0000	1.0000	53.03	
77.5	285		0.0000	1.0000	53.03	
78.5	285		0.0000	1.0000	53.03	

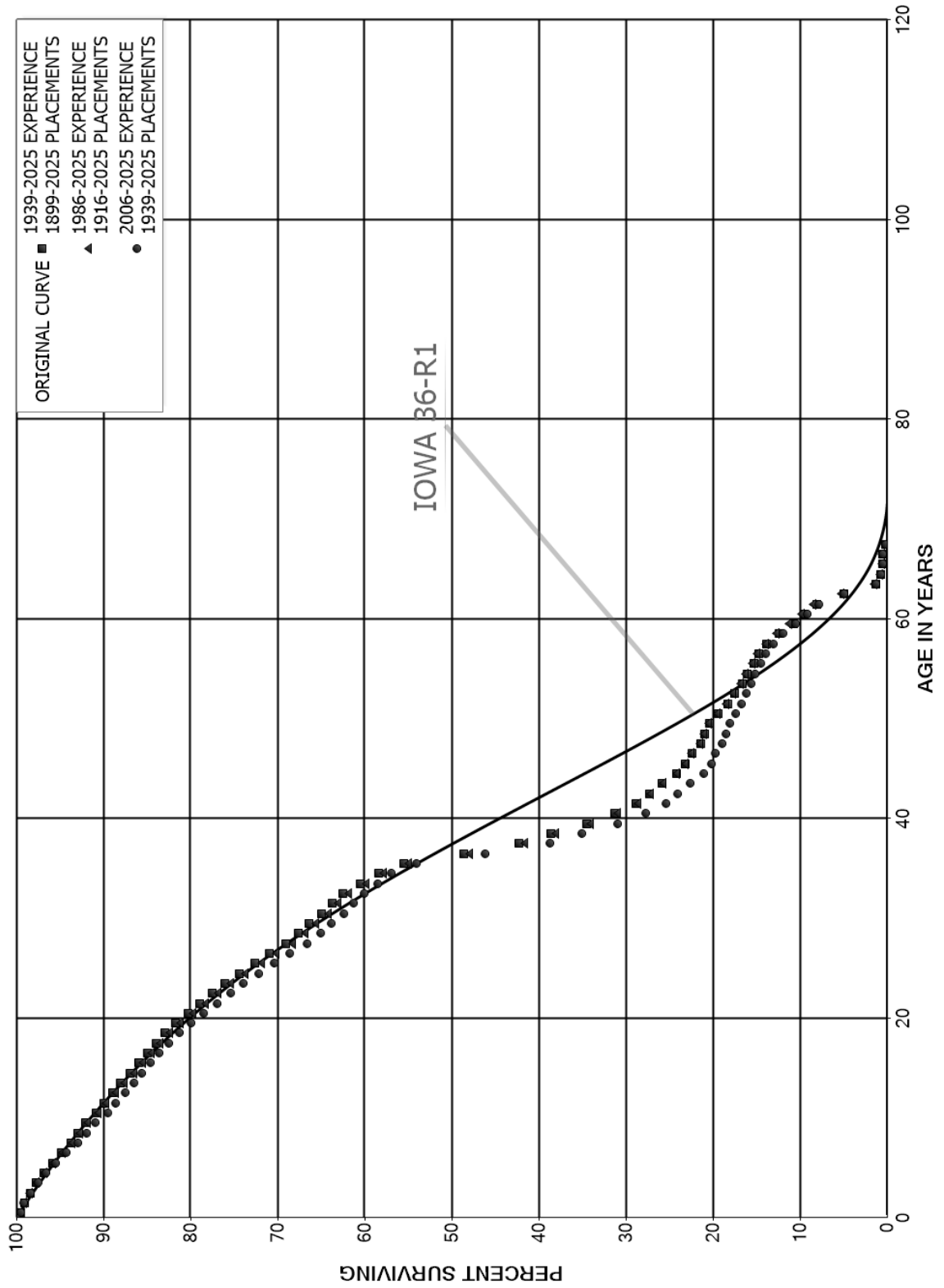
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	285		0.0000	1.0000	53.03
80.5	285		0.0000	1.0000	53.03
81.5	285		0.0000	1.0000	53.03
82.5	285		0.0000	1.0000	53.03
83.5	285		0.0000	1.0000	53.03
84.5	285		0.0000	1.0000	53.03
85.5	285		0.0000	1.0000	53.03
86.5	285		0.0000	1.0000	53.03
87.5	285	14	0.0501	0.9499	53.03
88.5	271	19	0.0717	0.9283	50.37
89.5	170		0.0000	1.0000	46.76
90.5	21		0.0000	1.0000	46.76
91.5	21		0.0000	1.0000	46.76
92.5	21		0.0000	1.0000	46.76
93.5	21		0.0000	1.0000	46.76
94.5	21		0.0000	1.0000	46.76
95.5	21		0.0000	1.0000	46.76
96.5					46.76

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 380.00 SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	298,879,836	1,637,644	0.0055	0.9945	100.00
0.5	277,094,511	1,005,982	0.0036	0.9964	99.45
1.5	253,518,696	1,722,446	0.0068	0.9932	99.09
2.5	230,320,556	1,656,054	0.0072	0.9928	98.42
3.5	210,484,705	1,796,350	0.0085	0.9915	97.71
4.5	191,371,457	1,955,930	0.0102	0.9898	96.88
5.5	173,858,688	1,916,968	0.0110	0.9890	95.89
6.5	158,633,009	1,841,111	0.0116	0.9884	94.83
7.5	145,198,571	1,292,225	0.0089	0.9911	93.73
8.5	134,002,171	1,218,694	0.0091	0.9909	92.89
9.5	124,688,052	1,598,560	0.0128	0.9872	92.05
10.5	116,084,906	1,108,472	0.0095	0.9905	90.87
11.5	108,291,833	1,272,126	0.0117	0.9883	90.00
12.5	101,190,422	1,049,784	0.0104	0.9896	88.94
13.5	95,036,733	1,136,035	0.0120	0.9880	88.02
14.5	89,755,544	1,012,428	0.0113	0.9887	86.97
15.5	85,523,237	981,243	0.0115	0.9885	85.99
16.5	80,607,525	945,816	0.0117	0.9883	85.00
17.5	76,747,674	991,841	0.0129	0.9871	84.00
18.5	73,183,145	1,053,840	0.0144	0.9856	82.92
19.5	69,788,331	1,195,881	0.0171	0.9829	81.72
20.5	66,464,511	1,138,252	0.0171	0.9829	80.32
21.5	62,525,489	1,154,386	0.0185	0.9815	78.95
22.5	59,072,895	1,078,064	0.0182	0.9818	77.49
23.5	55,736,844	1,222,908	0.0219	0.9781	76.08
24.5	52,053,587	1,252,910	0.0241	0.9759	74.41
25.5	47,790,800	1,095,443	0.0229	0.9771	72.62
26.5	44,033,529	1,169,459	0.0266	0.9734	70.95
27.5	39,885,121	869,278	0.0218	0.9782	69.07
28.5	36,070,885	645,890	0.0179	0.9821	67.56
29.5	32,405,346	685,953	0.0212	0.9788	66.35
30.5	29,015,985	536,114	0.0185	0.9815	64.95
31.5	25,599,421	510,577	0.0199	0.9801	63.75
32.5	22,867,603	715,145	0.0313	0.9687	62.48
33.5	20,190,079	694,273	0.0344	0.9656	60.52
34.5	17,897,128	885,136	0.0495	0.9505	58.44
35.5	15,165,126	1,892,705	0.1248	0.8752	55.55
36.5	11,401,563	1,497,554	0.1313	0.8687	48.62
37.5	9,630,415	831,207	0.0863	0.9137	42.23
38.5	8,500,147	899,392	0.1058	0.8942	38.59

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,287,533	683,791	0.0938	0.9062	34.50	
40.5	6,294,406	482,068	0.0766	0.9234	31.27	
41.5	5,533,233	297,416	0.0538	0.9462	28.87	
42.5	5,030,856	275,861	0.0548	0.9452	27.32	
43.5	4,474,967	285,413	0.0638	0.9362	25.82	
44.5	3,983,165	173,430	0.0435	0.9565	24.18	
45.5	3,568,455	113,271	0.0317	0.9683	23.12	
46.5	3,101,401	135,147	0.0436	0.9564	22.39	
47.5	2,780,068	64,395	0.0232	0.9768	21.41	
48.5	2,626,275	72,345	0.0275	0.9725	20.92	
49.5	2,499,015	118,042	0.0472	0.9528	20.34	
50.5	2,344,099	126,457	0.0539	0.9461	19.38	
51.5	2,179,649	93,699	0.0430	0.9570	18.33	
52.5	2,028,634	110,395	0.0544	0.9456	17.55	
53.5	1,775,590	59,764	0.0337	0.9663	16.59	
54.5	1,615,791	72,218	0.0447	0.9553	16.03	
55.5	1,437,959	51,649	0.0359	0.9641	15.32	
56.5	1,274,526	84,782	0.0665	0.9335	14.77	
57.5	1,038,517	101,969	0.0982	0.9018	13.78	
58.5	825,387	110,465	0.1338	0.8662	12.43	
59.5	649,973	78,460	0.1207	0.8793	10.77	
60.5	484,922	69,678	0.1437	0.8563	9.47	
61.5	368,902	141,529	0.3836	0.6164	8.11	
62.5	199,266	147,252	0.7390	0.2610	5.00	
63.5	52,029	22,344	0.4295	0.5705	1.30	
64.5	29,716	9,089	0.3059	0.6941	0.74	
65.5	20,636	145	0.0070	0.9930	0.52	
66.5	20,491	13,110	0.6398	0.3602	0.51	
67.5	7,357	1,200	0.1631	0.8369	0.18	
68.5	482	49	0.1023	0.8977	0.15	
69.5	432	171	0.3964	0.6036	0.14	
70.5	261	46	0.1779	0.8221	0.08	
71.5	215	68	0.3165	0.6835	0.07	
72.5	147	16	0.1123	0.8877	0.05	
73.5	130	52	0.3976	0.6024	0.04	
74.5	78	49	0.6290	0.3710	0.03	
75.5	29	8	0.2829	0.7171	0.01	
76.5	21	8	0.3945	0.6055	0.01	
77.5	13	13	1.0000		0.00	
78.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	284,780,680	1,636,129	0.0057	0.9943	100.00
0.5	264,260,182	999,764	0.0038	0.9962	99.43
1.5	241,692,510	1,714,561	0.0071	0.9929	99.05
2.5	219,266,774	1,648,073	0.0075	0.9925	98.35
3.5	200,350,896	1,788,188	0.0089	0.9911	97.61
4.5	182,202,703	1,947,314	0.0107	0.9893	96.74
5.5	165,524,813	1,904,364	0.0115	0.9885	95.70
6.5	151,167,776	1,832,296	0.0121	0.9879	94.60
7.5	138,276,712	1,274,889	0.0092	0.9908	93.45
8.5	127,525,654	1,199,827	0.0094	0.9906	92.59
9.5	118,403,175	1,579,551	0.0133	0.9867	91.72
10.5	109,941,024	1,091,037	0.0099	0.9901	90.50
11.5	102,333,535	1,261,729	0.0123	0.9877	89.60
12.5	95,414,104	1,028,024	0.0108	0.9892	88.50
13.5	89,731,842	1,121,249	0.0125	0.9875	87.54
14.5	84,863,290	998,114	0.0118	0.9882	86.45
15.5	80,986,147	966,497	0.0119	0.9881	85.43
16.5	76,413,319	931,009	0.0122	0.9878	84.41
17.5	72,924,220	979,235	0.0134	0.9866	83.38
18.5	69,645,393	1,035,526	0.0149	0.9851	82.26
19.5	66,508,643	1,180,639	0.0178	0.9822	81.04
20.5	63,527,308	1,123,985	0.0177	0.9823	79.60
21.5	59,890,276	1,134,451	0.0189	0.9811	78.19
22.5	56,678,431	1,062,134	0.0187	0.9813	76.71
23.5	53,570,465	1,206,848	0.0225	0.9775	75.27
24.5	50,104,188	1,229,267	0.0245	0.9755	73.58
25.5	46,056,165	1,076,503	0.0234	0.9766	71.77
26.5	42,517,347	1,153,768	0.0271	0.9729	70.10
27.5	38,533,346	850,736	0.0221	0.9779	68.19
28.5	34,883,578	634,041	0.0182	0.9818	66.69
29.5	31,397,485	664,115	0.0212	0.9788	65.48
30.5	28,156,167	516,141	0.0183	0.9817	64.09
31.5	24,847,640	486,325	0.0196	0.9804	62.92
32.5	22,208,389	704,222	0.0317	0.9683	61.69
33.5	19,606,112	675,014	0.0344	0.9656	59.73
34.5	17,397,743	864,022	0.0497	0.9503	57.67
35.5	14,750,998	1,876,469	0.1272	0.8728	54.81
36.5	11,051,781	1,463,893	0.1325	0.8675	47.84
37.5	9,355,047	796,021	0.0851	0.9149	41.50
38.5	8,278,753	876,706	0.1059	0.8941	37.97

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	7,096,537	658,778	0.0928	0.9072	33.95	
40.5	6,129,462	446,223	0.0728	0.9272	30.80	
41.5	5,406,205	275,587	0.0510	0.9490	28.55	
42.5	4,926,237	263,512	0.0535	0.9465	27.10	
43.5	4,385,596	274,257	0.0625	0.9375	25.65	
44.5	3,907,776	161,701	0.0414	0.9586	24.05	
45.5	3,508,109	99,758	0.0284	0.9716	23.05	
46.5	3,066,044	132,705	0.0433	0.9567	22.39	
47.5	2,747,289	61,393	0.0223	0.9777	21.43	
48.5	2,576,760	71,267	0.0277	0.9723	20.95	
49.5	2,450,594	111,651	0.0456	0.9544	20.37	
50.5	2,302,070	120,861	0.0525	0.9475	19.44	
51.5	2,143,216	92,888	0.0433	0.9567	18.42	
52.5	1,993,013	99,903	0.0501	0.9499	17.62	
53.5	1,739,479	58,425	0.0336	0.9664	16.74	
54.5	1,581,018	71,428	0.0452	0.9548	16.18	
55.5	1,403,976	51,550	0.0367	0.9633	15.44	
56.5	1,240,667	84,636	0.0682	0.9318	14.88	
57.5	1,004,804	86,569	0.0862	0.9138	13.86	
58.5	807,099	97,805	0.1212	0.8788	12.67	
59.5	644,345	78,385	0.1217	0.8783	11.13	
60.5	479,393	69,615	0.1452	0.8548	9.78	
61.5	363,460	136,428	0.3754	0.6246	8.36	
62.5	198,949	147,178	0.7398	0.2602	5.22	
63.5	51,852	22,254	0.4292	0.5708	1.36	
64.5	29,670	9,089	0.3063	0.6937	0.78	
65.5	20,623	145	0.0070	0.9930	0.54	
66.5	20,479	13,110	0.6402	0.3598	0.53	
67.5	7,345	1,200	0.1634	0.8366	0.19	
68.5	469	49	0.1051	0.8949	0.16	
69.5	432	171	0.3964	0.6036	0.14	
70.5	261	46	0.1779	0.8221	0.09	
71.5	215	68	0.3165	0.6835	0.07	
72.5	147	16	0.1123	0.8877	0.05	
73.5	130	52	0.3976	0.6024	0.04	
74.5	78	49	0.6290	0.3710	0.03	
75.5	29	8	0.2829	0.7171	0.01	
76.5	21	8	0.3945	0.6055	0.01	
77.5	13	13	1.0000		0.00	
78.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,089,401	1,038,881	0.0048	0.9952	100.00
0.5	198,668,058	733,187	0.0037	0.9963	99.52
1.5	178,839,381	1,428,688	0.0080	0.9920	99.15
2.5	159,152,335	1,355,947	0.0085	0.9915	98.36
3.5	142,675,055	1,401,456	0.0098	0.9902	97.52
4.5	127,052,683	1,332,158	0.0105	0.9895	96.57
5.5	113,946,529	1,571,989	0.0138	0.9862	95.55
6.5	102,462,829	1,454,091	0.0142	0.9858	94.24
7.5	93,295,424	978,491	0.0105	0.9895	92.90
8.5	86,481,061	907,511	0.0105	0.9895	91.92
9.5	81,492,899	1,290,103	0.0158	0.9842	90.96
10.5	77,209,788	784,221	0.0102	0.9898	89.52
11.5	73,703,859	935,261	0.0127	0.9873	88.61
12.5	70,463,313	746,264	0.0106	0.9894	87.49
13.5	67,722,999	746,478	0.0110	0.9890	86.56
14.5	65,552,784	751,848	0.0115	0.9885	85.60
15.5	64,430,427	791,847	0.0123	0.9877	84.62
16.5	62,379,067	813,544	0.0130	0.9870	83.58
17.5	60,125,127	873,623	0.0145	0.9855	82.49
18.5	58,118,837	931,508	0.0160	0.9840	81.29
19.5	56,054,928	1,053,062	0.0188	0.9812	79.99
20.5	54,061,976	1,037,242	0.0192	0.9808	78.49
21.5	51,122,541	1,036,781	0.0203	0.9797	76.98
22.5	48,496,025	949,242	0.0196	0.9804	75.42
23.5	46,111,564	1,077,241	0.0234	0.9766	73.95
24.5	43,406,021	1,115,385	0.0257	0.9743	72.22
25.5	39,994,784	1,002,715	0.0251	0.9749	70.36
26.5	37,108,817	1,080,266	0.0291	0.9709	68.60
27.5	33,527,738	788,157	0.0235	0.9765	66.60
28.5	30,166,452	578,117	0.0192	0.9808	65.04
29.5	26,746,426	588,881	0.0220	0.9780	63.79
30.5	23,557,153	421,093	0.0179	0.9821	62.38
31.5	20,392,330	383,951	0.0188	0.9812	61.27
32.5	17,922,784	474,671	0.0265	0.9735	60.12
33.5	15,860,154	439,226	0.0277	0.9723	58.52
34.5	14,094,093	691,495	0.0491	0.9509	56.90
35.5	11,756,677	1,720,124	0.1463	0.8537	54.11
36.5	8,359,625	1,358,145	0.1625	0.8375	46.19
37.5	7,038,792	663,531	0.0943	0.9057	38.69
38.5	6,326,471	742,594	0.1174	0.8826	35.04

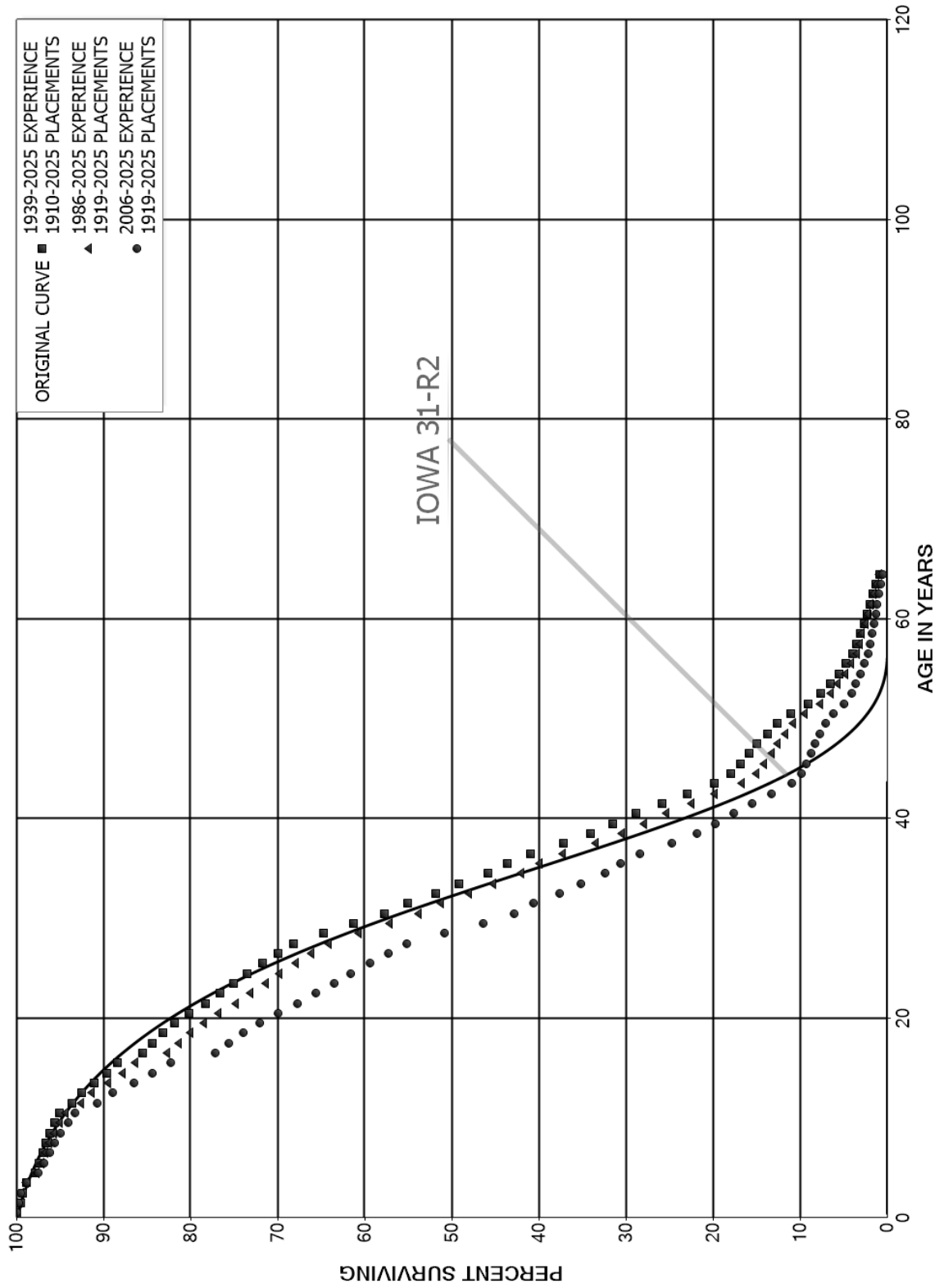
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	5,414,591	562,271	0.1038	0.8962	30.93	
40.5	4,726,033	386,994	0.0819	0.9181	27.72	
41.5	4,218,248	231,068	0.0548	0.9452	25.45	
42.5	3,895,139	228,910	0.0588	0.9412	24.05	
43.5	3,497,142	240,559	0.0688	0.9312	22.64	
44.5	3,157,848	127,781	0.0405	0.9595	21.08	
45.5	2,889,066	77,805	0.0269	0.9731	20.23	
46.5	2,554,021	101,906	0.0399	0.9601	19.68	
47.5	2,339,679	42,469	0.0182	0.9818	18.90	
48.5	2,254,182	56,618	0.0251	0.9749	18.56	
49.5	2,197,178	80,060	0.0364	0.9636	18.09	
50.5	2,129,520	87,850	0.0413	0.9587	17.43	
51.5	2,040,933	62,108	0.0304	0.9696	16.71	
52.5	1,927,961	71,007	0.0368	0.9632	16.20	
53.5	1,703,324	52,511	0.0308	0.9692	15.61	
54.5	1,550,777	65,432	0.0422	0.9578	15.13	
55.5	1,379,731	50,045	0.0363	0.9637	14.49	
56.5	1,231,676	82,894	0.0673	0.9327	13.96	
57.5	1,000,771	84,720	0.0847	0.9153	13.02	
58.5	804,997	96,230	0.1195	0.8805	11.92	
59.5	643,931	78,356	0.1217	0.8783	10.49	
60.5	479,060	69,572	0.1452	0.8548	9.22	
61.5	363,145	136,401	0.3756	0.6244	7.88	
62.5	198,637	147,009	0.7401	0.2599	4.92	
63.5	51,643	22,218	0.4302	0.5698	1.28	
64.5	29,456	9,089	0.3086	0.6914	0.73	
65.5	20,376	137	0.0067	0.9933	0.50	
66.5	20,240	13,093	0.6469	0.3531	0.50	
67.5	7,122	1,167	0.1639	0.8361	0.18	
68.5	280	16	0.0584	0.9416	0.15	
69.5	263	114	0.4321	0.5679	0.14	
70.5	150	22	0.1452	0.8548	0.08	
71.5	128	35	0.2736	0.7264	0.07	
72.5	93		0.0000	1.0000	0.05	
73.5	93	44	0.4688	0.5312	0.05	
74.5	49	49	1.0000		0.03	
75.5						

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 381.00 METERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2025			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,404,575	25,575	0.0008	0.9992	100.00
0.5	30,882,795	119,107	0.0039	0.9961	99.92
1.5	29,392,769	73,068	0.0025	0.9975	99.54
2.5	26,086,893	109,508	0.0042	0.9958	99.29
3.5	24,154,109	245,829	0.0102	0.9898	98.87
4.5	22,555,855	104,487	0.0046	0.9954	97.87
5.5	21,619,779	90,071	0.0042	0.9958	97.41
6.5	20,187,571	82,086	0.0041	0.9959	97.01
7.5	19,480,575	88,738	0.0046	0.9954	96.61
8.5	18,584,703	116,844	0.0063	0.9937	96.17
9.5	17,926,852	101,654	0.0057	0.9943	95.57
10.5	17,055,176	261,988	0.0154	0.9846	95.02
11.5	16,421,849	176,927	0.0108	0.9892	93.57
12.5	15,887,010	264,484	0.0166	0.9834	92.56
13.5	15,259,875	225,804	0.0148	0.9852	91.02
14.5	14,848,406	203,014	0.0137	0.9863	89.67
15.5	14,371,300	480,839	0.0335	0.9665	88.44
16.5	13,410,691	177,977	0.0133	0.9867	85.48
17.5	13,135,870	189,326	0.0144	0.9856	84.35
18.5	12,615,506	201,144	0.0159	0.9841	83.13
19.5	12,188,848	241,247	0.0198	0.9802	81.81
20.5	11,660,634	273,884	0.0235	0.9765	80.19
21.5	10,947,414	232,281	0.0212	0.9788	78.31
22.5	10,292,616	215,389	0.0209	0.9791	76.64
23.5	9,943,092	205,889	0.0207	0.9793	75.04
24.5	9,505,257	223,436	0.0235	0.9765	73.49
25.5	9,300,129	232,965	0.0250	0.9750	71.76
26.5	8,821,079	230,697	0.0262	0.9738	69.96
27.5	8,249,075	408,837	0.0496	0.9504	68.13
28.5	7,858,769	424,690	0.0540	0.9460	64.76
29.5	7,214,453	410,911	0.0570	0.9430	61.26
30.5	6,812,361	318,041	0.0467	0.9533	57.77
31.5	6,452,966	376,530	0.0583	0.9417	55.07
32.5	6,054,700	316,801	0.0523	0.9477	51.86
33.5	5,618,761	377,842	0.0672	0.9328	49.14
34.5	5,188,992	252,434	0.0486	0.9514	45.84
35.5	4,800,950	289,358	0.0603	0.9397	43.61
36.5	4,356,458	404,629	0.0929	0.9071	40.98
37.5	3,949,613	328,480	0.0832	0.9168	37.17
38.5	3,594,851	271,117	0.0754	0.9246	34.08

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,327,162	285,574	0.0858	0.9142	31.51	
40.5	3,041,618	310,850	0.1022	0.8978	28.81	
41.5	2,730,829	305,557	0.1119	0.8881	25.86	
42.5	2,425,252	336,562	0.1388	0.8612	22.97	
43.5	2,088,761	191,274	0.0916	0.9084	19.78	
44.5	1,898,655	117,491	0.0619	0.9381	17.97	
45.5	1,781,109	108,666	0.0610	0.9390	16.86	
46.5	1,672,523	92,441	0.0553	0.9447	15.83	
47.5	1,580,323	124,793	0.0790	0.9210	14.95	
48.5	1,455,599	118,958	0.0817	0.9183	13.77	
49.5	1,336,840	163,164	0.1221	0.8779	12.65	
50.5	1,173,799	212,395	0.1809	0.8191	11.10	
51.5	961,881	157,660	0.1639	0.8361	9.10	
52.5	804,223	111,464	0.1386	0.8614	7.60	
53.5	692,724	105,114	0.1517	0.8483	6.55	
54.5	587,577	89,129	0.1517	0.8483	5.56	
55.5	498,426	74,657	0.1498	0.8502	4.71	
56.5	423,736	54,290	0.1281	0.8719	4.01	
57.5	369,404	40,970	0.1109	0.8891	3.49	
58.5	328,434	50,231	0.1529	0.8471	3.11	
59.5	278,203	34,074	0.1225	0.8775	2.63	
60.5	244,129	39,267	0.1608	0.8392	2.31	
61.5	204,862	36,132	0.1764	0.8236	1.94	
62.5	168,731	35,448	0.2101	0.7899	1.60	
63.5	133,283	44,540	0.3342	0.6658	1.26	
64.5	88,743	9,432	0.1063	0.8937	0.84	
65.5	79,311	13,021	0.1642	0.8358	0.75	
66.5	66,290	12,480	0.1883	0.8117	0.63	
67.5	53,810	2,906	0.0540	0.9460	0.51	
68.5	50,904	14,241	0.2798	0.7202	0.48	
69.5	36,663	4,248	0.1159	0.8841	0.35	
70.5	32,415	3,945	0.1217	0.8783	0.31	
71.5	28,470	3,426	0.1203	0.8797	0.27	
72.5	25,044	6,093	0.2433	0.7567	0.24	
73.5	18,951	3,636	0.1919	0.8081	0.18	
74.5	15,315	4,546	0.2968	0.7032	0.14	
75.5	10,770	4,280	0.3975	0.6025	0.10	
76.5	6,489	812	0.1252	0.8748	0.06	
77.5	5,677	1,718	0.3026	0.6974	0.05	
78.5	3,959	174	0.0440	0.9560	0.04	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,785	69	0.0183	0.9817	0.04	
80.5	3,716	264	0.0709	0.9291	0.04	
81.5	3,452	1,464	0.4241	0.5759	0.03	
82.5	1,988	1,802	0.9064	0.0936	0.02	
83.5	186	165	0.8844	0.1156	0.00	
84.5	22		0.0000	1.0000	0.00	
85.5	22		0.0000	1.0000	0.00	
86.5	22		0.0000	1.0000	0.00	
87.5	22		0.0000	1.0000	0.00	
88.5	22		0.0000	1.0000	0.00	
89.5	22		0.0000	1.0000	0.00	
90.5	22		0.0000	1.0000	0.00	
91.5	22		0.0000	1.0000	0.00	
92.5	22	22	1.0000		0.00	
93.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,543,020	19,328	0.0007	0.9993	100.00
0.5	25,260,375	66,782	0.0026	0.9974	99.93
1.5	23,997,332	67,340	0.0028	0.9972	99.66
2.5	20,821,964	105,051	0.0050	0.9950	99.38
3.5	19,202,567	242,731	0.0126	0.9874	98.88
4.5	17,886,070	98,616	0.0055	0.9945	97.63
5.5	17,295,873	87,031	0.0050	0.9950	97.09
6.5	16,100,481	71,881	0.0045	0.9955	96.61
7.5	15,464,452	85,635	0.0055	0.9945	96.17
8.5	14,589,868	105,715	0.0072	0.9928	95.64
9.5	13,950,526	91,580	0.0066	0.9934	94.95
10.5	13,072,494	250,660	0.0192	0.9808	94.32
11.5	12,485,061	166,651	0.0133	0.9867	92.52
12.5	12,017,685	250,451	0.0208	0.9792	91.28
13.5	11,582,794	211,871	0.0183	0.9817	89.38
14.5	11,338,135	193,359	0.0171	0.9829	87.74
15.5	11,136,204	465,983	0.0418	0.9582	86.25
16.5	10,402,100	168,050	0.0162	0.9838	82.64
17.5	10,338,826	175,726	0.0170	0.9830	81.30
18.5	9,995,710	184,304	0.0184	0.9816	79.92
19.5	9,719,329	211,256	0.0217	0.9783	78.45
20.5	9,422,004	242,625	0.0258	0.9742	76.74
21.5	8,899,977	208,152	0.0234	0.9766	74.77
22.5	8,412,466	200,240	0.0238	0.9762	73.02
23.5	8,206,773	181,377	0.0221	0.9779	71.28
24.5	7,866,922	205,495	0.0261	0.9739	69.70
25.5	7,761,415	214,165	0.0276	0.9724	67.88
26.5	7,475,188	214,675	0.0287	0.9713	66.01
27.5	7,047,512	383,515	0.0544	0.9456	64.12
28.5	6,743,828	394,731	0.0585	0.9415	60.63
29.5	6,214,531	366,414	0.0590	0.9410	57.08
30.5	5,919,024	284,288	0.0480	0.9520	53.71
31.5	5,644,997	357,622	0.0634	0.9366	51.13
32.5	5,297,544	300,179	0.0567	0.9433	47.89
33.5	4,908,522	349,216	0.0711	0.9289	45.18
34.5	4,557,595	233,367	0.0512	0.9488	41.97
35.5	4,243,001	276,586	0.0652	0.9348	39.82
36.5	3,843,453	392,031	0.1020	0.8980	37.22
37.5	3,437,796	315,678	0.0918	0.9082	33.42
38.5	3,113,922	257,080	0.0826	0.9174	30.36

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,863,292	266,857	0.0932	0.9068	27.85	
40.5	2,601,189	289,724	0.1114	0.8886	25.25	
41.5	2,311,727	283,370	0.1226	0.8774	22.44	
42.5	2,029,070	315,493	0.1555	0.8445	19.69	
43.5	1,716,460	172,400	0.1004	0.8996	16.63	
44.5	1,552,581	98,258	0.0633	0.9367	14.96	
45.5	1,460,586	87,851	0.0601	0.9399	14.01	
46.5	1,380,478	69,180	0.0501	0.9499	13.17	
47.5	1,315,709	99,099	0.0753	0.9247	12.51	
48.5	1,219,414	91,478	0.0750	0.9250	11.57	
49.5	1,130,456	137,260	0.1214	0.8786	10.70	
50.5	993,306	189,476	0.1908	0.8092	9.40	
51.5	803,863	132,321	0.1646	0.8354	7.61	
52.5	671,541	81,961	0.1220	0.8780	6.35	
53.5	589,591	86,492	0.1467	0.8533	5.58	
54.5	503,240	73,588	0.1462	0.8538	4.76	
55.5	430,596	66,125	0.1536	0.8464	4.06	
56.5	365,111	42,543	0.1165	0.8835	3.44	
57.5	325,573	24,602	0.0756	0.9244	3.04	
58.5	300,971	42,495	0.1412	0.8588	2.81	
59.5	258,476	29,025	0.1123	0.8877	2.41	
60.5	229,451	36,617	0.1596	0.8404	2.14	
61.5	194,412	29,315	0.1508	0.8492	1.80	
62.5	165,097	35,228	0.2134	0.7866	1.53	
63.5	129,869	44,540	0.3430	0.6570	1.20	
64.5	85,560	9,083	0.1062	0.8938	0.79	
65.5	76,477	13,021	0.1703	0.8297	0.71	
66.5	66,290	12,480	0.1883	0.8117	0.59	
67.5	53,810	2,906	0.0540	0.9460	0.48	
68.5	50,904	14,241	0.2798	0.7202	0.45	
69.5	36,663	4,248	0.1159	0.8841	0.32	
70.5	32,415	3,945	0.1217	0.8783	0.29	
71.5	28,470	3,426	0.1203	0.8797	0.25	
72.5	25,044	6,093	0.2433	0.7567	0.22	
73.5	18,951	3,636	0.1919	0.8081	0.17	
74.5	15,315	4,546	0.2968	0.7032	0.14	
75.5	10,770	4,280	0.3975	0.6025	0.10	
76.5	6,489	812	0.1252	0.8748	0.06	
77.5	5,677	1,718	0.3026	0.6974	0.05	
78.5	3,959	174	0.0440	0.9560	0.04	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,785	69	0.0183	0.9817	0.03	
80.5	3,716	264	0.0709	0.9291	0.03	
81.5	3,452	1,464	0.4241	0.5759	0.03	
82.5	1,988	1,802	0.9064	0.0936	0.02	
83.5	186	165	0.8844	0.1156	0.00	
84.5	22		0.0000	1.0000	0.00	
85.5	22		0.0000	1.0000	0.00	
86.5	22		0.0000	1.0000	0.00	
87.5	22		0.0000	1.0000	0.00	
88.5	22		0.0000	1.0000	0.00	
89.5	22		0.0000	1.0000	0.00	
90.5	22		0.0000	1.0000	0.00	
91.5	22		0.0000	1.0000	0.00	
92.5	22	22	1.0000		0.00	
93.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,937,170	19,011	0.0010	0.9990	100.00
0.5	17,905,171	24,093	0.0013	0.9987	99.90
1.5	17,320,061	46,301	0.0027	0.9973	99.77
2.5	14,432,427	91,911	0.0064	0.9936	99.50
3.5	12,683,057	168,449	0.0133	0.9867	98.86
4.5	11,382,707	84,434	0.0074	0.9926	97.55
5.5	10,462,798	68,598	0.0066	0.9934	96.83
6.5	9,335,146	51,016	0.0055	0.9945	96.19
7.5	9,311,890	67,157	0.0072	0.9928	95.67
8.5	8,448,672	80,625	0.0095	0.9905	94.98
9.5	8,409,361	66,471	0.0079	0.9921	94.07
10.5	7,545,290	214,017	0.0284	0.9716	93.33
11.5	7,432,670	137,024	0.0184	0.9816	90.68
12.5	7,196,795	205,813	0.0286	0.9714	89.01
13.5	6,904,612	169,164	0.0245	0.9755	86.46
14.5	6,881,659	164,682	0.0239	0.9761	84.35
15.5	6,807,294	423,021	0.0621	0.9379	82.33
16.5	6,234,670	129,482	0.0208	0.9792	77.21
17.5	6,350,215	142,449	0.0224	0.9776	75.61
18.5	6,152,124	157,290	0.0256	0.9744	73.91
19.5	6,073,428	176,009	0.0290	0.9710	72.02
20.5	5,923,341	191,659	0.0324	0.9676	69.93
21.5	5,451,311	166,363	0.0305	0.9695	67.67
22.5	5,020,574	161,992	0.0323	0.9677	65.61
23.5	5,001,927	151,977	0.0304	0.9696	63.49
24.5	4,865,863	173,347	0.0356	0.9644	61.56
25.5	4,986,902	175,062	0.0351	0.9649	59.37
26.5	4,791,496	174,035	0.0363	0.9637	57.28
27.5	4,333,334	343,511	0.0793	0.9207	55.20
28.5	4,000,005	345,076	0.0863	0.9137	50.83
29.5	3,447,600	271,477	0.0787	0.9213	46.44
30.5	3,219,960	159,556	0.0496	0.9504	42.78
31.5	3,050,876	232,556	0.0762	0.9238	40.66
32.5	2,841,687	182,918	0.0644	0.9356	37.57
33.5	2,686,360	208,119	0.0775	0.9225	35.15
34.5	2,573,100	140,472	0.0546	0.9454	32.42
35.5	2,521,117	183,734	0.0729	0.9271	30.65
36.5	2,246,691	296,180	0.1318	0.8682	28.42
37.5	1,998,232	229,990	0.1151	0.8849	24.67
38.5	1,861,228	178,183	0.0957	0.9043	21.83

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,783,206	191,274	0.1073	0.8927	19.74	
40.5	1,724,336	205,361	0.1191	0.8809	17.63	
41.5	1,609,944	227,795	0.1415	0.8585	15.53	
42.5	1,446,508	255,244	0.1765	0.8235	13.33	
43.5	1,236,225	133,146	0.1077	0.8923	10.98	
44.5	1,131,890	63,228	0.0559	0.9441	9.80	
45.5	1,134,380	64,270	0.0567	0.9433	9.25	
46.5	1,178,979	54,777	0.0465	0.9535	8.72	
47.5	1,174,950	89,011	0.0758	0.9242	8.32	
48.5	1,111,228	86,137	0.0775	0.9225	7.69	
49.5	1,039,217	128,052	0.1232	0.8768	7.09	
50.5	915,846	185,075	0.2021	0.7979	6.22	
51.5	746,500	127,710	0.1711	0.8289	4.96	
52.5	623,631	78,510	0.1259	0.8741	4.11	
53.5	548,639	82,960	0.1512	0.8488	3.60	
54.5	471,312	71,887	0.1525	0.8475	3.05	
55.5	407,825	65,560	0.1608	0.8392	2.59	
56.5	345,653	41,609	0.1204	0.8796	2.17	
57.5	308,605	22,245	0.0721	0.9279	1.91	
58.5	290,640	42,383	0.1458	0.8542	1.77	
59.5	248,994	28,861	0.1159	0.8841	1.51	
60.5	220,538	35,713	0.1619	0.8381	1.34	
61.5	184,875	28,971	0.1567	0.8433	1.12	
62.5	155,973	33,230	0.2130	0.7870	0.95	
63.5	123,006	43,882	0.3567	0.6433	0.74	
64.5	80,194	7,514	0.0937	0.9063	0.48	
65.5	72,694	12,747	0.1754	0.8246	0.43	
66.5	60,111	11,807	0.1964	0.8036	0.36	
67.5	48,304	2,906	0.0602	0.9398	0.29	
68.5	45,398	14,241	0.3137	0.6863	0.27	
69.5	31,157	4,248	0.1363	0.8637	0.19	
70.5	26,909	3,518	0.1307	0.8693	0.16	
71.5	23,392	3,426	0.1465	0.8535	0.14	
72.5	19,965	5,610	0.2810	0.7190	0.12	
73.5	14,356	2,835	0.1975	0.8025	0.09	
74.5	11,521	4,546	0.3946	0.6054	0.07	
75.5	6,996	4,280	0.6118	0.3882	0.04	
76.5	2,716	812	0.2991	0.7009	0.02	
77.5	1,904	313	0.1643	0.8357	0.01	
78.5	1,591		0.0000	1.0000	0.01	

