

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF COLUMBIA	)	
GAS OF KENTUCKY, INC. FOR AN	)	
ADJUSTMENT OF RATES; APPROVAL OF	)	CASE NO.
DEPRECIATION STUDY; APPROVAL OF TARIFF	)	2021-00183
REVISIONS; ISSUANCE OF A CERTIFICATE OF	)	
PUBLIC CONVENIENCE AND NECESSITY; AND	)	
OTHER RELIEF	)	

ORDER

Columbia Gas of Kentucky, Inc. (Columbia Kentucky) is a subsidiary of NiSource Gas Distribution Group, Inc. (NiSource Distribution), which is a subsidiary of NiSource, Inc. (NiSource), a Delaware corporation. Columbia Kentucky is headquartered in Lexington, Kentucky, and provides natural gas service to approximately 135,000 residential, commercial, and industrial customers in 30 Kentucky counties. Columbia Kentucky's most recent general rate case was Case No. 2016-00162.<sup>1</sup>

BACKGROUND

On April 27, 2021, Columbia Kentucky filed a notice of intent to file an application, on or before May 28, 2021, for an increase of its rates, approval of a depreciation study, approval of tariff revisions, and issuance of a Certificate of Public Convenience and Necessity (CPCN)<sup>2</sup> to construct a training facility at its headquarters. On June 2, 2021,<sup>3</sup>

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<sup>1</sup> Case No. 2016-00162, *Application of Columbia Gas of Kentucky, Inc. for an Increase in Base Rates* (Ky. PSC Dec. 22, 2016).

<sup>2</sup> Columbia Kentucky's Notice of Intent.

<sup>3</sup> Columbia Kentucky tendered its application on May 28, 2021. By letter dated June 2, 2021, the Commission rejected the application due to filing deficiencies. Columbia Kentucky cured the filing deficiency and the application was deemed filed as of June 2, 2021.

Columbia Kentucky filed its application seeking, among other things, a revenue increase of \$26,694,986 or 18.11 percent per year for the forecasted test period compared to operating revenues for the forecasted test period under existing rates.<sup>4</sup> In addition, Columbia Kentucky sought a CPCN for the training facility, inclusion of its Safety Modification and Replacement Program Rider (SMRP Rider) charges into monthly customer base rates, and the inclusion of first generation plastic pipe in its SMRP.<sup>5</sup> Columbia Kentucky's application was supported by a forecasted test year ending on December 31, 2022, and using a base period from September 1, 2020, through August 31, 2021.

The Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention (Attorney General), and Kentucky Industrial Utility Customers, Inc. (KIUC) are intervenors in this proceeding. Pursuant to a procedural schedule established on June 16, 2021, Columbia Kentucky filed direct and rebuttal testimony, and responded to multiple rounds of discovery. The Attorney General responded to one round of discovery and filed direct testimony. KIUC did not file direct testimony, but did participate in this proceeding. The parties entered into a Joint Stipulation, Settlement Agreement, and Recommendation (Joint Stipulation) that resolved all pending issues in this proceeding. A formal hearing was held on November 3, 2021. Columbia Kentucky responded to post-hearing discovery. Columbia Kentucky, KIUC, and the Attorney General filed post-hearing briefs. This matter now stands submitted for a decision.

#### LEGAL STANDARD

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<sup>4</sup> Application at 2; and Direct Testimony of Kimra H. Cole at 10. See *also* Columbia Kentucky's Customer Notice of Rate Adjustment at 1.

<sup>5</sup> *Id.* at 11–14.

Pursuant to KRS 278.030(1), the Commission's statutory obligation when reviewing a rate application is to determine whether the proposed rates are "fair, just and reasonable." Even though Columbia Kentucky, KIUC, and the Attorney General have filed a Joint Stipulation that purports to resolve all of the issues in the pending application, the Commission cannot defer to the parties as to what constitutes fair, just and reasonable rates. The Commission must review the record in its entirety, including the Joint Stipulation, and apply its expertise to make an independent decision as to the level of rates, including terms and conditions of service, that should be approved. To satisfy its statutory obligation, in this case, the Commission has performed its traditional ratemaking analysis, which consists of reviewing the reasonableness of each revenue and expense adjustment proposed or justified by the record, along with a determination of a fair return on equity (ROE).

#### JOINT STIPULATION

The Joint Stipulation reflects the proposed agreement of Columbia Kentucky, the Attorney General, and KIUC.<sup>6</sup> A summary of the provisions contained in the Joint Stipulation is as follows:

- Columbia Kentucky's revenue requirement is \$165.965 million. This represents a total base revenue increase of \$18.6 million. This is an increase in base rates of 12.62 percent.
- Columbia Kentucky's base rate is \$431.140 million for the test period.
- Columbia Kentucky's ROE to be 9.35 percent for natural gas base rates.
- Columbia Kentucky's ROE for natural gas capital riders to be 9.275 percent.
- Columbia Kentucky's long-term debt rate included in the cost of capital will be 4.37 percent.

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<sup>6</sup> Joint Stipulation (filed on Oct. 26, 2021).

- Columbia Kentucky's short-term debt rate included in the cost of capital to be 1.30 percent.
- Columbia Kentucky's capital structure is 52.642 percent equity, 44.25 percent long-term debt and 3.11 percent short-term debt.
- Columbia Kentucky's weighted average cost of capital is 6.89 percent.
- Columbia Kentucky's adjusted revenue requirement reflects the removal of all incentive compensation costs tied to the financial performance of the Company, which is a reduction from the originally proposed revenue requirement of \$1.362 million.
- Columbia Kentucky's adjusted revenue requirement reflects the removal of all Senior Executive Retirement Program costs, which is a reduction from the originally proposed revenue requirement of \$0.073 million.
- Columbia Kentucky's adjusted revenue requirement reflects the removal of all 401(k) contributions for employees who are also participating in a defined benefit plan, which is a reduction from the originally proposed revenue requirement of \$0.380 million.
- Columbia Kentucky's adjusted revenue requirement reflects the correction of depreciation expense based upon an error discovered in the course of case discovery, which is a reduction from the originally proposed revenue requirement of \$0.280 million.
- Columbia Kentucky's adjusted revenue requirement, reflects the following interrelated items relating to general Operations and Maintenance (O&M) expenses:
  - O&M included in the revenue requirement is initially reduced by \$2.042 million as a compromise; and
  - To enhance safety and reliability within Columbia Kentucky's system, the parties have agreed that two programs that are best characterized as O&M expenses shall be implemented and will reduce the general O&M revenue adjustment identified above, reducing the total net reduction in the revenue requirement from \$2.042 million to \$0.899 million:
    - Columbia Kentucky's adjusted revenue requirement reflects the implementation of the proposed cross-bore program. Accordingly, the revenue requirement was increased by \$0.841 million; and

- Columbia Kentucky's adjusted revenue requirement reflects the implementation of the proposed Picarro program. Accordingly, the revenue requirement was increased by \$0.302 million.
- Columbia Kentucky's adjusted revenue requirement reflects the removal of credit card payment fees as a cost of service, which lowers the revenue requirement by \$0.280 million from Columbia Kentucky's originally proposed revenue requirement.
- Columbia Kentucky's adjusted revenue requirement reflects the removal of Line DE inspection costs avoided by In-Line Inspection, which decreases the originally proposed revenue requirement by \$0.091 million.
- The base rate set forth in the Joint Stipulation is derived from several adjustments to rate base. The adjustments have a corresponding effect upon Columbia Kentucky's revenue requirement, and the parties agree that Columbia Kentucky's adjusted revenue requirement, reflects that:
  - Columbia Kentucky has updated its ADIT balance in the forecasted test period, which results in a decrease in the company's originally proposed revenue requirement of \$0.196 million.
  - Columbia Kentucky agrees to make certain other tax adjustments which effect rate base and result in a decrease in the originally proposed revenue requirement of \$0.275 million.
  - Columbia Kentucky agrees to make an adjustment to cash working capital, which results in a reduction in its originally proposed revenue requirement of \$ 0.867 million.
  - Columbia Kentucky agrees to increase its depreciation balance to reflect the depreciation expense adjustment, resulting in an increase to its originally proposed revenue requirement of \$0.009 million.
- On September 1, 2021, Columbia Kentucky withdrew its request for a CPCN for the construction of a safety training facility at its Lexington office and committed to withdraw the associated costs from its revenue requirement. This resulted in a reduction to Columbia Kentucky's originally proposed revenue requirement by \$0.121 million.
- The parties agree that Columbia Kentucky's customer charge for residential service should increase by \$3.75 from \$16.00 per billing period to \$19.75 per billing period, which is a reduction from the original proposed customer charge of \$29.20.
- Subject to the exclusions set forth below, Columbia Kentucky will not file an application to adjust its base rates where such adjustment would have an effective date at the conclusion of the Commission's suspension period under

KRS 278.190, for service rendered prior to Unit 1 of Columbia Kentucky's January 2025 billing cycle. For avoidance of doubt, the Company may file an application prior to January 1, 2025, provided the effective date of rates, once suspended by the Commission in accordance with KRS 278.190, are not effective for service rendered prior to Unit 1 of Columbia Kentucky's January 2025 billing cycle. Notwithstanding the base rate stay-out commitment described above, Columbia Kentucky shall retain the right, at any time, to seek approval from the Commission of:

- The deferral of costs as permissible under the Commission's standard for deferrals, including:
    - An extraordinary, nonrecurring expense, which could not have reasonably been anticipated or included in the utility's planning.
    - An expense resulting from a statutory or administrative directive.
    - An expense in relation to an approved industry initiative; or
    - An extraordinary or nonrecurring expense that over time will result in a savings that fully offsets the cost.
  - Emergency rate relief under KRS 278.190(2) to avoid a material impairment or damage to credit or operations.
  - Adjustments to the operation of any of Columbia Kentucky's now existing, or future, cost recovery surcharge mechanisms (e.g., Gas Cost Adjustment, Weather Normalization Adjustment, Energy Efficiency and Conservation Rider, Rider SMRP, Local Franchise Fees and Taxes, etc.); and
  - During the effective stay-out period, Columbia Kentucky reserves the right to seek necessary rate relief and accounting treatment for costs or programs required due to changes in law or regulations, including but not limited to, changes in tax rates, or changes to existing, or implementation of new, environmental (e.g. federal or state Environmental Protection Agency (EPA) rules) or safety (e.g. Pipeline and Hazardous Materials Safety Administration (PHMSA) rules or state administrative pipeline safety rules) compliance costs applicable to natural gas operations that may occur during the stay-out period.
- All other tariff changes proposed in Columbia Kentucky's application should be approved.
  - Columbia Kentucky should recover its actual rate case expense, to be determined in the company's final monthly adjustment to be filed on or before November 30, 2021, over a three-year period, without carrying charges, and may be deferred, amortized and recovered beginning on the effective date of the revised tariffs.

- The revenue requirement will be allocated among Columbia Kentucky's rate classes as proposed in the application, with one exception. One-third of the adjusted revenue requirement in the third block of the Delivery Service Rate Schedule (Rate DS) will be reallocated in equal portions to the first two blocks of Rate DS.<sup>7</sup>
- The existing revenue requirement associated with Columbia Kentucky's Safety Modification and Replacement Program Rider (SMRP Rider) will be rolled into and included in base rates and that the SMRP Rider shall be reset to \$0 upon the effectiveness of Columbia Kentucky's new base rates. The parties further agree to modify Columbia Kentucky's SMRP Rider to permit inclusion of replacement of older plastic pipe susceptible to brittle-like cracking.
- Columbia Kentucky will modify its gas quality standards to provide for a more detailed list of particulate and chemical compounds and levels that Columbia Kentucky will require any gas to meet when introduced into its system, and further provide for a more formalized gas quality testing methodology to ensure that any supplier providing gas to Columbia Kentucky's system has a clear understanding of testing requirements. Finally, the modified standards set forth the multiple origins of natural gas supply and define which chemical and particulate standards would likely apply to the natural gas origin.
- Line DE is a critical component of Columbia Kentucky's system and costs for in-line inspections of this transmission main are critical to assuring continued reliability and safety of service to multiple large manufacturers and communities and should be recovered in base rates as proposed in Columbia Kentucky's application.
- Columbia Kentucky's Depreciation Study and related accounting treatments should be approved with an effective date of the new deprecation rates to be the same day that Columbia Kentucky's new base rates become effective.
- Columbia Kentucky will submit an annual report, to be filed no later than March 31st of each calendar year, beginning in 2023, detailing the work that was undertaken with regard to its Picarro and Cross-Bore programs in the preceding calendar year. The parties agree and recommend that the reporting for the Picarro and Cross-Bore programs include the following:
  - Picarro Program:
    - The number of leaks identified on Columbia Kentucky's mains, by grade, detected on the three pipe categories contained in Mr. Roy's testimony; (i) pipe prone to leak (bare steel or cast iron), (ii) pipe with no known issues; (iii) Recently installed mains; (iv) the top ten areas of grade 1 leaks identified through the Picarro

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<sup>7</sup> Stipulation\_Attachment\_C\_and\_D\_-\_Schedule\_M (filed on Oct. 26, 2021).

leak technology; and (v) a general discussion of the concentration of leaks by pipe type. The definition of leak grades will be those used by PHMSA.

- Any immediate action taken as a result of the Picarro leak survey.
- Number of leaks by grade that were repaired, and quantification of pipe replaced by pipe type as a result of the Picarro leak survey.
- Cross-Bore Program
  - Number of miles of main surveyed.
  - Number of cross bore situations found along with the quantity of main and number of services replaced as a result of the program.
  - Capital expenditures incurred under the program.
  - Annual O&M associated with the program, including an explanation of how such costs were quantified.
  - Summary of program results, including any new operating procedures implemented as a result of the program.
  - Identify any cross bores detected through use of the Picarro leak detection system.

### DISCUSSION AND ANALYSIS

Based upon its review of the Joint Stipulation, the attachments, and the case record including intervenor testimony, the Commission finds that, with the modifications discussed below, the Joint Stipulation is reasonable and in the public interest. The Commission finds that the Joint Stipulation was the product of arm's-length negotiations among knowledgeable, capable parties and should be approved, with the modifications delineated below. Such approval is based solely on the reasonableness of the modified Joint Stipulation as a whole and does not constitute a precedent on any individual issue.

#### 1. Revenue and Expense Adjustments

a. Non-Recurring Charges: For the reasons discussed in the tariff section below, the Commission is limiting the collection of Reconnect Charges to \$20.00,

Returned Payment Charges to \$14.00, and Seasonal Reconnect Charges to \$20. The Commission finds that a corresponding base rate revenue increase of \$26,513 is necessary to reflect the differences between the current and approved charges.

b. Dues: Columbia Kentucky included in the test year \$49,600 less \$2,338 of net expense associated with dues paid to the American Gas Association (AGA).<sup>8</sup> Columbia Kentucky removed \$2,338 from the net expense associated with AGA dues because this portion of the dues is used to cover lobbying costs, and as such is not deductible for tax purposes.<sup>9</sup> Columbia Kentucky also included \$1,700 of net expense associated with dues paid to the Southern Gas Association (SGA).<sup>10</sup>

The Attorney General's witness, Mr. Dittmore, proposed to remove dues associated with AGA and SGA as he stated that the groups participate in "legislative advocacy, regulatory advocacy, and public relations activities," i.e., lobbying, which the Commission historically has disallowed.<sup>11</sup> Though Columbia Kentucky removed portions of AGA costs tied to lobbying, Mr. Dittmore argued there is insufficient evidence in the record to establish that these dues are not tied to lobbying. The Attorney General proposed a revenue requirement reduction of \$49,271.<sup>12</sup> In rebuttal, Columbia Kentucky

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<sup>8</sup> Columbia Kentucky's Response to the Attorney General's First Request for Information (Response to the Attorney General's First Request), (filed July 21, 2021), Item 204.

<sup>9</sup> Columbia Kentucky's Response to Staff's Post-Hearing Data Request, (filed Nov. 19, 2021), Item 11. Further, Columbia Kentucky clarified that AGA notified Columbia Kentucky that the \$2,338, which AGA notified Columbia Kentucky was not tax deductible is considered not tax deductible under the provisions of Internal Revenue Code 162(e).

<sup>10</sup> Columbia Kentucky's Response to the Attorney General's First Request (filed July 22, 2021), Item 204.

<sup>11</sup> Direct Testimony of David Dittmore (Dittmore Testimony) (filed Sept. 10, 2021) at 9.

<sup>12</sup> *Id.*

stated that it believes that the total elimination of the association dues is not appropriate as the dues are used to support services that benefit natural gas customers.<sup>13</sup>

For settlement purposes, the parties agreed to not remove the AGA and SGA dues.<sup>14</sup> In testimony given at the hearing, Columbia Kentucky stated that none of the expense associated with the dues paid specifically to SGA is attributable to lobbying, as the organization does not conduct lobbying activities.<sup>15</sup>

The Commission finds that Columbia Kentucky has failed to meet its burden of proof that AGA dues are properly recoverable from its customers. Columbia Kentucky failed to prove that inclusion of these dues in the revenue requirement results in rates that are fair, just and reasonable. Columbia Kentucky has not provided support for the assertion that the amounts removed as lobbying expenses accurately incorporate all legislative advocacy, regulatory advocacy, and public relations costs.<sup>16</sup> Accordingly, the Commission has reduced Columbia Kentucky's revenue requirement by \$47,561.<sup>17</sup>

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<sup>13</sup> Rebuttal Testimony of Judy M. Cooper (filed Oct. 22, 2021) at 1–9.

<sup>14</sup> Joint Stipulation, Attachment A.

<sup>15</sup> Hearing Video Transcript (HVT) of the Nov. 3, 2021 hearing at 09:43:07.

<sup>16</sup> Case No. 2003-00433, *An Adjustment of the Gas and Electric Rates, Terms, and Conditions of Louisville Gas and Electric Company* (Ky. PSC June 30, 2004), Order at 51. The Commission excluded portions of dues paid by the utility to a professional association. The amounts excluded were associated with legislative advocacy, regulatory advocacy, and public relations.

<sup>17</sup>

AGA Dues	47,262
Gross Up	<u>1.00632</u>
AGA Removal Adjustment	<u><u>47,561</u></u>

c. General O&M Adjustment: Columbia Kentucky included in the test year \$19,320,924 of O&M costs calculated by NiSource Corporate Services Company (NCSC).<sup>18</sup>

Mr. Dittmore contended that, based on historical amounts, Columbia Kentucky's O&M costs are excessive.<sup>19</sup> Mr. Dittmore averred that while Columbia Kentucky is taking part in an operational cost saving initiative, NiSource Next, even when the savings from that initiative are considered, Columbia Kentucky's O&M costs are significantly higher than years past and greater than inflation.<sup>20</sup> The adjustment proposed by Mr. Dittmore calculated an adjusted O&M expense by determining O&M per customer from 2016 through 2018, and applying the inflation factor used by Columbia Kentucky to index its 2017 NCSC costs.<sup>21</sup> The resulting adjustment to the revenue requirement is a decrease of \$4,083,988.<sup>22</sup>

In rebuttal testimony Columbia Kentucky's witness, Chun-Yi Lai, asserted that Columbia Kentucky disagreed with the Mr. Dittmore's indexing adjustment, specifically stating that calendar year 2016 is not relevant to this proceeding, as it did not include the increase in revenue requirement that was approved in Columbia Kentucky's last rate case.<sup>23</sup> In addition, Columbia Kentucky maintained that certain elements of Columbia Kentucky's O&M are driven by Columbia Kentucky's work plan and industry events,

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<sup>18</sup> Application, Volume 3, Direct Testimony of Susan Taylor at 18.

<sup>19</sup> Dittmore Testimony at 15.

<sup>20</sup> *Id.* at 24.

<sup>21</sup> *Id.* at 25.

<sup>22</sup> *Id.*

<sup>23</sup> Rebuttal Testimony of Chun-Yi Lai (Lai Rebuttal) (filed Oct. 22, 2021) at 3. Columbia Kentucky's last rate case was Case No. 2016-00162, *Application of Columbia Gas of Kentucky, Inc. for an Increase in Base Rates* (Ky. PSC Dec. 22, 2016).

outside the Company's control.<sup>24</sup> Columbia Kentucky asserted that the key drivers of O&M costs are labor, medical insurance, corporate insurance, and outside services.<sup>25</sup>

For settlement purposes, the parties agreed that 50 percent of Mr. Dittimore's proposed adjustment would be removed from test-year O&M, on the condition that the O&M associated with Columbia Kentucky's two proposed safety initiatives, detailed below, be included in the revenue requirement. Therefore, a reduction of \$2,041,994 was made to test-year O&M.<sup>26</sup>

The Commission finds that, for settlement purposes, the adjustment made to include 50 percent of the Mr. Dittimore's proposed adjustment is appropriate and that no further adjustment is necessary. However, the Commission notes that its acceptance of the proposed adjustment does not necessarily represent an opinion that the Commission approves of Columbia Kentucky's O&M expense level, which has been shown to be higher than similarly situated utilities. The Commission also requires that an employee of Columbia Kentucky, who understands the allocation of expenses, is familiar with profit and loss, and is familiar with the cost allocations that NCSC has approved, should perform a thorough review of costs allocated to Columbia Kentucky on a recurring basis. Failure to institute such reviews will require the Commission to evaluate and possibly investigate the issue in a separate proceeding.

d. Reduction of Cash Working Capital from Rate Base: In the test-year, Columbia Kentucky calculated a cash working capital that results in a reduction to rate base of \$6,942,997. Rather than applying this reduction, Columbia Kentucky set the

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<sup>24</sup> *Id.* at 3–6.

<sup>25</sup> *Id.*

<sup>26</sup> Supplemental Testimony of Judy Cooper (filed Oct. 26, 2021) at 8–9.

value at \$0 citing that the Commission precedent was based on a utility reducing its revenue lag days by selling receivables, which Columbia Kentucky does not do.<sup>27</sup>

Mr. Dittmore, proposed that the Commission use a negative cash working capital, citing a disagreement with the implication that Columbia Kentucky be permitted to retain all of the productivity gains from its efficient cash management. In the Settlement Agreement in Case No. 2016-00162, Columbia Kentucky agreed to perform a lead/lag study in this case that did not include non-cash items.<sup>28</sup> Mr. Dittmore proposed to eliminate depreciation expense from the lead/lag study and to eliminate the balance sheet analysis from Columbia Kentucky's study.<sup>29</sup> The resulting calculation was a negative cash working capital of \$9,280,364, with a reduction in revenue requirement of \$867,198.<sup>30</sup>

In rebuttal, Columbia Kentucky stated that it does not agree with the removal of depreciation and amortization. Columbia Kentucky maintained that it does experience a lag between the reduction in rate base and the receipt of customer payment, and the cash working capital represents the carrying cost of that lag. In addition, Columbia Kentucky stated that the exclusion of the balance sheet analysis provides an incomplete picture of the calculated cash working capital impact on rate base.<sup>31</sup>

In the Joint Stipulation, the parties agreed to apply the adjustment proposed by the Attorney General.

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<sup>27</sup> Application, Volume 2, Direct Testimony of Kevin L. Johnson (Johnson Testimony) at 17–18.

<sup>28</sup> Joint Stipulation and Case No. 2016-00162, *Application of Columbia Gas of Kentucky, Inc. for an Increase in Base Rates* (Ky. PSC Dec. 22, 2016).

<sup>29</sup> Dittmore Testimony at 37–38.

<sup>30</sup> *Id.* at 36–37.

<sup>31</sup> Rebuttal Testimony of Kevin L. Johnson (filed Oct 22, 2021) at 3–14.

The Commission finds that, for settlement purposes, the adjustment made to include the Attorney General's proposed adjustment is appropriate and that no further adjustment is necessary. However, the Commission notes that its acceptance of the proposed adjustment does not necessarily represent an opinion that the Commission approves of Columbia Kentucky's cash working capital practices or the methods used in its lead/lag study. Furthermore, the Commission places Columbia Kentucky and all other utilities on notice that in any future rate cases, a lead/lag study is to be performed and shall exclude noncash items and balance sheet adjustments.

e. Deferred Tax Assets Arising from Net Operating Losses: Columbia Kentucky included approximately \$5,892,096 in deferred tax assets arising from net operating loss (NOL) carryforwards in rate base.<sup>32</sup> Mr. Dittmore, proposed removing that amount from rate base. He noted that Columbia Kentucky appropriately calculated its tax expense on a standalone basis by calculating tax expense for Columbia Kentucky specifically without regard to other NiSource operating companies.<sup>33</sup> However, he asserted that Columbia Kentucky is not reducing its NOL carryforwards on a standalone basis but rather is only allowing Columbia Kentucky's positive tax expense to reduce its NOL carryforwards based on the percent that Columbia Kentucky's NOL carryforwards make up the whole of the NOL carryforwards for NiSource's consolidated companies.<sup>34</sup> Mr. Dittmore argued that by doing so, Columbia Kentucky is not calculating the reduction of the deferred tax assets arising from NOL carryforwards (NOL assets) on a standalone

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<sup>32</sup> See Dittmore Testimony at 35. The Commission recognizes that there was some dispute regarding whether Mr. Dittmore properly grossed up the NOL assets, but it is not necessary to resolve that issue here for the reasons discussed below.

<sup>33</sup> *Id.* at 33.

<sup>34</sup> *Id.*

basis and, therefore, is improperly using different methodologies to calculate its income tax expense, ADIT liabilities, and NOL asset balances.<sup>35</sup> Mr. Dittmore indicated that if the utilization of Columbia Kentucky's NOL assets was calculated on a standalone basis, the NOL assets would have likely been entirely reduced.<sup>36</sup> Thus, Mr. Dittmore argued that Columbia Kentucky failed to support the inclusion of the NOL assets and that the NOL assets should be removed from rate base in their entirety, which would result in a \$549,816 reduction in the revenue requirement.<sup>37</sup>

Jennifer Harding on behalf of Columbia Kentucky argued that the reduction of the NOL assets is subject to normalization rules imposed by federal law.<sup>38</sup> She noted that the NOL assets referred to by Mr. Dittmore consist of two components—(1) ADIT associated with the Federal net operating loss carryforward (Federal NOLC) and (2) the Tax Cuts and Jobs Act (TCJA) Federal NOLC deficient ADIT. She argued that “[e]liminating the ADIT associated with the Federal NOLC and the [TCJA] Federal NOLC deficient ADIT balance from rates base would result in a normalization violation.”<sup>39</sup> Ms. Harding argued that if a normalization violation occurs that Columbia Kentucky could lose its ability to claim accelerated tax depreciation under federal law.<sup>40</sup> Thus, she argued in

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<sup>35</sup> *Id.*

<sup>36</sup> *Id.* at 33–34 (arguing that Columbia Kentucky's taxable income in 2019 and the forecasted period alone would have significantly reduced the NOL Asset).

<sup>37</sup> *Id.* at 35.

<sup>38</sup> Rebuttal Testimony of Jennifer Harding (Harding Rebuttal Testimony)(filed Oct. 22, 2021) at 59.

<sup>39</sup> *Id.* at 7.

<sup>40</sup> *Id.* at 12.

rebuttal testimony that the Commission should not make Mr. Dittimore's proposed adjustment.<sup>41</sup>

Columbia Kentucky relied on two Private Letter Rulings (PLRs) from the Internal Revenue Service (IRS) to support its position.<sup>42</sup> The primary conclusion in the PLRs was that NOL assets arising from accelerated depreciation must offset corresponding deferred tax liabilities in a utility's reserve for deferred taxes, because the accelerated depreciation that gave rise to the NOL assets had not been used to offset tax expense, so the reserve for deferred taxes would be overstated if the NOL assets were not included as an offset.<sup>43</sup> The PLRs also indicated that the "last dollars deducted" or "with or without" method should be used to determine which NOL carryforwards are attributable to accelerated depreciation and, therefore, subject to normalization rules.<sup>44</sup> Lastly, the PLRs indicated that the reduction of the utility's tax expense in the cost of service would violate the normalization rules by immediately passing on the benefits of accelerated depreciation to customers.<sup>45</sup>

The PLRs relied on by Columbia Kentucky do not indicate that a utility is prohibited from utilizing its positive federal tax expense in years after a NOL carryforward is generated to reduce or eliminate the NOL carryforward. In fact, the IRS's basis for including NOL assets to offset corresponding deferred tax liabilities no longer exists once a utility has generated positive tax expense that utilizes the NOL assets, because the

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<sup>41</sup> *Id.*

<sup>42</sup> *Id.* at 8–9, Attachment Rebuttal JAH-2, Attachment Rebuttal JAH-3.

<sup>43</sup> *Id.*

<sup>44</sup> *Id.*

<sup>45</sup> *Id.*

accelerated depreciation has deferred tax expense in that situation. Moreover, 26 C.F.R. § 1.167(1)-1(h)(1)(i) requires that a utility's reserve for deferred taxes reflect the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of accelerated depreciation for federal tax purposes.<sup>46</sup> If a utility failed to recognize the utilization of NOL assets by positive tax expense, then the utility's reserve would not reflect the total deferred tax liabilities. Thus, the normalization rules would not prohibit a utility's NOL assets from being reduced to the extent the utility incurs federal income tax expense.

The PLRs do not directly address whether a utility's NOL assets can be reduced based on a utility's standalone tax expense in situations where a utility's taxes are filed on a consolidated basis with other regulated and unregulated operations. However, as alluded to by Mr. Dittmore,<sup>47</sup> the normalization rules could be read as requiring a utility's standalone tax expense to be used to calculate the utilization of the utility's NOL assets. Specifically, 26 U.S.C.A. § 168(i)(9)(B)(ii), often referred to as the consistency rule, prohibits a utility from using inconsistent procedures or adjustments for calculating tax expense, depreciation expense, the reserve for deferred taxes (ADIT), and rate base when setting rates.

Applying the consistency rule, the IRS has found that a normalization violation would occur where a regulatory commission reduced a utility's tax expense in rates by

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<sup>46</sup> 26 C.F.R. § 1.167(1)-1(h)(1)(i).

<sup>47</sup> Dittmore Testimony at 33 ("The Company's proposal has broken the link between the synchronized recognition of Income Tax Expense, its ADIT liability and NOL asset balance for rate making purposes.").

the depreciation expense for property removed from rate base.<sup>48</sup> A similar inconsistent treatment would result if the utilization of a utility's NOL assets in rate base was not based on the utility's standalone tax expense used to establish rates.<sup>49</sup> The IRS has also found that the consistency rule would be violated if a regulated utility included in rate base any portion of its reserve for deferred taxes arising from the accelerated depreciation of property used to serve customers in another jurisdiction.<sup>50</sup> Again, a similar inconsistent treatment would occur if a utility's tax expense were used to reduce an affiliate's NOL carryforward as opposed to reducing or eliminating the utility's NOL carryforward, because the effect would be the same as if NOL assets arising from the accelerated depreciation of the affiliate's property were used to increase the utility's rate base without the corresponding rate base offset generated by the affiliate's associated deferred tax liabilities. Thus, Section 168(i)(9)(B)(ii) supports an interpretation that the normalization rules, at minimum, permit the utilization of a utility's NOL assets to be calculated on a standalone basis.

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<sup>48</sup> See Private Letter Ruling 9552007, 1995 WL 764845 (issued Dec. 29, 1995) (“[T]hose consistency rules would be violated if, as the Intervenor proposes, the federal income tax component of cost of service reflects depreciation of the Plant’s disallowed costs but those costs are not included in rate base or the depreciation component of cost of service.”).

<sup>49</sup> The Commission recognizes that utilities’ total projected tax expense in a test period could not be used to reduce existing NOL assets because that tax expense is not reduced for accelerated tax depreciation to reflect the utility’s actual federal taxable income that could then be used to utilize NOL assets. However, utilities also project changes in reserve accounts arising from the projected book-tax timing differences during test periods. Thus, utilities should be able to project the utilization of NOL assets on a stand-alone basis in a way that consistently ties together their projected tax expenses in rates, depreciation and corresponding changes in book-tax timing differences in rates, and changes in NOL assets.

<sup>50</sup> See Private Letter Ruling 8920025, 1989 WL 595405 (issued May 19, 1989) (where the IRS indicated that if a percentage of a utility asset in State A is determined to be used for the benefit of ratepayers in State B and is regulated by State B’s commission that the excess ADIT and ADIT for the percentage of that property used for State B should not be used to reduce cost of service in State A, even if those excesses arose from service in State A).

The Commission has also historically used a standalone approach to allocate income tax liabilities for Kentucky ratemaking purposes, because allocating tax liabilities on a consolidated basis would allow for affiliate cross-subsidization.<sup>51</sup> KRS 278.2201 also prohibits a utility from using its regulated business to subsidize its unregulated activity and requires a utility to keep separate accounts and to allocate costs in accordance with procedures established by the Commission.<sup>52</sup> KRS 278.2209 and KRS 278.2211(1)(b) indicate that it is the utility's responsibility to demonstrate that its cost allocation procedures are consistent with KRS Chapter 278, and that the Commission may disallow costs where a utility is unable to demonstrate that it has complied with affiliate transaction requirements.<sup>53</sup> Thus, KRS Chapter 278 and Commission precedent support Mr. Dittmore's position that the utilization of NOL assets should be based on a utility's standalone tax expense to the extent possible.

Here, Columbia Kentucky did not base the utilization of its NOL assets on its standalone federal tax expense. Rather, it multiplied projected taxable income for Columbia Kentucky during the forecasted period by a ratio of Columbia Kentucky's NOL carryforwards over the NOL carryforwards of NiSource's consolidated companies, and it then tax effected that number by multiplying it by 21 percent.<sup>54</sup> The effect of this

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<sup>51</sup> See Case No. 2014-00396, *Application Of Kentucky Power Company For: (1) A General Adjustment Of Its Rates For Electric Service; (2) An Order Approving Its 2014 Environmental Compliance Plan; (3) An Order Approving Its Tariffs And Riders; And (4) An Order Granting All Other Required Approvals And Relief*, Order at 23 (Ky. PSC Apr. 30, 2015).

<sup>52</sup> KRS 278.2201; see also KRS 278.2203; KRS 278.2205 (further discussing applicable cost allocation requirements).

<sup>53</sup> See also *Missouri-American Water Company v. Public Service Commission of Missouri*, 591 S.W.3d 465, 470-475 (Mo. App. 2019) (indicating that a finding that a utility failed to present evidence to support the existence of NOL carryforwards would not result in a normalization violation).

<sup>54</sup> See Columbia Kentucky's Response to Staff's Third Request for Information (Response to Staff's Third Request), (filed Aug. 25, 2021), Item 21.

adjustment was that Columbia Kentucky used only the projected taxable income from Columbia Kentucky to reduce the NOL carryforwards of NiSource's consolidated companies on a proportional basis.<sup>55</sup> This method did not result in Columbia Kentucky's NOL assets being utilized based on Columbia Kentucky's standalone tax expense or on the tax expense of NiSource's consolidated companies. Thus, the Commission finds that Columbia Kentucky's method for projecting the utilization of its NOL assets was unreasonable and inconsistent with the requirements of KRS Chapter 278.

There is evidence in the record that Columbia Kentucky has recorded sufficient tax expense on a standalone basis to significantly reduce or fully eliminate its NOL assets.<sup>56</sup> However, the parties entered into a stipulation that resolved the majority of the ADIT and NOL issues in favor of customers in a manner largely consistent with Mr. Dittimore's recommendations. While additional adjustments potentially could have been made to Columbia Kentucky's NOL assets, the Commission recognizes that a portion of the NOL assets at issue cannot be used to reduce tax expense.<sup>57</sup> Further, the Commission acknowledges that the application of federal normalization rules can be ambiguous and that the IRS has not been consistent in its application of the rules. Thus, the Commission will accept the parties' stipulation with respect to Columbia Kentucky's NOL assets, but

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<sup>55</sup> See Dittimore Testimony at 35 ("While I disagree entirely with the Company's methodology, it is clear that under their approach, if other NiSource entities were to have taxable income, it would reduce the NOL balance assigned to the Company. The Company has not forecast the taxable income of other NiSource affiliates in 2022 necessary to arrive at an accurate forecast under the tax sharing methodology supported by the Company.").

<sup>56</sup> See Dittimore Testimony at 33–34; see also Columbia Kentucky's Response to Staff's Fourth Request for Information (Response to Staff's Fourth Request) (filed Sept. 24, 2021), Item 11(c).

<sup>57</sup> The Federal NOLC deficient ADIT referred to by Ms. Harding is that portion of the NOL assets that existed before the change in the tax rate arising from the TCLA that now cannot be used to reduce tax expense due to the reduction of the Federal tax rate in the TCJA. For that reason, the Commission found in Case No. 2018-00041 that the Federal NOL deficient ADIT should be reduced over the weighted life of Columbia Kentucky's plant in service at that time to be consistent with the amortization of corresponding excess deferred tax liabilities.

in doing so, the Commission is not accepting Columbia Kentucky's position with respect to the utilization of NOL assets.

f. Line DE In-Line Inspection Project Costs: Columbia Kentucky projected that its plant in service would increase from about \$568,411,443 at the beginning of the base period in September 2020 to \$719,087,426 at the end of the forecasted period on December 31, 2022.<sup>58</sup> The largest capital project identified by Columbia Kentucky through the end of December 31, 2022, is its Line DE In-Line Inspection project.<sup>59</sup> Columbia Kentucky indicated that the Line DE In-Line Inspection project modernizes Line DE by modifying the transmission line so that it is capable of being assessed by in-line inspection (ILI) tools.<sup>60</sup> Columbia Kentucky began the project in early 2021 and projected that it would complete the project by December 31, 2022.<sup>61</sup> Columbia Kentucky projected that the project would cost approximately \$17 million.<sup>62</sup>

Columbia Kentucky argued that the project is needed to fully comply with the new requirements in the Department of Transportation's regulation 49 C.F.R. § 192.917. In order to comply with those requirements, Columbia Kentucky indicated that an operator can either (1) use ILI to assess the entire pipeline system or (2) a combination of pressure testing (PT) and direct assessment (DA).<sup>63</sup> Columbia Kentucky indicated that it chose ILI for Line DE because it is one of the most important lines in its system and it would be very

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<sup>58</sup> See WPB-2.1, Sheet 2 (indicating plant in service of \$568,411,443 on September 30, 2020); Schedule B-1, Sheet 2 (indicating plant in service of \$719,087,426 at the end of the forecast period).

<sup>59</sup> See Application, Volume 4, at Tab 35.

<sup>60</sup> Application, Volume 1, Direct Testimony of David A. Roy (Roy Testimony) at 53.

<sup>61</sup> *Id.*; see also Application, Volume 4, at Tab 35.

<sup>62</sup> See Application, Volume 4, at Tab 35; see also Response to Staff's Third Request, Item 23

<sup>63</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 21, Attachment A.

difficult to test using alternative means given its location, the volumes and customers it serves, and Columbia Kentucky's other assets in the area.<sup>64</sup>

Columbia Kentucky explained that Line DE is a transmission line that stretches approximately 52 miles, transports approximately 20 percent of the natural gas on Columbia Kentucky's system, and supplies a number of major customers and service territories, including the cities of Cynthiana, Frankfort, and Georgetown, and Toyota Motor Manufacturing of Kentucky.<sup>65</sup> Columbia Kentucky indicated that there are currently 17 sections of Line DE that will need to be tested on a periodic basis using ILLI or alternative methods due to changes in 49 C.F.R. § 192.917 requirements, and indicated that it expected growth in the area would increase the number and size of sections that must be tested over the years.<sup>66</sup> In order to use the alternative methods, Columbia Kentucky indicated that it would essentially need to take both ends of each section to be tested out of service during the test and that the service outage would last the better part of a week when each section was tested.<sup>67</sup> Due to the volumes of gas at issue, Columbia Kentucky indicated that it would be extremely difficult and at times impossible to provide service to certain large customers or groups of customers, e.g. certain cities, served by Line DE while it was out of service for testing using alternative methods.<sup>68</sup> Columbia Kentucky also noted that if there was a failure on Line DE that it would not be able to back fill those

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<sup>64</sup> HVT of the Nov. 3, 2021 hearing at 13:54:45–14:05:30; see also Columbia Kentucky's Response to Staff's Third Request, Item 23.

<sup>65</sup> Roy Testimony at 53.

<sup>66</sup> HVT of the Nov. 3, 2021 hearing at 13:57:35–13:19:30.

<sup>67</sup> *Id.* at 13:59:45–14:00:19.

<sup>68</sup> *Id.* at 14:00:15–14:03:35.

portions of the line beyond where the incident occurred,<sup>69</sup> and stated that ILI provides the most comprehensive information regarding a line to identify issues before a potential failure occurs.<sup>70</sup> Thus, Columbia Kentucky asserted that it is not practical to use the alternative assessment methods for Line DE.<sup>71</sup>

Columbia Kentucky did not request a CPCN for the Line DE In-Line Inspection project. Columbia Kentucky's witness, Judy Cooper, indicated that in Case No. 2019-00257<sup>72</sup> Columbia Kentucky requested a declaratory order regarding whether a project with a cost of about \$11 million, or 3.28 percent of its net plant in service at the time, required a CPCN after the Commission issued an order in a separate case, which Columbia Kentucky interpreted as potentially setting a two percent threshold for when the Commission would require a CPCN. Ms. Cooper noted that the Commission in Case No. 2019-00257 found that Columbia Kentucky's project did not require a CPCN and that the Commission did not intend to establish a bright line rule.<sup>73</sup> Ms. Cooper stated that when Columbia Kentucky was considering the ILI project that Columbia Kentucky had budgeted \$10 million to be spent in 2021, which was about 2.8 percent of Columbia Kentucky's net plant in service at that time. For that reason and because Columbia Kentucky felt that the ILI was needed to comply with federal requirements and would not result in wasteful

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<sup>69</sup> *Id.* at 14:03:35–14:05:30.

<sup>70</sup> *Id.* at 14:07:45–14:10:11.

<sup>71</sup> *Id.* at 14:10:00–14:12:30.

<sup>72</sup> Case No. 2019-00257, *Electric Application of Columbia Gas of Kentucky, Inc. for 1) A Declaration that Construction of a Low Pressure System Safety Improvement is an Extension of Its System in the Ordinary Course of Business; 2) In the Alternative, for the Issuance of a Certificate of Public Convenience and Necessity for Such Construction; 3) Approval of an Amendment and Expansion of its Accelerated Main Replacement Tariff to Its Safety Modification and Replacement Tariff; and Approval to Modify the 2019 AMRP Construction Plan* (Ky. PSC Nov. 7, 2019), Order.

<sup>73</sup> HVT of the Nov. 3, 2021 hearing at 15:53:57–15:59:20.

duplication, Ms. Cooper indicated that Columbia Kentucky felt the project was within the ordinary course of business and that a CPCN was not necessary.<sup>74</sup>

In the Joint Stipulation, the parties agreed that Line DE is a critical component of Columbia Kentucky's system and that costs for the ILI of the Line DE are critical to assure continued reliability and safety of service to several manufacturers and communities, and that the capital costs, as filed, should remain in base rates.<sup>75</sup> Additionally, the parties agreed that \$91,000 should be removed from the revenue requirement to reflect a decrease in inspection costs.<sup>76</sup>

The Commission agrees that the Line DE In-Line Inspection project is necessary and will not result in wasteful duplication and, therefore, will accept the parties' Joint Stipulation with respect to this project. However, as acknowledged by Columbia Kentucky, the Commission does not believe that ILI is necessary for all pipelines to comply with 49 C.F.R. § 192.917 requirements. The Commission expects gas distribution companies to investigate all reasonable alternatives before proceeding with any project to comply with the federal requirements, and to request a CPCN for such projects when necessary. The Commission also finds that Columbia Kentucky should have requested a CPCN for the Line DE In-Line Inspection project.

KRS 278.020(1)(a) generally requires a utility to obtain a CPCN before beginning the construction of any plant, equipment, property, or facility for furnishing utility service to the public. However, a CPCN is not required for "ordinary extensions of existing

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<sup>74</sup> *Id.* at 15:59:18–16:00:06.

<sup>75</sup> Joint Stipulation at 11.

<sup>76</sup> *Id.* at 6.

systems in the usual course of business.”<sup>77</sup> An “ordinary extension . . . in the usual course of business” is not defined in KRS 278.020 or elsewhere in KRS Chapter 278. For that reason, the Commission promulgated 807 KAR 5:001, Section 15(3),<sup>78</sup> which states:

Extensions in the ordinary course of business. A certificate of public convenience and necessity shall not be required for extensions that do not create wasteful duplication of plant, equipment, property, or facilities, or conflict with the existing certificates or service of other utilities operating in the same area . . . . , *and* [emphasis added] that do not involve sufficient capital outlay to materially affect the existing financial condition of the utility involved, or will not result in increased charges to its customers.<sup>79</sup>

The Commission has interpreted 807 KAR 5:001, Section 15(3) as stating that no CPCN is required for extensions “that do not result in the wasteful duplication of utility plant, do not compete with the facilities of existing public utilities, and do not involve a sufficient capital outlay to materially affect the existing financial condition of the utility involved or to require an increase in utility rates.”<sup>80</sup> The Commission has held that the cost of projects should be reviewed in their entirety to determine whether the capital outlay is sufficient to materially affect the existing financial condition of the utility.<sup>81</sup>

Columbia Kentucky indicated that when it was evaluating whether the ILI project required a CPCN that the \$10 million it was proposing to spend in 2021 was only about 2.8 percent of its net plant in service, which was lower than the 3.28 percent that was

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<sup>77</sup> KRS 278.020(1)(a)1.

<sup>78</sup> Case No. 2000-00481, *Application of Northern Kentucky Water District (A) for Authority to Issue Parity Revenue Bonds in the Approximate Amount of \$16,545,000; and (B) A Certificate of Convenience and Necessity for the Construction of Water Main Facilities* (Ky. PSC Aug. 30, 2001), Order at 4.

<sup>79</sup> 807 KAR 5:001, Section 15(3).

<sup>80</sup> Case No. 2000-00481, *Northern Kentucky Water District* (Ky. PSC Aug. 30, 2001), Order at 4.

<sup>81</sup> See Case No. 2020-00290, *Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Rates and Approval of Construction* (Ky. PSC Aug. 2, 2021), Order at 21–23.

found to be in the ordinary course of business in Case No. 2019-00257. However, Columbia Kentucky's own projections were that the project would cost an estimated \$17 million, so the total projected cost of the project would have represented about 4.76 percent of Columbia Kentucky's plant in service when Columbia Kentucky was evaluating whether to request a CPCN.<sup>82</sup> As Columbia Kentucky's own witness acknowledged, the removal of that amount from rate base would be significant and would prevent Columbia Kentucky from earning its authorized rate of return.<sup>83</sup> In fact, Columbia Kentucky stipulated that the costs for the Line DE In-Line Inspection project "are critical to assuring continued reliability and safety of service to multiple large manufacturers and communities and should be recovered in base rates as proposed in Columbia's Application."<sup>84</sup> Thus, it is hard to argue that the projects costs are not sufficient to materially affect Columbia Kentucky's financial condition.

The ILI project also does not simply represent the continuation of business as usual. While it had to comply with changes in 49 CFR § 192.917 requirements, Columbia Kentucky acknowledged that ILI was not the only method available to comply, and its witnesses described a significant evaluation process to determine the best options for compliance that considered the feasibility of ILI, the effectiveness and cost of the various options, and expected growth along Line DE over time and how that would affect Columbia Kentucky's future regulatory obligations.<sup>85</sup> Columbia Kentucky also stressed the importance of Line DE and its unique place in the system when arguing that ILI was

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<sup>82</sup> \$7 million/\$10 million=70%; 2.8 x 170%=4.76%.

<sup>83</sup> HVT of the Nov. 3, 3021 hearing at 11:18:18-11:19:41.

<sup>84</sup> Joint Stipulation at 11.

<sup>85</sup> HVT of the Nov. 3, 2021 hearing at 14:33:00-14:34:05.

the best option for its inspection. In fact, Columbia Kentucky indicated that Line DE is only one of two Class 5 transmission lines on its system and that it includes 52 of the 56 miles of Class 5 transmission line on its system.<sup>86</sup> Thus, Columbia Kentucky's evaluation of the Line DE project is not something that is going to come up often in the ordinary course of business but rather represents a significant and costly decision regarding how to comply with safety requirements for decades on one of, if not the most important line, in Columbia Kentucky's system.

The CPCN statute is intended to improve capital investment by allowing the Commission to review projects to ensure that they are necessary and will not result in wasteful duplication so a utility does not make large investments it is not able to recover in rates, which could have negative impacts on customers and the utility. The Commission recognizes that it can occasionally be difficult to assess whether a particular project requires a CPCN. However, given the size of the investment involved here, both in proportion to Columbia Kentucky's net plant in service and its overall capital costs; Columbia Kentucky's Joint Stipulation as to the importance of recovering those costs; and the nature of the project at issue, Columbia Kentucky should have requested a CPCN for the project or at minimum requested a declaratory order regarding whether a CPCN was required.<sup>87</sup>

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<sup>86</sup> *Id.* at 14:13:37–14:14:57.

<sup>87</sup> The Commission would suggest that if a utility's plant in service is expected to increase by 25 percent in about a two-year period, as Columbia Kentucky's does here, that it should review its projects to assess why it does not believe any of them require a CPCN.

The Commission will not grant a CPCN for construction that has been completed,<sup>88</sup> and by failing to obtain a CPCN, a utility risks a finding by the Commission barring recovery of the investment. The Commission declines to do so here, given the clear need for the project, the absence of wasteful duplication, and the parties' Joint Stipulation. However, in the future, Columbia Kentucky should be aware that the Commission may exercise its discretion to penalize or bar recovery of capital costs on plant for which a utility failed to obtain a CPCN as required.

g. Profit Sharing: In the test-year, Columbia Kentucky included \$138,118 of expenses associated with its profit-sharing compensation program.<sup>89</sup> Columbia Kentucky stated that a discretionary portion of eligible earnings is designated each year for profit sharing compensation that is then contributed to each employee's retirement account.<sup>90</sup> The Attorney General did not provide testimony on the matter, and the Joint Stipulation did not address the matter.

The Commission finds that an adjustment should be made to remove \$138,118 from the Joint Stipulation revenue requirement, as Columbia Kentucky did not provide sufficient evidence that the additional form of compensation provides a benefit to customers.

h. Rate Case Expense: In its application, Columbia Kentucky included an estimated rate case expense of \$936,000 to be amortized over a three-year period for a

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<sup>88</sup> See Case No. 2003-00495, *Application of Classic Construction, Inc. for Approval of Transfer of Ownership of Coolbrook Sewage Treatment Plant in Franklin County, Kentucky from Aquasource Utility, Inc.*, (Ky. PSC May 10, 2004) Order (stating that the Commission will not issue a CPCN for construction that has been completed prior to a request for a CPCN).

<sup>89</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 31, part g.

<sup>90</sup> *Id.*

test year expense of \$312,000.<sup>91</sup> Columbia Kentucky provided monthly updates reporting actual amounts expended for the rate case expense during the course of this proceeding.<sup>92</sup> As of November 11, 2021, Columbia Kentucky’s rate case expense to date totaled \$555,556.

To reflect the actual amount of rate case expense related to work expenses to date, the Commission finds that a reduction to the revenue requirement in the amount of \$127,616<sup>93</sup> is necessary and is reflected in the Commission revenue requirement calculation.

i. Depreciation Study: Applying Columbia Kentucky’s proposed depreciation rates to utility plant in service balances as of December 31, 2020, resulted in a \$1,000,000 increase in depreciation expense.<sup>94</sup> Using the forecasted 13-month average utility plant

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<sup>91</sup> Application, Schedule F-8.

<sup>92</sup> Columbia Kentucky’s Response to the Attorney General’s First Request (filed July 22, 2021), Item 6, part a.

<sup>93</sup>

Actual Rate Case Expense	\$ 555,556
Amortize over: 3 years	<u>3</u>
Test Year Actual Rate Case Expense	185,185
Less: Application Rate Case Expense	<u>312,000</u>
Reduction to Rate Case Expense	<u>(126,815)</u>
Gross Revenue Conversion Factor	1.00632
Reduction to Revenue Requirement	<u><u>\$ (127,616)</u></u>

<sup>94</sup> Application, Volume 3, Direct Testimony of John Spanos at 3.

in service balance Columbia Kentucky calculated a depreciation expense adjustment of \$3,557,832.<sup>95</sup> The Attorney General did not provide testimony on the matter.

In the Joint Stipulation, the parties agreed that the depreciation study and related accounting treatments should be approved with an effective date of the new depreciation rates to be the same day that Columbia Kentucky's new base rates become effective.

The Commission finds that, for settlement purposes, the application of the proposed depreciation study is appropriate. However, the Commission notes that its acceptance of the proposed depreciation study does not necessarily represent an endorsement of the methodology used by Columbia Kentucky.

## 2. Revenue Requirement Summary

After considering the adjustments made by the Commission as discussed above, Columbia Kentucky's adjusted required revenue Increase from base rates is as follows:

	<u>Commission Adjustments</u>
Increase Stipulated in Settlement Proposal	\$ 18,599,059
Increase to Reflect Removal of Non-Recurring Charge Revenue	26,513
Decrease to Adjust Rate Case Expense	(127,616)
Decrease to Remove AGA Dues	(47,561)
Decrease To Remove Profit Sharing Incentive Compensation	<u>(138,991)</u>
Required Revenue Increase in Base Rates	<u>\$ 18,311,404</u>

## 3. Return On Equity

In its application, Columbia Kentucky used multiple models to develop its ROE recommendation, including: the Discounted Cash Flow (DCF) model, both the Capital Asset Pricing Model (CAPM) and the Empirical Capital Asset Pricing Model (ECAPM),

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<sup>95</sup> Columbia Kentucky's Response to Staff's First Request for Information (filed June 11, 2021), Item 54, Schedule C-1 Operating Income Summary.

and a Risk Premium Model (RPM).<sup>96</sup> The models were applied to 28 companies divided into three proxy groups: (a) seven regulated natural gas utilities, (b) nine regulated combination utilities, and (c) twelve non-price regulated companies.<sup>97</sup> Based upon the results of these analyses, Columbia Kentucky recommended an ROE of 10.30 percent based upon a range of 10.30 percent to 10.80 percent, which included flotation cost adjustments.<sup>98</sup> Columbia Kentucky maintained that as a part of an appropriate capital structure, this would allow it to earn the prevailing opportunity cost of capital, preserve its financial integrity and attract capital at reasonable terms.<sup>99</sup>

The Attorney General was the only intervenor to provide direct testimony on ROE and was subject to discovery. The Attorney General provided alternative ROE estimates using both the DCF and the CAPM models as applied to Columbia Kentucky's natural gas utility group.<sup>100</sup> The Attorney General's witness, Richard Baudino's application of the CAPM used both historical and forecasted risk premiums.<sup>101</sup> The Attorney General relied on only the DCF analysis results to support his recommended ROE, arguing that a considerable amount of judgement must be employed to determine the market return and expected risk premium elements in CAPM.<sup>102</sup> In addition, the CAPM requires a wide variety of data to estimate investor required returns, which leads to wide-ranging

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<sup>96</sup> Application, Volume 3, Direct Testimony of Vincent V. Rea at 5.

<sup>97</sup> *Id.*

<sup>98</sup> *Id.* at 4.

<sup>99</sup> *Id.*

<sup>100</sup> Direct Testimony of Richard A. Baudino (filed Sept. 8, 2021) at 3.

<sup>101</sup> *Id.*

<sup>102</sup> *Id.* at 25.

results.<sup>103</sup> The Attorney General recommended an ROE of 9.10 percent based upon a range of 8.40 percent to 9.40 percent.<sup>104</sup>

Per Section 3a-3b of the Joint Stipulation, Columbia Kentucky, KIUC, and the Attorney General agreed that Columbia Kentucky’s authorized ROE should be 9.35 percent for its natural gas base rates and should be 9.275 percent for its natural gas capital riders. The agreed upon ROEs are premised on the totality of the Joint Stipulation and a three-year stay out provision.<sup>105</sup> The parties agreed that these ROEs will permit Columbia Kentucky to both attract capital and allow its investors to earn a reasonable return on investment.<sup>106</sup>

The following table presents the recommended ROEs from Columbia Kentucky and the Intervenors and the methods used to support each parties’ recommendations:

<u>Party</u>	<u>Range</u>	<u>Recommendation</u>	<u>Methods</u>
Columbia Kentucky	10.30 percent - 10.80 percent	10.30 percent	DCF, CAPM, ECAPM, RPM
Attorney General	8.40 percent - 9.40 percent	9.10 percent	DCF, CAPM

Settlement

Base Rates: 9.35 percent  
 Natural Gas Capital Riders: 9.275 percent

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<sup>103</sup> *Id.*

<sup>104</sup> *Id.* at 3.

<sup>105</sup> Cooper Supplemental Testimony at 13 and Settlement Section 3a and 3b at 3.

<sup>106</sup> Cooper Supplemental Testimony at 14.

Most recently in Case Nos. 2019-00271,<sup>107</sup> 2020-00174<sup>108</sup> and 2020-00349/350,<sup>109</sup> the Commission has discussed that it believes it is appropriate for utilities to present, and for the Commission to evaluate, multiple methodologies to estimate ROEs. Each approach has its own strengths and limiting assumptions. As demonstrated in the respective ROE testimonies in this proceeding, there is considerable variation in both data and application within each modeling approach, which can lead to very different results. The Commission’s role is to conduct a balanced analysis of all presented models, while giving weight to current economic conditions and trends.

The Commission again cautions all parties against unreasonably removing or ignoring “outlier” data due to a perception of being “too high” or “too low”. As demonstrated in testimony, there are a number of actions that can be and were taken to account for “outlier” or “unreasonable” data. Results based upon excluded data without adequate support will be given less weight in Commission determinations.

In addition, the Commission reiterates that it continues to reject the use of flotation cost adjustments, financial risk adjustments and size adjustments in the ROE analyses. The Commission will accord most weight to DCF and CAPM analyses based upon

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<sup>107</sup> See generally Case No. 2019-00271, *Electronic Application of Duke energy Kentucky, Inc. for 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Assets and Liabilities; and 4) All Other Required Approvals and Relief*, (Ky. PSC Apr 27, 2020).

<sup>108</sup> See generally Case No. 2020-00174 *Electronic Application of Kentucky Power Company for (1) A General Adjustment of its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) Approval of a Certificate of Public Convenience and Necessity; and (5) All Other Required Approvals and Relief*, (Ky. PSC Jan 13, 2021).

<sup>109</sup> See generally Case No. 2020-00350 *Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, A Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit*, (Ky. PSC Jun 30, 2021).

regulated company proxy groups. Both the DCF and CAPM are long-standing and well accepted models that model risk and returns both implicitly and explicitly.

After consideration of the evidence, the Commission notes that these ROEs are above what would have been authorized in the absence of a settlement. However, the Commission finds that an ROE of 9.35 percent for Columbia Kentucky's base rates and an ROE of 9.275 percent for its natural gas capital riders is fair, just and reasonable.

In reaching its determination, the Commission takes note of its recent authorized ROE determinations and considered the risk associated with the settlement "stay out" provision.

#### 4. Revenue Allocation and Rate Design

Columbia Kentucky filed three cost of service studies (COSS).<sup>110</sup> The first, a customer/demand study, allocated distribution main costs using a composite weighting between a minimum system investment that is allocated using the number of customers versus the remainder of the mains cost being allocated based on design day demand requirements. For the second, a demand/commodity study, distribution main costs are allocated using a composite factor based on design day demand and annual usage, commonly referred to as the peak and average method. The third study is an average study where equal weight is given to the other two for the allocation of mains costs. An update was provided using a zero intercept as the distribution main allocation as opposed to the minimum system as well as an update to the customer/demand study where the minimum system customer and demand costs were replaced with 100 percent demand

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<sup>110</sup> Johnson Direct Testimony at 19.

related costs.<sup>111</sup> The results of the various COSS's illustrate that in all studies, the residential and interruptible classes are being subsidized to some extent at current rates. For the proposed revenue allocation, Columbia Kentucky proposed to place approximately 66 percent of the overall increase to the residential class, moving this class closer to parity or equal rates of return by class.<sup>112</sup> This proposed allocation was based upon an overall class increase limited to one percent above the total proposed company increase.<sup>113</sup>

Per the Joint Stipulation, the parties agreed that the revenue requirement will be allocated among the rate classes as proposed in the application, with one exception. One-third of the adjusted revenue requirement in the third block of Rate DS will be reallocated in equal portions to the first two blocks of Rate DS. This change is a revenue neutral allocation within the one class. Additionally, the parties agreed to a residential customer charge of \$19.75 per billing period.

Having reviewed Columbia Kentucky's COSSs, the Commission finds the evaluation of the results to be acceptable for use as a guide for the allocation the revenue increase granted herein. However, recently the Commission expressed its concern about the demand/customer expense allocation for distribution plant classifications and the Commission's preference for the zero-intercept method.<sup>114</sup> Although this concern has been expressed in electric rate cases, the same concept applies to natural gas in that if

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<sup>111</sup> See, Columbia Kentucky's Response to Staff's Fourth Request for Information (filed Sept. 24, 2021), Item 7 and Columbia Kentucky's Response to Staff's Third Request for Information (filed Aug. 25, 2021), Item 10.

<sup>112</sup> Johnson Direct Testimony at 30.

<sup>113</sup> *Id.* at 32.

<sup>114</sup> See, Case No. 2020-00131, *Electronic Application of Meade County Rural Electric Cooperative Corporation for an Adjustment in Rates* (Ky. PSC Sept. 16, 2020) final Order at 12.

the zero-intercept analysis does not provide reasonable results, then this indicates little relationship between the cost and the number of customers. The Commission gives substantial weight to the evidence from the COSS that indicates whether certain classes are providing a greater return on investment for a utility than other rate classes relative to their cost of service and has required that in instances where the zero-intercept results are not reasonable, to allocate the costs to 100 percent demand. For Columbia Kentucky, the zero-intercept study did result in reasonable results<sup>115</sup> and these results indicate that like, the other filed studies, the residential class is under contributing to their cost to serve, but just not as severely. Below is a table indicating the unified rate of return for the average and the zero-intercept COSSs based upon the Joint Stipulation:

	<u>At Current Rates</u>	<u>At Proposed Rates</u>
Zero-Intercept COSS <sup>116</sup>	0.68	0.84
Average COSS <sup>117</sup>	0.49	0.72

The Commission finds that because the proposed revenue allocation based upon Zero-Intercept COSS results in movement towards the rate class's cost to serve, that it is reasonable and should be approved. The Commission also finds that Columbia Kentucky should continue to file multiple COSSs in future base rate filings, but should include a COSS based upon the zero-intercept method for the allocation of distribution mains and if such study does not produce reasonable results, a COSS should be filed where distribution mains are allocated as 100 percent demand. Additionally, the Commission

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<sup>115</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 10, Attachment A, page 4.

<sup>116</sup> Stipulation\_Miscellaneous\_-\_Attachment\_KLJ-ACOS-3\_AVG\_ACOS\_-\_FINAL.xlsx, tab Total Co (filed Oct. 26, 2021), tab Min Syst – Mains updated so that the customer component is 43.69% and demand component is 56.31%.

<sup>117</sup> Stipulation\_Miscellaneous\_-\_Attachment\_KLJ-ACOS-3\_AVG\_ACOS\_-\_FINAL.xlsx, tab Total Co (filed Oct. 26, 2021).

approves the proposed residential customer charge as agreed to in the Joint Stipulation as well as the revenue neutral change to Rate DS.

#### 5. Safety Modification and Replacement Program

The Safety Modification and Replacement Program (SMRP) was originally approved as an Accelerated Main Replacement Program (AMRP) in 2008 in Case No. 2009-00141.<sup>118</sup> The program was initiated to allow for a more aggressive replacement of gas distribution mains and services that were reaching the end of their useful life. The AMRP was transitioned to an SMRP in Case No. 2019-00257.<sup>119</sup> This revised program included elements from the AMRP plus safety enhancements as identified and proposed from Columbia Kentucky's Safety Management System program. Since 2008, Columbia Kentucky has replaced 199 miles of priority pipe, 7,412 steel service lines, associated appurtenances, and installed Annular Safety Valves and pressure monitoring equipment on 168 low-pressure stations for cost of approximately \$228.8 million.<sup>120</sup> Projected costs for priority pipe replacement are \$40.0 million in 2021, \$40.0 million in 2022 and \$41.6 million in 2023.<sup>121</sup> Columbia Kentucky anticipates cast iron to be eliminated by the end of 2022 and bare steel to be eliminated by the end of 2037.<sup>122</sup>

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<sup>118</sup> Case No. 2009-00141, *Application of Columbia Gas of Kentucky, Inc. for an Adjustment in Rates* (Ky. PSC Oct. 26, 2009).

<sup>119</sup> Case No. 2019-00257, *Electronic Application of Columbia Gas of Kentucky, Inc. for 1) A Declaration That Construction of a Low Pressure System Safety Improvement is an Extension of Its System in the Ordinary Course of Business; 2) In The Alternative, for the Issuance of a Certificate of Public Convenience and Necessity for Such Construction; 3) Approval of an Amendment and Expansion of Its Accelerated Main Replacement Tariff to Its Safety Modification and Replacement Tariff; and 4) Approval to Modify the 2019 AMRP Construction Plan* (Ky. PSC Nov. 7, 2019).

<sup>120</sup> Application, Volume 1, Roy Direct Testimony at 48.

<sup>121</sup> *Id.* at 49.

<sup>122</sup> *Id.* at 57.

In the application, Columbia Kentucky requested to add first generation plastic pipe that is subject to cracking or leaking, often referred to as Aldyl-A pipe, to the SMRP as distinct line item projects and such projects will be selected when they are deemed higher risk than bare steel.<sup>123</sup> Columbia Kentucky also requested to roll the current SMRP into base rates. Included in base rates for 2021 is \$15.165 million SMRP revenues<sup>124</sup> and \$19.644 SMRP revenues in the forecasted test year.<sup>125</sup>

The Attorney General's witness, David Dittmore, did not offer an opinion on Aldyl-A pipe replacement, but did support a separate docket to establish an annual cap of SMRP qualifying expenditures.<sup>126</sup> Mr. Dittmore also stated that he supports allowing Columbia Kentucky the discretion to prioritize pipe replacement based upon the results of its risk assessment, but that this prioritization must be supported and the need must be established.<sup>127</sup> Columbia Kentucky disagreed with Dittmore's recommendation to require Columbia Kentucky to provide some level of objective data to establish a need for replacement of first generation plastic pipe stating that the issues of stress cracking and failing are well known.<sup>128</sup> Columbia Kentucky further noted the utility will utilize risk prioritization software for project selection within the SMRP.<sup>129</sup> Columbia Kentucky further disagreed with capping the annual SMRP expenditures arguing that the annual

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<sup>123</sup> *Id.* at 51.

<sup>124</sup> Columbia Kentucky's Response to the Attorney General's Second Request for Information, (filed Aug, 26, 2021). Item 84.

<sup>125</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 27, Attachment A, page 2 of 21.

<sup>126</sup> Dittmore Testimony at 41.

<sup>127</sup> *Id.*

<sup>128</sup> Rebuttal Testimony of David A. Roy at 3.

<sup>129</sup> *Id.* at 3.

filing indicates the level of spending and proposed projects that can be approved, adjusted, or denied by the Commission and thus the Commission already has discretion on the amount of SMRP expenditures.<sup>130</sup>

For the Joint Stipulation, the parties agreed to roll into base rates the existing revenue requirement associated with the SMRP Rider and to reset the Rider to \$0. The parties also agreed that the SMRP Rider should be modified to permit the inclusion of the replacement of older plastic pipe susceptible to brittle-like cracking. The parties further agreed to an ROE of 9.275 percent, or 7.5 basis points below the base rate ROE.

Grade 1 leaks from first generation pipe per mile of pipe for 2018, 2019, and 2020 have fallen from 0.12 in 2018, to 0.08 in 2019, to 0.06 per mile in 2020 as compared to bare steel of 0.88 leaks per mile for 2018, 0.73 leaks per mile for 2019, and 0.50 leaks per mile for 2020.<sup>131</sup> Columbia Kentucky was unable to project costs of replacing first generation plastic pipe over the next ten years.<sup>132</sup> The Commission notes that although a concern, plastic pipe it is not a safety issue that is of the same magnitude as bare steel, which is still on the system to be replaced, and the leakage rates are minimal. Additionally, the average expense to Columbia Kentucky is not excessive as the average spending in the last five years has been \$312.415.<sup>133</sup> Therefore, the Commission finds that Columbia Kentucky's proposal to include first generation plastic pipe, or Aldyl-A pipe, is denied.

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<sup>130</sup> *Id.* at 3–4.

<sup>131</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 2.

<sup>132</sup> Columbia Kentucky's Response to Staff's Second Request (filed July 21, 2021), Item 13.

<sup>133</sup> *Id.*

The Commission reminds Columbia Kentucky that the purpose of a rider tied to capital investment in the natural gas industry is to address specific problems such as bare steel or a section of pipe prone to issues and is often tied to specific directives issued by PHMSA. The Commission cautions Columbia Kentucky to remember that the rider is not a “catch all” and that Columbia Kentucky should be selective and prudent on what is filed for inclusion in the SMRP rider and to continue Columbia Kentucky’s planning and allocation process as outlined in the application.<sup>134</sup> The Commission also encourages Columbia Kentucky to balance customers and capital spend, especially with the recent increase in gas costs and recent economic challenges.

The Commission approves the roll-in of the SMRP into base rates in this proceeding. The Commission instructs Columbia Kentucky to alter the SMRP from a per meter charge to a volumetric charge moving forward. Further, the Commission recognizes that capital spending is Columbia Kentucky’s greatest expense and this spending has increased substantially in the past ten years. Further, the Commission believes depicting the SMRP and its associated spending as a separate line item on customer bills allows for transparency. Therefore, in Columbia Kentucky’s next base rate case, Columbia Kentucky is to file testimony demonstrating why the rider should be rolled-in to base rates. Finally, the Commission is concerned with the high expenses associated with the rehabilitation costs to meet standards established by city and municipality governments. The Commission requests that Columbia Kentucky maintain distinct records where costs are delineated so that the percent resulting from rehabilitation,

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<sup>134</sup> See Roy’s Direct Testimony at 43–46.

primarily costs related to asphalt, is transparent and work with local governments to lower these expenses.

6. Tariffs

a. Non-Recurring Charges. In Case No. 2020-00141,<sup>135</sup> the Commission found that the calculation of non-recurring charges should be revised because only the marginal costs related to the service should be recovered through special non-recurring charges for service provided during normal working hours. In reaching that decision, the Commission found that personnel are paid for work during normal business hours regardless of whether they are on a field visit or not, and therefore labor costs included in non-recurring charges that occur during regular business hours should be eliminated. By reflecting only the marginal cost of the service in non-recurring charges, Columbia Kentucky's rates will be more in line with the principle of cost causation. Merely allocating a fixed expense of ordinary labor costs in special non-recurring charges like reconnect and returned check charges creates a mismatch between how Columbia Kentucky incurs expenses and how it recovers those expenses from customers. Instead of reflecting fixed costs in special non-recurring charges that a utility incurs regardless of the number or timing of those non-recurring services, including those fixed costs in rates for gas service more closely aligns those expenses with the actions that drive them. This approach to ratemaking is entirely consistent with the Commission's history of ensuring that rates reflect, to a reasonable degree, the principle of cost causation while simultaneously taking into account the health of the utility and the ability of the utility to provide the adequate, efficient and reasonable provision of service.

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<sup>135</sup> Case No. 2020-00141, *Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment* (Ky. PSC Nov. 6, 2020).

As demonstrated by the evidence of record, Columbia Kentucky relies on employee labor to perform its non-recurring services.<sup>136</sup> Based on the information above and using the cost support provided in this proceeding, the Commission finds that the following revisions should be made to Columbia Kentucky's returned payment charge and reconnect charge for non-payment or violation of its rules and regulations.

	<u>Current Charge</u>	<u>Revised Charge</u>
Reconnect Charge	\$25.00	\$20.00
Returned Payment Charge	15.00	14.00

Therefore, the Commission reduces the test-year non-recurring charge revenue by \$19,290 so that Columbia Kentucky can receive the income through its base rates.<sup>137</sup>

b. Seasonal Reconnect Charge. Columbia Kentucky's tariff currently has a seasonal reconnect fee for residential and commercial customers equivalent to eight times the minimum customer charge. The fee is charged if a customer requests discontinuance of service and subsequently requests reconnection within eight months. Columbia Kentucky stated that the intent of the fee was to eliminate an incentive to engage in seasonal disconnection of service by virtue of a reconnect fee that is less than

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<sup>136</sup> Columbia Kentucky's Response to Staff's Second Request (filed July 21, 2021), Item 50(a); Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 18.

<sup>137</sup> \$1 (reduction in returned payment charge) multiplied by 1,275 forecasted 2022 occurrences = \$1,275; \$5 (reduction in reconnection charge) multiplied by 3,603 forecasted 2022 occurrences = \$18,015; \$1,275 plus \$18,015 = \$19,290. As the seasonal reconnect charge was included in the forecasted reconnection charge revenue, and the number of each type of reconnection were only available for two years, Commission Staff did not have a direct way to determine the number of forecasted regular reconnection charges. Columbia Kentucky did provide the number of regular and seasonal reconnection charges assessed, as well as the amount of reconnection revenue received, in 2021 through October 2021 in response to the Commission's Post-Hearing Request for Information, Item 17. So Commission Staff determined the percentage of revenue attributed to each reconnection type performed in 2021, multiplied each reconnection type's percentage by the amount of forecasted reconnection revenue, and then divided those results by the respective current reconnection charge amounts to arrive at the estimated number of forecasted occurrences.

the aggregate minimum monthly charge<sup>138</sup> and that the fee was not tied to the actual cost of reconnection service.<sup>139</sup> Columbia Kentucky also states that the fee collects the fixed costs recovered by Columbia Kentucky during the eight months a seasonal customer avoids paying the customer charge.<sup>140</sup>

In regard to non-recurring charges, 807 KAR 5:006, Section 9(2) states “[a] charge shall relate directly to the service performed or action taken and shall yield only enough revenue to pay the expenses incurred in rendering the service.” The regulation is clear that non-recurring charges must be cost-based. There is nothing in the regulations allowing for a nonrecurring charge to exceed the expenses incurred in rendering the service in order to disincentivize customer conduct. As discussed above, the Commission found the appropriate amount for the reconnect charge to be \$20. Therefore, the Commission finds that Columbia Kentucky’s seasonal reconnect charge should be reduced to \$20. The Commission also reduces the test year non-recurring charge revenue by \$7,223.<sup>141</sup>

c. Late Payment Charge. Evidence collected in Case No. 2020-00085<sup>142</sup> challenged the efficiency of late payment charges to certain customers. Therefore, the

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<sup>138</sup> Columbia Kentucky’s Response to Staff’s Second Request (filed July 21, 2021), Item 50(b).

<sup>139</sup> HVT of the Nov. 3, 2021 hearing at 10:09:08.

<sup>140</sup> *Id.* at 10:04:35; 10:13:20–10:14:28.

<sup>141</sup> \$108 (reduction to residential seasonal reconnect charge) multiplied by 45 forecasted 2022 occurrences = \$4,860; \$337.52 (reduction to commercial seasonal reconnect charge) multiplied by 7 forecasted 2022 occurrences = \$2,362.64; \$4,860 plus \$2,362.64 = \$7,222.64. As explained above in the Non-Recurring Charge section footnotes, the Commission did not have sufficient information to determine the number of forecasted reconnection occurrences by type of reconnection. Therefore, the Commission used the same procedure described above to determine the number of 2022 forecasted seasonal reconnections.

<sup>142</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19*.

Commission has recently reviewed utilities' late payment charges during rate cases. The information provided by Columbia Kentucky in response to Commission Staff's first and second requests for information in Case No. 2020-00085 was inconclusive as to whether the percentage of residential customers paying on time increased or decreased during the late payment charge moratorium, as Columbia Kentucky's billing system marked all residential payments as on time from March 2020 to December 2020 since the late payment charge was not being assessed.

Columbia Kentucky argued that the late payment charge is intended to be an incentive for customers to pay on time.<sup>143</sup> Columbia Kentucky also provided cost support for the late payment fee. The support consisted of the cost of printing and mailing a reminder and termination notice, the cost of a third party outbound call to the customer, customer representative costs per inbound call, and operational cost for a collection premise visit.<sup>144</sup>

Regarding the cost support provided, the Commission is concerned that Columbia Kentucky may be overstating the costs by including items that don't necessarily apply to all late payers, such as the cost of the termination notice, outbound and inbound calls and collection premise visits. However, based on the case record, including the Joint Stipulation provisions agreed to by parties who represent the interests of residential customers, the Commission finds accepts that the residential late payment charge is fairly representative of costs incurred, and thus finds that Columbia Kentucky may continue charging the residential late payment charge. In Columbia Kentucky's next general rate

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<sup>143</sup> Columbia Kentucky's Response to Staff's Second Request (filed July 21, 2021), Item 51.

<sup>144</sup> Columbia Kentucky's Response to Staff's Third Request (filed Aug. 25, 2021), Item 17.

case, the Commission finds that Columbia Kentucky should file formal cost support for the residential late payment charge.

IT IS THEREFORE ORDERED that:

1. The rates and charges proposed by Columbia Kentucky are denied.
2. The Joint Stipulation, attached to this Order as Appendix A (without exhibits), is approved with the modifications discussed in this Order.
3. The rates and charges as set forth in Appendix B to this Order are approved as fair, just and reasonable rates for Columbia Kentucky, and these rates and charges are approved for service on and after January 2, 2022.
4. Columbia Kentucky shall file with its next general rate case formal cost support for its residential late payment charge.
5. Columbia Kentucky's reconnection charge is reduced from \$25 to \$20.
6. Columbia Kentucky's returned payment charge is reduced from \$15 to \$14.
7. Columbia Kentucky's residential seasonal reconnection charge is reduced from \$128 to \$20.
8. Columbia Kentucky's commercial seasonal reconnection charge is reduced from \$357.52 to \$20.
9. Within 20 days of the date of this Order, Columbia Kentucky shall file with the Commission, using the Commission's electronic Tariff Filing System, new tariff sheets setting forth the rates, charges, and modifications approved or as required herein and reflecting their effective date and that they were authorized by this Order.
10. Columbia Kentucky's request to roll SMRP rates into base rates is approved.

11. Columbia Kentucky's request to include first-generation plastic pipe in its SMRP is denied.

12. In its next base rate case, Columbia Kentucky shall file formal cost support for the residential late payment charge.

13. Columbia Kentucky shall establish a volumetric charge for its SMRP Rider.

14. In its next base rate case, Columbia Kentucky shall provide testimony demonstrating why the SMRP Rider should be rolled into base rates.

15. Columbia Kentucky shall continue to file multiple COSSs in future base rate filings, and shall include a COSS based upon the zero-intercept method for the allocation of distribution mains and if such study does not produce reasonable results, a COSS shall be filed where distribution mains are allocated as 100 percent demand.

16. In its next base rate case, Columbia Kentucky shall file a lead/lag study that excludes non-cash items and balance sheet adjustments.

17. This case is closed and removed from the Commission's docket.

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By the Commission



ATTEST:

*Linda G. Bridwell*  
\_\_\_\_\_  
Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2021-00183 DATED DEC 28 2021

ONE HUNDRED TWENTY-SEVEN PAGES TO FOLLOW

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF COLUMBIA GAS OF	)	
KENTUCKY, INC. FOR AN ADJUSTMENT OF RATES;	)	CASE NO.
APPROVAL OF TARIFF REVISIONS; ISSUANCE OF A	)	2021-00183
CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY;	)	
AND OTHER RELIEF	)	

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**JOINT STIPULATION, SETTLEMENT  
AGREEMENT AND RECOMMENDATION**

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On May 28, 2021, Columbia Gas of Kentucky, Inc. (“Columbia”) tendered its Application to the Kentucky Public Service Commission (“Commission”), pursuant to KRS 278.180, KRS 278.190 and other applicable law, for an adjustment of its wholesale rates, approval of tariff revisions, issuance of a certificate of public convenience and necessity and other relief (“Application”). The Application was accepted for filing on June 2, 2021. Motions for intervention by the Attorney General (“AG”) and Kentucky Industrial Utility Customers (“KIUC”) were granted on June 9, 2021 and July 28, 2021, respectively. Columbia, the AG, and KIUC are collectively referred to herein as the “Parties.” Columbia and the AG have filed testimony supporting their respective positions relating to Columbia’s Application. The Parties and the Commission Staff have

also engaged in substantial discovery of the Parties' respective positions by issuing numerous information requests to which the Parties have responded.

The Parties, representing diverse interests and viewpoints, have reached a complete settlement of all the issues raised in this proceeding and have executed this Joint Stipulation, Settlement Agreement and Recommendation ("Stipulation") for purposes of documenting and submitting their agreement to the Commission for consideration and approval. It is the intent and purpose of the Parties to express their agreement on a mutually satisfactory resolution of all issues in the instant proceeding.

The Parties understand that this Stipulation is not binding upon the Commission, but believe it is entitled to careful consideration by the Commission. The Parties agree that this Stipulation, viewed in its entirety, constitutes a reasonable resolution of all issues in this proceeding. The Parties request that the Commission issue an Order approving this Stipulation in its entirety pursuant to KRS 278.190, including the rate increase, approval of tariff revisions and recovery of rate case expense as described herein. The request is based upon the belief that the Parties' participation in settlement negotiations and the materials on file with the Commission adequately support this Stipulation. Adoption of this Stipulation in its entirety will eliminate the need for the Commission and the Parties to expend significant resources in litigation of this proceeding and will eliminate the possibility of, and any need for, rehearing or appeals of the Commission's final Order herein.

NOW, THEREFORE, for and in consideration of the mutual premises set forth above and the terms and conditions set forth herein, the Parties agree as follows:

1. Revenue Increase: The Parties agree that Columbia's adjusted base rate revenue requirement for the forecasted test year of January 1, 2022 through December 31, 2022 is \$165.965 million. This represents an increase of \$18.6 million over the test year revenue that would be collected at current rates. This represents an overall increase in base rates of 12.62%. A residential customer with average monthly usage of 5.6 Mcf will experience a 12.4% increase. A summary of the adjustments agreed to by the Parties to arrive at this revenue increase are set forth in **Attachment A** to this Stipulation and are incorporated herein by reference.

2. Rate Base: The Parties agree that the thirteen-month average rate base for the forecasted test period is \$431.140 million.

3. Cost of Capital: The Parties agree that:

- a. Columbia's authorized return on equity (ROE) will be 9.35% for natural gas base rates;
- b. Columbia's authorized ROE will be 9.275% for natural gas capital riders;
- c. Columbia's long-term debt rate included in the cost of capital will be 4.370%;
- d. Columbia's short-term debt rate included in the cost of capital will be 1.30%;

e. Columbia's capital structure is 52.64% equity, 44.25% long-term debt and 3.11% short-term debt; and

f. Columbia's weighted average cost of capital is 6.89%.

4. Incentive Compensation Tied to Earnings: The Parties agree that Columbia's adjusted revenue requirement, stated above, reflects the removal of all incentive compensation costs tied to the financial performance of the Company, which is a reduction from the originally proposed revenue requirement of \$1.362 million.

5. SERP Costs: The Parties agree that Columbia's adjusted revenue requirement, stated above, reflects the removal of all Senior Executive Retirement Program costs, which is a reduction from the originally proposed revenue requirement of \$.073 million.

6. Retirement Benefits: The Parties agree that Columbia's adjusted revenue requirement, stated above, reflects the removal of all 401(k) contributions for employees who are also covered under a defined benefit plan, which is a reduction from the originally proposed revenue requirement of \$.380 million.

7. Depreciation Expense Correction: The Parties agree that Columbia's adjusted revenue requirement, stated above, reflects the correction of depreciation expense based upon an error discovered in the course of case discovery, which is a reduction from the originally proposed revenue requirement of \$.280 million.

8. Operations & Maintenance (“O&M”) Adjustment: The Parties agree that Columbia’s adjusted revenue requirement, stated above, shall reflect the following inter-related items relating to general O&M expense:

a. O&M included in the revenue requirement is initially reduced by \$2.042 million as a compromise; and

b. To enhance safety and reliability within Columbia’s system, the Parties have agreed that two programs that are best characterized as O&M expenses shall be implemented and will reduce the general O&M revenue adjustment identified above, reducing the total net reduction in the revenue requirement from \$2.042 million to \$.899 million:

i. Cross-Bore Program: The Parties agree that Columbia’s adjusted revenue requirement, stated above, shall reflect the implementation of the proposed cross-bore program. Accordingly, the revenue requirement shall increase by \$.841 million; and

ii. Picarro: The Parties agree that Columbia’s adjusted revenue requirement, stated above, shall reflect the implementation of the proposed Picarro program. Accordingly, the revenue requirement shall increase by \$.302 million.

9. Credit Card Fees: The Parties agree that Columbia’s adjusted revenue requirement, stated above, reflects the removal of credit card payment fees as a cost of

service, which lowers the revenue requirement by \$.280 million from Columbia's originally proposed revenue requirement.

10. Line DE Inspection Cost: The Parties agree that Columbia's adjusted revenue requirement, stated above, reflects the removal of Line DE inspection costs avoided by In-Line Inspection, which decreases the originally proposed revenue requirement by \$.091 million.

11. Rate Base Adjustments: The Parties agree that the rate base set forth above in Paragraph 2 is derived from several adjustments to rate base. The adjustments have a corresponding effect upon Columbia's revenue requirement, and the Parties agree that Columbia's adjusted revenue requirement, stated above, reflects that:

- a. Columbia has updated its ADIT balance in the forecasted test period based upon a point raised in the course of discovery, which results in a decrease in the company's originally proposed revenue requirement of \$.196 million;
- b. Columbia agrees to make certain other tax adjustments which effect rate base and result in a decrease in the originally proposed revenue requirement of \$.275 million;
- c. Columbia agrees to make an adjustment to cash working capital, which results in a reduction in its originally proposed revenue requirement of \$.867 million;

d. Columbia agrees to increase its depreciation balance to reflect the depreciation expense adjustment set forth in Paragraph 7 above, resulting in an increase to its originally proposed revenue requirement of \$.009 million.

12. Withdrawal of Request for CPCN: The Parties agree that on September 1, 2021, Columbia withdrew its request for a Certificate of Public Convenience and Necessity for the construction of a safety training facility at its Lexington office and committed to withdraw the associated costs from its revenue requirement. This results in a reduction to Columbia's originally proposed revenue requirement by \$.121 million, which is reflected in the adjusted revenue requirement stated above.

13. Customer Charge: The Parties agree that Columbia's customer charge for residential service shall increase by \$3.75 from \$16.00 per billing period to \$19.75 per billing period, which is a reduction from the original proposed customer charge of \$29.20.

14. Withdrawal of Request for Approval of Tax Act Adjustment Factor ("TAAF") Tariff: Columbia withdraws its request for approval of its proposed TAAF Tariff.

15. Stay-Out: Subject to the exclusions set forth below, Columbia will not file an application to adjust the base rates where such adjustment would have an effective date at the conclusion of the Commission's suspension period under KRS 278.190, for service rendered prior to Unit 1 of Columbia's January 2025 billing cycle. For avoidance

of doubt, the Company may file an application prior to January 1, 2025, provided the effective date of rates, once suspended by the Commission in accordance with KRS 278.190, are not effective for service rendered prior to Unit 1 of Columbia's January 2025 billing cycle. Notwithstanding the base rate stay-out commitment described above, Columbia shall retain the right, at any time, to seek approval from the Commission of:

- a. The deferral of costs as permissible under the Commission's standard for deferrals, including:
  - i. An extraordinary, nonrecurring expense which could not have reasonably been anticipated or included in the utility's planning;
  - ii. An expense resulting from a statutory or administrative directive;
  - iii. An expense in relation to an approved industry initiative; or
  - iv. An extraordinary or nonrecurring expense that over time will result in a savings that fully offsets the cost.
- b. Emergency rate relief under KRS 278.190(2) to avoid a material impairment or damage to credit or operations;
- c. Adjustments to the operation of any of Columbia's now existing, or future, cost recovery surcharge mechanisms (e.g., Gas Cost Adjustment, Weather Normalization Adjustment, Energy Efficiency and Conservation Rider, Rider SMRP, Local Franchise Fees and Taxes, etc.); and

- d. During the effective stay-out period, Columbia reserves the right to seek necessary rate relief and/or accounting treatment for costs or programs required due to changes in law or regulations, including but not limited to, changes in tax rates, or changes to existing, or implementation of new, environmental (*e.g.* federal or state EPA rules) or safety (*e.g.* PHMSA rules or state administrative pipeline safety rules) compliance costs applicable to natural gas operations that may occur during the stay-out period.

16. Tariff Changes: The Parties agree that all other tariff changes proposed in the Company's application should be approved. A complete set of tariff sheets reflecting the terms of this Stipulation are attached hereto and incorporated herein as **Attachment B**.

17. Rate Case Expense: The Parties agree that Columbia should recover its actual rate case expense, to be determined in the company's final monthly adjustment to be filed on or before November 30, 2021, over a three-year period, without carrying charges, and may be deferred, amortized and recovered beginning on the effective date of the revised tariffs.

18. Proof of Revenues: Columbia has prepared proof of revenue sheets to demonstrate that the rates set forth in the tariffs included in Attachment B, together with any miscellaneous revenue, will generate the revenue needed to recover the test year

revenue requirement to which the Parties have agreed in Paragraph 1 above. These proof of revenue sheets are attached hereto and incorporated herein as **Attachment C**.