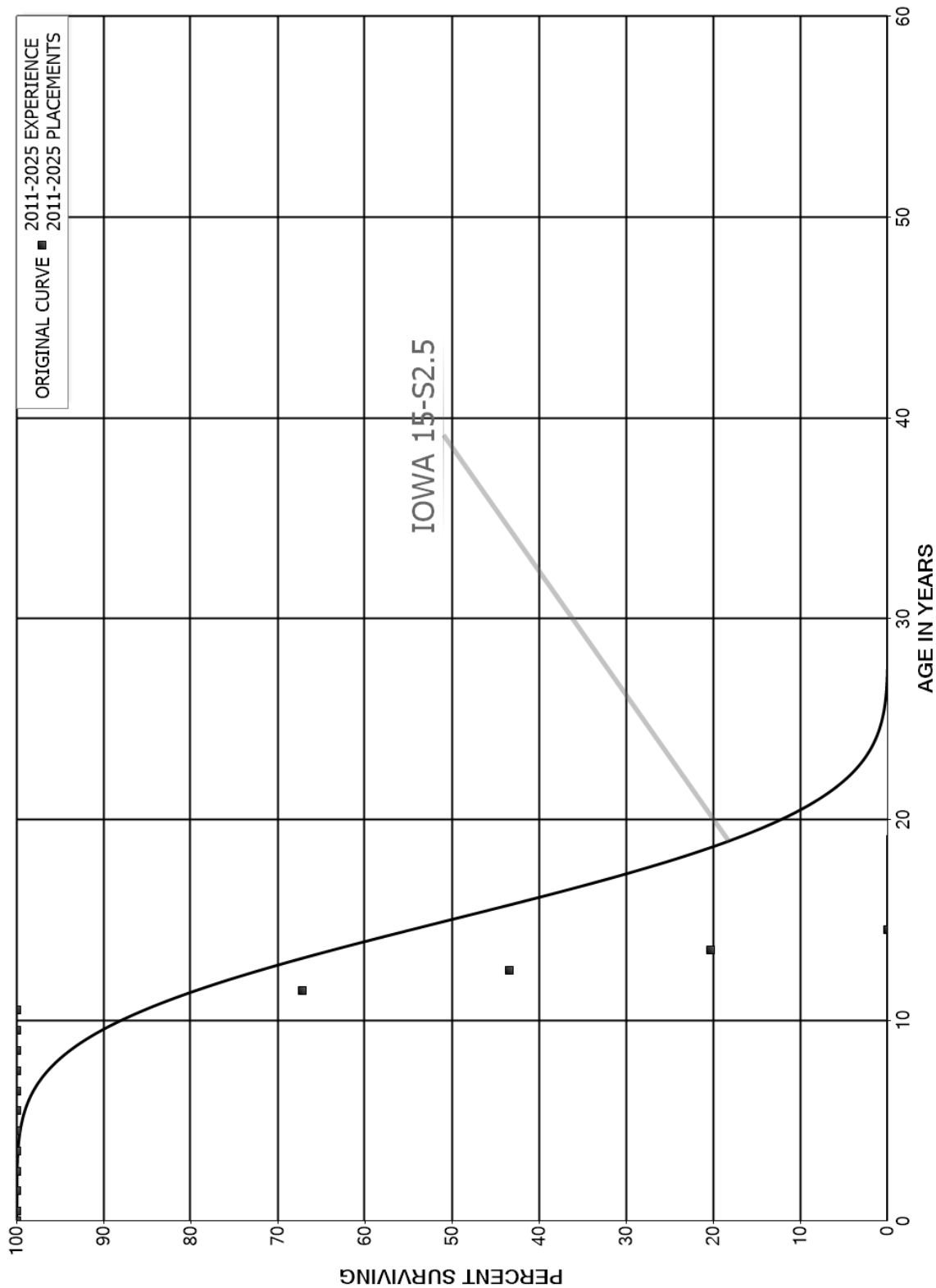
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,591	69	0.0436	0.9564	0.01	
80.5	1,522	264	0.1732	0.8268	0.01	
81.5	1,258	1,059	0.8415	0.1585	0.01	
82.5	199	13	0.0669	0.9331	0.00	
83.5	186	165	0.8844	0.1156	0.00	
84.5	22		0.0000	1.0000	0.00	
85.5	22		0.0000	1.0000	0.00	
86.5	22		0.0000	1.0000	0.00	
87.5	22		0.0000	1.0000	0.00	
88.5	22		0.0000	1.0000	0.00	
89.5	22		0.0000	1.0000	0.00	
90.5	22		0.0000	1.0000	0.00	
91.5	22		0.0000	1.0000	0.00	
92.5	22	22	1.0000		0.00	
93.5						

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 381.10 METERS - AMR  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



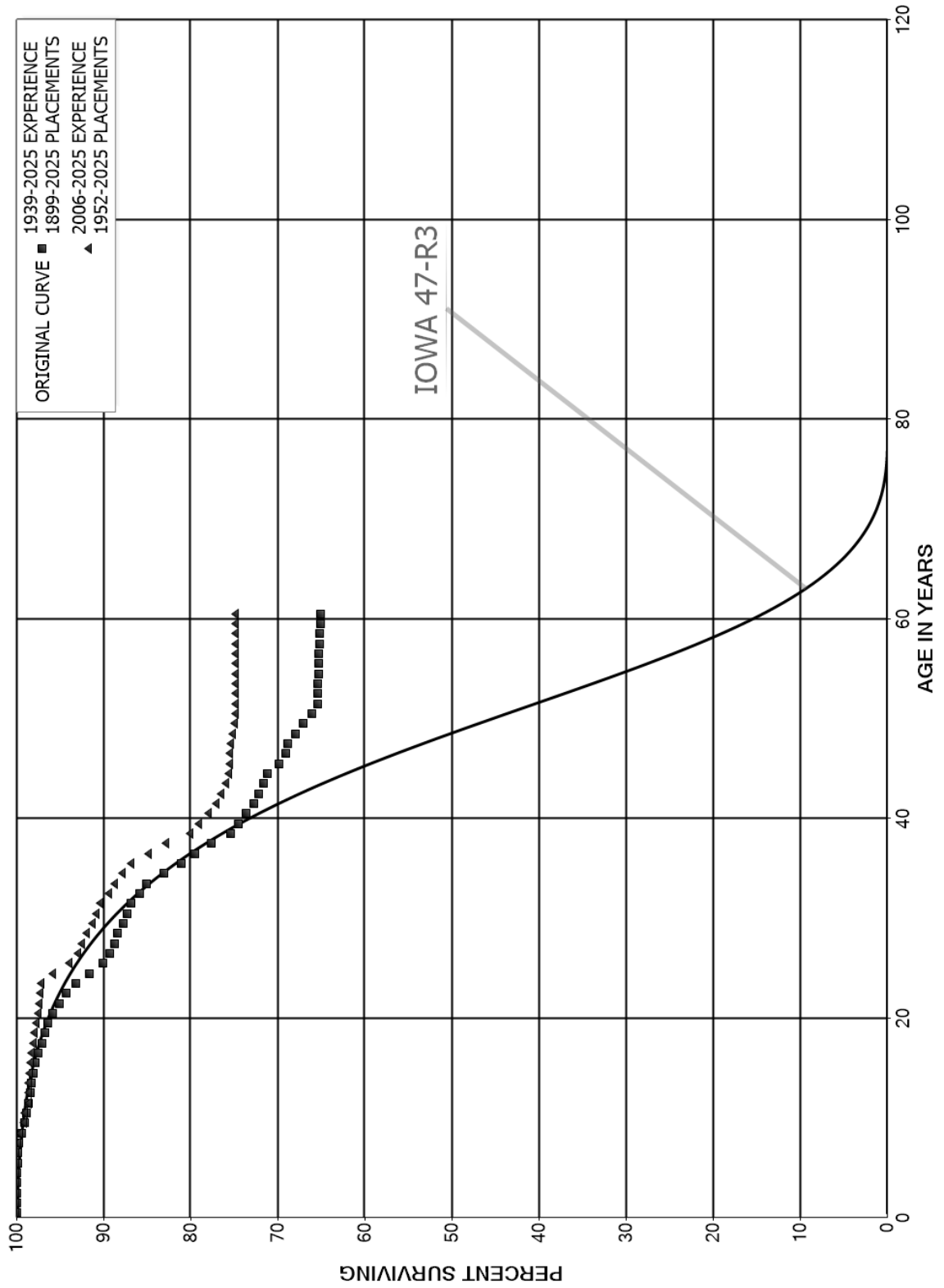
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.10 METERS - AMR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2025			EXPERIENCE BAND 2011-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,609,003		0.0000	1.0000	100.00
0.5	10,209,654		0.0000	1.0000	100.00
1.5	10,397,063		0.0000	1.0000	100.00
2.5	10,472,078		0.0000	1.0000	100.00
3.5	9,969,794		0.0000	1.0000	100.00
4.5	9,502,053		0.0000	1.0000	100.00
5.5	9,376,712		0.0000	1.0000	100.00
6.5	9,174,520		0.0000	1.0000	100.00
7.5	8,771,297		0.0000	1.0000	100.00
8.5	8,756,214		0.0000	1.0000	100.00
9.5	8,705,143		0.0000	1.0000	100.00
10.5	7,850,432	2,577,293	0.3283	0.6717	100.00
11.5	1,057,236	374,851	0.3546	0.6454	67.17
12.5	682,384	363,073	0.5321	0.4679	43.35
13.5	319,312	319,312	1.0000		20.29
14.5					

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 382.00 METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	14,532,510	116	0.0000	1.0000	100.00	
0.5	12,524,653	177	0.0000	1.0000	100.00	
1.5	11,798,205	5,067	0.0004	0.9996	100.00	
2.5	11,221,150	5,567	0.0005	0.9995	99.95	
3.5	10,895,396	1,402	0.0001	0.9999	99.91	
4.5	10,707,532	426	0.0000	1.0000	99.89	
5.5	10,579,534	4,122	0.0004	0.9996	99.89	
6.5	10,464,778	11,603	0.0011	0.9989	99.85	
7.5	10,223,179	31,963	0.0031	0.9969	99.74	
8.5	10,069,929	41,055	0.0041	0.9959	99.43	
9.5	9,887,580	13,705	0.0014	0.9986	99.02	
10.5	9,358,465	30,320	0.0032	0.9968	98.88	
11.5	9,185,006	14,913	0.0016	0.9984	98.56	
12.5	9,026,325	10,703	0.0012	0.9988	98.40	
13.5	8,831,988	19,319	0.0022	0.9978	98.29	
14.5	8,684,587	20,363	0.0023	0.9977	98.07	
15.5	8,511,888	26,935	0.0032	0.9968	97.84	
16.5	8,347,497	38,602	0.0046	0.9954	97.53	
17.5	8,161,626	28,196	0.0035	0.9965	97.08	
18.5	7,915,840	32,701	0.0041	0.9959	96.75	
19.5	7,613,165	37,561	0.0049	0.9951	96.35	
20.5	7,451,702	60,898	0.0082	0.9918	95.87	
21.5	7,185,734	63,536	0.0088	0.9912	95.09	
22.5	6,853,333	76,052	0.0111	0.9889	94.25	
23.5	6,553,093	108,270	0.0165	0.9835	93.20	
24.5	6,218,040	107,412	0.0173	0.9827	91.66	
25.5	5,810,801	54,608	0.0094	0.9906	90.08	
26.5	5,493,789	28,083	0.0051	0.9949	89.23	
27.5	5,094,629	23,817	0.0047	0.9953	88.78	
28.5	4,840,063	36,936	0.0076	0.9924	88.36	
29.5	4,351,158	19,955	0.0046	0.9954	87.69	
30.5	3,947,722	18,489	0.0047	0.9953	87.28	
31.5	3,530,345	44,182	0.0125	0.9875	86.87	
32.5	3,132,068	28,219	0.0090	0.9910	85.79	
33.5	2,737,332	63,351	0.0231	0.9769	85.01	
34.5	2,370,687	56,336	0.0238	0.9762	83.05	
35.5	1,978,607	38,715	0.0196	0.9804	81.07	
36.5	1,635,062	38,136	0.0233	0.9767	79.49	
37.5	1,359,156	38,577	0.0284	0.9716	77.63	
38.5	1,132,833	13,225	0.0117	0.9883	75.43	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,039,679	13,420	0.0129	0.9871	74.55	
40.5	946,276	11,559	0.0122	0.9878	73.59	
41.5	879,868	6,747	0.0077	0.9923	72.69	
42.5	829,221	6,414	0.0077	0.9923	72.13	
43.5	773,470	4,840	0.0063	0.9937	71.57	
44.5	716,048	12,756	0.0178	0.9822	71.13	
45.5	673,710	7,752	0.0115	0.9885	69.86	
46.5	642,433	1,719	0.0027	0.9973	69.05	
47.5	619,776	8,221	0.0133	0.9867	68.87	
48.5	592,510	7,726	0.0130	0.9870	67.96	
49.5	571,202	8,753	0.0153	0.9847	67.07	
50.5	555,864	5,295	0.0095	0.9905	66.04	
51.5	546,534	316	0.0006	0.9994	65.41	
52.5	504,205	169	0.0003	0.9997	65.38	
53.5	406,115	439	0.0011	0.9989	65.35	
54.5	337,115	23	0.0001	0.9999	65.28	
55.5	277,670	16	0.0001	0.9999	65.28	
56.5	213,469	256	0.0012	0.9988	65.27	
57.5	159,467	113	0.0007	0.9993	65.20	
58.5	129,244	88	0.0007	0.9993	65.15	
59.5	103,384	105	0.0010	0.9990	65.11	
60.5	73,113	52	0.0007	0.9993	65.04	
61.5	51,483	378	0.0073	0.9927	64.99	
62.5	38,334	34	0.0009	0.9991	64.52	
63.5	27,317	9	0.0003	0.9997	64.46	
64.5	17,371	4	0.0002	0.9998	64.44	
65.5	4,816		0.0000	1.0000	64.42	
66.5	123		0.0000	1.0000	64.42	
67.5	123	43	0.3499	0.6501	64.42	
68.5	18		0.0000	1.0000	41.88	
69.5	17		0.0000	1.0000	41.88	
70.5	6		0.0000	1.0000	41.88	
71.5	6		0.0000	1.0000	41.88	
72.5	6		0.0000	1.0000	41.88	
73.5					41.88	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,658,073		0.0000	1.0000	100.00
0.5	4,775,795	136	0.0000	1.0000	100.00
1.5	4,299,974		0.0000	1.0000	100.00
2.5	3,992,873		0.0000	1.0000	100.00
3.5	3,900,625	1,181	0.0003	0.9997	100.00
4.5	3,941,057		0.0000	1.0000	99.97
5.5	4,133,635	3,071	0.0007	0.9993	99.97
6.5	4,291,111	5,020	0.0012	0.9988	99.89
7.5	4,437,366	12,749	0.0029	0.9971	99.78
8.5	4,538,027	21,183	0.0047	0.9953	99.49
9.5	4,827,116	1,848	0.0004	0.9996	99.02
10.5	4,692,148	21,704	0.0046	0.9954	98.99
11.5	4,926,071	1,187	0.0002	0.9998	98.53
12.5	5,137,260	261	0.0001	0.9999	98.51
13.5	5,332,036	7,563	0.0014	0.9986	98.50
14.5	5,526,393	1,544	0.0003	0.9997	98.36
15.5	5,728,125	6,472	0.0011	0.9989	98.33
16.5	5,911,058	16,770	0.0028	0.9972	98.22
17.5	5,997,559	5,861	0.0010	0.9990	97.94
18.5	6,028,430	12,214	0.0020	0.9980	97.85
19.5	5,936,943	14,439	0.0024	0.9976	97.65
20.5	5,957,738	6,820	0.0011	0.9989	97.41
21.5	5,834,615	9,189	0.0016	0.9984	97.30
22.5	5,664,493	5,998	0.0011	0.9989	97.15
23.5	5,552,453	75,646	0.0136	0.9864	97.04
24.5	5,335,462	104,223	0.0195	0.9805	95.72
25.5	4,970,489	51,745	0.0104	0.9896	93.85
26.5	4,695,849	26,735	0.0057	0.9943	92.88
27.5	4,320,701	22,881	0.0053	0.9947	92.35
28.5	4,088,182	30,548	0.0075	0.9925	91.86
29.5	3,621,230	17,558	0.0048	0.9952	91.17
30.5	3,230,024	15,768	0.0049	0.9951	90.73
31.5	2,820,437	30,579	0.0108	0.9892	90.29
32.5	2,477,078	20,691	0.0084	0.9916	89.31
33.5	2,189,106	20,204	0.0092	0.9908	88.56
34.5	1,934,723	22,369	0.0116	0.9884	87.74
35.5	1,636,898	37,440	0.0229	0.9771	86.73
36.5	1,359,111	32,742	0.0241	0.9759	84.75
37.5	1,142,448	38,004	0.0333	0.9667	82.70
38.5	946,954	12,276	0.0130	0.9870	79.95

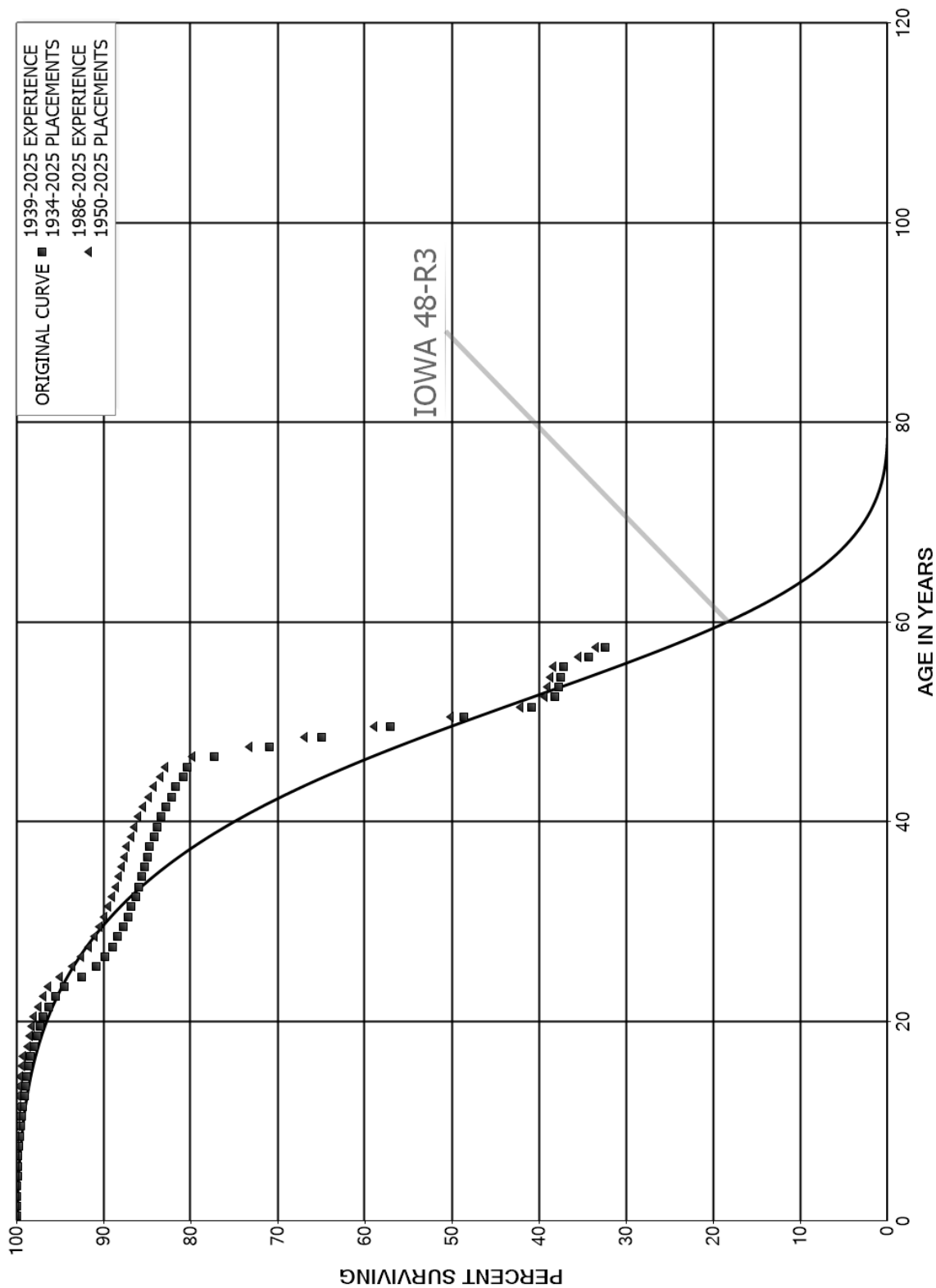
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	880,323	12,167	0.0138	0.9862	78.92	
40.5	818,726	9,760	0.0119	0.9881	77.83	
41.5	775,504	4,662	0.0060	0.9940	76.90	
42.5	739,728	5,430	0.0073	0.9927	76.44	
43.5	695,952	2,920	0.0042	0.9958	75.87	
44.5	650,341	960	0.0015	0.9985	75.56	
45.5	632,488	843	0.0013	0.9987	75.44	
46.5	613,163	713	0.0012	0.9988	75.34	
47.5	591,648	1,428	0.0024	0.9976	75.26	
48.5	571,212	1,461	0.0026	0.9974	75.07	
49.5	556,249	888	0.0016	0.9984	74.88	
50.5	548,790	60	0.0001	0.9999	74.76	
51.5	544,682	46	0.0001	0.9999	74.76	
52.5	502,623	62	0.0001	0.9999	74.75	
53.5	404,646		0.0000	1.0000	74.74	
54.5	336,085		0.0000	1.0000	74.74	
55.5	276,662		0.0000	1.0000	74.74	
56.5	212,478		0.0000	1.0000	74.74	
57.5	158,732	9	0.0001	0.9999	74.74	
58.5	128,613		0.0000	1.0000	74.74	
59.5	102,842	9	0.0001	0.9999	74.74	
60.5	72,666	13	0.0002	0.9998	74.73	
61.5	51,076	13	0.0003	0.9997	74.72	
62.5	38,291	34	0.0009	0.9991	74.70	
63.5	27,274	9	0.0003	0.9997	74.63	
64.5	17,328	4	0.0002	0.9998	74.61	
65.5	4,773		0.0000	1.0000	74.59	
66.5	80		0.0000	1.0000	74.59	
67.5	80		0.0000	1.0000	74.59	
68.5	18		0.0000	1.0000	74.59	
69.5	17		0.0000	1.0000	74.59	
70.5	6		0.0000	1.0000	74.59	
71.5	6		0.0000	1.0000	74.59	
72.5	6		0.0000	1.0000	74.59	
73.5					74.59	

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNTS 383.00 AND 384.00 HOUSE REGULATORS AND INSTALLATIONS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383.00 AND 384.00 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	10,805,976	3,549	0.0003	0.9997	100.00	
0.5	10,547,368	4,811	0.0005	0.9995	99.97	
1.5	10,221,986	1,746	0.0002	0.9998	99.92	
2.5	10,018,228	696	0.0001	0.9999	99.90	
3.5	9,678,634	1,169	0.0001	0.9999	99.90	
4.5	9,508,616	1,958	0.0002	0.9998	99.89	
5.5	9,313,432	2,601	0.0003	0.9997	99.86	
6.5	9,006,607	9,431	0.0010	0.9990	99.84	
7.5	8,787,100	7,446	0.0008	0.9992	99.73	
8.5	8,537,214	10,506	0.0012	0.9988	99.65	
9.5	8,353,015	9,731	0.0012	0.9988	99.53	
10.5	8,146,724	12,605	0.0015	0.9985	99.41	
11.5	7,942,598	13,328	0.0017	0.9983	99.26	
12.5	7,689,727	9,446	0.0012	0.9988	99.09	
13.5	7,340,420	8,847	0.0012	0.9988	98.97	
14.5	7,150,524	13,920	0.0019	0.9981	98.85	
15.5	6,631,426	15,735	0.0024	0.9976	98.66	
16.5	6,313,000	30,086	0.0048	0.9952	98.42	
17.5	5,921,934	20,309	0.0034	0.9966	97.95	
18.5	5,573,882	19,677	0.0035	0.9965	97.62	
19.5	5,154,106	19,243	0.0037	0.9963	97.27	
20.5	4,773,617	31,860	0.0067	0.9933	96.91	
21.5	4,039,216	30,032	0.0074	0.9926	96.26	
22.5	3,594,333	38,765	0.0108	0.9892	95.55	
23.5	3,425,596	72,786	0.0212	0.9788	94.52	
24.5	3,315,309	59,649	0.0180	0.9820	92.51	
25.5	3,200,043	37,193	0.0116	0.9884	90.84	
26.5	3,032,753	28,493	0.0094	0.9906	89.79	
27.5	2,868,278	19,210	0.0067	0.9933	88.94	
28.5	2,711,613	17,926	0.0066	0.9934	88.35	
29.5	2,475,000	16,533	0.0067	0.9933	87.76	
30.5	2,325,208	9,010	0.0039	0.9961	87.18	
31.5	2,149,204	12,442	0.0058	0.9942	86.84	
32.5	2,001,699	9,619	0.0048	0.9952	86.34	
33.5	1,849,026	6,833	0.0037	0.9963	85.92	
34.5	1,734,533	6,448	0.0037	0.9963	85.60	
35.5	1,612,856	5,891	0.0037	0.9963	85.29	
36.5	1,495,661	4,700	0.0031	0.9969	84.98	
37.5	1,383,270	8,925	0.0065	0.9935	84.71	
38.5	1,242,570	5,293	0.0043	0.9957	84.16	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383.00 AND 384.00 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2025			EXPERIENCE BAND 1939-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,110,041	5,827	0.0052	0.9948	83.80	
40.5	959,768	5,927	0.0062	0.9938	83.36	
41.5	853,095	6,844	0.0080	0.9920	82.85	
42.5	754,953	4,640	0.0061	0.9939	82.18	
43.5	637,097	6,151	0.0097	0.9903	81.68	
44.5	525,005	3,031	0.0058	0.9942	80.89	
45.5	471,562	18,087	0.0384	0.9616	80.42	
46.5	399,414	32,966	0.0825	0.9175	77.34	
47.5	319,290	27,291	0.0855	0.9145	70.96	
48.5	255,568	30,877	0.1208	0.8792	64.89	
49.5	197,223	29,220	0.1482	0.8518	57.05	
50.5	164,443	26,232	0.1595	0.8405	48.60	
51.5	135,464	8,987	0.0663	0.9337	40.85	
52.5	118,506	1,229	0.0104	0.9896	38.14	
53.5	86,451	532	0.0062	0.9938	37.74	
54.5	62,794	637	0.0101	0.9899	37.51	
55.5	38,770	2,911	0.0751	0.9249	37.13	
56.5	13,414	745	0.0555	0.9445	34.34	
57.5	2,262	71	0.0316	0.9684	32.43	
58.5	1,826		0.0000	1.0000	31.41	
59.5	1,382	4	0.0030	0.9970	31.41	
60.5	1,124	8	0.0073	0.9927	31.31	
61.5	965	8	0.0086	0.9914	31.08	
62.5	809	4	0.0051	0.9949	30.82	
63.5	517	4	0.0080	0.9920	30.66	
64.5	417		0.0000	1.0000	30.42	
65.5	351		0.0000	1.0000	30.42	
66.5	351		0.0000	1.0000	30.42	
67.5	351		0.0000	1.0000	30.42	
68.5	351		0.0000	1.0000	30.42	
69.5	351		0.0000	1.0000	30.42	
70.5	235		0.0000	1.0000	30.42	
71.5	235		0.0000	1.0000	30.42	
72.5	235		0.0000	1.0000	30.42	
73.5	235		0.0000	1.0000	30.42	
74.5	235		0.0000	1.0000	30.42	
75.5					30.42	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383.00 AND 384.00 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,165,123		0.0000	1.0000	100.00
0.5	9,072,211	169	0.0000	1.0000	100.00
1.5	8,870,666	0	0.0000	1.0000	100.00
2.5	8,782,704	1	0.0000	1.0000	100.00
3.5	8,602,205	74	0.0000	1.0000	100.00
4.5	8,563,441	7	0.0000	1.0000	100.00
5.5	8,432,305	223	0.0000	1.0000	100.00
6.5	8,200,913	4,494	0.0005	0.9995	99.99
7.5	8,036,025	2,026	0.0003	0.9997	99.94
8.5	7,844,882	4,588	0.0006	0.9994	99.91
9.5	7,716,593	4,374	0.0006	0.9994	99.86
10.5	7,551,760	3,018	0.0004	0.9996	99.80
11.5	7,376,280	6,507	0.0009	0.9991	99.76
12.5	7,154,349	7,522	0.0011	0.9989	99.67
13.5	6,870,226	6,233	0.0009	0.9991	99.57
14.5	6,734,079	10,199	0.0015	0.9985	99.48
15.5	6,274,441	12,462	0.0020	0.9980	99.33
16.5	6,012,844	28,116	0.0047	0.9953	99.13
17.5	5,670,081	14,871	0.0026	0.9974	98.67
18.5	5,359,906	11,606	0.0022	0.9978	98.41
19.5	4,963,563	14,805	0.0030	0.9970	98.19
20.5	4,616,710	25,797	0.0056	0.9944	97.90
21.5	3,912,962	22,443	0.0057	0.9943	97.35
22.5	3,504,535	18,670	0.0053	0.9947	96.79
23.5	3,372,350	47,838	0.0142	0.9858	96.28
24.5	3,301,011	47,822	0.0145	0.9855	94.91
25.5	3,197,811	36,713	0.0115	0.9885	93.54
26.5	3,030,935	28,470	0.0094	0.9906	92.46
27.5	2,865,997	19,043	0.0066	0.9934	91.60
28.5	2,709,512	17,917	0.0066	0.9934	90.99
29.5	2,472,908	16,494	0.0067	0.9933	90.39
30.5	2,323,433	8,948	0.0039	0.9961	89.78
31.5	2,147,502	12,307	0.0057	0.9943	89.44
32.5	2,000,274	9,540	0.0048	0.9952	88.92
33.5	1,847,911	6,724	0.0036	0.9964	88.50
34.5	1,733,526	5,903	0.0034	0.9966	88.18
35.5	1,612,647	5,850	0.0036	0.9964	87.88
36.5	1,495,493	4,642	0.0031	0.9969	87.56
37.5	1,383,160	8,925	0.0065	0.9935	87.29
38.5	1,242,460	5,290	0.0043	0.9957	86.72

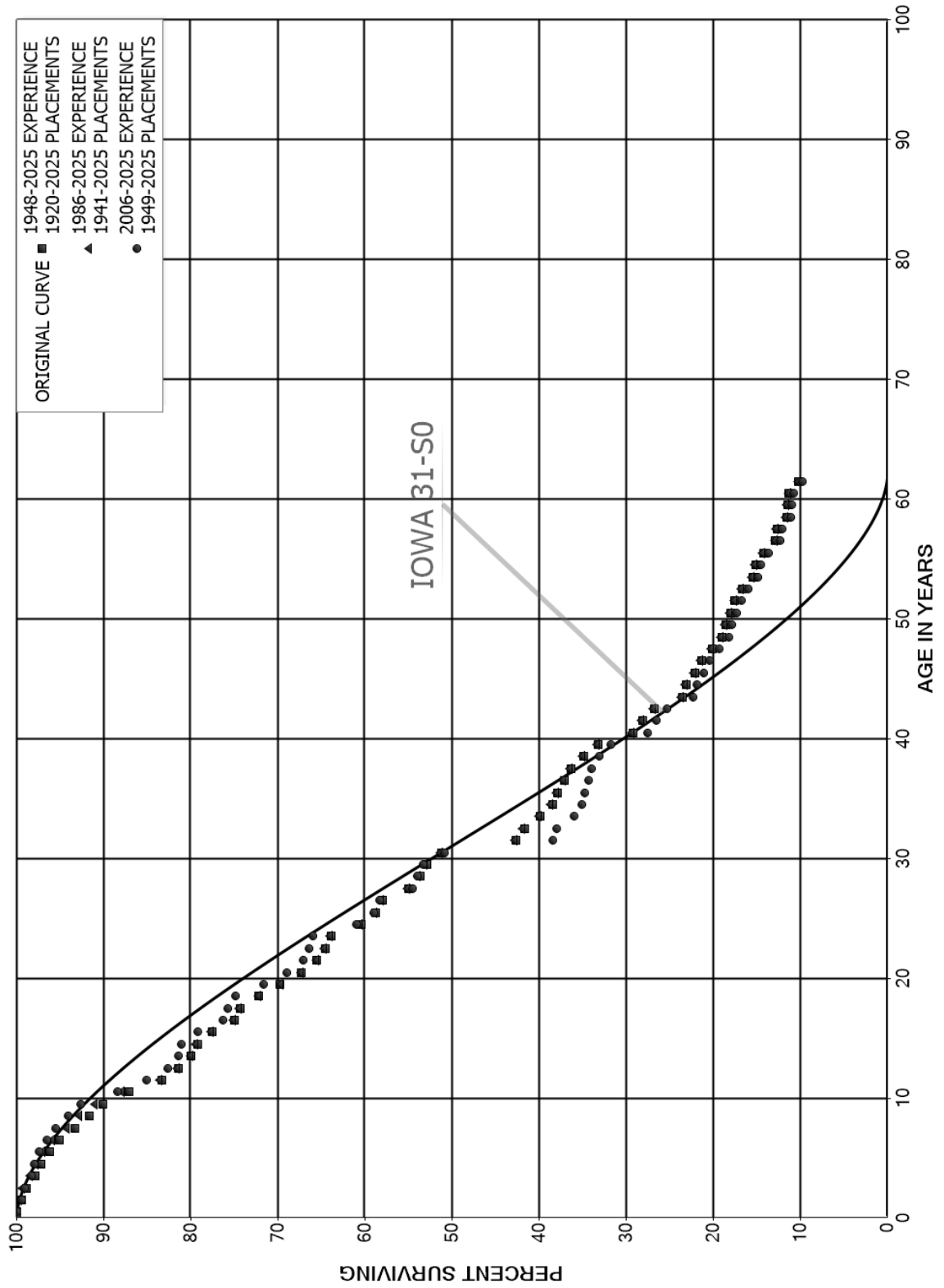
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383.00 AND 384.00 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,109,934	5,827	0.0052	0.9948	86.36	
40.5	959,661	5,875	0.0061	0.9939	85.90	
41.5	853,040	6,831	0.0080	0.9920	85.38	
42.5	754,912	4,599	0.0061	0.9939	84.69	
43.5	637,097	6,151	0.0097	0.9903	84.18	
44.5	525,005	3,031	0.0058	0.9942	83.36	
45.5	471,562	18,087	0.0384	0.9616	82.88	
46.5	399,414	32,966	0.0825	0.9175	79.70	
47.5	319,290	27,291	0.0855	0.9145	73.12	
48.5	255,568	30,877	0.1208	0.8792	66.87	
49.5	197,223	29,220	0.1482	0.8518	58.80	
50.5	164,443	26,232	0.1595	0.8405	50.08	
51.5	135,464	8,987	0.0663	0.9337	42.09	
52.5	118,506	1,229	0.0104	0.9896	39.30	
53.5	86,451	532	0.0062	0.9938	38.89	
54.5	62,794	637	0.0101	0.9899	38.66	
55.5	38,770	2,911	0.0751	0.9249	38.26	
56.5	13,414	745	0.0555	0.9445	35.39	
57.5	2,262	71	0.0316	0.9684	33.43	
58.5	1,826		0.0000	1.0000	32.37	
59.5	1,382	4	0.0030	0.9970	32.37	
60.5	1,124	8	0.0073	0.9927	32.27	
61.5	965	8	0.0086	0.9914	32.04	
62.5	809	4	0.0051	0.9949	31.76	
63.5	517	4	0.0080	0.9920	31.60	
64.5	417		0.0000	1.0000	31.35	
65.5	351		0.0000	1.0000	31.35	
66.5	351		0.0000	1.0000	31.35	
67.5	351		0.0000	1.0000	31.35	
68.5	351		0.0000	1.0000	31.35	
69.5	351		0.0000	1.0000	31.35	
70.5	235		0.0000	1.0000	31.35	
71.5	235		0.0000	1.0000	31.35	
72.5	235		0.0000	1.0000	31.35	
73.5	235		0.0000	1.0000	31.35	
74.5	235		0.0000	1.0000	31.35	
75.5					31.35	

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2025			EXPERIENCE BAND 1948-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	9,066,620	6,634	0.0007	0.9993	100.00	
0.5	8,756,203	47,953	0.0055	0.9945	99.93	
1.5	8,404,102	49,701	0.0059	0.9941	99.38	
2.5	8,174,484	79,152	0.0097	0.9903	98.79	
3.5	7,577,069	53,675	0.0071	0.9929	97.84	
4.5	6,457,064	66,420	0.0103	0.9897	97.14	
5.5	6,063,588	70,994	0.0117	0.9883	96.14	
6.5	5,961,675	106,101	0.0178	0.9822	95.02	
7.5	5,557,987	99,106	0.0178	0.9822	93.33	
8.5	4,370,556	78,003	0.0178	0.9822	91.66	
9.5	4,071,964	131,856	0.0324	0.9676	90.03	
10.5	3,799,298	165,309	0.0435	0.9565	87.11	
11.5	3,542,006	81,235	0.0229	0.9771	83.32	
12.5	3,414,355	62,385	0.0183	0.9817	81.41	
13.5	3,238,006	28,792	0.0089	0.9911	79.92	
14.5	3,077,561	67,808	0.0220	0.9780	79.21	
15.5	2,989,636	95,661	0.0320	0.9680	77.47	
16.5	2,841,028	26,712	0.0094	0.9906	74.99	
17.5	2,777,806	78,645	0.0283	0.9717	74.28	
18.5	2,655,532	88,450	0.0333	0.9667	72.18	
19.5	2,562,100	89,942	0.0351	0.9649	69.78	
20.5	1,890,112	52,320	0.0277	0.9723	67.33	
21.5	1,722,364	23,984	0.0139	0.9861	65.46	
22.5	1,663,758	18,274	0.0110	0.9890	64.55	
23.5	1,539,565	82,211	0.0534	0.9466	63.84	
24.5	1,451,846	40,788	0.0281	0.9719	60.43	
25.5	1,366,559	19,078	0.0140	0.9860	58.73	
26.5	1,324,543	68,941	0.0520	0.9480	57.91	
27.5	1,255,581	28,691	0.0229	0.9771	54.90	
28.5	1,190,614	17,447	0.0147	0.9853	53.65	
29.5	1,123,615	36,759	0.0327	0.9673	52.86	
30.5	1,044,887	174,100	0.1666	0.8334	51.13	
31.5	831,051	18,390	0.0221	0.9779	42.61	
32.5	782,684	35,429	0.0453	0.9547	41.67	
33.5	715,784	24,194	0.0338	0.9662	39.78	
34.5	666,283	10,387	0.0156	0.9844	38.44	
35.5	647,476	13,164	0.0203	0.9797	37.84	
36.5	596,626	13,389	0.0224	0.9776	37.07	
37.5	583,094	23,268	0.0399	0.9601	36.24	
38.5	485,604	22,290	0.0459	0.9541	34.79	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2025			EXPERIENCE BAND 1948-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	442,093	53,725	0.1215	0.8785	33.19	
40.5	370,433	14,480	0.0391	0.9609	29.16	
41.5	318,833	14,463	0.0454	0.9546	28.02	
42.5	287,947	34,402	0.1195	0.8805	26.75	
43.5	241,578	5,302	0.0219	0.9781	23.55	
44.5	222,518	9,346	0.0420	0.9580	23.04	
45.5	200,160	7,280	0.0364	0.9636	22.07	
46.5	192,880	10,422	0.0540	0.9460	21.27	
47.5	180,097	10,330	0.0574	0.9426	20.12	
48.5	169,767	3,740	0.0220	0.9780	18.96	
49.5	164,707	4,992	0.0303	0.9697	18.55	
50.5	153,997	4,522	0.0294	0.9706	17.98	
51.5	142,652	6,822	0.0478	0.9522	17.46	
52.5	122,477	8,764	0.0716	0.9284	16.62	
53.5	108,700	2,382	0.0219	0.9781	15.43	
54.5	66,356	3,856	0.0581	0.9419	15.09	
55.5	45,592	4,495	0.0986	0.9014	14.22	
56.5	33,697	484	0.0143	0.9857	12.81	
57.5	25,556	2,176	0.0852	0.9148	12.63	
58.5	21,122	216	0.0102	0.9898	11.56	
59.5	16,783	277	0.0165	0.9835	11.44	
60.5	14,833	1,453	0.0980	0.9020	11.25	
61.5	9,588		0.0000	1.0000	10.15	
62.5	8,923	198	0.0222	0.9778	10.15	
63.5	7,284	116	0.0159	0.9841	9.92	
64.5	5,927	0	0.0001	0.9999	9.76	
65.5	5,668	631	0.1113	0.8887	9.76	
66.5	1,518		0.0000	1.0000	8.68	
67.5	1,466		0.0000	1.0000	8.68	
68.5	444		0.0000	1.0000	8.68	
69.5	431		0.0000	1.0000	8.68	
70.5	279		0.0000	1.0000	8.68	
71.5	279	42	0.1493	0.8507	8.68	
72.5	237		0.0000	1.0000	7.38	
73.5	237		0.0000	1.0000	7.38	
74.5	196		0.0000	1.0000	7.38	
75.5	98		0.0000	1.0000	7.38	
76.5					7.38	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,045,514		0.0000	1.0000	100.00
0.5	7,723,857	33,653	0.0044	0.9956	100.00
1.5	7,450,678	24,625	0.0033	0.9967	99.56
2.5	7,290,880	62,417	0.0086	0.9914	99.24
3.5	6,779,711	41,877	0.0062	0.9938	98.39
4.5	5,745,107	50,729	0.0088	0.9912	97.78
5.5	5,413,144	62,819	0.0116	0.9884	96.91
6.5	5,325,312	86,954	0.0163	0.9837	95.79
7.5	4,945,554	79,383	0.0161	0.9839	94.23
8.5	3,778,462	70,480	0.0187	0.9813	92.71
9.5	3,487,810	119,460	0.0343	0.9657	90.98
10.5	3,234,356	159,168	0.0492	0.9508	87.87
11.5	2,995,659	72,187	0.0241	0.9759	83.54
12.5	2,910,699	55,090	0.0189	0.9811	81.53
13.5	2,755,460	21,512	0.0078	0.9922	79.99
14.5	2,696,684	58,184	0.0216	0.9784	79.36
15.5	2,685,580	88,669	0.0330	0.9670	77.65
16.5	2,583,178	24,351	0.0094	0.9906	75.09
17.5	2,561,125	76,075	0.0297	0.9703	74.38
18.5	2,463,922	87,090	0.0353	0.9647	72.17
19.5	2,414,175	79,199	0.0328	0.9672	69.62
20.5	1,776,137	47,944	0.0270	0.9730	67.33
21.5	1,640,660	22,282	0.0136	0.9864	65.52
22.5	1,594,055	15,881	0.0100	0.9900	64.63
23.5	1,481,505	80,933	0.0546	0.9454	63.98
24.5	1,406,488	38,175	0.0271	0.9729	60.49
25.5	1,329,137	17,173	0.0129	0.9871	58.85
26.5	1,298,105	66,739	0.0514	0.9486	58.09
27.5	1,244,397	28,241	0.0227	0.9773	55.10
28.5	1,184,087	17,447	0.0147	0.9853	53.85
29.5	1,119,151	36,759	0.0328	0.9672	53.06
30.5	1,041,457	174,023	0.1671	0.8329	51.31
31.5	827,988	18,390	0.0222	0.9778	42.74
32.5	779,717	35,429	0.0454	0.9546	41.79
33.5	712,902	23,441	0.0329	0.9671	39.89
34.5	665,400	10,378	0.0156	0.9844	38.58
35.5	647,016	13,125	0.0203	0.9797	37.98
36.5	596,524	13,349	0.0224	0.9776	37.21
37.5	583,023	23,228	0.0398	0.9602	36.37
38.5	485,572	22,259	0.0458	0.9542	34.93