19. Revenue Allocation. The Parties agree that that the revenue requirement set forth in Paragraph 1 above will be allocated among Columbia’s rate classes as proposed in the application, with one exception. One-third (1/3<sup>rd</sup>) of the adjusted revenue requirement in the third block of Rate DS will be reallocated in equal portions to the first two blocks of Rate DS. The allocation by class is as follows:

Allocation of Revenue Increase by Rate Class				
GSR/GTR	GSO/GTO/GDS	IS/DS	IUS	DS-ML
65.818%	26.323%	7.791%	0.032%	0.036%

This allocation is included in **Attachment D**, which is incorporated herein by reference.

20. Other Items: The Parties agree that all other requests in Columbia’s Application should be approved, including, without limitation:

- a. SMRP Rider: The Parties agree that the existing revenue requirement associated with Columbia’s SMRP Rider will be rolled into and included in base rates and that the SMRP Rider shall be reset to \$0 upon the effectiveness of Columbia’s new base rates. The Parties further agree that Columbia’s SMRP Rider shall be modified to permit inclusion of

replacement of older plastic pipe susceptible to brittle-like cracking, as described in the testimony of Witness Roy, in the calculation of the SMRP Rider revenue requirement.

- b. Gas Quality Standards: The Parties agree that Columbia will modify its gas quality standards to provide for a more detailed list of particulate and chemical compounds and levels that Columbia will require any gas to meet when introduced into its system, and further provide for a more formalized gas quality testing methodology to ensure that any supplier providing gas to Columbia's system has a clear understanding of testing requirements. Finally, the modified standards set forth the multiple origins of natural gas supply and define which chemical and particulate standards would likely apply to the natural gas origin.
- c. Line DE In-Line Inspection: The Parties agree that Line DE is a critical component of Columbia's system and that costs for in-line inspections of said transmission main are critical to assuring continued reliability and safety of service to multiple large manufacturers and communities and should be recovered in base rates as proposed in Columbia's Application.
- d. Depreciation Study: The Parties agree that Columbia's Depreciation Study and related accounting treatments should be approved with an

effective date of the new depreciation rates to be the same day that Columbia's new base rates become effective.

- e. Annual Reporting on Picarro and Cross-Bore Programs: The Parties agree that Columbia will submit an annual report, to be filed no later than March 31<sup>st</sup> of each calendar year, beginning in 2023, detailing the work that was undertaken with regard to its Picarro and Cross-Bore programs in the preceding calendar year. The parties agree and recommend that the reporting for the Picarro and Cross-Bore programs include the following:

(1) Picarro Program:

- (a) the number of leaks identified on Company mains, by grade, detected on the three pipe categories contained in Mr. Roy's testimony; (i) pipe prone to leak (bare steel or cast iron), (ii) pipe with no known issues; (iii) Recently installed mains; (iv) the top ten areas of grade 1 leaks identified through the Picarro leak technology; and (v) a general discussion of the concentration of leaks by pipe type. The definition of leak grades will be those used by PHMSA;

(b) any immediate action taken as a result of the Picarro leak survey;

(c) number of leaks by grade that were repaired and quantification of pipe replaced by pipe type as a result of the Picarro leak survey;

(2) Cross-Bore Program

(a) number of miles of main surveyed;

(b) number of cross bore situations found along with the quantity of main and number of services replaced as a result of the program;

(c) capital expenditures incurred under the program;

(d) annual O&M associated with the program, including an explanation of how such costs were quantified;

(e) Summary of program results, including any new operating procedures implemented as a result of the program.

(f) Identify any cross bores detected through use of the Picarro leak detection system.

21. Filing of Stipulation: Following the execution of this Stipulation, the Parties shall cause the Stipulation to be filed with the Commission with a request to the Commission for consideration and approval of this Stipulation so that Columbia may

begin billing under the approved adjusted rates for service rendered on and after January 1, 2022.

22. Commission Approval: The Parties to this Stipulation shall act in good faith and use their best efforts to recommend to the Commission that this Stipulation be accepted and approved. Each Party hereto waives all cross-examination of the witnesses of the other Party hereto except in support of the Stipulation or unless the Commission fails to adopt this Stipulation in its entirety. Each Party further stipulates and recommends that the Notice of Intent, Notice, Application, direct testimony, rebuttal testimony, supplemental testimony, pleadings and responses to data requests filed in this proceeding be admitted into the record. The Parties further agree and intend to support the reasonableness of this Stipulation before the Commission, and to cause their counsel to do the same in this proceeding and in any appeal from the Commission's adoption and/or enforcement of this Stipulation. If the Commission issues an order adopting this Stipulation in its entirety, each of the Parties hereto agrees that it shall file neither an application for rehearing with the Commission, nor an appeal to the Franklin County Circuit Court with respect to such order.

23. Effect of Non-Approval: If the Commission does not accept and approve this Stipulation in its entirety or imposes any additional conditions or requirements upon the signatory Parties, then: (a) any Party may elect, in writing docketed in this proceeding, within ten (10) days of such Commission Order, that this Stipulation shall be

void and withdrawn by the Parties hereto from further consideration by the Commission and neither Party shall be bound by any of the provisions herein; and (b) each Party shall have the right, within twenty (20) days of the Commission's Order, to file a petition for rehearing, including a notice of termination of and withdrawal from the Stipulation; and, (c) in the event of such termination and withdrawal of the Stipulation, neither the terms of this Stipulation nor any matters raised during the settlement negotiations shall be binding on any of the signatory Parties to this Stipulation or be construed against any of the signatory Parties. Should the Stipulation be voided or vacated for any reason after the Commission has approved the Stipulation and thereafter any implementation of the terms of the Stipulation has been made, then the Parties shall be returned to the *status quo* existing at the time immediately prior to the execution of this Stipulation.

24. Commission Jurisdiction: This Stipulation shall in no way be deemed to divest the Commission of its jurisdiction under Chapter 278 of the Kentucky Revised Statutes.

25. Successors and Assigns: This Stipulation shall inure to the benefit of and be binding upon the Parties hereto, their successors and assigns.

26. Complete Agreement: This Stipulation constitutes the complete agreement and understanding among the Parties hereto, and any and all oral statements, representations or agreements made prior hereto or contained contemporaneously

herewith shall be null and void and shall be deemed to have been merged into this Stipulation.

27. Implementation of Stipulation: For the purpose of this Stipulation only, the terms are based upon the independent analysis of the Parties to reflect a just and reasonable resolution of the issues herein and are the product of compromise and negotiation. Notwithstanding anything contained in the Stipulation, the Parties recognize and agree that the effects, if any, of any future events upon the operating income of Columbia are unknown and this Stipulation shall be implemented as written.

28. Admissibility and Non-Precedential Effect: Neither the Stipulation nor any of the terms set forth herein shall be admissible in any court or administrative agency, including the Commission, except insofar as such court or agency is addressing litigation arising out of the implementation of the terms herein or the approval of this Stipulation. This Stipulation shall not have any precedential value in this or any other jurisdiction.

29. No Admissions: Making and entering into this Stipulation shall not be deemed in any respect to constitute an admission by any Party that any computation, formula, allegation, assertion or contention made by any Party in these proceedings is true or valid. Nothing in this Stipulation shall be used or construed for any purpose to imply, suggest or otherwise indicate that the results produced through the compromise reflected herein represent fully the objectives of a Party. The adjustments set forth herein

are the product of compromises made by the Parties for purposes of settlement only and would not reflect the positions of the individual Parties if each, or any, issue was litigated.

30. Authorizations: The signatories hereto warrant that they have informed, advised, and consulted with the respective Parties hereto in regard to the contents of this Stipulation, and based upon the foregoing, are authorized to execute this Stipulation on behalf of the Parties hereto.

31. Commission Approval: This Stipulation is subject to the acceptance of and approval by the Commission.

32. Interpretation of Stipulation: This Stipulation is a product of negotiation among all Parties hereto, and no provision of this Stipulation shall be strictly construed in favor of or against any Party.

33. Counterparts: This Stipulation may be executed in multiple counterparts.

34. Future Proceedings: Nothing in this Stipulation shall preclude, prevent or prejudice any Party hereto from raising any argument/issue or challenging any adjustment in any future rate case proceeding of Columbia.

IN WITNESS WHEREOF, this Stipulation has been agreed to and is effective as of this 26<sup>th</sup> day of October, 2021. By affixing their signatures below, the undersigned Parties respectfully request the Commission to issue its Order approving and adopting this Stipulation the Parties hereto have hereunto affixed their signatures.

COLUMBIA GAS OF KENTUCKY, INC.

BY: Kimra H. Cole  
Kimra H. Cole  
President and Chief Operating Officer

ATTORNEY GENERAL DANIEL CAMERON

BY: \_\_\_\_\_  
John G. Horne, II  
Executive Director, Office of Rate Intervention

KENTUCKY INDUSTRIAL UTILITY CUSTOMERS

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

COLUMBIA GAS OF KENTUCKY, INC.

BY: \_\_\_\_\_  
Kimra H. Cole  
President and Chief Operating Officer

ATTORNEY GENERAL DANIEL CAMERON

BY:  \_\_\_\_\_  
John G. Horne, II  
Executive Director, Office of Rate Intervention

KENTUCKY INDUSTRIAL UTILITY CUSTOMERS

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

COLUMBIA GAS OF KENTUCKY, INC.

BY: \_\_\_\_\_  
Kimra H. Cole  
President and Chief Operating Officer

ATTORNEY GENERAL DANIEL CAMERON

BY: \_\_\_\_\_  
John G. Horne, II  
Executive Director, Office of Rate Intervention

KENTUCKY INDUSTRIAL UTILITY CUSTOMERS

BY: 

TITLE: Kurt J. Boehm, Attorney for KIVC

**ATTACHMENT A**

**Summary of Revenue Adjustments**

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183

All \$ in Millions

Line #		AG as Filed	Settlement	Comment
		\$ Revenue Requirement Adjustment	\$ Revenue Requirement Adjustment	
1	Columbia Initial Request	\$ 26.695	\$ 26.695	
2	Operating Income Recommendations			
3	Remove incentive compensation costs tied to financial performance	(1.362)	(1.362)	Agree to AG recommended adjustment for settlement purposes only
4	Remove AGA and SGA dues	(0.049)	0.000	Agree to not remove for settlement purposes only
5	Remove SERP costs from the forecast period	(0.073)	(0.073)	Agree to AG recommended adjustment for settlement purposes only
6	Remove 401k costs for employees covered under a defined benefit plan	(0.380)	(0.380)	Agree to AG recommended adjustment for settlement purposes only
7	Correct Depreciation Expense (DR Staff Set 3 No. 40)	(0.280)	(0.280)	Agree to adjustment per discovery response
8	Remove Credit Card Fees		(0.280)	Agree for settlement purposes only
9	Remove Line DE inspection costs		(0.091)	Agree to adjustment
10	General O&M Adjustment	(4.084)	(2.042)	Agree to 50 % of AG recommended adjustment for settlement purposes only - includes removal of Picarro & Cross-Bore
11	Include Picarro leak detection	0.302	0.302	Agree to adjustment
12	Include Cross bore program		0.841	Agree to adjustment
13	Rate Base Recommendations			
14	Correct ADIT (DR AG Set 1 No. 101)	(0.196)	(0.196)	Agree to adjustment per discovery response
15	Negotiated Tax Adjustment	(0.551)	(0.275)	Agree to 50% of AG recommended adjustment for settlement purposes only
16	Reflect reduction of Cash Working Capital from Rate Base	(0.867)	(0.867)	Agree to AG recommended adjustment for settlement purposes only
17	Reflect impact of Depreciation Expense Correction in Line 7	0.0129	0.009	Agree to adjustment, includes depreciation and ADIT
18	Reflect Removal of Training Facility	Noted - but not quantified		
19	Depreciation		(0.017)	Agree to adjustment per Company withdrawal of Training Facility
20	Facility Maintenance		(0.024)	Agree to adjustment per Company withdrawal of Training Facility
21	Rate Base reduction in revenue requirement		(0.080)	Agree to adjustment per Company withdrawal of Training Facility
21	Rate of Return Recommendations			
22	ROE on Rate Base	9.10%	9.35%	Agree for settlement purposes only
23	STD interest cost	1.175%	1.30%	Agree for settlement purposes only
24	LTD interest cost	4.368%	4.37%	Agree for settlement purposes only
25	Capital Structure - Equity	51.75%	52.64%	Agree for settlement purposes only
26	LTD	44.25%	44.25%	Agree for settlement purposes only
27	STD	4%	3.11%	Agree for settlement purposes only
28	Overall Return	6.69%	6.89%	Agree for settlement purposes only
29	ROE on future SMRP filings		9.275%	Agree for settlement purposes only that ROE is 7.5 basis points lower than ROE on rate
30	Summary Rate of Return Adjustment	(4.452)	(3.280)	Agree for settlement purposes only
31	Adjusted Revenue Requirement	\$ 14.716	\$ 18.600	Agree for settlement purposes only

**ATTACHMENT B**  
**Revised Tariff Sheets**

**COLUMBIA GAS OF KENTUCKY, INC.**

**CURRENTLY EFFECTIVE BILLING RATES**

<b>SALES SERVICE</b>	<b>Base Rate</b>	<b>Gas Cost Adjustment<sup>1/</sup></b>		<b>Total</b>
	<b>Charge</b>	<b>Demand</b>	<b>Commodity</b>	<b>Billing Rate<sup>3/</sup></b>
	\$	\$	\$	\$
<b><u>RATE SCHEDULE GSR</u></b>				
Customer Charge per billing period	<del>19.75</del> <u>16.00</u>			<del>19.75</del> <u>16.00</u> ↓
Delivery Charge per Mcf	<del>5.2740</del> <u>3.5665</u> <sup>3/</sup>	2.1785	2.2 <u>204343</u> <u>9.6729</u> <u>7.9793</u>	↓
<b><u>RATE SCHEDULE GSO</u></b>				
<b><u>Commercial or Industrial</u></b>				
Customer Charge per billing period	<del>83.71</del> <u>44.69</u>			<del>83.71</del> <u>44.69</u> ↓
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	<del>3.2649</del> <u>0.181</u> <sup>3/</sup>	2.1785	2.2 <u>204343</u> <u>7.6638</u> <u>4.309</u>	↓
Next 350 Mcf per billing period	<del>2.5201</del> <u>3.295</u> <sup>3/</sup>	2.1785	2.2 <u>204343</u> <u>6.9190</u> <u>7.423</u>	↓
Next 600 Mcf per billing period	<del>2.3954</del> <u>2.443</u> <sup>3/</sup>	2.1785	2.2 <u>204343</u> <u>6.7943</u> <u>6.274</u>	↓
Over 1,000 Mcf per billing period	<del>2.1790</del> <u>0.443</u> <sup>3/</sup>	2.1785	2.2 <u>204343</u> <u>6.5779</u> <u>4.274</u>	↓
<b><u>RATE SCHEDULE IS</u></b>				
Customer Charge per billing period	<del>3982.30</del> <u>2007.00</u>			<del>3982.30</del> <u>2007.00</u> ↓
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	<del>0.7120</del> <u>6.285</u> <sup>3/</sup>		2.2 <u>204</u> <u>343</u> <sup>2/</sup> <u>2.9324</u> <u>8.628</u>	<del>IR</del>
<del>Next 70,000 Mcf per billing period</del>	<del>0.3737</del> <sup>3/</sup>		<del>2.204</del> <u>343</u> <sup>2/</sup> <u>2.3080</u>	<del>DR</del>
Over 100,000 Mcf per billing period	<del>0.4394</del> <u>3.247</u> <sup>3/</sup>		2.2 <u>204</u> <u>343</u> <sup>2/</sup> <u>2.6598</u> <u>5.590</u>	<del>IR</del>
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517 ↓
<b><u>RATE SCHEDULE IUS</u></b>				
Customer Charge per billing period	<del>945.24</del> <u>567.40</u>			<del>945.24</del> <u>567.40</u> ↓
Delivery Charge per Mcf				
For All Volumes Delivered	<del>1.1986</del> <u>1.544</u> <sup>3/</sup>	2.1785	2.2 <u>204</u> <u>343</u> <u>5.5975</u> <u>5.672</u>	↓

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be ~~\$4.95634.9702~~ per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS. R

2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE            October 27 ~~February 22~~, 2021

DATE EFFECTIVE        January 1, 2022 ~~March 4~~, 2021 (~~Unit 4~~  
~~March~~)

ISSUED BY                /s/ Kimra H. Cole

TITLE                        President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2021-00027 dated February 22, 2021.~~

**COLUMBIA GAS OF KENTUCKY, INC.**

ONE HUNDRED ~~THIRTIETH~~TWENTY-NINTH REVISED SHEET NO. 5  
CANCELLING PSC KY NO. 5  
ONE HUNDRED TWENTY ~~NINTH~~EIGHTH REVISED SHEET NO. 5

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~~3/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.~~

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DATE OF ISSUE	October 27 <del>February 22</del> , 2021
DATE EFFECTIVE	January 1, 2022 <del>March 4</del> , 2021 ( <del>Unit 4 March</del> )
ISSUED BY	/s/ Kimra H. Cole
TITLE	President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission  
in Case No. 2021-00027 dated February 22, 2021.~~

**COLUMBIA GAS OF KENTUCKY, INC.**

ONE HUNDRED TWENTY ~~SIXTH~~<sup>FIFTH</sup> REVISED SHEET NO. 6  
CANCELLING PSC KY NO. 5  
ONE HUNDRED TWENTY ~~FIFTH~~<sup>FOURTH</sup> REVISED SHEET NO. 6

**CURRENTLY EFFECTIVE BILLING RATES  
(Continued)**

<b><u>TRANSPORTATION SERVICE</u></b>	<b><u>Base Rate Charge</u></b> \$	<b><u>Gas Cost Adjustment<sup>1/</sup> Demand</u></b> \$	<b><u>Commodity</u></b> \$	<b><u>Total Billing Rate<sup>3/</sup></u></b> \$	
<b><u>RATE SCHEDULE SS</u></b>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517	↓
Standby Service Commodity Charge per Mcf			2.2204343	2.2204343	R
<b><u>RATE SCHEDULE DS</u></b>					
Customer Charge per billing period <sup>2/</sup>				3982.302007.00	↓
Customer Charge per billing period (GDS only)				83.7144.69	
Customer Charge per billing period (IUDS only)				945.24567.40	
<u>Delivery Charge per Mcf<sup>2/</sup></u>					
First 30,000 Mcf	0.71206285 <sup>3/</sup>			0.71206285	
Next 70,000 Mcf	0.43943737 <sup>3/</sup>			0.43943737	↓
Over 100,000 Mcf	0.24323247 <sup>3/</sup>			0.24323247	R
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				3.26490181 <sup>3/</sup>	↓
Next 350 Mcf per billing period				2.52013295 <sup>3/</sup>	↓
Next 600 Mcf per billing period				2.39542143 <sup>3/</sup>	↓
All Over 1,000 Mcf per billing period				2.17900143 <sup>3/</sup>	↓
– Intrastate Utility Delivery Service					
All Volumes per billing period				1.1986544 <sup>3/</sup>	↓
Banking and Balancing Service					
Rate per Mcf	0.0469			0.0469	↓
<b><u>RATE SCHEDULE MLDS</u></b>					
Customer Charge per billing period				260.1155.90	↓
Delivery Charge per Mcf				0.086358	↓
Banking and Balancing Service					
Rate per Mcf	0.0469			0.0469	↓

<sup>1/</sup> The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.

<sup>2/</sup> Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.

~~<sup>3/</sup> The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.~~ D

DATE OF ISSUE            ~~October 27~~ February 22, 2021

DATE EFFECTIVE        ~~January 1, 2022~~ March 1, 2024 (Unit 1  
March)

ISSUED BY                /s/ Kimra H. Cole

TITLE                      President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission  
in Case No. 2021-00027 dated February 22, 2021.~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
ONE HUNDRED ~~EIGHTEENTH~~<sup>SEVENTEENTH</sup> REVISED SHEET NO. 7  
CANCELLING PSC KY NO. 5  
ONE HUNDRED ~~SEVENTEENTH~~<sup>SIXTEENTH</sup> REVISED SHEET NO. 7

**CURRENTLY EFFECTIVE BILLING RATES**  
(Continued)

**RATE SCHEDULE SVGTS**

**Base Rate Charge**  
\$

General Service Residential (SGVTS GSR)

Customer Charge per billing period	<del>19.75</del> <sup>16.00</sup>	
Delivery Charge per Mcf	<del>5.27403</del> <sup>5.665<sup>2/</sup></sup>	

General Service Other - Commercial or Industrial (SGVTS GSO)

Customer Charge per billing period	<del>83.71</del> <sup>144.69</sup>	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	<del>3.26490</del> <sup>181<sup>2/</sup></sup>	
Next 350 Mcf per billing period	<del>2.52013</del> <sup>295<sup>2/</sup></sup>	
Next 600 Mcf per billing period	<del>2.39542</del> <sup>143<sup>2/</sup></sup>	
Over 1,000 Mcf per billing period	<del>2.17900</del> <sup>143<sup>2/</sup></sup>	

Intrastate Utility Service

Customer Charge per billing period	<del>945.24</del> <sup>567.40</sup>	
Delivery Charge per Mcf	\$ <del>1.19861</del> <sup>544<sup>2/</sup></sup>	

**Billing Rate**

Actual Gas Cost Adjustment <sup>1/</sup>

For all volumes per billing period per Mcf	\$(0.5834)	<b>R</b>
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**RATE SCHEDULE SVAS**

Balancing Charge – per Mcf	\$1.6245	<b>I</b>
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1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS, IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.

~~2/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.~~ **D**

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DATE OF ISSUE	<del>October 27, February 22, 2021</del>
DATE EFFECTIVE	<del>January 1, 2022, March 4, 2021 (Unit 1 March)</del>
ISSUED BY	/s/ Kimra H. Cole
TITLE	President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2021-00027 dated February 22, 2021.~~

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COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~TENTH NINTH~~ REVISED SHEET NO. 11  
CANCELLING PSC KY NO. 5  
~~NINTH EIGHTH~~ REVISED SHEET NO. 11

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**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)  
SALES SERVICE RATE SCHEDULES**

**APPLICABILITY**

Entire service territory of Company. See Sheet 8 for a list of communities.

**AVAILABILITY OF SERVICE**

Available to residential, commercial and industrial sales service customers.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions for all purposes.

**BASE RATES**

**Residential (GSR)**

Customer Charge per billing period @ ~~\$19.75~~ ~~46.00~~  
Delivery Charge per Mcf @ ~~\$5.27403~~ ~~5.6665~~ per Mcf

**Commercial or Industrial (GSO)**

Customer Charge per billing period @ ~~\$3.7144~~ ~~6.9~~  
Delivery Charge per Mcf -  
First 50 or less Mcf per billing period @ ~~\$3.26490~~ ~~1.84~~ per Mcf  
Next 350 Mcf per billing period @ ~~\$2.52013~~ ~~2.95~~ per Mcf  
Next 600 Mcf per billing period @ ~~\$2.39542~~ ~~1.43~~ per Mcf  
Over 1,000 Mcf per billing period @ ~~\$2.17900~~ ~~1.43~~ per Mcf

**MINIMUM CHARGE**

The minimum charge per billing period shall be the applicable Customer Charge. If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.

**GAS COST ADJUSTMENT**

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

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DATE OF ISSUE ~~October 27, 2021~~ ~~January 6, 2017~~  
DATE EFFECTIVE ~~January 1, 2022~~ ~~December 27, 2016~~  
ISSUED BY /s/ ~~Kimra H. Cole~~ ~~Herbert A. Miller, Jr.~~  
TITLE President & ~~Chief Operating Officer~~

~~Issued pursuant to an Order of the Public Service Commission in  
Case No. 2016-00162 dated December 22, 2016~~

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COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~SEVENTH~~SIXTH REVISED SHEET NO. 12  
CANCELLING PSC KY NO. 5  
~~SIXTH~~FIFTH REVISED SHEET NO. 12

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GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)  
SALES SERVICE RATE SCHEDULES  
(Continued)

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- ~~Tax Act Adjustment Factor—Sheet 7a~~
- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)
- ~~SMRP/AMRP Rider— Sheet No. 58~~

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**LOCAL FRANCHISE FEE OR TAX**

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

**LATE PAYMENT CHARGE**

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

**OTHER PROVISIONS**

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

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DATE OF ISSUE            ~~October 27, 2021~~May 18, 2018  
DATE EFFECTIVE        ~~January 1, 2022~~May 1, 2018  
ISSUED BY                /s/ ~~Kimra H. Cole~~Herbert A. Miller, Jr.  
TITLE                        President & ~~Chief Operating Officer~~

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2018-00041 dated April 30, 2018, interim and subject to future adjustment~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~ELEVENTH~~TENTH REVISED SHEET NO. 14  
CANCELLING PSC KY NO. 5  
TENTH~~NINTH~~ REVISED SHEET NO. 14

**INTERRUPTIBLE SERVICE (IS)  
SALES SERVICE RATE SCHEDULE  
(Continued)**

**CHARACTER OF SERVICE** (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

**BASE RATES**

<u>Customer Charge</u>		
<del>\$3982.302,007.00</del> per billing period		I
<u>Delivery Charge per Mcf -</u>		
First 30,000 Mcf per billing period	@ \$ 0. <del>7120.6285</del> per Mcf	I
<del>Next 70,000 Mcf per billing period</del>	@ \$ 0. <del>3737</del> per Mcf	D
Over 100,000 Mcf per billing period	@ \$ 0. <del>4394.3247</del> per Mcf	I

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**MINIMUM CHARGE**

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of ~~\$3982.302,007.00~~, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).)

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

**GAS COST ADJUSTMENT**

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

DATE OF ISSUE      ~~October 27, 2021~~ January 6, 2017

DATE EFFECTIVE    ~~January 1, 2022~~ December 27, 2016

ISSUED BY            /s/ ~~Kimra H. Cole~~ Herbert A. Miller, Jr.

TITLE                  President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated December 22, 2016~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~SEVENTH~~SIXTH REVISED SHEET NO. 15  
CANCELLING PSC KY NO. 5  
~~SIXTH~~FIFTH REVISED SHEET NO. 15

**INTERRUPTIBLE SERVICE (IS)  
RATE SCHEDULE  
(Continued)**

**GAS COST ADJUSTMENT** (Continued)

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.  
The charges set forth herein, exclusive of those pertaining to Customer charges, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

~~Tax Act Adjustment Factor—Sheet No. 7a~~  
Rider for Natural Gas Research & Development – Sheet No. 51c  
Rider ~~SMR~~PAMRP – Sheet No. 58

DN

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**LOCAL FRANCHISE FEE OR TAX**

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

**LATE PAYMENT PENALTY**

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

**PENALTY CHARGE FOR FAILURE TO INTERRUPT**

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

**PAYMENT FOR UNAUTHORIZED TAKES**

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

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DATE OF ISSUE      ~~October 27, 2021~~May 18, 2018  
DATE EFFECTIVE    ~~January 1, 2022~~May 1, 2018  
ISSUED BY          /s/ ~~Kimra H. Cole~~Herbert A. Miller, Jr.  
TITLE                President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2018-00041 dated April 30, 2018, interim and subject to future adjustment~~

COLUMBIA GAS OF KENTUCKY, INC.

~~TWELFTH~~~~ELEVENTH~~ REVISED SHEET NO. 22  
CANCELLING PSC KY NO. 5  
~~ELEVENTH~~~~FENTH~~ REVISED SHEET NO. 22

**INTRASTATE UTILITY SALES SERVICE (IUS)  
RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY OF SERVICE**

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

**CHARACTER OF SERVICE**

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

**BASE RATE**

Customer Charge per billing period	\$ <del>945.24</del> <del>567.40</del>	
Delivery Charge per Mcf –		
For all gas delivered each billing period	\$ <del>1.1986</del> <del>1.4544</del> per Mcf.	

**MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

**GAS COST ADJUSTMENT**

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- ~~Tax Act Adjustment Factor – Sheet No. 7a~~ ~~DN~~
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Rider ~~SMRP~~~~AMRP~~ – Sheet No. 58 I

DATE OF ISSUE October 27, 2021 ~~May 18, 2018~~

DATE EFFECTIVE January 1, 2022 ~~May 1, 2018~~

ISSUED BY /s/ Kimra H. Cole ~~Herbert A. Miller, Jr.~~

TITLE President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2018-00041 dated April 30, 2018, interim and subject to future adjustment~~

COLLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~NINTHE~~EIGHTH REVISED SHEET NO. 31  
CANCELLING PSC KY NO. 5  
~~EIGHTH~~SEVENTH REVISED SHEET NO. 31

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SMALL VOLUME GAS TRANSPORTATION SERVICE  
(SVGTS)  
RATE SCHEDULE (Continued)

**CHARACTER OF SERVICE**

Service provided under this schedule shall be considered firm service.

**DELIVERY CHARGE**

The Delivery Charge shall be the Base Rate Charges for the applicable Rate Schedule as set forth below:

General Service Residential (SVGTS GSR)

Customer Charge per billing period	\$ <del>19.75</del> <del>46.00</del>	!
Delivery Charge	\$ <del>5.2740</del> <del>3.5666</del> per Mcf	!

General Service Other – Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	\$ <del>83.71</del> <del>44.69</del>	!
First 50 Mcf or less per billing period	\$ <del>3.2649</del> <del>3.0184</del> per Mcf	!
Next 350 Mcf per billing period	\$ <del>2.5201</del> <del>2.3296</del> per Mcf	!
Next 600 Mcf per billing period	\$ <del>2.3954</del> <del>2.2143</del> per Mcf	!
Over 1,000 Mcf per billing period	\$ <del>2.1790</del> <del>2.0143</del> per Mcf	!

Intrastate Utility Service

Customer Charge per billing period	\$ <del>945.24</del> <del>567.40</del>	!
Delivery Charge per Mcf	\$ <del>1.19864</del> <del>1.544</del>	!

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- ~~Tax Act Adjustment Factor – Sheet 7a~~
- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)
- ~~SMRPAMRP Rider – Sheet No. 58~~

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DATE OF ISSUE	<del>October 27, 2021</del> <del>May 18, 2018</del>
DATE EFFECTIVE	<del>January 1, 2022</del> <del>May 1, 2018</del>
ISSUED BY	/s/ <del>Kimra H. Cole</del> <del>Herbert A. Miller, Jr.</del>
TITLE	President & <del>Chief Operating Officer</del>

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2018-00041 dated April 30, 2018, interim and subject to future adjustment~~

**COLUMBIA GAS OF KENTUCKY, INC.**

**DELIVERY SERVICE (DS)  
TRANSPORTATION SERVICE RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY**

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

**BASE RATE**

Customer Charge per billing period	<del>\$3982.302</del> <del>007.00</del>	D !
Customer Charge per billing period (GDS only)	<del>\$83.7144</del> <del>.69</del>	!
Customer Charge per billing period (IUDS only)	<del>\$945.2456</del> <del>7.40</del>	!
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0. <del>71206285</del> per Mcf for all gas delivered each billing month	!
Next 70,000 Mcf	\$0. <del>43943737</del> per Mcf for all gas delivered each billing month	! N
Over 100,000 Mcf	\$0. <del>24323247</del> per Mcf for all gas delivered each billing month	! D!
Grandfathered Delivery Service		
First 50 Mcf per billing period	<del>\$3.2649</del> <del>0184</del>	!
Next 350 Mcf per billing period	<del>\$2.5201</del> <del>3295</del>	!
Next 600 Mcf per billing period	<del>\$2.3954</del> <del>2143</del>	!
All Over 1,000 Mcf per billing period	<del>\$2.1790</del> <del>0143</del>	!
Intrastate Utility Delivery Service		
All volumes per billing period	<del>\$1.1986</del> <del>4544</del>	!
Banking and Balancing Service		
Rate per Mcf	See Sheet No. 6	

DATE OF ISSUE            ~~October 27, 2021~~ ~~January 6, 2017~~

DATE EFFECTIVE        ~~January 1, 2022~~ ~~December 27, 2016~~

ISSUED BY                /s/ ~~Kimra H. Cole~~ ~~Herbert A. Miller, Jr.~~

TITLE                      President ~~&~~ ~~Chief Operating Officer~~

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated December 22, 2016~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
PSC KY NO. 5  
~~SEVENTH~~SIXTH REVISED SHEET NO. 39  
CANCELLING PSC KY NO. 5  
~~SIXTH~~FIFTH REVISED SHEET NO. 39

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**DELIVERY SERVICE (DS)  
RATE SCHEDULE  
(Continued)**

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

~~Tax Act Adjustment Factor – Sheet No. 7a~~

~~DN~~

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only

Rider for Natural Gas Research & Development – Sheet No. 51c

Rider ~~SMRP~~AMRP – Sheet No. 58

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**LATE PAYMENT PENALTY**

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

**BANKING AND BALANCING SERVICE**

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

**NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES**

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

**FLEX PROVISION**

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

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DATE OF ISSUE            ~~October 27, 2021~~May 18, 2018  
DATE EFFECTIVE        ~~January 1, 2022~~May 1, 2018  
ISSUED BY                /s/ ~~Kimra H. Cole~~Herbert A. Miller, Jr.  
TITLE                      President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2018-00041 dated April 30, 2018, interim and subject to future adjustment~~

**COLUMBIA GAS OF KENTUCKY, INC.**

**MAIN LINE DELIVERY SERVICE (MLDS)  
RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY**

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Customer is connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of Company, and
- (4) Company will not be required to deliver on any day more than the lesser of: (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (5) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

**RATE**

The transportation rate shall be \$.~~08630858~~ per Mcf for all gas delivered each month.

**CUSTOMER CHARGE**

The customer charge shall be \$~~260.11255.90~~ per account each billing period.

**BANKING AND BALANCING SERVICE**

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development –Sheet No. 51c

**NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES**

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the Customer may elect to connect to make daily nominations of Delivery Service gas.

DATE OF ISSUE: ~~October 27, 2021~~ ~~January 6, 2017~~

DATE EFFECTIVE: ~~January 1, 2022~~ ~~December 27, 2016~~

ISSUED BY: /s/ ~~Kimra H. Cole~~ ~~Herbert A. Miller, Jr.~~

TITLE: President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated December 22, 2016~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF  
P.S.C. KY NO. 5  
~~TWENTY FIRST TWENTIETH~~ REVISED SHEET NO. 58  
CANCELLING PSC KY. NO. 5  
~~TWENTIETHNINETEENTH~~ REVISED SHEET NO. 58

**SMRP RIDER  
SAFETY MODIFICATION AND REPLACEMENT PROGRAM RIDER**

**APPLICABILITY**

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS and SAS.

**CALCULATION OF SAFETY MODIFICATION AND REPLACEMENT RIDER REVENUE REQUIREMENT**

The SMRP Rider Revenue Requirement includes the following:

- a. SMRP-related Plant In-Service not included in base gas rates minus the associated SMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to SMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the SMRP = related Plant In-Service less retirement and removals;
- e. Property taxes related to the SMRP; and
- f. Reduction for savings in Account No. 887 – Maintenance of Mains,

**SAFETY MODIFICATION AND REPLACEMENT PROGRAM FACTORS**

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS and SAS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the safety modification and replacement program.

Rider SMRP will be updated annually in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to become effective with meter readings on and after the first billing cycle of January. The allocation of the program costs shall be based on the revenue distribution approved by the Commission. Company will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June.

The charges for the respective gas service schedules effective ~~January 1, 2022~~ April 30, 2021 are:

Rate GSR, Rate SVGTS - Residential Service	\$ <del>0.006</del> .63
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$ <del>0.0024</del> .34
Rate IUS, Rate IUDS	\$ <del>0.00207</del> .80
Rate IS, Rate DS <sup>1/</sup> , Rate SAS	\$ <del>0.001,221</del> .24
<sup>1/</sup> - Excluding customers subject to Flex Provisions of Rate Schedule DS	

DATE OF ISSUE: ~~October 27~~ May 3, 2021

DATE EFFECTIVE: ~~January 1, 2022~~ April 30, 2024

ISSUED BY: /s/ Kimra H. Cole

TITLE: President & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2020-00327 dated April 30, 2021.~~

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**COLUMBIA GAS OF KENTUCKY, INC.**

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS  
(Continued)**

**20. FORCE MAJEURE**

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

**21. RECONNECTION OF SERVICE**

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of ~~\$158.00~~ ~~128.00~~ (current minimum charge of ~~\$19.75~~ ~~16.00~~ times 8 months) for residential customers reconnect fee and ~~\$669.68~~ ~~357.52~~ (current customer charge of ~~\$83.71~~ ~~44.69~~ times 8 months) for commercial customers reconnect fee.

Company will charge a reconnect fee of twenty-five dollars (\$25) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
  - (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
  - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

**DATE OF ISSUE:** ~~October 27, 2021~~ January 6, 2017

**DATE EFFECTIVE:** ~~January 1, 2022~~ December 27, 2016

**ISSUED BY:** ~~/s/ Kimra H. Cole~~ Herbert A. Miller, Jr.

**TITLE:** ~~President~~ & Chief Operating Officer

~~Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated December 22, 2016~~

~~SIXTH~~ Fifth Revised Sheet No. 70  
Superseding  
~~FIFTH~~ Fourth Revised Sheet No. 70  
P.S.C. Ky. No. 5

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**COLUMBIA GAS OF KENTUCKY, INC.**

**CURRENTLY EFFECTIVE BILLING RATES**

<b><u>SALES SERVICE</u></b>	<b><u>Base Rate</u></b>	<b><u>Gas Cost Adjustment<sup>1/</sup></u></b>		<b><u>Total</u></b>	
	<b><u>Charge</u></b>	<b><u>Demand</u></b>	<b><u>Commodity</u></b>	<b><u>Billing</u></b>	
	\$	\$	\$	\$	
<b><u>RATE SCHEDULE GSR</u></b>					
Customer Charge per billing period	19.75			19.75	I
Delivery Charge per Mcf	5.2740	2.1785	2.2204	9.6729	I
<b><u>RATE SCHEDULE GSO</u></b>					
<b><u>Commercial or Industrial</u></b>					
Customer Charge per billing period	83.71			83.71	I
Delivery Charge per Mcf -					
First 50 Mcf or less per billing period	3.2649	2.1785	2.2204	7.6638	I
Next 350 Mcf per billing period	2.5201	2.1785	2.2204	6.9190	I
Next 600 Mcf per billing period	2.3954	2.1785	2.2204	6.7943	I
Over 1,000 Mcf per billing period	2.1790	2.1785	2.2204	6.5779	I
<b><u>RATE SCHEDULE IS</u></b>					
Customer Charge per billing period	3982.30			3982.30	I
Delivery Charge per Mcf					
First 30,000 Mcf per billing period	0.7120		2.2204 <sup>2/</sup>	2.9324	I
Over 100,000 Mcf per billing period	0.4394		2.2204 <sup>2/</sup>	2.6598	D
Firm Service Demand Charge					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517	
<b><u>RATE SCHEDULE IUS</u></b>					
Customer Charge per billing period	945.24			945.24	I
Delivery Charge per Mcf					
For All Volumes Delivered	1.1986	2.1785	2.2204	5.5975	I

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$4.9563 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS.

2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

D

DATE OF ISSUE            October 27, 2021  
DATE EFFECTIVE         January 1, 2022  
ISSUED BY                 /s/ Kimra H. Cole  
TITLE                         President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

**CURRENTLY EFFECTIVE BILLING RATES  
(Continued)**

<b><u>TRANSPORTATION SERVICE</u></b>	<b><u>Base Rate Charge</u></b> \$	<b><u>Gas Cost Adjustment<sup>1/</sup> Demand</u></b> \$	<b><u>Commodity</u></b> \$	<b><u>Total Billing Rate</u></b> \$	
<b><u>RATE SCHEDULE SS</u></b>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		11.9517		11.9517	
Standby Service Commodity Charge per Mcf			2.2204	2.2204	R
<b><u>RATE SCHEDULE DS</u></b>					
Customer Charge per billing period <sup>2/</sup>				3982.30	I
Customer Charge per billing period (GDS only)				83.71	
Customer Charge per billing period (IUDS only)				945.24	
<u>Delivery Charge per Mcf<sup>2/</sup></u>					↓
First 30,000 Mcf	0.7120			0.7120	
Next 70,000 Mcf	0.4394			0.4394	
Over 100,000 Mcf	0.2432			0.2432	R
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				3.2649	I
Next 350 Mcf per billing period				2.5201	I
Next 600 Mcf per billing period				2.3954	I
All Over 1,000 Mcf per billing period				2.1790	I
– Intrastate Utility Delivery Service					
All Volumes per billing period				1.1986	I
Banking and Balancing Service					
Rate per Mcf		0.0469		0.0469	
<b><u>RATE SCHEDULE MLDS</u></b>					
Customer Charge per billing period				260.11	I
Delivery Charge per Mcf				0.0863	I
Banking and Balancing Service					
Rate per Mcf		0.0469		0.0469	

<sup>1/</sup> The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.  
<sup>2/</sup> Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.

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ISSUED BY                /s/ Kimra H. Cole  
TITLE                      President & Chief Operating Officer



**COLUMBIA GAS OF KENTUCKY, INC.**

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THIS PAGE CANCELLED AND HELD FOR FUTURE USE

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DATE OF ISSUE	October 27, 2021_
DATE EFFECTIVE	January 2, 2022
ISSUED BY	/s/ Kimra H. Cole
TITLE	President & Chief Operating Officer

COLUMBIA GAS OF KENTUCKY, INC.

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**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)  
SALES SERVICE RATE SCHEDULES**

**APPLICABILITY**

Entire service territory of Company. See Sheet 8 for a list of communities.

**AVAILABILITY OF SERVICE**

Available to residential, commercial and industrial sales service customers.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions for all purposes.

**BASE RATES**

Residential (GSR)

Customer Charge per billing period	@ \$19.75	
Delivery Charge per Mcf	@ \$5.2740 per Mcf	

Commercial or Industrial (GSO)

Customer Charge per billing period	@ \$83.71	
Delivery Charge per Mcf -		
First 50 or less Mcf per billing period	@ \$3.2649 per Mcf	
Next 350 Mcf per billing period	@ \$2.5201 per Mcf	
Next 600 Mcf per billing period	@ \$2.3954 per Mcf	
Over 1,000 Mcf per billing period	@ \$2.1790 per Mcf	

**MINIMUM CHARGE**

The minimum charge per billing period shall be the applicable Customer Charge. If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.

**GAS COST ADJUSTMENT**

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

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TITLE	President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

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**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)  
SALES SERVICE RATE SCHEDULES  
(Continued)**

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet 51a  
Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)  
Rider for Natural Gas Research & Development – Sheet No. 51c  
Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)  
SMRP Rider– Sheet No. 58

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**LOCAL FRANCHISE FEE OR TAX**

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

**LATE PAYMENT CHARGE**

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

**OTHER PROVISIONS**

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

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TITLE	President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

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**INTERRUPTIBLE SERVICE (IS)  
SALES SERVICE RATE SCHEDULE  
(Continued)**

**CHARACTER OF SERVICE** (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

**BASE RATES**

Customer Charge

\$3982.30 per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period @ \$ 0.7120 per Mcf

Over 100,000 Mcf per billing period @ \$ 0.4394 per Mcf

**MINIMUM CHARGE**

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$3982.30, **plus** the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

**GAS COST ADJUSTMENT**

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

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TITLE	President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

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**INTERRUPTIBLE SERVICE (IS)  
RATE SCHEDULE  
(Continued)**

**GAS COST ADJUSTMENT** (Continued)

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.

The charges set forth herein, exclusive of those pertaining to Customer charges, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c  
Rider SMRP – Sheet No. 58

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**LOCAL FRANCHISE FEE OR TAX**

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

**LATE PAYMENT PENALTY**

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

**PENALTY CHARGE FOR FAILURE TO INTERRUPT**

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

**PAYMENT FOR UNAUTHORIZED TAKES**

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

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TITLE	President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

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**INTRASTATE UTILITY SALES SERVICE (IUS)  
RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY OF SERVICE**

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

**CHARACTER OF SERVICE**

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

**BASE RATE**

Customer Charge per billing period	\$945.24	
Delivery Charge per Mcf –		
For all gas delivered each billing period	\$1.1986 per Mcf.	

**MINIMUM CHARGE**

The minimum charge shall be the Customer Charge.

**GAS COST ADJUSTMENT**

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c	D
Rider SMRP – Sheet No. 58	T

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TITLE	President & Chief Operating Officer



**COLUMBIA GAS OF KENTUCKY, INC.**

**DELIVERY SERVICE (DS)  
TRANSPORTATION SERVICE RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY**

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

**BASE RATE**

Customer Charge per billing period	\$3982.30	
Customer Charge per billing period (GDS only)	\$83.71	
Customer Charge per billing period (IUDS only)	\$945.24	
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0.7120 per Mcf for all gas delivered each billing month	
Next 70,000 Mcf	\$0.4394 per Mcf for all gas delivered each billing month	
Over 100,000 Mcf	\$0.2432 per Mcf for all gas delivered each billing month	D
Grandfathered Delivery Service		
First 50 Mcf per billing period	\$3.2649	
Next 350 Mcf per billing period	\$2.5201	
Next 600 Mcf per billing period	\$2.3954	
All Over 1,000 Mcf per billing period	\$2.1790	
Intrastate Utility Delivery Service		
All volumes per billing period	\$1.1986	
Banking and Balancing Service		
Rate per Mcf	See Sheet No. 6	

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TITLE                      President & Chief Operating Officer

COLUMBIA GAS OF KENTUCKY, INC.

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**DELIVERY SERVICE (DS)  
RATE SCHEDULE  
(Continued)**

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only  
Rider for Natural Gas Research & Development –Sheet No. 51c  
Rider SMRP – Sheet No. 58

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**LATE PAYMENT PENALTY**

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

**BANKING AND BALANCING SERVICE**

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

**NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES**

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

**FLEX PROVISION**

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

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TITLE	President & Chief Operating Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

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**MAIN LINE DELIVERY SERVICE (MLDS)  
RATE SCHEDULE**

**APPLICABILITY**

Entire service territory of Company. See Sheet No. 8 for a list of communities.

**AVAILABILITY**

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Customer is connected directly through a dual-purpose meter to facilities of an interstate pipeline supplier of Company, and
- (4) Company will not be required to deliver on any day more than the lesser of: (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (5) On an annual basis, a Customer's Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customer's actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customer's highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customer's request, the Company shall have the discretion to further adjust a Customer's Maximum Daily Volume and Annual Transportation Volume for good cause shown.

**RATE**

The transportation rate shall be \$.0863 per Mcf for all gas delivered each month.

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**CUSTOMER CHARGE**

The customer charge shall be \$260.11 per account each billing period.

I

**BANKING AND BALANCING SERVICE**

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

**ADJUSTMENTS AND RIDERS**

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development –Sheet No. 51c

**NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES**

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the Customer may elect to connect to make daily nominations of Delivery Service gas.

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DATE OF ISSUE: October 27, 2021

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ISSUED BY: /s/ Kimra H. Cole

TITLE: President & Chief Operating Officer



**COLUMBIA GAS OF KENTUCKY, INC.**

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS**  
**(Continued)**

20. **FORCE MAJEURE**

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. **RECONNECTION OF SERVICE**

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of \$158.00 (current minimum charge of \$19.75 times 8 months) for residential customers reconnect fee and \$669.68 (current customer charge of \$83.71 times 8 months) for commercial customers reconnect fee. !

Company will charge a reconnect fee of twenty-five dollars (\$25) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
  - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

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ISSUED BY: /s/ Kimra H. Cole

TITLE: President & Chief Operating Officer

**ATTACHMENT C**

**Proof of Revenues**

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
						Rate				
<u>Sales Service</u>										
GSR	General Service - Residential									
	Customer Charge per billing period	1,313,261		\$16.00	\$21,012,176		\$21,012,176	\$19.75	\$25,936,905	\$4,924,729
	All Gas Consumed		7,256,607.7	\$3.5665	\$25,880,691		\$25,880,691	\$5.2740	\$38,271,349	\$12,390,658
	SMRP Rider per billing period			\$6.63	\$8,706,920		\$8,706,920	\$0.00	\$0	(\$8,706,920)
	Tax Act Adjustment Factor per Mcf Factor per Mcf			(\$0.2825)	(\$2,049,992)		(\$2,049,992)	\$0.0000	\$0	\$2,049,992
	EECPRC per billing period			\$0.29	\$380,846		\$380,846	\$0.29	\$380,846	\$0
	NGNGR&D Rider per Mcf			\$0.0144	\$104,495		\$104,495	\$0.0144	\$104,495	\$0
	EAP per billing period			\$0.30	\$393,978		\$393,978	\$0.30	\$393,978	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0258	\$187,220	(\$100,867)	\$86,353	\$0.0119	\$86,354	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4.3870	\$31,834,738		\$31,834,738	\$4.3870	\$31,834,738	\$0
	Total				\$86,451,074		\$86,350,207		\$97,008,665	\$10,658,458
G1C	LG&E Commercial									
	Customer Charge per billing period	0		\$70.34	\$0		\$0	\$70.34	\$0	\$0
	All Gas Consumed		0.0	\$3.2636	\$0		\$0	\$3.2636	\$0	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4.3870	\$0		\$0	\$4.3870	\$0	\$0
	Total				\$0		\$0		\$0	\$0
G1R	LG&E Residential									
	Customer Charge per billing period	48		\$22.32	\$1,071		\$1,071	\$22.32	\$1,071	\$0
	All Gas Consumed		452.4	\$3.9010	\$1,765		\$1,765	\$3.9010	\$1,765	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4.3870	\$1,985		\$1,985	\$4.3870	\$1,985	\$0
	Total				\$4,821		\$4,821		\$4,821	\$0
IN3	Inland Gas General Service - Residential									
	Customer Charge per billing period	120		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		1,382.6	\$0.4000	\$553		\$553	\$0.4000	\$553	\$0
	NGR&D Rider per Mcf			\$0.0144	\$20		\$20	\$0.0144	\$20	(\$0)
	Total				\$573		\$573		\$573	(\$0)
IN4	Inland Gas General Service - Residential									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	NGR&D Rider per Mcf			\$0.0144	\$0		\$0	\$0.0144	\$0	\$0
	Total				\$0		\$0		\$0	\$0
IN5	Inland Gas General Service - Residential									
	Customer Charge per billing period	36		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		263.8	\$0.6000	\$158		\$158	\$0.6000	\$158	\$0
	NGR&D Rider per Mcf			\$0.0144	\$4		\$4	\$0.0144	\$4	(\$0)
	Total				\$162		\$162		\$162	(\$0)

Columbia Gas of Kentucky, Inc.  
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Revenue Proof

<u>Rate Code</u>	<u>Class Description</u>	<u>Number of Bills</u>	<u>Volumes (Mcf)</u>	<u>Present Rates (\$/Mcf)</u>	<u>Present Revenue (\$)</u>	<u>D-2.4 Ratemaking Adjustment (\$)</u>	<u>Revenue Adjusted (\$)</u>	<u>Proposed Rates (\$/Mcf)</u>	<u>Proposed Revenue (\$)</u>	<u>Revenue Increase (\$)</u>
<u>Sales Service</u>										
LG2	LG&E Residential									
	Customer Charge per billing period	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		672.3	\$0.3500	\$235		\$235	\$0.3500	\$235	\$0
	Total				\$235		\$235		\$235	\$0
LG2	LG&E Commercial									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.3500	\$0		\$0	\$0.3500	\$0	\$0
	Total				\$0		\$0		\$0	\$0
LG3	LG&E Residential									
	Customer Charge per billing period	12		\$1.20	\$14		\$14	\$1.20	\$14	\$0
	First 2 Mcf		24.4	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 2 Mcf		564.5	\$0.3500	\$198		\$198	\$0.3500	\$198	\$0
	Total		588.9		\$212		\$212		\$212	\$0
LG4	LG&E Residential									
	Customer Charge per billing period	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		166.8	\$0.4000	\$67		\$67	\$0.4000	\$67	\$0
	Total				\$67		\$67		\$67	\$0
GSO	General Service - Commercial									
	Customer Charge per billing period	138,926		\$44.69	\$6,208,603		\$6,208,603	\$83.71	\$11,629,495	\$5,420,893
	First 50 Mcf or less per billing period		1,807,530.6	\$3.0181	\$5,455,308		\$5,455,308	\$3.2649	\$5,901,407	\$446,099
	Next 350 Mcf per billing period		1,416,137.3	\$2.3295	\$3,298,892		\$3,298,892	\$2.5201	\$3,568,808	\$269,916
	Next 600 Mcf per billing period		337,953.7	\$2.2143	\$748,331		\$748,331	\$2.3954	\$809,534	\$61,203
	Over 1,000 Mcf per billing period		202,387.5	\$2.0143	\$407,669		\$407,669	\$2.1790	\$441,002	\$33,333
	SMRP Rider per billing period			\$24.31	\$3,377,291		\$3,377,291	\$0.00	\$0	(\$3,377,291)
	Tax Act Adjustment Factor per Mcf			(\$0.1680)	(\$632,354)		(\$632,354)	\$0.0000	\$0	\$632,354
	NGR&D Rider per Mcf			\$0.0144	\$54,202		\$54,202	\$0.0144	\$54,202	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0258	\$97,111	(\$52,320)	\$44,791	\$0.0119	\$44,792	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4.3870	\$16,512,708		\$16,512,708	\$4.3870	\$16,512,708	\$0
	Total		3,764,009.1		\$35,527,762		\$35,475,442		\$38,961,948	\$3,486,506
GSO	General Service - Industrial									
	Customer Charge per billing period	618		\$44.69	\$27,618		\$27,618	\$83.71	\$51,733	\$24,114
	First 50 Mcf or less per billing period		18,108.9	\$3.0181	\$54,654		\$54,654	\$3.2649	\$59,124	\$4,469
	Next 350 Mcf per billing period		77,052.4	\$2.3295	\$179,494		\$179,494	\$2.5201	\$194,180	\$14,686
	Next 600 Mcf per billing period		65,854.0	\$2.2143	\$145,821		\$145,821	\$2.3954	\$157,747	\$11,926
	Over 1,000 Mcf per billing period		94,954.1	\$2.0143	\$191,266		\$191,266	\$2.1790	\$206,905	\$15,639
	SMRP Rider per billing period			\$24.31	\$15,024		\$15,024	\$0.00	\$0	(\$15,024)
	Tax Act Adjustment Factor per Mcf			(\$0.17)	(\$43,003)		(\$43,003)	\$0.0000	\$0	\$43,003
	NGR&D Rider per Mcf			\$0.0144	\$3,686		\$3,686	\$0.0144	\$3,686	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0258	\$6,604	(\$3,558)	\$3,046	\$0.0119	\$3,046	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4.3870	\$1,122,938		\$1,122,938	\$4.3870	\$1,122,938	\$0
	Total		255,969.4		\$1,704,101		\$1,700,543		\$1,799,358	\$98,814

Columbia Gas of Kentucky, Inc.  
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Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
						Rate				
<b>Sales Service</b>										
IS	Interruptible Service - Industrial									
	Customer Charge per billing period	0		\$2,007.00	\$0		\$0	\$3,982.30	\$0	\$0
	First 30,000 Mcf		0.0	\$0.6285	\$0		\$0	\$0.7120	\$0	\$0
	Next 70,000 Mcf		0.0	\$0.3737	\$0		\$0	\$0.4394	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.3247	\$0		\$0	\$0.2432	\$0	\$0
	SMRP Rider per billing period			\$1,221.25	\$0		\$0	\$0.00	\$0	\$0
	Tax Act Adjustment Factor per Mcf			(\$0.0260)	\$0		\$0	\$0.0000	\$0	\$0
	NGR&D Rider per Mcf			\$0.0144	\$0		\$0	\$0.0144	\$0	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0258	\$0	\$0	\$0	\$0.0119	\$0	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4,387.00	\$0	\$0	\$0	\$4,387.00	\$0	\$0
	Total		0.0		\$0		\$0	\$4,387.00	\$0	\$0
IUS	Intrastate Utility Service - Wholesale									
	Customer Charge per billing period	24		\$567.40	\$13,618		\$13,618	\$945.24	\$22,686	\$9,068
	All Gas Consumed		11,251.2	\$1,154.40	\$12,988		\$12,988	\$1,198.60	\$13,486	\$497
	SMRP Rider per billing period			\$207.80	\$4,987		\$4,987	\$0.00	\$0	(\$4,987)
	Tax Act Adjustment Factor per Mcf			(\$0.1160)	(\$1,305)		(\$1,305)	\$0.0000	\$0	\$1,305
	NGR&D Rider per Mcf			\$0.0144	\$162		\$162	\$0.0144	\$162	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0258	\$290	(\$156)	\$134	\$0.0119	\$134	(\$0)
	Gas Cost Adjustment (GCA) (Per filed Schedule M)			\$4,387.00	\$49,359		\$49,359	\$4,387.00	\$49,359	\$0
	Total				\$80,099		\$79,943	\$4,387.00	\$85,826	\$5,883
<b>Transportation Service</b>										
GTR	GTS Choice - Residential									
	Customer Charge per billing period	166,993		\$16.00	\$2,671,888		\$2,671,888	\$19.75	\$3,298,112	\$626,224
	All Gas Consumed		1,022,609.7	\$3,566.50	\$3,647,138		\$3,647,138	\$5,274.00	\$5,393,244	\$1,746,106
	SMRP Rider per billing period			\$6.63	\$1,107,164		\$1,107,164	\$0.00	\$0	(\$1,107,164)
	Tax Act Adjustment Factor per Mcf			(\$0.2825)	(\$288,887)		(\$288,887)	\$0.0000	\$0	\$288,887
	NGR&D Rider per Mcf			\$0.0144	\$14,726		\$14,726	\$0.0144	\$14,726	\$0
	EECPRC per billing period			\$0.29	\$48,428		\$48,428	\$0.29	\$48,428	\$0
	EAP per billing period			\$0.30	\$50,098		\$50,098	\$0.30	\$50,098	\$0
	Total				\$7,250,553		\$7,250,553	\$0.30	\$8,804,607	\$1,554,053
GTO	GTS Choice - Commercial									
	Customer Charge per billing period	38,286		\$44.69	\$1,711,001		\$1,711,001	\$83.71	\$3,204,921	\$1,493,920
	First 50 Mcf or less per billing period		591,026.3	\$3,018.10	\$1,783,776		\$1,783,776	\$3,264.90	\$1,929,642	\$145,865
	Next 350 Mcf per billing period		668,456.9	\$2,329.50	\$1,557,170		\$1,557,170	\$2,520.10	\$1,684,578	\$127,408
	Next 600 Mcf per billing period		165,967.2	\$2,214.30	\$367,501		\$367,501	\$2,395.40	\$397,558	\$30,057
	Over 1,000 Mcf per billing period		50,817.2	\$2,014.30	\$102,361		\$102,361	\$2,179.00	\$110,731	\$8,370
	Tax Act Adjustment Factor per Mcf			(\$0.1680)	(\$248,013)		(\$248,013)	\$0.0000	\$0	\$248,013
	NGR&D Rider per Mcf			\$0.0144	\$21,258		\$21,258	\$0.0144	\$21,258	\$0
	SMRP Rider per billing period			\$24.31	\$930,733		\$930,733	\$0.00	\$0	(\$930,733)
	Total		1,476,267.6		\$6,225,788		\$6,225,788	\$0.30	\$7,348,688	\$1,122,899

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Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
						Ratemaking Adjustment (\$)				
<b>Transportation Service</b>										
<b>GTO</b>	<b>GTS Choice - Industrial</b>									
	Customer Charge per billing period	144		\$44.69	\$6,435		\$6,435	\$83.71	\$12,054	\$5,619
	First 50 Mcf or less per billing period		4,812.1	\$3.0181	\$14,523		\$14,523	\$3.2649	\$15,711	\$1,188
	Next 350 Mcf per billing period		18,839.3	\$2.3295	\$43,886		\$43,886	\$2.5201	\$47,477	\$3,591
	Next 600 Mcf per billing period		14,292.8	\$2.2143	\$31,649		\$31,649	\$2.3954	\$34,237	\$2,588
	Over 1,000 Mcf per billing period		7,142.6	\$2.0143	\$14,387		\$14,387	\$2.1790	\$15,564	\$1,176
	Tax Act Adjustment Factor per Mcf			(\$0.1680)	(\$7,575)		(\$7,575)	\$0.0000	\$0	\$7,575
	NGR&D Rider per Mcf			\$0.0144	\$649		\$649	\$0.0144	\$649	\$0
	SMRP Rider per billing period			\$24.31	\$3,501		\$3,501	\$0.00	\$0	(\$3,501)
	<b>Total</b>		45,086.8		\$107,456		\$107,456		\$125,692	\$18,236
<b>DS</b>	<b>GTS Delivery Service - Commercial</b>									
	Customer Charge per billing period	336		\$2,007.00	\$674,352		\$674,352	\$3,982.30	\$1,338,053	\$663,701
	First 30,000 Mcf		2,387,957.0	\$0.6285	\$1,500,831		\$1,500,831	\$0.7120	\$1,700,225	\$199,394
	Next 70,000 Mcf		463,500.0	\$0.3737	\$173,210		\$173,210	\$0.4394	\$203,662	\$30,452
	Over 100,000 Mcf		0.0	\$1.3737	\$0		\$0	\$0.2432	\$0	\$0
	Tax Act Adjustment Factor per Mcf			(\$0.0260)	(\$74,138)		(\$74,138)	\$0.0000	\$0	\$74,138
	NGR&D Rider per Mcf			\$0.0144	\$41,061		\$41,061	\$0.0144	\$41,061	\$0
	SMRP Rider per billing period			\$1,221.21	\$410,327		\$410,327	\$0.0000	\$0	(\$410,327)
	<b>Total</b>		2,851,457.0		\$2,725,643		\$2,725,643		\$3,283,001	\$557,358
<b>DS</b>	<b>GTS Delivery Service - Industrial</b>									
	Customer Charge per billing period	494		\$2,007.00	\$991,458		\$991,458	\$3,982.30	\$1,967,256	\$975,798
	First 30,000 Mcf per billing period		3,834,961.2	\$0.6285	\$2,410,273		\$2,410,273	\$0.7120	\$2,730,492	\$320,219
	Next 70,000 Mcf per billing period		1,403,726.0	\$0.3737	\$524,572		\$524,572	\$0.4394	\$616,797	\$92,225
	Over 100,000 Mcf per billing period		601,208.6	\$0.3247	\$195,212		\$195,212	\$0.2432	\$146,214	(\$48,999)
	Tax Act Adjustment Factor per Mcf			(\$0.0260)	(\$151,837)		(\$151,837)	\$0.0000	\$0	\$151,837
	NGR&D Rider per Mcf			\$0.0144	\$84,095		\$84,095	\$0.0144	\$84,095	\$0
	SMRP Rider per billing period			\$1,221.21	\$603,278		\$603,278	\$0.0000	\$0	(\$603,278)
	<b>Total</b>		5,839,895.8		\$4,657,051		\$4,657,051		\$5,544,854	\$887,803
<b>GDS</b>	<b>GTS Grandfathered Delivery Service - Commercial</b>									
	Customer Charge per billing period	158		\$44.69	\$7,061		\$7,061	\$83.71	\$13,226	\$6,165
	First 50 Mcf or less per billing period		7,550.0	\$3.0181	\$22,787		\$22,787	\$3.2649	\$24,650	\$1,863
	Next 350 Mcf per billing period		52,700.9	\$2.3295	\$122,767		\$122,767	\$2.5201	\$132,812	\$10,045
	Next 600 Mcf per billing period		81,056.7	\$2.2143	\$179,484		\$179,484	\$2.3954	\$194,163	\$14,679
	Over 1,000 Mcf per billing period		239,519.9	\$2.0143	\$482,465		\$482,465	\$2.1790	\$521,914	\$39,449
	Tax Act Adjustment Factor per Mcf			(\$0.1680)	(\$63,979)		(\$63,979)	\$0.0000	\$0	\$63,979
	NGR&D Rider per Mcf			\$0.0144	\$5,484		\$5,484	\$0.0144	\$5,484	\$0
	SMRP Rider per billing period			\$24.31	\$3,841		\$3,841	\$0.00	\$0	(\$3,841)
	<b>Total</b>		380,827.5		\$759,909		\$759,909		\$892,249	\$132,340

Columbia Gas of Kentucky, Inc.  
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Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<b>Transportation Service</b>										
GDS	GTS Grandfathered Delivery Service - Industrial									
	Customer Charge per billing period	84		\$44.69	\$3,754		\$3,754	\$83.71	\$7,032	\$3,278
	First 50 Mcf or less per billing period		3,307.1	\$3.0181	\$9,981		\$9,981	\$3.2649	\$10,797	\$816
	Next 350 Mcf per billing period		19,278.2	\$2.3295	\$44,909		\$44,909	\$2.5201	\$48,583	\$3,674
	Next 600 Mcf per billing period		20,633.2	\$2.2143	\$45,688		\$45,688	\$2.3954	\$49,425	\$3,737
	Over 1,000 Mcf per billing period		23,843.3	\$2.0143	\$48,028		\$48,028	\$2.1790	\$51,955	\$3,927
	Tax Act Adjustment Factor per Mcf			(\$0.1680)	(\$11,266)		(\$11,266)	\$0.0000	\$0	\$11,266
	NGR&D Rider per Mcf			\$0.0144	\$966		\$966	\$0.0144	\$966	\$0
	SMRP Rider per billing period			\$24.31	\$2,042		\$2,042	\$0.00	\$0	(\$2,042)
	Total		67,061.8		\$144,101		\$144,101		\$168,757	\$24,656
DS3	GTS Main Line Service - Industrial									
	Customer Charge per billing period	36		\$255.90	\$9,212		\$9,212	\$260.11	\$9,364	\$152
	All Gas Consumed		602,100.0	\$0.0858	\$51,660		\$51,660	\$0.0863	\$51,961	\$301
	NGR&D Rider per Mcf			\$0.0144	\$8,670		\$8,670	\$0.0144	\$8,670	\$0
	Total				\$69,543		\$69,543		\$69,995	\$453
FX1	GTS Flex Rate - Commercial									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Total				\$0		\$0		\$0	\$0
FX2	GTS Flex Rate - Commercial									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Total				\$0		\$0		\$0	\$0
FX5	GTS Flex Rate - Industrial									
	Customer Charge per billing period	36		\$255.90	\$9,212		\$9,212	\$260.11	\$9,364	\$152
	All Gas Consumed		6,711,500.0	\$0.0858	\$575,847		\$575,847	\$0.0863	\$579,202	\$3,356
	Total				\$585,059		\$585,059		\$588,566	\$3,507
FX7	GTS Flex Rate - Industrial									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	First 30,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 30,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0
SAS	GTS Special Agency Service									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	First 30,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 30,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	SMRP Rider per billing period			\$0.00	\$0		\$0	\$0.00	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0

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Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4 Ratemaking Adjustment (\$)	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
<b>Transportation Service</b>										
SC3	GTS Special Rate - Industrial									
	Customer Charge per billing period	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	First 150,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 150,000 Mcf per billing period		0.0	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0
<b>Other Gas Department Revenues</b>										
	Acct. 487 Forfeited Discounts				\$390,078		\$390,078		\$439,110	\$49,032
	Acct. 488 Miscellaneous Service Revenue				\$117,501		\$117,501		\$117,501	\$0
	Acct. 493 Rent from Gas Property				\$0		\$0		\$0	\$0
	Acct. 495 Non-Traditional Sales				\$41,592		\$41,592		\$41,592	\$0
	Acct. 495 Prior Yr. Rate Refund - Net.				\$0		\$0		\$0	\$0
	Acct. 495 Other Gas Revenues - Other				\$678,382		\$678,382		\$678,382	\$0
	Total				\$1,227,553		\$1,227,553		\$1,276,585	\$49,032
<b>Summary</b>										
	Base Revenue				\$84,104,944		\$84,104,944		\$114,248,670	\$30,143,726
	Gas Cost Uncollectible Accounts in GCA				\$291,226	(\$156,901)	\$134,325		\$134,325	\$0
	Gas Cost Adjustment (GCA) (Per filed Schedule M)				\$49,521,727		\$49,521,727		\$49,521,727	\$0
	SMRP Rider per billing period				\$15,165,106		\$15,165,106		\$0	(\$15,165,106)
	Tax Act Adjustment Factor per Mcf				(\$3,572,349)		(\$3,572,349)		\$0	\$3,572,349
	NGR&D Rider per Mcf				\$339,477		\$339,477		\$339,477	(\$0)
	EAP per billing period				\$444,076		\$444,076		\$444,076	\$0
	Other Gas Department Revenue				\$1,227,553		\$1,227,553		\$1,276,585	\$49,032
	<b>TOTAL REVENUE</b>				<b>\$147,521,762</b>		<b>\$147,364,861</b>		<b>\$165,964,861</b>	<b>\$18,599,999</b>
<b>Summary by Rate Class</b>										
	General Service - Residential	1,480,494	8,282,744.2		93,707,697		93,606,830		105,819,341	\$12,212,511
	General Service - Other	178,216	5,989,222.2		44,469,117		44,413,239		49,296,691	4,883,452
	Intrastate Utility Service	24	11,251.2		80,099		79,943		85,826	5,883
	Mainline Delivery Service / Special Contract	72	7,313,600.0		654,602		654,602		658,562	3,960
	Delivery Service / Interruptible Service	830	8,691,352.8		7,382,693		7,382,693		8,827,855	1,445,162
	Other Gas Department Revenue				1,227,553		1,227,553		1,276,585	49,032
	Total	1,659,636	30,288,170.4		\$147,521,762		\$147,364,861		\$165,964,861	\$18,600,000
<b>Average Monthly Customer Bill Increase</b>										
	General Service - Residential @ 5.6 Mcf				\$66.40				\$74.66	\$8.26
	General Service - Commercial @ 27.3 Mcf				\$267.67				\$293.70	\$26.03

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Current Annualized

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 14,003,406	\$ 14,150,755	\$ 11,564,943	\$ 7,681,029	\$ 4,737,325	\$ 3,667,117	\$ 3,164,178	\$ 3,194,751	\$ 3,296,831	\$ 3,881,652	\$ 6,103,552	\$ 11,011,604	\$ 86,457,144
3	Commercial Sales	5,814,405	5,611,700	4,812,189	2,846,263	2,021,938	1,643,803	1,487,628	1,418,210	1,452,060	1,612,034	2,442,357	4,365,176	\$ 35,527,762
4	Industrial Sales	315,104	300,855	201,859	69,159	68,327	49,612	43,295	55,455	62,138	89,888	181,975	266,434	\$ 1,704,101
5	Public Utilities	<u>12,148</u>	<u>10,697</u>	<u>11,666</u>	<u>5,456</u>	<u>4,701</u>	<u>4,228</u>	<u>3,418</u>	<u>3,609</u>	<u>3,225</u>	<u>4,625</u>	<u>6,667</u>	<u>9,661</u>	<u>80,099</u>
6	Total Sales	20,145,063	20,074,006	16,590,657	10,601,906	6,832,292	5,364,760	4,698,519	4,672,025	4,814,254	5,588,198	8,734,551	15,652,875	\$ 123,769,106
7	Transportation	2,864,678	2,784,903	2,474,548	1,929,796	1,543,169	1,354,928	1,259,134	1,312,608	1,330,637	1,455,935	1,813,186	2,401,582	22,525,103
8	Other Revenue	<u>110,318</u>	<u>194,202</u>	<u>124,742</u>	<u>80,554</u>	<u>62,435</u>	<u>49,465</u>	<u>57,765</u>	<u>48,125</u>	<u>104,327</u>	<u>184,660</u>	<u>66,738</u>	<u>144,222</u>	<u>1,227,553</u>
9	Total Operating Revenues	23,120,059	23,053,111	19,189,947	12,612,256	8,437,896	6,769,153	6,015,418	6,032,759	6,249,218	7,228,792	10,614,475	18,198,678	147,521,762
10	Gas Cost Revenue	<u>9,947,920</u>	<u>9,876,424</u>	<u>7,814,590</u>	<u>4,254,207</u>	<u>2,060,219</u>	<u>1,216,667</u>	<u>832,537</u>	<u>817,097</u>	<u>907,222</u>	<u>1,357,774</u>	<u>3,187,224</u>	<u>7,249,845</u>	<u>49,521,727</u>
11	Total Revenue (Excluding Gas Cost)	\$ 13,172,139	\$ 13,176,687	\$ 11,375,357	\$ 8,358,048	\$ 6,377,677	\$ 5,552,485	\$ 5,182,881	\$ 5,215,662	\$ 5,341,995	\$ 5,871,019	\$ 7,427,251	\$ 10,948,833	\$ 98,000,035
12	Mcf by Customer Class													
13	Residential Sales	1,484,734	1,503,003	1,166,691	665,314	285,091	148,204	83,410	87,654	102,271	177,788	461,845	1,094,131	7,260,135
14	Commercial Sales	733,043	700,984	582,737	294,143	174,297	121,731	100,026	90,382	95,394	118,126	236,469	516,679	3,764,009
15	Industrial Sales	48,459	46,186	30,488	9,872	9,772	6,949	6,025	7,880	8,890	13,143	27,526	40,779	255,969
16	Public Utilities	<u>1,939</u>	<u>1,673</u>	<u>1,851</u>	<u>715</u>	<u>577</u>	<u>490</u>	<u>342</u>	<u>377</u>	<u>306</u>	<u>563</u>	<u>936</u>	<u>1,484</u>	<u>11,251</u>
17	Total Sales	2,268,175	2,251,846	1,781,767	970,043	469,736	277,374	189,803	186,292	206,861	309,620	726,775	1,653,072	11,291,364
18	Transportation	2,339,233	2,091,281	1,996,731	1,573,935	1,226,546	1,064,967	1,009,220	1,131,966	1,203,776	1,470,532	1,764,884	2,123,735	18,996,806
19	Total Volumes	4,607,408	4,343,128	3,778,498	2,543,978	1,696,282	1,342,342	1,199,023	1,318,258	1,410,637	1,780,152	2,491,660	3,776,807	30,288,170

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period X Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Proposed Annualized

Line No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-17	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 16,618,728	\$ 16,801,446	\$ 13,550,440	\$ 8,678,425	\$ 4,985,431	\$ 3,646,779	\$ 3,016,246	\$ 3,055,448	\$ 3,187,656	\$ 3,921,212	\$ 6,700,083	\$ 12,852,840	\$ 97,014,734
3	Commercial Sales	6,253,119	6,040,252	5,198,909	3,127,696	2,258,477	1,859,010	1,693,834	1,620,132	1,655,759	1,824,591	2,701,550	4,728,619	\$ 38,961,948
4	Industrial Sales	331,934	316,961	212,909	73,360	72,471	52,782	46,128	58,923	65,956	95,158	191,992	280,784	\$ 1,799,358
5	Public Utilities	<u>12,771</u>	<u>11,281</u>	<u>12,277</u>	<u>5,900</u>	<u>5,126</u>	<u>4,640</u>	<u>3,808</u>	<u>4,004</u>	<u>3,609</u>	<u>5,047</u>	<u>7,144</u>	<u>10,218</u>	<u>85,826</u>
6	Total Sales	23,216,552	23,169,940	18,974,535	11,885,381	7,321,506	5,563,211	4,760,017	4,738,506	4,912,980	5,846,008	9,600,770	17,872,460	\$ 137,861,866
7	Transportation	3,555,348	3,472,793	3,036,997	2,312,825	1,788,542	1,537,716	1,412,091	1,478,456	1,501,398	1,663,112	2,131,265	2,935,867	26,826,410
8	Other Revenue	114,404	198,288	128,628	84,640	66,521	53,551	61,851	52,211	108,413	188,746	70,824	148,308	1,276,585
9	Total Operating Revenues	26,886,305	26,841,021	22,140,359	14,282,846	9,176,569	7,154,478	6,233,959	6,269,173	6,522,791	7,697,866	11,802,859	20,956,635	165,964,861
10	Gas Cost Revenue	9,947,920	9,876,424	7,814,590	4,254,207	2,060,219	1,216,667	832,537	817,097	907,222	1,357,774	3,187,224	7,249,845	49,521,727
11	Total Revenue (Excluding Gas Cost)	\$ 16,938,385	\$ 16,964,597	\$ 14,325,769	\$ 10,028,639	\$ 7,116,349	\$ 5,937,811	\$ 5,401,422	\$ 5,452,076	\$ 5,615,569	\$ 6,340,092	\$ 8,615,634	\$ 13,706,790	\$ 116,443,134
12	Mcf by Customer Class													
13	Residential Sales	1,484,734	1,503,003	1,166,691	665,314	285,091	148,204	83,410	87,654	102,271	177,788	461,845	1,094,131	7,260,135
14	Commercial Sales	733,043	700,984	582,737	294,143	174,297	121,731	100,026	90,382	95,394	118,126	236,469	516,679	3,764,009
15	Industrial Sales	48,459	46,186	30,488	9,872	9,772	6,949	6,025	7,880	8,890	13,143	27,526	40,779	255,969
16	Public Utilities	<u>1,939</u>	<u>1,673</u>	<u>1,851</u>	<u>715</u>	<u>577</u>	<u>490</u>	<u>342</u>	<u>377</u>	<u>306</u>	<u>563</u>	<u>936</u>	<u>1,484</u>	<u>11,251</u>
17	Total Sales	2,268,175	2,251,846	1,781,767	970,043	469,736	277,374	189,803	186,292	206,861	309,620	726,775	1,653,072	11,291,364
18	Transportation	2,339,233	2,091,281	1,996,731	1,573,935	1,226,546	1,064,967	1,009,220	1,131,966	1,203,776	1,470,532	1,764,884	2,123,735	18,996,806
19	Total Volumes	4,607,408	4,343,126	3,778,498	2,543,978	1,696,282	1,342,342	1,199,023	1,316,258	1,410,637	1,780,152	2,491,660	3,776,807	30,288,170

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data:    Base Period    X Forecasted Period  
Type of Filing:    Original    Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.4 Ratemaking Adjustment (E) (\$)	Revenue Adjusted (F) (\$)	Revenue At Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/D) (%)
<b>1 Sales Service</b>									
2	General Service - Residential	1,313,261	7,256,607.7	\$86,451,074	(\$100,867)	\$86,350,206.87	\$97,008,665	\$10,658,458	12.33
3	LG&E Commercial	0	-	0	0	\$0.00	0	\$0	0.00
4	LG&E Residential	48	452.4	4,821	0	\$4,820.84	4,821	\$0	0.00
5	Inland Gas General Service - Residential	120	1,382.6	573	0	\$572.95	573	\$0	0.00
6	Inland Gas General Service - Residential	0	-	0	0	\$0.00	0	\$0	0.00
7	Inland Gas General Service - Residential	36	263.8	162	0	\$162.06	162	\$0	0.00
8	LG&E Residential	12	672.3	235	0	\$235.35	235	\$0	0.00
9	LG&E Commercial	0	-	0	0	\$0.00	0	\$0	0.00
10	LG&E Residential	12	588.9	212	0	\$212.01	212	\$0	0.00
11	LG&E Residential	12	166.8	67	0	\$66.72	67	\$0	0.00
12	General Service - Commercial	138,926	3,764,009.1	35,527,762	(\$52,320)	\$35,475,441.80	38,961,948	\$3,486,506	9.81
13	General Service - Industrial	618	255,969.4	1,704,101	(\$3,558)	\$1,700,543.51	1,799,358	\$98,814	5.80
14	Interruptible Service - Industrial	0	-	0	\$0	\$0.00	0	\$0.00	0.00
15	Intrastate Utility Service - Wholesale	24	11,251.2	80,099	(\$156)	\$79,942.95	85,826	\$5,883.39	7.35
<b>16 Transportation Service</b>									
17	GTS Choice - Residential	166,993	1,022,609.7	7,250,553	0	\$7,250,553	8,804,607	\$1,554,053	21.43
18	GTS Choice - Commercial	38,286	1,476,267.6	6,225,788	0	\$6,225,788	7,348,688	1,122,899	18.04
19	GTS Choice - Industrial	144	45,086.8	107,456	0	\$107,456	125,692	18,236	16.97
20	GTS Delivery Service - Commercial	336	2,851,457.0	2,725,643	0	\$2,725,643	3,283,001	557,358	20.45
21	GTS Delivery Service - Industrial	494	5,839,895.8	4,657,051	0	\$4,657,051	5,544,854	887,803	19.06
22	GTS Grandfathered Delivery Service - Commercial	158	380,827.5	759,909	0	\$759,909	892,249	132,340	17.42
23	GTS Grandfathered Delivery Service - Industrial	84	67,061.8	144,101	0	\$144,101	168,757	24,656	17.11
24	GTS Main Line Service - Industrial	36	602,100.0	69,543	0	\$69,543	69,995	453	0.65
25	GTS Flex Rate - Commercial	0	-	0	0	\$0	0	0	0.00
26	GTS Flex Rate - Commercial	0	-	0	0	\$0	0	0	0.00
27	GTS Flex Rate - Industrial	36	6,711,500.0	585,059	0	\$585,059	588,566	3,507	0.60
28	GTS Flex Rate - Industrial	0	-	0	0	\$0	0	0	0.00
29	GTS Special Agency Service	0	0.0	0	0	\$0	0	0	0.00
30	GTS Special Rate - Industrial	0	-	0	0	\$0	0	0	0.00
31	Total Sales and Transportation	1,659,636	30,288,170.4	\$146,294,209	(\$156,901)	\$146,137,308	\$164,688,276	\$18,550,968	12.68
<b>32 Other Gas Department Revenue</b>									
33	Acct. 487 Forfeited Discounts			\$390,078	\$0	\$390,078	439,110	\$49,032	12.57
34	Acct. 488 Miscellaneous Service Revenue			117,501	0	\$117,501	117,501	0	0.00
35	Acct. 493 Rent From Gas Property			41,592	0	\$41,592	41,592	0	0.00
36	Acct. 495 Non-Traditional Sales			0	0	\$0	0	0	0.00
37	Acct. 495 Other Gas Revenues - Other			<u>678,382</u>	<u>0</u>	<u>678,382</u>	<u>678,382</u>	<u>0</u>	<u>0.00</u>
38	Total Other Gas Department Revenue			\$1,227,553	\$0	\$1,227,553	\$1,276,585	\$49,032	3.99
39	Total Gross Revenue			\$147,521,762	(\$156,901)	\$147,364,861	\$165,964,861	\$18,600,000	12.61

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_Original\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Current Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$14,003,406	\$14,150,755	\$11,564,943	\$7,681,029	\$4,737,325	\$3,667,117	\$3,164,178	\$3,194,751	\$3,296,831	\$3,881,652	\$6,103,552	\$11,011,604	\$86,457,144
4	481.1	Commercial Sales Revenue		5,814,405	5,611,700	4,812,189	2,846,263	2,021,938	1,643,803	1,487,628	1,418,210	1,452,060	1,512,034	2,442,357	4,365,176	35,527,762
5	481.2	Industrial Sales Revenue		315,104	300,855	201,859	69,159	68,327	49,612	43,295	55,455	62,138	89,888	181,975	266,434	1,704,101
8	483	Public Utilities		<u>12,148</u>	<u>10,697</u>	<u>11,666</u>	<u>5,456</u>	<u>4,701</u>	<u>4,228</u>	<u>3,418</u>	<u>3,609</u>	<u>3,225</u>	<u>4,625</u>	<u>6,667</u>	<u>9,661</u>	<u>80,099</u>
6		Total Sales of Gas		\$20,145,063	\$20,074,006	\$16,590,657	\$10,601,906	\$6,832,292	\$5,364,760	\$4,698,519	\$4,672,025	\$4,814,254	\$5,568,198	\$8,734,551	\$15,652,875	\$123,769,106
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,036,135	\$1,039,338	\$872,575	\$643,477	\$463,043	\$391,189	\$358,434	\$359,601	\$361,570	\$397,405	\$527,596	\$800,190	\$7,250,553
10	489	Transportation Revenue - Commercial		1,280,948	1,247,122	1,066,647	826,123	656,245	573,606	542,670	539,621	549,118	585,771	772,197	1,071,273	9,711,340
11	489	Transportation Revenue - Industrial		547,595	498,443	535,326	460,195	423,881	390,133	358,031	413,386	419,949	472,759	513,393	530,119	5,563,210
12	487	Forfeited Discounts		61,698	77,601	64,731	37,699	23,873	22,931	15,375	12,901	13,945	14,062	13,452	31,809	390,078
13	488	Miscellaneous Service Revenue		5,943	11,364	8,098	7,980	12,877	(6,928)	6,255	20,702	(7,827)	31,071	14,409	13,556	117,501
14	493	Rent from Gas Property		4,170	2,762	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,592
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		<u>38,508</u>	<u>102,474</u>	<u>48,447</u>	<u>31,409</u>	<u>22,219</u>	<u>29,996</u>	<u>32,669</u>	<u>11,056</u>	<u>94,744</u>	<u>136,060</u>	<u>35,411</u>	<u>95,390</u>	<u>678,382</u>
17		Total Other Operating Revenue		\$2,974,996	\$2,979,105	\$2,599,290	\$2,010,350	\$1,605,604	\$1,404,393	\$1,316,899	\$1,360,733	\$1,434,964	\$1,640,595	\$1,879,924	\$2,545,804	\$23,752,656
18		Total Operating Revenue		\$23,120,059	\$23,053,111	\$19,189,947	\$12,612,256	\$8,437,896	\$6,769,153	\$6,015,418	\$6,032,759	\$6,249,218	\$7,228,792	\$10,614,475	\$18,198,678	\$147,521,762