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	442,040	53,725	0.1215	0.8785	33.32	
40.5	370,380	14,480	0.0391	0.9609	29.27	
41.5	318,779	14,463	0.0454	0.9546	28.13	
42.5	287,944	34,402	0.1195	0.8805	26.85	
43.5	241,574	5,302	0.0219	0.9781	23.65	
44.5	222,515	9,346	0.0420	0.9580	23.13	
45.5	200,157	7,280	0.0364	0.9636	22.15	
46.5	192,877	10,422	0.0540	0.9460	21.35	
47.5	180,094	10,330	0.0574	0.9426	20.20	
48.5	169,764	3,740	0.0220	0.9780	19.04	
49.5	164,704	4,992	0.0303	0.9697	18.62	
50.5	153,993	4,522	0.0294	0.9706	18.05	
51.5	142,649	6,822	0.0478	0.9522	17.52	
52.5	122,474	8,764	0.0716	0.9284	16.69	
53.5	108,697	2,382	0.0219	0.9781	15.49	
54.5	66,352	3,853	0.0581	0.9419	15.15	
55.5	45,592	4,495	0.0986	0.9014	14.27	
56.5	33,697	484	0.0143	0.9857	12.86	
57.5	25,556	2,176	0.0852	0.9148	12.68	
58.5	21,122	216	0.0102	0.9898	11.60	
59.5	16,783	277	0.0165	0.9835	11.48	
60.5	14,833	1,453	0.0980	0.9020	11.29	
61.5	9,588		0.0000	1.0000	10.19	
62.5	8,923	198	0.0222	0.9778	10.19	
63.5	7,284	116	0.0159	0.9841	9.96	
64.5	5,927	0	0.0001	0.9999	9.80	
65.5	5,668	631	0.1113	0.8887	9.80	
66.5	1,518		0.0000	1.0000	8.71	
67.5	1,466		0.0000	1.0000	8.71	
68.5	444		0.0000	1.0000	8.71	
69.5	431		0.0000	1.0000	8.71	
70.5	279		0.0000	1.0000	8.71	
71.5	279	42	0.1493	0.8507	8.71	
72.5	237		0.0000	1.0000	7.41	
73.5	237		0.0000	1.0000	7.41	
74.5	196		0.0000	1.0000	7.41	
75.5	98		0.0000	1.0000	7.41	
76.5					7.41	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,493,922		0.0000	1.0000	100.00
0.5	5,812,568	33,564	0.0058	0.9942	100.00
1.5	5,582,974	20,236	0.0036	0.9964	99.42
2.5	5,436,705	44,150	0.0081	0.9919	99.06
3.5	4,992,867	12,941	0.0026	0.9974	98.26
4.5	3,982,803	24,360	0.0061	0.9939	98.00
5.5	3,717,724	32,784	0.0088	0.9912	97.40
6.5	3,710,631	38,152	0.0103	0.9897	96.54
7.5	3,400,266	53,226	0.0157	0.9843	95.55
8.5	2,386,441	36,759	0.0154	0.9846	94.06
9.5	2,311,151	104,949	0.0454	0.9546	92.61
10.5	2,138,143	81,763	0.0382	0.9618	88.40
11.5	2,052,761	57,952	0.0282	0.9718	85.02
12.5	1,989,315	28,608	0.0144	0.9856	82.62
13.5	1,890,675	8,981	0.0048	0.9952	81.43
14.5	1,784,882	40,023	0.0224	0.9776	81.05
15.5	1,753,437	64,618	0.0369	0.9631	79.23
16.5	1,709,935	11,922	0.0070	0.9930	76.31
17.5	1,669,374	21,125	0.0127	0.9873	75.78
18.5	1,829,909	78,110	0.0427	0.9573	74.82
19.5	1,781,351	67,415	0.0378	0.9622	71.62
20.5	1,151,954	30,939	0.0269	0.9731	68.91
21.5	1,087,131	10,278	0.0095	0.9905	67.06
22.5	1,074,617	8,175	0.0076	0.9924	66.43
23.5	979,302	74,660	0.0762	0.9238	65.92
24.5	961,706	30,937	0.0322	0.9678	60.90
25.5	912,707	9,792	0.0107	0.9893	58.94
26.5	879,977	58,018	0.0659	0.9341	58.31
27.5	831,514	7,678	0.0092	0.9908	54.46
28.5	794,453	9,646	0.0121	0.9879	53.96
29.5	736,540	33,983	0.0461	0.9539	53.30
30.5	666,355	163,612	0.2455	0.7545	50.84
31.5	472,075	5,466	0.0116	0.9884	38.36
32.5	457,807	23,304	0.0509	0.9491	37.92
33.5	412,349	10,487	0.0254	0.9746	35.99
34.5	448,269	4,843	0.0108	0.9892	35.07
35.5	478,803	4,989	0.0104	0.9896	34.69
36.5	457,600	5,404	0.0118	0.9882	34.33
37.5	475,317	12,616	0.0265	0.9735	33.93
38.5	401,358	15,628	0.0389	0.9611	33.03

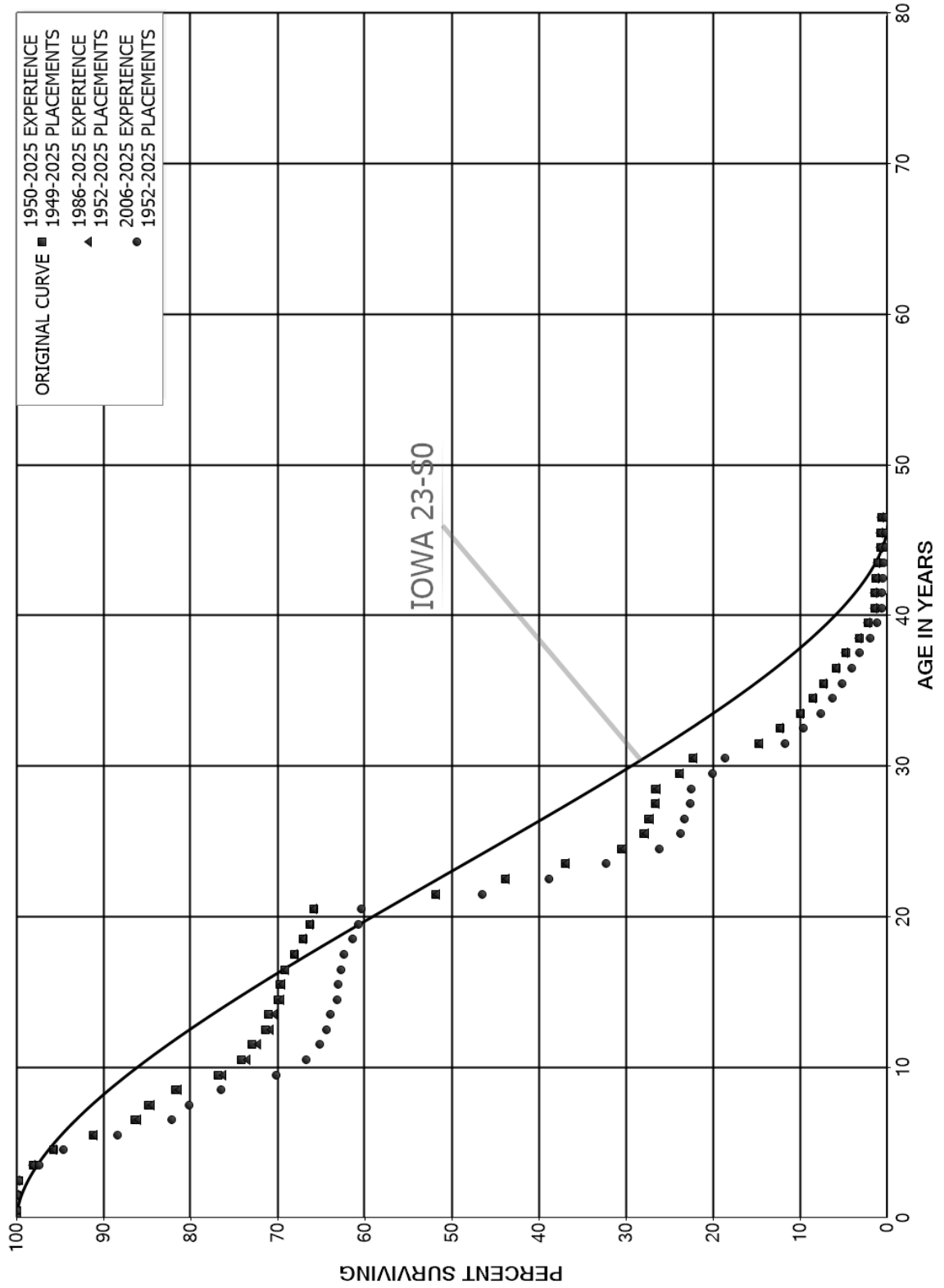
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	379,865	50,354	0.1326	0.8674	31.74	
40.5	322,307	12,505	0.0388	0.9612	27.53	
41.5	280,979	12,200	0.0434	0.9566	26.46	
42.5	257,583	31,032	0.1205	0.8795	25.31	
43.5	219,837	4,502	0.0205	0.9795	22.27	
44.5	206,108	6,759	0.0328	0.9672	21.81	
45.5	187,242	6,150	0.0328	0.9672	21.09	
46.5	186,323	10,263	0.0551	0.9449	20.40	
47.5	174,537	9,730	0.0557	0.9443	19.28	
48.5	167,922	3,732	0.0222	0.9778	18.20	
49.5	163,100	4,991	0.0306	0.9694	17.80	
50.5	152,972	4,522	0.0296	0.9704	17.25	
51.5	141,628	6,821	0.0482	0.9518	16.74	
52.5	121,575	8,763	0.0721	0.9279	15.94	
53.5	107,914	2,382	0.0221	0.9779	14.79	
54.5	65,788	3,853	0.0586	0.9414	14.46	
55.5	45,266	4,495	0.0993	0.9007	13.62	
56.5	33,697	484	0.0143	0.9857	12.26	
57.5	25,556	2,176	0.0852	0.9148	12.09	
58.5	21,122	216	0.0102	0.9898	11.06	
59.5	16,783	277	0.0165	0.9835	10.94	
60.5	14,833	1,453	0.0980	0.9020	10.76	
61.5	9,588		0.0000	1.0000	9.71	
62.5	8,923	198	0.0222	0.9778	9.71	
63.5	7,284	116	0.0159	0.9841	9.49	
64.5	5,927	0	0.0001	0.9999	9.34	
65.5	5,668	631	0.1113	0.8887	9.34	
66.5	1,518		0.0000	1.0000	8.30	
67.5	1,466		0.0000	1.0000	8.30	
68.5	444		0.0000	1.0000	8.30	
69.5	431		0.0000	1.0000	8.30	
70.5	279		0.0000	1.0000	8.30	
71.5	279	42	0.1493	0.8507	8.30	
72.5	237		0.0000	1.0000	7.06	
73.5	237		0.0000	1.0000	7.06	
74.5	196		0.0000	1.0000	7.06	
75.5	98		0.0000	1.0000	7.06	
76.5					7.06	

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2025			EXPERIENCE BAND 1950-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	11,199,142	1,651	0.0001	0.9999	100.00	
0.5	11,087,972	680	0.0001	0.9999	99.99	
1.5	10,498,685	22,368	0.0021	0.9979	99.98	
2.5	9,507,755	161,689	0.0170	0.9830	99.77	
3.5	7,801,162	184,443	0.0236	0.9764	98.07	
4.5	6,632,807	317,674	0.0479	0.9521	95.75	
5.5	6,101,386	321,942	0.0528	0.9472	91.16	
6.5	5,671,086	100,163	0.0177	0.9823	86.35	
7.5	5,029,367	181,327	0.0361	0.9639	84.83	
8.5	4,683,910	282,513	0.0603	0.9397	81.77	
9.5	4,217,386	148,128	0.0351	0.9649	76.84	
10.5	3,834,414	62,596	0.0163	0.9837	74.14	
11.5	3,521,308	71,907	0.0204	0.9796	72.93	
12.5	3,332,765	17,982	0.0054	0.9946	71.44	
13.5	3,291,221	51,335	0.0156	0.9844	71.06	
14.5	3,240,889	11,633	0.0036	0.9964	69.95	
15.5	3,229,256	22,382	0.0069	0.9931	69.70	
16.5	3,208,194	50,822	0.0158	0.9842	69.21	
17.5	3,157,373	50,039	0.0158	0.9842	68.12	
18.5	3,119,359	36,703	0.0118	0.9882	67.04	
19.5	3,082,656	19,936	0.0065	0.9935	66.25	
20.5	3,062,720	652,188	0.2129	0.7871	65.82	
21.5	2,390,925	365,280	0.1528	0.8472	51.80	
22.5	2,025,646	317,754	0.1569	0.8431	43.89	
23.5	1,707,891	302,275	0.1770	0.8230	37.00	
24.5	1,405,616	117,103	0.0833	0.9167	30.46	
25.5	1,288,513	23,900	0.0185	0.9815	27.92	
26.5	1,264,613	35,415	0.0280	0.9720	27.40	
27.5	1,229,198	619	0.0005	0.9995	26.63	
28.5	1,228,579	127,952	0.1041	0.8959	26.62	
29.5	1,101,138	72,496	0.0658	0.9342	23.85	
30.5	1,028,641	350,842	0.3411	0.6589	22.28	
31.5	690,069	110,647	0.1603	0.8397	14.68	
32.5	579,422	109,828	0.1895	0.8105	12.33	
33.5	472,197	71,954	0.1524	0.8476	9.99	
34.5	400,243	58,398	0.1459	0.8541	8.47	
35.5	343,422	66,583	0.1939	0.8061	7.23	
36.5	276,838	52,504	0.1897	0.8103	5.83	
37.5	226,714	72,173	0.3183	0.6817	4.72	
38.5	154,722	49,146	0.3176	0.6824	3.22	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2025			EXPERIENCE BAND 1950-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	108,122	37,110	0.3432	0.6568	2.20	
40.5	71,013	2,532	0.0357	0.9643	1.44	
41.5	68,481	7,881	0.1151	0.8849	1.39	
42.5	60,601	5,668	0.0935	0.9065	1.23	
43.5	54,933	17,844	0.3248	0.6752	1.12	
44.5	37,088	2,529	0.0682	0.9318	0.75	
45.5	34,559	5,185	0.1500	0.8500	0.70	
46.5	29,374		0.0000	1.0000	0.60	
47.5	29,374	3,942	0.1342	0.8658	0.60	
48.5	25,432		0.0000	1.0000	0.52	
49.5	25,432	789	0.0310	0.9690	0.52	
50.5	24,644	5,834	0.2368	0.7632	0.50	
51.5	18,809	6,858	0.3646	0.6354	0.38	
52.5	11,951	2,366	0.1980	0.8020	0.24	
53.5	9,585	69	0.0072	0.9928	0.19	
54.5	9,516	2,603	0.2735	0.7265	0.19	
55.5	6,913		0.0000	1.0000	0.14	
56.5	6,913	1,577	0.2281	0.7719	0.14	
57.5	5,337	229	0.0429	0.9571	0.11	
58.5	5,107	2,379	0.4659	0.5341	0.10	
59.5	2,728	181	0.0663	0.9337	0.06	
60.5	2,547	2,547	1.0000		0.05	
61.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 1986-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,768,933		0.0000	1.0000	100.00
0.5	10,714,077	507	0.0000	1.0000	100.00
1.5	10,133,084	19,353	0.0019	0.9981	100.00
2.5	9,130,161	160,192	0.0175	0.9825	99.80
3.5	7,434,709	182,077	0.0245	0.9755	98.05
4.5	6,292,609	313,097	0.0498	0.9502	95.65
5.5	5,778,125	315,544	0.0546	0.9454	90.89
6.5	5,371,165	97,932	0.0182	0.9818	85.93
7.5	4,773,111	177,150	0.0371	0.9629	84.36
8.5	4,437,689	279,103	0.0629	0.9371	81.23
9.5	3,979,353	142,043	0.0357	0.9643	76.12
10.5	3,638,536	59,868	0.0165	0.9835	73.41
11.5	3,337,569	69,340	0.0208	0.9792	72.20
12.5	3,168,583	16,299	0.0051	0.9949	70.70
13.5	3,134,465	35,819	0.0114	0.9886	70.33
14.5	3,110,802	5,867	0.0019	0.9981	69.53
15.5	3,117,974	20,764	0.0067	0.9933	69.40
16.5	3,124,890	47,138	0.0151	0.9849	68.94
17.5	3,101,789	41,855	0.0135	0.9865	67.90
18.5	3,084,636	36,703	0.0119	0.9881	66.98
19.5	3,047,933	19,457	0.0064	0.9936	66.18
20.5	3,033,331	652,188	0.2150	0.7850	65.76
21.5	2,361,537	365,280	0.1547	0.8453	51.62
22.5	1,997,768	317,754	0.1591	0.8409	43.64
23.5	1,693,273	302,275	0.1785	0.8215	36.70
24.5	1,397,916	117,103	0.0838	0.9162	30.15
25.5	1,287,616	23,900	0.0186	0.9814	27.62
26.5	1,264,384	35,415	0.0280	0.9720	27.11
27.5	1,228,969	619	0.0005	0.9995	26.35
28.5	1,228,350	127,952	0.1042	0.8958	26.34
29.5	1,100,909	72,496	0.0659	0.9341	23.59
30.5	1,028,641	350,842	0.3411	0.6589	22.04
31.5	690,069	110,647	0.1603	0.8397	14.52
32.5	579,422	109,828	0.1895	0.8105	12.19
33.5	472,197	71,954	0.1524	0.8476	9.88
34.5	400,243	58,398	0.1459	0.8541	8.38
35.5	343,422	66,583	0.1939	0.8061	7.15
36.5	276,838	52,504	0.1897	0.8103	5.77
37.5	226,714	72,173	0.3183	0.6817	4.67
38.5	154,722	49,146	0.3176	0.6824	3.19

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 1986-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	108,122	37,110	0.3432	0.6568	2.17	
40.5	71,013	2,532	0.0357	0.9643	1.43	
41.5	68,481	7,881	0.1151	0.8849	1.38	
42.5	60,601	5,668	0.0935	0.9065	1.22	
43.5	54,933	17,844	0.3248	0.6752	1.10	
44.5	37,088	2,529	0.0682	0.9318	0.75	
45.5	34,559	5,185	0.1500	0.8500	0.69	
46.5	29,374		0.0000	1.0000	0.59	
47.5	29,374	3,942	0.1342	0.8658	0.59	
48.5	25,432		0.0000	1.0000	0.51	
49.5	25,432	789	0.0310	0.9690	0.51	
50.5	24,644	5,834	0.2368	0.7632	0.50	
51.5	18,809	6,858	0.3646	0.6354	0.38	
52.5	11,951	2,366	0.1980	0.8020	0.24	
53.5	9,585	69	0.0072	0.9928	0.19	
54.5	9,516	2,603	0.2735	0.7265	0.19	
55.5	6,913		0.0000	1.0000	0.14	
56.5	6,913	1,577	0.2281	0.7719	0.14	
57.5	5,337	229	0.0429	0.9571	0.11	
58.5	5,107	2,379	0.4659	0.5341	0.10	
59.5	2,728	181	0.0663	0.9337	0.05	
60.5	2,547	2,547	1.0000		0.05	
61.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,790,719		0.0000	1.0000	100.00
0.5	7,714,662	29	0.0000	1.0000	100.00
1.5	7,447,170	19,086	0.0026	0.9974	100.00
2.5	6,783,198	159,172	0.0235	0.9765	99.74
3.5	5,677,511	164,983	0.0291	0.9709	97.40
4.5	4,523,206	295,032	0.0652	0.9348	94.57
5.5	4,108,339	291,147	0.0709	0.9291	88.40
6.5	4,018,092	96,882	0.0241	0.9759	82.14
7.5	3,551,810	164,123	0.0462	0.9538	80.16
8.5	3,223,733	262,932	0.0816	0.9184	76.45
9.5	2,848,038	141,442	0.0497	0.9503	70.22
10.5	2,502,708	57,961	0.0232	0.9768	66.73
11.5	2,461,071	28,585	0.0116	0.9884	65.19
12.5	2,382,920	16,299	0.0068	0.9932	64.43
13.5	2,474,209	30,495	0.0123	0.9877	63.99
14.5	2,496,520	5,867	0.0024	0.9976	63.20
15.5	2,577,502	14,880	0.0058	0.9942	63.05
16.5	2,666,015	13,005	0.0049	0.9951	62.69
17.5	2,753,109	41,252	0.0150	0.9850	62.38
18.5	2,758,680	31,859	0.0115	0.9885	61.45
19.5	2,767,147	18,026	0.0065	0.9935	60.74
20.5	2,807,306	644,293	0.2295	0.7705	60.34
21.5	2,145,098	354,045	0.1650	0.8350	46.49
22.5	1,799,069	303,222	0.1685	0.8315	38.82
23.5	1,509,179	287,363	0.1904	0.8096	32.28
24.5	1,246,929	116,436	0.0934	0.9066	26.13
25.5	1,151,798	22,206	0.0193	0.9807	23.69
26.5	1,136,021	32,909	0.0290	0.9710	23.23
27.5	1,113,659	619	0.0006	0.9994	22.56
28.5	1,115,316	121,496	0.1089	0.8911	22.55
29.5	998,697	71,594	0.0717	0.9283	20.09
30.5	930,696	344,247	0.3699	0.6301	18.65
31.5	608,939	110,647	0.1817	0.8183	11.75
32.5	517,248	109,828	0.2123	0.7877	9.62
33.5	409,899	71,954	0.1755	0.8245	7.58
34.5	345,825	58,398	0.1689	0.8311	6.25
35.5	293,095	66,082	0.2255	0.7745	5.19
36.5	244,857	52,504	0.2144	0.7856	4.02
37.5	194,284	72,173	0.3715	0.6285	3.16
38.5	127,296	49,146	0.3861	0.6139	1.99

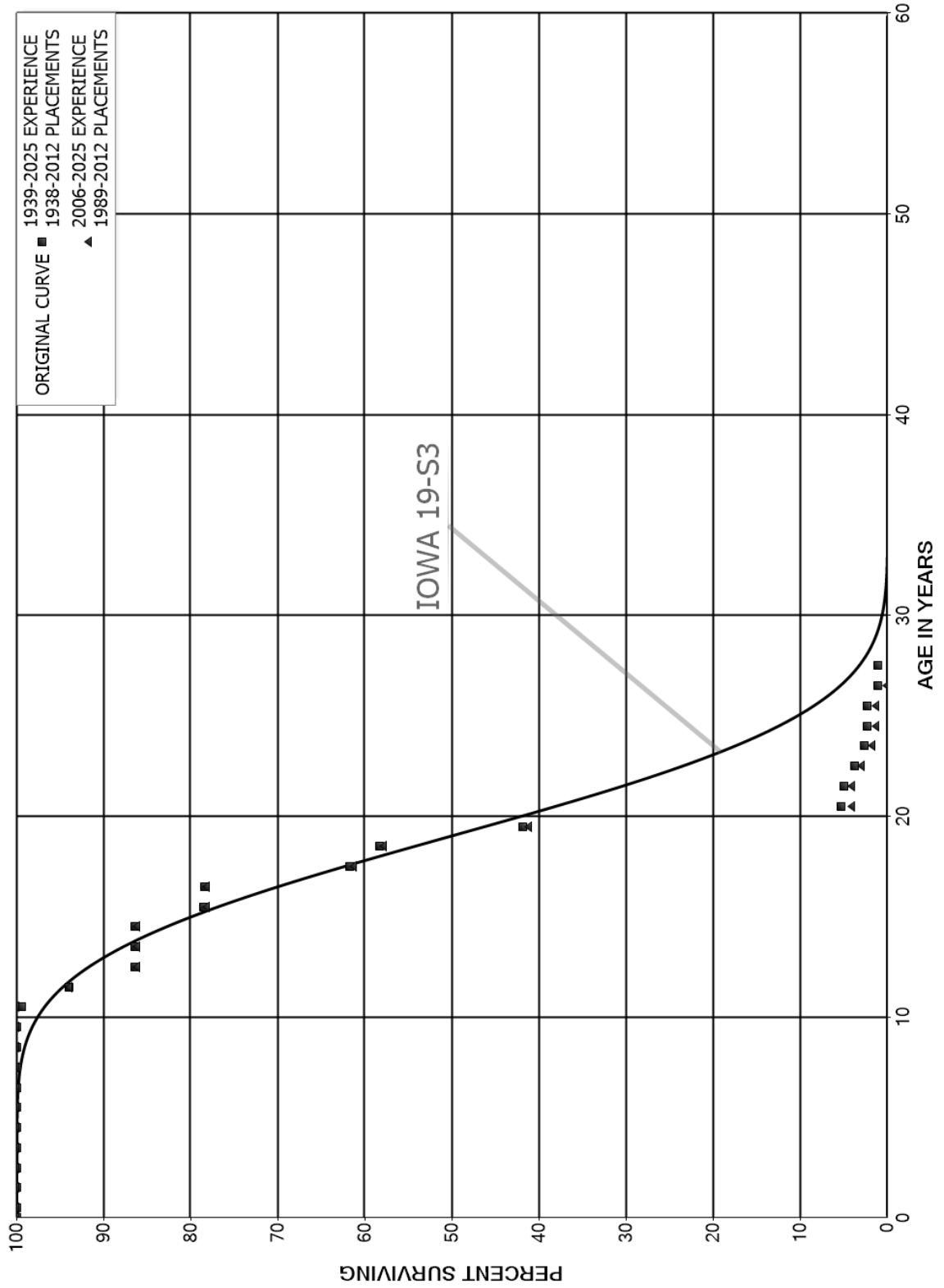
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2025			EXPERIENCE BAND 2006-2025			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	78,150	37,110	0.4749	0.5251	1.22	
40.5	44,982	2,532	0.0563	0.9437	0.64	
41.5	42,450	7,881	0.1856	0.8144	0.60	
42.5	35,358	5,668	0.1603	0.8397	0.49	
43.5	35,525	17,844	0.5023	0.4977	0.41	
44.5	24,538	1,930	0.0787	0.9213	0.21	
45.5	24,974	5,185	0.2076	0.7924	0.19	
46.5	19,857		0.0000	1.0000	0.15	
47.5	22,461	3,942	0.1755	0.8245	0.15	
48.5	18,519		0.0000	1.0000	0.12	
49.5	20,096	789	0.0392	0.9608	0.12	
50.5	19,536	5,834	0.2986	0.7014	0.12	
51.5	16,081	6,858	0.4264	0.5736	0.08	
52.5	9,404	2,366	0.2516	0.7484	0.05	
53.5	9,585	69	0.0072	0.9928	0.04	
54.5	9,516	2,603	0.2735	0.7265	0.04	
55.5	6,913		0.0000	1.0000	0.03	
56.5	6,913	1,577	0.2281	0.7719	0.03	
57.5	5,337	229	0.0429	0.9571	0.02	
58.5	5,107	2,379	0.4659	0.5341	0.02	
59.5	2,728	181	0.0663	0.9337	0.01	
60.5	2,547	2,547	1.0000		0.01	
61.5						

COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2012			EXPERIENCE BAND 1939-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,083		0.0000	1.0000	100.00
0.5	191,233		0.0000	1.0000	100.00
1.5	189,470		0.0000	1.0000	100.00
2.5	200,566		0.0000	1.0000	100.00
3.5	204,252		0.0000	1.0000	100.00
4.5	205,005		0.0000	1.0000	100.00
5.5	205,005		0.0000	1.0000	100.00
6.5	212,836		0.0000	1.0000	100.00
7.5	212,836		0.0000	1.0000	100.00
8.5	208,569		0.0000	1.0000	100.00
9.5	208,569	1,246	0.0060	0.9940	100.00
10.5	207,323	11,392	0.0549	0.9451	99.40
11.5	195,931	15,840	0.0808	0.9192	93.94
12.5	180,091	0	0.0000	1.0000	86.35
13.5	131,166		0.0000	1.0000	86.35
14.5	106,704	9,702	0.0909	0.9091	86.35
15.5	97,208	100	0.0010	0.9990	78.49
16.5	97,320	20,764	0.2134	0.7866	78.41
17.5	76,556	4,168	0.0544	0.9456	61.68
18.5	72,388	20,440	0.2824	0.7176	58.33
19.5	51,948	45,359	0.8732	0.1268	41.86
20.5	6,589	475	0.0721	0.9279	5.31
21.5	6,114	1,450	0.2371	0.7629	4.93
22.5	5,002	1,450	0.2899	0.7101	3.76
23.5	3,552	499	0.1404	0.8596	2.67
24.5	2,841		0.0000	1.0000	2.29
25.5	2,841	1,494	0.5260	0.4740	2.29
26.5	1,346		0.0000	1.0000	1.09
27.5	1,346		0.0000	1.0000	1.09
28.5	1,346		0.0000	1.0000	1.09
29.5	1,346	206	0.1527	0.8473	1.09
30.5	1,141	387	0.3396	0.6604	0.92
31.5	753		0.0000	1.0000	0.61
32.5	753		0.0000	1.0000	0.61
33.5	753		0.0000	1.0000	0.61
34.5	753		0.0000	1.0000	0.61
35.5	753		0.0000	1.0000	0.61
36.5	753		0.0000	1.0000	0.61
37.5	753	753	1.0000		0.61
38.5					

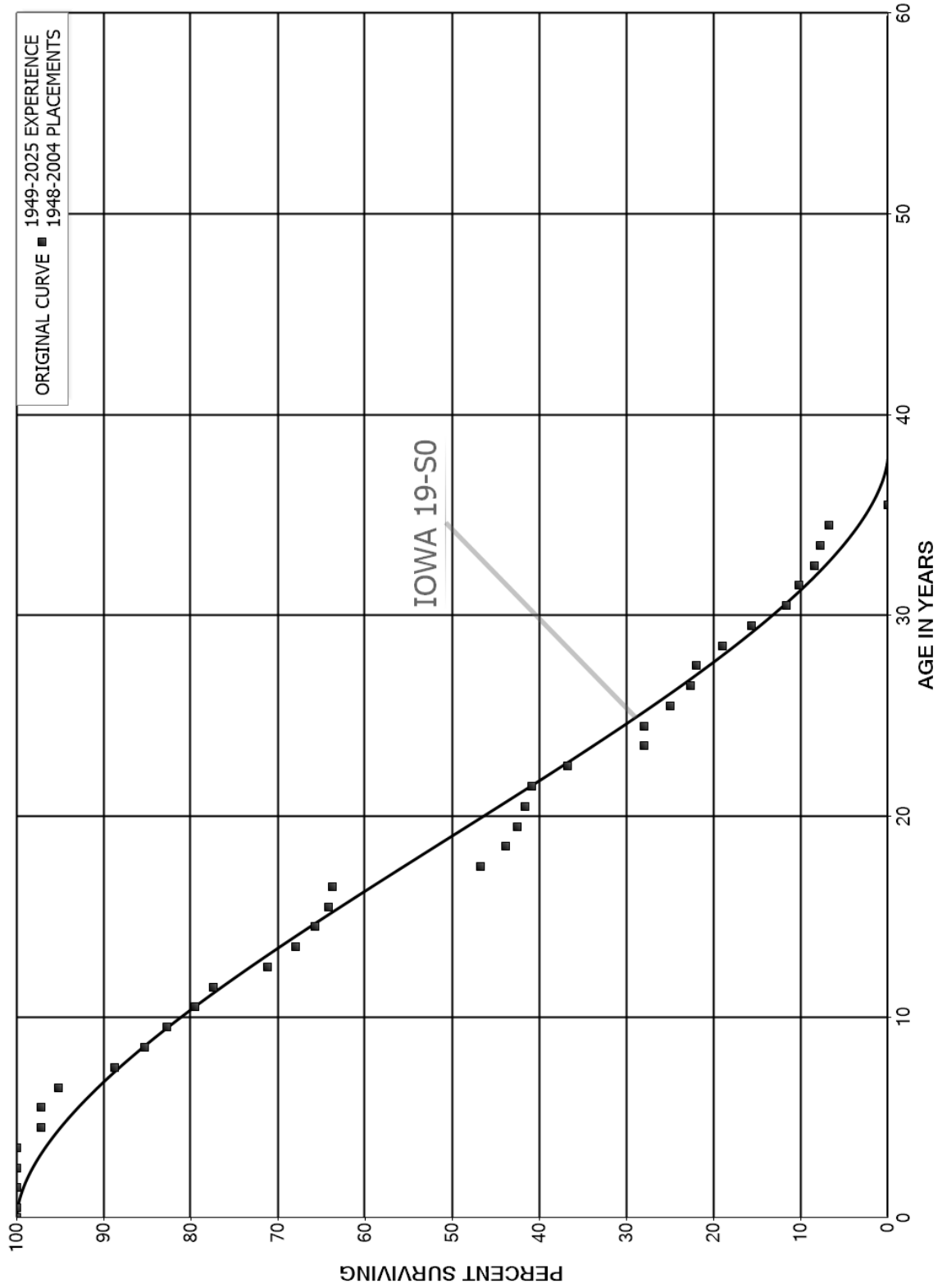
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2012			EXPERIENCE BAND 2006-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,387		0.0000	1.0000	100.00
0.5	73,387		0.0000	1.0000	100.00
1.5	118,746		0.0000	1.0000	100.00
2.5	118,746		0.0000	1.0000	100.00
3.5	130,138		0.0000	1.0000	100.00
4.5	130,138		0.0000	1.0000	100.00
5.5	130,138		0.0000	1.0000	100.00
6.5	130,138		0.0000	1.0000	100.00
7.5	141,235		0.0000	1.0000	100.00
8.5	141,235		0.0000	1.0000	100.00
9.5	177,839		0.0000	1.0000	100.00
10.5	186,175	11,392	0.0612	0.9388	100.00
11.5	191,054	15,840	0.0829	0.9171	93.88
12.5	175,215	0	0.0000	1.0000	86.10
13.5	126,289		0.0000	1.0000	86.10
14.5	103,278	9,602	0.0930	0.9070	86.10
15.5	95,125		0.0000	1.0000	78.09
16.5	95,624	20,764	0.2171	0.7829	78.09
17.5	74,860	4,168	0.0557	0.9443	61.14
18.5	70,692	20,440	0.2891	0.7109	57.73
19.5	50,252	45,359	0.9026	0.0974	41.04
20.5	4,893		0.0000	1.0000	4.00
21.5	4,893	1,450	0.2963	0.7037	4.00
22.5	3,443	1,450	0.4211	0.5789	2.81
23.5	1,993	499	0.2503	0.7497	1.63
24.5	1,494		0.0000	1.0000	1.22
25.5	1,494	1,494	1.0000		1.22
26.5					

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 396.00 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2004			EXPERIENCE BAND 1949-2025		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	819,375		0.0000	1.0000	100.00
0.5	844,946		0.0000	1.0000	100.00
1.5	853,647		0.0000	1.0000	100.00
2.5	853,647		0.0000	1.0000	100.00
3.5	878,247	25,062	0.0285	0.9715	100.00
4.5	950,506		0.0000	1.0000	97.15
5.5	962,286	19,298	0.0201	0.9799	97.15
6.5	960,676	65,338	0.0680	0.9320	95.20
7.5	922,649	35,779	0.0388	0.9612	88.72
8.5	895,347	27,327	0.0305	0.9695	85.28
9.5	901,356	34,709	0.0385	0.9615	82.68
10.5	923,431	24,996	0.0271	0.9729	79.50
11.5	914,530	72,957	0.0798	0.9202	77.34
12.5	841,646	38,178	0.0454	0.9546	71.17
13.5	810,658	27,007	0.0333	0.9667	67.95
14.5	783,651	17,408	0.0222	0.9778	65.68
15.5	767,865	6,265	0.0082	0.9918	64.22
16.5	761,601	203,274	0.2669	0.7331	63.70
17.5	558,327	34,127	0.0611	0.9389	46.70
18.5	524,200	16,540	0.0316	0.9684	43.84
19.5	507,660	10,730	0.0211	0.9789	42.46
20.5	496,930	8,485	0.0171	0.9829	41.56
21.5	385,954	38,669	0.1002	0.8998	40.85
22.5	347,286	82,956	0.2389	0.7611	36.76
23.5	181,274	128	0.0007	0.9993	27.98
24.5	181,145	19,353	0.1068	0.8932	27.96
25.5	160,038	15,046	0.0940	0.9060	24.97
26.5	144,991	4,491	0.0310	0.9690	22.62
27.5	140,501	19,256	0.1370	0.8630	21.92
28.5	121,245	21,133	0.1743	0.8257	18.92
29.5	100,112	25,842	0.2581	0.7419	15.62
30.5	74,270	8,975	0.1208	0.8792	11.59
31.5	65,295	11,629	0.1781	0.8219	10.19
32.5	53,666	4,259	0.0794	0.9206	8.37
33.5	49,407	6,225	0.1260	0.8740	7.71
34.5	43,182	43,182	1.0000		6.74
35.5					

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## **PART VIII. NET SALVAGE STATISTICS**

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	109		0		0		0
1979							
1980							
1981							
1982	295		0		0		0
1983		1				1-	
1984							
1985	376		0		0		0
1986	2,662		0		0		0
1987	518		0		0		0
1988	114		0		0		0
1989	3,071		0		0		0
1990	147		0		0		0
1991		8				8-	
1992							
1993	417	6	1		0	6-	1-
1994	112	8	8		0	8-	8-
1995							
1996				1		1	
1997							
1998							
1999							
2000	174	15	9		0	15-	9-
2001							
2002							
2003	8,195		0		0		0
2004							
2005		919				919-	
2006	107		0		0		0
2007	96-		0		0		0
2008							
2009	13,384	1,706	13		0	1,706-	13-
2010							
2011	1,742		0		0		0
2012	1,887	286	15		0	286-	15-
2013	38		0		0		0
2014	279	14	5		0	14-	5-
2015	83	576	691		0	576-	691-
2016	38-		0		0		0
2017	1		0		0		0
2018							
2019							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2020	56		0		0		0
2021		125				125-	
2022							
2023							
2024			100		0		100-
2025							
TOTAL	33,635	3,665	11	1	0	3,664-	11-

THREE-YEAR MOVING AVERAGES

78-80	36		0		0		0
79-81							
80-82	98		0		0		0
81-83	98		0		0		0
82-84	98		0		0		0
83-85	125		0		0		0
84-86	1,013		0		0		0
85-87	1,185		0		0		0
86-88	1,098		0		0		0
87-89	1,235		0		0		0
88-90	1,111		0		0		0
89-91	1,073	3	0		0	3-	0
90-92	49	3	6		0	3-	6-
91-93	139	5	3		0	5-	3-
92-94	176	5	3		0	5-	3-
93-95	176	5	3		0	5-	3-
94-96	37	3	8		1	2-	7-
95-97							
96-98							
97-99							
98-00	58	5	9		0	5-	9-
99-01	58	5	9		0	5-	9-
00-02	58	5	9		0	5-	9-
01-03	2,732		0		0		0
02-04	2,732		0		0		0
03-05	2,732	306	11		0	306-	11-
04-06	36	306	859		0	306-	859-
05-07	4	306			0	306-	
06-08	4		0		0		0
07-09	4,429	569	13		0	569-	13-
08-10	4,461	569	13		0	569-	13-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	5,042	569	11		0	569-	11-
10-12	1,210	95	8		0	95-	8-
11-13	1,222	95	8		0	95-	8-
12-14	735	100	14		0	100-	14-
13-15	134	197	147		0	197-	147-
14-16	108	197	182		0	197-	182-
15-17	15	192			0	192-	
16-18	12-		0		0		0
17-19			0		0		0
18-20	19		0		0		0
19-21	19	42	223		0	42-	223-
20-22	19	42	223		0	42-	223-
21-23		42				42-	
22-24			100		0		100-
23-25			100		0		100-
FIVE-YEAR AVERAGE							
21-25		25			0	25-	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	730	119	16		0	119-	16-
1970	59	37	63		0	37-	63-
1971	1,813	495	27		0	495-	27-
1972	811	344	42		0	344-	42-
1973	2,691	343	13	2,448	91	2,105	78
1974							
1975							
1976							
1977	205		0		0		0
1978	374	104	28		0	104-	28-
1979							
1980							
1981	5,768	754	13		0	754-	13-
1982	8,962	988	11	1,661	19	673	8
1983	2,245	522	23		0	522-	23-
1984	6,670	291	4		0	291-	4-
1985	10,023	220	2		0	220-	2-
1986	1,933	695	36		0	695-	36-
1987	10,363	163	2		0	163-	2-
1988	2,963		0		0		0
1989	735	215	29		0	215-	29-
1990	12,306	1,032	8		0	1,032-	8-
1991	1,372	243	18		0	243-	18-
1992	734		0	1	0	1	0
1993	3,701	1,342	36		0	1,342-	36-
1994	5,460	778	14	550	10	228-	4-
1995	939	22,938-			0	22,938	
1996	7,801	3,332	43		0	3,332-	43-
1997	1,627	6,242	384		0	6,242-	384-
1998	8,351	2,536	30		0	2,536-	30-
1999	860	531	62		0	531-	62-
2000	21,343	1,811	8		0	1,811-	8-
2001	2,689	884	33		0	884-	33-
2002	936	68	7		0	68-	7-
2003	1,263	2,703	214		0	2,703-	214-
2004	14,257	3,167	22		0	3,167-	22-
2005	4,765	14,911	313		0	14,911-	313-
2006	1,696	5,142-	303-		0	5,142	303
2007		3,197				3,197-	
2008	1,434	2,534	177		0	2,534-	177-
2009	4,152	6,582	159		0	6,582-	159-
2010		308				308-	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	13,149		0		0		0
2012	21,758	15,934	73		0	15,934-	73-
2013	5,433	6,061	112		0	6,061-	112-
2014	9,930	1,757	18		0	1,757-	18-
2015	64,461	53,896	84		0	53,896-	84-
2016	70	8,398			0	8,398-	
2017	7,023	1,048	15		0	1,048-	15-
2018	7,732	52,359	677		0	52,359-	677-
2019	81,775	5,840	7		0	5,840-	7-
2020	11,799	20,328	172		0	20,328-	172-
2021	18,910	25,480	135		0	25,480-	135-
2022	14,601		0		0		0
2023	20,386	34,269	168		0	34,269-	168-
2024	27,139	1,866	7		0	1,866-	7-
2025	51,244		0		0		0
TOTAL	507,442	256,649	51	4,660	1	251,990-	50-