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Sales Service</b>														
2	GSR	General Service - Residential														
3		Bills		110,183	110,452	110,749	109,941	109,375	108,720	108,575	108,485	108,035	108,160	109,559	111,027	1,313,261
4		Volumes [1]		1,484,059.2	1,502,349.6	1,166,162.7	664,959.6	284,958.4	148,158.1	83,378.5	87,613.7	102,204.0	177,653.4	461,545.8	1,093,564.7	7,256,607.7
5		Revenue Less Gas Cost		\$7,491,759	\$7,558,806	\$6,448,150	\$4,763,289	\$3,486,946	\$3,016,986	\$2,798,278	\$2,810,267	\$2,848,319	\$3,102,031	\$4,078,231	\$6,213,275	\$54,616,336
6		Gas Cost		\$6,510,568	\$6,590,808	\$5,115,956	\$2,917,178	\$1,250,113	\$649,970	\$365,781	\$384,361	\$448,368	\$779,365	\$2,024,801	\$4,797,468	\$31,834,738
7		<b>Total Revenue [2]</b>		<b>\$14,002,327</b>	<b>\$14,149,614</b>	<b>\$11,584,106</b>	<b>\$7,680,466</b>	<b>\$4,737,059</b>	<b>\$3,666,955</b>	<b>\$3,164,060</b>	<b>\$3,194,628</b>	<b>\$3,296,688</b>	<b>\$3,881,396</b>	<b>\$6,103,032</b>	<b>\$11,010,743</b>	<b>\$86,451,074</b>
8	G1C	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
14	G1R	LG&E Residential														
15		Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
16		Volumes [1]		90.7	99.9	67.7	41.7	15.5	6.8	2.0	2.2	3.5	14.4	39.3	68.7	452.4
17		Revenue Less Gas Cost		\$443	\$479	\$353	\$252	\$150	\$116	\$97	\$98	\$103	\$145	\$243	\$357	\$2,836
18		Gas Cost		\$398	\$438	\$297	\$183	\$68	\$30	\$9	\$10	\$15	\$63	\$172	\$301	\$1,985
19		<b>Total Revenue [2]</b>		<b>\$841</b>	<b>\$917</b>	<b>\$650</b>	<b>\$435</b>	<b>\$218</b>	<b>\$146</b>	<b>\$106</b>	<b>\$108</b>	<b>\$118</b>	<b>\$209</b>	<b>\$415</b>	<b>\$659</b>	<b>\$4,821</b>
20	IN3	Inland Gas General Service - Residential														
21		Bills		10	10	10	10	10	10	10	10	10	10	10	10	120
22		Volumes [1]		277.9	245.0	198.6	145.4	58.8	19.4	11.6	12.1	15.1	45.2	118.1	235.4	1,382.6
23		Revenue Less Gas Cost		\$115	\$102	\$82	\$60	\$24	\$8	\$5	\$5	\$6	\$19	\$49	\$98	\$573
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		<b>Total Revenue [2]</b>		<b>\$115</b>	<b>\$102</b>	<b>\$82</b>	<b>\$60</b>	<b>\$24</b>	<b>\$8</b>	<b>\$5</b>	<b>\$5</b>	<b>\$6</b>	<b>\$19</b>	<b>\$49</b>	<b>\$98</b>	<b>\$573</b>
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue [2]</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
32	IN5	Inland Gas General Service - Residential														
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
34		Volumes [1]		52.6	46.7	43.2	28.0	11.2	2.9	2.4	2.7	2.9	4.7	21.8	44.7	263.8
35		Revenue Less Gas Cost		\$32	\$29	\$27	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$162
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		<b>Total Revenue [2]</b>		<b>\$32</b>	<b>\$29</b>	<b>\$27</b>	<b>\$17</b>	<b>\$7</b>	<b>\$2</b>	<b>\$1</b>	<b>\$2</b>	<b>\$2</b>	<b>\$3</b>	<b>\$13</b>	<b>\$27</b>	<b>\$162</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Sales Service</b>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		138.2	141.5	113.0	73.1	18.1	3.1	2.9	2.9	3.9	22.1	57.2	96.3	672.3
5		Revenue Less Gas Cost		\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		<b>\$48</b>	<b>\$50</b>	<b>\$40</b>	<b>\$26</b>	<b>\$6</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$8</b>	<b>\$20</b>	<b>\$34</b>	<b>\$235</b>
8	LG2	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$0</b>												
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		82.4	88.1	75.6	50.0	20.1	11.5	10.0	17.7	38.8	44.7	52.1	97.9	588.9
17		Revenue Less Gas Cost		\$29	\$31	\$27	\$18	\$8	\$4	\$4	\$7	\$14	\$16	\$19	\$35	\$212
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue [2]</b>		<b>\$29</b>	<b>\$31</b>	<b>\$27</b>	<b>\$18</b>	<b>\$8</b>	<b>\$4</b>	<b>\$4</b>	<b>\$7</b>	<b>\$14</b>	<b>\$16</b>	<b>\$19</b>	<b>\$35</b>	<b>\$212</b>
20	LG4	LG&E Residential														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes [1]		33.0	31.8	30.3	15.7	8.8	2.5	2.4	2.4	2.8	3.9	10.3	22.9	166.8
23		Revenue Less Gas Cost		\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		<b>Total Revenue [2]</b>		<b>\$13</b>	<b>\$13</b>	<b>\$12</b>	<b>\$6</b>	<b>\$4</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$9</b>	<b>\$67</b>
26	GSO	General Service - Commercial														
27		Bills		11,642	11,663	11,728	11,667	11,584	11,516	11,487	11,414	11,412	11,433	11,622	11,778	138,926
28		Volumes [1]		733,043.0	700,984.0	582,736.8	294,143.0	174,296.9	121,730.5	100,026.3	90,381.5	95,393.8	118,125.7	236,468.7	516,678.9	3,764,009.1
29		Revenue Less Gas Cost		\$2,598,546	\$2,536,483	\$2,255,723	\$1,555,857	\$1,257,298	\$1,109,771	\$1,048,813	\$1,021,706	\$1,033,568	\$1,093,816	\$1,404,969	\$2,098,506	\$19,015,054
30		Gas Cost		\$3,215,860	\$3,075,217	\$2,556,466	\$1,280,405	\$764,641	\$534,032	\$438,815	\$396,504	\$418,493	\$518,217	\$1,037,388	\$2,266,670	\$16,512,708
31		<b>Total Revenue [2]</b>		<b>\$5,814,405</b>	<b>\$5,811,700</b>	<b>\$4,812,189</b>	<b>\$2,846,263</b>	<b>\$2,021,938</b>	<b>\$1,643,803</b>	<b>\$1,487,628</b>	<b>\$1,418,210</b>	<b>\$1,452,060</b>	<b>\$1,612,034</b>	<b>\$2,442,357</b>	<b>\$4,385,176</b>	<b>\$35,527,762</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_Original\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Sales Service</b>														
2	GSO	General Service - Industrial														
3		Bills		52	52	51	51	50	51	51	51	51	52	53	53	618
4		Volumes [1]		48,458.8	46,186.4	30,488.2	9,871.6	9,771.9	6,949.4	6,025.1	7,880.1	8,890.3	13,143.4	27,525.7	40,778.5	255,969.4
5		Revenue Less Gas Cost		\$102,516	\$98,235	\$68,107	\$25,852	\$25,458	\$19,125	\$16,863	\$20,885	\$23,136	\$32,228	\$61,220	\$87,539	\$581,164
6		Gas Cost		\$212,589	\$202,620	\$133,752	\$43,307	\$42,869	\$30,487	\$26,432	\$34,570	\$39,002	\$57,660	\$120,755	\$178,895	\$1,122,938
7		<b>Total Revenue [2]</b>		<b>\$315,104</b>	<b>\$300,855</b>	<b>\$201,859</b>	<b>\$69,159</b>	<b>\$68,327</b>	<b>\$49,612</b>	<b>\$43,295</b>	<b>\$55,455</b>	<b>\$62,138</b>	<b>\$89,888</b>	<b>\$181,975</b>	<b>\$266,434</b>	<b>\$1,704,101</b>
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,938.9	1,673.4	1,850.8	714.5	576.5	489.9	341.7	376.6	306.3	562.5	936.2	1,483.9	11,251.2
17		Revenue Less Gas Cost		\$3,642	\$3,355	\$3,547	\$2,321	\$2,172	\$2,079	\$1,919	\$1,957	\$1,881	\$2,157	\$2,560	\$3,151	\$30,740
18		Gas Cost		\$8,506	\$7,341	\$8,119	\$3,135	\$2,529	\$2,149	\$1,499	\$1,652	\$1,344	\$2,468	\$4,107	\$6,510	\$49,359
19		<b>Total Revenue [2]</b>		<b>\$12,148</b>	<b>\$10,697</b>	<b>\$11,666</b>	<b>\$5,456</b>	<b>\$4,701</b>	<b>\$4,228</b>	<b>\$3,418</b>	<b>\$3,609</b>	<b>\$3,225</b>	<b>\$4,625</b>	<b>\$6,667</b>	<b>\$9,661</b>	<b>\$80,099</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GTR	GTS Choice - Residential														
3		Bills		14,412	14,308	14,237	14,116	14,041	13,964	13,875	13,809	13,699	13,597	13,511	13,424	166,993
4		Volumes [1]		212,675.3	214,378.7	164,319.6	95,714.2	41,538.6	20,296.2	10,992.1	11,810.7	13,181.9	24,764.3	64,840.6	148,087.5	1,022,609.7
5		Revenue Less Gas Cost		\$1,036,135	\$1,039,338	\$872,575	\$643,477	\$463,043	\$391,189	\$358,434	\$359,601	\$361,570	\$397,405	\$527,596	\$800,190	\$7,250,553
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		<b>\$1,036,135</b>	<b>\$1,039,338</b>	<b>\$872,575</b>	<b>\$643,477</b>	<b>\$463,043</b>	<b>\$391,189</b>	<b>\$358,434</b>	<b>\$359,601</b>	<b>\$361,570</b>	<b>\$397,405</b>	<b>\$527,596</b>	<b>\$800,190</b>	<b>\$7,250,553</b>
8	GTO	GTS Choice - Commercial														
9		Bills		2,990	2,989	3,221	3,224	3,231	3,234	3,237	3,238	3,227	3,233	3,232	3,230	38,286
10		Volumes [1]		275,894.2	264,119.1	222,962.5	117,802.6	79,632.9	54,193.9	40,601.2	38,563.3	42,788.4	52,458.0	99,717.3	187,534.2	1,476,267.6
11		Revenue Less Gas Cost		\$859,532	\$835,010	\$757,528	\$514,989	\$425,013	\$359,199	\$325,373	\$320,289	\$328,877	\$353,592	\$469,276	\$677,111	\$6,225,788
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$859,532</b>	<b>\$835,010</b>	<b>\$757,528</b>	<b>\$514,989</b>	<b>\$425,013</b>	<b>\$359,199</b>	<b>\$325,373</b>	<b>\$320,289</b>	<b>\$328,877</b>	<b>\$353,592</b>	<b>\$469,276</b>	<b>\$677,111</b>	<b>\$6,225,788</b>
14	GTO	GTS Choice - Industrial														
15		Bills		12	12	12	12	12	12	12	12	12	12	12	12	144
16		Volumes [1]		5,140.0	5,041.8	5,690.0	2,420.1	2,488.4	2,355.8	2,379.8	2,916.3	2,849.5	3,294.7	3,973.5	6,536.9	45,086.8
17		Revenue Less Gas Cost		\$11,981	\$11,782	\$13,050	\$6,298	\$6,375	\$5,986	\$5,983	\$7,109	\$7,071	\$7,880	\$9,400	\$14,541	\$107,456
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue [2]</b>		<b>\$11,981</b>	<b>\$11,782</b>	<b>\$13,050</b>	<b>\$6,298</b>	<b>\$6,375</b>	<b>\$5,986</b>	<b>\$5,983</b>	<b>\$7,109</b>	<b>\$7,071</b>	<b>\$7,880</b>	<b>\$9,400</b>	<b>\$14,541</b>	<b>\$107,456</b>
20	DS	GTS Delivery Service - Commercial														
21		Bills		28	28	28	28	28	28	28	28	28	28	28	28	336
22		Volumes [1]		363,010.2	308,161.8	286,122.1	236,391.1	184,735.0	156,750.0	159,440.6	156,637.2	165,216.2	206,061.4	287,543.6	341,387.8	2,851,457.0
23		Revenue Less Gas Cost		\$292,291	\$265,589	\$252,630	\$227,047	\$199,894	\$185,688	\$186,456	\$185,745	\$189,636	\$208,591	\$251,851	\$280,226	\$2,725,643
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		<b>Total Revenue [2]</b>		<b>\$292,291</b>	<b>\$265,589</b>	<b>\$252,630</b>	<b>\$227,047</b>	<b>\$199,894</b>	<b>\$185,688</b>	<b>\$186,456</b>	<b>\$185,745</b>	<b>\$189,636</b>	<b>\$208,591</b>	<b>\$251,851</b>	<b>\$280,226</b>	<b>\$2,725,643</b>
26	DS	GTS Delivery Service - Industrial														
27		Bills		41	41	41	41	41	41	42	41	42	41	41	41	494
28		Volumes [1]		657,051.0	557,545.3	585,929.2	499,357.1	428,059.0	356,401.7	280,666.5	401,773.1	406,882.0	496,181.9	585,009.4	585,039.6	5,839,895.8
29		Revenue Less Gas Cost		\$452,641	\$413,605	\$425,022	\$392,590	\$366,914	\$337,082	\$301,977	\$354,684	\$357,616	\$396,142	\$431,116	\$427,664	\$4,657,051
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue [2]</b>		<b>\$452,641</b>	<b>\$413,605</b>	<b>\$425,022</b>	<b>\$392,590</b>	<b>\$366,914</b>	<b>\$337,082</b>	<b>\$301,977</b>	<b>\$354,684</b>	<b>\$357,616</b>	<b>\$396,142</b>	<b>\$431,116</b>	<b>\$427,664</b>	<b>\$4,657,051</b>
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		14	14	13	13	13	13	13	13	13	13	13	13	158
34		Volumes [1]		66,917.0	76,267.1	27,922.8	42,749.2	14,503.3	13,332.5	14,475.9	15,890.5	14,297.8	10,664.8	25,016.0	58,790.6	380,827.5
35		Revenue Less Gas Cost		\$129,125	\$146,523	\$56,490	\$84,087	\$31,338	\$28,720	\$30,841	\$33,587	\$30,604	\$23,587	\$51,071	\$113,935	\$759,909
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		<b>Total Revenue [2]</b>		<b>\$129,125</b>	<b>\$146,523</b>	<b>\$56,490</b>	<b>\$84,087</b>	<b>\$31,338</b>	<b>\$28,720</b>	<b>\$30,841</b>	<b>\$33,587</b>	<b>\$30,604</b>	<b>\$23,587</b>	<b>\$51,071</b>	<b>\$113,935</b>	<b>\$759,909</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
4		Volumes [1]		7,745.1	6,667.3	18,285.1	4,301.0	3,388.6	2,237.3	2,063.8	2,674.6	2,159.9	3,807.0	5,084.0	8,648.1	67,061.8
5		Revenue Less Gas Cost		\$16,242	\$14,229	\$36,189	\$9,737	\$7,809	\$5,413	\$5,037	\$6,328	\$5,275	\$8,672	\$11,085	\$18,084	\$144,101
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		<b>\$16,242</b>	<b>\$14,229</b>	<b>\$36,189</b>	<b>\$9,737</b>	<b>\$7,809</b>	<b>\$5,413</b>	<b>\$5,037</b>	<b>\$6,328</b>	<b>\$5,275</b>	<b>\$8,672</b>	<b>\$11,085</b>	<b>\$18,084</b>	<b>\$144,101</b>
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		54,000.0	51,500.0	49,500.0	47,400.0	50,900.0	48,600.0	49,900.0	47,500.0	49,500.0	52,800.0	51,200.0	49,300.0	602,100.0
11		Revenue Less Gas Cost		\$6,179	\$5,928	\$5,728	\$5,517	\$5,868	\$5,637	\$5,768	\$5,527	\$5,728	\$6,058	\$5,898	\$5,708	\$69,543
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$6,179</b>	<b>\$5,928</b>	<b>\$5,728</b>	<b>\$5,517</b>	<b>\$5,868</b>	<b>\$5,637</b>	<b>\$5,768</b>	<b>\$5,527</b>	<b>\$5,728</b>	<b>\$6,058</b>	<b>\$5,898</b>	<b>\$5,708</b>	<b>\$69,543</b>
14	FX1	GTS Flex Rate - Commercial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue [2]</b>		<b>\$0</b>												
20	FX2	GTS Flex Rate - Commercial														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		<b>Total Revenue [2]</b>		<b>\$0</b>												
26	FX5	GTS Flex Rate - Industrial														
27		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
28		Volumes [1]		696,800.0	607,600.0	636,000.0	527,800.0	421,300.0	410,800.0	448,700.0	454,200.0	506,900.0	620,500.0	642,500.0	738,400.0	6,711,500.0
29		Revenue Less Gas Cost		\$60,553	\$52,900	\$55,337	\$46,053	\$36,915	\$36,014	\$39,266	\$39,738	\$44,260	\$54,007	\$55,894	\$64,122	\$585,059
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue [2]</b>		<b>\$60,553</b>	<b>\$52,900</b>	<b>\$55,337</b>	<b>\$46,053</b>	<b>\$36,915</b>	<b>\$36,014</b>	<b>\$39,266</b>	<b>\$39,738</b>	<b>\$44,260</b>	<b>\$54,007</b>	<b>\$55,894</b>	<b>\$64,122</b>	<b>\$585,059</b>
32	FX7	GTS Flex Rate - Industrial														
33		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
34		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		<b>Total Revenue [2]</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Transportation Service</b>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		<b>Total Sales and Transportation</b>		\$23,009,741	\$22,858,909	\$19,065,205	\$12,531,702	\$8,375,461	\$6,719,688	\$5,957,653	\$5,984,634	\$6,144,891	\$7,044,133	\$10,547,737	\$18,054,457	\$146,294,209
15		<b>Other Gas Department Revenue</b>														
16		Acct. 487 Forfeited Discounts		\$61,698	\$77,601	\$64,731	\$37,699	\$23,873	\$22,931	\$15,375	\$12,901	\$13,945	\$14,062	\$13,452	\$31,809	\$390,078
17		Acct. 488 Miscellaneous Service Revenue		\$5,943	\$11,364	\$8,098	\$7,980	\$12,877	(\$6,928)	\$6,255	\$20,702	(\$7,827)	\$31,071	\$14,409	\$13,556	\$117,501
18		Acct. 493 Rent From Gas Property		\$4,170	\$2,762	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$41,592
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$38,508	\$102,474	\$48,447	\$31,409	\$22,219	\$29,996	\$32,669	\$11,056	\$94,744	\$136,060	\$35,411	\$95,390	\$678,382
21		<b>Total Other Gas Department Revenue</b>		\$110,318	\$194,202	\$124,742	\$80,554	\$62,435	\$49,465	\$57,765	\$48,125	\$104,327	\$184,660	\$66,738	\$144,222	\$1,227,553
22		<b>Total Gross Revenue</b>		\$23,120,059	\$23,053,111	\$19,189,947	\$12,612,256	\$8,437,896	\$6,769,153	\$6,015,418	\$6,032,759	\$6,249,218	\$7,228,792	\$10,614,475	\$18,198,678	\$147,521,762

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		110,183	110,452	110,749	109,941	109,375	108,720	108,575	108,485	108,035	108,160	109,559	111,027	1,313,261
4		Customer Charge	\$16.00	\$1,762,928	\$1,767,232	\$1,771,984	\$1,759,056	\$1,750,000	\$1,739,520	\$1,737,200	\$1,735,760	\$1,728,560	\$1,730,560	\$1,752,944	\$1,776,432	\$21,012,176
5		Accelerated Main Replacement Progra	\$6.63	\$730,513	\$732,297	\$734,266	\$728,909	\$725,156	\$720,814	\$719,852	\$719,256	\$716,272	\$717,101	\$726,376	\$736,109	\$8,706,920
6		Volumes (Mcf) [1]		1,484,059.2	1,502,349.6	1,166,162.7	664,959.6	284,958.4	148,158.1	83,378.5	87,613.7	102,204.0	177,653.4	461,545.8	1,093,564.7	7,256,607.7
7		Commodity Charge	\$3.5665	\$5,292,897	\$5,358,130	\$4,159,119	\$2,371,578	\$1,016,304	\$528,406	\$297,369	\$312,474	\$364,511	\$633,601	\$1,646,103	\$3,900,199	\$25,880,691
8		Tax Act Adj	(\$0.2825)	(419,247)	(424,414)	(329,441)	(187,851)	(80,501)	(41,855)	(23,554)	(24,751)	(28,873)	(50,187)	(130,387)	(308,932)	(2,049,992)
9		Revenue Less Gas Cost		\$7,367,092	\$7,433,245	\$6,335,928	\$4,671,692	\$3,410,960	\$2,946,885	\$2,730,867	\$2,742,739	\$2,780,470	\$3,031,075	\$3,995,037	\$6,103,807	\$53,549,796
10		Gas Cost Revenue [2]	\$4.3870	\$6,510,568	\$6,590,808	\$5,115,956	\$2,917,178	\$1,250,113	\$649,970	\$365,781	\$384,361	\$448,369	\$779,365	\$2,024,801	\$4,797,468	\$31,834,738
11		Revenue Excluding Riders		\$13,877,659	\$14,024,053	\$11,451,884	\$7,588,870	\$4,661,072	\$3,596,854	\$3,096,649	\$3,127,100	\$3,228,839	\$3,810,440	\$6,019,838	\$10,901,276	\$85,384,534
12		Riders:														
13		Energy Efficiency Conservation Progra	\$0.2900	\$31,953	\$32,031	\$32,117	\$31,883	\$31,719	\$31,529	\$31,487	\$31,461	\$31,330	\$31,366	\$31,772	\$32,198	\$380,846
14		Gas Cost Uncollectible Charge	\$0.0258	38,289	38,761	30,087	17,156	7,352	3,822	2,151	2,260	2,637	4,583	11,908	28,214	187,220
15		R&D	\$0.0144	21,370	21,634	16,793	9,575	4,103	2,133	1,201	1,262	1,472	2,558	6,646	15,747	104,495
16		EAP Recovery	\$0.3000	33,055	33,136	33,225	32,982	32,813	32,616	32,573	32,546	32,411	32,448	32,868	33,308	393,978
17		Total Riders		\$124,667	\$125,561	\$112,222	\$91,597	\$75,987	\$70,101	\$67,411	\$67,528	\$67,849	\$70,956	\$83,194	\$109,467	\$1,066,540
18		Total Revenue		\$14,002,327	\$14,149,614	\$11,564,106	\$7,680,466	\$4,737,059	\$3,665,955	\$3,164,060	\$3,194,628	\$3,296,688	\$3,881,395	\$6,103,032	\$11,010,743	\$86,451,074
19	G1C	LG&E Commercial														
20		COMMERCIAL														
21		Customer Bills														
22		Customer Charge	\$70.34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]														
24		Commodity Charge	\$3.2636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue [2]	\$4.3870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

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Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	G1R	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
4		Customer Charge	\$22.32	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$1,071
5		Volumes (Mcf) [1]		90.7	99.9	67.7	41.7	15.5	6.8	2.0	2.2	3.5	14.4	39.3	68.7	452.4
6		Commodity Charge	\$3.9010	\$354	\$390	\$264	\$163	\$60	\$27	\$8	\$9	\$14	\$56	\$153	\$268	\$1,765
7																
8		Revenue Less Gas Cost		\$443	\$479	\$353	\$252	\$150	\$116	\$97	\$98	\$103	\$145	\$243	\$357	\$2,836
9		Gas Cost Revenue [2]	\$4.3870	\$398	\$438	\$297	\$183	\$68	\$30	\$9	\$10	\$15	\$63	\$172	\$301	\$1,985
10		<b>Total Revenue</b>		<b>\$841</b>	<b>\$917</b>	<b>\$650</b>	<b>\$435</b>	<b>\$218</b>	<b>\$146</b>	<b>\$106</b>	<b>\$108</b>	<b>\$118</b>	<b>\$209</b>	<b>\$415</b>	<b>\$559</b>	<b>\$4,821</b>
11	IN3	Inland Gas General Service - Residential														
12		<b>RESIDENTIAL</b>														
13		Customer Bills		10	10	10	10	10	10	10	10	10	10	10	10	120
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Volumes (Mcf) [1]		277.9	245.0	198.6	145.4	58.8	19.4	11.6	12.1	15.1	45.2	118.1	235.4	1,382.6
16		Commodity Charge	\$0.4000	\$111	\$98	\$79	\$58	\$24	\$8	\$5	\$5	\$6	\$18	\$47	\$94	\$553
17		R&D	\$0.0144	\$4	\$4	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$1	\$2	\$3	\$20
18		Revenue Less Gas Cost		\$115	\$102	\$82	\$60	\$24	\$8	\$5	\$5	\$6	\$19	\$49	\$98	\$573
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		<b>\$115</b>	<b>\$102</b>	<b>\$82</b>	<b>\$60</b>	<b>\$24</b>	<b>\$8</b>	<b>\$5</b>	<b>\$5</b>	<b>\$6</b>	<b>\$19</b>	<b>\$49</b>	<b>\$98</b>	<b>\$573</b>
21	IN4	Inland Gas General Service - Residential														
22		<b>RESIDENTIAL</b>														
23		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
24		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
26		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		R&D	\$0.0144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_\_\_X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		52.6	46.7	43.2	28.0	11.2	2.9	2.4	2.7	2.9	4.7	21.8	44.7	263.8
6		Commodity Charge	\$0.6000	\$32	\$28	\$26	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$158
7		R&D	\$0.0144	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$4
8		Revenue Less Gas Cost		\$32	\$29	\$27	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$162
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		<b>\$32</b>	<b>\$29</b>	<b>\$27</b>	<b>\$17</b>	<b>\$7</b>	<b>\$2</b>	<b>\$1</b>	<b>\$2</b>	<b>\$2</b>	<b>\$3</b>	<b>\$13</b>	<b>\$27</b>	<b>\$162</b>
11	LG2	LG&E Residential														
12		RESIDENTIAL														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
15		Volumes (Mcf) [1]		138.2	141.5	113.0	73.1	18.1	3.1	2.9	2.9	3.9	22.1	57.2	96.3	672.3
16		Commodity Charge	\$0.3500	\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235
17		Revenue Less Gas Cost		\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		<b>\$48</b>	<b>\$50</b>	<b>\$40</b>	<b>\$26</b>	<b>\$6</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$8</b>	<b>\$20</b>	<b>\$34</b>	<b>\$235</b>
20	LG2	LG&E Commercial														
21		COMMERCIAL														
22		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
23		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
25		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		80.4	86.1	73.6	48.0	18.1	9.1	8.0	15.7	36.8	42.7	50.1	95.9	564.5
8		Commodity Charge		82.4	88.1	75.6	50.0	20.1	11.5	10.0	17.7	38.8	44.7	52.1	97.9	588.9
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	28	30	26	17	6	3	3	6	13	15	18	34	198
				\$28	\$30	\$26	\$17	\$6	\$3	\$3	\$6	\$13	\$15	\$18	\$34	\$198
11		Revenue Less Gas Cost		\$29	\$31	\$27	\$18	\$8	\$4	\$4	\$7	\$14	\$16	\$19	\$35	\$212
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		<b>\$29</b>	<b>\$31</b>	<b>\$27</b>	<b>\$18</b>	<b>\$8</b>	<b>\$4</b>	<b>\$4</b>	<b>\$7</b>	<b>\$14</b>	<b>\$16</b>	<b>\$19</b>	<b>\$35</b>	<b>\$212</b>
14	LG4	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		33.0	31.8	30.3	15.7	8.8	2.5	2.4	2.4	2.8	3.9	10.3	22.9	166.8
6		Commodity Charge	\$0.4000	\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
7		Revenue Less Gas Cost		\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		<b>\$13</b>	<b>\$13</b>	<b>\$12</b>	<b>\$6</b>	<b>\$4</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$9</b>	<b>\$67</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_Update X Revised  
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12 Months Forecasted

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Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GSO	General Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		11,642	11,663	11,728	11,667	11,584	11,516	11,467	11,414	11,412	11,433	11,622	11,778	138,926
4		Customer Charge	\$44.69	\$520,281	\$521,219	\$524,124	\$521,398	\$517,689	\$514,650	\$512,460	\$510,092	\$510,002	\$510,941	\$519,387	\$526,359	\$6,208,603
5		Accelerated Main Replacement Progra	\$24.31	\$283,017	\$283,528	\$285,108	\$283,625	\$281,607	\$279,954	\$278,763	\$277,474	\$277,426	\$277,936	\$282,531	\$286,323	\$3,377,291
6		Volumes (Mcf) [1]														
7		First 50 Mcf		301,663.9	302,959.2	260,566.9	158,803.8	111,004.7	72,519.0	57,495.5	53,813.4	55,491.2	68,357.6	127,148.7	237,716.7	1,807,530.6
8		Next 350 Mcf		297,277.8	286,181.4	236,024.2	103,688.7	51,445.7	35,643.3	30,872.6	25,999.1	28,865.6	37,399.0	82,862.9	199,877.0	1,416,137.3
9		Next 600 Mcf		79,248.9	75,073.0	56,078.4	19,218.2	7,741.4	7,465.1	7,224.6	7,114.7	6,893.4	8,447.2	16,011.3	47,437.5	337,953.7
10		Over 1,000 Mcf		<u>54,852.4</u>	<u>36,770.4</u>	<u>30,077.3</u>	<u>12,432.3</u>	<u>4,105.1</u>	<u>6,103.1</u>	<u>4,433.6</u>	<u>3,454.3</u>	<u>4,143.6</u>	<u>3,921.9</u>	<u>10,445.8</u>	<u>31,647.7</u>	<u>202,387.5</u>
				733,043.0	700,984.0	582,736.8	294,143.0	174,296.9	121,730.5	100,026.3	90,381.5	95,393.8	118,125.7	236,468.7	516,678.9	3,764,009.1
11		Commodity Charge														
12		First 50 Mcf	\$3.0181	\$910,452	\$914,361	\$786,387	\$479,286	\$335,023	\$218,870	\$173,527	\$162,414	\$167,478	\$206,310	\$383,747	\$717,453	\$5,455,308
13		Next 350 Mcf	\$2.3295	692,509	666,660	549,818	241,543	119,843	83,031	71,918	60,565	67,242	87,121	193,029	465,613	3,298,892
14		Next 600 Mcf	\$2.2143	175,481	166,234	124,174	42,555	17,142	16,530	15,997	15,754	15,264	18,705	35,454	105,041	748,331
15		Over 1,000 Mcf	\$2.0143	<u>110,489</u>	<u>74,067</u>	<u>60,585</u>	<u>25,042</u>	<u>8,269</u>	<u>12,293</u>	<u>8,931</u>	<u>6,958</u>	<u>8,346</u>	<u>7,900</u>	<u>21,041</u>	<u>63,748</u>	<u>407,669</u>
				\$1,888,930	\$1,821,321	\$1,520,964	\$788,426	\$480,277	\$330,724	\$270,373	\$245,691	\$258,331	\$320,036	\$633,271	\$1,351,855	\$9,910,200
16		Tax Act Adj	(0.1680)	<u>(123,151)</u>	<u>(117,755)</u>	<u>(97,900)</u>	<u>(49,416)</u>	<u>(29,282)</u>	<u>(20,451)</u>	<u>(16,804)</u>	<u>(15,184)</u>	<u>(16,026)</u>	<u>(19,845)</u>	<u>(39,727)</u>	<u>(86,802)</u>	<u>(632,354)</u>
17		Revenue Less Gas Cost		\$2,569,077	\$2,508,303	\$2,232,296	\$1,544,033	\$1,250,291	\$1,104,877	\$1,044,792	\$1,018,073	\$1,029,733	\$1,089,067	\$1,395,463	\$2,077,735	\$18,863,740
18		Gas Cost Revenue [2]	\$4.3870	\$3,215,860	\$3,075,217	\$2,556,466	\$1,290,405	\$764,641	\$534,032	\$438,815	\$396,504	\$418,493	\$518,217	\$1,037,388	\$2,266,670	\$16,512,708
19		<b>Revenue Excluding Riders</b>		<b>\$5,784,937</b>	<b>\$5,583,520</b>	<b>\$4,788,763</b>	<b>\$2,834,438</b>	<b>\$2,014,931</b>	<b>\$1,638,909</b>	<b>\$1,483,607</b>	<b>\$1,414,577</b>	<b>\$1,448,225</b>	<b>\$1,607,285</b>	<b>\$2,432,851</b>	<b>\$4,344,405</b>	<b>\$35,376,448</b>
20		Riders:														
21		Gas Cost Uncollectible Charge	\$0.0258	\$18,913	\$18,085	\$15,035	\$7,589	\$4,497	\$3,141	\$2,561	\$2,332	\$2,461	\$3,048	\$6,101	\$13,330	\$97,111
22		R&D	\$0.0144	\$10,556	\$10,094	\$8,391	\$4,236	\$2,510	\$1,753	\$1,440	\$1,301	\$1,374	\$1,701	\$3,405	\$7,440	\$54,202
23		Total Riders		\$29,468	\$28,180	\$23,426	\$11,825	\$7,007	\$4,894	\$4,021	\$3,633	\$3,835	\$4,749	\$9,506	\$20,771	\$151,313
24		<b>Total Revenue</b>		<b>\$5,814,405</b>	<b>\$5,611,700</b>	<b>\$4,812,189</b>	<b>\$2,846,263</b>	<b>\$2,021,938</b>	<b>\$1,643,803</b>	<b>\$1,487,628</b>	<b>\$1,418,210</b>	<b>\$1,452,060</b>	<b>\$1,612,034</b>	<b>\$2,442,357</b>	<b>\$4,365,176</b>	<b>\$35,527,762</b>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

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Current Annualized																
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1	GSO	General Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		52	52	51	51	50	51	51	51	51	52	53	53	618
4		Customer Charge	\$44.69	\$2,324	\$2,324	\$2,279	\$2,279	\$2,235	\$2,279	\$2,279	\$2,279	\$2,279	\$2,324	\$2,369	\$2,369	\$27,618
5		Accelerated Main Replacement Progra	\$24.31	\$1,264	\$1,264	\$1,240	\$1,240	\$1,216	\$1,240	\$1,240	\$1,240	\$1,240	\$1,264	\$1,288	\$1,288	\$15,024
6		Volumes (Mcf) [1]														
7		First 50 Mcf		2,145.3	2,115.6	2,045.5	1,652.2	1,582.2	1,098.7	747.9	837.7	975.9	1,208.8	1,668.8	2,030.3	18,108.9
8		Next 350 Mcf		9,954.7	9,961.7	9,287.0	5,626.0	5,225.6	3,671.8	3,224.1	3,915.9	4,195.5	5,273.7	7,257.1	9,459.3	77,052.4
9		Next 600 Mcf		11,094.6	11,265.1	10,457.6	1,393.4	1,689.1	1,178.9	1,053.1	2,126.5	2,718.9	4,845.1	8,364.9	9,666.8	65,854.0
10		Over 1,000 Mcf		<u>25,264.2</u>	<u>22,844.0</u>	<u>8,698.1</u>	<u>1,200.0</u>	<u>1,275.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,815.8</u>	<u>10,234.9</u>	<u>19,622.1</u>	<u>94,954.1</u>
				48,458.8	46,186.4	30,488.2	9,871.6	9,771.9	6,949.4	6,025.1	7,880.1	8,890.3	13,143.4	27,525.7	40,778.5	255,969.4
11		Commodity Charge														
12		First 50 Mcf	\$3.0181	\$6,475	\$6,385	\$6,174	\$4,987	\$4,775	\$3,316	\$2,257	\$2,528	\$2,945	\$3,648	\$5,037	\$6,128	\$54,654
13		Next 350 Mcf	\$2.3295	23,189	23,206	21,634	13,106	12,173	8,553	7,511	9,122	9,773	12,285	16,905	22,035	179,494
14		Next 600 Mcf	\$2.2143	24,567	24,944	23,156	3,085	3,740	2,610	2,332	4,709	6,020	10,729	18,522	21,405	145,821
15		Over 1,000 Mcf	\$2.0143	<u>50,890</u>	<u>46,015</u>	<u>17,521</u>	<u>2,417</u>	<u>2,558</u>	<u>2,014</u>	<u>2,014</u>	<u>2,014</u>	<u>2,014</u>	<u>3,658</u>	<u>20,616</u>	<u>39,525</u>	<u>191,266</u>
				\$105,121	\$100,550	\$68,484	\$23,595	\$23,257	\$16,494	\$14,114	\$18,373	\$20,754	\$30,319	\$61,081	\$89,093	\$571,235
16		Tax Act Adj	(0.1680)	(8,141)	(7,759)	(5,122)	(1,658)	(1,642)	(1,168)	(1,012)	(1,324)	(1,494)	(2,208)	(4,624)	(6,851)	(43,003)
17		Revenue Less Gas Cost		\$100,568	\$96,379	\$66,881	\$25,455	\$25,065	\$18,846	\$16,621	\$20,569	\$22,779	\$31,699	\$60,113	\$85,899	\$570,874
18		Gas Cost Revenue [2]	\$4.3870	\$212,589	\$202,620	\$133,752	\$43,307	\$42,869	\$30,487	\$26,432	\$34,570	\$39,002	\$57,660	\$120,755	\$178,895	\$1,122,938
19		<b>Revenue Excluding Riders</b>		<u>\$313,156</u>	<u>\$298,998</u>	<u>\$200,633</u>	<u>\$68,762</u>	<u>\$67,934</u>	<u>\$49,333</u>	<u>\$43,053</u>	<u>\$55,139</u>	<u>\$61,781</u>	<u>\$89,359</u>	<u>\$180,869</u>	<u>\$264,795</u>	<u>\$1,693,812</u>
20		Riders:														
21		Gas Cost Uncollectible Charge	\$0.0258	\$1,250	\$1,192	\$787	\$255	\$252	\$179	\$155	\$203	\$229	\$339	\$710	\$1,052	\$6,604
22		R&D	\$0.0144	698	665	439	142	141	100	87	113	128	189	396	587	3,686
23		Total Riders		\$1,948	\$1,857	\$1,226	\$397	\$393	\$279	\$242	\$317	\$357	\$528	\$1,107	\$1,639	\$10,290
24		<b>Total Revenue</b>		<u>\$315,104</u>	<u>\$300,855</u>	<u>\$201,859</u>	<u>\$69,159</u>	<u>\$68,327</u>	<u>\$49,612</u>	<u>\$43,295</u>	<u>\$55,455</u>	<u>\$62,138</u>	<u>\$89,888</u>	<u>\$181,975</u>	<u>\$266,434</u>	<u>\$1,704,101</u>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
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For the 12 Months Ended December 31, 2022  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$2,007.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Progra	\$1,221.21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.6285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Over 100,000 Mcf	\$0.3737	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Tax Act Adj	(\$0.0260)	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue [2]	\$4,3870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		<b>Revenue Excluding Riders</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
16		Riders:														
17		Gas Cost Uncollectible Charge	\$0.0258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		R&D	\$0.0144	0	0	0	0	0	0	0	0	0	0	0	0	0
19		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
21	IUS	Intrastate Utility Service - Wholesale														
22		<b>WHOLESALE</b>														
23		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
24		Customer Charge	\$567.40	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$13,618
25		Accelerated Main Replacement Progra	\$207.80	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$416	\$4,987
26		Volumes (Mcf) [1]		1,938.9	1,673.4	1,850.8	714.5	576.5	489.9	341.7	376.6	306.3	562.5	936.2	1,483.9	11,251.2
27		Commodity Charge	\$1,1544	\$2,238	\$1,932	\$2,137	\$825	\$666	\$566	\$394	\$435	\$354	\$649	\$1,081	\$1,713	\$12,988
28		Tax Act Adj	(\$0.1160)	(225)	(194)	(215)	(83)	(67)	(57)	(40)	(44)	(36)	(65)	(109)	(172)	(1,305)
29		Revenue Less Gas Cost		\$3,564	\$3,288	\$3,472	\$2,292	\$2,149	\$2,059	\$1,905	\$1,941	\$1,868	\$2,135	\$2,523	\$3,091	\$30,288
30		Gas Cost Revenue [2]	\$4.3870	\$8,506	\$7,341	\$8,119	\$3,135	\$2,529	\$2,149	\$1,499	\$1,652	\$1,344	\$2,468	\$4,107	\$6,510	\$49,359
31		<b>Revenue Excluding Riders</b>		<b>\$12,070</b>	<b>\$10,629</b>	<b>\$11,592</b>	<b>\$5,427</b>	<b>\$4,678</b>	<b>\$4,208</b>	<b>\$3,404</b>	<b>\$3,594</b>	<b>\$3,212</b>	<b>\$4,602</b>	<b>\$6,630</b>	<b>\$9,601</b>	<b>\$79,647</b>
32		Riders:														
33		Gas Cost Uncollectible Charge	\$0.0258	\$50	\$43	\$48	\$18	\$15	\$13	\$9	\$10	\$8	\$15	\$24	\$38	\$290
34		R&D	\$0.0144	28	24	27	10	8	7	5	5	4	8	13	21	162
35		Total Riders		\$78	\$67	\$74	\$29	\$23	\$20	\$14	\$15	\$12	\$23	\$38	\$60	\$452
36		<b>Total Revenue</b>		<b>\$12,148</b>	<b>\$10,697</b>	<b>\$11,666</b>	<b>\$5,456</b>	<b>\$4,701</b>	<b>\$4,228</b>	<b>\$3,418</b>	<b>\$3,609</b>	<b>\$3,225</b>	<b>\$4,625</b>	<b>\$6,667</b>	<b>\$9,661</b>	<b>\$80,099</b>

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		14,412	14,308	14,237	14,116	14,041	13,964	13,875	13,809	13,699	13,597	13,511	13,424	166,993
4		Customer Charge	\$16.00	\$230,592	\$228,928	\$227,792	\$225,856	\$224,656	\$223,424	\$222,000	\$220,944	\$219,184	\$217,552	\$216,176	\$214,784	\$2,671,888
5		Accelerated Main Replacement Progra	\$6.63	\$95,552	\$94,862	\$94,391	\$93,589	\$93,092	\$92,581	\$91,991	\$91,554	\$90,824	\$90,148	\$89,578	\$89,001	\$1,107,164
6		Volumes (Mcf) [1]		212,675.3	214,378.7	164,319.6	95,714.2	41,538.6	20,296.2	10,992.1	11,810.7	13,181.9	24,764.3	64,840.6	148,097.5	1,022,609.7
7		Commodity Charge	\$3.5665	\$758,506	\$764,582	\$586,046	\$341,365	\$148,147	\$72,386	\$39,203	\$42,123	\$47,013	\$88,322	\$231,254	\$528,190	\$3,647,137
8		Tax Act Adj	(\$0.2825)	(\$60,081)	(\$60,562)	(\$46,420)	(\$27,039)	(\$11,735)	(\$5,734)	(\$3,105)	(\$3,337)	(\$3,724)	(\$6,996)	(\$18,317)	(\$41,838)	(\$288,887)
9		Revenue Less Gas Cost		\$1,024,569	\$1,027,810	\$861,809	\$633,771	\$454,161	\$382,658	\$350,089	\$351,284	\$353,298	\$389,026	\$518,690	\$790,137	\$7,137,302
10		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		<b>Revenue Excluding Riders</b>		<b>\$1,024,569</b>	<b>\$1,027,810</b>	<b>\$861,809</b>	<b>\$633,771</b>	<b>\$454,161</b>	<b>\$382,658</b>	<b>\$350,089</b>	<b>\$351,284</b>	<b>\$353,298</b>	<b>\$389,026</b>	<b>\$518,690</b>	<b>\$790,137</b>	<b>\$7,137,302</b>
12		<b>Riders:</b>														
13		Energy Efficiency Conservation Progra	\$0.2900	\$4,179	\$4,149	\$4,129	\$4,094	\$4,072	\$4,050	\$4,024	\$4,005	\$3,973	\$3,943	\$3,918	\$3,893	\$48,428
14		R&D	\$0.0144	\$3,063	\$3,087	\$2,366	\$1,378	\$598	\$292	\$158	\$170	\$190	\$357	\$934	\$2,133	\$14,726
14		EAP Recovery	\$0.3000	4,324	4,292	4,271	4,235	4,212	4,189	4,163	4,143	4,110	4,079	4,053	4,027	50,098
15		Total Riders		\$11,566	\$11,529	\$10,766	\$9,707	\$8,882	\$8,531	\$8,345	\$8,317	\$8,272	\$8,379	\$8,905	\$10,053	\$113,251
16		<b>Total Revenue</b>		<b>\$1,036,135</b>	<b>\$1,039,338</b>	<b>\$872,575</b>	<b>\$643,477</b>	<b>\$463,043</b>	<b>\$391,189</b>	<b>\$358,434</b>	<b>\$359,601</b>	<b>\$361,570</b>	<b>\$397,405</b>	<b>\$527,595</b>	<b>\$800,190</b>	<b>\$7,250,553</b>
17	GTO	GTS Choice - Commercial														
18		<b>COMMERCIAL</b>														
19		Customer Bills		2,990	2,989	3,221	3,224	3,231	3,234	3,237	3,238	3,227	3,233	3,232	3,230	38,286
20		Customer Charge	\$44.69	\$133,623	\$133,578	\$143,946	\$144,081	\$144,393	\$144,527	\$144,662	\$144,706	\$144,215	\$144,483	\$144,438	\$144,349	\$1,711,001
21		Accelerated Main Replacement Progra	\$24.31	\$72,687	\$72,663	\$78,303	\$78,375	\$78,546	\$78,619	\$78,691	\$78,716	\$78,448	\$78,594	\$78,570	\$78,521	\$930,733
22		Volumes (Mcf) [1]														
23		First 50 Mcf		89,918.2	90,045.7	81,475.0	55,183.9	42,704.6	27,100.2	20,573.0	19,647.1	20,361.4	25,159.0	45,291.2	73,567.0	591,026.3
24		Next 350 Mcf		132,725.3	126,451.3	104,252.8	50,775.8	32,530.3	23,049.4	16,342.5	15,042.4	16,572.0	21,101.2	42,393.8	87,220.1	668,456.9
25		Next 600 Mcf		38,854.6	35,384.4	28,895.4	9,699.6	3,903.4	3,727.8	3,354.0	3,243.8	4,678.6	5,004.7	9,489.5	19,791.4	165,967.2
26		Over 1,000 Mcf		14,396.1	12,237.7	8,399.3	2,143.3	494.6	316.5	331.7	630.0	1,176.4	1,193.1	2,542.8	6,955.7	50,817.2
				275,894.2	264,119.1	222,962.5	117,802.6	79,632.9	54,193.9	40,601.2	38,563.3	42,788.4	52,458.0	99,717.3	187,534.2	1,476,267.6
27		Commodity Charge														
28		First 50 Mcf	\$3.0181	\$271,382	\$271,767	\$245,900	\$166,551	\$128,887	\$81,791	\$62,091	\$59,297	\$61,453	\$75,932	\$136,693	\$222,033	\$1,783,776
29		Next 350 Mcf	\$2.3295	309,184	294,568	242,857	118,282	75,779	53,894	38,070	35,041	38,604	49,155	98,756	203,179	1,557,170
30		Next 600 Mcf	\$2.2143	86,036	78,352	63,850	21,478	8,643	8,254	7,427	7,183	10,360	11,082	21,013	43,824	367,501
31		Over 1,000 Mcf	\$2.0143	28,998	24,650	16,919	4,317	996	638	1,269	668	2,370	2,403	5,122	14,011	102,361
				\$695,600	\$669,337	\$569,526	\$310,628	\$214,306	\$144,377	\$108,256	\$102,790	\$112,787	\$138,573	\$261,584	\$483,047	\$3,810,809
32		R&D	\$0.0144	\$3,973	\$3,803	\$3,211	\$1,696	\$1,147	\$780	\$585	\$555	\$616	\$755	\$1,436	\$2,700	\$21,258
33		Tax Act Adj	(\$0.1680)	(\$46,350)	(\$44,372)	(\$37,458)	(\$19,791)	(\$13,378)	(\$9,105)	(\$6,821)	(\$6,479)	(\$7,188)	(\$8,813)	(\$16,753)	(\$31,506)	(\$248,013)
34		Revenue Less Gas Cost		\$859,532	\$835,010	\$757,528	\$514,989	\$425,013	\$359,199	\$325,373	\$320,289	\$328,877	\$353,592	\$469,276	\$677,111	\$6,225,788
35		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		<b>Total Revenue</b>		<b>\$859,532</b>	<b>\$835,010</b>	<b>\$757,528</b>	<b>\$514,989</b>	<b>\$425,013</b>	<b>\$359,199</b>	<b>\$325,373</b>	<b>\$320,289</b>	<b>\$328,877</b>	<b>\$353,592</b>	<b>\$469,276</b>	<b>\$677,111</b>	<b>\$6,225,788</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		12	12	12	12	12	12	12	12	12	12	12	12	144
4		Customer Charge	\$44.69	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$6,435
5		Accelerated Main Replacement Progra	\$24.31	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$292	\$3,501
6		Volumes (Mcf) [1]														
7		First 50 Mcf		489.2	480.4	500.9	404.6	401.7	357.0	329.0	300.5	286.9	353.4	434.5	474.0	4,812.1
8		Next 350 Mcf		2,267.0	2,251.7	2,233.2	1,371.5	1,147.4	938.6	877.8	1,342.2	1,279.5	1,297.6	1,561.5	2,271.3	18,839.3
9		Next 600 Mcf		1,915.4	1,905.2	2,141.3	644.0	758.5	600.0	600.0	648.9	1,247.9	787.6	1,253.4	1,790.6	14,292.8
10		Over 1,000 Mcf		<u>468.4</u>	<u>404.5</u>	<u>814.6</u>	<u>0.0</u>	<u>180.8</u>	<u>460.2</u>	<u>573.0</u>	<u>624.7</u>	<u>35.2</u>	<u>856.1</u>	<u>724.1</u>	<u>2,001.0</u>	<u>7,142.6</u>
				5,140.0	5,041.8	5,690.0	2,420.1	2,488.4	2,355.8	2,379.8	2,916.3	2,849.5	3,294.7	3,973.5	6,536.9	45,086.8
11		Commodity Charge														
12		First 50 Mcf	\$3.0181	\$1,476	\$1,450	\$1,512	\$1,221	\$1,212	\$1,077	\$993	\$907	\$866	\$1,067	\$1,311	\$1,431	\$14,523
13		Next 350 Mcf	\$2.3295	5,281	5,245	5,202	3,195	2,673	2,186	2,045	3,127	2,981	3,023	3,638	5,291	43,886
14		Next 600 Mcf	\$2.2143	4,241	4,219	4,741	1,426	1,680	1,329	1,329	1,437	2,763	1,744	2,775	3,965	31,649
15		Over 1,000 Mcf	\$2.0143	<u>944</u>	<u>815</u>	<u>1,641</u>	<u>-</u>	<u>364</u>	<u>927</u>	<u>1,154</u>	<u>1,258</u>	<u>71</u>	<u>1,724</u>	<u>1,459</u>	<u>4,031</u>	<u>14,387</u>
				\$11,942	\$11,729	\$13,096	\$5,842	\$5,929	\$5,519	\$5,521	\$6,729	\$6,681	\$7,558	\$9,183	\$14,717	\$104,445
16		R&D	\$0.0144	\$74	\$73	\$82	\$35	\$36	\$34	\$34	\$42	\$41	\$47	\$57	\$94	\$649
17		Tax Adj	(\$0.1680)	<u>(864)</u>	<u>(847)</u>	<u>(956)</u>	<u>(407)</u>	<u>(418)</u>	<u>(396)</u>	<u>(400)</u>	<u>(490)</u>	<u>(479)</u>	<u>(554)</u>	<u>(668)</u>	<u>(1,098)</u>	<u>(7,575)</u>
18		Revenue Less Gas Cost		\$11,981	\$11,782	\$13,050	\$6,298	\$6,375	\$5,986	\$5,983	\$7,109	\$7,071	\$7,880	\$9,400	\$14,541	\$107,456
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		<u>\$11,981</u>	<u>\$11,782</u>	<u>\$13,050</u>	<u>\$6,298</u>	<u>\$6,375</u>	<u>\$5,986</u>	<u>\$5,983</u>	<u>\$7,109</u>	<u>\$7,071</u>	<u>\$7,880</u>	<u>\$9,400</u>	<u>\$14,541</u>	<u>\$107,456</u>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period\_X\_ Forecasted Period  
Type of Filing: \_ Original\_ Update X Revised  
Work Paper Reference No(s):  
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Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1 DS		GTS Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		28	28	28	28	28	28	28	28	28	28	28	28	336
4		Customer Charge	\$2,007.00	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$56,196	\$674,352
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Progra	\$1,221.21	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$34,194	\$410,327
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		276,510.2	249,661.8	230,122.1	200,391.1	167,235.0	151,250.0	150,440.6	151,637.2	154,716.2	171,061.4	225,043.6	259,887.8	2,387,957.0
9		Next 70,000 Mcf		86,500.0	58,500.0	56,000.0	36,000.0	17,500.0	5,500.0	9,000.0	5,000.0	10,500.0	35,000.0	62,500.0	81,500.0	463,500.0
10		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				363,010.2	308,161.8	286,122.1	236,391.1	184,735.0	156,750.0	159,440.6	156,637.2	165,216.2	206,061.4	287,543.6	341,387.8	2,851,457.0
11		Commodity Charge														
12		First 30,000 Mcf	\$0.6285	\$173,787	\$156,912	\$144,632	\$125,946	\$105,107	\$95,061	\$94,552	\$95,304	\$97,239	\$107,512	\$141,440	\$163,339	\$1,500,831
13		Next 70,000 Mcf	\$0.3737	32,325	21,861	20,927	13,453	6,540	2,055	3,363	1,869	3,924	13,080	23,356	30,457	173,210
14		Over 100,000 Mcf	\$0.3247	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$206,112	\$178,774	\$165,559	\$139,399	\$111,647	\$97,116	\$97,915	\$97,172	\$101,163	\$120,592	\$164,796	\$193,796	\$1,674,041
15		R&D	\$0.0144	\$5,227	\$4,438	\$4,120	\$3,404	\$2,660	\$2,257	\$2,296	\$2,256	\$2,379	\$2,967	\$4,141	\$4,916	\$41,061
16		Tax Act Adj	(\$0.0260)	(9,438)	(6,012)	(7,439)	(6,146)	(4,803)	(4,076)	(4,145)	(4,073)	(4,296)	(5,358)	(7,476)	(8,876)	(74,138)
17		Revenue Less Gas Cost		\$292,291	\$265,589	\$252,630	\$227,047	\$199,894	\$185,688	\$186,456	\$185,745	\$189,636	\$208,591	\$251,851	\$280,226	\$2,725,643
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		<b>\$292,291</b>	<b>\$265,589</b>	<b>\$252,630</b>	<b>\$227,047</b>	<b>\$199,894</b>	<b>\$185,688</b>	<b>\$186,456</b>	<b>\$185,745</b>	<b>\$189,636</b>	<b>\$208,591</b>	<b>\$251,851</b>	<b>\$280,226</b>	<b>\$2,725,643</b>
20 DS		GTS Delivery Service - Industrial														
21		<b>INDUSTRIAL</b>														
22		Customer Bills		41	41	41	41	41	41	42	41	42	41	41	41	494
23		Customer Charge	\$2,007.00	\$82,287	\$82,287	\$82,287	\$82,287	\$82,287	\$82,287	\$84,294	\$82,287	\$84,294	\$82,287	\$82,287	\$82,287	\$991,458
24		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Accelerated Main Replacement Progra	\$1,221.21	\$50,070	\$50,070	\$50,070	\$50,070	\$50,070	\$50,070	\$51,291	\$50,070	\$51,291	\$50,070	\$50,070	\$50,070	\$603,278
26		Volumes (Mcf) [1]														
27		First 30,000 Mcf		353,352.4	328,395.7	336,483.6	319,369.5	312,232.6	296,966.7	254,169.5	301,590.5	294,120.2	334,335.3	357,908.4	346,016.8	3,834,961.2
28		Next 70,000 Mcf		147,200.0	141,100.0	142,600.0	140,000.0	115,826.4	59,415.0	26,497.0	100,182.6	107,805.0	140,000.0	140,000.0	143,100.0	1,403,726.0
29		Over 100,000 Mcf		156,498.6	88,049.6	106,845.6	39,987.6	0.0	0.0	0.0	0.0	4,956.8	21,846.6	87,101.0	95,922.8	601,208.6
				657,051.0	557,545.3	585,929.2	499,357.1	428,059.0	356,401.7	280,666.5	401,773.1	406,882.0	496,181.9	585,009.4	585,039.6	5,839,895.8
30		Commodity Charge														
31		First 30,000 Mcf	\$0.6285	\$222,082	\$206,397	\$211,480	\$200,724	\$196,238	\$186,656	\$159,746	\$189,550	\$184,855	\$210,130	\$224,945	\$217,472	\$2,410,273
32		Next 70,000 Mcf	\$0.3737	55,009	52,729	53,290	52,318	43,284	22,203	9,902	37,438	40,287	52,318	52,318	53,476	524,572
33		Over 100,000 Mcf	\$0.3247	50,815	28,590	34,693	12,984	0	0	0	0	1,609	7,094	28,282	31,146	195,212
				\$327,906	\$287,715	\$299,462	\$266,026	\$239,523	\$208,860	\$169,647	\$226,988	\$226,751	\$269,541	\$305,545	\$302,094	\$3,130,058
34		R&D	\$0.0144	\$9,462	\$8,029	\$8,437	\$7,191	\$6,164	\$5,132	\$4,042	\$5,786	\$5,859	\$7,145	\$8,424	\$8,425	\$84,094
35		Tax Act Adj	(\$0.0260)	(17,083)	(14,496)	(15,234)	(12,983)	(11,130)	(9,266)	(7,297)	(10,446)	(10,579)	(12,901)	(15,210)	(15,211)	(151,837)
36		Revenue Less Gas Cost		\$452,641	\$413,605	\$425,022	\$392,590	\$366,914	\$337,082	\$301,977	\$354,684	\$357,616	\$396,142	\$431,116	\$427,664	\$4,657,051
37		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		<b>Total Revenue</b>		<b>\$452,641</b>	<b>\$413,605</b>	<b>\$425,022</b>	<b>\$392,590</b>	<b>\$366,914</b>	<b>\$337,082</b>	<b>\$301,977</b>	<b>\$354,684</b>	<b>\$357,616</b>	<b>\$396,142</b>	<b>\$431,116</b>	<b>\$427,664</b>	<b>\$4,657,051</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		14	14	13	13	13	13	13	13	13	13	13	13	158
4		Customer Charge	\$44.69	\$626	\$626	\$581	\$581	\$581	\$581	\$581	\$581	\$581	\$581	\$581	\$581	\$7,061
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Progra	\$24.31	\$340	\$340	\$316	\$316	\$316	\$316	\$316	\$316	\$316	\$316	\$316	\$316	\$3,841
7		Volumes (Mcf) [1]														
8		First 50 Mcf		650.0	650.0	650.0	650.0	650.0	600.0	600.0	600.0	600.0	600.0	650.0	650.0	7,550.0
9		Next 350 Mcf		4,550.0	4,550.0	4,550.0	4,550.0	4,523.8	4,200.0	4,137.7	4,159.3	4,180.1	4,200.0	4,550.0	4,550.0	52,700.9
10		Next 600 Mcf		7,800.0	7,800.0	7,751.4	7,800.0	6,881.9	5,445.8	5,512.4	6,047.0	5,917.8	4,600.4	7,700.0	7,800.0	81,056.7
11		Over 1,000 Mcf		53,917.0	63,267.1	14,971.4	29,749.2	2,447.6	3,086.7	4,225.8	5,084.2	3,599.9	1,264.4	12,116.0	45,790.6	239,519.9
				66,917.0	76,267.1	27,922.8	42,749.2	14,503.3	13,332.5	14,475.9	15,890.5	14,297.8	10,664.8	25,016.0	58,790.6	380,827.5
12		Commodity Charge														
13		First 50 Mcf	\$3.0181	\$1,962	\$1,962	\$1,962	\$1,962	\$1,962	\$1,811	\$1,811	\$1,811	\$1,811	\$1,811	\$1,962	\$1,962	\$22,787
14		Next 350 Mcf	\$2.3295	10,599	10,599	10,599	10,599	10,538	9,784	9,639	9,689	9,738	9,784	10,599	10,599	122,767
15		Next 600 Mcf	\$2.2143	17,272	17,272	17,164	17,272	15,239	12,059	12,206	13,390	13,104	10,187	17,050	17,272	179,484
16		Over 1,000 Mcf	\$2.0143	108,605	127,439	30,157	59,924	4,930	6,218	8,512	10,241	7,251	2,547	24,405	92,236	482,465
				\$138,438	\$157,271	\$59,882	\$89,756	\$32,669	\$29,871	\$32,168	\$35,131	\$31,903	\$24,328	\$54,016	\$122,069	\$807,502
17		R&D	\$0.0144	\$964	\$1,098	\$402	\$616	\$209	\$192	\$208	\$229	\$206	\$154	\$360	\$847	\$5,484
18		Tax Act Adj	(\$0.1680)	(11,242)	(12,813)	(4,691)	(7,182)	(2,437)	(2,240)	(2,402)	(2,670)	(2,402)	(1,792)	(4,203)	(9,877)	(\$63,979)
19		Revenue Less Gas Cost		\$129,125	\$146,523	\$56,490	\$84,087	\$31,338	\$28,720	\$30,841	\$33,587	\$30,604	\$23,587	\$51,071	\$113,935	\$759,909
20		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		<b>Total Revenue</b>		<b>\$129,125</b>	<b>\$146,523</b>	<b>\$56,490</b>	<b>\$84,087</b>	<b>\$31,338</b>	<b>\$28,720</b>	<b>\$30,841</b>	<b>\$33,587</b>	<b>\$30,604</b>	<b>\$23,587</b>	<b>\$51,071</b>	<b>\$113,935</b>	<b>\$759,909</b>
22	GDS	GTS Grandfathered Delivery Service - Industrial														
23		<b>INDUSTRIAL</b>														
24		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7	84
25		Customer Charge	\$44.69	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$3,754
26		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Accelerated Main Replacement Progra	\$24.31	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,042
28		Volumes (Mcf) [1]														
29		First 50 Mcf		300.0	300.0	300.0	300.0	300.0	217.9	204.4	234.8	250.0	300.0	300.0	300.0	3,307.1
30		Next 350 Mcf		1,979.8	1,977.9	2,100.0	1,649.4	1,426.5	1,256.1	1,188.7	1,314.2	1,214.2	1,617.8	1,596.7	1,956.9	19,278.2
31		Next 600 Mcf		2,113.5	2,077.0	3,600.0	2,151.6	1,352.3	763.3	670.7	1,091.9	695.7	1,472.6	1,687.3	2,957.3	20,633.2
32		Over 1,000 Mcf		3,351.8	2,312.4	12,285.1	200.0	309.8	0.0	0.0	33.7	0.0	416.6	1,500.0	3,433.9	23,843.3
				7,745.1	6,667.3	18,285.1	4,301.0	3,388.6	2,237.3	2,063.8	2,674.6	2,159.9	3,807.0	5,084.0	8,648.1	67,061.8
33		Commodity Charge														
34		First 50 Mcf	\$3.0181	\$905	\$905	\$905	\$905	\$905	\$658	\$617	\$709	\$755	\$905	\$905	\$905	\$9,981
35		Next 350 Mcf	\$2.3295	4,612	4,608	4,892	3,842	3,323	2,926	2,769	3,061	2,828	3,720	4,559	4,559	44,909
36		Next 600 Mcf	\$2.2143	4,680	4,599	7,971	4,764	2,994	1,690	1,485	2,418	1,540	3,261	3,736	6,548	45,688
37		Over 1,000 Mcf	\$2.0143	6,752	4,658	24,746	403	624	-	-	68	-	839	3,021	6,917	48,028
				\$16,949	\$14,770	\$38,515	\$9,915	\$7,847	\$5,274	\$4,871	\$6,256	\$5,124	\$8,774	\$11,383	\$18,929	\$148,605
38		R&D	\$0.0144	\$112	\$96	\$263	\$62	\$49	\$32	\$30	\$39	\$31	\$55	\$73	\$125	\$966
39		Tax Act Adj	(\$0.1680)	(1,301)	(1,120)	(3,072)	(723)	(569)	(376)	(347)	(449)	(363)	(640)	(854)	(1,453)	(\$11,266)
40		Revenue Less Gas Cost		\$16,242	\$14,229	\$36,189	\$9,737	\$7,809	\$5,413	\$5,037	\$6,328	\$5,275	\$8,672	\$11,085	\$18,084	\$144,101
41		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		<b>Total Revenue</b>		<b>\$16,242</b>	<b>\$14,229</b>	<b>\$36,189</b>	<b>\$9,737</b>	<b>\$7,809</b>	<b>\$5,413</b>	<b>\$5,037</b>	<b>\$6,328</b>	<b>\$5,275</b>	<b>\$8,672</b>	<b>\$11,085</b>	<b>\$18,084</b>	<b>\$144,101</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf)[1]		54,000.0	51,500.0	49,500.0	47,400.0	50,900.0	48,600.0	49,900.0	47,500.0	49,500.0	52,800.0	51,200.0	49,300.0	602,100.0
7		Commodity Charge	\$0.0858	\$4,633	\$4,419	\$4,247	\$4,067	\$4,367	\$4,170	\$4,281	\$4,076	\$4,247	\$4,530	\$4,393	\$4,230	\$51,660
8		R&D	\$0.0144	778	742	713	683	733	700	719	684	713	760	737	710	8,670
9		Revenue Less Gas Cost		\$6,179	\$5,928	\$5,728	\$5,517	\$5,868	\$5,637	\$5,768	\$5,527	\$5,728	\$6,058	\$5,898	\$5,708	\$69,543
10		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		<b>Total Revenue</b>		<b>\$6,179</b>	<b>\$5,928</b>	<b>\$5,728</b>	<b>\$5,517</b>	<b>\$5,868</b>	<b>\$5,637</b>	<b>\$5,768</b>	<b>\$5,527</b>	<b>\$5,728</b>	<b>\$6,058</b>	<b>\$5,898</b>	<b>\$5,708</b>	<b>\$69,543</b>
12	FX1	GTS Flex Rate - Commercial														
13		<b>COMMERCIAL</b>														
14		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
15		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		<b>Total Revenue</b>		<b>\$0</b>												
22	FX2	GTS Flex Rate - Commercial														
23		<b>COMMERCIAL</b>														
24		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
25		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		696,800.0	607,600.0	636,000.0	527,800.0	421,300.0	410,800.0	448,700.0	454,200.0	506,900.0	620,500.0	642,500.0	738,400.0	6,711,500.0
7		Commodity Charge	\$0.0858	\$59,785	\$52,132	\$54,569	\$45,285	\$36,148	\$35,247	\$38,498	\$38,970	\$43,492	\$53,239	\$55,127	\$63,355	\$575,847
8		Revenue Less Gas Cost		\$60,553	\$52,900	\$55,337	\$46,053	\$36,915	\$36,014	\$39,266	\$39,738	\$44,260	\$54,007	\$55,894	\$64,122	\$585,059
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		<b>\$60,553</b>	<b>\$52,900</b>	<b>\$55,337</b>	<b>\$46,053</b>	<b>\$36,915</b>	<b>\$36,014</b>	<b>\$39,266</b>	<b>\$39,738</b>	<b>\$44,260</b>	<b>\$54,007</b>	<b>\$55,894</b>	<b>\$64,122</b>	<b>\$585,059</b>
11	FX7	GTS Flex Rate - Industrial														
12		<b>INDUSTRIAL</b>														
13		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		Over 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19		Commodity Charge		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20		First 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Over 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.2  
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Witness: Judith L. Siegler

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$2,007.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Progra	\$1,221.21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.6285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$0.3737	0	0	0	0	0	0	0	0	0	0	0	0	0
13		R&D	\$0.0144	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Tax Act Adj	(\$0.0260)	0	0	0	0	0	0	0	0	0	0	0	0	0
15		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		<b>Total Revenue</b>		<b>\$0</b>												
18	SC3	GTS Special Rate - Industrial														
19		INDUSTRIAL														
20		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
21		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]														
24		First 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Over 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26		Commodity Charge														
27		First 150,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Over 150,000 Mcf	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$16,618,728	\$16,801,446	\$13,550,440	\$8,678,425	\$4,985,431	\$3,646,779	\$3,016,246	\$3,055,448	\$3,187,656	\$3,921,212	\$6,700,083	\$12,852,840	\$97,014,734
4	481.1	Commercial Sales Revenue		6,253,119	6,040,252	5,198,909	3,127,696	2,258,477	1,859,010	1,693,834	1,620,132	1,655,759	1,824,591	2,701,550	4,728,619	38,961,948
5	481.2	Industrial Sales Revenue		331,934	316,961	212,909	73,360	72,471	52,782	46,128	58,923	65,956	95,158	191,992	280,784	1,799,358
8	483	Public Utilities		12,771	11,281	12,277	5,900	5,126	4,640	3,808	4,004	3,609	5,047	7,144	10,218	85,826
6		Total Sales of Gas		\$23,216,552	\$23,169,940	\$18,974,535	\$11,885,381	\$7,321,506	\$5,563,211	\$4,760,017	\$4,738,506	\$4,912,980	\$5,846,008	\$9,600,770	\$17,872,460	\$137,861,866
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,417,852	\$1,424,745	\$1,158,568	\$793,294	\$505,267	\$391,362	\$340,348	\$343,335	\$348,349	\$407,527	\$617,717	\$1,056,243	\$8,804,607
10	489	Transportation Revenue - Commercial		1,510,271	1,469,906	1,259,297	979,817	781,011	685,147	649,629	646,049	657,222	700,503	918,187	1,266,898	11,523,938
11	489	Transportation Revenue - Industrial		627,225	578,141	619,131	539,713	502,264	461,208	422,114	489,072	495,827	555,082	595,361	612,726	6,497,865
12	487	Forfeited Discounts		65,784	81,687	68,817	41,785	27,959	27,017	19,461	16,987	18,031	18,148	17,538	35,895	439,110
13	488	Miscellaneous Service Revenue		5,943	11,364	8,098	7,980	12,877	(6,928)	6,255	20,702	(7,827)	31,071	14,409	13,556	117,501
14	493	Rent from Gas Property		4,170	2,762	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	3,466	41,592
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		38,508	102,474	48,447	31,409	22,219	29,996	32,669	11,056	94,744	136,060	35,411	95,390	678,382
17		Total Other Operating Revenue		\$3,669,752	\$3,671,081	\$3,165,825	\$2,397,465	\$1,855,063	\$1,591,267	\$1,473,942	\$1,530,667	\$1,609,811	\$1,851,858	\$2,202,089	\$3,084,174	\$28,102,995
18		Total Operating Revenue		\$26,886,305	\$26,841,021	\$22,140,359	\$14,282,846	\$9,176,569	\$7,154,478	\$6,233,959	\$6,269,173	\$6,522,791	\$7,697,866	\$11,802,859	\$20,956,635	\$165,964,861

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period X Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1		<u>Sales Service</u>															
2	GSR	General Service - Residential															
3		Bills															
4		Volumes [1]		110,183	110,452	110,749	109,941	109,375	108,720	108,575	108,485	108,035	108,160	109,559	111,027	1,313,261	
5		Revenue Less Gas Cost		1,484,059.2	1,502,349.6	1,166,162.7	664,959.6	284,958.4	148,158.1	83,378.5	87,613.7	102,204.0	177,653.4	461,545.8	1,093,564.7	7,256,607.7	
6		Gas Cost		\$10,107,081	\$10,209,497	\$8,433,647	\$5,760,685	\$3,735,053	\$2,996,647	\$2,650,347	\$2,670,964	\$2,739,144	\$3,141,591	\$4,674,761	\$8,054,510	\$65,173,927	
7		<u>Total Revenue [2]</u>		<u>\$6,510,568</u>	<u>\$6,590,808</u>	<u>\$5,115,956</u>	<u>\$2,917,178</u>	<u>\$1,250,113</u>	<u>\$649,970</u>	<u>\$365,781</u>	<u>\$384,361</u>	<u>\$448,369</u>	<u>\$779,365</u>	<u>\$2,024,801</u>	<u>\$4,797,468</u>	<u>\$31,834,738</u>	
				\$16,817,649	\$16,800,305	\$13,549,603	\$8,677,863	\$4,985,165	\$3,646,617	\$3,016,128	\$3,055,325	\$3,187,513	\$3,920,956	\$6,699,563	\$12,851,979	\$97,008,664.51	
8	G1C	LG&E Commercial															
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		<u>Total Revenue [2]</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
14	G1R	LG&E Residential															
15		Bills		4	4	4	4	4	4	4	4	4	4	4	4	48	
16		Volumes [1]		90.7	99.9	67.7	41.7	15.5	6.8	2.0	2.2	3.5	14.4	39.3	68.7	452.4	
17		Revenue Less Gas Cost		\$443	\$479	\$353	\$252	\$150	\$116	\$97	\$98	\$103	\$145	\$243	\$357	\$2,836	
18		Gas Cost		\$398	\$438	\$297	\$183	\$68	\$30	\$9	\$10	\$15	\$53	\$172	\$301	\$1,985	
19		<u>Total Revenue [2]</u>		<u>\$841</u>	<u>\$917</u>	<u>\$650</u>	<u>\$435</u>	<u>\$218</u>	<u>\$146</u>	<u>\$106</u>	<u>\$108</u>	<u>\$118</u>	<u>\$209</u>	<u>\$415</u>	<u>\$659</u>	<u>\$4,820.84</u>	
20	IN3	Inland Gas General Service - Residential															
21		Bills		10	10	10	10	10	10	10	10	10	10	10	10	120	
22		Volumes [1]		277.9	245.0	198.6	145.4	58.8	19.4	11.6	12.1	15.1	45.2	118.1	235.4	1,382.6	
23		Revenue Less Gas Cost		\$115	\$102	\$82	\$60	\$24	\$8	\$5	\$5	\$6	\$19	\$49	\$98	\$573	
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		<u>Total Revenue [2]</u>		<u>\$115</u>	<u>\$102</u>	<u>\$82</u>	<u>\$60</u>	<u>\$24</u>	<u>\$8</u>	<u>\$5</u>	<u>\$5</u>	<u>\$6</u>	<u>\$19</u>	<u>\$49</u>	<u>\$98</u>	<u>\$572.95</u>	
26	IN4	Inland Gas General Service - Residential															
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31		<u>Total Revenue [2]</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
32	IN5	Inland Gas General Service - Residential															
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36	
34		Volumes [1]		52.6	46.7	43.2	28.0	11.2	2.9	2.4	2.7	2.9	4.7	21.8	44.7	263.8	
35		Revenue Less Gas Cost		\$32	\$29	\$27	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$162	
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37		<u>Total Revenue [2]</u>		<u>\$32</u>	<u>\$29</u>	<u>\$27</u>	<u>\$17</u>	<u>\$7</u>	<u>\$2</u>	<u>\$1</u>	<u>\$2</u>	<u>\$2</u>	<u>\$3</u>	<u>\$13</u>	<u>\$27</u>	<u>\$182.08</u>	

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 3 of 21  
Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Sales Service</b>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		138.2	141.5	113.0	73.1	18.1	3.1	2.9	2.9	3.9	22.1	57.2	96.3	672.3
5		Revenue Less Gas Cost		\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		<b>\$48</b>	<b>\$50</b>	<b>\$40</b>	<b>\$26</b>	<b>\$6</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$8</b>	<b>\$20</b>	<b>\$34</b>	<b>\$235.35</b>
8	LG2	LG&E Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$0</b>												
2	LG3	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		82.4	88.1	75.6	50.0	20.1	11.5	10.0	17.7	38.8	44.7	52.1	97.9	588.9
5		Revenue Less Gas Cost		\$29	\$31	\$27	\$18	\$8	\$4	\$4	\$7	\$14	\$16	\$19	\$35	\$212
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		<b>\$29</b>	<b>\$31</b>	<b>\$27</b>	<b>\$18</b>	<b>\$8</b>	<b>\$4</b>	<b>\$4</b>	<b>\$7</b>	<b>\$14</b>	<b>\$16</b>	<b>\$19</b>	<b>\$35</b>	<b>\$212.01</b>
8	LG4	LG&E Residential														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		33.0	31.8	30.3	15.7	8.8	2.5	2.4	2.4	2.8	3.9	10.3	22.9	166.8
11		Revenue Less Gas Cost		\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$13</b>	<b>\$13</b>	<b>\$12</b>	<b>\$6</b>	<b>\$4</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$9</b>	<b>\$66.72</b>
14	GSO	General Service - Commercial														
15		Bills		11,642	11,663	11,728	11,667	11,584	11,516	11,467	11,414	11,412	11,433	11,622	11,778	138,926
16		Volumes [1]		733,043.0	700,984.0	582,736.8	294,143.0	174,296.9	121,730.5	100,026.3	90,361.5	95,393.8	118,125.7	236,468.7	516,678.9	3,764,009.1
17		Revenue Less Gas Cost		\$3,037,259	\$2,965,035	\$2,642,442	\$1,837,290	\$1,493,837	\$1,324,978	\$1,255,019	\$1,223,628	\$1,237,266	\$1,306,373	\$1,664,162	\$2,461,948	\$22,449,240
18		Gas Cost		\$3,215,860	\$3,075,217	\$2,556,466	\$1,290,405	\$764,641	\$534,032	\$438,815	\$396,504	\$418,493	\$518,217	\$1,037,388	\$2,266,670	\$16,512,708
19		<b>Total Revenue [2]</b>		<b>\$6,253,119</b>	<b>\$6,040,252</b>	<b>\$5,198,909</b>	<b>\$3,127,696</b>	<b>\$2,258,477</b>	<b>\$1,859,010</b>	<b>\$1,693,834</b>	<b>\$1,620,132</b>	<b>\$1,655,759</b>	<b>\$1,824,591</b>	<b>\$2,701,550</b>	<b>\$4,728,619</b>	<b>\$38,961,947.75</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_\_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 4 of 21  
Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Sales Service</b>														
2	GSO	General Service - Industrial														
3		Bills		52	52	51	51	50	51	51	51	51	52	53	53	618
4		Volumes [1]		48,458.8	46,186.4	30,488.2	9,871.6	9,771.9	6,949.4	6,025.1	7,880.1	8,890.3	13,143.4	27,525.7	40,778.5	255,969.4
5		Revenue Less Gas Cost		\$119,345	\$114,341	\$79,157	\$30,054	\$29,602	\$22,295	\$19,696	\$24,353	\$26,954	\$37,498	\$71,237	\$101,889	\$676,420
6		Gas Cost		\$212,589	\$202,620	\$133,752	\$43,307	\$42,869	\$30,487	\$26,432	\$34,570	\$39,002	\$57,660	\$120,755	\$178,895	\$1,122,938
7		<b>Total Revenue [2]</b>		<b>\$331,934</b>	<b>\$316,961</b>	<b>\$212,909</b>	<b>\$73,360</b>	<b>\$72,471</b>	<b>\$52,782</b>	<b>\$46,128</b>	<b>\$58,923</b>	<b>\$65,956</b>	<b>\$95,158</b>	<b>\$191,992</b>	<b>\$280,784</b>	<b>\$1,799,357.72</b>
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		1,938.9	1,673.4	1,850.8	714.5	576.5	489.9	341.7	376.6	306.3	562.5	936.2	1,483.9	11,251.2
17		Revenue Less Gas Cost		\$4,265	\$3,940	\$4,158	\$2,766	\$2,597	\$2,491	\$2,309	\$2,352	\$2,266	\$2,579	\$3,037	\$3,708	\$36,467
18		Gas Cost		\$8,506	\$7,341	\$8,119	\$3,135	\$2,529	\$2,149	\$1,499	\$1,652	\$1,344	\$2,468	\$4,107	\$6,510	\$49,359
19		<b>Total Revenue [2]</b>		<b>\$12,771</b>	<b>\$11,281</b>	<b>\$12,277</b>	<b>\$5,900</b>	<b>\$5,126</b>	<b>\$4,640</b>	<b>\$3,808</b>	<b>\$4,004</b>	<b>\$3,609</b>	<b>\$5,047</b>	<b>\$7,144</b>	<b>\$10,218</b>	<b>\$85,826.34</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 5 of 21  
Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1		<b>Transportation Service</b>															
2	GTR	GTS Choice - Residential															
3		Bills		14,412	14,308	14,237	14,116	14,041	13,964	13,875	13,809	13,699	13,597	13,511	13,424		166,993
4		Volumes [1]		212,675.3	214,376.7	164,319.6	95,714.2	41,538.6	20,296.2	10,992.1	11,810.7	13,181.9	24,764.3	64,840.6	148,097.5		1,022,609.7
5		Revenue Less Gas Cost		\$1,417,852	\$1,424,745	\$1,158,568	\$793,294	\$505,267	\$391,362	\$340,348	\$343,335	\$348,349	\$407,527	\$617,717	\$1,056,243		\$8,804,607
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
7		<b>Total Revenue [2]</b>		<b>\$1,417,852</b>	<b>\$1,424,745</b>	<b>\$1,158,568</b>	<b>\$793,294</b>	<b>\$505,267</b>	<b>\$391,362</b>	<b>\$340,348</b>	<b>\$343,335</b>	<b>\$348,349</b>	<b>\$407,527</b>	<b>\$617,717</b>	<b>\$1,056,243</b>		<b>\$8,804,606.76</b>
8	GTO	GTS Choice - Commercial															
9		Bills		2,990	2,989	3,221	3,224	3,231	3,234	3,237	3,238	3,227	3,233	3,232	3,230		38,286
10		Volumes [1]		275,894.2	264,119.1	222,962.5	117,802.6	79,632.9	54,193.9	40,601.2	38,563.3	42,788.4	52,458.0	99,717.3	187,534.2		1,476,267.6
11		Revenue Less Gas Cost		\$1,006,762	\$978,098	\$888,950	\$607,612	\$503,448	\$427,684	\$388,664	\$382,805	\$392,760	\$421,297	\$554,966	\$795,641		\$7,348,688
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
13		<b>Total Revenue [2]</b>		<b>\$1,006,762</b>	<b>\$978,098</b>	<b>\$888,950</b>	<b>\$607,612</b>	<b>\$503,448</b>	<b>\$427,684</b>	<b>\$388,664</b>	<b>\$382,805</b>	<b>\$392,760</b>	<b>\$421,297</b>	<b>\$554,966</b>	<b>\$795,641</b>		<b>\$7,348,687.81</b>
14	GTO	GTS Choice - Industrial															
15		Bills		12	12	12	12	12	12	12	12	12	12	12	12		144
16		Volumes [1]		5,140.0	5,041.8	5,690.0	2,420.1	2,488.4	2,355.8	2,379.8	2,916.3	2,849.5	3,294.7	3,973.5	6,536.9		45,086.8
17		Revenue Less Gas Cost		\$13,998	\$13,765	\$15,254	\$7,359	\$7,454	\$7,009	\$7,011	\$8,326	\$8,273	\$9,228	\$10,996	\$17,019		\$125,692
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		<b>Total Revenue [2]</b>		<b>\$13,998</b>	<b>\$13,765</b>	<b>\$15,254</b>	<b>\$7,359</b>	<b>\$7,454</b>	<b>\$7,009</b>	<b>\$7,011</b>	<b>\$8,326</b>	<b>\$8,273</b>	<b>\$9,228</b>	<b>\$10,996</b>	<b>\$17,019</b>		<b>\$125,692.14</b>
20	DS	GTS Delivery Service - Commercial															
21		Bills		28	28	28	28	28	28	28	28	28	28	28	28		336
22		Volumes [1]		363,010.2	308,161.8	286,122.1	236,391.1	184,735.0	156,750.0	159,440.6	156,637.2	165,216.2	206,061.4	287,543.6	341,387.8		2,851,457.0
23		Revenue Less Gas Cost		\$351,615	\$319,406	\$304,078	\$273,405	\$240,925	\$223,868	\$224,869	\$223,923	\$228,655	\$251,646	\$303,339	\$337,272		\$3,283,001.05
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
25		<b>Total Revenue [2]</b>		<b>\$351,615</b>	<b>\$319,406</b>	<b>\$304,078</b>	<b>\$273,405</b>	<b>\$240,925</b>	<b>\$223,868</b>	<b>\$224,869</b>	<b>\$223,923</b>	<b>\$228,655</b>	<b>\$251,646</b>	<b>\$303,339</b>	<b>\$337,272</b>		<b>\$3,283,001.05</b>
26	DS	GTS Delivery Service - Industrial															
27		Bills		41	41	41	41	41	41	42	41	42	41	41	41		494
28		Volumes [1]		657,051.0	557,545.3	585,929.2	499,357.1	428,059.0	356,401.7	280,666.5	401,773.1	406,882.0	496,181.9	585,009.4	585,039.6		5,839,895.8
29		Revenue Less Gas Cost		\$527,063	\$488,534	\$499,931	\$469,097	\$442,642	\$405,968	\$363,910	\$427,813	\$431,104	\$475,295	\$509,228	\$504,269		\$5,544,854
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
31		<b>Total Revenue [2]</b>		<b>\$527,063</b>	<b>\$488,534</b>	<b>\$499,931</b>	<b>\$469,097</b>	<b>\$442,642</b>	<b>\$405,968</b>	<b>\$363,910</b>	<b>\$427,813</b>	<b>\$431,104</b>	<b>\$475,295</b>	<b>\$509,228</b>	<b>\$504,269</b>		<b>\$5,544,854.16</b>
32	GDS	GTS Grandfathered Delivery Service - Commercial															
33		Bills		14	14	13	13	13	13	13	13	13	13	13	13		158
34		Volumes [1]		66,917.0	76,267.1	27,922.8	42,749.2	14,503.3	13,332.5	14,475.9	15,890.5	14,297.8	10,664.8	25,016.0	58,790.6		380,827.5
35		Revenue Less Gas Cost		\$151,893	\$172,402	\$66,269	\$98,800	\$36,638	\$33,594	\$36,095	\$39,321	\$35,807	\$27,560	\$59,882	\$133,985		\$892,249
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
37		<b>Total Revenue [2]</b>		<b>\$151,893</b>	<b>\$172,402</b>	<b>\$66,269</b>	<b>\$98,800</b>	<b>\$36,638</b>	<b>\$33,594</b>	<b>\$36,095</b>	<b>\$39,321</b>	<b>\$35,807</b>	<b>\$27,560</b>	<b>\$59,882</b>	<b>\$133,985</b>		<b>\$892,248.76</b>

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 6 of 21  
Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1		<u>Transportation Service</u>															
2	GDS	GTS Grandfathered Delivery Service - Industrial															
3		Bills		7	7	7	7	7	7	7	7	7	7	7	7		
4		Volumes [1]		7,745.1	6,667.3	18,285.1	4,301.0	3,388.6	2,237.3	2,063.8	2,674.6	2,159.9	3,807.0	5,084.0	8,648.1		84
5		Revenue Less Gas Cost		\$19,033	\$16,660	\$42,514	\$11,374	\$9,124	\$6,324	\$5,885	\$7,392	\$6,160	\$10,133	\$12,973	\$21,188		67,061.8
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$168,757
7		<u>Total Revenue [2]</u>		<u>\$19,033</u>	<u>\$16,660</u>	<u>\$42,514</u>	<u>\$11,374</u>	<u>\$9,124</u>	<u>\$6,324</u>	<u>\$5,885</u>	<u>\$7,392</u>	<u>\$6,160</u>	<u>\$10,133</u>	<u>\$12,973</u>	<u>\$21,188</u>		<u>\$168,757.00</u>
8	DS3	GTS Main Line Service - Industrial															
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3		
10		Volumes [1]		54,000.0	51,500.0	49,500.0	47,400.0	50,900.0	48,600.0	49,900.0	47,500.0	49,500.0	52,800.0	51,200.0	49,300.0		36
11		Revenue Less Gas Cost		\$5,218	\$5,966	\$5,765	\$5,554	\$5,906	\$5,674	\$5,805	\$5,564	\$5,765	\$6,097	\$5,936	\$5,745		602,100.0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$69,995
13		<u>Total Revenue [2]</u>		<u>\$6,218</u>	<u>\$5,966</u>	<u>\$5,765</u>	<u>\$5,554</u>	<u>\$5,906</u>	<u>\$5,674</u>	<u>\$5,805</u>	<u>\$5,564</u>	<u>\$5,765</u>	<u>\$6,097</u>	<u>\$5,936</u>	<u>\$5,745</u>		<u>\$69,995.43</u>
14	FX1	GTS Flex Rate - Commercial															
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0		
16		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		<u>Total Revenue [2]</u>		<u>\$0</u>		<u>\$0</u>											
2	FX2	GTS Flex Rate - Commercial															
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0		
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
7		<u>Total Revenue [2]</u>		<u>\$0</u>		<u>\$0</u>											
8	FX5	GTS Flex Rate - Industrial															
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3		
10		Volumes [1]		696,800.0	607,600.0	636,000.0	527,800.0	421,300.0	410,800.0	448,700.0	454,200.0	506,900.0	620,500.0	642,500.0	738,400.0		36
11		Revenue Less Gas Cost		\$60,914	\$53,216	\$55,667	\$46,329	\$37,139	\$36,232	\$39,503	\$39,978	\$44,526	\$54,329	\$56,228	\$64,504		6,711,500.0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$588,566
13		<u>Total Revenue [2]</u>		<u>\$60,914</u>	<u>\$53,216</u>	<u>\$55,667</u>	<u>\$46,329</u>	<u>\$37,139</u>	<u>\$36,232</u>	<u>\$39,503</u>	<u>\$39,978</u>	<u>\$44,526</u>	<u>\$54,329</u>	<u>\$56,228</u>	<u>\$64,504</u>		<u>\$588,566.41</u>
14	FX7	GTS Flex Rate - Industrial															
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0		
16		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		<u>Total Revenue [2]</u>		<u>\$0</u>		<u>\$0</u>											

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_\_X\_ Forecasted Period  
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Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1		<b>Transportation Service</b>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		<b>Total Revenue [2]</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue [2]</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		<b>Total Sales and Transportation</b>		\$26,771,901	\$26,642,733	\$22,011,531	\$14,198,206	\$9,110,047	\$7,100,927	\$6,172,108	\$6,216,962	\$6,414,378	\$7,509,120	\$11,732,035	\$20,808,327	\$164,688,276
15		<b>Other Gas Department Revenue</b>														
16		Acct. 487 Forfeited Discounts		\$65,784	\$81,667	\$68,817	\$41,785	\$27,959	\$27,017	\$19,461	\$16,987	\$18,031	\$18,148	\$17,538	\$35,895	\$439,110
17		Acct. 488 Miscellaneous Service Revenue		\$5,943	\$11,364	\$6,098	\$7,980	\$12,877	(\$6,928)	\$6,255	\$20,702	(\$7,827)	\$31,071	\$14,409	\$13,556	\$117,501
18		Acct. 493 Rent from Gas Property		\$4,170	\$2,762	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$3,466	\$41,592
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$38,508	\$102,474	\$48,447	\$31,409	\$22,219	\$29,996	\$32,669	\$11,056	\$94,744	\$136,060	\$35,411	\$95,390	\$678,382
21		<b>Total Other Gas Department Revenue</b>		\$114,404	\$198,288	\$128,828	\$84,640	\$66,521	\$53,551	\$61,851	\$52,211	\$108,413	\$188,746	\$70,824	\$148,308	\$1,276,585
22		<b>Total Gross Revenue</b>		\$26,886,305	\$26,841,021	\$22,140,359	\$14,282,846	\$9,176,569	\$7,154,478	\$6,233,959	\$6,269,173	\$6,522,791	\$7,697,866	\$11,802,859	\$20,956,635	\$165,964,861