THREE-YEAR MOVING AVERAGES

69-71	867	217	25		0	217-	25-
70-72	894	292	33		0	292-	33-
71-73	1,772	394	22	816	46	422	24
72-74	1,167	229	20	816	70	587	50
73-75	897	114	13	816	91	702	78
74-76							
75-77	68		0		0		0
76-78	193	35	18		0	35-	18-
77-79	193	35	18		0	35-	18-
78-80	125	35	28		0	35-	28-
79-81	1,923	251	13		0	251-	13-
80-82	4,910	581	12	554	11	27-	1-
81-83	5,658	755	13	554	10	201-	4-
82-84	5,959	600	10	554	9	47-	1-
83-85	6,313	344	5		0	344-	5-
84-86	6,209	402	6		0	402-	6-
85-87	7,440	359	5		0	359-	5-
86-88	5,086	286	6		0	286-	6-
87-89	4,687	126	3		0	126-	3-
88-90	5,335	416	8		0	416-	8-
89-91	4,804	497	10		0	497-	10-
90-92	4,804	425	9		0	424-	9-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	1,936	528	27		0	528-	27-
92-94	3,298	706	21	184	6	523-	16-
93-95	3,367	6,940-	206-	183	5	7,123	212
94-96	4,733	6,276-	133-	183	4	6,459	136
95-97	3,456	4,455-	129-		0	4,455	129
96-98	5,926	4,037	68		0	4,037-	68-
97-99	3,613	3,103	86		0	3,103-	86-
98-00	10,185	1,626	16		0	1,626-	16-
99-01	8,298	1,075	13		0	1,075-	13-
00-02	8,323	921	11		0	921-	11-
01-03	1,629	1,218	75		0	1,218-	75-
02-04	5,485	1,979	36		0	1,979-	36-
03-05	6,762	6,927	102		0	6,927-	102-
04-06	6,906	4,312	62		0	4,312-	62-
05-07	2,154	4,322	201		0	4,322-	201-
06-08	1,043	197	19		0	197-	19-
07-09	1,862	4,105	220		0	4,105-	220-
08-10	1,862	3,142	169		0	3,142-	169-
09-11	5,767	2,297	40		0	2,297-	40-
10-12	11,636	5,414	47		0	5,414-	47-
11-13	13,446	7,332	55		0	7,332-	55-
12-14	12,373	7,918	64		0	7,918-	64-
13-15	26,608	20,572	77		0	20,572-	77-
14-16	24,820	21,350	86		0	21,350-	86-
15-17	23,851	21,114	89		0	21,114-	89-
16-18	4,942	20,601	417		0	20,601-	417-
17-19	32,176	19,749	61		0	19,749-	61-
18-20	33,769	26,176	78		0	26,176-	78-
19-21	37,495	17,216	46		0	17,216-	46-
20-22	15,103	15,269	101		0	15,269-	101-
21-23	17,966	19,917	111		0	19,917-	111-
22-24	20,709	12,045	58		0	12,045-	58-
23-25	32,923	12,045	37		0	12,045-	37-
FIVE-YEAR AVERAGE							
21-25	26,456	12,323	47		0	12,323-	47-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	10		0		0		0
1970	8,034	439	5	32	0	406-	5-
1971	608		0		0		0
1972							
1973				55		55	
1974							
1975							
1976							
1977							
1978	1,940		0		0		0
1979							
1980	3,198		0		0		0
1981							
1982	4,676		0		0		0
1983	4,069		0		0		0
1984	1,847		0		0		0
1985	5,972	136	2		0	136-	2-
1986	2,718		0		0		0
1987	4,176	2,400	57		0	2,400-	57-
1988	1,101		0		0		0
1989	290		0		0		0
1990	182		0		0		0
1991							
1992	10,901	200	2		0	200-	2-
1993	6,187		0		0		0
1994	423	98	23		0	98-	23-
1995	15,166	2,600	17		0	2,600-	17-
1996	37,916	7,129	19	23,558	62	16,429	43
1997		30				30-	
1998	292,458	2,892	1	214,000	73	211,108	72
1999							
2000	114,701	380	0	105,301	92	104,922	91
2001							
2002							
2003							
2004							
2005							
2006	53,682		0		0		0
2007		8,299		31,983		23,684	
2008							
2009							
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020	1,117		0		0		0
2021	431	5,876			0	5,876-	
2022							
2023	6,808		0		0		0
2024	17,784		0		0		0
2025	116,154		0		0		0
TOTAL	712,550	30,479	4	374,930	53	344,451	48

THREE-YEAR MOVING AVERAGES

69-71	2,884	146	5	11	0	135-	5-
70-72	2,880	146	5	11	0	135-	5-
71-73	203		0	18	9	18	9
72-74				18		18	
73-75				18		18	
74-76							
75-77							
76-78	647		0		0		0
77-79	647		0		0		0
78-80	1,713		0		0		0
79-81	1,066		0		0		0
80-82	2,625		0		0		0
81-83	2,915		0		0		0
82-84	3,530		0		0		0
83-85	3,963	45	1		0	45-	1-
84-86	3,512	45	1		0	45-	1-
85-87	4,289	845	20		0	845-	20-
86-88	2,665	800	30		0	800-	30-
87-89	1,856	800	43		0	800-	43-
88-90	525		0		0		0
89-91	157		0		0		0
90-92	3,694	67	2		0	67-	2-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	5,696	67	1		0	67-	1-
92-94	5,837	99	2		0	99-	2-
93-95	7,259	899	12		0	899-	12-
94-96	17,835	3,276	18	7,853	44	4,577	26
95-97	17,694	3,253	18	7,853	44	4,600	26
96-98	110,125	3,350	3	79,186	72	75,836	69
97-99	97,486	974	1	71,333	73	70,359	72
98-00	135,720	1,091	1	106,434	78	105,343	78
99-01	38,234	127	0	35,100	92	34,974	91
00-02	38,234	127	0	35,100	92	34,974	91
01-03							
02-04							
03-05							
04-06	17,894		0		0		0
05-07	17,894	2,766	15	10,661	60	7,895	44
06-08	17,894	2,766	15	10,661	60	7,895	44
07-09		2,766		10,661		7,895	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20	372		0		0		0
19-21	516	1,959	380		0	1,959-	380-
20-22	516	1,959	380		0	1,959-	380-
21-23	2,413	1,959	81		0	1,959-	81-
22-24	8,198		0		0		0
23-25	46,916		0		0		0
FIVE-YEAR AVERAGE							
21-25	28,236	1,175	4		0	1,175-	4-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,390	7,535	12	3,779	6	3,755-	6-
1970	78,867	12,711	16	1,714	2	10,998-	14-
1971	66,071	10,507	16	2,620	4	7,887-	12-
1972	156,266	13,540	9	75-	0	13,615-	9-
1973	123,505	11,351	9	1,180-	1-	12,531-	10-
1974	37,316	2,683	7	5,361	14	2,678	7
1975	58,110	2,751-	5-	415-	1-	2,336	4
1976	74,384	8,749	12	3,372	5	5,377-	7-
1977	78,698	8,355	11	882	1	7,473-	9-
1978	72,156	7,475	10	2,715-	4-	10,191-	14-
1979	99,728	9,551	10	4,606	5	4,945-	5-
1980	92,048	10,910	12	959	1	9,951-	11-
1981	91,288	12,759	14	658	1	12,101-	13-
1982	116,865	14,812	13	1,180	1	13,632-	12-
1983	106,092	19,234	18	2,479	2	16,755-	16-
1984	188,954	23,594	12	547	0	23,048-	12-
1985	171,466	21,909	13	4,010	2	17,900-	10-
1986	127,878	13,126	10	13,023-	10-	26,149-	20-
1987	185,129	21,791	12	7,048	4	14,743-	8-
1988	158,653	21,360	13	1,867-	1-	23,227-	15-
1989	164,717	15,103	9	1,967	1	13,136-	8-
1990	271,340	33,286	12	1,861	1	31,425-	12-
1991	290,524	29,232	10	4,542-	2-	33,774-	12-
1992	169,542	16,542	10	5,708-	3-	22,249-	13-
1993	242,200	26,742	11	6,940-	3-	33,682-	14-
1994	259,776	29,876	12	291	0	29,585-	11-
1995	169,669	29,182	17	3,189-	2-	32,371-	19-
1996	421,839	49,575	12	13,827-	3-	63,402-	15-
1997	375,842	55,823	15	997-	0	56,820-	15-
1998	652,014	63,122	10	3	0	63,119-	10-
1999	250,956	42,002	17		0	42,002-	17-
2000	466,046	54,335	12		0	54,335-	12-
2001	315,695	66,343	21	4,064-	1-	70,407-	22-
2002	260,394	32,872	13	6,276	2	26,595-	10-
2003	807,118	37,373	5		0	37,373-	5-
2004	2,023,544	218,273	11	3,000	0	215,273-	11-
2005	294,801	167,583	57		0	167,583-	57-
2006	168,669	16,575	10		0	16,575-	10-
2007	936,665	88,774	9		0	88,774-	9-
2008	896,714	87,460	10	1,125	0	86,335-	10-
2009	1,203,367	77,613	6	2,738	0	74,875-	6-
2010	274,330	66,694	24	1,700-	1-	68,394-	25-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	369,511	220,128	60		0	220,128-	60-
2012	1,122,598	114,031	10		0	114,031-	10-
2013	641,621	228,885	36		0	228,885-	36-
2014	682,216	136,283	20		0	136,283-	20-
2015	254,796	128,915	51		0	128,915-	51-
2016	1,099,847	238,342	22		0	238,342-	22-
2017	830,392	262,577	32		0	262,577-	32-
2018	1,739,332	314,760	18		0	314,760-	18-
2019	2,192,106	299,296	14		0	299,296-	14-
2020	1,974,129	632,057	32		0	632,057-	32-
2021	1,286,236	364,147	28		0	364,147-	28-
2022	2,283,109	111,615	5		0	111,615-	5-
2023	2,306,548	211,788	9		0	211,788-	9-
2024	1,675,552	586,226	35		0	586,226-	35-
2025	2,217,356	3,375,694	152		0	3,375,694-	152-
TOTAL	33,736,974	8,778,325	26	3,767-	0	8,782,092-	26-

THREE-YEAR MOVING AVERAGES

69-71	69,109	10,251	15	2,704	4	7,547-	11-
70-72	100,401	12,253	12	1,419	1	10,833-	11-
71-73	115,281	11,799	10	455	0	11,345-	10-
72-74	105,696	9,191	9	1,369	1	7,823-	7-
73-75	72,977	3,761	5	1,255	2	2,506-	3-
74-76	56,603	2,894	5	2,773	5	121-	0
75-77	70,397	4,784	7	1,280	2	3,505-	5-
76-78	75,079	8,193	11	513	1	7,680-	10-
77-79	83,527	8,461	10	924	1	7,536-	9-
78-80	87,977	9,312	11	950	1	8,362-	10-
79-81	94,355	11,073	12	2,074	2	8,999-	10-
80-82	100,067	12,827	13	932	1	11,895-	12-
81-83	104,749	15,602	15	1,439	1	14,163-	14-
82-84	137,304	19,213	14	1,402	1	17,812-	13-
83-85	155,504	21,579	14	2,345	2	19,234-	12-
84-86	162,766	19,543	12	2,822-	2-	22,365-	14-
85-87	161,491	18,942	12	655-	0	19,597-	12-
86-88	157,220	18,759	12	2,614-	2-	21,373-	14-
87-89	169,500	19,418	11	2,382	1	17,036-	10-
88-90	198,237	23,250	12	654	0	22,596-	11-
89-91	242,194	25,874	11	238-	0	26,112-	11-
90-92	243,802	26,353	11	2,796-	1-	29,149-	12-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	234,089	24,172	10	5,730-	2-	29,902-	13-
92-94	223,839	24,387	11	4,119-	2-	28,505-	13-
93-95	223,882	28,600	13	3,279-	1-	31,879-	14-
94-96	283,761	36,211	13	5,575-	2-	41,786-	15-
95-97	322,450	44,860	14	6,004-	2-	50,864-	16-
96-98	483,232	56,173	12	4,940-	1-	61,114-	13-
97-99	426,271	53,649	13	331-	0	53,981-	13-
98-00	456,339	53,153	12	1	0	53,152-	12-
99-01	344,233	54,227	16	1,355-	0	55,581-	16-
00-02	347,378	51,183	15	737	0	50,446-	15-
01-03	461,069	45,529	10	737	0	44,792-	10-
02-04	1,030,352	96,173	9	3,092	0	93,081-	9-
03-05	1,041,821	141,076	14	1,000	0	140,076-	13-
04-06	829,004	134,144	16	1,000	0	133,144-	16-
05-07	466,711	90,977	19		0	90,977-	19-
06-08	667,349	64,270	10	375	0	63,895-	10-
07-09	1,012,249	84,616	8	1,288	0	83,328-	8-
08-10	791,470	77,256	10	721	0	76,535-	10-
09-11	615,736	121,478	20	346	0	121,132-	20-
10-12	588,813	133,617	23	567-	0	134,184-	23-
11-13	711,243	187,681	26		0	187,681-	26-
12-14	815,478	159,733	20		0	159,733-	20-
13-15	526,211	164,694	31		0	164,694-	31-
14-16	678,953	167,847	25		0	167,847-	25-
15-17	728,345	209,945	29		0	209,945-	29-
16-18	1,223,191	271,893	22		0	271,893-	22-
17-19	1,587,277	292,211	18		0	292,211-	18-
18-20	1,968,522	415,371	21		0	415,371-	21-
19-21	1,817,490	431,833	24		0	431,833-	24-
20-22	1,847,824	369,273	20		0	369,273-	20-
21-23	1,958,631	229,183	12		0	229,183-	12-
22-24	2,088,403	303,210	15		0	303,210-	15-
23-25	2,066,486	1,391,236	67		0	1,391,236-	67-
FIVE-YEAR AVERAGE							
21-25	1,953,760	929,894	48		0	929,894-	48-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	8,290	1,434	17	2,438	29	1,005	12
1970	9,415	2,243	24	3,056	32	814	9
1971	19,169	3,999	21	3,675	19	324-	2-
1972	29,376	5,503	19	8,718	30	3,215	11
1973	21,265	4,367	21	7,090	33	2,723	13
1974	6,400	1,242	19	1,147	18	95-	1-
1975	12,592	1,064	8	725-	6-	1,789-	14-
1976	4,154	353	8	505	12	152	4
1977	2,254	644	29	301	13	343-	15-
1978	94		0		0		0
1979	27,307	657	2	1,553	6	897	3
1980	2,080	164	8	160	8	4-	0
1981	11,208	30	0	599	5	569	5
1982	21,965	3,959	18	2,077	9	1,882-	9-
1983	12,012	692	6	15	0	677-	6-
1984	18,116	2,792	15	456-	3-	3,247-	18-
1985	14,741	1,348	9	836-	6-	2,185-	15-
1986	16,510	1,632	10	257	2	1,375-	8-
1987	33,303	1,291	4	1,232	4	59-	0
1988	30,329	2,632	9	19,534	64	16,902	56
1989	12,217	2,315	19	1,014-	8-	3,329-	27-
1990	36,083	10,128	28	4,211	12	5,917-	16-
1991	51,285	4,505	9	4,182	8	323-	1-
1992	35,265	11,696	33	173	0	11,523-	33-
1993	32,473	5,451	17	944	3	4,508-	14-
1994	30,459	2,281	7	15	0	2,266-	7-
1995	4,979	1,224	25	34	1	1,190-	24-
1996	31,143	2,125	7	3	0	2,122-	7-
1997	2,254	286	13		0	286-	13-
1998	36,185	1,681	5	823	2	858-	2-
1999	105,463	4,373	4	40,872	39	36,499	35
2000	105,619	11,303	11	512	0	10,791-	10-
2001	7,899	411	5		0	411-	5-
2002	19,909	1,916	10		0	1,916-	10-
2003	6,450	1,427	22		0	1,427-	22-
2004	170,929	5,874	3	3,000	2	2,874-	2-
2005	3,767-	17,430	463-		0	17,430-	463
2006	14,416	10,062	70		0	10,062-	70-
2007	5,736	3,124	54		0	3,124-	54-
2008	36,738	7,675	21		0	7,675-	21-
2009	52,538	12,695	24		0	12,695-	24-
2010	28,842	9,406	33		0	9,406-	33-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	29,532	1,599	5		0	1,599-	5-
2012	59,882	12,677	21		0	12,677-	21-
2013	158,748	8,699	5		0	8,699-	5-
2014	92,659	36,168	39		0	36,168-	39-
2015	121,716	50,058	41		0	50,058-	41-
2016	44,297	40,266	91		0	40,266-	91-
2017	52,840	60,066	114		0	60,066-	114-
2018	124,861	17,299	14		0	17,299-	14-
2019	297,232	16,094	5		0	16,094-	5-
2020	688,931	57,951	8		0	57,951-	8-
2021	268,284	321,665	120		0	321,665-	120-
2022	698,231	176,111	25		0	176,111-	25-
2023	489,581	64,742	13		0	64,742-	13-
2024	288,664	16,845	6		0	16,845-	6-
2025	83,216	38,756	47		0	38,756-	47-
TOTAL	4,622,369	1,082,426	23	104,095	2	978,331-	21-

THREE-YEAR MOVING AVERAGES

69-71	12,291	2,558	21	3,056	25	498	4
70-72	19,320	3,915	20	5,150	27	1,235	6
71-73	23,270	4,623	20	6,494	28	1,871	8
72-74	19,014	3,704	19	5,652	30	1,948	10
73-75	13,419	2,224	17	2,504	19	280	2
74-76	7,716	886	11	309	4	577-	7-
75-77	6,334	687	11	27	0	660-	10-
76-78	2,168	332	15	269	12	64-	3-
77-79	9,885	434	4	618	6	185	2
78-80	9,827	274	3	571	6	298	3
79-81	13,532	283	2	771	6	487	4
80-82	11,751	1,384	12	945	8	439-	4-
81-83	15,062	1,560	10	897	6	664-	4-
82-84	17,364	2,481	14	545	3	1,936-	11-
83-85	14,956	1,611	11	426-	3-	2,036-	14-
84-86	16,456	1,924	12	345-	2-	2,269-	14-
85-87	21,518	1,424	7	217	1	1,206-	6-
86-88	26,714	1,852	7	7,008	26	5,156	19
87-89	25,283	2,079	8	6,584	26	4,505	18
88-90	26,209	5,025	19	7,577	29	2,552	10
89-91	33,195	5,649	17	2,460	7	3,189-	10-
90-92	40,877	8,776	21	2,855	7	5,921-	14-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	39,674	7,217	18	1,766	4	5,451-	14-
92-94	32,732	6,476	20	377	1	6,099-	19-
93-95	22,637	2,986	13	331	1	2,655-	12-
94-96	22,194	1,877	8	17	0	1,859-	8-
95-97	12,792	1,212	9	12	0	1,199-	9-
96-98	23,194	1,364	6	275	1	1,088-	5-
97-99	47,967	2,113	4	13,898	29	11,785	25
98-00	82,423	5,786	7	14,069	17	8,284	10
99-01	72,994	5,362	7	13,795	19	8,433	12
00-02	44,476	4,543	10	171	0	4,373-	10-
01-03	11,419	1,251	11		0	1,251-	11-
02-04	65,762	3,072	5	1,000	2	2,072-	3-
03-05	57,871	8,244	14	1,000	2	7,244-	13-
04-06	60,526	11,122	18	1,000	2	10,122-	17-
05-07	5,462	10,206	187		0	10,206-	187-
06-08	18,963	6,954	37		0	6,954-	37-
07-09	31,670	7,831	25		0	7,831-	25-
08-10	39,373	9,925	25		0	9,925-	25-
09-11	36,971	7,900	21		0	7,900-	21-
10-12	39,419	7,894	20		0	7,894-	20-
11-13	82,721	7,658	9		0	7,658-	9-
12-14	103,763	19,181	18		0	19,181-	18-
13-15	124,374	31,642	25		0	31,642-	25-
14-16	86,224	42,164	49		0	42,164-	49-
15-17	72,951	50,130	69		0	50,130-	69-
16-18	73,999	39,210	53		0	39,210-	53-
17-19	158,311	31,153	20		0	31,153-	20-
18-20	370,341	30,448	8		0	30,448-	8-
19-21	418,149	131,903	32		0	131,903-	32-
20-22	551,815	185,242	34		0	185,242-	34-
21-23	485,365	187,506	39		0	187,506-	39-
22-24	492,159	85,899	17		0	85,899-	17-
23-25	287,154	40,114	14		0	40,114-	14-
FIVE-YEAR AVERAGE							
21-25	365,595	123,624	34		0	123,624-	34-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	24,095	22,698	94	5,202	22	17,496-	73-
1970	31,599	14,438	46	8,510	27	5,928-	19-
1971	28,678	21,167	74	7,593	26	13,574-	47-
1972	35,178	23,523	67	4,027	11	19,496-	55-
1973	39,618	30,730	78	7,605	19	23,125-	58-
1974	19,530	31,786	163	7,291	37	24,495-	125-
1975	23,869	32,640	137	2,663	11	29,977-	126-
1976	27,900	39,419	141	5,841	21	33,577-	120-
1977	33,288	19,738	59	6,660	20	13,078-	39-
1978	40,500	20,358	50	379	1	19,979-	49-
1979	38,199	28,872	76	25-	0	28,897-	76-
1980	46,393	95,188	205	1,511-	3-	96,699-	208-
1981	45,798	109,023	238	153	0	108,870-	238-
1982	53,349	109,400	205	569	1	108,832-	204-
1983	35,692	91,355	256	1,166	3	90,188-	253-
1984	36,775	116,650	317	179	0	116,471-	317-
1985	39,852	121,120	304	15,030	38	106,090-	266-
1986	104,405	167,418	160	827-	1-	168,245-	161-
1987	35,726	162,863	456	589	2	162,274-	454-
1988	45,283	144,170	318	292-	1-	144,462-	319-
1989	81,605	154,861	190	2,106-	3-	156,968-	192-
1990	79,282	299,891	378	13,094-	17-	312,985-	395-
1991	121,326	329,214	271	24-	0	329,238-	271-
1992	43,696	80,303	184	222	1	80,081-	183-
1993	208,541	404,466	194		0	404,466-	194-
1994	492,973	241,788	49	1,321	0	240,467-	49-
1995	749,852	272,292	36	1	0	272,291-	36-
1996	474,713	237,272	50	1,607	0	235,665-	50-
1997	634,392	271,629	43	2,561	0	269,068-	42-
1998	604,594	251,589	42	2,235	0	249,353-	41-
1999	577,281	280,444	49	1,363	0	279,081-	48-
2000	769,118	360,891	47	2,695	0	358,196-	47-
2001	758,487	590,727	78	2,429	0	588,299-	78-
2002	761,027	690,300	91	1,322	0	688,978-	91-
2003	875,521	378,740	43	1,763	0	376,977-	43-
2004	995,384	721,384-	72-		0	721,384	72
2005	560,561	1,079,726	193		0	1,079,726-	193-
2006	647,852	537,539	83		0	537,539-	83-
2007	637,998	351,280	55		0	351,280-	55-
2008	515,199	278,141	54		0	278,141-	54-
2009	1,102,820	469,567	43		0	469,567-	43-
2010	458,268	239,572	52		0	239,572-	52-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	953,208	495,262	52		0	495,262-	52-
2012	1,080,801	559,308	52		0	559,308-	52-
2013	850,820	661,643	78		0	661,643-	78-
2014	793,609	634,337	80		0	634,337-	80-
2015	748,951	744,450	99		0	744,450-	99-
2016	1,258,296	1,200,459	95		0	1,200,459-	95-
2017	1,478,324	1,306,202	88		0	1,306,202-	88-
2018	1,752,714	1,271,596	73		0	1,271,596-	73-
2019	2,231,460	1,147,207	51		0	1,147,207-	51-
2020	3,276,395	1,983,395	61		0	1,983,395-	61-
2021	3,979,308	2,655,215	67		0	2,655,215-	67-
2022	8,067,959	12,959,332	161		0	12,959,332-	161-
2023	3,347,778	2,369,095	71		0	2,369,095-	71-
2024	3,010,508	1,063,512	35		0	1,063,512-	35-
2025	3,962,311	1,339,637	34		0	1,339,637-	34-
TOTAL	49,728,663	38,872,053	78	73,097	0	38,798,957-	78-

THREE-YEAR MOVING AVERAGES

69-71	28,124	19,435	69	7,102	25	12,333-	44-
70-72	31,819	19,709	62	6,710	21	12,999-	41-
71-73	34,491	25,140	73	6,408	19	18,732-	54-
72-74	31,442	28,679	91	6,307	20	22,372-	71-
73-75	27,672	31,718	115	5,853	21	25,865-	93-
74-76	23,766	34,615	146	5,265	22	29,350-	123-
75-77	28,352	30,599	108	5,055	18	25,544-	90-
76-78	33,896	26,505	78	4,293	13	22,212-	66-
77-79	37,329	22,989	62	2,338	6	20,651-	55-
78-80	41,697	48,139	115	386-	1-	48,525-	116-
79-81	43,463	77,694	179	461-	1-	78,155-	180-
80-82	48,513	104,537	215	263-	1-	104,800-	216-
81-83	44,946	103,259	230	629	1	102,630-	228-
82-84	41,939	105,801	252	638	2	105,163-	251-
83-85	37,440	109,708	293	5,459	15	104,250-	278-
84-86	60,344	135,063	224	4,794	8	130,269-	216-
85-87	59,994	150,467	251	4,931	8	145,536-	243-
86-88	61,805	158,151	256	177-	0	158,327-	256-
87-89	54,205	153,965	284	603-	1-	154,568-	285-
88-90	68,724	199,641	290	5,164-	8-	204,805-	298-
89-91	94,071	261,322	278	5,075-	5-	266,397-	283-
90-92	81,435	236,469	290	4,298-	5-	240,768-	296-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	124,521	271,328	218	66	0	271,261-	218-
92-94	248,403	242,186	97	514	0	241,671-	97-
93-95	483,789	306,182	63	441	0	305,741-	63-
94-96	572,513	250,451	44	976	0	249,475-	44-
95-97	619,653	260,398	42	1,390	0	259,008-	42-
96-98	571,233	253,497	44	2,135	0	251,362-	44-
97-99	605,422	267,887	44	2,053	0	265,834-	44-
98-00	650,331	297,641	46	2,098	0	295,543-	45-
99-01	701,629	410,687	59	2,162	0	408,525-	58-
00-02	762,877	547,306	72	2,148	0	545,157-	71-
01-03	798,345	553,256	69	1,838	0	551,418-	69-
02-04	877,311	115,885	13	1,028	0	114,857-	13-
03-05	810,489	245,694	30	588	0	245,106-	30-
04-06	734,599	298,627	41		0	298,627-	41-
05-07	615,470	656,182	107		0	656,182-	107-
06-08	600,350	388,987	65		0	388,987-	65-
07-09	752,006	366,329	49		0	366,329-	49-
08-10	692,096	329,093	48		0	329,093-	48-
09-11	838,099	401,467	48		0	401,467-	48-
10-12	830,759	431,381	52		0	431,381-	52-
11-13	961,610	572,071	59		0	572,071-	59-
12-14	908,410	618,430	68		0	618,430-	68-
13-15	797,793	680,143	85		0	680,143-	85-
14-16	933,619	859,749	92		0	859,749-	92-
15-17	1,161,857	1,083,703	93		0	1,083,703-	93-
16-18	1,496,445	1,259,419	84		0	1,259,419-	84-
17-19	1,820,833	1,241,668	68		0	1,241,668-	68-
18-20	2,420,190	1,467,399	61		0	1,467,399-	61-
19-21	3,162,388	1,928,606	61		0	1,928,606-	61-
20-22	5,107,887	5,865,981	115		0	5,865,981-	115-
21-23	5,131,682	5,994,547	117		0	5,994,547-	117-
22-24	4,808,749	5,463,980	114		0	5,463,980-	114-
23-25	3,440,199	1,590,748	46		0	1,590,748-	46-
FIVE-YEAR AVERAGE							
21-25	4,473,573	4,077,358	91		0	4,077,358-	91-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,143	5,712	9	10,143	16	4,431	7
1970	57,467	4,901	9	6,048	11	1,148	2
1971	49,004	5,047	10	6,781	14	1,734	4
1972	32,254	4,435	14	525-	2-	4,960-	15-
1973	21,448	3,180	15	10,060	47	6,879	32
1974				405-		405-	
1975	19,011	2,308	12	4,613	24	2,305	12
1976	12,838	3,873	30	12,619	98	8,746	68
1977	77,400	4,069	5		0	4,069-	5-
1978	36,556	4,285	12	29	0	4,256-	12-
1979	47,730	9,819	21	26	0	9,793-	21-
1980	53,094	10,505	20		0	10,505-	20-
1981	35,140	7,767	22		0	7,767-	22-
1982	65,354	1,859	3	138	0	1,721-	3-
1983	53,304	1,056	2	1,814	3	759	1
1984	53,698	371-	1-		0	371	1
1985	63,264	1,850-	3-	899	1	2,749	4
1986	92,274	56	0	9,246	10	9,190	10
1987	73,194		0	9,932	14	9,932	14
1988	69,492		0	5,903	8	5,903	8
1989	52,234	781	1	6,493	12	5,712	11
1990	63,650	4,237	7	7,546	12	3,309	5
1991	80,921	4,292	5	10,005	12	5,713	7
1992	95,093	3,730	4	9,168	10	5,438	6
1993	80,301	3,298	4		0	3,298-	4-
1994	133,315	6,187	5	2,758	2	3,429-	3-
1995	103,961	5,828	6	4,017	4	1,811-	2-
1996	83,689	7,137	9	653	1	6,484-	8-
1997	91,624	523	1	254	0	268-	0
1998	103,204		0	433	0	433	0
1999	125,820		0	350	0	350	0
2000				157		157	
2001	211,021		0	966	0	966	0
2002	220,188		0	525	0	525	0
2003	335,975		0	192	0	192	0
2004	281,724		0	13,445	5	13,445	5
2005	44,057		0	920-	2-	920-	2-
2006	20,532		0		0		0
2007	177,744		0		0		0
2008	156,470		0	9,930	6	9,930	6
2009	485,480	10,018-	2-	84,022	17	94,040	19
2010	242,092	1	0	7,582	3	7,581	3

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	285,685	1,818	1		0	1,818-	1-
2012	232,999	877	0	10,951	5	10,074	4
2013	160,707	2,610-	2-	29,666	18	32,276	20
2014	162,431	1,413	1	3,303	2	1,890	1
2015	171,758	31	0		0	31-	0
2016	286,992		0	11,388	4	11,388	4
2017	319,276		0	5,267	2	5,267	2
2018	444,678		0	23,221	5	23,221	5
2019	445,718		0		0		0
2020	409,216		0		0		0
2021	428,419		0		0		0
2022	516,717		0		0		0
2023	2,591,097	69,895	3		0	69,895-	3-
2024	1,048,412	113,538	11		0	113,538-	11-
2025	362,940	58,623	16	65,108	18	6,484	2
TOTAL	12,030,804	336,234	3	383,804	3	47,570	0

THREE-YEAR MOVING AVERAGES

69-71	56,205	5,220	9	7,657	14	2,437	4
70-72	46,242	4,794	10	4,101	9	693-	1-
71-73	34,236	4,221	12	5,438	16	1,218	4
72-74	17,901	2,538	14	3,043	17	505	3
73-75	13,487	1,829	14	4,756	35	2,926	22
74-76	10,617	2,060	19	5,609	53	3,549	33
75-77	36,416	3,417	9	5,744	16	2,328	6
76-78	42,265	4,076	10	4,216	10	140	0
77-79	53,895	6,058	11	18	0	6,039-	11-
78-80	45,794	8,203	18	18	0	8,185-	18-
79-81	45,321	9,364	21	9	0	9,355-	21-
80-82	51,196	6,711	13	46	0	6,665-	13-
81-83	51,266	3,561	7	651	1	2,910-	6-
82-84	57,452	848	1	651	1	197-	0
83-85	56,755	388-	1-	904	2	1,293	2
84-86	69,745	721-	1-	3,382	5	4,103	6
85-87	76,244	598-	1-	6,692	9	7,290	10
86-88	78,320	19	0	8,361	11	8,342	11
87-89	64,973	260	0	7,443	11	7,182	11
88-90	61,792	1,673	3	6,648	11	4,975	8
89-91	65,602	3,104	5	8,015	12	4,911	7
90-92	79,888	4,086	5	8,907	11	4,820	6

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	85,438	3,773	4	6,391	7	2,618	3
92-94	102,903	4,405	4	3,975	4	430-	0
93-95	105,859	5,104	5	2,258	2	2,846-	3-
94-96	106,988	6,384	6	2,476	2	3,908-	4-
95-97	93,091	4,496	5	1,642	2	2,854-	3-
96-98	92,839	2,553	3	447	0	2,106-	2-
97-99	106,882	174	0	346	0	172	0
98-00	76,341		0	313	0	313	0
99-01	112,280		0	491	0	491	0
00-02	143,736		0	549	0	549	0
01-03	255,728		0	561	0	561	0
02-04	279,295		0	4,721	2	4,721	2
03-05	220,585		0	4,239	2	4,239	2
04-06	115,438		0	4,175	4	4,175	4
05-07	80,778		0	307-	0	307-	0
06-08	118,248		0	3,310	3	3,310	3
07-09	273,231	3,339-	1-	31,317	11	34,657	13
08-10	294,680	3,339-	1-	33,845	11	37,184	13
09-11	337,752	2,733-	1-	30,535	9	33,268	10
10-12	253,592	898	0	6,178	2	5,279	2
11-13	226,464	28	0	13,539	6	13,511	6
12-14	185,379	107-	0	14,640	8	14,747	8
13-15	164,966	388-	0	10,990	7	11,378	7
14-16	207,061	481	0	4,897	2	4,416	2
15-17	259,342	10	0	5,552	2	5,541	2
16-18	350,316		0	13,292	4	13,292	4
17-19	403,224		0	9,496	2	9,496	2
18-20	433,204		0	7,740	2	7,740	2
19-21	427,784		0		0		0
20-22	451,451		0		0		0
21-23	1,178,744	23,298	2		0	23,298-	2-
22-24	1,385,409	61,145	4		0	61,145-	4-
23-25	1,334,150	80,686	6	21,702	2	58,983-	4-
FIVE-YEAR AVERAGE							
21-25	989,517	48,411	5	13,022	1	35,390-	4-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	3,097	1,349	44	96	3	1,253-	40-
1970	7,525	1,287	17	501	7	786-	10-
1971	16,814	1,485	9	218	1	1,267-	8-
1972	11,241	820	7	144	1	676-	6-
1973	4,754	652	14	14	0	639-	13-
1974	5,802	330	6	16	0	314-	5-
1975	5,554	705	13	694	12	11-	0
1976	7,602	571	8	137	2	434-	6-
1977	5,467	259	5	21	0	237-	4-
1978	5,648	470	8	150	3	320-	6-
1979	1,764	1,937	110	802	45	1,135-	64-
1980	1,784	740	41		0	740-	41-
1981	2,082	1,601	77	1	0	1,600-	77-
1982	2,253	2,617	116	580	26	2,037-	90-
1983	4,631	2,373	51	172	4	2,202-	48-
1984	6,942	2,431	35	118	2	2,313-	33-
1985	6,237	2,094	34	600	10	1,494-	24-
1986	10,763	2,842	26	417	4	2,425-	23-
1987	7,427	1,877	25	273	4	1,604-	22-
1988	6,043	697	12	373	6	324-	5-
1989	6,886	865	13	603	9	263-	4-
1990	7,122	631	9	55	1	575-	8-
1991	12,358	562	5	62	1	500-	4-
1992	2,548		0	277	11	277	11
1993	16,750	739	4	58	0	681-	4-
1994	4,375	1,714	39	58	1	1,656-	38-
1995	16,762	195	1	3	0	192-	1-
1996	46,091	521	1	33	0	488-	1-
1997	54,364	328	1	266	0	62-	0
1998	76,370	1,324	2	27	0	1,297-	2-
1999	40,447	1,044	3	178	0	867-	2-
2000	30,913	379	1	52	0	327-	1-
2001	26,401	4	0	295	1	291	1
2002	21,759	1	0	93	0	92	0
2003	62,815	472	1	117	0	355-	1-
2004	48,981	181	0	170	0	12-	0
2005	29,225	25,516	87		0	25,516-	87-
2006	33,948	107	0		0	107-	0
2007	46,912	16	0		0	16-	0
2008	75,055	25	0		0	25-	0
2009	83,716		0		0		0
2010	41,856	9	0		0	9-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	43,793		0		0		0
2012	24,517		0		0		0
2013	1,181		0		0		0
2014							
2015							
2016	18,510		0		0		0
2017	12,855		0		0		0
2018	20,087		0		0		0
2019	18,272		0		0		0
2020	26,077		0		0		0
2021	32,228	563	2		0	563-	2-
2022	33,240		0		0		0
2023	48,231		0		0		0
2024	76,686		0		0		0
2025	38,299		0		0		0
TOTAL	1,303,059	62,336	5	7,671	1	54,664-	4-

THREE-YEAR MOVING AVERAGES

69-71	9,145	1,374	15	272	3	1,102-	12-
70-72	11,860	1,197	10	288	2	910-	8-
71-73	10,936	986	9	125	1	861-	8-
72-74	7,266	601	8	58	1	543-	7-
73-75	5,370	562	10	241	4	321-	6-
74-76	6,320	535	8	282	4	253-	4-
75-77	6,208	512	8	284	5	228-	4-
76-78	6,239	433	7	103	2	331-	5-
77-79	4,293	889	21	324	8	564-	13-
78-80	3,066	1,049	34	317	10	732-	24-
79-81	1,877	1,426	76	268	14	1,159-	62-
80-82	2,040	1,653	81	194	9	1,459-	72-
81-83	2,989	2,197	74	251	8	1,946-	65-
82-84	4,608	2,474	54	290	6	2,184-	47-
83-85	5,937	2,300	39	297	5	2,003-	34-
84-86	7,981	2,456	31	378	5	2,078-	26-
85-87	8,142	2,271	28	430	5	1,841-	23-
86-88	8,078	1,805	22	354	4	1,451-	18-
87-89	6,786	1,146	17	416	6	730-	11-
88-90	6,684	731	11	343	5	388-	6-
89-91	8,789	686	8	240	3	446-	5-
90-92	7,342	397	5	131	2	266-	4-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	10,552	433	4	132	1	301-	3-
92-94	7,891	817	10	131	2	687-	9-
93-95	12,629	882	7	40	0	843-	7-
94-96	22,409	810	4	32	0	778-	3-
95-97	39,072	348	1	101	0	247-	1-
96-98	58,941	724	1	109	0	616-	1-
97-99	57,060	899	2	157	0	742-	1-
98-00	49,243	916	2	86	0	830-	2-
99-01	32,587	476	1	175	1	301-	1-
00-02	26,358	128	0	147	1	19	0
01-03	36,992	159	0	168	0	9	0
02-04	44,518	218	0	127	0	91-	0
03-05	47,007	8,723	19	96	0	8,627-	18-
04-06	37,385	8,601	23	57	0	8,545-	23-
05-07	36,695	8,546	23		0	8,546-	23-
06-08	51,972	49	0		0	49-	0
07-09	68,561	14	0		0	14-	0
08-10	66,876	11	0		0	11-	0
09-11	56,455	3	0		0	3-	0
10-12	36,722	3	0		0	3-	0
11-13	23,164		0		0		0
12-14	8,566		0		0		0
13-15	394		0		0		0
14-16	6,170		0		0		0
15-17	10,455		0		0		0
16-18	17,151		0		0		0
17-19	17,071		0		0		0
18-20	21,479		0		0		0
19-21	25,526	188	1		0	188-	1-
20-22	30,515	188	1		0	188-	1-
21-23	37,900	188	0		0	188-	0
22-24	52,719		0		0		0
23-25	54,405		0		0		0
FIVE-YEAR AVERAGE							
21-25	45,737	113	0		0	113-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,388	55	2	1,151	48	1,095	46
1970	2,528	43	2	1,902	75	1,858	74
1971	1,499		0	718	48	718	48
1972	1,647		0	1,006	61	1,006	61
1973	1,223		0	304	25	304	25
1974	1,460	256	18	115	8	140-	10-
1975	1,161	232	20	83	7	149-	13-
1976	2,145	590	27	334	16	255-	12-
1977	1,724	372	22	446	26	74	4
1978	2,370	230	10	346-	15-	577-	24-
1979	2,712	308	11	147	5	161-	6-
1980	2,975	230	8	227	8	3-	0
1981	4,175	690	17	640	15	49-	1-
1982	9,307	3,928	42	1,309	14	2,619-	28-
1983	7,595	2,809	37	775	10	2,034-	27-
1984	9,540	4,037	42	1,005	11	3,032-	32-
1985	10,709	2,049	19	264	2	1,785-	17-
1986	20,809	2,135	10	324-	2-	2,459-	12-
1987	7,894	2,077	26	23	0	2,054-	26-
1988	7,942	1,640	21	1,160	15	479-	6-
1989	7,806	1,036	13	601	8	435-	6-
1990	6,760	377	6	822-	12-	1,199-	18-
1991	8,381	877	10	215	3	662-	8-
1992	2,313	74	3	78	3	5	0
1993	13,067	983	8	59	0	923-	7-
1994	4,484	624	14	794	18	171	4
1995	3,921	49	1	7	0	42-	1-
1996	8,733	198	2	310	4	112	1
1997	8,699	33	0		0	33-	0
1998	13,835	91	1	1-	0	91-	1-
1999	5,000	67	1	156	3	89	2
2000	3,975	208	5	13	0	194-	5-
2001	2,607	49	2	544	21	495	19
2002	5,363		0	18	0	18	0
2003	6,449		0	615	10	615	10
2004	3,346	81-	2-	26	1	107	3
2005	3,551	13	0		0	13-	0
2006	3,783	25	1		0	25-	1-
2007	5,604		0		0		0
2008	7,981		0		0		0
2009	11,528		0		0		0
2010	4,245	9	0		0	9-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	4,306		0		0		0
2012	3,520		0		0		0
2013							
2014							
2015							
2016	1,844		0		0		0
2017	1,224		0		0		0
2018	1,765		0		0		0
2019	2,057		0		0		0
2020	3,529		0		0		0
2021	4,147		0		0		0
2022	4,345		0		0		0
2023	6,869		0		0		0
2024	6,114		0		0		0
2025	2,724		0		0		0
TOTAL	285,675	26,312	9	13,558	5	12,754-	4-