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GSR	General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		110,183	110,452	110,749	109,941	109,375	108,720	108,575	108,485	108,035	108,160	109,559	111,027	1,313,261
4		Customer Charge	\$19.75	\$2,176,114	\$2,181,427	\$2,187,293	\$2,171,335	\$2,160,156	\$2,147,220	\$2,144,356	\$2,142,579	\$2,133,691	\$2,136,160	\$2,163,790	\$2,192,783	\$25,936,905
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		1,484,059.2	1,502,349.6	1,166,162.7	664,959.6	284,958.4	148,158.1	83,378.5	87,613.7	102,204.0	177,653.4	461,545.8	1,093,564.7	7,256,607.7
7		Commodity Charge \$/Mcf	\$5.2740	\$7,826,928	\$7,923,392	\$6,150,342	\$3,506,997	\$1,502,871	\$781,386	\$439,738	\$462,075	\$539,024	\$936,944	\$2,434,193	\$5,767,460	\$38,271,349
8		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Revenue Less Gas Cost		\$10,003,042	\$10,104,819	\$8,337,635	\$5,678,332	\$3,663,027	\$2,928,606	\$2,584,094	\$2,604,653	\$2,672,715	\$3,073,104	\$4,597,983	\$7,960,243	\$64,208,254
10		Gas Cost Revenue \$/Mcf [2]	\$4.3870	\$6,510,568	\$6,590,808	\$5,115,956	\$2,917,178	\$1,250,113	\$649,970	\$365,781	\$384,361	\$448,369	\$779,365	\$2,024,801	\$4,797,468	\$31,834,738
11		<b>Revenue Excluding Riders</b>		<b>\$16,513,610</b>	<b>\$16,695,626</b>	<b>\$13,453,591</b>	<b>\$8,595,509</b>	<b>\$4,913,139</b>	<b>\$3,578,575</b>	<b>\$2,949,876</b>	<b>\$2,989,015</b>	<b>\$3,121,084</b>	<b>\$3,852,470</b>	<b>\$6,622,784</b>	<b>\$12,757,712</b>	<b>\$96,042,992</b>
12		Riders:														
13		Energy Efficiency Conservation Program	\$0.2900	\$31,953	\$32,031	\$32,117	\$31,883	\$31,719	\$31,529	\$31,487	\$31,461	\$31,330	\$31,366	\$31,772	\$32,198	\$380,846
14		Gas Cost Uncollectible Charge \$/Mcf	\$0.0119	17,660	17,878	13,877	7,913	3,391	1,763	992	1,043	1,216	2,114	5,492	13,013	86,354
15		R&D	\$0.0144	21,370	21,634	16,793	9,575	4,103	2,133	1,201	1,262	1,472	2,558	6,646	15,747	104,495
16		EAP Recovery \$	\$0.3000	33,055	33,136	33,225	32,882	32,813	32,616	32,573	32,546	32,411	32,448	32,868	33,308	393,978
17		Total Riders		\$104,039	\$104,678	\$96,012	\$82,354	\$72,026	\$68,041	\$66,252	\$66,310	\$66,429	\$68,487	\$76,778	\$94,267	\$965,673
18		<b>Total Revenue</b>		<b>\$16,617,649</b>	<b>\$16,800,305</b>	<b>\$13,549,603</b>	<b>\$8,677,863</b>	<b>\$4,985,165</b>	<b>\$3,646,617</b>	<b>\$3,016,128</b>	<b>\$3,055,325</b>	<b>\$3,187,513</b>	<b>\$3,920,956</b>	<b>\$6,699,563</b>	<b>\$12,851,979</b>	<b>\$97,008,665</b>
19	G1C	LG&E Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills														
22		Customer Charge	\$70.34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]														
24		Commodity Charge	\$3.2636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue [2]	\$4.3870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1	G1R	LC&E Residential															
2		RESIDENTIAL															
3		Customer Bills		4	4	4	4	4	4	4	4	4	4	4	4		48
4		Customer Charge	\$22.32	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89	\$89		\$1,071
5		Volumes (Mcf) [1]		90.7	99.9	67.7	41.7	15.5	6.8	2.0	2.2	3.5	14.4	39.3	68.7		452.4
6		Commodity Charge	\$3.9010	\$354	\$390	\$264	\$163	\$60	\$27	\$8	\$9	\$14	\$56	\$153	\$268		\$1,765
7		Revenue Less Gas Cost		\$443	\$479	\$353	\$252	\$150	\$116	\$97	\$98	\$103	\$145	\$243	\$357		\$2,836
8		Gas Cost Revenue [2]	\$4.3870	\$398	\$438	\$297	\$183	\$68	\$30	\$9	\$10	\$15	\$63	\$172	\$301		\$1,985
9		<b>Total Revenue</b>		<b>\$941</b>	<b>\$917</b>	<b>\$650</b>	<b>\$435</b>	<b>\$218</b>	<b>\$146</b>	<b>\$106</b>	<b>\$108</b>	<b>\$118</b>	<b>\$209</b>	<b>\$415</b>	<b>\$659</b>		<b>\$4,821</b>
10	IN3	Inland Gas General Service - Residential															
11		RESIDENTIAL															
12		Customer Bills		10	10	10	10	10	10	10	10	10	10	10	10		120
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
14		Volumes (Mcf) [1]		277.9	245.0	198.6	145.4	58.8	19.4	11.6	12.1	15.1	45.2	118.1	235.4		1,382.6
15		Commodity Charge	\$0.4000	\$111	\$98	\$79	\$58	\$24	\$8	\$5	\$5	\$6	\$18	\$47	\$94		\$553
16		R&D	\$0.0144	\$4	\$4	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$1	\$2	\$3		\$20
17		Revenue Less Gas Cost		\$115	\$102	\$82	\$60	\$24	\$8	\$5	\$5	\$6	\$19	\$49	\$98		\$573
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		<b>Total Revenue</b>		<b>\$115</b>	<b>\$102</b>	<b>\$82</b>	<b>\$60</b>	<b>\$24</b>	<b>\$8</b>	<b>\$5</b>	<b>\$5</b>	<b>\$6</b>	<b>\$19</b>	<b>\$49</b>	<b>\$98</b>		<b>\$573</b>
1	IN4	Inland Gas General Service - Residential															
2		RESIDENTIAL															
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0		0
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
5		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
6		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
7		R&D	\$0.0144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
8		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
10		<b>Total Revenue</b>		<b>\$0</b>		<b>\$0</b>											

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1	IN5	Inland Gas General Service - Residential															
2		RESIDENTIAL															
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36	
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5		Volumes (Mcf) [1]		52.6	46.7	43.2	28.0	11.2	2.9	2.4	2.7	2.9	4.7	21.8	44.7	263.8	
6		Commodity Charge	\$0.6000	\$32	\$28	\$26	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$158	
7		R&D	\$0.0144	0.76	0.67	0.62	0.4	0.16	0.04	0.03	0.04	0.04	0.07	0.31	0.64	3.8	
8		Revenue Less Gas Cost		\$32	\$29	\$27	\$17	\$7	\$2	\$1	\$2	\$2	\$3	\$13	\$27	\$162	
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10		<b>Total Revenue</b>		<b>\$32</b>	<b>\$29</b>	<b>\$27</b>	<b>\$17</b>	<b>\$7</b>	<b>\$2</b>	<b>\$1</b>	<b>\$2</b>	<b>\$2</b>	<b>\$3</b>	<b>\$13</b>	<b>\$27</b>	<b>\$162</b>	
11	LG2	LG&E Residential															
12		RESIDENTIAL															
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12	
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		Volumes (Mcf) [1]		138.2	141.5	113.0	73.1	18.1	3.1	2.9	2.9	3.9	22.1	57.2	96.3	672.3	
16		Commodity Charge	\$0.3500	\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235	
17		Revenue Less Gas Cost		\$48	\$50	\$40	\$26	\$6	\$1	\$1	\$1	\$1	\$8	\$20	\$34	\$235	
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		<b>Total Revenue</b>		<b>\$48</b>	<b>\$50</b>	<b>\$40</b>	<b>\$26</b>	<b>\$6</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$8</b>	<b>\$20</b>	<b>\$34</b>	<b>\$235</b>	
20	LG2	LG&E Commercial															
21		COMMERCIAL															
22		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-	
23		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-	
25		Commodity Charge	\$0.3500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_\_X\_ Forecasted Period  
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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	LG3	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		80.4	86.1	73.6	48.0	18.1	9.1	8.0	15.7	36.8	42.7	50.1	95.9	564.5
				82.4	88.1	75.6	50.0	20.1	11.5	10.0	17.7	38.8	44.7	52.1	97.9	588.9
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	28.14	30.14	25.76	16.80	6.34	3.19	2.80	5.50	12.88	14.95	17.54	33.57	197.61
				\$28	\$30	\$26	\$17	\$6	\$3	\$3	\$6	\$13	\$15	\$18	\$34	\$198
11		Revenue Less Gas Cost		\$29	\$31	\$27	\$18	\$8	\$4	\$4	\$7	\$14	\$16	\$19	\$35	\$212
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		<b>\$29</b>	<b>\$31</b>	<b>\$27</b>	<b>\$18</b>	<b>\$8</b>	<b>\$4</b>	<b>\$4</b>	<b>\$7</b>	<b>\$14</b>	<b>\$16</b>	<b>\$19</b>	<b>\$35</b>	<b>\$212</b>
14	LG4	LG&E Residential														
15		<b>RESIDENTIAL</b>														
16		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		33.0	31.8	30.3	15.7	8.8	2.5	2.4	2.4	2.8	3.9	10.3	22.9	166.8
19		Commodity Charge	\$0.4000	\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
20		Revenue Less Gas Cost		\$13	\$13	\$12	\$6	\$4	\$1	\$1	\$1	\$1	\$2	\$4	\$9	\$67
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		<b>\$13</b>	<b>\$13</b>	<b>\$12</b>	<b>\$6</b>	<b>\$4</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$2</b>	<b>\$4</b>	<b>\$9</b>	<b>\$67</b>

[1] Reflects Normalized Volumes.

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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GSO	General Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		11,642	11,663	11,728	11,667	11,584	11,516	11,467	11,414	11,412	11,433	11,622	11,778	138,926
4		Customer Charge	\$83.71	\$974,552	\$976,310	\$981,751	\$976,645	\$969,697	\$964,004	\$959,903	\$955,466	\$955,299	\$957,056	\$972,878	\$985,936	\$11,629,495
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		301,663.9	302,959.2	260,556.9	158,803.8	111,004.7	72,519.0	57,495.5	53,813.4	55,491.2	68,357.6	127,148.7	237,716.7	1,807,530.6
8		Next 350 Mcf		297,277.8	286,181.4	236,024.2	103,688.7	51,445.7	35,643.3	30,872.6	25,999.1	28,865.6	37,399.0	82,862.9	199,877.0	1,416,137.3
9		Next 600 Mcf		79,248.9	75,073.0	56,078.4	19,218.2	7,741.4	7,465.1	7,224.6	7,114.7	6,893.4	8,447.2	16,011.3	47,437.5	337,953.7
10		Over 1,000 Mcf		<u>54,852.4</u>	<u>36,770.4</u>	<u>30,077.3</u>	<u>12,432.3</u>	<u>4,105.1</u>	<u>6,103.1</u>	<u>4,433.6</u>	<u>3,454.3</u>	<u>4,143.6</u>	<u>3,921.9</u>	<u>10,445.8</u>	<u>31,647.7</u>	<u>202,387.5</u>
				733,043.0	700,984.0	582,736.8	294,143.0	174,296.9	121,730.5	100,026.3	90,381.5	95,393.8	118,125.7	236,468.7	516,678.9	3,764,009.1
11		Commodity Charge														
12		First 50 Mcf	\$3.2649	\$984,902	\$989,131	\$850,692	\$518,479	\$362,419	\$236,767	\$187,717	\$175,695	\$181,173	\$223,181	\$415,128	\$776,121	\$5,901,407
13		Next 350 Mcf	\$2.5201	749,170	721,206	594,805	261,306	129,648	89,825	77,802	65,520	72,744	94,249	208,823	503,710	3,568,808
14		Next 600 Mcf	\$2.3954	189,833	179,830	134,330	46,035	18,544	17,882	17,306	17,043	16,512	20,234	38,353	113,632	809,534
15		Over 1,000 Mcf	\$2.1790	<u>119,523</u>	<u>80,123</u>	<u>65,538</u>	<u>27,090</u>	<u>8,945</u>	<u>13,299</u>	<u>9,661</u>	<u>7,527</u>	<u>9,029</u>	<u>8,546</u>	<u>22,761</u>	<u>68,960</u>	<u>441,002</u>
				\$2,043,428	\$1,970,290	\$1,645,365	\$852,910	\$519,556	\$357,773	\$292,486	\$265,785	\$279,459	\$346,210	\$685,065	\$1,462,423	\$10,720,751
16		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Revenue Less Gas Cost		\$3,017,980	\$2,946,600	\$2,627,116	\$1,829,554	\$1,489,253	\$1,321,777	\$1,252,388	\$1,221,251	\$1,234,757	\$1,303,267	\$1,657,943	\$2,448,360	\$22,350,246
18		Gas Cost Revenue [2]	\$4.3870	\$3,215,860	\$3,075,217	\$2,556,466	\$1,290,405	\$764,641	\$534,032	\$438,815	\$396,504	\$418,493	\$518,217	\$1,037,388	\$2,266,670	\$16,512,708
19		<b>Revenue Excluding Riders</b>		<b>\$6,233,840</b>	<b>\$6,021,816</b>	<b>\$5,183,583</b>	<b>\$3,119,960</b>	<b>\$2,253,893</b>	<b>\$1,855,809</b>	<b>\$1,691,204</b>	<b>\$1,617,755</b>	<b>\$1,653,250</b>	<b>\$1,821,484</b>	<b>\$2,695,331</b>	<b>\$4,715,030</b>	<b>\$38,862,954</b>
20		Riders:														
21		Gas Cost Uncollectible Charge	\$0.0119	\$8,723	\$8,342	\$6,935	\$3,500	\$2,074	\$1,449	\$1,190	\$1,076	\$1,135	\$1,406	\$2,814	\$6,148	\$44,792
22		R&D	\$0.0144	<u>10,556</u>	<u>10,094</u>	<u>8,391</u>	<u>4,236</u>	<u>2,510</u>	<u>1,753</u>	<u>1,440</u>	<u>1,301</u>	<u>1,374</u>	<u>1,701</u>	<u>3,405</u>	<u>7,440</u>	<u>54,202</u>
23		Total Riders		\$19,279	\$18,436	\$15,326	\$7,736	\$4,584	\$3,202	\$2,631	\$2,377	\$2,509	\$3,107	\$6,219	\$13,589	\$98,993
24		<b>Total Revenue</b>		<b>\$6,253,119</b>	<b>\$6,040,252</b>	<b>\$5,198,909</b>	<b>\$3,127,696</b>	<b>\$2,258,477</b>	<b>\$1,859,010</b>	<b>\$1,693,834</b>	<b>\$1,620,132</b>	<b>\$1,655,759</b>	<b>\$1,824,591</b>	<b>\$2,701,550</b>	<b>\$4,728,619</b>	<b>\$38,961,948</b>

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1	GSO	General Service - Industrial															
2		<b>INDUSTRIAL</b>															
3		Customer Bills		52	52	51	51	50	51	51	51	51	52	53	53	618	
4		Customer Charge	\$83.71	\$4,353	\$4,353	\$4,269	\$4,269	\$4,186	\$4,269	\$4,269	\$4,269	\$4,269	\$4,353	\$4,437	\$4,437	\$51,733	
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		Volumes (Mcf) [1]															
7		First 50 Mcf		2,145.3	2,115.6	2,045.5	1,652.2	1,582.2	1,098.7	747.9	837.7	975.9	1,208.8	1,668.8	2,030.3	18,108.9	
8		Next 350 Mcf		9,954.7	9,961.7	9,287.0	5,626.0	5,225.6	3,671.8	3,224.1	3,915.9	4,195.5	5,273.7	7,257.1	9,459.3	77,052.4	
9		Next 600 Mcf		11,094.6	11,265.1	10,457.6	1,393.4	1,689.1	1,178.9	1,053.1	2,126.5	2,718.9	4,845.1	8,364.9	9,666.8	65,854.0	
10		Over 1,000 Mcf		<u>25,264.2</u>	<u>22,844.0</u>	<u>8,698.1</u>	<u>1,200.0</u>	<u>1,275.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>1,815.8</u>	<u>10,234.9</u>	<u>19,622.1</u>	<u>94,954.1</u>	
11		Commodity Charge		48,458.8	46,186.4	30,488.2	9,871.6	9,771.9	6,949.4	6,025.1	7,880.1	8,890.3	13,143.4	27,525.7	40,778.5	255,969.4	
12		First 50 Mcf	\$3.2649	\$7,004	\$6,907	\$6,678	\$5,394	\$5,166	\$3,587	\$2,442	\$2,735	\$3,186	\$3,947	\$5,448	\$6,629	\$59,124	
13		Next 350 Mcf	\$2.5201	25,087	25,104	23,404	14,178	13,169	9,253	8,125	9,868	10,573	13,290	18,289	23,838	194,180	
14		Next 600 Mcf	\$2.3954	26,576	26,984	25,050	3,338	4,046	2,824	2,523	5,094	6,513	11,606	20,037	23,156	157,747	
15		Over 1,000 Mcf	\$2.1790	<u>55,051</u>	<u>49,777</u>	<u>18,953</u>	<u>2,615</u>	<u>2,778</u>	<u>2,179</u>	<u>2,179</u>	<u>2,179</u>	<u>2,179</u>	<u>3,957</u>	<u>22,302</u>	<u>42,757</u>	<u>206,905</u>	
16		Tax Adj	\$0.0000	\$113,718	\$108,773	\$74,086	\$25,525	\$25,159	\$17,843	\$15,268	\$19,876	\$22,451	\$32,799	\$66,076	\$96,380	\$617,955	
17		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		Gas Cost Revenue [2]	\$4.3870	\$118,071	\$113,126	\$78,355	\$29,794	\$29,345	\$22,113	\$19,538	\$24,146	\$26,720	\$37,152	\$70,513	\$100,816	\$669,688	
19		<b>Revenue Excluding Riders</b>		<b>\$330,659</b>	<b>\$315,746</b>	<b>\$212,107</b>	<b>\$73,101</b>	<b>\$72,214</b>	<b>\$52,600</b>	<b>\$45,970</b>	<b>\$58,716</b>	<b>\$65,722</b>	<b>\$94,812</b>	<b>\$191,268</b>	<b>\$279,711</b>	<b>\$1,792,626</b>	
20		Riders:															
21		Gas Cost Uncollectible Charge	\$0.0119	\$577	\$550	\$363	\$117	\$116	\$83	\$72	\$94	\$106	\$156	\$328	\$485	\$3,046	
22		R&D	\$0.0144	<u>698</u>	<u>665</u>	<u>439</u>	<u>142</u>	<u>141</u>	<u>100</u>	<u>87</u>	<u>113</u>	<u>128</u>	<u>189</u>	<u>396</u>	<u>587</u>	<u>3,686</u>	
23		<b>Total Riders</b>		<b>\$1,274</b>	<b>\$1,215</b>	<b>\$802</b>	<b>\$260</b>	<b>\$257</b>	<b>\$183</b>	<b>\$158</b>	<b>\$207</b>	<b>\$234</b>	<b>\$346</b>	<b>\$724</b>	<b>\$1,072</b>	<b>\$6,732</b>	
24		<b>Total Revenue</b>		<b>\$331,934</b>	<b>\$316,961</b>	<b>\$212,909</b>	<b>\$73,360</b>	<b>\$72,471</b>	<b>\$52,782</b>	<b>\$46,128</b>	<b>\$58,923</b>	<b>\$65,956</b>	<b>\$95,158</b>	<b>\$191,992</b>	<b>\$280,784</b>	<b>\$1,799,358</b>	

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
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For the 12 Months Ended December 31, 2022  
(Gas Service)

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Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.7120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Over 100,000 Mcf	\$0.4394	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue [2]	\$4,3870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		<b>Revenue Excluding Riders</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Riders:														
17		Gas Cost Uncollectible Charge	\$0.0119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		R&D	\$0.0144	0	0	0	0	0	0	0	0	0	0	0	0	0
19		Total Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	IUS	Intrastate Utility Service - Wholesale														
22		<b>WHOLESALE</b>														
23		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
24		Customer Charge	\$945.24	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$1,890	\$22,686
25		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Volumes (Mcf) [1]		1,938.9	1,673.4	1,850.8	714.5	576.5	489.9	341.7	376.6	306.3	562.5	936.2	1,483.9	11,251.2
27		Commodity Charge	\$1,1986	\$2,324	\$2,006	\$2,218	\$856	\$691	\$587	\$410	\$451	\$367	\$674	\$1,122	\$1,779	\$13,486
28		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Revenue Less Gas Cost		\$4,214	\$3,896	\$4,109	\$2,747	\$2,581	\$2,478	\$2,300	\$2,342	\$2,258	\$2,565	\$3,013	\$3,669	\$36,171
30		Gas Cost Revenue [2]	\$4,3870	\$8,506	\$7,341	\$8,119	\$3,135	\$2,529	\$2,149	\$1,499	\$1,652	\$1,344	\$2,468	\$4,107	\$6,510	\$49,359
31		<b>Revenue Excluding Riders</b>		\$12,720	\$11,237	\$12,228	\$5,881	\$5,111	\$4,627	\$3,799	\$3,994	\$3,601	\$5,032	\$7,120	\$10,179	\$85,530
32		Riders:														
33		Gas Cost Uncollectible Charge	\$0.0119	\$23	\$20	\$22	\$9	\$7	\$6	\$4	\$4	\$4	\$7	\$11	\$18	\$134
34		R&D	\$0.0144	28	24	27	10	8	7	5	5	4	8	13	21	162
35		Total Riders		\$51	\$44	\$49	\$19	\$15	\$13	\$9	\$10	\$8	\$15	\$25	\$39	\$296
36		<b>Total Revenue</b>		\$12,771	\$11,281	\$12,277	\$5,900	\$5,126	\$4,640	\$3,808	\$4,004	\$3,609	\$5,047	\$7,144	\$10,218	\$85,826

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2021.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period \_\_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		14,412	14,308	14,237	14,116	14,041	13,964	13,875	13,809	13,699	13,597	13,511	13,424	166,993
4		Customer Charge	\$19.75	\$284,637	\$282,583	\$281,181	\$278,791	\$277,310	\$275,789	\$274,031	\$272,728	\$270,555	\$268,541	\$266,842	\$265,124	\$3,298,112
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		212,675.3	214,378.7	164,319.6	95,714.2	41,538.6	20,296.2	10,992.1	11,810.7	13,181.9	24,764.3	64,840.6	148,097.5	1,022,609.7
7		Commodity Charge	\$5.2740	\$1,121,650	\$1,130,633	\$866,622	\$504,797	\$219,075	\$107,042	\$57,972	\$62,290	\$69,521	\$130,607	\$341,969	\$781,066	\$5,393,244
8		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Revenue Less Gas Cost		\$1,406,287	\$1,413,216	\$1,147,802	\$783,588	\$496,384	\$382,831	\$332,004	\$335,017	\$340,077	\$399,148	\$608,812	\$1,046,190	\$8,691,355
10		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		<b>Revenue Excluding Riders</b>		<b>\$1,406,287</b>	<b>\$1,413,216</b>	<b>\$1,147,802</b>	<b>\$783,588</b>	<b>\$496,384</b>	<b>\$382,831</b>	<b>\$332,004</b>	<b>\$335,017</b>	<b>\$340,077</b>	<b>\$399,148</b>	<b>\$608,812</b>	<b>\$1,046,190</b>	<b>\$8,691,355</b>
12		Riders:														
13		Energy Efficiency Conservation Program	\$0.2900	\$4,179	\$4,149	\$4,129	\$4,094	\$4,072	\$4,050	\$4,024	\$4,005	\$3,973	\$3,943	\$3,918	\$3,893	\$48,428
14		R&D	\$0.0144	3,063	3,087	2,366	1,378	598	292	158	170	190	357	934	2,133	\$14,726
15		EAP Recovery	\$0.3000	4,324	4,292	4,271	4,235	4,212	4,189	4,163	4,143	4,110	4,079	4,053	4,027	\$0,098
16		Total Riders		\$11,566	\$11,529	\$10,766	\$9,707	\$8,882	\$8,531	\$8,345	\$8,317	\$8,272	\$8,379	\$8,905	\$10,053	\$113,251
17		<b>Total Revenue</b>		<b>\$1,417,852</b>	<b>\$1,424,745</b>	<b>\$1,158,568</b>	<b>\$793,294</b>	<b>\$505,267</b>	<b>\$391,362</b>	<b>\$340,348</b>	<b>\$343,335</b>	<b>\$348,349</b>	<b>\$407,527</b>	<b>\$617,717</b>	<b>\$1,056,243</b>	<b>\$8,804,607</b>
18	GTO	GTS Choice - Commercial														
19		<b>COMMERCIAL</b>														
20		Customer Bills		2,990	2,989	3,221	3,224	3,231	3,234	3,237	3,238	3,227	3,233	3,232	3,230	38,286
21		Customer Charge	\$83.71	\$250,293	\$250,209	\$269,630	\$269,881	\$270,467	\$270,718	\$270,969	\$271,053	\$270,132	\$270,634	\$270,551	\$270,383	\$3,204,921
22		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]														
24		First 50 Mcf		89,918.2	90,045.7	81,475.0	55,183.9	42,704.6	27,100.2	20,573.0	19,647.1	20,361.4	25,159.0	45,291.2	73,567.0	591,026.3
25		Next 350 Mcf		132,725.3	126,451.3	104,252.8	50,775.8	32,530.3	23,049.4	16,342.5	15,042.4	16,572.0	21,101.2	42,393.8	87,220.1	668,456.9
26		Next 600 Mcf		38,854.6	35,384.4	28,835.4	9,699.6	3,903.4	3,727.8	3,354.0	3,243.8	4,678.6	5,004.7	9,489.5	19,791.4	165,967.2
27		Over 1,000 Mcf		14,396.1	12,237.7	8,399.3	2,143.3	494.6	316.5	331.7	630.0	1,176.4	1,193.1	2,542.8	6,955.7	50,817.2
28		Commodity Charge		\$275,894.2	\$264,119.1	\$222,962.5	\$117,802.6	\$79,632.9	\$54,193.9	\$40,601.2	\$38,563.3	\$42,788.4	\$52,458.0	\$99,717.3	\$187,534.2	\$1,476,267.6
29		First 50 Mcf	\$3.2649	\$293,574	\$293,990	\$266,008	\$180,170	\$139,426	\$88,479	\$67,169	\$64,146	\$66,478	\$82,142	\$147,871	\$240,189	\$1,929,642
30		Next 350 Mcf	\$2.5201	334,481	318,670	262,727	127,960	81,980	58,087	41,185	37,908	41,763	53,177	106,837	219,803	1,684,578
31		Next 600 Mcf	\$2.3954	93,072	84,760	69,072	23,234	9,350	8,930	8,034	7,770	11,207	11,988	22,731	47,408	397,558
32		Over 1,000 Mcf	\$2.1790	31,369	26,666	18,302	4,670	1,078	690	723	1,373	2,563	2,600	5,541	15,156	110,731
33		R&D	\$0.0144	\$3,973	\$3,803	\$3,211	\$1,696	\$1,147	\$780	\$585	\$555	\$616	\$755	\$1,436	\$2,700	\$4,122,508
34		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,258
35		Revenue Less Gas Cost		\$1,006,762	\$978,098	\$888,950	\$607,612	\$503,448	\$427,684	\$388,664	\$382,805	\$392,760	\$421,297	\$554,966	\$795,641	\$7,348,688
36		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		<b>Total Revenue</b>		<b>\$1,006,762</b>	<b>\$978,098</b>	<b>\$888,950</b>	<b>\$607,612</b>	<b>\$503,448</b>	<b>\$427,684</b>	<b>\$388,664</b>	<b>\$382,805</b>	<b>\$392,760</b>	<b>\$421,297</b>	<b>\$554,966</b>	<b>\$795,641</b>	<b>\$7,348,688</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_\_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_\_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1	GTO	GTS Choice - Industrial															
2		<b>INDUSTRIAL</b>															
3		Customer Bills		12	12	12	12	12	12	12	12	12	12	12	12	144	
4		Customer Charge	\$83.71	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$1,005	\$12,054	
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		Volumes (Mcf) [1]															
7		First 50 Mcf		489.2	480.4	500.9	404.6	401.7	357.0	329.0	300.5	286.9	353.4	434.5	474.0	4,812.1	
8		Next 350 Mcf		2,267.0	2,251.7	2,233.2	1,371.5	1,147.4	938.6	877.8	1,342.2	1,279.5	1,297.6	1,561.5	2,271.3	18,839.3	
9		Next 600 Mcf		1,915.4	1,905.2	2,141.3	644.0	758.5	600.0	600.0	648.9	1,247.9	787.6	1,253.4	1,790.6	14,292.8	
10		Over 1,000 Mcf		<u>468.4</u>	<u>404.5</u>	<u>814.6</u>	<u>0.0</u>	<u>180.8</u>	<u>460.2</u>	<u>573.0</u>	<u>624.7</u>	<u>35.2</u>	<u>856.1</u>	<u>724.1</u>	<u>2,001.0</u>	<u>7,142.6</u>	
11		Commodity Charge		5,140.0	5,041.8	5,690.0	2,420.1	2,488.4	2,355.8	2,379.8	2,916.3	2,849.5	3,294.7	3,973.5	6,536.9	45,086.8	
12		First 50 Mcf	\$3.2649	\$1,597	\$1,568	\$1,635	\$1,321	\$1,312	\$1,166	\$1,074	\$981	\$937	\$1,154	\$1,419	\$1,548	\$15,711	
13		Next 350 Mcf	\$2.5201	5,713	5,675	5,628	3,456	2,892	2,365	2,212	3,382	3,224	3,270	3,935	5,724	47,477	
14		Next 600 Mcf	\$2.3954	4,588	4,564	5,129	1,543	1,817	1,437	1,437	1,554	2,989	1,887	3,002	4,289	34,237	
15		Over 1,000 Mcf	\$2.1790	<u>1,021</u>	<u>881</u>	<u>1,775</u>	<u>-</u>	<u>394</u>	<u>1,003</u>	<u>1,249</u>	<u>1,361</u>	<u>77</u>	<u>1,865</u>	<u>1,578</u>	<u>4,360</u>	<u>15,564</u>	
16		R&D	\$0.0144	\$12,919	\$12,688	\$14,168	\$6,320	\$6,414	\$5,971	\$5,972	\$7,279	\$7,227	\$8,176	\$9,934	\$15,921	\$112,989	
17		Tax Act Adj	\$0.0000	\$74	\$73	\$82	\$35	\$36	\$34	\$34	\$42	\$41	\$47	\$57	\$94	\$649	
18		Revenue Less Gas Cost		\$13,998	\$13,765	\$15,254	\$7,359	\$7,454	\$7,009	\$7,011	\$8,326	\$8,273	\$9,228	\$10,998	\$17,019	\$125,692.14	
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		<b>Total Revenue</b>		<b>\$13,998</b>	<b>\$13,765</b>	<b>\$15,254</b>	<b>\$7,359</b>	<b>\$7,454</b>	<b>\$7,009</b>	<b>\$7,011</b>	<b>\$8,326</b>	<b>\$8,273</b>	<b>\$9,228</b>	<b>\$10,998</b>	<b>\$17,019</b>	<b>\$125,692</b>	

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_\_ Base Period\_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		28	28	28	28	28	28	28	28	28	28	28	28	
4		Customer Charge	\$3,982.30	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	\$111,504	336
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,338,053
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		276,510.2	249,661.8	230,122.1	200,391.1	167,235.0	151,250.0	150,440.6	151,637.2	154,716.2	171,061.4	225,043.6	259,887.8	2,387,957.0
9		Next 70,000 Mcf		86,500.0	58,500.0	56,000.0	36,000.0	17,500.0	5,500.0	9,000.0	5,000.0	10,500.0	35,000.0	62,500.0	81,500.0	463,500.0
10		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				363,010.2	308,161.8	286,122.1	236,391.1	184,735.0	156,750.0	159,440.6	156,637.2	165,216.2	206,061.4	287,543.6	341,387.8	2,851,457.0
11		Commodity Charge														
12		First 30,000 Mcf	\$0.7120	\$196,875	\$177,759	\$163,847	\$142,678	\$119,071	\$107,690	\$107,114	\$107,966	\$110,158	\$121,796	\$160,231	\$185,040	\$1,700,225
13		Next 70,000 Mcf	\$0.4394	38,008	25,705	24,606	15,818	7,690	2,417	3,955	2,197	4,614	15,379	27,463	35,811	203,662
14		Over 100,000 Mcf	\$0.2432	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$234,883	\$203,464	\$188,453	\$158,497	\$126,761	\$110,107	\$111,068	\$110,163	\$114,772	\$137,175	\$187,694	\$220,851	\$1,903,887
15		R&D	\$0.0144	\$5,227	\$4,438	\$4,120	\$3,404	\$2,660	\$2,257	\$2,296	\$2,256	\$2,379	\$2,967	\$4,141	\$4,916	\$41,061
16		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Revenue Less Gas Cost		\$351,615	\$319,406	\$304,078	\$273,405	\$240,925	\$223,868	\$224,869	\$223,923	\$228,855	\$251,646	\$303,339	\$337,272	\$3,283,001
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		<b>\$351,615</b>	<b>\$319,406</b>	<b>\$304,078</b>	<b>\$273,405</b>	<b>\$240,925</b>	<b>\$223,868</b>	<b>\$224,869</b>	<b>\$223,923</b>	<b>\$228,855</b>	<b>\$251,646</b>	<b>\$303,339</b>	<b>\$337,272</b>	<b>\$3,283,001</b>
20	DS	GTS Delivery Service - Industrial														
21		<b>INDUSTRIAL</b>														
22		Customer Bills		41	41	41	41	41	41	42	41	42	41	41	41	494
23		Customer Charge	\$3,982.30	\$163,274	\$163,274	\$163,274	\$163,274	\$163,274	\$163,274	\$167,257	\$163,274	\$167,257	\$163,274	\$163,274	\$163,274	\$1,967,256
24		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Volumes (Mcf) [1]														
27		First 30,000 Mcf		353,352.4	328,395.7	336,483.6	319,369.5	312,232.6	296,986.7	254,169.5	301,590.5	294,120.2	334,335.3	357,908.4	346,016.8	3,834,961.2
28		Next 70,000 Mcf		147,200.0	141,100.0	142,600.0	140,000.0	115,826.4	59,415.0	26,497.0	100,182.6	107,805.0	140,000.0	140,000.0	143,100.0	1,403,726.0
29		Over 100,000 Mcf		156,498.6	88,049.6	106,845.6	39,987.6	0.0	0.0	0.0	0.0	4,956.8	21,846.6	87,101.0	95,922.8	601,208.6
				657,051.0	557,545.3	585,929.2	499,357.1	428,059.0	356,401.7	280,666.5	401,773.1	406,882.0	496,181.9	585,009.4	585,039.6	5,839,895.8
30		Commodity Charge														
31		First 30,000 Mcf	\$0.7120	\$251,587	\$233,818	\$239,576	\$227,391	\$222,310	\$211,455	\$180,969	\$214,732	\$209,414	\$238,047	\$254,831	\$246,364	\$2,730,492
32		Next 70,000 Mcf	\$0.4394	64,680	61,999	62,658	61,516	50,894	26,107	11,643	44,020	47,370	61,516	61,516	62,878	616,797
33		Over 100,000 Mcf	\$0.2432	38,060	21,414	25,985	9,725	0	0	0	0	1,205	5,313	21,183	23,328	146,214
				\$354,327	\$317,231	\$328,220	\$298,632	\$273,204	\$237,561	\$192,611	\$258,753	\$257,989	\$304,876	\$337,530	\$332,571	\$3,493,503
34		R&D	\$0.0144	\$9,462	\$8,029	\$8,437	\$7,191	\$6,164	\$5,132	\$4,042	\$5,786	\$5,859	\$7,145	\$8,424	\$8,425	\$84,094
35		Tax Act Adj	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
36		Revenue Less Gas Cost		\$527,063	\$488,534	\$489,931	\$469,097	\$442,642	\$405,968	\$363,910	\$427,813	\$431,104	\$475,295	\$509,228	\$504,269	\$5,544,854
37		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		<b>Total Revenue</b>		<b>\$527,063</b>	<b>\$488,534</b>	<b>\$489,931</b>	<b>\$469,097</b>	<b>\$442,642</b>	<b>\$405,968</b>	<b>\$363,910</b>	<b>\$427,813</b>	<b>\$431,104</b>	<b>\$475,295</b>	<b>\$509,228</b>	<b>\$504,269</b>	<b>\$5,544,854</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
Page 18 of 21  
Witness: Judith L. Siegler

Proposed Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)	
1	GDS	GTS Grandfathered Delivery Service - Commercial															
2		<b>COMMERCIAL</b>															
3		Customer Bills		14	14	13	13	13	13	13	13	13	13	13	13	13	158
4		Customer Charge	\$83.71	\$1,172	\$1,172	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$1,088	\$13,226
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]															
8		First 50 Mcf		650.0	650.0	650.0	650.0	650.0	600.0	600.0	600.0	600.0	600.0	650.0	650.0		7,550.0
9		Next 350 Mcf		4,550.0	4,550.0	4,550.0	4,550.0	4,523.8	4,200.0	4,137.7	4,159.3	4,180.1	4,200.0	4,550.0	4,550.0		52,700.9
10		Next 600 Mcf		7,800.0	7,800.0	7,751.4	7,800.0	6,881.9	5,445.8	5,512.4	6,047.0	5,917.8	6,047.0	7,700.0	7,800.0		81,056.7
11		Over 1,000 Mcf		53,917.0	63,267.1	14,971.4	29,749.2	2,447.6	3,086.7	4,225.8	5,084.2	3,599.9	1,264.4	12,116.0	45,790.6		239,519.9
				66,917.0	76,267.1	27,922.8	42,749.2	14,503.3	13,332.5	14,475.9	15,890.5	14,297.8	10,664.8	25,016.0	58,790.6		380,827.5
12		Commodity Charge															
13		First 50 Mcf	\$3,264.9	\$2,122	\$2,122	\$2,122	\$2,122	\$2,122	\$1,959	\$1,959	\$1,959	\$1,959	\$1,959	\$2,122	\$2,122		\$24,650
14		Next 350 Mcf	\$2,520.1	11,466	11,466	11,466	11,466	11,400	10,584	10,427	10,482	10,534	10,584	11,466	11,466		132,812
15		Next 600 Mcf	\$2,395.4	18,684	18,684	18,568	18,684	16,485	13,045	13,204	14,485	14,176	11,020	18,445	18,684		194,163
16		Over 1,000 Mcf	\$2,179.0	117,485	137,859	32,623	64,824	5,333	6,726	9,208	11,078	7,844	2,755	26,401	99,778		521,914
				\$149,758	\$170,132	\$64,779	\$97,096	\$35,341	\$32,314	\$34,799	\$36,004	\$34,513	\$26,318	\$58,434	\$132,050		\$873,539
17		R&D	\$0.0144	\$964	\$1,098	\$402	\$616	\$209	\$192	\$208	\$229	\$206	\$154	\$360	\$847		\$5,484
18		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
19		Revenue Less Gas Cost		\$151,893	\$172,402	\$66,269	\$98,800	\$36,638	\$33,594	\$36,095	\$39,321	\$35,807	\$27,560	\$59,882	\$133,985		\$892,249
20		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
21		<b>Total Revenue</b>		<b>\$151,893</b>	<b>\$172,402</b>	<b>\$66,269</b>	<b>\$98,800</b>	<b>\$36,638</b>	<b>\$33,594</b>	<b>\$36,095</b>	<b>\$39,321</b>	<b>\$35,807</b>	<b>\$27,560</b>	<b>\$59,882</b>	<b>\$133,985</b>		<b>\$892,249</b>
22	GDS	GTS Grandfathered Delivery Service - Industrial															
23		<b>INDUSTRIAL</b>															
24		Customer Bills		7	7	7	7	7	7	7	7	7	7	7	7		84
25		Customer Charge	\$83.71	\$586	\$586	\$586	\$586	\$586	\$586	\$586	\$586	\$586	\$586	\$586	\$586		\$7,032
26		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
27		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
28		Volumes (Mcf) [1]															
29		First 50 Mcf		300.0	300.0	300.0	300.0	300.0	217.9	204.4	234.8	250.0	300.0	300.0	300.0		3,307.1
30		Next 350 Mcf		1,979.8	1,977.9	2,100.0	1,649.4	1,426.5	1,256.1	1,188.7	1,314.2	1,214.2	1,617.8	1,596.7	1,956.9		19,278.2
31		Next 600 Mcf		2,113.5	2,077.0	3,600.0	2,151.6	1,352.3	763.3	670.7	1,091.9	695.7	1,472.6	1,687.3	2,957.3		20,633.2
32		Over 1,000 Mcf		3,351.8	2,312.4	12,285.1	200.0	309.8	0.0	0.0	33.7	0.0	416.6	1,500.0	3,433.9		23,843.3
				7,745.1	6,667.3	18,285.1	4,301.0	3,388.6	2,237.3	2,063.8	2,674.6	2,159.9	3,807.0	5,084.0	8,648.1		67,061.8
33		Commodity Charge															
34		First 50 Mcf	\$3,264.9	\$979	\$979	\$979	\$979	\$979	\$711	\$667	\$767	\$816	\$979	\$979	\$979		\$10,797
35		Next 350 Mcf	\$2,520.1	4,989	4,985	5,292	4,157	3,595	3,166	2,966	3,312	3,060	4,077	4,024	4,932		48,583
36		Next 600 Mcf	\$2,395.4	5,063	4,975	8,623	5,154	3,239	1,828	1,607	2,616	1,666	3,527	4,042	7,084		49,425
37		Over 1,000 Mcf	\$2,179.0	7,304	5,039	26,769	436	675	-	-	73	-	908	3,269	7,482		51,955
				\$18,335	\$15,978	\$41,664	\$10,726	\$8,489	\$5,705	\$5,270	\$6,767	\$5,543	\$9,492	\$12,314	\$20,477		\$160,760
38		R&D	\$0.0144	\$112	\$96	\$263	\$62	\$49	\$32	\$30	\$39	\$55	\$73	\$125	\$125		\$966
39		Tax Act Adj	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
40		Revenue Less Gas Cost		\$19,033	\$16,660	\$42,514	\$11,374	\$9,124	\$6,324	\$5,885	\$7,392	\$6,160	\$10,133	\$12,973	\$21,188		\$168,757
41		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
42		<b>Total Revenue</b>		<b>\$19,033</b>	<b>\$16,660</b>	<b>\$42,514</b>	<b>\$11,374</b>	<b>\$9,124</b>	<b>\$6,324</b>	<b>\$5,885</b>	<b>\$7,392</b>	<b>\$6,160</b>	<b>\$10,133</b>	<b>\$12,973</b>	<b>\$21,188</b>		<b>\$168,757</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_\_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$9,364
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf)[1]		54,000.0	51,500.0	49,500.0	47,400.0	50,900.0	48,600.0	49,900.0	47,500.0	49,500.0	52,800.0	51,200.0	49,300.0	602,100.0
7		Commodity Charge	\$0.0863	\$4,660	\$4,444	\$4,272	\$4,091	\$4,393	\$4,194	\$4,306	\$4,099	\$4,272	\$4,557	\$4,419	\$4,255	\$51,961
8		R&D	\$0.0144	778	742	713	683	733	700	719	684	713	760	737	710	8,670.2
9		Revenue Less Gas Cost		\$6,218	\$5,966	\$5,765	\$5,554	\$5,906	\$5,674	\$5,805	\$5,564	\$5,765	\$6,097	\$5,936	\$5,745	\$69,995
10		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		<b>Total Revenue</b>		<b>\$6,218</b>	<b>\$5,966</b>	<b>\$5,765</b>	<b>\$5,554</b>	<b>\$5,906</b>	<b>\$5,674</b>	<b>\$5,805</b>	<b>\$5,564</b>	<b>\$5,765</b>	<b>\$6,097</b>	<b>\$5,936</b>	<b>\$5,745</b>	<b>\$69,995</b>
12	FX1	GTS Flex Rate - Commercial														
13		<b>COMMERCIAL</b>														
14		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
15		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		<b>Total Revenue</b>		<b>\$0</b>												
22	FX2	GTS Flex Rate - Commercial														
23		<b>COMMERCIAL</b>														
24		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
25		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		Commodity Charge	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

Schedule M-2.3  
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Witness: Judith L. Siegler

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$260.11	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$780	\$9,364
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		696,800.0	607,600.0	636,000.0	527,800.0	421,300.0	410,800.0	448,700.0	454,200.0	506,900.0	620,500.0	642,500.0	738,400.0	6,711,500.0
7		Commodity Charge	\$0.0863	\$60,134	\$52,436	\$54,887	\$45,549	\$36,358	\$35,452	\$38,723	\$39,197	\$43,745	\$53,549	\$55,448	\$63,724	\$579,202
8		Revenue Less Gas Cost		\$60,914	\$53,216	\$55,667	\$46,329	\$37,139	\$36,232	\$39,503	\$39,978	\$44,526	\$54,329	\$56,228	\$64,504	\$588,566
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		<b>\$60,914</b>	<b>\$53,216</b>	<b>\$55,667</b>	<b>\$46,329</b>	<b>\$37,139</b>	<b>\$36,232</b>	<b>\$39,503</b>	<b>\$39,978</b>	<b>\$44,526</b>	<b>\$54,329</b>	<b>\$56,228</b>	<b>\$64,504</b>	<b>\$588,566</b>
11	FX7	GTS Flex Rate - Industrial														
12		<b>INDUSTRIAL</b>														
13		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
14		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18		Over 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19		Commodity Charge		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20		First 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Over 25,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2021-00183  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2022  
(Gas Service)

Data: \_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_ Original \_ Update X Revised  
Work Paper Reference No(s):  
12 Months Forecasted

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Witness: Judith L. Siegler

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-22 (D)	Feb-22 (E)	Mar-22 (F)	Apr-22 (G)	May-22 (H)	Jun-22 (I)	Jul-22 (J)	Aug-22 (K)	Sep-22 (L)	Oct-22 (M)	Nov-22 (N)	Dec-22 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		<b>COMMERCIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$3,982.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.7120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$0.4394	0	0	0	0	0	0	0	0	0	0	0	0	0
13		R&D	\$0.0144	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		<b>Total Revenue</b>		<b>\$0</b>												
17	SC3	GTS Special Rate - Industrial														
18		<b>INDUSTRIAL</b>														
19		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
20		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Volumes (Mcf) [1]														
23		First 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24		Over 150,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		Commodity Charge														
26		First 150,000 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Over 150,000 Mcf	\$0.0000	0	0	0	0	0	0	0	0	0	0	0	0	0
28		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		<b>Total Revenue</b>		<b>\$0</b>												