THREE-YEAR MOVING AVERAGES

69-71	2,138	33	2	1,257	59	1,224	57
70-72	1,891	14	1	1,209	64	1,194	63
71-73	1,456		0	676	46	676	46
72-74	1,443	85	6	475	33	390	27
73-75	1,281	163	13	167	13	5	0
74-76	1,589	359	23	178	11	182-	11-
75-77	1,677	398	24	288	17	110-	7-
76-78	2,080	397	19	145	7	253-	12-
77-79	2,268	303	13	82	4	221-	10-
78-80	2,685	256	10	9	0	247-	9-
79-81	3,287	409	12	338	10	71-	2-
80-82	5,486	1,616	29	725	13	890-	16-
81-83	7,026	2,476	35	908	13	1,567-	22-
82-84	8,814	3,591	41	1,030	12	2,561-	29-
83-85	9,281	2,965	32	682	7	2,283-	25-
84-86	13,686	2,740	20	315	2	2,425-	18-
85-87	13,137	2,087	16	12-	0	2,099-	16-
86-88	12,215	1,951	16	287	2	1,664-	14-
87-89	7,880	1,584	20	595	8	990-	13-
88-90	7,502	1,018	14	313	4	704-	9-
89-91	7,649	764	10	2-	0	765-	10-
90-92	5,818	443	8	176-	3-	619-	11-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	7,920	645	8	118	1	527-	7-
92-94	6,622	560	8	311	5	249-	4-
93-95	7,158	552	8	287	4	265-	4-
94-96	5,713	290	5	371	6	80	1
95-97	7,118	93	1	106	1	12	0
96-98	10,422	107	1	103	1	4-	0
97-99	9,178	63	1	52	1	12-	0
98-00	7,603	122	2	56	1	65-	1-
99-01	3,861	108	3	238	6	130	3
00-02	3,982	86	2	192	5	106	3
01-03	4,806	17	0	393	8	376	8
02-04	5,053	27-	1-	220	4	247	5
03-05	4,448	23-	1-	214	5	237	5
04-06	3,560	14-	0	9	0	23	1
05-07	4,313	13	0		0	13-	0
06-08	5,789	8	0		0	8-	0
07-09	8,371		0		0		0
08-10	7,918	3	0		0	3-	0
09-11	6,693	3	0		0	3-	0
10-12	4,024	3	0		0	3-	0
11-13	2,609		0		0		0
12-14	1,173		0		0		0
13-15							
14-16	615		0		0		0
15-17	1,023		0		0		0
16-18	1,611		0		0		0
17-19	1,682		0		0		0
18-20	2,450		0		0		0
19-21	3,244		0		0		0
20-22	4,007		0		0		0
21-23	5,120		0		0		0
22-24	5,776		0		0		0
23-25	5,236		0		0		0
FIVE-YEAR AVERAGE							
21-25	4,840		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,399	672	15	1,256	29	584	13
1970	22,773	4,342	19	9,780	43	5,438	24
1971	25,135	4,197	17	13,522	54	9,325	37
1972	9,083	968	11	3,856	42	2,888	32
1973	7,805	1,164	15	3,601	46	2,436	31
1974	6,409	48	1	1,998-	31-	2,046-	32-
1975	8,153	705	9	2,035	25	1,329	16
1976	7,629	2,502	33	1,703	22	798-	10-
1977	2,651	159	6	2	0	157-	6-
1978	10,509	379	4	256	2	123-	1-
1979	5,697	485	9	114	2	371-	7-
1980	8,037	811-	10-	2,151	27	2,962	37
1981	10,187	551	5	481	5	70-	1-
1982	4,975	90-	2-	3,187	64	3,277	66
1983	11,659	2,508	22	2,786	24	278	2
1984	12,619	1,048	8	199	2	850-	7-
1985	6,964	671	10	155-	2-	826-	12-
1986	29,018	2,240	8	2,249	8	9	0
1987	17,825	1,749	10	691	4	1,058-	6-
1988	15,948	6,558	41	337	2	6,222-	39-
1989	5,159	1,737	34	10	0	1,726-	33-
1990	5,753	2,039	35	1,130	20	909-	16-
1991	4,856	948	20	5	0	943-	19-
1992	3,096	772	25	5	0	767-	25-
1993	39,438	231-	1-	10,477	27	10,708	27
1994	14,773	3,344	23	6	0	3,338-	23-
1995	37,665	2,521	7		0	2,521-	7-
1996	33,120	4,632	14		0	4,632-	14-
1997	23,607	1,083	5		0	1,083-	5-
1998	28,392	624	2	1,696	6	1,072	4
1999	23,983	2,516	10	1	0	2,516-	10-
2000	121,588	12,513	10		0	12,513-	10-
2001	27,180	2,012	7		0	2,012-	7-
2002	3,521	236	7		0	236-	7-
2003	57,867	2,202	4		0	2,202-	4-
2004	130,180	7,110	5		0	7,110-	5-
2005	107,077	4,407	4		0	4,407-	4-
2006	14,751	2,384	16		0	2,384-	16-
2007	43,360	3,682	8	1,475	3	2,207-	5-
2008	73,551	9,658	13		0	9,658-	13-
2009	38,322	12,147	32		0	12,147-	32-
2010	22,088	539	2		0	539-	2-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	63,482	3,479	5		0	3,479-	5-
2012	74,082	4,195	6		0	4,195-	6-
2013	88,829	8,025	9		0	8,025-	9-
2014	80,445	10,530	13		0	10,530-	13-
2015	69,338	10,173	15		0	10,173-	15-
2016	45,433	2,439	5		0	2,439-	5-
2017	33,677	23,348	69		0	23,348-	69-
2018	190,082	7,155	4		0	7,155-	4-
2019	30,951	119,245	385		0	119,245-	385-
2020	42,137	22,094	52		0	22,094-	52-
2021	312,211	226,072	72		0	226,072-	72-
2022	63,288	53,825	85		0	53,825-	85-
2023	178,581	41,328	23		0	41,328-	23-
2024	68,787	3,208	5		0	3,208-	5-
2025	1,450	12,823	885		0	12,823-	885-
TOTAL	2,429,577	654,858	27	60,855	3	594,003-	24-

THREE-YEAR MOVING AVERAGES

69-71	17,436	3,070	18	8,186	47	5,116	29
70-72	18,997	3,169	17	9,052	48	5,884	31
71-73	14,008	2,110	15	6,993	50	4,883	35
72-74	7,766	727	9	1,819	23	1,093	14
73-75	7,456	639	9	1,212	16	573	8
74-76	7,397	1,085	15	580	8	505-	7-
75-77	6,145	1,122	18	1,247	20	125	2
76-78	6,930	1,013	15	654	9	360-	5-
77-79	6,286	341	5	124	2	217-	3-
78-80	8,081	18	0	840	10	823	10
79-81	7,974	75	1	915	11	840	11
80-82	7,733	117-	2-	1,940	25	2,056	27
81-83	8,941	990	11	2,151	24	1,162	13
82-84	9,751	1,155	12	2,057	21	902	9
83-85	10,414	1,409	14	943	9	466-	4-
84-86	16,200	1,319	8	764	5	556-	3-
85-87	17,936	1,553	9	928	5	625-	3-
86-88	20,930	3,516	17	1,092	5	2,424-	12-
87-89	12,977	3,348	26	346	3	3,002-	23-
88-90	8,953	3,445	38	492	5	2,952-	33-
89-91	5,256	1,575	30	382	7	1,193-	23-
90-92	4,568	1,253	27	380	8	873-	19-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	15,797	496	3	3,496	22	2,999	19
92-94	19,102	1,295	7	3,496	18	2,201	12
93-95	30,626	1,878	6	3,494	11	1,616	5
94-96	28,520	3,499	12	2	0	3,497-	12-
95-97	31,464	2,746	9		0	2,746-	9-
96-98	28,373	2,113	7	565	2	1,548-	5-
97-99	25,328	1,408	6	566	2	842-	3-
98-00	57,988	5,218	9	566	1	4,652-	8-
99-01	57,584	5,680	10		0	5,680-	10-
00-02	50,763	4,920	10		0	4,920-	10-
01-03	29,523	1,483	5		0	1,483-	5-
02-04	63,856	3,183	5		0	3,183-	5-
03-05	98,375	4,573	5		0	4,573-	5-
04-06	84,003	4,634	6		0	4,634-	6-
05-07	55,063	3,491	6	492	1	2,999-	5-
06-08	43,887	5,241	12	492	1	4,750-	11-
07-09	51,745	8,496	16	492	1	8,004-	15-
08-10	44,654	7,448	17		0	7,448-	17-
09-11	41,297	5,388	13		0	5,388-	13-
10-12	53,217	2,737	5		0	2,737-	5-
11-13	75,464	5,233	7		0	5,233-	7-
12-14	81,118	7,584	9		0	7,584-	9-
13-15	79,537	9,576	12		0	9,576-	12-
14-16	65,072	7,714	12		0	7,714-	12-
15-17	49,483	11,987	24		0	11,987-	24-
16-18	89,731	10,981	12		0	10,981-	12-
17-19	84,903	49,916	59		0	49,916-	59-
18-20	87,723	49,498	56		0	49,498-	56-
19-21	128,433	122,470	95		0	122,470-	95-
20-22	139,212	100,664	72		0	100,664-	72-
21-23	184,693	107,075	58		0	107,075-	58-
22-24	103,552	32,787	32		0	32,787-	32-
23-25	82,939	19,120	23		0	19,120-	23-
FIVE-YEAR AVERAGE							
21-25	124,863	67,451	54		0	67,451-	54-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,119	54	3		0	54-	3-
1970	1,567	30	2	300	19	270	17
1971	2,710	32	1	498	18	466	17
1972							
1973	519	17	3	372	72	355	68
1974	1,444	88	6	90	6	2	0
1975	12,219	687	6	33	0	654-	5-
1976							
1977	4,258	339	8	200	5	139-	3-
1978	3,169	97	3	320	10	223	7
1979							
1980	13,211	1,239	9	75	1	1,165-	9-
1981	4,438	71	2		0	71-	2-
1982	760	154	20		0	154-	20-
1983							
1984	840	371	44		0	371-	44-
1985	333		0		0		0
1986	601	130	22		0	130-	22-
1987	45,879	79	0		0	79-	0
1988	136		0		0		0
1989	9,676	624	6		0	624-	6-
1990	2,368	337	14		0	337-	14-
1991	49,708	628	1	4,040	8	3,412	7
1992	23,997	669	3		0	669-	3-
1993	730	844	116		0	844-	116-
1994							
1995							
1996	1,185		0		0		0
1997							
1998	12,557	2,992	24	123,716	985	120,723	961
1999	5,650	127	2		0	127-	2-
2000	9,936	1,230	12		0	1,230-	12-
2001							
2002							
2003							
2004	30,370	7,026	23		0	7,026-	23-
2005	49,606	2,722	5		0	2,722-	5-
2006							
2007							
2008	1,015-		0		0		0
2009							
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	7,471		0		0		0
2012	12,213	727	6		0	727-	6-
2013	214,158		0		0		0
2014	47,886	9,383	20		0	9,383-	20-
2015	48,376		0		0		0
2016	109,782	2,329	2		0	2,329-	2-
2017	111,085	9,249	8		0	9,249-	8-
2018	36,296	955	3		0	955-	3-
2019	74,989	1,183	2		0	1,183-	2-
2020	160,282	16,331	10		0	16,331-	10-
2021	169,323	7,084	4		0	7,084-	4-
2022	677,848	9,766	1		0	9,766-	1-
2023	1,588,719	9,140	1		0	9,140-	1-
2024	41,494	1,503	4		0	1,503-	4-
2025	1,549,320	26,251	2		0	26,251-	2-
TOTAL	5,138,211	114,490	2	129,643	3	15,152	0

THREE-YEAR MOVING AVERAGES

69-71	2,132	39	2	266	12	227	11
70-72	1,426	21	1	266	19	245	17
71-73	1,076	17	2	290	27	274	25
72-74	654	35	5	154	24	119	18
73-75	4,727	264	6	165	3	99-	2-
74-76	4,554	258	6	41	1	217-	5-
75-77	5,492	342	6	78	1	264-	5-
76-78	2,476	145	6	173	7	28	1
77-79	2,476	145	6	173	7	28	1
78-80	5,460	445	8	131	2	314-	6-
79-81	5,883	437	7	25	0	412-	7-
80-82	6,136	488	8	25	0	463-	8-
81-83	1,733	75	4		0	75-	4-
82-84	533	175	33		0	175-	33-
83-85	391	124	32		0	124-	32-
84-86	591	167	28		0	167-	28-
85-87	15,604	70	0		0	70-	0
86-88	15,539	70	0		0	70-	0
87-89	18,564	234	1		0	234-	1-
88-90	4,060	320	8		0	320-	8-
89-91	20,584	530	3	1,347	7	817	4
90-92	25,358	545	2	1,347	5	802	3

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	24,812	714	3	1,347	5	633	3
92-94	8,242	504	6		0	504-	6-
93-95	243	281	116		0	281-	116-
94-96	395		0		0		0
95-97	395		0		0		0
96-98	4,580	997	22	41,239	900	40,241	879
97-99	6,069	1,040	17	41,239	680	40,199	662
98-00	9,381	1,450	15	41,239	440	39,789	424
99-01	5,195	453	9		0	453-	9-
00-02	3,312	410	12		0	410-	12-
01-03							
02-04	10,123	2,342	23		0	2,342-	23-
03-05	26,659	3,249	12		0	3,249-	12-
04-06	26,659	3,249	12		0	3,249-	12-
05-07	16,535	907	5		0	907-	5-
06-08	338-		0		0		0
07-09	338-		0		0		0
08-10	338-		0		0		0
09-11	2,490		0		0		0
10-12	6,561	242	4		0	242-	4-
11-13	77,947	242	0		0	242-	0
12-14	91,419	3,370	4		0	3,370-	4-
13-15	103,473	3,128	3		0	3,128-	3-
14-16	68,681	3,904	6		0	3,904-	6-
15-17	89,748	3,860	4		0	3,860-	4-
16-18	85,721	4,178	5		0	4,178-	5-
17-19	74,123	3,796	5		0	3,796-	5-
18-20	90,522	6,157	7		0	6,157-	7-
19-21	134,865	8,199	6		0	8,199-	6-
20-22	335,818	11,060	3		0	11,060-	3-
21-23	811,963	8,663	1		0	8,663-	1-
22-24	769,354	6,803	1		0	6,803-	1-
23-25	1,059,844	12,298	1		0	12,298-	1-
FIVE-YEAR AVERAGE							
21-25	805,341	10,749	1		0	10,749-	1-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	212		0	71	33	71	33
1976							
1977							
1978							
1979							
1980							
1981	206		0		0		0
1982							
1983				50		50	
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	1,616		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	15,840		0		0		0
2009							
2010							
2011				17,226		17,226	
2012							
2013	65,597		0	4,093	6	4,093	6
2014	4,168		0	2,000	48	2,000	48
2015							
2016							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2017				38,050		38,050	
2018							
2019							
2020							
2021							
2022							
2023							
2024	46,854		0		0		0
2025							
TOTAL	134,492		0	61,490	46	61,490	46

THREE-YEAR MOVING AVERAGES

75-77	71		0	24	33	24	33
76-78							
77-79							
78-80							
79-81	69		0		0		0
80-82	69		0		0		0
81-83	69		0	17	24	17	24
82-84				17		17	
83-85				17		17	
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	539		0		0		0
96-98	539		0		0		0
97-99	539		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08	5,280		0		0		0
07-09	5,280		0		0		0
08-10	5,280		0		0		0
09-11				5,742		5,742	
10-12				5,742		5,742	
11-13	21,866		0	7,106	33	7,106	33
12-14	23,255		0	2,031	9	2,031	9
13-15	23,255		0	2,031	9	2,031	9
14-16	1,389		0	667	48	667	48
15-17				12,683		12,683	
16-18				12,683		12,683	
17-19				12,683		12,683	
18-20							
19-21							
20-22							
21-23							
22-24	15,618		0		0		0
23-25	15,618		0		0		0
FIVE-YEAR AVERAGE							
21-25	9,371		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,120		0	1,031	25	1,031	25
1970	15,876		0	2,400	15	2,400	15
1971	21,697		0	5,734	26	5,734	26
1972	10,427		0	1,635	16	1,635	16
1973	26,260		0	1,428	5	1,428	5
1974							
1975	27,454		0	9,131	33	9,131	33
1976	4,600		0	850	18	850	18
1977	2,603		0	400	15	400	15
1978							
1979	4,692		0	900	19	900	19
1980							
1981							
1982							
1983	2,825		0	1,050	37	1,050	37
1984							
1985							
1986							
1987							
1988							
1989							
1990	44,237		0	24,845	56	24,845	56
1991							
1992	6,606		0	2,002	30	2,002	30
1993	6-		0		0		0
1994	18,150		0	2,028	11	2,028	11
1995	2,013		0		0		0
1996	115,296		0	36,333	32	36,333	32
1997	40,065		0		0		0
1998							
1999							
2000	7,831		0		0		0
2001							
2002	74,143		0	33,178	45	33,178	45
2003	16,476		0	3,730	23	3,730	23
2004	28,900		0	45,941	159	45,941	159
2005				5,465		5,465	
2006							
2007	27,614		0		0		0
2008				4,725		4,725	
2009	7,038		0	10,785	153	10,785	153
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011							
2012							
2013	388,522		0		0		0
2014				14,900		14,900	
2015							
2016	5,120		0	21,775	425	21,775	425
2017	67,588		0	250	0	250	0
2018							
2019							
2020							
2021							
2022				19,012		19,012	
2023							
2024							
2025							
TOTAL	970,148		0	249,526	26	249,526	26

THREE-YEAR MOVING AVERAGES

69-71	13,898		0	3,055	22	3,055	22
70-72	16,000		0	3,256	20	3,256	20
71-73	19,461		0	2,932	15	2,932	15
72-74	12,229		0	1,021	8	1,021	8
73-75	17,905		0	3,520	20	3,520	20
74-76	10,685		0	3,327	31	3,327	31
75-77	11,553		0	3,460	30	3,460	30
76-78	2,401		0	417	17	417	17
77-79	2,432		0	433	18	433	18
78-80	1,564		0	300	19	300	19
79-81	1,564		0	300	19	300	19
80-82							
81-83	942		0	350	37	350	37
82-84	942		0	350	37	350	37
83-85	942		0	350	37	350	37
84-86							
85-87							
86-88							
87-89							
88-90	14,746		0	8,282	56	8,282	56
89-91	14,746		0	8,282	56	8,282	56
90-92	16,948		0	8,949	53	8,949	53

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	2,200		0	667	30	667	30
92-94	8,250		0	1,343	16	1,343	16
93-95	6,719		0	676	10	676	10
94-96	45,153		0	12,787	28	12,787	28
95-97	52,458		0	12,111	23	12,111	23
96-98	51,787		0	12,111	23	12,111	23
97-99	13,355		0		0		0
98-00	2,610		0		0		0
99-01	2,610		0		0		0
00-02	27,325		0	11,059	40	11,059	40
01-03	30,206		0	12,302	41	12,302	41
02-04	39,840		0	27,616	69	27,616	69
03-05	15,125		0	18,379	122	18,379	122
04-06	9,633		0	17,135	178	17,135	178
05-07	9,205		0	1,822	20	1,822	20
06-08	9,205		0	1,575	17	1,575	17
07-09	11,551		0	5,170	45	5,170	45
08-10	2,346		0	5,170	220	5,170	220
09-11	2,346		0	3,595	153	3,595	153
10-12							
11-13	129,507		0		0		0
12-14	129,507		0	4,967	4	4,967	4
13-15	129,507		0	4,967	4	4,967	4
14-16	1,707		0	12,225	716	12,225	716
15-17	24,236		0	7,342	30	7,342	30
16-18	24,236		0	7,342	30	7,342	30
17-19	22,529		0	83	0	83	0
18-20							
19-21							
20-22				6,337		6,337	
21-23				6,337		6,337	
22-24				6,337		6,337	
23-25							
FIVE-YEAR AVERAGE							
21-25				3,802		3,802	

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## **PART IX. DETAILED DEPRECIATION CALCULATIONS**

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1940	631.74	540	510	122	10.87	11
1946	26.12	22	21	5	13.14	
1949	318.25	257	243	75	14.44	5
1954	1,417.34	1,099	1,038	379	16.85	22
1955	645.29	496	469	176	17.37	10
1956	719.59	548	518	202	17.91	11
1957	306.84	231	218	89	18.45	5
1958	1,494.06	1,115	1,053	441	19.01	23
1959	1,468.93	1,085	1,025	444	19.58	23
1960	262.71	192	181	82	20.16	4
1961	636.06	460	435	201	20.75	10
1962	1,753.87	1,254	1,185	569	21.36	27
1963	3,172.75	2,243	2,119	1,054	21.98	48
1964	3,424.35	2,392	2,260	1,164	22.60	52
1965	706.66	488	461	246	23.24	11
1966	848.01	578	546	302	23.89	13
1967	488.18	328	310	178	24.55	7
1968	530.52	352	333	198	25.22	8
1969	525.72	344	325	201	25.89	8
1970	1,612.58	1,041	983	630	26.58	24
1971	964.42	614	580	384	27.28	14
1972	4,729.85	2,965	2,801	1,929	27.98	69
1974	2,820.09	1,714	1,619	1,201	29.42	41
1976	334.72	197	186	149	30.89	5
1977	502.91	291	275	228	31.64	7
1978	2,922.50	1,660	1,568	1,354	32.39	42
1979	4,730.72	2,640	2,494	2,237	33.15	67
1980	3,039.01	1,665	1,573	1,466	33.92	43
1981	6,212.73	3,338	3,153	3,060	34.70	88
1982	9,762.89	5,143	4,858	4,905	35.49	138
1983	17,318.14	8,941	8,446	8,872	36.28	245
1984	33,629.96	17,003	16,061	17,569	37.08	474
1985	20,976.82	10,382	9,807	11,170	37.88	295
1986	24,833.25	12,019	11,353	13,480	38.70	348
1987	61,472.42	29,081	27,471	34,001	39.52	860
1988	23,203.80	10,723	10,129	13,075	40.34	324
1989	38,118.77	17,189	16,237	21,882	41.18	531
1990	15,601.41	6,860	6,480	9,121	42.02	217
1991	9,950.28	4,264	4,028	5,922	42.86	138
1992	7,297.89	3,044	2,875	4,423	43.72	101
1993	1,640.72	666	629	1,012	44.57	23
1994	50,580.17	19,935	18,831	31,749	45.44	699

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1995	16,269.77	6,224	5,879	10,391	46.31	224
1996	1,839.42	682	644	1,195	47.18	25
1997	22,942.04	8,238	7,782	15,160	48.07	315
1998	7,537.57	2,618	2,473	5,065	48.95	103
1999	15,063.18	5,051	4,771	10,292	49.85	206
2000	27,537.06	8,907	8,414	19,123	50.74	377
2001	110,944.79	34,540	32,628	78,317	51.65	1,516
2002	15,890.64	4,754	4,491	11,400	52.56	217
2003	10,755.44	3,088	2,917	7,838	53.47	147
2004	16,873.25	4,637	4,380	12,493	54.39	230
2005	2,445.73	642	606	1,840	55.31	33
2007	1,986.50	472	446	1,540	57.17	27
2008	25,783.52	5,806	5,485	20,299	58.11	349
2009	48,492.88	10,313	9,742	38,751	59.05	656
2010	52,809.89	10,569	9,984	42,826	59.99	714
2011	14,602.00	2,737	2,585	12,017	60.94	197
2012	22,039.05	3,852	3,639	18,400	61.89	297
2013	23,242.14	3,768	3,559	19,683	62.84	313
2014	16,047.46	2,396	2,263	13,784	63.80	216
2015	90,663.06	12,378	11,693	78,970	64.76	1,219
2016	186,023.36	22,992	21,719	164,304	65.73	2,500
2017	28,097.65	3,113	2,941	25,157	66.69	377
2018	133,750.98	13,090	12,365	121,386	67.66	1,794
2019	206,461.79	17,535	16,564	189,898	68.63	2,767
2020	1,693,931.27	121,743	115,002	1,578,929	69.61	22,683
2021	105,680.68	6,228	5,883	99,798	70.58	1,414
2022	243,868.30	11,186	10,567	233,301	71.56	3,260
2023	194,910.11	6,393	6,039	188,871	72.54	2,604
2024	44,172.68	872	824	43,349	73.52	590
2025	91,033.02	594	561	90,472	74.51	1,214
	3,833,328.27	510,817	482,533	3,350,795		51,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.8 1.35

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1900	7.64	7	8			
1905	4,639.41	4,477	4,639			
1906	453.46	437	453			
1908	509.81	490	510			
1910	32.76	31	33			
1911	39.25	38	39			
1912	166.79	159	167			
1913	39,647.24	37,764	39,647			
1914	440.81	419	441			
1915	17.37	16	17			
1916	3,714.53	3,518	3,715			
1917	2.52	2	2		1 4.37	
1918	222.02	209	222			
1920	8.85	8	9			
1921	4.00	4	4			
1922	550.17	515	550			
1927	574.78	531	575			
1928	7,615.83	7,016	7,616			
1929	9,365.20	8,603	9,365			
1930	293.53	269	294			
1931	75.68	69	76			
1932	11.42	10	11			
1933	121.75	110	122			
1934	38.48	35	38			
1936	42.73	38	42		1 8.17	
1937	147.11	132	147			
1938	291.95	260	289		3 8.72	
1939	54.17	48	53		1 9.02	
1940	1,406.23	1,242	1,380		26 9.32	3
1941	2,989.84	2,630	2,923		67 9.63	7
1942	82.48	72	80		2 9.95	
1943	178.77	156	173		6 10.29	1
1944	55.72	48	53		3 10.64	
1945	35.21	30	33		2 11.00	
1946	55.44	48	53		2 11.38	
1947	388.45	331	368		20 11.77	2
1948	1,231.01	1,044	1,160		71 12.17	6
1949	2,790.90	2,352	2,614		177 12.59	14
1950	3,189.10	2,670	2,967		222 13.03	17
1951	7,892.84	6,563	7,293		600 13.48	45
1952	1,366.64	1,128	1,254		113 13.95	8
1953	4,099.22	3,360	3,734		365 14.43	25

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1954	5,721.14	4,653	5,171	550	14.94	37
1955	314.60	254	282	33	15.46	2
1956	1,907.97	1,526	1,696	212	16.00	13
1957	1,176.95	933	1,037	140	16.56	8
1958	21,005.37	16,505	18,342	2,663	17.14	155
1959	5,254.98	4,090	4,545	710	17.74	40
1960	6,002.69	4,625	5,140	863	18.36	47
1961	11,709.76	8,927	9,920	1,790	19.01	94
1962	3,663.44	2,763	3,070	593	19.67	30
1963	5,765.71	4,299	4,777	989	20.35	49
1964	3,606.15	2,657	2,953	653	21.05	31
1965	2,918.74	2,124	2,360	559	21.78	26
1966	27,810.21	19,982	22,205	5,605	22.52	249
1967	4,679.09	3,317	3,686	993	23.28	43
1968	5,001.45	3,497	3,886	1,115	24.06	46
1969	42,871.21	29,543	32,830	10,041	24.87	404
1970	28,515.31	19,358	21,512	7,003	25.69	273
1971	16,220.35	10,843	12,050	4,170	26.52	157
1972	27,985.97	18,408	20,456	7,530	27.38	275
1973	5,481.78	3,546	3,941	1,541	28.25	55
1974	1,658.65	1,055	1,172	487	29.13	17
1975	9,583.32	5,986	6,652	2,931	30.03	98
1976	5,163.94	3,167	3,519	1,645	30.94	53
1977	4,195.28	2,525	2,806	1,389	31.86	44
1978	2,876.24	1,697	1,886	990	32.80	30
1979	13,433.90	7,768	8,632	4,802	33.74	142
1980	12,768.07	7,232	8,037	4,731	34.69	136
1981	10,564.93	5,857	6,509	4,056	35.65	114
1982	1,162.68	630	700	463	36.62	13
1983	9,009.79	4,776	5,307	3,703	37.59	99
1984	68,733.35	35,596	39,557	29,176	38.57	756
1985	12,854.49	6,499	7,222	5,632	39.55	142
1986	32,815.46	16,186	17,987	14,828	40.54	366
1987	21,389.93	10,286	11,431	9,959	41.53	240
1988	97,361.13	45,614	50,690	46,671	42.52	1,098
1989	76,248.28	34,769	38,638	37,610	43.52	864
1990	86,482.89	38,366	42,635	43,848	44.51	985
1991	52,430.84	22,604	25,119	27,312	45.51	600
1992	60,042.13	25,135	27,932	32,110	46.51	690
1993	50,941.57	20,695	22,998	27,944	47.50	588
1994	214,025.02	84,272	93,649	120,376	48.50	2,482
1995	177,926.39	67,834	75,382	102,544	49.50	2,072

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1996	30,598.73	11,283	12,538	18,061	50.50	358
1998	8,061.70	2,771	3,079	4,983	52.50	95
2000	10,513.30	3,351	3,724	6,789	54.50	125
2001	145,613.01	44,594	49,556	96,057	55.50	1,731
2002	1,125,585.22	330,641	367,433	758,152	56.50	13,419
2005	2,009.13	515	572	1,437	59.50	24
2021	19,743.69	1,111	1,235	18,509	75.50	245
2022	500.94	22	25	476	76.50	6
2024	5,890.65	110	122	5,769	78.50	73
	2,692,648.63	1,091,686	1,209,772	1,482,877		29,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.6 1.11

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
1928	485.03	588	446	185	3.62	51
1929	397.89	480	364	153	3.92	39
1930	175.90	211	160	69	4.22	16
1936	223.19	258	196	94	6.02	16
1937	24.89	29	22	10	6.33	2
1939	318.36	361	274	140	6.96	20
1940	414.34	466	353	186	7.28	26
1941	837.83	936	710	379	7.60	50
1943	38.93	43	33	18	8.26	2
1947	214.44	229	174	105	9.64	11
1948	61.16	65	49	31	9.99	3
1950	2,005.70	2,090	1,585	1,022	10.72	95
1951	3,236.70	3,344	2,536	1,672	11.09	151
1952	2,321.06	2,377	1,803	1,214	11.46	106
1953	2,951.41	2,996	2,272	1,565	11.84	132
1954	4,236.09	4,260	3,231	2,276	12.23	186
1955	3,459.47	3,446	2,613	1,884	12.62	149
1956	5,794.62	5,718	4,336	3,197	13.01	246
1957	3,043.21	2,974	2,255	1,701	13.41	127
1958	6,160.93	5,961	4,521	3,488	13.81	253
1959	5,291.56	5,068	3,844	3,035	14.22	213
1960	6,452.91	6,115	4,638	3,751	14.64	256
1962	2,304.83	2,137	1,621	1,375	15.49	89
1963	2,369.10	2,172	1,647	1,433	15.92	90
1964	8,983.17	8,140	6,173	5,505	16.36	336
1965	6,473.08	5,797	4,396	4,019	16.80	239
1966	6,431.85	5,690	4,315	4,046	17.25	235
1967	2,588.14	2,261	1,715	1,650	17.71	93
1968	2,750.91	2,373	1,800	1,776	18.17	98
1969	99.01	84	64	65	18.64	3
1970	12,320.34	10,348	7,848	8,168	19.11	427
1971	12,807.03	10,609	8,046	8,603	19.59	439
1972	7,232.76	5,906	4,479	4,924	20.08	245
1973	10,202.60	8,211	6,227	7,036	20.57	342
1974	2,502.90	1,984	1,505	1,749	21.07	83
1975	156.64	122	93	111	21.57	5
1976	65.39	50	38	47	22.08	2
1978	3,260.89	2,423	1,838	2,401	23.13	104
1980	10,931.27	7,845	5,950	8,261	24.19	342
1981	3,021.69	2,128	1,614	2,314	24.74	94
1982	44,233.26	30,573	23,186	34,317	25.29	1,357
1983	14,081.23	9,546	7,240	11,066	25.84	428

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
1984	31,261.47	20,764	15,747	24,893	26.41	943
1985	52,173.06	33,938	25,738	42,087	26.98	1,560
1986	21,345.09	13,592	10,308	17,441	27.55	633
1987	83,915.08	52,262	39,635	69,455	28.13	2,469
1988	6,297.71	3,833	2,907	5,280	28.72	184
1990	22,666.08	13,140	9,965	19,501	29.92	652
1991	2,837.65	1,604	1,216	2,473	30.52	81
1993	11,353.84	6,082	4,613	10,147	31.75	320
1994	24,087.02	12,537	9,508	21,805	32.38	673
1995	17,164.39	8,673	6,578	15,736	33.01	477
1996	31,017.18	15,203	11,530	28,792	33.64	856
1997	1,904.74	904	686	1,790	34.28	52
1998	22,035.87	10,122	7,676	20,971	34.92	601
1999	2,421.06	1,074	815	2,332	35.57	66
2000	1,955.73	837	635	1,907	36.22	53
2001	34,293.66	14,134	10,719	33,863	36.88	918
2002	17,320.93	6,863	5,205	17,312	37.54	461
2003	1,447.21	550	417	1,464	38.20	38
2004	4,362.61	1,589	1,205	4,466	38.87	115
2005	5,198.99	1,810	1,373	5,386	39.54	136
2006	20,743.31	6,882	5,219	21,747	40.22	541
2007	27,457.41	8,666	6,572	29,123	40.89	712
2008	33,895.52	10,143	7,692	36,372	41.57	875
2009	14,391.20	4,067	3,084	15,625	42.26	370
2010	139,686.05	37,192	28,206	153,386	42.94	3,572
2011	111,213.86	27,765	21,057	123,521	43.63	2,831
2012	147,125.74	34,286	26,002	165,261	44.32	3,729
2013	172,054.86	37,197	28,210	195,461	45.02	4,342
2014	109,859.54	21,898	16,607	126,210	45.72	2,760
2015	514,042.46	93,803	71,140	597,115	46.42	12,863
2016	93,031.64	15,409	11,686	109,255	47.12	2,319
2017	129,991.56	19,309	14,644	154,345	47.83	3,227
2018	323,761.78	42,556	32,274	388,616	48.54	8,006
2019	125,315.68	14,300	10,845	152,065	49.26	3,087
2020	385,068.76	37,359	28,333	472,256	49.97	9,451
2021	42,020.35	3,338	2,531	52,095	50.70	1,028

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
2022	161,817.50	10,051	7,623	202,740	51.42	3,943
2023	194,490.48	8,662	6,569	246,269	52.15	4,722
2024	139,810.92	3,737	2,834	178,920	52.89	3,383
	3,481,799.70	822,545	623,814	3,902,526		90,250
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 2.59

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS AREA OFFICE - VINE STREET						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1950	3,202.08	3,099	3,039	163	2.50	65
1974	502.19	479	470	32	2.50	13
1985	678.43	639	627	52	2.50	21
2001	23,425.95	21,257	20,846	2,580	2.50	1,032
	27,808.65	25,474	24,981	2,828		1,131

WINCHESTER SERVICE CENTER AND OFFICE  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

1992	457,850.01	306,760	300,825	157,025	16.50	9,517
2003	10,253.37	5,915	5,801	4,453	16.50	270
2009	4,308.86	2,154	2,112	2,197	16.50	133
2014	12,581.47	5,167	5,067	7,514	16.50	455
2016	61,809.21	22,584	22,147	39,662	16.50	2,404
2017	72,205.61	24,550	24,075	48,131	16.50	2,917
2018	5,960.77	1,863	1,827	4,134	16.50	251
2019	17,263.23	4,879	4,785	12,479	16.50	756
2023	24,498.72	3,224	3,162	21,337	16.50	1,293
	666,731.25	377,096	369,800	296,931		17,996

LEXINGTON HEADQUARTERS  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2044  
NET SALVAGE PERCENT.. 0

1994	6,179,394.33	3,893,018	3,817,700	2,361,694	18.50	127,659
1998	26,669.93	15,944	15,636	11,034	18.50	596
2000	9,603.96	5,566	5,458	4,146	18.50	224
2001	126,272.90	71,947	70,555	55,718	18.50	3,012
2003	8,863.24	4,864	4,770	4,093	18.50	221
2005	36,210.95	19,034	18,666	17,545	18.50	948
2006	3,323.54	1,706	1,673	1,651	18.50	89
2009	3,938.10	1,857	1,821	2,117	18.50	114
2010	6,651.14	3,032	2,973	3,678	18.50	199
2013	7,125.00	2,873	2,817	4,308	18.50	233

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEXINGTON HEADQUARTERS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2014	176,824.83	67,782	66,471	110,354	18.50	5,965
2015	591,242.79	214,071	209,929	381,313	18.50	20,612
2016	232,044.92	78,731	77,208	154,837	18.50	8,370
2017	165,706.39	52,166	51,157	114,550	18.50	6,192
2018	307,736.59	88,770	87,053	220,684	18.50	11,929
2019	71,883.22	18,690	18,328	53,555	18.50	2,895
2020	26,989.65	6,185	6,065	20,924	18.50	1,131
2021	19,663.67	3,847	3,773	15,891	18.50	859
2022	77,934.42	12,399	12,159	65,775	18.50	3,555
2023	472,613.08	56,265	55,176	417,437	18.50	22,564
2024	13,472.38	1,010	990	12,482	18.50	675
	8,564,165.03	4,619,757	4,530,379	4,033,786		218,042

OTHER BUILDINGS  
SURVIVOR CURVE.. IOWA 42-S2  
NET SALVAGE PERCENT.. 0

1951	1,184.61	1,135	1,113	72	1.76	41
1952	667.68	636	624	44	1.97	22
1954	55.99	53	52	4	2.37	2
1955	908.64	853	836	72	2.58	28
1957	4,651.18	4,319	4,235	416	3.00	139
1958	1,647.81	1,521	1,492	156	3.22	48
1959	1,718.25	1,578	1,547	171	3.44	50
1960	1,518.61	1,386	1,359	159	3.67	43
1961	2,645.76	2,400	2,354	292	3.90	75
1962	120.00	108	106	14	4.13	3
1963	318.95	286	280	38	4.37	9
1965	1,496.16	1,323	1,297	199	4.86	41
1967	962.53	839	823	140	5.37	26
1968	5,311.35	4,599	4,510	801	5.63	142
1970	3,058.84	2,609	2,559	500	6.18	81
1973	3,195.06	2,660	2,609	587	7.04	83
1985	1,278.71	936	918	361	11.25	32
1987	18,970.52	13,501	13,240	5,731	12.11	473
1988	4,679.99	3,280	3,217	1,463	12.56	116
1996	30,096.82	18,122	17,771	12,325	16.71	738
2000	8,591.08	4,660	4,570	4,021	19.22	209
2003	1,820.23	896	879	942	21.33	44

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 42-S2						
NET SALVAGE PERCENT.. 0						
2009	11,426.93	4,318	4,234	7,192	26.13	275
2013	69.29	20	20	50	29.72	2
2015	45,449.58	11,243	11,025	34,424	31.61	1,089
2016	29,251.41	6,568	6,441	22,811	32.57	700
2018	5,170.88	920	902	4,269	34.53	124
2024	21,042.68	751	736	20,306	40.50	501
	207,309.54	91,520	89,749	117,561		5,136
	9,466,014.47	5,113,847	5,014,909	4,451,106		242,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 2.56

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2022	132,125.04	10,071	20,644	111,481	41.57	2,682
	132,125.04	10,071	20,644	111,481		2,682
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.6	2.03

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 67-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -25						
1901	778.54	924	800	173	3.39	51
1905	6,049.71	7,047	6,104	1,459	4.56	320
1906	1,294.88	1,502	1,301	318	4.81	66
1908	51.80	60	52	13	5.28	2
1910	22.93	26	23	6	5.72	1
1913	901.62	1,020	883	244	6.37	38
1914	207.55	234	203	57	6.58	9
1915	5,927.42	6,658	5,767	1,643	6.79	242
1920	2,022.92	2,234	1,935	594	7.80	76
1921	82.20	90	78	25	8.00	3
1923	1,685.19	1,842	1,595	511	8.40	61
1925	22.62	25	22	7	8.80	1
1926	1,894.74	2,050	1,776	593	8.99	66
1927	2,589.74	2,793	2,419	818	9.18	89
1928	76,088.97	81,797	70,846	24,265	9.36	2,592
1929	50,471.87	54,074	46,835	16,255	9.55	1,702
1930	8,063.81	8,613	7,460	2,620	9.72	270
1931	6,454.48	6,872	5,952	2,116	9.90	214
1932	5,253.04	5,575	4,829	1,738	10.07	173
1933	288,612.29	305,363	264,483	96,283	10.24	9,403
1934	1,495.05	1,577	1,366	503	10.40	48
1935	16,090.72	16,920	14,655	5,459	10.57	516
1936	8,042.86	8,432	7,303	2,750	10.73	256
1937	26,684.79	27,895	24,161	9,195	10.88	845
1938	14,075.39	14,668	12,704	4,890	11.04	443
1939	20,223.95	21,013	18,200	7,080	11.19	633
1940	19,715.27	20,424	17,690	6,954	11.34	613
1941	39,918.65	41,227	35,708	14,191	11.49	1,235
1942	3,920.21	4,037	3,497	1,404	11.63	121
1943	2,698.79	2,771	2,400	973	11.78	83
1944	7,315.29	7,487	6,485	2,659	11.92	223
1945	10,763.97	10,984	9,514	3,941	12.06	327
1946	24,812.87	25,237	21,858	9,158	12.21	750
1947	21,521.72	21,825	18,903	7,999	12.34	648
1948	54,080.15	54,665	47,347	20,253	12.48	1,623
1949	76,181.16	76,755	66,479	28,747	12.62	2,278
1950	155,570.38	156,218	135,304	59,159	12.76	4,636
1951	250,063.20	250,295	216,787	95,792	12.89	7,431
1952	128,092.33	127,790	110,682	49,433	13.02	3,797
1953	353,828.23	351,736	304,647	137,638	13.16	10,459

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 67-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -25						
1954	256,160.59	253,762	219,790	100,411	13.29	7,555
1955	366,992.36	362,350	313,840	144,900	13.41	10,805
1956	485,323.85	477,443	413,525	193,129	13.54	14,264
1957	939,073.87	920,574	797,332	376,510	13.66	27,563
1958	979,904.81	956,902	828,797	396,084	13.79	28,723
1959	796,195.53	774,589	670,891	324,353	13.91	23,318
1960	724,520.75	702,151	608,151	297,500	14.03	21,205
1961	676,840.45	653,498	566,011	280,040	14.14	19,805
1962	570,744.07	548,813	475,341	238,089	14.26	16,696
1963	777,631.91	744,767	645,061	326,978	14.37	22,754
1964	939,758.84	896,307	776,314	398,385	14.48	27,513
1965	830,164.25	788,407	682,859	354,846	14.59	24,321
1966	1,120,234.27	1,059,448	917,615	482,678	14.69	32,858
1967	542,301.45	510,529	442,182	235,695	14.80	15,925
1968	810,814.95	759,886	658,156	355,362	14.90	23,850
1969	1,000,068.94	932,914	808,020	442,066	15.00	29,471
1970	370,872.86	344,374	298,271	165,320	15.09	10,956
1971	539,619.41	498,649	431,892	242,632	15.18	15,984
1972	543,965.92	500,081	433,133	246,825	15.28	16,153
1973	198,037.46	181,165	156,912	90,635	15.36	5,901
1974	99,610.58	90,633	78,500	46,014	15.45	2,978
1975	6,692.34	6,057	5,246	3,119	15.53	201
1976	20,585.83	18,527	16,047	9,686	15.61	620
1977	34,537.91	30,905	26,768	16,405	15.69	1,046
1978	190,798.40	169,701	146,982	91,516	15.77	5,803
1979	73,719.90	65,174	56,449	35,701	15.84	2,254
	15,588,742.80	14,978,361	12,973,135	6,512,794		460,866

COATED STEEL  
SURVIVOR CURVE.. IOWA 67-R1.5  
NET SALVAGE PERCENT.. -25

1951	136,643.66	124,330	107,685	63,119	18.23	3,462
1952	10,387.99	9,370	8,116	4,869	18.65	261
1953	45,278.76	40,489	35,069	21,530	19.07	1,129
1954	52,946.41	46,921	40,639	25,544	19.50	1,310
1955	44,197.87	38,805	33,610	21,637	19.94	1,085
1956	110,579.22	96,158	83,285	54,939	20.39	2,694
1957	213,788.81	184,115	159,467	107,769	20.84	5,171

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1958	272,485.99	232,325	201,223	139,385	21.30	6,544
1959	159,807.36	134,851	116,798	82,961	21.77	3,811
1960	164,950.13	137,715	119,278	86,909	22.25	3,906
1961	207,993.62	171,751	148,758	111,234	22.74	4,892
1962	98,234.00	80,218	69,479	53,314	23.23	2,295
1963	119,436.22	96,418	83,510	65,785	23.73	2,772
1964	202,941.72	161,899	140,225	113,452	24.24	4,680
1965	181,253.74	142,839	123,716	102,851	24.76	4,154
1966	260,498.21	202,762	175,617	150,005	25.28	5,934
1967	127,702.22	98,136	84,998	74,630	25.81	2,892
1968	465,508.79	353,042	305,779	276,107	26.35	10,478
1969	179,634.49	134,391	116,399	108,144	26.90	4,020
1970	336,817.52	248,529	215,257	205,765	27.45	7,496
1971	539,773.67	392,645	340,080	334,637	28.01	11,947
1972	962,021.25	689,565	597,250	605,277	28.58	21,178
1973	255,688.02	180,509	156,343	163,267	29.16	5,599
1974	219,216.62	152,388	131,987	142,034	29.74	4,776
1975	253,541.38	173,410	150,195	166,732	30.34	5,495
1976	457,303.22	307,742	266,543	305,086	30.93	9,864
1977	356,372.01	235,762	204,199	241,266	31.54	7,650
1978	317,249.07	206,271	178,657	217,905	32.15	6,778
1979	549,350.74	350,829	303,862	382,827	32.77	11,682
1980	520,575.76	326,427	282,727	367,993	33.39	11,021
1981	1,244,107.09	765,499	663,018	892,116	34.02	26,223
1982	663,936.91	400,595	346,965	482,956	34.66	13,934
1983	741,986.93	438,820	380,073	547,411	35.30	15,507
1984	1,797,262.34	1,041,132	901,751	1,344,827	35.95	37,408
1985	416,776.91	236,302	204,667	316,304	36.61	8,640
1986	1,255,702.12	696,491	603,248	966,379	37.27	25,929
1987	8,301,452.45	4,500,736	3,898,201	6,478,615	37.94	170,759
1988	741,602.95	392,799	340,213	586,791	38.61	15,198
1989	534,241.15	276,189	239,214	428,587	39.29	10,908
1990	866,569.85	436,838	378,356	704,856	39.98	17,630
1991	722,820.26	355,076	307,540	595,985	40.67	14,654
1992	1,262,759.77	604,057	523,189	1,055,261	41.36	25,514
1993	1,368,761.92	636,885	551,622	1,159,330	42.06	27,564
1994	725,857.51	328,260	284,314	623,008	42.76	14,570
1995	284,881.95	125,060	108,318	247,785	43.47	5,700
1996	727,779.86	309,716	268,253	641,472	44.19	14,516
1997	1,144,020.41	471,479	408,360	1,021,666	44.91	22,749
1998	871,216.99	347,354	300,852	788,169	45.63	17,273

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1999	5,198,136.04	2,001,672	1,733,699	4,763,972	46.36	102,760
2000	485,819.43	180,458	156,299	450,975	47.09	9,577
2001	445,182.79	159,220	137,904	418,574	47.83	8,751
2002	2,518,969.59	866,116	750,165	2,398,547	48.57	49,383
2003	386,869.24	127,681	110,588	372,999	49.31	7,564
2004	242,450.55	76,626	66,368	236,695	50.06	4,728
2005	205,779.17	62,156	53,835	203,389	50.81	4,003
2006	6,800,606.70	1,957,725	1,695,635	6,805,123	51.57	131,959
2007	1,497,296.76	409,810	354,947	1,516,674	52.33	28,983
2008	1,855,063.73	481,412	416,963	1,901,867	53.09	35,823
2009	1,021,098.62	250,514	216,976	1,059,397	53.85	19,673
2010	676,714.00	156,304	135,379	710,514	54.62	13,008
2011	761,308.74	164,757	142,700	808,936	55.40	14,602
2012	534,328.33	107,961	93,508	574,403	56.17	10,226
2013	765,446.25	143,521	124,307	832,501	56.95	14,618
2014	425,595.53	73,527	63,684	468,311	57.74	8,111
2015	887,727.48	140,450	121,647	988,012	58.52	16,883
2016	64,163.23	9,194	7,963	72,241	59.32	1,218
2017	591,329.97	76,015	65,839	673,324	60.11	11,202
2018	881,203.63	100,127	86,723	1,014,782	60.91	16,660
2019	2,444,019.25	241,225	208,931	2,846,093	61.71	46,120
2020	2,314,943.24	193,905	167,946	2,725,733	62.51	43,605
2021	2,926,399.65	200,934	174,034	3,483,966	63.32	55,022
2022	10,381,949.09	555,953	481,525	12,495,911	64.13	194,853
2023	1,686,018.74	64,490	55,856	2,051,667	64.95	31,588
2024	2,285,920.95	52,462	45,439	2,811,963	65.77	42,754
2025	256,053.98	1,959	1,697	318,371	66.59	4,781
	80,034,310.52	26,970,074	23,359,460	76,683,428		1,588,107

PLASTIC  
SURVIVOR CURVE.. IOWA 67-R1.5  
NET SALVAGE PERCENT.. -25

1967	27,504.71	21,137	18,307	16,074	25.81	623
1968	150,764.97	114,340	99,033	89,423	26.35	3,394
1969	505,770.53	378,386	327,730	304,484	26.90	11,319
1970	232,000.74	171,188	148,270	141,731	27.45	5,163
1971	419,530.51	305,177	264,321	260,092	28.01	9,286
1972	278,346.24	199,515	172,805	175,128	28.58	6,128
1973	141,282.94	99,742	86,389	90,215	29.16	3,094

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1974	130,330.53	90,599	78,470	84,443	29.74	2,839
1975	120,853.56	82,658	71,592	79,475	30.34	2,619
1976	210,388.50	141,581	122,627	140,359	30.93	4,538
1977	263,172.44	174,105	150,797	178,169	31.54	5,649
1978	541,137.09	351,841	304,738	371,683	32.15	11,561
1979	978,286.50	624,758	541,119	681,739	32.77	20,804
1980	1,239,270.16	777,084	673,052	876,036	33.39	26,236
1981	942,686.20	580,035	502,383	675,975	34.02	19,870
1982	1,554,410.49	937,873	812,315	1,130,698	34.66	32,623
1983	738,920.84	437,007	378,503	545,148	35.30	15,443
1984	1,306,745.67	756,981	655,640	977,792	35.95	27,199
1985	1,025,532.43	581,451	503,609	778,306	36.61	21,259
1986	1,939,485.23	1,075,760	931,743	1,492,614	37.27	40,049
1987	3,688,946.66	2,000,009	1,732,258	2,878,925	37.94	75,881
1988	3,099,100.81	1,641,477	1,421,725	2,452,151	38.61	63,511
1989	2,403,637.09	1,242,620	1,076,264	1,928,282	39.29	49,078
1990	2,229,260.56	1,123,770	973,325	1,813,250	39.98	45,354
1991	1,375,019.37	675,461	585,034	1,133,740	40.67	27,877
1992	1,510,993.08	722,802	626,037	1,262,704	41.36	30,530
1993	1,400,774.55	651,780	564,523	1,186,445	42.06	28,208
1994	1,403,244.59	634,600	549,643	1,204,413	42.76	28,167
1995	2,012,808.15	883,598	765,306	1,750,704	43.47	40,274
1996	1,530,439.46	651,298	564,106	1,348,944	44.19	30,526
1997	3,264,993.18	1,345,585	1,165,445	2,915,796	44.91	64,925
1998	2,998,337.96	1,195,437	1,035,398	2,712,524	45.63	59,446
1999	2,131,852.40	820,923	711,022	1,953,793	46.36	42,144
2000	3,178,637.66	1,180,705	1,022,638	2,950,659	47.09	62,660
2001	2,331,694.05	833,930	722,288	2,192,330	47.83	45,836
2002	2,872,438.25	987,652	855,430	2,735,118	48.57	56,313
2003	1,746,302.09	576,345	499,187	1,683,691	49.31	34,145
2004	1,440,394.61	455,237	394,292	1,406,201	50.06	28,090
2005	1,999,675.58	604,002	523,141	1,976,453	50.81	38,899
2006	1,895,258.21	545,597	472,555	1,896,517	51.57	36,776
2007	2,770,919.42	758,401	656,870	2,806,779	52.33	53,636
2008	5,716,539.46	1,483,513	1,284,908	5,860,766	53.09	110,393
2009	4,430,176.39	1,086,888	941,381	4,596,339	53.85	85,354
2010	3,157,102.64	729,212	631,589	3,314,789	54.62	60,688
2011	5,453,482.96	1,180,202	1,022,203	5,794,651	55.40	104,597
2012	10,154,927.22	2,051,803	1,777,118	10,916,541	56.17	194,348
2013	11,057,763.34	2,073,331	1,795,764	12,026,440	56.95	211,175
2014	11,755,704.57	2,030,945	1,759,053	12,935,578	57.74	224,031

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
2015	14,389,531.69	2,276,604	1,971,824	16,015,091	58.52	273,669
2016	17,600,810.81	2,521,976	2,184,347	19,816,667	59.32	334,064
2017	16,961,748.94	2,180,433	1,888,528	19,313,658	60.11	321,305
2018	20,145,903.35	2,289,078	1,982,628	23,199,751	60.91	380,886
2019	32,026,181.68	3,160,984	2,737,808	37,294,919	61.71	604,358
2020	28,856,550.76	2,417,097	2,093,509	33,977,180	62.51	543,548
2021	41,566,492.01	2,854,059	2,471,972	49,486,143	63.32	781,525
2022	38,900,923.43	2,083,144	1,804,263	46,821,891	64.13	730,109
2023	31,393,571.74	1,200,804	1,040,047	38,201,918	64.95	588,174
2024	33,863,800.34	777,174	673,130	41,656,620	65.77	633,368
2025	40,444,587.83	309,401	267,980	50,287,755	66.59	755,185
	427,906,947.17	60,139,095	52,087,984	482,795,700		8,148,749
	523,530,000.49	102,087,530	88,420,579	565,991,922		10,197,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.5 1.95

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
1913	25.29	30	30			
1923	81.77	98	98			
1928	839.06	1,007	1,007			
1929	283.16	340	340			
1933	374.99	450	450			
1935	52.74	63	63			
1936	55.08	66	66			
1937	33.87	41	41			
1938	119.20	143	143			
1939	50.59	61	61			
1940	224.93	270	270			
1941	824.49	989	989			
1942	48.07	58	58			
1946	140.09	167	119	49	0.25	49
1948	36.11	42	30	13	1.23	11
1949	402.48	462	329	154	1.70	91
1950	4,640.63	5,265	3,745	1,824	2.18	837
1951	1,505.02	1,687	1,200	606	2.64	230
1952	1,126.93	1,248	888	464	3.10	150
1953	1,990.25	2,176	1,548	840	3.55	237
1954	5,363.75	5,794	4,122	2,314	3.99	580
1955	6,663.38	7,112	5,059	2,937	4.42	664
1956	6,097.49	6,432	4,575	2,742	4.84	567
1957	2,041.07	2,127	1,513	936	5.26	178
1958	1,390.43	1,432	1,019	650	5.67	115
1959	6,612.11	6,730	4,787	3,148	6.07	519
1960	5,326.72	5,358	3,811	2,581	6.47	399
1961	3,218.78	3,199	2,276	1,587	6.87	231
1962	3,719.56	3,652	2,598	1,865	7.27	257
1963	3,608.55	3,500	2,490	1,840	7.67	240
1964	5,905.37	5,659	4,026	3,060	8.06	380
1965	5,358.60	5,070	3,607	2,823	8.46	334
1966	4,234.28	3,957	2,815	2,266	8.85	256
1967	4,996.60	4,609	3,279	2,717	9.25	294
1968	11,843.27	10,783	7,670	6,542	9.65	678
1969	11,412.74	10,251	7,292	6,403	10.06	636
1970	6,395.49	5,668	4,032	3,643	10.46	348
1971	31,947.35	27,919	19,860	18,477	10.87	1,700
1972	119,119.74	102,634	73,008	69,936	11.28	6,200
1973	17,598.38	14,946	10,632	10,486	11.69	897
1974	21,579.00	18,055	12,843	13,052	12.11	1,078
1975	13,711.70	11,300	8,038	8,416	12.53	672

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
1976	2,475.81	2,008	1,428	1,543	12.96	119
1977	559.58	447	318	353	13.39	26
1978	5,418.32	4,254	3,026	3,476	13.83	251
1979	4,151.65	3,205	2,280	2,702	14.27	189
1980	13,506.19	10,243	7,286	8,921	14.72	606
1981	46,302.70	34,491	24,535	31,028	15.17	2,045
1982	51,041.83	37,317	26,545	34,705	15.63	2,220
1983	49,465.75	35,482	25,240	34,119	16.09	2,121
1984	62,068.01	43,646	31,047	43,435	16.56	2,623
1985	117,824.27	81,193	57,756	83,633	17.03	4,911
1986	111,712.08	75,372	53,616	80,438	17.51	4,594
1987	367,697.91	242,681	172,630	268,607	18.00	14,923
1988	194,832.71	125,726	89,435	144,364	18.49	7,808
1989	149,713.29	94,409	67,158	112,498	18.98	5,927
1990	66,584.92	40,970	29,144	50,758	19.49	2,604
1991	68,859.84	41,316	29,390	53,242	20.00	2,662
1992	101,556.60	59,380	42,240	79,628	20.51	3,882
1993	160,173.21	91,155	64,843	127,365	21.03	6,056
1994	81,442.33	45,054	32,049	65,682	21.56	3,046
1995	216,842.47	116,509	82,878	177,333	22.09	8,028
1996	144,906.81	75,554	53,745	120,143	22.62	5,311
1997	150,127.15	75,799	53,919	126,234	23.17	5,448
1998	55,437.59	27,092	19,272	47,253	23.71	1,993
1999	28,485.61	13,451	9,568	24,615	24.26	1,015
2000	37,234.02	16,956	12,062	32,619	24.82	1,314
2001	197,417.98	86,588	61,594	175,308	25.38	6,907
2002	179,809.94	75,790	53,913	161,859	25.95	6,237
2004	110,817.85	42,920	30,531	102,450	27.09	3,782
2005	59,348.94	21,953	15,616	55,603	27.67	2,010
2006	42,053.66	14,824	10,545	39,919	28.25	1,413
2007	61,495.07	20,607	14,659	59,135	28.83	2,051
2008	135,203.32	42,914	30,527	131,717	29.42	4,477
2009	107,467.01	32,208	22,911	106,049	30.01	3,534
2010	39,400.01	11,111	7,904	39,376	30.60	1,287
2011	185,743.84	49,092	34,921	187,972	31.19	6,027
2012	660,976.58	162,799	115,806	677,366	31.79	21,308
2013	377,320.83	86,142	61,277	391,508	32.39	12,087
2014	680,922.72	143,198	101,863	715,244	32.99	21,681
2015	3,841,111.34	738,646	525,433	4,083,901	33.59	121,581
2016	511,906.64	89,225	63,470	550,818	34.19	16,111
2017	628,931.18	98,302	69,927	684,790	34.79	19,684
2018	2,122,430.10	292,895	208,350	2,338,566	35.40	66,061

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
2019	4,919,114.28	590,294	419,903	5,483,034	36.00	152,306
2020	7,721,272.81	785,253	558,587	8,706,940	36.61	237,830
2021	1,185,390.34	98,862	70,325	1,352,143	37.22	36,328
2022	1,890,765.85	122,522	87,156	2,181,763	37.84	57,658
2023	832,181.98	38,696	27,526	971,092	38.45	25,256
2024	880,103.05	24,555	17,467	1,038,657	39.07	26,585
2025	204,128.56	1,898	1,350	243,604	39.69	6,138
	30,174,733.64	5,345,854	3,803,798	32,405,882		966,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.5 3.20

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -20						
1929	20.64	25	25			
1935	29.40	35	35			
1936	21.39	25	26			
1965	132.61	129	151	8	8.48	1
1982	4,951.22	3,937	4,602	1,339	15.18	88
1983	1,594.90	1,247	1,458	456	15.68	29
1987	243,572.89	176,930	206,825	85,462	17.76	4,812
1992	1,609.59	1,046	1,223	709	20.62	34
2019	1,303,115.23	182,785	213,670	1,350,068	39.74	33,973
	1,555,047.87	366,159	428,015	1,438,042		38,937
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					36.9	2.50

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1						
NET SALVAGE PERCENT.. -75						
1957	5,675.44	9,579	7,315	2,617	1.28	2,045
1958	24.22	40	31	11	1.62	7
1963	28,131.77	44,909	34,297	14,934	3.16	4,726
1964	46,355.32	73,325	55,998	25,124	3.46	7,261
1965	86,634.06	135,775	103,691	47,919	3.76	12,744
1966	64,997.62	100,918	77,071	36,675	4.06	9,033
1967	111,209.49	170,992	130,586	64,031	4.37	14,652
1968	151,293.30	230,270	175,856	88,907	4.69	18,957
1969	111,815.11	168,444	128,640	67,036	5.01	13,380
1970	105,656.94	157,473	120,261	64,639	5.34	12,105
1971	100,051.07	147,464	112,617	62,472	5.68	10,999
1972	153,646.24	223,919	171,006	97,875	6.02	16,258
1973	57,315.75	82,555	63,047	37,256	6.37	5,849
1974	38,022.78	54,119	41,330	25,210	6.72	3,751
1975	36,873.74	51,821	39,575	24,954	7.09	3,520
1976	54,915.65	76,215	58,205	37,897	7.45	5,087
1977	109,135.54	149,447	114,132	76,855	7.83	9,815
1978	186,186.98	251,431	192,017	133,810	8.22	16,279
1979	353,845.30	471,128	359,798	259,431	8.61	30,131
1980	241,100.69	316,327	241,577	180,349	9.01	20,017
1981	206,414.55	266,805	203,758	157,467	9.41	16,734
1982	280,111.67	356,343	272,137	218,058	9.83	22,183
1983	205,064.64	256,688	196,031	162,832	10.25	15,886
1984	279,158.67	343,464	262,302	226,226	10.69	21,162
1985	310,463.63	375,336	286,642	256,669	11.13	23,061
1986	314,598.64	373,453	285,204	265,344	11.58	22,914
1987	299,167.73	348,591	266,217	257,327	12.03	21,390
1988	275,016.04	314,169	239,929	241,349	12.50	19,308
1989	1,871,308.35	2,094,031	1,599,201	1,675,589	12.98	129,090
1990	1,847,692.10	2,023,597	1,545,411	1,688,050	13.47	125,319
1991	1,599,895.07	1,714,104	1,309,052	1,490,764	13.96	106,788
1992	1,963,060.07	2,054,548	1,569,048	1,866,307	14.47	128,978
1993	2,228,599.94	2,277,200	1,739,086	2,160,964	14.98	144,257
1994	2,881,330.44	2,869,942	2,191,760	2,850,568	15.51	183,789
1995	2,703,742.59	2,623,360	2,003,447	2,728,103	16.04	170,081
1996	3,021,881.10	2,852,716	2,178,605	3,109,687	16.58	187,557
1997	2,947,285.96	2,702,094	2,063,575	3,094,175	17.14	180,524
1998	2,982,255.07	2,652,947	2,026,042	3,192,904	17.70	180,390
1999	2,663,803.73	2,295,866	1,753,341	2,908,316	18.27	159,185
2000	3,015,138.35	2,513,668	1,919,675	3,356,817	18.85	178,080
2001	2,464,109.71	1,982,401	1,513,949	2,798,243	19.45	143,869
2002	2,259,462.33	1,751,885	1,337,906	2,616,153	20.05	130,481

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1						
NET SALVAGE PERCENT.. -75						
2003	2,290,955.79	1,708,349	1,304,657	2,704,516	20.66	130,906
2004	2,810,139.80	2,012,194	1,536,702	3,381,043	21.27	158,958
2005	2,132,650.28	1,461,766	1,116,343	2,615,795	21.90	119,443
2006	2,346,997.41	1,536,808	1,173,652	2,933,593	22.53	130,208
2007	2,608,484.16	1,626,866	1,242,429	3,322,418	23.17	143,393
2008	2,921,682.24	1,729,862	1,321,087	3,791,857	23.82	159,188
2009	3,941,638.40	2,207,318	1,685,717	5,212,150	24.48	212,915
2010	3,227,959.40	1,704,112	1,301,422	4,347,507	25.14	172,932
2011	4,162,364.29	2,063,815	1,576,125	5,708,013	25.80	221,241
2012	5,125,943.48	2,374,645	1,813,504	7,156,897	26.47	270,378
2013	5,851,614.19	2,517,379	1,922,510	8,317,815	27.15	306,365
2014	6,695,159.57	2,658,949	2,030,626	9,685,903	27.83	348,038
2015	7,019,230.82	2,555,737	1,951,803	10,331,851	28.51	362,394
2016	8,150,096.74	2,694,076	2,057,452	12,205,217	29.20	417,987
2017	9,918,157.28	2,940,932	2,245,975	15,110,800	29.90	505,378
2018	11,610,355.37	3,053,407	2,331,871	17,986,251	30.59	587,978
2019	13,335,626.63	3,046,924	2,326,920	21,010,427	31.30	671,260
2020	15,566,248.28	3,026,740	2,311,506	24,929,428	32.00	779,045
2021	17,366,770.98	2,769,001	2,114,672	28,277,177	32.72	864,217
2022	18,177,232.79	2,262,020	1,727,493	30,082,664	33.44	899,601
2023	21,518,749.14	1,924,691	1,469,877	36,187,934	34.16	1,059,366
2024	22,603,695.18	1,219,526	931,346	38,625,121	34.89	1,107,054
2025	20,186,820.29	363,161	277,344	35,049,592	35.63	983,710
	248,231,019.90	87,417,637	66,760,401	367,643,884		13,139,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 5.29

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R2						
NET SALVAGE PERCENT.. 0						
1987	19,264.06	15,834	6,852	12,412	5.52	2,249
1988	52,149.64	42,275	18,294	33,856	5.87	5,768
1989	159,421.33	127,331	55,101	104,320	6.24	16,718
1990	140,070.26	110,113	47,650	92,420	6.63	13,940
1991	56,513.68	43,698	18,910	37,604	7.03	5,349
1992	123,636.27	93,924	40,645	82,991	7.45	11,140
1993	30,759.74	22,941	9,927	20,833	7.88	2,644
1994	49,756.38	36,370	15,739	34,017	8.34	4,079
1995	0.23					
1996	224,643.38	157,178	68,017	156,626	9.31	16,823
1997	19,386.64	13,246	5,732	13,655	9.82	1,391
1998	347,690.97	231,496	100,178	247,513	10.36	23,891
1999	252,875.60	163,879	70,917	181,959	10.91	16,678
2000	25,710.78	16,190	7,006	18,705	11.48	1,629
2001	241,276.52	147,336	63,758	177,519	12.07	14,707
2002	143,979.37	85,087	36,821	107,158	12.68	8,451
2003	435,005.26	248,375	107,482	327,523	13.30	24,626
2004	446,918.86	245,948	106,431	340,488	13.94	24,425
2005	294,135.88	155,607	67,337	226,799	14.60	15,534
2006	268,896.32	136,443	59,044	209,852	15.27	13,743
2007	362,810.72	176,021	76,171	286,640	15.96	17,960
2008	129,907.38	60,051	25,986	103,921	16.67	6,234
2009	505,709.02	222,021	96,077	409,632	17.39	23,556
2010	300,630.22	124,906	54,052	246,578	18.12	13,608
2011	231,963.57	90,765	39,278	192,686	18.87	10,211
2012	379,515.38	139,195	60,235	319,280	19.63	16,265
2013	375,125.23	128,270	55,508	319,617	20.40	15,668
2014	382,664.15	121,094	52,402	330,262	21.19	15,586
2015	839,226.30	244,190	105,671	733,555	21.98	33,374
2016	579,597.00	153,500	66,426	513,171	22.79	22,517
2017	826,659.84	197,067	85,279	741,381	23.61	31,401
2018	644,710.30	136,221	58,948	585,762	24.45	23,958
2019	1,365,235.65	251,463	108,818	1,256,418	25.29	49,680
2020	870,406.09	136,454	59,049	811,357	26.14	31,039
2021	1,384,157.69	178,598	77,286	1,306,872	27.00	48,403
2022	1,833,296.41	184,521	79,850	1,753,446	27.88	62,893

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R2						
NET SALVAGE PERCENT.. 0						
2023	2,789,093.48	201,540	87,214	2,701,879	28.76	93,946
2024	984,192.21	42,862	18,548	965,644	29.65	32,568
2025	1,556,810.30	22,605	9,782	1,547,028	30.55	50,639
	19,673,802.11	4,904,615	2,122,421	17,551,381		823,291
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.3 4.18

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2014	4,215,903.71	2,804,967	2,155,087	2,060,817	5.02	410,521
2015	854,710.98	533,912	410,210	444,501	5.63	78,952
2016	51,071.35	29,621	22,758	28,313	6.30	4,494
2017	15,082.77	8,014	6,157	8,926	7.03	1,270
2018	403,222.65	192,740	148,085	255,138	7.83	32,585
2019	202,192.23	85,056	65,349	136,843	8.69	15,747
2020	125,341.37	45,123	34,669	90,672	9.60	9,445
2021	467,740.18	139,073	106,851	360,889	10.54	34,240
2022	502,284.70	116,530	89,531	412,754	11.52	35,829
2023	426,958.47	71,161	54,674	372,284	12.50	29,783
2024	228,799.28	22,880	17,579	211,220	13.50	15,646
2025	522,833.02	17,426	13,389	509,444	14.50	35,134
	8,016,140.71	4,066,503	3,124,339	4,891,802		703,646
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						8.78

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. -5						
1952	6.13	6	6			
1955	10.84	11	11			
1956	1.28	1	1			
1957	61.65	61	64	1	2.66	
1959	4,692.64	4,594	4,811	116	3.18	36
1960	12,551.27	12,214	12,792	387	3.44	112
1961	9,937.29	9,615	10,070	364	3.69	99
1962	10,982.14	10,562	11,062	469	3.95	119
1963	12,772.01	12,209	12,786	625	4.21	148
1964	21,577.45	20,501	21,471	1,185	4.47	265
1965	30,167.04	28,481	29,828	1,847	4.74	390
1966	25,771.33	24,175	25,318	1,742	5.01	348
1967	30,110.37	28,058	29,385	2,231	5.29	422
1968	53,745.66	49,745	52,098	4,335	5.57	778
1969	64,184.35	58,977	61,766	5,628	5.87	959
1970	59,422.98	54,190	56,753	5,641	6.18	913
1971	68,561.44	62,033	64,967	7,023	6.50	1,080
1972	97,920.05	87,853	92,008	10,808	6.84	1,580
1973	42,013.05	37,356	39,123	4,991	7.20	693
1974	4,047.81	3,566	3,735	515	7.57	68
1975	6,585.63	5,744	6,016	899	7.96	113
1976	13,582.25	11,722	12,276	1,985	8.37	237
1977	19,069.42	16,274	17,044	2,979	8.80	339
1978	20,940.17	17,660	18,495	3,492	9.25	378
1979	23,526.22	19,594	20,521	4,182	9.72	430
1980	29,587.66	24,318	25,468	5,599	10.21	548
1981	52,649.51	42,673	44,691	10,591	10.72	988
1982	49,359.27	39,422	41,286	10,541	11.25	937
1983	43,910.35	34,531	36,164	9,942	11.80	843
1984	55,256.98	42,750	44,772	13,248	12.37	1,071
1985	80,203.07	60,992	63,877	20,336	12.96	1,569
1986	80,315.01	59,983	62,820	21,511	13.57	1,585
1987	188,047.44	137,838	144,357	53,093	14.19	3,742
1988	238,102.59	171,123	179,216	70,792	14.83	4,774
1989	305,076.74	214,759	224,916	95,415	15.49	6,160
1990	335,823.67	231,375	242,318	110,297	16.16	6,825
1991	303,259.72	204,265	213,925	104,498	16.85	6,202
1992	366,507.02	241,136	252,540	132,292	17.55	7,538
1993	354,919.42	227,803	238,577	134,088	18.27	7,339
1994	398,887.49	249,515	261,315	157,517	19.00	8,290
1995	383,483.00	233,457	244,498	158,159	19.75	8,008
1996	452,013.11	267,601	280,257	194,357	20.50	9,481

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. -5						
1997	232,964.04	133,913	140,246	104,366	21.27	4,907
1998	371,200.29	206,904	216,689	173,071	22.05	7,849
1999	262,549.01	141,709	148,411	127,265	22.84	5,572
2000	312,479.15	163,074	170,786	157,317	23.64	6,655
2001	227,230.44	114,422	119,833	118,759	24.46	4,855
2002	224,537.91	108,954	114,107	121,658	25.28	4,812
2003	264,760.53	123,504	129,345	148,654	26.12	5,691
2004	247,410.08	110,765	116,004	143,777	26.96	5,333
2005	124,353.95	53,285	55,805	74,767	27.82	2,688
2006	271,083.65	110,949	116,196	168,442	28.68	5,873
2007	218,508.70	85,134	89,160	140,274	29.56	4,745
2008	148,036.03	54,767	57,357	98,081	30.44	3,222
2009	138,691.84	48,552	50,848	94,778	31.33	3,025
2010	153,519.35	50,657	53,053	108,142	32.23	3,355
2011	129,507.36	40,100	41,996	93,987	33.14	2,836
2012	177,274.79	51,248	53,672	132,467	34.06	3,889
2013	144,699.82	38,856	40,694	111,241	34.98	3,180
2014	143,931.24	35,660	37,347	113,781	35.91	3,169
2015	517,247.98	117,290	122,837	420,273	36.85	11,405
2016	142,150.75	29,216	30,598	118,660	37.80	3,139
2017	122,137.90	22,511	23,576	104,669	38.75	2,701
2018	230,946.43	37,664	39,445	203,049	39.70	5,115
2019	111,434.05	15,783	16,529	100,477	40.66	2,471
2020	128,302.39	15,393	16,121	118,597	41.63	2,849
2021	192,586.71	18,931	19,826	182,390	42.60	4,281
2022	321,727.33	24,654	25,820	311,994	43.57	7,161
2023	577,164.01	31,592	33,086	572,936	44.55	12,861
2024	725,710.50	23,835	24,962	737,034	45.53	16,188
2025	2,009,238.75	22,004	23,045	2,086,656	46.51	44,865
	13,221,027.50	5,090,069	5,330,798	8,551,281		280,099
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 2.12

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -5						
1950	235.47	240	247			
1955	115.70	115	121			
1960	87.49	84	92			
1961	131.07	126	138			
1962	393.63	376	413			
1963	201.88	191	212			
1964	204.83	193	215			
1965	346.64	325	364			
1966	520.32	484	546			
1967	439.81	406	462			
1968	12,480.70	11,450	13,105			
1969	26,321.93	23,970	27,638			
1970	27,475.17	24,828	28,849			
1971	27,166.89	24,341	28,525			
1972	36,420.58	32,354	38,242			
1973	9,274.34	8,162	9,738			
1974	3,384.84	2,950	3,554			
1975	1,027.16	886	1,079			
1976	15,795.79	13,476	16,440	146	9.00	16
1977	13,406.21	11,305	13,791	286	9.45	30
1978	19,773.91	16,472	20,094	669	9.92	67
1979	22,941.07	18,864	23,012	1,076	10.41	103
1980	20,697.11	16,788	20,480	1,252	10.92	115
1981	36,634.49	29,290	35,731	2,735	11.45	239
1982	51,897.60	40,869	49,857	4,635	12.00	386
1983	52,090.88	40,372	49,250	5,445	12.57	433
1984	55,885.58	42,604	51,973	6,707	13.15	510
1985	86,842.36	65,045	79,349	11,835	13.76	860
1986	80,272.94	59,036	72,019	12,268	14.38	853
1987	75,632.55	54,564	66,563	12,851	15.02	856
1988	65,936.34	46,631	56,886	12,347	15.67	788
1989	72,412.35	50,150	61,179	14,854	16.34	909
1990	72,912.25	49,412	60,278	16,280	17.02	957
1991	64,740.42	42,882	52,312	15,665	17.72	884
1992	81,257.57	52,543	64,098	21,222	18.44	1,151
1993	73,854.26	46,593	56,839	20,708	19.16	1,081
1994	56,870.71	34,958	42,646	17,068	19.90	858
1995	48,541.74	29,042	35,429	15,540	20.65	753
1996	93,903.01	54,599	66,606	31,992	21.42	1,494
1997	22,317.15	12,600	15,371	8,062	22.19	363
1998	9,198.09	5,034	6,141	3,517	22.98	153
1999	25,942.38	13,745	16,768	10,471	23.78	440

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -5						
2000	19,647.44	10,061	12,274	8,356	24.59	340
2001	22,934.57	11,333	13,825	10,256	25.41	404
2002	41,657.18	19,829	24,190	19,550	26.24	745
2003	437,037.73	199,998	243,980	214,910	27.08	7,936
2004	848,026.18	372,306	454,181	436,246	27.93	15,619
2005	438,845.77	184,412	224,967	235,821	28.79	8,191
2006	477,387.27	191,625	233,766	267,491	29.65	9,022
2007	395,049.13	150,971	184,171	230,631	30.53	7,554
2008	435,119.84	157,814	192,519	264,357	31.42	8,414
2009	371,398.58	127,473	155,506	234,463	32.31	7,257
2010	557,248.80	180,167	219,788	365,323	33.22	10,997
2011	226,424.36	68,699	83,807	153,939	34.13	4,510
2012	441,427.08	125,047	152,546	310,952	35.05	8,872
2013	301,693.72	79,391	96,850	219,928	35.97	6,114
2014	245,046.66	59,446	72,519	184,780	36.91	5,006
2015	250,871.04	55,702	67,952	195,463	37.85	5,164
2016	225,442.98	45,421	55,410	181,305	38.79	4,674
2017	297,456.52	53,746	65,565	246,764	39.74	6,209
2018	264,671.58	42,264	51,558	226,347	40.70	5,561
2019	434,606.20	60,273	73,528	382,809	41.66	9,189
2020	239,971.18	28,190	34,389	217,581	42.63	5,104
2021	219,948.09	21,171	25,827	205,118	43.60	4,705
2022	436,108.90	32,723	39,919	417,995	44.57	9,378
2023	265,020.11	14,203	17,327	260,944	45.55	5,729
2024	440,694.56	14,169	17,285	445,444	46.53	9,573
2025	289,810.50	3,107	3,790	300,511	47.51	6,325
	9,989,531.18	3,287,896	4,004,091	6,484,917		186,891
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.7 1.87

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-S0						
NET SALVAGE PERCENT.. -20						
1949	98.34	118	118			
1950	98.10	118	118			
1951	40.66	49	49			
1955	152.38	183	183			
1956	12.76	15	15			
1957	1,022.57	1,227	1,227			
1958	51.97	62	62			
1959	3,518.63	4,222	4,222			
1960	258.58	310	310			
1961	1,242.03	1,490	1,490			
1962	1,440.54	1,729	1,729			
1963	665.05	798	798			
1964	3,791.82	4,521	2,798	1,752	0.20	1,752
1965	1,672.84	1,972	1,220	787	0.55	787
1966	4,123.15	4,801	2,971	1,977	0.92	1,977
1967	2,257.86	2,597	1,607	1,102	1.29	854
1968	7,657.76	8,700	5,384	3,805	1.65	2,306
1969	7,399.15	8,298	5,135	3,744	2.03	1,844
1970	16,907.82	18,719	11,585	8,704	2.40	3,627
1971	39,962.69	43,655	27,016	20,939	2.78	7,532
1972	4,966.98	5,355	3,314	2,646	3.15	840
1973	13,352.79	14,199	8,787	7,236	3.53	2,050
1974	6,822.53	7,154	4,427	3,760	3.91	962
1975	5,719.09	5,911	3,658	3,205	4.30	745
1976	1,319.85	1,345	832	752	4.68	161
1978	2,361.40	2,335	1,445	1,389	5.46	254
1980	13,633.60	13,062	8,084	8,276	6.25	1,324
1981	13,758.04	12,973	8,029	8,481	6.64	1,277
1982	11,967.49	11,100	6,869	7,492	7.04	1,064
1983	16,372.91	14,926	9,237	10,410	7.45	1,397
1984	37,119.90	33,264	20,586	23,958	7.85	3,052
1985	17,934.71	15,787	9,770	11,752	8.26	1,423
1986	21,273.62	18,380	11,375	14,153	8.68	1,631
1987	74,231.17	62,957	38,962	50,115	9.09	5,513
1988	150.95	126	78	103	9.51	11
1989	37,694.20	30,744	19,026	26,207	9.93	2,639
1990	8,429.06	6,735	4,168	5,947	10.36	574
1991	25,314.66	19,804	12,256	18,122	10.79	1,680
1992	31,503.13	24,121	14,928	22,876	11.22	2,039
1993	30,008.62	22,466	13,903	22,107	11.66	1,896
1994	39,445.04	28,859	17,860	29,474	12.10	2,436
1995	41,922.27	29,941	18,529	31,778	12.55	2,532

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-S0						
NET SALVAGE PERCENT.. -20						
1996	49,873.27	34,751	21,506	38,342	13.00	2,949
1997	36,276.92	24,631	15,243	28,289	13.46	2,102
1998	179.05	118	73	142	13.92	10
1999	22,937.90	14,748	9,127	18,398	14.39	1,279
2000	44,497.83	27,801	17,205	36,192	14.86	2,436
2001	5,508.69	3,339	2,066	4,544	15.34	296
2002	105,898.28	62,186	38,485	88,593	15.83	5,597
2003	29,085.59	16,528	10,229	24,674	16.32	1,512
2004	113,912.20	62,483	38,668	98,027	16.83	5,825
2005	582,128.83	308,042	190,636	507,919	17.33	29,309
2006	3,676.25	1,871	1,158	3,254	17.85	182
2007	44,238.36	21,611	13,374	39,712	18.38	2,161
2008	37,401.36	17,504	10,833	34,049	18.91	1,801
2009	50,942.12	22,756	14,083	47,048	19.46	2,418
2010	20,271.16	8,624	5,337	18,988	20.01	949
2011	131,826.62	53,173	32,907	125,285	20.58	6,088
2012	116,133.30	44,236	27,376	111,984	21.16	5,292
2013	45,614.12	16,333	10,108	44,629	21.75	2,052
2014	91,751.75	30,687	18,991	91,111	22.36	4,075
2015	142,268.25	44,167	27,333	143,389	22.98	6,240
2016	222,065.59	63,438	39,260	227,219	23.62	9,620
2017	1,076,217.23	279,950	173,251	1,118,210	24.28	46,055
2018	302,915.87	70,824	43,830	319,669	24.96	12,807
2019	31,029.79	6,414	3,969	33,267	25.66	1,296
2020	325,183.23	58,154	35,990	354,230	26.38	13,428
2021	1,067,565.11	159,520	98,721	1,182,357	27.14	43,565
2022	525,348.10	62,632	38,761	591,657	27.92	21,191
2023	180,103.84	15,755	9,750	206,375	28.74	7,181
2024	330,128.20	17,890	11,072	385,082	29.60	13,010
2025	362,218.37	6,729	4,164	430,498	30.52	14,105
	6,644,873.89	2,042,023	1,267,666	6,706,183		321,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 4.83

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S0						
NET SALVAGE PERCENT.. -5						
2004	22,630.89	13,617	23,762			
2015	42,202.70	14,604	44,313			
2021	358,542.39	61,052	237,160	139,310	19.27	7,229
2022	574,699.58	78,446	304,728	298,707	20.01	14,928
2023	385,036.92	38,848	150,907	253,382	20.79	12,188
2024	369,610.44	23,285	90,452	297,639	21.62	13,767
2025	78,852.63	1,728	6,713	76,082	22.52	3,378
	1,831,575.55	231,580	858,035	1,065,119		51,490
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.7 2.81

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	12,228.11	8,865	8,857	3,371	5.50	613
2013	22,550.07	14,094	14,082	8,468	7.50	1,129
2015	490,295.76	257,405	257,184	233,112	9.50	24,538
2016	35,870.72	17,039	17,024	18,847	10.50	1,795
2017	5,852.15	2,487	2,485	3,367	11.50	293
2018	11,759.06	4,410	4,406	7,353	12.50	588
2019	132,982.13	43,219	43,182	89,800	13.50	6,652
2020	22,213.56	6,109	6,104	16,110	14.50	1,111
2022	84,840.10	14,847	14,834	70,006	16.50	4,243
2023	102,240.73	12,780	12,769	89,472	17.50	5,113
2024	681,542.24	51,116	51,073	630,469	18.50	34,079
	1,602,374.63	432,371	432,000	1,170,375		80,154
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.6	5.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2022	35,927.28	25,149	25,127	10,800	1.50	7,200
2025	555,470.20	55,547	55,498	499,972	4.50	111,105
	591,397.48	80,696	80,625	510,772		118,305
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3						20.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S3						
NET SALVAGE PERCENT.. +10						
2011	24,461.84	15,133	21,470	546	5.94	92
2012	48,924.76	28,806	40,868	3,164	6.57	482
	73,386.60	43,939	62,338	3,710		574
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 0.78

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	52,371.03	51,324	51,132	1,239	0.50	1,239
2002	213,892.58	201,059	200,309	13,584	1.50	9,056
2003	19,351.62	17,416	17,351	2,001	2.50	800
2004	87,815.91	75,522	75,240	12,576	3.50	3,593
2006	21,390.02	16,684	16,622	4,768	5.50	867
2007	21,155.23	15,655	15,597	5,558	6.50	855
2008	195,331.69	136,732	136,222	59,110	7.50	7,881
2009	57,235.97	37,776	37,635	19,601	8.50	2,306
2010	96,292.90	59,702	59,479	36,814	9.50	3,875
2011	129,991.20	75,395	75,114	54,877	10.50	5,226
2012	161,998.60	87,479	87,152	74,847	11.50	6,508
2013	436,365.86	218,183	217,369	218,997	12.50	17,520
2014	223,303.32	102,720	102,337	120,966	13.50	8,960
2015	374,620.11	157,340	156,753	217,867	14.50	15,025
2016	341,898.74	129,922	129,437	212,462	15.50	13,707
2017	424,348.31	144,278	143,739	280,609	16.50	17,007
2018	250,778.62	75,234	74,953	175,826	17.50	10,047
2019	272,918.37	70,959	70,694	202,224	18.50	10,931
2020	415,512.92	91,413	91,072	324,441	19.50	16,638
2021	441,327.96	79,439	79,142	362,186	20.50	17,668
2022	486,385.96	68,094	67,840	418,546	21.50	19,467
2023	563,456.51	56,346	56,136	507,321	22.50	22,548
2024	480,478.63	28,829	28,721	451,758	23.50	19,224
2025	499,534.73	9,991	9,954	489,581	24.50	19,983
	6,267,756.79	2,007,492	2,000,000	4,267,757		250,931