[1] Reflects Normalized Volumes.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data:  Base Period  Forecasted Period  
Type of Filing:  Original  Update  Revised  
Work Paper Reference No(s):

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Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (\$) (K)	Total Current Bill (C + G + K) (\$) (L)	Total Proposed Bill (D + H + K) (\$) (M)	Percent Increase (Decrease) (M - L)/L (%) (N)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$) (G)	Proposed Commodity Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)				
1	GTR	Not	1.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$3.30	\$5.28	\$1.98	60.0%	\$0.00	\$26.51	\$25.62	-3.4%
2	GTS	Applicable	2.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$6.59	\$10.58	\$3.99	60.5%	\$0.00	\$29.80	\$30.92	3.8%
3	Choice		4.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$13.20	\$21.16	\$7.96	60.3%	\$0.00	\$36.41	\$41.50	14.0%
4	Residential		5.4	\$23.21	\$20.34	-\$2.87	-12.4%	\$17.94	\$28.77	\$10.83	60.4%	\$0.00	\$41.15	\$49.11	19.3%
5			6.2	\$23.21	\$20.34	-\$2.87	-12.4%	\$20.45	\$32.79	\$12.34	60.3%	\$0.00	\$43.66	\$53.13	21.7%
6			8.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$26.39	\$42.31	\$15.92	60.3%	\$0.00	\$49.60	\$62.65	26.3%
7			10.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$32.98	\$52.88	\$19.90	60.3%	\$0.00	\$56.19	\$73.22	30.3%
8			12.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$39.58	\$63.46	\$23.88	60.3%	\$0.00	\$62.79	\$83.80	33.5%
9			16.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$52.77	\$84.61	\$31.84	60.3%	\$0.00	\$75.98	\$104.95	38.1%
10			18.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$59.37	\$95.19	\$35.82	60.3%	\$0.00	\$82.58	\$115.53	39.9%
11			22.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$72.56	\$116.35	\$43.79	60.4%	\$0.00	\$95.77	\$136.69	42.7%
11			25.0	\$23.21	\$20.34	-\$2.87	-12.4%	\$82.46	\$132.21	\$49.75	60.3%	\$0.00	\$105.67	\$152.55	44.4%

Average monthly bill = 6.2

\* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
Type of Filing: \_\_\_ Original \_\_\_ Update \_X\_ Revised  
Work Paper Reference No(s):

Schedule N  
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Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (K)	Total Current Bill (C + G + K) (L)	Total Proposed Bill (D + H + K) (M)	Percent Increase (Decrease) (N)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Commodity Charge (\$) (G)	Proposed Commodity Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)				
1	GTO	Not	10.0	\$69.00	\$83.71	\$14.71	21.3%	\$28.64	\$32.79	\$4.15	14.5%	\$0.00	\$97.64	\$116.50	19.3%
2	GTS	Applicable	30.0	\$69.00	\$83.71	\$14.71	21.3%	\$85.93	\$98.38	\$12.45	14.5%	\$0.00	\$154.93	\$182.09	17.5%
3	Choice		38.6	\$69.00	\$83.71	\$14.71	21.3%	\$110.58	\$126.59	\$16.01	14.5%	\$0.00	\$179.58	\$210.30	17.1%
4	Commercial		50.0	\$69.00	\$83.71	\$14.71	21.3%	\$143.23	\$163.97	\$20.74	14.5%	\$0.00	\$212.23	\$247.68	16.7%
5	and		70.0	\$69.00	\$83.71	\$14.71	21.3%	\$186.75	\$214.66	\$27.91	14.9%	\$0.00	\$255.75	\$298.37	16.7%
6	Industrial		100.0	\$69.00	\$83.71	\$14.71	21.3%	\$252.03	\$290.70	\$38.67	15.3%	\$0.00	\$321.03	\$374.41	16.6%
7			150.0	\$69.00	\$83.71	\$14.71	21.3%	\$360.82	\$417.42	\$56.60	15.7%	\$0.00	\$429.82	\$501.13	16.6%
8			200.0	\$69.00	\$83.71	\$14.71	21.3%	\$469.62	\$544.15	\$74.53	15.9%	\$0.00	\$538.62	\$627.86	16.6%
9			250.0	\$69.00	\$83.71	\$14.71	21.3%	\$578.41	\$670.87	\$92.46	16.0%	\$0.00	\$647.41	\$754.58	16.6%
10			300.0	\$69.00	\$83.71	\$14.71	21.3%	\$687.21	\$797.60	\$110.39	16.1%	\$0.00	\$756.21	\$881.31	16.5%
11			313.1	\$69.00	\$83.71	\$14.71	21.3%	\$715.71	\$830.80	\$115.09	16.1%	\$0.00	\$784.71	\$914.51	16.5%
12			350.0	\$69.00	\$83.71	\$14.71	21.3%	\$796.00	\$924.32	\$128.32	16.1%	\$0.00	\$865.00	\$1,008.03	16.5%
13			400.0	\$69.00	\$83.71	\$14.71	21.3%	\$904.80	\$1,051.05	\$146.25	16.2%	\$0.00	\$973.80	\$1,134.76	16.5%
14			450.0	\$69.00	\$83.71	\$14.71	21.3%	\$1,007.84	\$1,171.54	\$163.70	16.2%	\$0.00	\$1,076.84	\$1,255.25	16.6%
15			500.0	\$69.00	\$83.71	\$14.71	21.3%	\$1,110.87	\$1,292.03	\$181.16	16.3%	\$0.00	\$1,179.87	\$1,375.74	16.6%
16			700.0	\$69.00	\$83.71	\$14.71	21.3%	\$1,523.01	\$1,773.99	\$250.98	16.5%	\$0.00	\$1,592.01	\$1,857.70	16.7%
17			1,000.0	\$69.00	\$83.71	\$14.71	21.3%	\$2,141.22	\$2,496.93	\$355.71	16.6%	\$0.00	\$2,210.22	\$2,580.64	16.8%
18			1,200.0	\$69.00	\$83.71	\$14.71	21.3%	\$2,513.36	\$2,935.61	\$422.25	16.8%	\$0.00	\$2,582.36	\$3,019.32	16.9%
Average monthly bill =			38.6	(Commercial)											
Average monthly bill =			313.1	(Industrial)											

\* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period X Forecasted Period  
Type of Filing: Original Update X Revised  
Work Paper Reference No(s):

Schedule N  
Page 17 of 25  
Witness: Judith L. Stegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
1	DS	Not	100.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$61.69	\$72.64	\$10.95	17.8%	\$3,289.90	\$4,054.94	23.3%
2	GTS	Applicable	150.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$92.54	\$108.96	\$16.42	17.7%	\$3,320.75	\$4,091.26	23.2%
3	Interruptible		300.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$185.07	\$217.92	\$32.85	17.8%	\$3,413.28	\$4,200.22	23.1%
4	Service		500.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$308.45	\$363.20	\$54.75	17.8%	\$3,536.66	\$4,345.50	22.9%
5	Commercial		1,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$616.90	\$726.40	\$109.50	17.8%	\$3,845.11	\$4,708.70	22.5%
6	and		3,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$1,850.70	\$2,179.20	\$328.50	17.8%	\$5,078.91	\$6,161.50	21.3%
7	Industrial		5,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$3,084.50	\$3,632.00	\$547.50	17.8%	\$6,312.71	\$7,614.30	20.6%
8			8,487.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$5,235.63	\$6,164.95	\$929.32	17.7%	\$8,463.84	\$10,147.25	19.9%
9			10,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$6,169.00	\$7,264.00	\$1,095.00	17.8%	\$9,397.21	\$11,246.30	19.7%
10			11,870.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$7,322.61	\$8,622.37	\$1,299.76	17.7%	\$10,550.82	\$12,604.67	19.5%
11			15,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$9,253.50	\$10,896.00	\$1,642.50	17.8%	\$12,481.71	\$14,878.30	19.2%
12			20,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$12,338.00	\$14,528.00	\$2,190.00	17.8%	\$15,566.21	\$18,510.30	18.9%
13			25,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$15,422.50	\$18,160.00	\$2,737.50	17.8%	\$18,650.71	\$22,142.30	18.7%
14			30,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$18,507.00	\$21,792.00	\$3,285.00	17.8%	\$21,735.21	\$25,774.30	18.6%
15			35,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$20,317.50	\$24,061.00	\$3,743.50	18.4%	\$23,545.71	\$28,043.30	19.1%
16			40,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$22,128.00	\$26,330.00	\$4,202.00	19.0%	\$25,356.21	\$30,312.30	19.5%
17			70,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$32,991.00	\$39,944.00	\$6,953.00	21.1%	\$36,219.21	\$43,926.30	21.3%
18			90,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$40,233.00	\$49,020.00	\$8,787.00	21.8%	\$43,461.21	\$53,002.30	22.0%
19			100,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$43,854.00	\$53,558.00	\$9,704.00	22.1%	\$47,082.21	\$57,540.30	22.2%
20			125,000.0	\$3,228.21	\$3,982.30	\$754.09	23.4%	\$0.00	\$0.00	\$0.00	0.0%	\$52,906.50	\$64,903.00	\$11,996.50	22.7%	\$56,134.71	\$68,885.30	22.7%
Average monthly bill =			8,487.0	(Commercial)														
Average monthly bill =			11,870.0	(Industrial)														

Note: Customers electing Standby Service pay an additional \$11.9517/Mcf per contracted volumes per month. Standby rate is as of March 1, 2021.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period X Forecasted Period  
Type of Filing: Original Update X Revised  
Work Paper Reference No(s):

Schedule N  
Page 18 of 25  
Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)			
1	GDS	Not	10.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$28.64	\$32.79	\$4.15	14.5%	\$97.64	\$116.50	19.3%
2	GTS	Applicable	30.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$85.93	\$98.38	\$12.45	14.5%	\$154.93	\$182.09	17.5%
3	General		50.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$143.23	\$163.97	\$20.74	14.5%	\$212.23	\$247.68	16.7%
4	Service		70.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$186.75	\$214.66	\$27.91	14.9%	\$255.75	\$298.37	16.7%
5	Commercial		100.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$252.03	\$290.70	\$38.67	15.3%	\$321.03	\$374.41	16.6%
6	anc		150.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$360.82	\$417.42	\$56.60	15.7%	\$429.82	\$501.13	16.6%
7	Industrial		200.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$469.62	\$544.15	\$74.53	15.9%	\$538.62	\$627.86	16.6%
8			250.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$578.41	\$670.87	\$92.46	16.0%	\$647.41	\$754.58	16.6%
9			300.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$687.21	\$797.60	\$110.39	16.1%	\$756.21	\$881.31	16.5%
10			350.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$796.00	\$924.32	\$128.32	16.1%	\$865.00	\$1,008.03	16.5%
11			400.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$904.80	\$1,051.05	\$146.25	16.2%	\$973.80	\$1,134.76	16.5%
12			450.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,007.84	\$1,171.54	\$163.70	16.2%	\$1,076.84	\$1,255.25	16.6%
13			500.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,110.87	\$1,292.03	\$181.16	16.3%	\$1,179.87	\$1,375.74	16.6%
14			700.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,523.01	\$1,773.99	\$250.98	16.5%	\$1,592.01	\$1,857.70	16.7%
15			798.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$1,724.96	\$2,010.15	\$285.19	16.5%	\$1,793.96	\$2,093.86	16.7%
16			1,000.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$2,141.22	\$2,496.93	\$355.71	16.6%	\$2,210.22	\$2,580.64	16.8%
17			1,200.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$2,513.36	\$2,935.61	\$422.25	16.8%	\$2,582.36	\$3,019.32	16.9%
18			2,441.0	\$69.00	\$83.71	\$14.71	21.3%	\$0.00	\$0.00	\$0.00	0.0%	\$4,822.49	\$5,657.62	\$835.13	17.3%	\$4,891.49	\$5,741.33	17.4%
Average monthly bill =			2,441.0 (Commercial)															
Average monthly bill =			798.0 (Industrial)															

Note: Customers electing Standby Service pay an additional \$11.9517/Mcf per contracted volumes per month. Standby rate is as of March 1, 2021.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period X Forecasted Period  
Type of Filing: Original Update X Revised  
Work Paper Reference No(s):

Schedule N  
Page 19 of 25  
Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (Q)
				Current Monthly Customer Charge (C) (\$)	Proposed Monthly Customer Charge (D) (\$)	Dollar Increase (Decrease) (D - C) (E) (\$)	Percent Increase (Decrease) (E/C) (F) (%)	Current Monthly Administrative Charge (G) (\$)	Proposed Monthly Administrative Charge (H) (\$)	Dollar Increase (Decrease) (H - G) (I) (\$)	Percent Increase (Decrease) (I/G) (J) (%)	Current Commodity Charge (K) (\$)	Proposed Commodity Charge (L) (\$)	Dollar Increase (Decrease) (L - K) (M) (\$)	Percent Increase (Decrease) (M/K) (N) (%)			
1	DS3	Not	50.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$5.01	\$5.04	\$0.03	0.6%	\$260.91	\$265.15	1.6%
2	GTS	Applicable	100.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$10.02	\$10.07	\$0.05	0.5%	\$265.92	\$270.18	1.6%
3	Main		300.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$30.06	\$30.21	\$0.15	0.5%	\$285.96	\$290.32	1.5%
4	Line		500.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$50.10	\$50.35	\$0.25	0.5%	\$306.00	\$310.46	1.5%
5	Service		700.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$70.14	\$70.49	\$0.35	0.5%	\$326.04	\$330.60	1.4%
6	Industrial		1,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$100.20	\$100.70	\$0.50	0.5%	\$356.10	\$360.81	1.3%
7			1,500.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$150.30	\$151.05	\$0.75	0.5%	\$406.20	\$411.16	1.2%
8			3,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$300.60	\$302.10	\$1.50	0.5%	\$556.50	\$562.21	1.0%
9			4,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$400.80	\$402.80	\$2.00	0.5%	\$656.70	\$662.91	0.9%
10			5,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$501.00	\$503.50	\$2.50	0.5%	\$756.90	\$763.61	0.9%
11			6,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$601.20	\$604.20	\$3.00	0.5%	\$857.10	\$864.31	0.8%
12			7,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$701.40	\$704.90	\$3.50	0.5%	\$957.30	\$965.01	0.8%
13			8,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$801.60	\$805.60	\$4.00	0.5%	\$1,057.50	\$1,065.71	0.8%
14			9,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$901.80	\$906.30	\$4.50	0.5%	\$1,157.70	\$1,166.41	0.8%
15			10,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$1,002.00	\$1,007.00	\$5.00	0.5%	\$1,257.90	\$1,267.11	0.7%
16			11,000.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$1,102.20	\$1,107.70	\$5.50	0.5%	\$1,358.10	\$1,367.81	0.7%
17			16,725.0	\$255.90	\$260.11	\$4.21	1.6%	\$0.00	\$0.00	\$0.00	0.0%	\$1,675.85	\$1,684.21	\$8.36	0.5%	\$1,931.75	\$1,944.32	0.7%

Average monthly bill = 16,725.0







COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period  Forecasted Period  
Type of Filing: Original  Update  Revised  
Work Paper Reference No(s):

Schedule N  
Page 23 of 25  
Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (S) (C)	Proposed Monthly Customer Charge (S) (D)	Dollar Increase (Decrease) (D - C) (S) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (S) (G)	Proposed Monthly Administrative Charge (S) (H)	Dollar Increase (Decrease) (H - G) (S) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (S) (K)	Proposed Commodity Charge (S) (L)	Dollar Increase (Decrease) (L - K) (S) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
1	FX7	Not		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
3	Flex		150.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
4	Rate		300.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
5	Industrial		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
6			1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
7			3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
8			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
9			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
10			15,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
11			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
12			25,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
13			30,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
14			35,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
15			45,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%

Average monthly bill =

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period X Forecasted Period  
Type of Filing: Original Update X Revised  
Work Paper Reference No(s):

Schedule N  
Page 24 of 25  
Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (Q)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (E)	Percent Increase (Decrease) (F)	Current Monthly Administrative Charge (G)	Proposed Monthly Administrative Charge (H)	Dollar Increase (Decrease) (I)	Percent Increase (Decrease) (J)	Current Commodity Charge (K)	Proposed Commodity Charge (L)	Dollar Increase (Decrease) (M)	Percent Increase (Decrease) (N)			
1	SAS	Not Applicable	100.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$64.29	\$78.45	\$14.16	22.0%	\$3,292.50	\$4,229.45	28.5%
2	GTS		150.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$96.44	\$117.68	\$21.24	22.0%	\$3,324.65	\$4,268.68	28.4%
3	Special	Industrial	300.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$192.87	\$235.35	\$42.48	22.0%	\$3,421.08	\$4,386.35	28.2%
4	Rate		500.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$321.45	\$392.25	\$70.80	22.0%	\$3,549.66	\$4,543.25	28.0%
5	Industrial		1,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$642.90	\$784.50	\$141.60	22.0%	\$3,871.11	\$4,935.50	27.5%
6			3,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$1,928.70	\$2,353.50	\$424.80	22.0%	\$5,156.91	\$6,504.50	26.1%
7			4,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$2,571.60	\$3,138.00	\$566.40	22.0%	\$5,799.81	\$7,289.00	25.7%
8			5,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$3,214.50	\$3,922.50	\$708.00	22.0%	\$6,442.71	\$8,073.50	25.3%
9			10,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$6,429.00	\$7,845.00	\$1,416.00	22.0%	\$9,657.21	\$11,996.00	24.2%
10			15,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$9,643.50	\$11,767.50	\$2,124.00	22.0%	\$12,871.71	\$15,918.50	23.7%
11			20,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$12,858.00	\$15,690.00	\$2,832.00	22.0%	\$16,086.21	\$19,841.00	23.3%
12			25,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$16,072.50	\$19,612.50	\$3,540.00	22.0%	\$19,300.71	\$23,763.50	23.1%
13			30,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$19,287.00	\$23,535.00	\$4,248.00	22.0%	\$22,515.21	\$27,686.00	23.0%
14			35,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$21,227.50	\$25,896.50	\$4,669.00	22.0%	\$24,455.71	\$30,047.50	22.9%
15			40,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$23,168.00	\$28,258.00	\$5,090.00	22.0%	\$26,396.21	\$32,409.00	22.8%
16			45,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$25,108.50	\$30,619.50	\$5,511.00	21.9%	\$28,336.71	\$34,770.50	22.7%
17			50,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$27,049.00	\$32,981.00	\$5,932.00	21.9%	\$30,277.21	\$37,132.00	22.6%
18			55,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$28,989.50	\$35,342.50	\$6,353.00	21.9%	\$32,217.71	\$39,493.50	22.6%
19			60,000.0	\$3,228.21	\$4,151.00	\$922.79	28.6%	\$0.00	\$0.00	\$0.00	0.0%	\$30,930.00	\$37,704.00	\$6,774.00	21.9%	\$34,158.21	\$41,855.00	22.5%

Average monthly bill = 0.0  
Note: There are no customers currently on this rate.

COLUMBIA GAS OF KENTUCKY, INC.  
CASE NO. 2021-00183  
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES  
TYPICAL BILL COMPARISON  
TWELVE MONTHS ENDING DECEMBER 31, 2022

Data: Base Period X Forecasted Period  
Type of Filing: Original Update X Revised  
Work Paper Reference No(s):

Schedule N  
Page 25 of 25  
Witness: Judith L. Siegler

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (%) (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (D - C) (\$) (E)	Percent Increase (Decrease) (E/C) (%) (F)	Current Monthly Administrative Charge (\$) (G)	Proposed Monthly Administrative Charge (\$) (H)	Dollar Increase (Decrease) (H - G) (\$) (I)	Percent Increase (Decrease) (I/G) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (L - K) (\$) (M)	Percent Increase (Decrease) (M/K) (%) (N)			
1	SC3	Not	-	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
2	GTS	Applicable	100.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
3	Special		500.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
4	Rate		1,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
5	Industrial		3,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
6			5,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
7			10,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
8			20,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
9			40,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
10			60,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
11			80,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
12			100,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
13			125,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
14			150,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
15			175,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
16			200,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
17			225,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
18			250,000.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%

Average monthly bill = -

Note: There are no customers currently on this rate.

**ATTACHMENT D**  
**Revenue Allocation by Class**

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
Page 1 of 9  
Witness: Johnson

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2) Mcf	Revenue @ Current Rates (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5=3+4) \$	Proposed Increase By Rate Sched (6) %	Proposed Increase by Rate Class (7)
		WPM B.2	WPM C.2	Sch. M2.2 & D2.4		Sch. M 2.3		
1	<b>Total Revenues</b>							
2	GSR/GTR Residential	1,480,254	8,279,217.4	\$93,600,760	\$12,212,511	\$105,813,271	13.05%	13.05%
3	GSO/GTO/GDS	178,216	5,989,222.2	44,413,240	\$4,883,452	49,296,691	11.00%	11.00%
4	DS/SAS	830	8,691,352.8	7,382,693	\$1,445,162	8,827,855	19.57%	19.57%
5	IS	0	0.0	0	\$0	0	0.00%	19.57%
6	IUS	24	11,251.2	79,943	\$5,883	85,826	7.36%	7.36%
7	IN3 Residential	120	1,382.6	573	\$0	573	0.00%	13.05%
8	IN4	0	0.0	0	\$0	0	0.00%	13.05%
9	IN5	36	263.8	162	\$0	162	0.00%	13.05%
10	G1C	0	0.0	0	\$0	0	0.00%	11.00%
11	G1R	48	452.4	4,821	\$0	4,821	0.00%	13.05%
12	LG2 Residential	12	672.3	235	\$0	235	0.00%	13.05%
13	LG2 Commercial	0	0.0	0	\$0	0	0.00%	11.00%
14	LG3 Residential	12	588.9	212	\$0	212	0.00%	13.05%
15	LG4 Residential	12	166.8	67	\$0	67	0.00%	13.05%
16	DS3	36	602,100.0	69,543	\$453	69,995	0.65%	0.60%
17	FX1	0	0.0	0	\$0	0	0.00%	19.57%
18	FX2	0	0.0	0	\$0	0	0.00%	19.57%
19	FX5	36	6,711,500.0	585,059	\$3,507	588,566	0.60%	0.60%
20	FX7	0	0.0	0	\$0	0	0.00%	0.60%
21	SC3	0	0.0	0	\$0	0	0.00%	19.57%
22	<b>Other Gas Department Revenue</b>							
23	Acct. 487 Forfeited Discounts			390,078	\$49,032	439,110	12.57%	
24	Acct. 488 Miscellaneous Service Revenue			117,501	\$0	117,501	0.00%	
25	Acct. 495 Non-Traditional Sales			41,592	\$0	41,592	0.00%	
26	Acct. 495 Prior Yr. Rate Refund - Net.			0	\$0	0	0.00%	
27	Acct. 495 Other Gas Revenues - Other			678,382	\$0	678,382	0.00%	
28	<b>Total Revenues</b>	<u>1,659,636</u>	<u>30,288,170.4</u>	<u>147,364,861</u>	<u>18,600,000</u>	<u>165,964,861</u>	<u>12.62%</u>	

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
Page 2 of 9  
Witness: Johnson

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills</u> (1)	<u>Adjusted Volumes</u> (2) Mcf	<u>Revenue @ Current Rates</u> (3) \$	<u>Proposed Revenue Increase</u> (4) \$	<u>Total Proposed Revenue</u> (5=3+4) \$	<u>Proposed Increase By Rate Sched</u> (6) %	<u>Proposed Increase by Rate Class</u> (7)
		WPM B.2	WPM C.2	Sch. M 2.2		Sch. M 2.3		
1	<b>Delivery Charge Revenue Only (Base Rates, Admin. Charge, SMRP Charge &amp; Tax Act Adj)</b>							
2	GSR/GTR Residential	1,480,254	8,279,217.4	\$60,687,098	\$12,212,511	\$72,899,609	20.12%	20.12%
3	GSO/GTO/GDS	178,216	5,989,222.2	26,643,511	4,883,452	31,526,963	18.33%	18.33%
4	DS/SAS	830	8,691,352.8	7,257,538	1,445,162	8,702,700	19.91%	19.91%
5	IS	0	0.0	0	0	0	0.00%	19.91%
6	IUS	24	11,251.2	30,288	5,883	36,171	19.42%	19.42%
7	IN3 Residential	120	1,382.6	553	0	553	0.00%	20.12%
8	IN4	0	0.0	0	0	0	0.00%	20.12%
9	IN5	36	263.8	158	0	158	0.00%	20.12%
10	G1C	0	0.0	0	0	0	0.00%	18.33%
11	G1R	48	452.4	2,836	0	2,836	0.00%	20.12%
12	LG2 Residential	12	672.3	235	0	235	0.00%	20.12%
13	LG2 Commercial	0	0.0	0	0	0	0.00%	18.33%
14	LG3 Residential	12	588.9	212	0	212	0.00%	20.12%
15	LG4 Residential	12	166.8	67	0	67	0.00%	20.12%
16	DS3	36	602,100.0	60,873	453	61,325	0.74%	0.61%
17	FX1	0	0.0	0	0	0	0.00%	19.91%
18	FX2	0	0.0	0	0	0	0.00%	19.91%
19	FX5	36	6,711,500.0	585,059	3,507	588,566	0.60%	0.61%
20	FX7	0	0.0	0	0	0	0.00%	0.61%
21	SC3	0	0.0	0	0	0	0.00%	19.91%
22	<b>Total Base Revenues</b>	<b>1,659,636</b>	<b>30,288,170.4</b>	<b>\$95,268,429</b>	<b>\$18,550,968</b>	<b>\$113,819,396</b>	<b>19.47%</b>	

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
Page 3 of 9  
Witness: Johnson

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills</u> (1)	<u>Adjusted Volumes</u> (2) Mcf	<u>Revenue @ Current Rates</u> (3) \$	<u>Proposed Revenue Increase</u> (4) \$	<u>Total Proposed Revenue</u> (5=3+4) \$	<u>Proposed Increase By Rate Sched</u> (6) %	<u>Proposed Increase by Rate Class</u> (7)
		<b>WPM B.2</b>	<b>WPM C.2</b>	<b>Sch. M 2.2</b>		<b>Sch. M 2.3</b>		
1	<b>Gas Cost Revenue Only</b>							
2	GSR/GTR Residential			\$31,834,738	\$0	\$31,834,738	0.00%	
3	GSO/GTO/GDS			17,635,646	0	17,635,646	0.00%	
4	G1C			0	0	0	0.00%	
5	G1R			1,985	0	1,985	0.00%	
6	IUS			49,359	0	49,359	0.00%	
7	Total Gas Cost Revenues			<u>\$49,521,727</u>	<u>\$0</u>	<u>\$49,521,727</u>	0.00%	
8	<b>EAP Rider Revenue</b>							
9	GSR/GTR Residential			\$444,076	\$0	\$444,076	0.00%	
10	Total EAP Rider Revenues			<u>\$444,076</u>	<u>\$0</u>	<u>\$444,076</u>	0.00%	
11	<b>NGR&amp;D Rider Revenue</b>							
12	GSR/GTR Residential			\$119,221	\$0	\$119,221	0.00%	
13	GSO/GTO/GDS			86,245	\$0	86,245	0.00%	
14	DS/SAS			\$125,155	\$0	125,155	0.00%	
15	DS3			\$8,670	\$0	8,670	0.00%	
16	IUS			162	\$0	162	0.00%	
17	IN3 Residential			20	\$0	20	0.00%	
18	IN5			4	\$0	4	0.00%	
19	Total NGR&D Rider Revenues			<u>\$339,477</u>	<u>\$0</u>	<u>\$339,477</u>	0.00%	
20	<b>Energy Efficiency Conservation Program</b>							
21	GSR/GTR Residential			\$429,274	\$0	\$429,274	0.00%	
22	Total Energy Efficiency Conservation Revenues			<u>\$429,274</u>	<u>\$0</u>	<u>\$429,274</u>	0.00%	
23	<b>Gas Cost Uncollectible Charge</b>							
24	GSR/GTR Residential			86,354	(0)	86,354	0.00%	
25	GSO/GTO/GDS			47,838	(0)	47,838	0.00%	
26	IUS			134	0	134	0.00%	
27	Total Gas Cost Uncollectible Charge			<u>\$134,325</u>	<u>(\$0)</u>	<u>\$134,325</u>	0.00%	

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
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Witness: Johnson

Line No.	Description	Total (1)	GSR/GTR (2)	GSO/GTO/GDS (3)	IS/DS (4)	IUS (5)	DS-ML (6)
1	<b>Determination of Revenue Distribution</b>						
	<b>As Filed</b>						
2	Rate Base (Attachment KLJ-ACOS-3 Page 4, Line 12)	\$446,223,294	\$302,248,642	\$92,297,197	\$50,893,363	\$155,791	\$628,301
3	Unitized Return @ Current Rates	1.000000	0.344370	3.298010	0.466890	2.112580	21.307950
4	<b>Proposed Unitized Return</b>	<b>1.000000</b>	<b>0.719100</b>	<b>2.090100</b>	<b>0.595000</b>	<b>1.393050</b>	<b>8.701800</b>
5	<b>Change in Unitized Return</b>	<b>0.000000</b>	<b>0.374730</b>	<b>(1.207910)</b>	<b>0.128110</b>	<b>(0.719530)</b>	<b>(12.606150)</b>
6	Rate of Return Requested	7.480%	5.379%	15.634%	4.451%	10.420%	65.089%
7	Net Operating Income @ Requested Return (Line 2 x Line 6)	\$33,377,502	\$16,257,555	\$14,429,696	\$2,265,060	\$16,233	\$408,958
8	Net Operating Income @ Current Rates	\$13,468,742	\$3,139,207	\$9,197,315	\$717,981	\$9,939	\$404,301
9	Income Deficiency (Line 7 - Line 8)	\$19,908,760	\$13,118,348	\$5,232,381	\$1,547,079	\$6,294	\$4,657
10	Gross Conversion Factor	1.340866	1.340866	1.340866	1.340866	1.340866	1.340866
11	<b>Revenue Required Increase as filed</b>	<b>26,694,979</b>	<b>17,589,947</b>	<b>7,015,922</b>	<b>2,074,426</b>	<b>8,440</b>	<b>6,244</b>
12	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.880%</b>	<b>26.282%</b>	<b>7.771%</b>	<b>0.032%</b>	<b>0.035%</b>
13	Plus: Gas Cost Uncollectible Charge @ Current Rates	134,325	86,354	47,838	0	134	0
14	Less: Gas Cost Uncollectible Charge @ Proposed Rates	134,325	86,354	47,838	0	134	0
15	Less: Proposed Change Other Gas Department Revenue (Attachment KLJ-RDES-2)	70,560	62,944	7,577	35	1	3
16	<b>Proposed Increase to Base Revenue</b>	<b>\$26,624,419</b>	<b>\$17,527,003</b>	<b>\$7,008,345</b>	<b>\$2,074,391</b>	<b>\$8,439</b>	<b>\$6,241</b>
17	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.818%</b>	<b>26.323%</b>	<b>7.791%</b>	<b>0.032%</b>	<b>0.036%</b>
18	<b>Current Base Revenue</b>	<b>95,268,429</b>	<b>60,691,160</b>	<b>26,643,511</b>	<b>7,257,538</b>	<b>30,288</b>	<b>645,932</b>
19	<b>Current Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>63.705%</b>	<b>27.967%</b>	<b>7.618%</b>	<b>0.032%</b>	<b>0.678%</b>
20	<b>Proposed Base Revenue</b>	<b>121,892,848</b>	<b>78,218,163</b>	<b>33,651,856</b>	<b>9,331,929</b>	<b>38,727</b>	<b>652,173</b>
21	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>64.169%</b>	<b>27.608%</b>	<b>7.656%</b>	<b>0.032%</b>	<b>0.535%</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
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Attachment KLJ-RDES-1  
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Line No.	Description	Total (1)	GSR/GTR (2)	GSO/GTO/GDS (3)	IS/DS (4)	IUS (5)	DS-ML (6)
1	<b>Determination of Revenue Distribution</b>						
	<b>Stipulation</b>						
2	Rate Base (Attachment KLJ-ACOS-3-Stipulation Page 4, Line 12)	\$431,140,065	\$291,852,804	\$88,982,402	\$49,543,893	\$149,415	\$611,551
3	Unitized Return @ Current Rates	1.000000	0.493190	2.901910	0.365120	1.801090	18.117170
4	<b>Proposed Unitized Return</b>	<b>1.000000</b>	<b>0.716835</b>	<b>2.140407</b>	<b>0.510977</b>	<b>1.385400</b>	<b>9.726760</b>
5	<b>Change in Unitized Return</b>	<b>0.000000</b>	<b>0.223645</b>	<b>(0.761503)</b>	<b>0.145857</b>	<b>(0.415690)</b>	<b>(8.390410)</b>
6	Rate of Return Requested	6.890%	4.939%	14.747%	3.521%	9.545%	67.017%
7	Net Operating Income @ Requested Return (Line 2 x Line 6)	\$29,705,550	\$14,414,595	\$13,122,594	\$1,744,258	\$14,262	\$409,845
8	Net Operating Income @ Current Rates	\$15,833,921	\$5,274,251	\$9,476,879	\$666,314	\$9,876	\$406,601
9	Income Deficiency (Line 7 - Line 8)	\$13,871,629	\$9,140,344	\$3,645,715	\$1,077,944	\$4,386	\$3,244
10	Gross Conversion Factor	1.340866	1.340866	1.340866	1.340866	1.340866	1.340866
11	<b>Revenue Required Increase per Stipulation</b>	18,600,000	12,255,976	4,888,415	1,445,378	5,881	4,350
12	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.880%</b>	<b>26.282%</b>	<b>7.771%</b>	<b>0.032%</b>	<b>0.035%</b>
13	Plus: Gas Cost Uncollectible Charge @ Current Rates	134,325	86,354	47,838	0	134	0
14	Less: Gas Cost Uncollectible Charge @ Proposed Rates	134,325	86,354	47,838	0	134	0
15	Less: Proposed Change Other Gas Department Revenue (Attachment KLJ-RDES-2)	49,032	43,739	5,265	25	1	2
16	<b>Proposed Increase to Base Revenue</b>	<b>\$18,550,968</b>	<b>\$12,212,237</b>	<b>\$4,883,150</b>	<b>\$1,445,353</b>	<b>\$5,880</b>	<b>\$4,348</b>
17	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.818%</b>	<b>26.323%</b>	<b>7.791%</b>	<b>0.032%</b>	<b>0.036%</b>
18	<b>Current Base Revenue</b>	<b>95,268,429</b>	<b>60,691,160</b>	<b>26,643,511</b>	<b>7,257,538</b>	<b>30,288</b>	<b>645,932</b>
19	<b>Current Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>63.705%</b>	<b>27.967%</b>	<b>7.618%</b>	<b>0.032%</b>	<b>0.678%</b>
20	<b>Proposed Base Revenue</b>	<b>113,819,397</b>	<b>72,903,397</b>	<b>31,526,661</b>	<b>8,702,891</b>	<b>36,168</b>	<b>650,280</b>
21	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>64.052%</b>	<b>27.699%</b>	<b>7.646%</b>	<b>0.032%</b>	<b>0.571%</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
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Witness: Johnson

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Rev Revenue</u> (\$)	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)
1	<b>GSR/GTR Rate Design</b>						
2				93,606,830			
3	Less: Gas Cost Revenue			31,836,723			
4	Less: Gas Cost Uncollectible Charge			86,354			
5	Less: EAP Rider Revenue			444,076			
6	Less: EECPRC Revenue			429,274			
7	Less: NGR&D Rider Revenue			119,244			
8	Less: G1R Base Revenue			2,836			
9	Less: IN3 Base Revenue			553			
10	Less: IN4 Base Revenue			0			
11	Less: IN5 Base Revenue			162			
12	Less: LG2 - Residential Base Revenue			235			
13	Less: LG3 - Residential Base Revenue			212			
14	Less: LG4 - Residential Base Revenue			67			
15	Plus: Proposed Increase to Base Rates			<u>12,212,237</u>			
16	Proposed Base Revenue			72,899,331			
17	Less: Customer Charge Revenue	1,480,254	19.75	29,235,017	23,684,064	16.00	5,550,953
18	Less: SMRP Rider	1,480,254	0.00	0	9,814,084	6.63	(9,814,084)
19	Less: Tax Act Adjustment Factor		0.00	0	(2,338,879)	(0.2825)	2,338,879
20	Net Volumetric Base Revenue			43,664,314			
21	All Gas Consumed	8,279,217.4	5.2740	43,664,593	29,527,829	3.5665	<u>14,136,764</u>
22	<b>Total Base Revenue Change</b>						<b><u>12,212,512</u></b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
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Witness: Johnson

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Revenue</u> (\$)	<u>Pct. Of Current Rev</u>	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)	
<b>1</b>	<b>GSO/GTO/GDS Rate Design</b>								
2				44,413,240					
3	Less: Gas Cost Revenue			17,635,646					
4	Less: Gas Cost Uncollectible Charge			47,838					
5	Less: NGR&D Rider Revenue			86,245					
6	Less: G1C Base Revenue			0					
7	Less: LG2 Commercial Base Revenue			0					
8	Plus: Proposed Increase to Base Rates			<u>4,883,150</u>					
9	Net Base Revenue			31,526,661					
10	Less: Customer Charge Revenue	178,216	<b>83.71</b>	14,918,461	7,964,473		44.69	6,953,988	
11	Less: SMRP Rider	178,216	<b>0.00</b>	0	4,332,431		24.31	(4,332,431)	
12	Less: Tax Act Adjustment Factor		<b>0.00</b>	0	(1,006,189)		(0.1680)	1,006,189	
13	Net Volumetric Base Revenue			16,608,200					
14	First 50 Mcf	2,432,335.0	<b>3.2649</b>	7,941,309	7,341,030	0.478155898	3.0181	600,279	
15	Next 350 Mcf	2,252,465.0	<b>2.5201</b>	5,676,176	5,247,117	0.341769476	2.3295	429,059	
16	Next 600 Mcf	685,757.6	<b>2.3954</b>	1,642,639	1,518,473	0.098905306	2.2143	124,166	
17	Over 1,000 Mcf	<u>618,664.6</u>	<b>2.1790</b>	<u>1,348,076</u>	<u>1,246,176</u>	<u>0.081169320</u>	2.0143	<u>101,900</u>	
18	Total Commodity	5,989,222.2		16,608,200	15,352,797	1.000000000		1,255,403	
<b>19</b>	<b>Total Base Revenue Change</b>								<b>4,883,150</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2022**

Attachment KLJ-RDES-1  
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	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Revenue</u> (\$)	<u>Pct. Of Current Rev</u>	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)
1	<b>IS/DS Rate Design</b>							
2				7,382,693				
3	Less:			125,155				
4	Less:			0				
5	Less:			0				
6	Less:			0				
7	Less:			0				
8	Plus:			<u>1,445,353</u>				
9				8,702,891				
10	Less:	830	<b>3,982.30</b>	3,305,309	1,665,810		2,007.00	1,639,499
11	Less:	830	<b>0.00</b>	0	1,013,604		1,221.21	(1,013,604)
12	Less:		<b>0.00</b>	0	(225,975)		(0.0260)	225,975
13		8,691,352.8		5,397,582				
14	First 30,000 Mcf	6,222,918.2	<b>0.7120</b>	<b>4,430,824</b>	3,911,104	0.814118148	0.6285	519,720
15	Next 70,000 Mcf	1,867,226.0	<b>0.4394</b>	<b>820,539</b>	697,782	0.145247295	0.3737	122,757
16	Over 100,000 Mcf	<u>601,208.6</u>	<b>0.2432</b>	<b>146,219</b>	<u>195,212</u>	<u>0.040634557</u>	0.3247	<u>(48,993)</u>
17	Total Commodity	8,691,352.8		5,397,582	4,804,099	1.000000000		593,483
18	<b>Total Base Revenue Change</b>							<b>1,445,353</b>



APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2021-00183 DATED DEC 28 2021

Sales Service

	<u>Base Rate</u> <u>Charge</u>	<u>Gas Cost</u> <sup>1</sup> <u>Demand</u>	<u>Commodity</u> <sup>2</sup>	<u>Total Billing</u> <u>Rate</u>
<u>Rate Schedule GSR</u>				
Customer Charge per billing period	\$19.75			\$19.75
Delivery Charge per Mcf	\$ 5.2528	\$1.6097	\$5.5949	\$ 12.4574

Rate Schedule GSO  
Commercial or Industrial

Customer Charge per billing period	\$83.71			\$83.71
Delivery Charge per Mcf				
First 50 Mcf or less	\$ 3.2513	\$1.6097	\$5.5949	\$10.4559
Next 350 Mcf	\$ 2.5096	\$1.6097	\$5.5949	\$ 9.7142
Next 600 Mcf	\$ 2.3855	\$1.6097	\$5.5949	\$ 9.5901
Over 1,000 Mcf	\$ 2.1700	\$1.6097	\$5.5949	\$ 9.3746

Rate Schedule IS

Customer Charge per billing period	\$3982.30			\$3982.30
Delivery Charge per Mcf				
First 30,000 Mcf	\$ 0.7093		\$5.5949	\$6.3042
Next 70,000 Mcf	\$ 0.4378		\$5.5949	\$6.0327
Over 100,000 Mcf	\$ 0.2423		\$5.5949	\$5.8372

Firm Service Demand Charge

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<sup>1</sup> Rates reflect the most current gas cost adjustment, Case No. 2021-00403, *Electronic Purchases Gas Adjustment Filing of Columbia Gas of Kentucky, Inc.* (Ky. PSC Nov. 22, 2021), adjusted for the rate case uncollectible factor of 0.00428.

<sup>2</sup> The Gas Cost Adjustment, as show, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48-51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SGTS shall be \$6.7781 per Mcf only for those month of the prior twelve months during which they were served under Rate Schedule SVGTS.

Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		\$9.2423		\$9.2423
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Rate Schedule IUS

Customer Charge	\$945.24			\$945.24
Delivery Charge per Mcf For All Volumes Delivered	\$1.1959	\$1.6097	\$5.5949	\$8.4005

Transportation Service

	<u>Base Rate Charge</u>	<u>Gas Cost Demand</u>	<u>Commodity</u>	<u>Total Billing Rate</u>
<u>Rate Schedule SS</u>				
Standby Charge time Daily Firm Volume (Mcf) in Customer Service Agreement		\$9.2423		\$9.2423
Standby Service Commodity Charge per Mcf			\$5.5949	\$ 5.5949

Rate Schedule DS

Customer Charge	\$3982.30			\$3982.30
Customer Charge (GDS only)	\$ 83.71			\$ 83.71
Customer Charge (IUDS only)	\$ 945.24			\$ 945.24
Delivery Charge per Mcf				
First 30,000 Mcf	\$0.7093			\$ 0.7093
Next 70,000 Mcf	\$0.4378			\$ 0.4378
Over 100,000 Mcf	\$0.2423			\$ 0.2423
Grandfathered Deliver Service				
First 50 Mcf or less	\$ 3.2513			\$ 3.2513
Next 350 Mcf	\$ 2.5096			\$ 2.5096
Next 600 Mcf	\$ 2.3855			\$ 2.3855
All Over 1,000 Mcf	\$ 2.1700			\$ 2.1700
Intrastate Utility Delivery Service				
All Volume	\$ 1.1986			\$ 1.1986
Banking and Balancing Service				
Rate per Mcf		\$0.0320		\$ 0.0320

Rate Schedule MLDS

Customer Charge	\$ 260.11			\$ 260.11
Delivery Charge	\$ 0.0867			\$ 0.0867

Banking and Balancing Service		
Rate per Mcf	\$0.0320	\$ 0.0320
		<u>Base Rate</u>
		<u>Charge</u>
<u>Rate Schedule SVGTS</u>		
<u>General Service Residential</u>		
Customer Charge		\$19.75
Delivery Charge per Mcf		\$ 5.2528
<u>General Service Other-Commercial or Industrial</u>		
Customer Charge		\$83.71
Delivery Charge per Mcf		
First 50 Mcf or less		\$ 3.2513
Next 350 Mcf		\$ 2.5096
Next 600 Mcf		\$ 2.3855
Over 1,000 Mcf		\$ 2.1700
<u>Intrastate Utility Service</u>		
Customer Charge		\$945.24
Delivery Charge per Mcf		\$ 1.1959
<u>Actual Gas Cost Adjustment</u>		
For all volumes per billing period per Mcf		\$ 0.4850
<u>Rate Schedule SVAS</u>		
Balancing Charge per Mcf		\$ 1.1970
<u>SMRP</u>		
Rate GSR, Rate SVGTS		\$ 0.00
Rate GSO, Rate GDS, Rate SVGTS		\$ 0.00
Rate IUS, Rate IUDS		\$ 0.00
Rate IS, Rate DS, <sup>3</sup> Rate SAS		\$ 0.00
<u>Nonrecurring Charges</u>		
Reconnect Fee		\$ 20.00
Returned Payment Fee		\$ 14.00
Seasonal Reconnect Fee		\$ 20.00

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<sup>3</sup> Excluding customers subject to Flex Provisions of Rate Schedule DS.

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