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 4.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0						
NET SALVAGE PERCENT.. +20						
2002	83,056.36	46,827	66,445			
2004	102,490.64	54,115	105,493	23,500-		
	185,547.00	100,942	171,938	23,500-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	46,730.80	45,173	43,729	3,002	0.50	3,002
2014	4,263.86	3,269	3,164	1,100	3.50	314
2016	11,920.76	7,550	7,309	4,612	5.50	839
2017	5,184.51	2,938	2,844	2,341	6.50	360
2020	4,100.00	1,503	1,455	2,645	9.50	278
2022	10,386.68	2,424	2,346	8,041	11.50	699
2023	42,486.28	7,081	6,855	35,631	12.50	2,850
	125,072.89	69,938	67,702	57,371		8,342
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.9 6.67

# Attachment JJS-3



## **2027 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2027**

*Prepared by:*

**GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC**

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## **RESULTS OF STUDY**

COLUMBIA GAS OF KENTUCKY, INC.  
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2027

DEPRECIABLE PLANT	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2027 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>DISTRIBUTION PLANT</b>									
374.40	LAND AND LAND RIGHTS	75-R3	0	4,057,628.75	534,504	3,523,125	55,071	1.36	64.0
374.50	LAND RIGHTS RIGHTS OF WAY	80-S4	0	2,692,648.63	1,269,548	1,423,101	29,839	1.11	47.7
	TOTAL ACCOUNT 374.00			6,750,277.38	1,804,052	4,946,226	84,910	1.26	58.3
<b>STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING</b>									
375.34		54-R1	(30)	3,774,792.38	754,414	4,152,816	96,439	2.55	43.1
<b>OTHER DISTRIBUTION SYSTEM DISTRIBUTION SYSTEM STRUCTURES OTHER BUILDINGS</b>									
375.70		SQUARE * 42-S2	0 0	9,258,704.93 207,309.54	5,399,206 100,031	3,859,499 107,279	236,932 4,762	2.56 2.30	16.3 22.5
	TOTAL ACCOUNT 375.70		0	9,466,014.47	5,499,237	3,966,778	241,694	2.55	16.4
<b>COMMUNICATION</b>									
375.80		45-R3	0	132,125.04	26,008	106,117	2,678	2.03	39.6
	TOTAL ACCOUNT 375.00			13,372,931.89	6,279,659	8,225,711	340,811	2.55	24.1
<b>MAINS</b>									
376.00	BARE STEEL	67-R1.5 *	(25)	11,854,171.85	9,124,154	5,693,561	439,198	3.71	13.0
	COATED STEEL	67-R1.5	(25)	90,560,378.89	93,739,592	93,739,592	1,854,057	2.05	50.6
	PLASTIC	67-R1.5	(25)	514,987,578.78	63,022,334	560,712,139	9,803,508	1.90	59.2
	TOTAL ACCOUNT 376.00			617,498,129.52	91,727,370	660,145,292	12,096,763	1.96	56.2
<b>MEASURING AND REGULATING STATION EQUIPMENT - GENERAL</b>									
378.00		40-R0.5	(20)	34,110,536.35	5,551,479	35,381,165	1,059,782	3.11	33.4
379.10		45-R1.5	(20)	1,555,047.87	505,767	1,360,290	38,248	2.46	35.6
380.00	SERVICES	36-R1	(75)	292,008,977.14	80,411,359	430,604,351	15,177,201	5.20	28.4
381.00	METERS	31-R2	0	23,428,958.64	3,121,777	20,307,182	919,950	3.93	22.1
381.10	METERS - AMR	15-S2.5	0	8,016,140.71	4,531,973	3,484,168	588,348	7.34	5.9
382.00	METER INSTALLATIONS	47-R3	(5)	14,218,838.08	5,640,144	9,289,636	302,567	2.13	30.7
383.00	HOUSE REGULATORS	48-R3	(5)	10,616,522.37	4,177,445	6,872,003	204,224	1.92	34.1
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	31-S0	(20)	7,360,308.44	1,795,588	7,036,782	330,550	4.49	21.3
387.40	OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES	23-S0	(5)	4,185,623.14	269,767	4,125,117	194,803	4.65	21.2
	TOTAL DISTRIBUTION PLANT			1,033,124,291.53	205,816,400	1,217,877,923	31,338,157	3.03	
<b>GENERAL PLANT</b>									
391.10	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	1,602,374.63	592,238	1,010,137	80,159	5.00	12.6
391.12	FURNITURE INFORMATION SYSTEMS	5-SQ	0	555,470.20	277,748	277,722	11,089	20.00	2.5
	TOTAL ACCOUNT 391.00			2,157,844.83	869,986	1,287,859	191,248	8.86	6.7
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	19-S3	10	73,386.60	63,482	2,566	485	0.66	5.3
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	7,928,161.44	2,280,000	5,648,161	317,452	4.00	17.8
396.00	POWER OPERATED EQUIPMENT	19-S0	20	185,547.00	171,938	(23,500)	0	**	-
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	78,342.09	35,212	43,130	5,224	6.67	8.3
	TOTAL GENERAL PLANT			10,423,281.96	3,420,618	6,958,216	514,409	4.94	

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2027

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2027 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
<b>RESERVE ADJUSTMENT FOR AMORTIZATION</b>								
391-10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE				(3,527)		3,527 ***		
391-12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS				(13,790)		13,790 ***		
394-00 TOOLS, SHOP AND GARAGE EQUIPMENT				10,914		(10,914) ***		
398-00 MISCELLANEOUS EQUIPMENT				(1,802)		1,802 ***		
<b>TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION</b>				<b>(8,205)</b>		<b>8,205</b>		
<b>TOTAL DEPRECIABLE PLANT</b>			<b>1,043,547,573.49</b>	<b>209,228,813</b>	<b>1,218,836,139</b>	<b>31,860,771</b>	<b>3.05</b>	
<b>AMORTIZABLE PLANT</b>								
303-00 MISCELLANEOUS INTANGIBLE PLANT			16,619,257.15	6,284,458	10,354,799	3,041,324	***	
303-99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD			10,378,534.85	3,687,879	6,690,656	1,811,054	***	
375-71 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS			3,974,486.07	156,312	3,818,174	140,697	***	
378-21 MEASURING AND REGULATING STATION EQUIPMENT - FMV			(771,902.82)	(303,807)	(468,096)	(25,903)	*****	
<b>TOTAL AMORTIZABLE PLANT</b>			<b>30,200,375.25</b>	<b>9,804,842</b>	<b>20,395,533</b>	<b>4,967,172</b>		
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>								
301-00 ORGANIZATION			521.20					
374-10 LAND			865,477.56					
374-20 LAND				(5,622)				
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>			<b>865,998.76</b>	<b>(5,622)</b>				
<b>TOTAL GAS PLANT</b>			<b>1,074,613,947.50</b>	<b>219,028,033</b>	<b>1,239,231,672</b>	<b>36,827,943</b>		

\* LIFE SPAN METHOD IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

\*\* ASSETS PLACED INTO SERVICE AS OF JANUARY 1, 2028 WILL UTILIZE ACCRUAL RATES REFLECTED BELOW BASED ON THE LIFE AND NET SALVAGE ESTIMATES IN COLUMNS 2 AND 3.

ACCOUNT 396.00 RATE 4.21

\*\*\* 1-YEAR AMORTIZATION OF RESERVE ADJUSTMENT RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

\*\*\*\* ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

\*\*\*\*\* FAIR MARKET VALUE RECOVERED OVER 30 YEARS.

COLUMBIA GAS OF KENTUCKY, INC.  
TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2027

	ACCOUNT (1)	ORIGINAL COST AS OF		2026		2027		ORIGINAL COST AS OF DECEMBER 31, 2027 (7)
		DECEMBER 31, 2025 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)		
<b>DEPRECIABLE PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
	374.40	3,833,328.27	134,297.49	(22,697.56)	144,551.53	(31,850.98)		4,057,628.75
	374.50	2,692,648.63						2,692,648.63
		6,525,976.90	134,297.49	(22,697.56)	144,551.53	(31,850.98)		6,750,277.38
	375.34	3,481,799.70	162,627.57	(18,336.76)		(25,731.57)		3,774,792.38
	375.70	9,258,704.93						9,258,704.93
		207,309.54						207,309.54
		9,466,014.47	0.00	0.00	0.00	0.00		9,466,014.47
	375.80	132,125.04						132,125.04
		13,079,939.21	162,627.57	(18,336.76)	174,433.44	(25,731.57)		13,372,931.89
	376.00							
		15,588,742.80		(1,633,429.29)		(2,101,141.66)		11,854,171.85
		80,034,310.52	7,007,893.84	(2,499,146.82)	9,328,068.08	(3,214,746.73)		90,656,378.89
		427,906,947.17	39,711,398.43	(2,401,141.06)	52,859,052.47	(3,088,678.23)		514,987,578.78
		523,530,000.49	46,719,292.27	(6,533,717.17)	62,187,120.55	(8,404,566.62)		617,498,129.52
	378.00							
		30,174,733.64	2,793,584.17	(108,895.29)	1,419,205.16	(168,091.33)		34,110,536.35
		1,555,047.87						1,555,047.87
		248,231,019.90	23,938,891.78	(3,593,544.44)	28,322,539.57	(4,889,929.67)		292,008,977.14
		19,673,802.11	2,216,982.01	(333,946.88)	2,340,771.53	(468,620.13)		23,428,958.64
		8,016,140.71						8,016,140.71
		13,221,027.50	611,590.09	(106,717.38)	645,748.17	(152,810.30)		14,218,838.08
		9,989,531.18	404,216.42	(84,061.69)	426,796.99	(117,960.53)		10,618,522.37
		6,644,873.89	404,075.79	(51,420.35)	434,928.27	(72,149.16)		7,360,308.44
		1,831,575.55	1,519,327.48	(287,306.93)	1,557,460.00	(435,432.96)		4,185,623.14
		882,473,668.95	78,904,855.07	(11,140,644.45)	97,653,555.21	(14,767,143.25)		1,033,124,291.53
<b>GENERAL PLANT</b>								
	391.10	1,602,374.63						1,602,374.63
	391.12	591,397.48				(35,927.28)		555,470.20
		2,193,772.11	0.00	0.00	0.00	(35,927.28)		2,157,844.83
	392.20	73,386.60						73,386.60
	394.00	6,267,756.79	696,358.43	(52,371.03)	1,249,661.45	(233,244.20)		7,928,161.44
	396.00	185,547.00						185,547.00
	398.00	125,072.89		(46,730.80)				78,342.09
		8,845,535.39	696,358.43	(99,101.83)	1,249,661.45	(269,171.48)		10,423,281.96

COLUMBIA GAS OF KENTUCKY, INC.  
TABLE 2. SUMMARY OF THE FORECASTED PLANT IN SERVICE FOR THE PERIOD ENDED DECEMBER 31, 2027

ACCOUNT (1)	ORIGINAL COST AS OF		2026		2027		ORIGINAL COST AS OF
	DECEMBER 31, 2025 (2)	ADDITIONS (3)	RETIREMENTS (4)	ADDITIONS (5)	RETIREMENTS (6)	DECEMBER 31, 2027 (7)	
<b>AMORTIZABLE PLANT</b>							
303.00 MISCELLANEOUS INTANGIBLE PLANT	17,809,412.16	1,468,892.24	(2,870,263.29)	3,047,186.22	(2,835,970.18)	16,619,257.15	
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD	6,526,435.53	3,613,412.95	(1,199,869.31)	1,534,731.50	(96,175.82)	10,378,534.85	
375.71 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	707,587.80	1,695,242.05	(248,692.01)	2,133,303.92	(312,955.69)	3,974,486.07	
378.21 MEASURING AND REGULATING STATION EQUIPMENT - FMV	(771,902.82)					(771,902.82)	
<b>TOTAL AMORTIZABLE PLANT</b>	<b>24,271,532.67</b>	<b>6,777,547.24</b>	<b>(4,318,824.61)</b>	<b>6,715,221.64</b>	<b>(3,245,101.69)</b>	<b>30,200,375.25</b>	
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>							
301.00 ORGANIZATION	521.20					521.20	
374.10 LAND	865,477.56					865,477.56	
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>	<b>865,998.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>865,998.76</b>	
<b>TOTAL GAS PLANT</b>	<b>916,456,735.77</b>	<b>86,378,760.74</b>	<b>(15,558,570.89)</b>	<b>105,618,438.30</b>	<b>(18,281,416.42)</b>	<b>1,074,613,947.50</b>	

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2023 TO DECEMBER 31, 2027

ACCOUNT (1)	2026				2027				BOOK RESERVE DECEMBER 31, 2027 (11)
	BOOK RESERVE DECEMBER 31, 2025 (2)	ACCRUAL (3)	RETIREMENTS (4)	NET SALVAGE (5)	ADJUSTMENTS (6)	ACCRUAL (7)	RETIREMENTS (8)	NET SALVAGE (9)	
<b>DEPRECIABLE PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
374.40 LAND AND LAND RIGHTS	482,533	52,503	(22,698)		54,017	(31,851)			534,594
374.50 RIGHTS OF-WAY	1,205,772	29,888			29,888				1,269,548
TOTAL ACCOUNT 374.00	1,692,305	82,391	(22,698)	0	83,905	(31,851)	0	0	1,804,052
375.34 STRUCTURES AND IMPROVEMENTS	623,814	92,047	(18,337)	(5,501)	95,841	(25,732)	(7,719)		754,414
375.70 OTHER DISTRIBUTION SYSTEM	4,925,190	237,023			237,023				5,399,206
DISTRIBUTION SYSTEM STRUCTURES	89,749	5,141			5,141				100,031
OTHER BUILDINGS									
TOTAL ACCOUNT 375.70	5,014,909	242,164	0	0	242,164	0	0	0	5,499,237
COMMUNICATION	20,644	2,892			2,892				26,026
TOTAL ACCOUNT 375.00	5,659,367	336,893	(18,337)	(5,501)	340,667	(25,732)	(7,719)	0	6,279,659
376.00 MAINS									
BARE STEEL	12,873,135	437,252	(1,633,429)	(408,357)	381,980	(2,101,142)	(525,285)		9,124,154
COATED STEEL	23,359,480	1,629,316	(2,498,147)	(624,787)	1,734,474	(3,214,747)	(903,697)		19,590,882
PLASTIC	52,097,984	8,484,679	(2,401,141)	(600,285)	9,311,945	(3,088,678)	(772,170)		63,022,534
TOTAL ACCOUNT 376.00	88,420,579	10,551,247	(6,533,717)	(1,633,429)	11,428,399	(8,404,567)	(2,101,142)	0	91,727,370
378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	3,803,798	1,008,546	(108,895)	(21,779)	1,071,519	(188,091)	(33,618)		5,551,479
379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	428,015	38,876			38,876				505,767
380.00 SERVICES	66,760,401	13,689,555	(3,953,544)	(2,695,158)	14,827,482	(4,889,930)	(3,867,447)		80,411,359
381.00 METERS	2,122,421	981,720	(333,947)		940,203	(488,620)			3,121,777
382.00 AMR	1,600,000	2,000,000			2,000,000				5,600,000
383.00 METER INSTALLATIONS	5,330,798	285,837	(108,717)	(5,338)	296,214	(152,810)	(7,641)		5,640,144
384.00 HOUSE REGULATORS	4,004,091	189,798	(84,002)	(4,203)	195,679	(117,861)	(5,898)		4,177,445
385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	1,267,666	329,464	(51,420)	(10,284)	346,742	(72,149)	(14,430)		1,795,588
387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES	8,580,035	68,777	(287,307)	(14,365)	101,852	(435,433)	(21,772)		269,787
<b>TOTAL DISTRIBUTION PLANT</b>	<b>183,471,815</b>	<b>28,126,721</b>	<b>(11,140,644)</b>	<b>(4,390,055)</b>	<b>30,375,375</b>	<b>(14,787,143)</b>	<b>(5,859,667)</b>	<b>0</b>	<b>205,816,400</b>
<b>GENERAL PLANT</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT	432,000	80,119			80,119				592,238
391.12 FURNITURE	50,625	118,279			114,687	(35,927)		84	277,748
INFORMATION SYSTEMS									
TOTAL ACCOUNT 391.00	512,625	198,398	0	0	194,806	(35,927)	0	84	869,986
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	62,338	572			572				63,482
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	2,000,000	263,590	(52,371)		296,798	(233,244)		5,227	2,280,000
396.00 POWER OPERATED EQUIPMENT	171,938								171,938
398.00 MISCELLANEOUS EQUIPMENT	67,702	6,784	(46,731)		5,225			2,232	35,212
<b>TOTAL GENERAL PLANT</b>	<b>2,814,603</b>	<b>469,344</b>	<b>(98,102)</b>	<b>0</b>	<b>497,401</b>	<b>(289,171)</b>	<b>0</b>	<b>7,543</b>	<b>3,420,616</b>
<b>UNRECOVERED RESERVE TO BE AMORTIZED</b>									
391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE	(10,579)	3,526			3,526				(3,527)
391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	(41,116)	13,705			13,705			(84)	(3,790)
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	48,425	(16,142)			(16,142)			(5,227)	10,914
398.00 MISCELLANEOUS EQUIPMENT	1,290	(430)			(430)			(2,232)	(1,692)
<b>TOTAL UNRECOVERED RESERVE TO BE AMORTIZED</b>	<b>(1,980)</b>	<b>669</b>	<b>0</b>	<b>0</b>	<b>669</b>	<b>0</b>	<b>0</b>	<b>(7,543)</b>	<b>(6,205)</b>
<b>TOTAL DEPRECIABLE PLANT</b>	<b>186,284,438</b>	<b>28,596,724</b>	<b>(11,238,746)</b>	<b>(4,390,055)</b>	<b>30,872,435</b>	<b>(15,036,315)</b>	<b>(5,659,667)</b>	<b>0</b>	<b>209,228,813</b>

COLUMBIA GAS OF KENTUCKY, INC.  
TABLE 3. SUMMARY OF BOOK RESERVE BRINGFORWARD FROM DECEMBER 31, 2025 TO DECEMBER 31, 2027

ACCOUNT (1)	2026				2027				BOOK RESERVE DECEMBER 31, 2027 (11)
	BOOK RESERVE DECEMBER 31, 2025 (2)	ACCRUAL (3)	RETIREMENTS (4)	NET SALVAGE (5)	ADJUSTMENTS (6)	ACCRUAL (7)	RETIREMENTS (8)	NET SALVAGE (9)	
<b>AMORTIZABLE PLANT</b>									
303.00 MISCELLANEOUS INTANGIBLE PLANT	7,151,816	2,519,235	(2,870,263)			(2,835,970.18)			6,284,458
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD	1,767,519	1,386,431	(1,198,869)			(96,176)			3,687,879
375.71 STRUCTURES AND IMPROVEMENTS - LEASEHOLDERS	667,867	25,046	(248,692)			(312,956)			156,312
376.21 MEASURING AND REGULATING STATION EQUIPMENT - FMV	(2,22,651)	(23,853)							(353,857)
<b>TOTAL AMORTIZABLE PLANT</b>	<b>9,335,201</b>	<b>3,884,809</b>	<b>(4,318,825)</b>	<b>0</b>	<b>0</b>	<b>(3,245,102)</b>	<b>0</b>	<b>0</b>	<b>9,804,842</b>
<b>NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>									
374.20 LAND	(5,622)								(5,622)
<b>TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED</b>	<b>(5,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,622)</b>
<b>TOTAL GAS PLANT</b>	<b>195,614,017</b>	<b>32,481,633</b>	<b>(15,658,571)</b>	<b>(4,390,055)</b>	<b>0</b>	<b>(18,281,416)</b>	<b>(5,659,667)</b>	<b>0</b>	<b>219,028,033</b>

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## DETAILED DEPRECIATION CALCULATIONS

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1958	280.08	213	195	85	17.91	5
1959	414.98	313	286	129	18.45	7
1960	95.64	71	65	31	19.01	2
1961	274.86	203	186	89	19.58	5
1962	847.11	619	566	281	20.16	14
1963	1,680.63	1,216	1,111	570	20.75	27
1964	1,944.72	1,391	1,271	674	21.36	32
1965	422.98	299	273	150	21.98	7
1966	532.12	372	340	192	22.60	8
1967	318.14	220	201	117	23.24	5
1968	357.13	243	222	135	23.89	6
1969	364.53	245	224	141	24.55	6
1970	1,146.21	761	695	451	25.22	18
1971	702.13	460	420	282	25.89	11
1972	3,521.59	2,274	2,078	1,444	26.58	54
1974	2,185.05	1,370	1,252	933	27.98	33
1976	268.88	163	149	120	29.42	4
1977	410.91	246	225	186	30.15	6
1978	2,426.21	1,427	1,304	1,122	30.89	36
1979	3,987.18	2,305	2,107	1,880	31.64	59
1980	2,598.35	1,476	1,349	1,249	32.39	39
1981	5,383.43	3,004	2,745	2,638	33.15	80
1982	8,566.10	4,692	4,288	4,278	33.92	126
1983	15,372.32	8,260	7,549	7,823	34.70	225
1984	30,175.92	15,897	14,528	15,648	35.49	441
1985	19,009.98	9,814	8,969	10,041	36.28	277
1986	22,711.15	11,483	10,494	12,217	37.08	329
1987	56,690.93	28,058	25,642	31,049	37.88	820
1988	21,560.36	10,435	9,536	12,024	38.70	311
1989	35,665.29	16,872	15,419	20,246	39.52	512
1990	14,688.96	6,788	6,204	8,485	40.34	210
1991	9,421.06	4,248	3,882	5,539	41.18	135
1992	6,945.55	3,054	2,791	4,155	42.02	99
1993	1,568.63	672	614	955	42.86	22
1994	48,557.48	20,252	18,508	30,049	43.72	687
1995	15,678.71	6,361	5,813	9,866	44.57	221
1996	1,778.57	701	641	1,138	45.44	25
1997	22,251.34	8,512	7,779	14,472	46.31	313
1998	7,331.05	2,719	2,485	4,846	47.18	103
1999	14,687.04	5,274	4,820	9,867	48.07	205
2000	26,912.29	9,347	8,542	18,370	48.95	375
2001	108,657.21	36,436	33,299	75,358	49.85	1,512

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2002	15,592.61	5,044	4,610	10,983	50.74	216
2003	10,572.76	3,292	3,009	7,564	51.65	146
2004	16,613.22	4,971	4,543	12,070	52.56	230
2005	2,411.63	692	632	1,780	53.47	33
2007	1,964.01	516	472	1,492	55.31	27
2008	25,521.46	6,384	5,834	19,687	56.24	350
2009	48,051.37	11,423	10,439	37,612	57.17	658
2010	52,379.70	11,796	10,780	41,600	58.11	716
2011	14,496.48	3,083	2,818	11,678	59.05	198
2012	21,897.57	4,382	4,005	17,893	59.99	298
2013	23,110.04	4,332	3,959	19,151	60.94	314
2014	15,967.28	2,791	2,551	13,416	61.89	217
2015	90,264.79	14,635	13,375	76,890	62.84	1,224
2016	185,310.47	27,672	25,289	160,021	63.80	2,508
2017	28,004.09	3,823	3,494	24,510	64.76	378
2018	133,364.37	16,484	15,065	118,299	65.73	1,800
2019	205,948.05	22,819	20,854	185,094	66.69	2,775
2020	1,690,313.92	165,431	151,186	1,539,128	67.66	22,748
2021	105,487.93	8,959	8,187	97,301	68.63	1,418
2022	243,492.39	17,500	15,993	227,499	69.61	3,268
2023	194,655.94	11,471	10,483	184,173	70.58	2,609
2024	44,124.29	2,024	1,850	42,274	71.56	591
2025	90,950.09	2,983	2,726	88,224	72.54	1,216
2026	134,216.80	2,648	2,420	131,797	73.52	1,793
2027	144,524.69	944	863	143,662	74.51	1,928
	4,057,628.75	584,865	534,504	3,523,125		55,071

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.0 1.36

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1900	7.64	7	8			
1905	4,639.41	4,489	4,639			
1906	453.46	438	453			
1908	509.81	491	510			
1910	32.76	31	33			
1911	39.25	38	39			
1912	166.79	160	167			
1913	39,647.24	37,893	39,647			
1914	440.81	421	441			
1915	17.37	17	17			
1916	3,714.53	3,532	3,715			
1917	2.52	2	2		1 4.08	
1918	222.02	210	222			
1920	8.85	8	9			
1921	4.00	4	4			
1922	550.17	517	550			
1927	574.78	534	575			
1928	7,615.83	7,054	7,616			
1929	9,365.20	8,651	9,365			
1930	293.53	270	294			
1931	75.68	70	76			
1932	11.42	10	11			
1933	121.75	111	122			
1934	38.48	35	38			
1936	42.73	39	43			
1937	147.11	133	146		1 7.91	
1938	291.95	262	289		3 8.17	
1939	54.17	48	53		1 8.44	
1940	1,406.23	1,253	1,380		26 8.72	3
1941	2,989.84	2,653	2,922		68 9.02	8
1942	82.48	73	80		2 9.32	
1943	178.77	157	173		6 9.63	1
1944	55.72	49	54		2 9.95	
1945	35.21	31	34		1 10.29	
1946	55.44	48	53		2 10.64	
1947	388.45	335	369		19 11.00	2
1948	1,231.01	1,056	1,163		68 11.38	6
1949	2,790.90	2,380	2,621		170 11.77	14
1950	3,189.10	2,704	2,978		211 12.17	17
1951	7,892.84	6,651	7,325		568 12.59	45
1952	1,366.64	1,144	1,260		107 13.03	8
1953	4,099.22	3,409	3,755		344 13.48	26

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1954	5,721.14	4,723	5,202	519	13.95	37
1955	314.60	258	284	31	14.43	2
1956	1,907.97	1,552	1,709	199	14.94	13
1957	1,176.95	950	1,046	131	15.46	8
1958	21,005.37	16,804	18,508	2,497	16.00	156
1959	5,254.98	4,167	4,590	665	16.56	40
1960	6,002.69	4,717	5,195	808	17.14	47
1961	11,709.76	9,113	10,037	1,673	17.74	94
1962	3,663.44	2,823	3,109	554	18.36	30
1963	5,765.71	4,396	4,842	924	19.01	49
1964	3,606.15	2,719	2,995	611	19.67	31
1965	2,918.74	2,176	2,397	522	20.35	26
1966	27,810.21	20,493	22,571	5,239	21.05	249
1967	4,679.09	3,405	3,750	929	21.78	43
1968	5,001.45	3,594	3,958	1,043	22.52	46
1969	42,871.21	30,396	33,478	9,393	23.28	403
1970	28,515.31	19,939	21,961	6,554	24.06	272
1971	16,220.35	11,178	12,311	3,909	24.87	157
1972	27,985.97	18,999	20,926	7,060	25.69	275
1973	5,481.78	3,665	4,037	1,445	26.52	54
1974	1,658.65	1,091	1,202	457	27.38	17
1975	9,583.32	6,199	6,828	2,755	28.25	98
1976	5,163.94	3,284	3,617	1,547	29.13	53
1977	4,195.28	2,620	2,886	1,309	30.03	44
1978	2,876.24	1,764	1,943	933	30.94	30
1979	13,433.90	8,084	8,904	4,530	31.86	142
1980	12,768.07	7,533	8,297	4,471	32.80	136
1981	10,564.93	6,109	6,728	3,837	33.74	114
1982	1,162.68	659	726	437	34.69	13
1983	9,009.79	4,995	5,502	3,508	35.65	98
1984	68,733.35	37,271	41,050	27,683	36.62	756
1985	12,854.49	6,814	7,505	5,349	37.59	142
1986	32,815.46	16,994	18,717	14,098	38.57	366
1987	21,389.93	10,815	11,912	9,478	39.55	240
1988	97,361.13	48,023	52,893	44,468	40.54	1,097
1989	76,248.28	36,666	40,384	35,864	41.53	864
1990	86,482.89	40,517	44,625	41,858	42.52	984
1991	52,430.84	23,908	26,332	26,099	43.52	600
1992	60,042.13	26,636	29,337	30,705	44.51	690
1993	50,941.57	21,962	24,189	26,753	45.51	588
1994	214,025.02	89,595	98,680	115,345	46.51	2,480
1995	177,926.39	72,283	79,613	98,313	47.50	2,070

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1996	30,598.73	12,048	13,270	17,329	48.50	357
1998	8,061.70	2,973	3,274	4,788	50.50	95
2000	10,513.30	3,614	3,980	6,533	52.50	124
2001	145,613.01	48,234	53,125	92,488	53.50	1,729
2002	1,125,585.22	358,780	395,161	730,424	54.50	13,402
2005	2,009.13	565	622	1,387	57.50	24
2021	19,743.69	1,604	1,767	17,977	73.50	245
2022	500.94	34	37	464	74.50	6
2024	5,890.65	258	285	5,606	76.50	73
	2,692,648.63	1,155,417	1,269,548	1,423,101		29,839
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.7 1.11

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
1928	411.77	506	412	123	3.00	41
1929	347.34	424	345	107	3.32	32
1930	154.45	187	152	49	3.62	14
1936	201.47	236	192	70	5.41	13
1937	22.55	26	21	8	5.71	1
1939	290.49	333	271	107	6.33	17
1940	379.27	432	352	141	6.64	21
1941	769.27	871	709	291	6.96	42
1943	35.95	40	33	14	7.60	2
1947	200.04	217	177	83	8.94	9
1948	57.18	62	50	24	9.29	3
1950	1,883.25	1,995	1,624	824	9.99	82
1951	3,045.23	3,200	2,605	1,354	10.35	131
1952	2,187.96	2,280	1,856	988	10.72	92
1953	2,787.40	2,879	2,344	1,280	11.09	115
1954	4,007.85	4,104	3,341	1,869	11.46	163
1955	3,278.77	3,328	2,710	1,552	11.84	131
1956	5,501.15	5,532	4,504	2,647	12.23	216
1957	2,893.72	2,883	2,347	1,415	12.62	112
1958	5,867.56	5,790	4,714	2,914	13.01	224
1959	5,047.14	4,932	4,016	2,545	13.41	190
1960	6,163.80	5,964	4,856	3,157	13.81	229
1962	2,207.67	2,092	1,703	1,167	14.64	80
1963	2,272.25	2,130	1,734	1,220	15.06	81
1964	8,626.90	7,998	6,512	4,703	15.49	304
1965	6,224.04	5,706	4,646	3,445	15.92	216
1966	6,191.83	5,611	4,569	3,480	16.36	213
1967	2,494.42	2,234	1,819	1,424	16.80	85
1968	2,654.31	2,348	1,912	1,539	17.25	89
1969	95.64	84	68	56	17.71	3
1970	11,912.91	10,276	8,367	7,120	18.17	392
1971	12,396.43	10,552	8,591	7,524	18.64	404
1972	7,007.61	5,886	4,792	4,318	19.11	226
1973	9,894.53	8,196	6,673	6,190	19.59	316
1974	2,429.59	1,984	1,615	1,543	20.08	77
1975	152.19	122	99	99	20.57	5
1976	63.59	50	41	42	21.07	2
1978	3,176.13	2,441	1,987	2,142	22.08	97
1980	10,663.65	7,925	6,453	7,410	23.13	320
1981	2,949.87	2,155	1,755	2,080	23.66	88
1982	43,212.58	31,012	25,250	30,926	24.19	1,278
1983	13,765.69	9,697	7,895	10,000	24.74	404

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
1984	30,581.17	21,137	17,210	22,546	25.29	891
1985	51,069.82	34,621	28,189	38,202	25.84	1,478
1986	20,906.74	13,886	11,306	15,873	26.41	601
1987	82,239.61	53,495	43,556	63,355	26.98	2,348
1988	6,175.45	3,932	3,201	4,827	27.55	175
1990	22,249.91	13,541	11,025	17,900	28.72	623
1991	2,786.97	1,656	1,348	2,275	29.32	78
1993	11,161.58	6,309	5,137	9,373	30.52	307
1994	23,690.04	13,037	10,615	20,182	31.14	648
1995	16,888.72	9,046	7,365	14,590	31.75	460
1996	30,531.24	15,891	12,939	26,752	32.38	826
1997	1,875.66	948	772	1,666	33.01	50
1998	21,707.47	10,640	8,663	19,557	33.64	581
1999	2,385.83	1,133	922	2,180	34.28	64
2000	1,927.95	886	721	1,785	34.92	51
2001	33,817.48	15,004	12,216	31,747	35.57	893
2002	17,085.87	7,313	5,954	16,258	36.22	449
2003	1,427.99	589	480	1,376	36.88	37
2004	4,305.97	1,706	1,389	4,209	37.54	112
2005	5,132.91	1,952	1,589	5,084	38.20	133
2006	20,485.14	7,462	6,076	20,555	38.87	529
2007	27,123.04	9,442	7,688	27,572	39.54	697
2008	33,491.02	11,111	9,047	34,491	40.22	858
2009	14,223.02	4,489	3,655	14,835	40.89	363
2010	138,088.31	41,323	33,646	145,869	41.57	3,509
2011	109,967.24	31,080	25,306	117,651	42.26	2,784
2012	145,512.26	38,743	31,545	157,621	42.94	3,671
2013	170,208.28	42,493	34,598	186,673	43.63	4,279
2014	108,705.02	25,332	20,625	120,692	44.32	2,723
2015	508,762.44	109,989	89,554	571,837	45.02	12,702
2016	92,096.81	18,358	14,947	104,779	45.72	2,292
2017	128,714.22	23,488	19,124	148,204	46.42	3,193
2018	320,653.13	53,111	43,243	373,606	47.12	7,929
2019	124,139.49	18,439	15,013	146,368	47.83	3,060
2020	381,539.76	50,151	40,834	455,168	48.54	9,377
2021	41,644.14	4,752	3,869	50,268	49.26	1,020
2022	160,403.43	15,562	12,671	195,853	49.97	3,919
2023	192,831.60	15,319	12,473	238,208	50.70	4,698

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R1						
NET SALVAGE PERCENT.. -30						
2024	138,646.98	8,612	7,012	173,229	51.42	3,369
2026	161,624.94	4,320	3,517	206,595	52.89	3,906
2027	174,058.29	1,550	1,262	225,014	53.63	4,196
	3,774,792.38	926,568	754,414	4,152,816		96,439
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1						2.55

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS AREA OFFICE - VINE STREET						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2028						
NET SALVAGE PERCENT.. 0						
1950	3,202.08	3,182	3,132	70	0.50	70
1974	502.19	498	490	12	0.50	12
1985	678.43	671	660	18	0.50	18
2001	23,425.95	22,992	22,630	796	0.50	796
	27,808.65	27,343	26,912	897		896

WINCHESTER SERVICE CENTER AND OFFICE  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. 0

1992	457,850.01	325,074	319,947	137,903	14.50	9,511
2003	10,253.37	6,441	6,339	3,914	14.50	270
2009	4,308.86	2,416	2,378	1,931	14.50	133
2014	12,581.47	6,066	5,970	6,611	14.50	456
2016	61,809.21	27,339	26,908	34,901	14.50	2,407
2017	72,205.61	30,326	29,848	42,358	14.50	2,921
2018	5,960.77	2,359	2,322	3,639	14.50	251
2019	17,263.23	6,380	6,279	10,984	14.50	758
2023	24,498.72	5,802	5,710	18,788	14.50	1,296
	666,731.25	412,203	405,702	261,029		18,003

LEXINGTON HEADQUARTERS  
INTERIM SURVIVOR CURVE.. SQUARE  
PROBABLE RETIREMENT YEAR.. 6-2044  
NET SALVAGE PERCENT.. 0

1994	6,179,394.33	4,140,194	4,074,902	2,104,493	16.50	127,545
1998	26,669.93	17,103	16,833	9,837	16.50	596
2000	9,603.96	6,002	5,907	3,697	16.50	224
2001	126,272.90	77,819	76,592	49,681	16.50	3,011
2003	8,863.24	5,296	5,212	3,651	16.50	221
2005	36,210.95	20,891	20,562	15,649	16.50	948
2006	3,323.54	1,880	1,850	1,473	16.50	89
2009	3,938.10	2,082	2,049	1,889	16.50	114
2010	6,651.14	3,423	3,369	3,282	16.50	199
2013	7,125.00	3,333	3,280	3,845	16.50	233

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEXINGTON HEADQUARTERS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2014	176,824.83	79,571	78,316	98,509	16.50	5,970
2015	591,242.79	254,843	250,824	340,419	16.50	20,631
2016	232,044.92	95,303	93,800	138,245	16.50	8,378
2017	165,706.39	64,442	63,426	102,281	16.50	6,199
2018	307,736.59	112,441	110,668	197,069	16.50	11,944
2019	71,883.22	24,440	24,055	47,829	16.50	2,899
2020	26,989.65	8,434	8,301	18,689	16.50	1,133
2021	19,663.67	5,557	5,469	14,194	16.50	860
2022	77,934.42	19,484	19,177	58,758	16.50	3,561
2023	472,613.08	101,276	99,679	372,934	16.50	22,602
2024	13,472.38	2,358	2,321	11,152	16.50	676
	8,564,165.03	5,046,172	4,966,592	3,597,573		218,033

OTHER BUILDINGS  
SURVIVOR CURVE.. IOWA 42-S2  
NET SALVAGE PERCENT.. 0

1951	1,184.61	1,146	1,163	22	1.38	16
1952	667.68	643	652	15	1.57	10
1954	55.99	53	54	2	1.97	1
1955	908.64	862	874	34	2.16	16
1957	4,651.18	4,365	4,428	223	2.58	86
1958	1,647.81	1,538	1,560	88	2.79	32
1959	1,718.25	1,596	1,619	99	3.00	33
1960	1,518.61	1,402	1,422	96	3.22	30
1961	2,645.76	2,429	2,464	182	3.44	53
1962	120.00	110	112	8	3.67	2
1963	318.95	289	293	26	3.90	7
1965	1,496.16	1,340	1,359	137	4.37	31
1967	962.53	851	863	99	4.86	20
1968	5,311.35	4,665	4,732	579	5.11	113
1970	3,058.84	2,649	2,687	372	5.63	66
1973	3,195.06	2,704	2,743	452	6.46	70
1985	1,278.71	961	975	304	10.45	29
1987	18,970.52	13,889	14,090	4,881	11.25	434
1988	4,679.99	3,380	3,429	1,251	11.67	107
1996	30,096.82	18,947	19,221	10,876	15.56	699
2000	8,591.08	4,926	4,997	3,594	17.92	201
2003	1,820.23	958	972	848	19.90	43

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER BUILDINGS						
SURVIVOR CURVE.. IOWA 42-S2						
NET SALVAGE PERCENT.. 0						
2009	11,426.93	4,778	4,847	6,580	24.44	269
2013	69.29	23	23	46	27.89	2
2015	45,449.58	13,289	13,481	31,968	29.72	1,076
2016	29,251.41	7,898	8,012	21,239	30.66	693
2018	5,170.88	1,161	1,178	3,993	32.57	123
2024	21,042.68	1,753	1,778	19,264	38.50	500
	207,309.54	98,605	100,031	107,279		4,762
	9,466,014.47	5,584,323	5,499,237	3,966,778		241,694
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.4	2.55

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.80 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. 0						
2022	132,125.04	15,766	26,008	106,117	39.63	2,678
	132,125.04	15,766	26,008	106,117		2,678
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					39.6	2.03

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 67-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -25						
1946	5,689.94	5,904	4,620	2,493	11.13	224
1947	8,966.41	9,279	7,261	3,947	11.25	351
1948	27,453.36	28,334	22,171	12,146	11.37	1,068
1949	43,491.85	44,772	35,033	19,332	11.48	1,684
1950	95,731.98	98,270	76,894	42,771	11.60	3,687
1951	161,470.22	165,301	129,344	72,494	11.71	6,191
1952	84,960.02	86,719	67,856	38,344	11.83	3,241
1953	240,503.37	244,787	191,540	109,089	11.94	9,136
1954	177,639.10	180,275	141,061	80,988	12.05	6,721
1955	259,845.62	262,970	205,768	119,039	12.15	9,797
1956	350,598.79	353,728	276,784	161,464	12.26	13,170
1957	691,030.85	695,013	543,832	319,957	12.37	25,866
1958	734,716.23	736,700	576,451	341,944	12.47	27,421
1959	606,588.65	606,323	474,434	283,802	12.57	22,578
1960	560,933.50	558,893	437,321	263,846	12.67	20,824
1961	531,472.43	527,792	412,985	251,355	12.77	19,683
1962	454,164.51	449,481	351,709	215,997	12.87	16,783
1963	626,502.84	617,990	483,563	299,566	12.96	23,115
1964	765,533.90	752,376	588,717	368,200	13.06	28,193
1965	683,552.53	669,429	523,813	330,628	13.15	25,143
1966	931,204.33	908,634	710,985	453,020	13.24	34,216
1967	454,999.27	442,379	346,151	222,598	13.32	16,712
1968	686,114.64	664,476	519,937	337,706	13.41	25,183
1969	853,165.24	823,112	644,066	422,390	13.49	31,311
1970	318,879.03	306,423	239,769	158,830	13.57	11,704
1971	467,349.89	447,219	349,939	234,249	13.65	17,161
1972	474,498.66	452,239	353,867	239,257	13.72	17,439
1973	173,906.81	165,011	129,117	88,266	13.80	6,396
1974	88,045.79	83,172	65,080	44,977	13.87	3,243
1975	5,952.35	5,597	4,380	3,061	13.94	220
1976	18,419.30	17,238	13,488	9,536	14.01	681
1977	31,081.60	28,946	22,650	16,202	14.08	1,151
1978	172,648.43	159,993	125,191	90,620	14.14	6,409
1979	67,060.41	61,827	48,378	35,447	14.20	2,496
	11,854,171.85	11,660,602	9,124,154	5,693,561		439,198

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1956	16,532.72	14,651	11,061	9,605	19.50	493
1957	70,418.80	61,827	46,678	41,346	19.94	2,074
1958	117,090.50	101,820	76,871	69,492	20.39	3,408
1959	79,793.60	68,718	51,880	47,862	20.84	2,297
1960	90,599.13	77,246	58,319	54,930	21.30	2,579
1961	120,763.22	101,905	76,935	74,019	21.77	3,400
1962	59,329.35	49,533	37,396	36,766	22.25	1,652
1963	74,481.49	61,503	46,433	46,669	22.74	2,052
1964	130,603.88	106,651	80,518	82,736	23.23	3,562
1965	120,295.88	97,112	73,317	77,053	23.73	3,247
1966	177,850.71	141,883	107,118	115,196	24.24	4,752
1967	89,535.18	70,559	53,270	58,649	24.76	2,369
1968	334,143.65	260,085	196,357	221,323	25.28	8,755
1969	131,829.05	101,307	76,484	88,302	25.81	3,421
1970	252,180.81	191,254	144,391	170,835	26.35	6,483
1971	411,421.83	307,800	232,380	281,897	26.90	10,479
1972	745,268.65	549,915	415,170	516,416	27.45	18,813
1973	201,045.13	146,245	110,411	140,896	28.01	5,030
1974	174,776.37	125,278	94,581	123,889	28.58	4,335
1975	204,759.71	144,555	109,135	146,815	29.16	5,035
1976	373,714.98	259,788	196,133	271,011	29.74	9,113
1977	294,530.67	201,444	152,084	216,079	30.34	7,122
1978	265,010.08	178,339	134,641	196,622	30.93	6,357
1979	463,593.00	306,696	231,547	347,944	31.54	11,032
1980	443,581.51	288,411	217,742	336,735	32.15	10,474
1981	1,069,868.59	683,245	515,831	821,505	32.77	25,069
1982	576,021.83	361,194	272,691	447,336	33.39	13,397
1983	649,187.07	399,445	301,570	509,914	34.02	14,989
1984	1,585,153.64	956,422	722,071	1,259,371	34.66	36,335
1985	370,406.20	219,063	165,386	297,621	35.30	8,431
1986	1,124,145.88	651,204	491,641	913,542	35.95	25,411
1987	7,482,994.43	4,242,671	3,203,096	6,150,647	36.61	168,005
1988	672,877.22	373,220	281,770	559,326	37.27	15,007
1989	487,720.55	264,424	199,633	410,018	37.94	10,807
1990	795,738.06	421,473	318,200	676,472	38.61	17,521
1991	667,387.29	345,023	260,483	573,752	39.29	14,603
1992	1,171,896.19	590,753	446,002	1,018,869	39.98	25,484
1993	1,276,449.33	627,040	473,397	1,122,164	40.67	27,592
1994	679,970.00	325,272	245,571	604,391	41.36	14,613
1995	268,006.09	124,703	94,147	240,860	42.06	5,727
1996	687,383.09	310,860	234,690	624,538	42.76	14,606

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1997	1,084,486.19	476,076	359,424	996,184	43.47	22,917
1998	828,758.19	352,688	266,269	769,678	44.19	17,417
1999	4,960,703.15	2,044,430	1,543,487	4,657,392	44.91	103,705
2000	465,017.09	185,402	139,973	441,298	45.63	9,671
2001	427,308.27	164,546	124,228	409,908	46.36	8,842
2002	2,424,045.86	900,412	679,785	2,350,272	47.09	49,910
2003	373,204.44	133,477	100,771	365,734	47.83	7,647
2004	234,406.20	80,598	60,849	232,159	48.57	4,780
2005	199,365.35	65,798	49,676	199,531	49.31	4,046
2006	6,601,336.49	2,086,352	1,575,136	6,676,534	50.06	133,371
2007	1,456,014.71	439,789	332,028	1,487,990	50.81	29,285
2008	1,806,955.96	520,177	392,719	1,865,976	51.57	36,183
2009	996,129.39	272,641	205,836	1,039,326	52.33	19,861
2010	661,107.16	171,566	129,527	696,856	53.09	13,126
2011	744,729.27	182,710	137,941	792,971	53.85	14,726
2012	523,333.46	120,877	91,259	562,908	54.62	10,306
2013	750,551.08	162,429	122,629	815,560	55.40	14,721
2014	417,747.84	84,406	63,724	458,461	56.17	8,162
2015	872,215.85	163,540	123,468	966,802	56.95	16,976
2016	63,100.34	10,901	8,230	70,645	57.74	1,224
2017	582,038.15	92,086	69,522	658,025	58.52	11,244
2018	868,076.39	124,384	93,906	991,189	59.32	16,709
2019	2,409,475.47	309,738	233,843	2,778,001	60.11	46,215
2020	2,283,937.63	259,512	195,924	2,658,998	60.91	43,655
2021	2,889,271.33	285,171	215,296	3,396,293	61.71	55,036
2022	10,257,127.01	859,163	648,644	12,172,765	62.51	194,733
2023	1,666,831.92	114,449	86,406	1,997,134	63.32	31,540
2024	2,261,284.54	121,092	91,421	2,735,185	64.13	42,651
2025	253,446.04	9,694	7,319	309,489	64.95	4,765
2026	6,973,252.94	160,036	120,823	8,595,744	65.77	130,694
2027	9,312,765.82	71,243	53,786	11,587,171	66.59	174,008
	90,656,378.89	25,935,920	19,580,882	93,739,592		1,854,057

PLASTIC  
SURVIVOR CURVE.. IOWA 67-R1.5  
NET SALVAGE PERCENT.. -25

1967	23,788.36	18,747	16,271	13,464	24.76	544
1968	137,409.33	106,954	92,829	78,932	25.28	3,122
1969	462,877.31	355,710	308,734	269,863	25.81	10,456

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
1970	213,173.52	161,671	140,320	126,147	26.35	4,787
1971	386,968.25	289,505	251,272	232,438	26.90	8,641
1972	257,693.22	190,145	165,034	157,083	27.45	5,723
1973	131,267.45	95,487	82,877	81,208	28.01	2,899
1974	121,505.37	87,094	75,592	76,290	28.58	2,669
1975	113,039.53	79,803	69,264	72,035	29.16	2,470
1976	197,403.60	137,225	119,103	127,652	29.74	4,292
1977	247,672.27	169,395	147,024	162,566	30.34	5,358
1978	510,729.98	343,696	298,307	340,106	30.93	10,996
1979	925,853.01	612,510	531,620	625,696	31.54	19,838
1980	1,175,937.16	764,580	663,608	806,314	32.15	25,080
1981	896,758.39	572,692	497,061	623,887	32.77	19,038
1982	1,482,211.15	929,421	806,679	1,046,085	33.39	31,329
1983	706,203.80	434,527	377,142	505,613	34.02	14,862
1984	1,251,589.85	755,162	655,433	909,054	34.66	26,228
1985	984,268.33	582,109	505,234	725,101	35.30	20,541
1986	1,865,091.22	1,080,424	937,740	1,393,624	35.95	38,766
1987	3,554,049.67	2,015,057	1,748,943	2,693,619	36.61	73,576
1988	2,991,094.23	1,659,048	1,439,950	2,298,918	37.27	61,683
1989	2,323,768.86	1,259,860	1,093,479	1,811,232	37.94	47,739
1990	2,158,620.10	1,143,340	992,347	1,705,928	38.61	44,184
1991	1,333,461.34	689,366	598,326	1,068,500	39.29	27,195
1992	1,467,426.99	739,730	642,039	1,192,244	39.98	29,821
1993	1,362,237.14	669,182	580,808	1,121,988	40.67	27,588
1994	1,366,399.00	653,634	567,313	1,140,685	41.36	27,579
1995	1,962,357.29	913,085	792,501	1,660,446	42.06	39,478
1996	1,493,822.76	675,563	586,346	1,280,932	42.76	29,956
1997	3,190,369.57	1,400,532	1,215,574	2,772,388	43.47	63,777
1998	2,932,849.70	1,248,111	1,083,282	2,582,780	44.19	58,447
1999	2,087,338.31	860,244	746,638	1,862,535	44.91	41,473
2000	3,115,160.34	1,242,014	1,077,990	2,815,960	45.63	61,713
2001	2,287,140.51	880,721	764,411	2,094,515	46.36	45,179
2002	2,819,897.36	1,047,451	909,122	2,615,750	47.09	55,548
2003	1,715,717.07	613,626	532,589	1,612,057	47.83	33,704
2004	1,416,226.56	486,952	422,644	1,347,639	48.57	27,746
2005	1,967,511.93	649,353	563,598	1,895,792	49.31	38,446
2006	1,866,014.00	589,754	511,869	1,820,648	50.06	36,369
2007	2,729,879.76	824,560	715,666	2,696,683	50.81	53,074
2008	5,635,226.06	1,622,241	1,408,003	5,636,029	51.57	109,289
2009	4,369,625.39	1,195,966	1,038,024	4,424,008	52.33	84,541
2010	3,115,620.64	808,543	701,765	3,192,761	53.09	60,139

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 67-R1.5						
NET SALVAGE PERCENT.. -25						
2011	5,384,601.17	1,321,045	1,146,584	5,584,167	53.85	103,699
2012	10,031,554.81	2,317,038	2,011,044	10,528,400	54.62	192,757
2013	10,928,513.38	2,365,067	2,052,730	11,607,912	55.40	209,529
2014	11,623,506.11	2,348,529	2,038,376	12,491,007	56.17	222,379
2015	14,233,857.95	2,668,848	2,316,393	15,475,930	56.95	271,746
2016	17,417,653.03	3,009,117	2,611,725	19,160,341	57.74	331,838
2017	16,791,984.79	2,656,702	2,305,851	18,684,130	58.52	319,278
2018	19,952,027.92	2,858,876	2,481,325	22,458,710	59.32	378,603
2019	31,729,993.86	4,078,891	3,540,222	36,122,271	60.11	600,936
2020	28,600,014.91	3,249,677	2,820,516	32,929,503	60.91	540,626
2021	41,211,348.96	4,067,560	3,530,387	47,983,799	61.71	777,569
2022	38,581,577.25	3,231,689	2,804,903	45,422,068	62.51	726,637
2023	31,146,016.32	2,138,563	1,856,139	37,076,382	63.32	585,540
2024	33,607,365.52	1,799,674	1,562,004	40,447,203	64.13	630,706
2025	40,150,568.94	1,535,759	1,332,943	48,855,269	64.95	752,198
2026	39,485,685.74	906,196	786,521	48,570,586	65.77	738,492
2027	52,758,052.44	403,599	350,299	65,597,267	66.59	985,092
	514,987,578.78	72,611,620	63,022,334	580,712,139		9,803,508
	617,498,129.52	110,208,142	91,727,370	680,145,292		12,096,763
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.2 1.96

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
1913	14.95	18	18			
1923	79.43	95	95			
1928	817.00	980	980			
1929	275.84	331	331			
1933	365.92	439	439			
1935	51.51	62	62			
1936	53.82	65	65			
1937	33.10	40	40			
1938	116.55	140	140			
1939	49.48	59	59			
1940	220.08	264	264			
1941	807.01	968	968			
1942	47.07	56	56			
1946	137.35	165	165			
1948	35.43	42	36	7	0.25	7
1949	394.97	465	400	74	0.74	74
1950	4,555.40	5,298	4,557	909	1.23	739
1951	1,477.81	1,698	1,461	312	1.70	184
1952	1,106.87	1,256	1,080	248	2.18	114
1953	1,955.35	2,192	1,885	461	2.64	175
1954	5,271.16	5,835	5,019	1,306	3.10	421
1955	6,550.10	7,163	6,161	1,699	3.55	479
1956	5,995.37	6,477	5,571	1,623	3.99	407
1957	2,007.40	2,143	1,843	566	4.42	128
1958	1,367.84	1,443	1,241	400	4.84	83
1959	6,506.25	6,781	5,833	1,974	5.26	375
1960	5,242.71	5,399	4,644	1,647	5.67	290
1961	3,168.75	3,225	2,774	1,028	6.07	169
1962	3,662.57	3,684	3,169	1,226	6.47	189
1963	3,554.05	3,532	3,038	1,227	6.87	179
1964	5,817.46	5,712	4,913	2,068	7.27	284
1965	5,279.99	5,121	4,405	1,931	7.67	252
1966	4,173.03	3,999	3,440	1,568	8.06	195
1967	4,925.32	4,660	4,008	1,902	8.46	225
1968	11,676.62	10,912	9,386	4,626	8.85	523
1969	11,254.32	10,382	8,930	4,575	9.25	495
1970	6,307.92	5,743	4,940	2,630	9.65	273
1971	31,516.00	28,308	24,349	13,470	10.06	1,339
1972	117,532.47	104,157	89,592	51,447	10.46	4,918
1973	17,366.92	15,177	13,055	7,785	10.87	716
1974	21,298.82	18,351	15,785	9,774	11.28	866
1975	13,535.93	11,496	9,888	6,355	11.69	544

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
1976	2,444.49	2,045	1,759	1,174	12.11	97
1977	552.59	455	391	272	12.53	22
1978	5,351.47	4,341	3,734	2,688	12.96	207
1979	4,101.05	3,274	2,816	2,105	13.39	157
1980	13,343.53	10,476	9,011	7,001	13.83	506
1981	45,751.80	35,316	30,377	24,525	14.27	1,719
1982	50,441.73	38,255	32,905	27,625	14.72	1,877
1983	48,890.83	36,419	31,326	27,343	15.17	1,802
1984	61,354.97	44,857	38,584	35,042	15.63	2,242
1985	116,485.78	83,555	71,871	67,912	16.09	4,221
1986	110,457.09	77,673	66,811	65,738	16.56	3,970
1987	363,613.50	250,566	215,527	220,809	17.03	12,966
1988	192,691.58	130,009	111,828	119,402	17.51	6,819
1989	148,085.31	97,736	84,069	93,633	18.00	5,202
1990	65,868.46	42,505	36,561	42,481	18.49	2,298
1991	68,126.61	42,961	36,953	44,799	18.98	2,360
1992	100,486.47	61,829	53,183	67,401	19.49	3,458
1993	158,502.40	95,101	81,802	108,401	20.00	5,420
1994	80,601.14	47,127	40,537	56,184	20.51	2,739
1995	214,624.56	122,143	105,062	152,487	21.03	7,251
1996	143,438.89	79,350	68,254	103,873	21.56	4,818
1997	148,621.38	79,854	68,687	109,659	22.09	4,964
1998	54,886.95	28,618	24,616	41,248	22.62	1,824
1999	28,205.31	14,241	12,250	21,596	23.17	932
2000	36,871.00	18,019	15,499	28,746	23.71	1,212
2001	195,510.87	92,320	79,410	155,203	24.26	6,397
2002	178,088.72	81,102	69,761	143,945	24.82	5,800
2004	109,776.82	46,271	39,800	91,932	25.95	3,543
2005	58,796.43	23,777	20,452	50,104	26.52	1,889
2006	41,665.68	16,137	13,880	36,119	27.09	1,333
2007	60,932.83	22,539	19,387	53,732	27.67	1,942
2008	133,978.48	47,227	40,623	120,151	28.25	4,253
2009	106,502.38	35,689	30,698	97,105	28.83	3,368
2010	39,049.62	12,394	10,661	36,199	29.42	1,230
2011	184,106.82	55,177	47,461	173,467	30.01	5,780
2012	655,203.32	184,767	158,929	627,315	30.60	20,500
2013	374,054.71	98,863	85,038	363,828	31.19	11,665
2014	675,083.34	166,273	143,021	667,079	31.79	20,984
2015	3,808,464.97	869,473	747,886	3,822,272	32.39	118,008
2016	507,594.95	106,747	91,819	517,295	32.99	15,680
2017	623,682.23	119,934	103,162	645,257	33.59	19,210
2018	2,104,874.30	366,880	315,576	2,210,273	34.19	64,647

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R0.5						
NET SALVAGE PERCENT.. -20						
2019	4,878,796.33	762,556	655,920	5,198,636	34.79	149,429
2020	7,658,558.00	1,056,881	909,087	8,281,183	35.40	233,932
2021	1,175,847.56	141,102	121,370	1,289,647	36.00	35,824
2022	1,875,678.91	190,757	164,082	2,086,733	36.61	56,999
2023	825,602.12	68,855	59,226	931,497	37.22	25,027
2024	873,206.85	56,584	48,671	999,177	37.84	26,405
2025	202,543.68	9,418	8,101	234,951	38.45	6,111
2026	2,776,512.13	77,465	66,633	3,265,182	39.07	83,573
2027	1,416,019.47	13,169	11,327	1,687,896	39.69	42,527
	34,110,536.35	6,453,415	5,551,479	35,381,165		1,059,782
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.4 3.11

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -20						
1929	20.64	25	25			
1935	29.40	35	35			
1936	21.39	26	26			
1965	132.61	131	155	4	7.85	1
1982	4,951.22	4,063	4,803	1,138	14.23	80
1983	1,594.90	1,289	1,524	390	14.70	27
1987	243,572.89	183,817	217,311	74,976	16.70	4,490
1992	1,609.59	1,097	1,297	635	19.45	33
2019	1,303,115.23	237,344	280,591	1,283,147	38.17	33,617
	1,555,047.87	427,827	505,767	1,360,290		38,248
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.6	2.46

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1						
NET SALVAGE PERCENT.. -75						
1964	2,887.50	4,652	3,744	1,309	2.86	458
1965	25,237.83	40,289	32,424	11,742	3.16	3,716
1966	27,320.78	43,216	34,780	13,031	3.46	3,766
1967	56,486.26	88,527	71,246	27,605	3.76	7,342
1968	85,482.62	132,723	106,815	42,780	4.06	10,537
1969	67,699.95	104,093	83,773	34,702	4.37	7,941
1970	67,503.07	102,740	82,685	35,445	4.69	7,558
1971	66,817.40	100,657	81,008	35,922	5.01	7,170
1972	106,548.94	158,803	127,804	58,657	5.34	10,984
1973	41,049.09	60,502	48,692	23,144	5.68	4,075
1974	28,008.23	40,818	32,850	16,164	6.02	2,685
1975	27,842.78	40,103	32,275	16,450	6.37	2,582
1976	42,381.29	60,322	48,547	25,620	6.72	3,812
1977	85,871.86	120,680	97,123	53,153	7.09	7,497
1978	149,063.48	206,878	166,494	94,367	7.45	12,667
1979	287,749.39	394,037	317,119	186,442	7.83	23,811
1980	198,846.52	268,527	216,109	131,872	8.22	16,043
1981	172,432.13	229,585	184,769	116,987	8.61	13,587
1982	236,756.04	310,626	249,990	164,333	9.01	18,239
1983	175,196.70	226,454	182,249	124,345	9.41	13,214
1984	240,868.58	306,420	246,605	174,915	9.83	17,794
1985	270,334.46	338,388	272,333	200,752	10.25	19,586
1986	276,257.65	339,895	273,546	209,905	10.69	19,636
1987	264,774.04	320,099	257,614	205,741	11.13	18,485
1988	245,180.88	291,049	234,235	194,832	11.58	16,825
1989	1,679,710.43	1,957,203	1,575,146	1,364,347	12.03	113,412
1990	1,669,096.33	1,906,717	1,534,515	1,386,404	12.50	110,912
1991	1,453,879.99	1,626,921	1,309,337	1,234,953	12.98	95,143
1992	1,793,880.74	1,964,663	1,581,149	1,558,142	13.47	115,675
1993	2,047,224.92	2,193,366	1,765,208	1,817,436	13.96	130,189
1994	2,659,899.77	2,783,864	2,240,438	2,414,387	14.47	166,855
1995	2,507,571.19	2,562,255	2,062,088	2,326,162	14.98	155,285
1996	2,814,840.84	2,803,715	2,256,414	2,669,557	15.51	172,118
1997	2,756,605.17	2,674,651	2,152,544	2,671,515	16.04	166,553
1998	2,800,059.83	2,643,312	2,127,322	2,772,783	16.58	167,237
1999	2,510,124.76	2,301,301	1,852,074	2,540,644	17.14	148,229
2000	2,850,894.04	2,536,091	2,041,031	2,948,034	17.70	166,556
2001	2,337,340.02	2,014,495	1,621,254	2,469,091	18.27	135,145
2002	2,149,667.56	1,792,140	1,442,304	2,319,614	18.85	123,056
2003	2,185,759.78	1,758,466	1,415,203	2,409,877	19.45	123,901
2004	2,688,145.63	2,084,267	1,677,406	3,026,849	20.05	150,965
2005	2,045,070.47	1,524,994	1,227,306	2,351,567	20.66	113,822

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1						
NET SALVAGE PERCENT.. -75						
2006	2,255,781.61	1,615,247	1,299,941	2,647,677	21.27	124,479
2007	2,512,433.09	1,722,078	1,385,918	3,010,840	21.90	137,481
2008	2,819,639.49	1,846,293	1,485,886	3,448,483	22.53	153,062
2009	3,810,921.99	2,376,805	1,912,839	4,756,274	23.17	205,277
2010	3,126,170.11	1,850,935	1,489,622	3,981,176	23.82	167,136
2011	4,037,348.98	2,260,915	1,819,571	5,245,790	24.48	214,289
2012	4,979,099.32	2,628,579	2,115,465	6,597,959	25.14	262,449
2013	5,691,405.05	2,821,955	2,271,093	7,688,866	25.80	298,018
2014	6,519,681.76	3,020,308	2,430,726	8,978,717	26.47	339,204
2015	6,842,843.49	2,943,808	2,369,160	9,605,816	27.15	353,805
2016	7,953,513.33	3,158,698	2,542,102	11,376,546	27.83	408,787
2017	9,688,415.28	3,527,600	2,838,992	14,115,735	28.51	495,115
2018	11,352,069.58	3,752,512	3,020,000	16,846,122	29.20	576,922
2019	13,050,813.74	3,869,827	3,114,414	19,724,510	29.90	659,683
2020	15,247,364.23	4,009,904	3,227,148	23,455,739	30.59	766,778
2021	17,025,844.86	3,890,065	3,130,702	26,664,527	31.30	851,902
2022	17,835,630.75	3,468,005	2,791,030	28,421,324	32.00	888,166
2023	21,132,090.02	3,369,353	2,711,636	34,269,522	32.72	1,047,357
2024	22,215,917.25	2,764,604	2,224,937	36,652,918	33.44	1,096,080
2025	19,856,413.39	1,776,007	1,429,320	33,319,403	34.16	975,392
2026	23,649,970.67	1,275,975	1,026,898	40,360,551	34.89	1,156,794
2027	28,207,240.21	507,448	408,391	48,954,279	35.63	1,373,962
	292,008,977.14	99,915,425	80,411,359	430,604,351		15,177,201
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.4 5.20

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R2						
NET SALVAGE PERCENT.. 0						
1987	11,499.70	9,697	5,403	6,097	4.86	1,255
1988	33,673.72	28,047	15,628	18,046	5.18	3,484
1989	107,387.54	88,266	49,181	58,207	5.52	10,545
1990	97,866.28	79,335	44,205	53,661	5.87	9,142
1991	40,792.36	32,581	18,154	22,638	6.24	3,628
1992	91,922.64	72,263	40,265	51,658	6.63	7,792
1993	23,497.05	18,169	10,124	13,373	7.03	1,902
1994	38,965.32	29,601	16,494	22,471	7.45	3,016
1995	0.18					
1996	183,829.88	134,374	74,873	108,957	8.34	13,064
1997	16,174.15	11,572	6,448	9,726	8.82	1,103
1998	295,276.56	206,599	115,116	180,161	9.31	19,351
1999	218,252.62	149,117	83,087	135,166	9.82	13,764
2000	22,520.51	14,994	8,355	14,166	10.36	1,367
2001	214,171.47	138,796	77,337	136,834	10.91	12,542
2002	129,363.55	81,458	45,388	83,976	11.48	7,315
2003	395,126.45	241,284	134,442	260,684	12.07	21,598
2004	409,969.59	242,280	134,997	274,973	12.68	21,686
2005	272,197.54	155,417	86,598	185,600	13.30	13,955
2006	250,830.09	138,037	76,914	173,916	13.94	12,476
2007	340,834.87	180,312	100,469	240,366	14.60	16,463
2008	122,823.19	62,323	34,726	88,097	15.27	5,769
2009	480,868.18	233,298	129,993	350,875	15.96	21,985
2010	287,339.27	132,825	74,009	213,330	16.67	12,797
2011	222,724.82	97,783	54,484	168,241	17.39	9,675
2012	365,915.65	152,031	84,711	281,205	18.12	15,519
2013	363,022.69	142,047	79,148	283,875	18.87	15,044
2014	371,564.89	136,279	75,934	295,631	19.63	15,060
2015	817,345.47	279,483	155,727	661,618	20.40	32,432
2016	566,030.83	179,120	99,805	466,226	21.19	22,002
2017	809,289.96	235,479	131,208	678,082	21.98	30,850
2018	632,572.59	167,531	93,348	539,225	22.79	23,661
2019	1,342,221.63	319,972	178,287	1,163,935	23.61	49,298
2020	857,297.32	181,138	100,929	756,368	24.45	30,935
2021	1,365,563.81	251,523	140,147	1,225,417	25.29	48,455
2022	1,811,378.63	283,970	158,227	1,653,152	26.14	63,242
2023	2,759,462.18	356,053	198,391	2,561,071	27.00	94,854
2024	974,925.45	98,126	54,675	920,250	27.88	33,008

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-R2						
NET SALVAGE PERCENT.. 0						
2025	1,543,849.09	111,559	62,160	1,481,689	28.76	51,519
2026	2,204,168.62	95,992	53,487	2,150,682	29.65	72,536
2027	2,336,442.30	33,925	18,903	2,317,539	30.55	75,861
	23,428,958.64	5,602,656	3,121,777	20,307,182		919,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1						3.93

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.10 METERS - AMR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2014	4,215,903.71	3,091,649	2,931,296	1,284,608	4.00	321,152
2015	854,710.98	598,870	567,809	286,902	4.49	63,898
2016	51,071.35	33,979	32,217	18,854	5.02	3,756
2017	15,082.77	9,422	8,933	6,150	5.63	1,092
2018	403,222.65	233,869	221,739	181,484	6.30	28,807
2019	202,192.23	107,431	101,859	100,333	7.03	14,272
2020	125,341.37	59,913	56,805	68,536	7.83	8,753
2021	467,740.18	196,764	186,559	281,181	8.69	32,357
2022	502,284.70	180,822	171,443	330,842	9.60	34,463
2023	426,958.47	126,948	120,364	306,594	10.54	29,089
2024	228,799.28	53,081	50,328	178,471	11.52	15,492
2025	522,833.02	87,141	82,621	440,212	12.50	35,217
	8,016,140.71	4,779,889	4,531,973	3,484,168		588,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.9 7.34

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. -5						
1957	4.95	5	5			
1959	3,337.82	3,306	3,450	55	2.66	21
1960	9,122.05	8,983	9,373	205	2.92	70
1961	7,365.22	7,210	7,523	210	3.18	66
1962	8,288.21	8,066	8,416	287	3.44	83
1963	9,803.28	9,485	9,897	396	3.69	107
1964	16,828.18	16,185	16,888	782	3.95	198
1965	23,886.45	22,834	23,825	1,256	4.21	298
1966	20,703.28	19,671	20,525	1,213	4.47	271
1967	24,525.93	23,155	24,160	1,592	4.74	336
1968	44,364.35	41,617	43,424	3,159	5.01	631
1969	53,663.35	50,005	52,176	4,171	5.29	788
1970	50,294.14	46,550	48,571	4,238	5.57	761
1971	58,710.20	53,947	56,289	5,357	5.87	913
1972	84,787.08	77,320	80,677	8,349	6.18	1,351
1973	36,763.67	33,263	34,707	3,895	6.50	599
1974	3,577.52	3,210	3,349	407	6.84	60
1975	5,875.41	5,224	5,451	718	7.20	100
1976	12,225.01	10,769	11,237	1,599	7.57	211
1977	17,306.65	15,094	15,749	2,423	7.96	304
1978	19,151.39	16,528	17,246	2,863	8.37	342
1979	21,671.14	18,494	19,297	3,458	8.80	393
1980	27,436.16	23,138	24,142	4,666	9.25	504
1981	49,121.62	40,911	42,687	8,891	9.72	915
1982	46,313.26	38,065	39,717	8,912	10.21	873
1983	41,415.77	33,568	35,025	8,462	10.72	789
1984	52,367.69	41,825	43,641	11,345	11.25	1,008
1985	76,343.55	60,036	62,642	17,519	11.80	1,485
1986	76,758.72	59,384	61,962	18,635	12.37	1,506
1987	180,387.29	137,180	143,135	46,272	12.96	3,570
1988	229,173.85	171,157	178,587	62,046	13.57	4,572
1989	294,539.83	215,896	225,269	83,998	14.19	5,920
1990	325,137.69	233,674	243,818	97,577	14.83	6,580
1991	294,367.20	207,220	216,216	92,870	15.49	5,995
1992	356,601.39	245,691	256,357	118,074	16.16	7,307
1993	346,077.26	233,105	243,225	120,156	16.85	7,131
1994	389,727.57	256,413	267,544	141,670	17.55	8,072
1995	375,367.26	240,927	251,386	142,750	18.27	7,813
1996	443,202.89	277,235	289,270	176,093	19.00	9,268
1997	228,784.77	139,279	145,325	94,899	19.75	4,805
1998	365,072.26	216,131	225,514	157,812	20.50	7,698
1999	258,563.88	148,628	155,080	116,412	21.27	5,473

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R3						
NET SALVAGE PERCENT.. -5						
2000	308,122.82	171,745	179,201	144,328	22.05	6,545
2001	224,324.38	121,077	126,333	109,208	22.84	4,781
2002	221,907.32	115,807	120,834	112,169	23.64	4,745
2003	261,923.51	131,891	137,617	137,403	24.46	5,617
2004	244,989.56	118,878	124,039	133,200	25.28	5,269
2005	123,245.25	57,491	59,987	69,421	26.12	2,658
2006	268,886.55	120,380	125,606	156,725	26.96	5,813
2007	216,903.05	92,942	96,977	130,771	27.82	4,701
2008	147,051.42	60,185	62,798	91,606	28.68	3,194
2009	137,858.66	53,712	56,044	88,708	29.56	3,001
2010	152,688.48	56,488	58,940	101,383	30.44	3,331
2011	128,877.61	45,116	47,075	88,246	31.33	2,817
2012	176,502.47	58,241	60,769	124,559	32.23	3,865
2013	144,136.68	44,630	46,567	104,777	33.14	3,162
2014	143,432.39	41,464	43,264	107,340	34.06	3,151
2015	515,656.59	138,468	144,479	396,960	34.98	11,348
2016	141,764.04	35,123	36,648	112,204	35.91	3,125
2017	121,845.15	27,629	28,828	99,109	36.85	2,690
2018	230,460.07	47,366	49,422	192,561	37.80	5,094
2019	111,228.64	20,500	21,390	95,400	38.75	2,462
2020	128,096.15	20,891	21,798	112,703	39.70	2,839
2021	192,317.89	27,239	28,422	173,512	40.66	4,267
2022	321,338.98	38,552	40,226	297,180	41.63	7,139
2023	576,564.23	56,677	59,138	546,254	42.60	12,823
2024	725,064.19	55,561	57,973	703,344	43.57	16,143
2025	2,007,712.55	109,895	114,666	1,993,432	44.55	44,746
2026	611,278.77	20,077	20,948	620,895	45.53	13,637
2027	645,645.49	7,071	7,378	670,550	46.51	14,417
	14,218,838.08	5,405,480	5,640,144	9,289,636		302,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.7 2.13

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -5						
1961	0.06					
1962	188.19	182	198			
1963	105.50	101	111			
1964	115.22	110	121			
1965	206.02	195	216			
1966	324.19	306	340			
1967	285.21	267	299			
1968	8,349.50	7,768	8,767			
1969	18,153.20	16,774	19,061			
1970	19,455.14	17,849	20,428			
1971	19,693.88	17,934	20,679			
1972	27,009.62	24,407	28,360			
1973	7,020.04	6,290	7,371			
1974	2,613.41	2,322	2,734	10	7.39	1
1975	808.34	711	837	12	7.77	2
1976	12,651.42	11,026	12,984	300	8.16	37
1977	10,923.74	9,422	11,095	375	8.57	44
1978	16,376.35	13,971	16,452	743	9.00	83
1979	19,291.29	16,268	19,156	1,100	9.45	116
1980	17,658.50	14,709	17,321	1,220	9.92	123
1981	31,682.42	26,052	30,678	2,589	10.41	249
1982	45,456.38	36,871	43,418	4,311	10.92	395
1983	46,167.52	36,912	43,466	5,010	11.45	438
1984	50,076.22	39,435	46,437	6,143	12.00	512
1985	78,599.74	60,917	71,733	10,797	12.57	859
1986	73,323.93	55,898	65,823	11,167	13.15	849
1987	69,679.92	52,190	61,457	11,707	13.76	851
1988	61,214.11	45,019	53,012	11,263	14.38	783
1989	67,697.11	48,839	57,511	13,571	15.02	904
1990	68,599.59	48,515	57,129	14,901	15.67	951
1991	61,256.87	42,424	49,957	14,363	16.34	879
1992	77,289.54	52,378	61,678	19,476	17.02	1,144
1993	70,576.39	46,748	55,048	19,057	17.72	1,075
1994	54,572.66	35,288	41,554	15,747	18.44	854
1995	46,760.30	29,500	34,738	14,360	19.16	749
1996	90,763.59	55,792	65,698	29,604	19.90	1,488
1997	21,638.42	12,946	15,245	7,475	20.65	362
1998	8,943.81	5,200	6,123	3,268	21.42	153
1999	25,288.84	14,278	16,813	9,740	22.19	439
2000	19,197.36	10,507	12,373	7,784	22.98	339
2001	22,456.97	11,898	14,011	9,569	23.78	402
2002	40,869.18	20,929	24,645	18,268	24.59	743

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R3						
NET SALVAGE PERCENT.. -5						
2003	429,549.79	212,262	249,950	201,077	25.41	7,913
2004	834,851.47	397,386	467,943	408,651	26.24	15,574
2005	432,674.25	198,001	233,157	221,151	27.08	8,167
2006	471,338.27	206,930	243,671	251,234	27.93	8,995
2007	390,542.47	164,114	193,253	216,817	28.79	7,531
2008	430,661.67	172,870	203,564	248,631	29.65	8,386
2009	367,992.04	140,631	165,600	220,792	30.53	7,232
2010	552,676.26	200,451	236,042	344,268	31.42	10,957
2011	224,772.98	77,147	90,845	145,167	32.31	4,493
2012	438,573.86	141,798	166,975	293,528	33.22	8,836
2013	299,966.56	91,012	107,171	207,794	34.13	6,088
2014	243,814.31	69,068	81,331	174,674	35.05	4,984
2015	249,761.91	65,725	77,395	184,855	35.97	5,139
2016	224,572.25	54,479	64,152	171,649	36.91	4,650
2017	296,460.33	65,824	77,511	233,772	37.85	6,176
2018	263,902.21	53,169	62,609	214,488	38.79	5,529
2019	433,518.53	78,330	92,238	362,956	39.74	9,133
2020	239,456.07	38,237	45,026	206,403	40.70	5,071
2021	219,544.71	30,447	35,853	194,669	41.66	4,673
2022	435,433.52	51,152	60,234	396,971	42.63	9,312
2023	264,673.10	25,476	30,000	247,907	43.60	5,686
2024	440,209.92	33,030	38,895	423,325	44.57	9,498
2025	289,545.60	15,517	18,272	285,751	45.55	6,273
2026	403,972.96	12,988	15,294	408,878	46.53	8,787
2027	426,717.64	4,575	5,387	442,667	47.51	9,317
	10,618,522.37	3,549,767	4,177,445	6,972,003		204,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.1 1.92

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-S0						
NET SALVAGE PERCENT.. -20						
1949	46.56	56	56			
1950	75.10	90	90			
1951	31.90	38	38			
1955	127.41	153	153			
1956	10.78	13	13			
1957	872.98	1,048	1,048			
1958	44.76	54	54			
1959	3,053.83	3,665	3,665			
1960	226.03	271	271			
1961	1,092.73	1,311	1,311			
1962	1,274.86	1,530	1,530			
1963	591.79	710	710			
1964	3,391.07	4,069	4,069			
1965	1,502.98	1,804	1,804			
1966	3,720.63	4,436	3,394	1,071	0.20	1,071
1967	2,045.65	2,411	1,845	610	0.55	610
1968	6,964.15	8,109	6,205	2,152	0.92	2,152
1969	6,752.92	7,766	5,942	2,162	1.29	1,676
1970	15,482.43	17,590	13,459	5,120	1.65	3,103
1971	36,708.27	41,166	31,498	12,552	2.03	6,183
1972	4,576.08	5,066	3,876	1,615	2.40	673
1973	12,336.41	13,476	10,311	4,493	2.78	1,616
1974	6,319.98	6,813	5,213	2,371	3.15	753
1975	5,311.27	5,648	4,322	2,052	3.53	581
1976	1,228.69	1,288	986	488	3.91	125
1978	2,208.19	2,250	1,722	928	4.68	198
1980	12,801.61	12,656	9,684	5,678	5.46	1,040
1981	12,943.50	12,601	9,642	5,890	5.85	1,007
1982	11,279.91	10,807	8,269	5,267	6.25	843
1983	15,459.88	14,578	11,154	7,398	6.64	1,114
1984	35,110.49	32,564	24,916	17,217	7.04	2,446
1985	16,992.15	15,490	11,852	8,539	7.45	1,146
1986	20,188.11	18,091	13,842	10,384	7.85	1,323
1987	70,553.36	62,105	47,520	37,144	8.26	4,497
1988	143.69	124	95	77	8.68	9
1989	35,933.64	30,476	23,319	19,801	9.09	2,178
1990	8,046.82	6,694	5,122	4,534	9.51	477
1991	24,200.30	19,738	15,103	13,937	9.93	1,404
1992	30,157.22	24,095	18,436	17,753	10.36	1,714
1993	28,764.40	22,503	17,218	17,299	10.79	1,603
1994	37,858.40	28,987	22,180	23,250	11.22	2,072
1995	40,286.85	30,161	23,078	25,266	11.66	2,167

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 31-S0						
NET SALVAGE PERCENT.. -20						
1996	47,986.67	35,108	26,863	30,721	12.10	2,539
1997	34,947.00	24,959	19,097	22,839	12.55	1,820
1998	172.69	120	92	115	13.00	9
1999	22,149.09	15,039	11,507	15,072	13.46	1,120
2000	43,017.18	28,441	21,762	29,859	13.92	2,145
2001	5,331.45	3,428	2,623	3,775	14.39	262
2002	102,605.35	64,106	49,051	74,075	14.86	4,985
2003	28,212.48	17,102	13,086	20,769	15.34	1,354
2004	110,614.40	64,955	49,701	83,036	15.83	5,245
2005	565,887.16	321,571	246,051	433,014	16.32	26,533
2006	3,577.55	1,962	1,501	2,792	16.83	166
2007	43,097.25	22,806	17,450	34,267	17.33	1,977
2008	36,475.40	18,567	14,207	29,563	17.85	1,656
2009	49,734.33	24,296	18,590	41,091	18.38	2,236
2010	19,811.86	9,272	7,094	16,680	18.91	882
2011	128,977.15	57,616	44,085	110,688	19.46	5,688
2012	113,746.34	48,390	37,026	99,470	20.01	4,971
2013	44,725.48	18,040	13,803	39,868	20.58	1,937
2014	90,062.31	34,305	26,249	81,826	21.16	3,867
2015	139,804.95	50,060	38,304	129,462	21.75	5,952
2016	218,469.13	73,067	55,907	206,256	22.36	9,224
2017	1,059,998.24	329,079	251,796	1,020,202	22.98	44,395
2018	298,705.43	85,332	65,292	293,155	23.62	12,411
2019	30,635.93	7,969	6,098	30,665	24.28	1,263
2020	321,455.89	75,159	57,508	328,239	24.96	13,151
2021	1,056,720.12	218,437	167,138	1,100,926	25.66	42,904
2022	520,733.10	93,126	71,255	553,625	26.38	20,987
2023	178,781.27	26,714	20,440	194,098	27.14	7,152
2024	328,229.88	39,132	29,942	363,934	27.92	13,035
2025	360,788.60	31,562	24,150	408,796	28.74	14,224
2026	403,335.82	21,858	16,725	467,278	29.60	15,786
2027	434,801.16	8,077	6,180	515,581	30.52	16,893
	7,360,308.44	2,342,156	1,795,588	7,036,782		330,550

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 4.49

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S0						
NET SALVAGE PERCENT.. -5						
2021	209,320.93	48,830	38,342	181,445	17.89	10,142
2022	381,645.24	77,356	60,741	339,987	18.56	18,318
2023	281,144.58	47,873	37,591	257,611	19.27	13,369
2024	292,528.92	39,930	31,354	275,801	20.01	13,783
2025	67,399.61	6,800	5,339	65,431	20.79	3,147
2026	1,413,416.32	89,045	69,919	1,414,168	21.62	65,410
2027	1,540,167.54	33,750	26,501	1,590,675	22.52	70,634
	4,185,623.14	343,584	269,787	4,125,117		194,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.2 4.65

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	12,228.11	10,088	10,082	2,146	3.50	613
2013	22,550.07	16,349	16,339	6,211	5.50	1,129
2015	490,295.76	306,435	306,243	184,053	7.50	24,540
2016	35,870.72	20,626	20,613	15,258	8.50	1,795
2017	5,852.15	3,072	3,070	2,782	9.50	293
2018	11,759.06	5,586	5,583	6,176	10.50	588
2019	132,982.13	56,517	56,482	76,500	11.50	6,652
2020	22,213.56	8,330	8,325	13,889	12.50	1,111
2022	84,840.10	23,331	23,316	61,524	14.50	4,243
2023	102,240.73	23,004	22,990	79,251	15.50	5,113
2024	681,542.24	119,270	119,195	562,347	16.50	34,082
	1,602,374.63	592,608	592,238	1,010,137		80,159
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 5.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2025	555,470.20	277,735	277,748	277,722	2.50	111,089
	555,470.20	277,735	277,748	277,722		111,089
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.5 20.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S3						
NET SALVAGE PERCENT.. +10						
2011	24,461.84	16,407	21,691	325	4.84	67
2012	48,924.76	31,610	41,791	2,241	5.36	418
	73,386.60	48,017	63,482	2,566		485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.3 0.66

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	87,815.91	82,547	82,437	5,379	1.50	3,586
2006	21,390.02	18,395	18,371	3,019	3.50	863
2007	21,155.23	17,347	17,324	3,831	4.50	851
2008	195,331.69	152,359	152,156	43,176	5.50	7,850
2009	57,235.97	42,355	42,299	14,937	6.50	2,298
2010	96,292.90	67,405	67,315	28,978	7.50	3,864
2011	129,991.20	85,794	85,680	44,311	8.50	5,213
2012	161,998.60	100,439	100,305	61,694	9.50	6,494
2013	436,365.86	253,092	252,756	183,610	10.50	17,487
2014	223,303.32	120,584	120,424	102,879	11.50	8,946
2015	374,620.11	187,310	187,061	187,559	12.50	15,005
2016	341,898.74	157,273	157,064	184,835	13.50	13,691
2017	424,348.31	178,226	177,989	246,359	14.50	16,990
2018	250,778.62	95,296	95,169	155,610	15.50	10,039
2019	272,918.37	92,792	92,669	180,249	16.50	10,924
2020	415,512.92	124,654	124,488	291,025	17.50	16,630
2021	441,327.96	114,745	114,593	326,735	18.50	17,661
2022	486,385.96	107,005	106,863	379,523	19.50	19,463
2023	563,456.51	101,422	101,287	462,170	20.50	22,545
2024	480,478.63	67,267	67,177	413,302	21.50	19,223
2025	499,534.73	49,953	49,887	449,648	22.50	19,984
2026	696,358.43	41,782	41,726	654,632	23.50	27,857
2027	1,249,661.45	24,993	24,960	1,224,701	24.50	49,988
	7,928,161.44	2,283,035	2,280,000	5,648,161		317,452
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.8 4.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0						
NET SALVAGE PERCENT.. +20						
2002	83,056.36	49,694	66,445			
2004	102,490.64	57,783	105,493	23,500-		
	185,547.00	107,477	171,938	23,500-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2027

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	4,263.86	3,837	3,837	427	1.50	285
2016	11,920.76	9,139	9,140	2,781	3.50	795
2017	5,184.51	3,629	3,629	1,556	4.50	346
2020	4,100.00	2,050	2,050	2,050	7.50	273
2022	10,386.68	3,808	3,808	6,579	9.50	693
2023	42,486.28	12,746	12,748	29,738	10.50	2,832
	78,342.09	35,209	35,212	43,130		5,224
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.3	6.67