

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF COLUMBIA GAS OF)	
KENTUCKY, INC. FOR AN ADJUSTMENT OF)	CASE NO.
RATES; APPROVAL OF DEPRECIATION STUDY;)	2026-00099
APPROVAL OF TARIFF REVISION; AND OTHER)	
RELIEF)	

ORDER

On May 20, 2026, and June 3, 2026, Columbia Gas of Kentucky, Inc. (Columbia Kentucky) filed motions, pursuant to 807 KAR 5:001, Section 13, and KRS 61.878, requesting that the Commission grant confidential protection for an indefinite period for documents filed specifically to its application and its response to Commission Staff’s First Request for Information (Staff’s First Request).

May 20, 2026 Motion

Columbia Kentucky requested that the analysis of payroll costs and executive compensation located in Tab 72 and highlighted portions of Attachments GBJ-4 and GBJ-5 in the Direct Testimony of George Jonda (Jonda Direct Testimony) be granted confidential treatment. In support of its motion, Columbia Kentucky argued that the analysis of payroll costs and executive compensation should be confidential pursuant to KRS 61.878(1)(a) and (c)(1).¹ Columbia Kentucky stated that the information must be reported in annual filings with the Securities and Exchange Commission (SEC), but it has

¹ Columbia Kentucky’s Motion for Confidential Treatment (May 20, 2026 Motion) (filed May 20, 2026) at 3.

not been reported at this point because the application is based on a forecasted test year.² Columbia Kentucky argued that compensation is personal in nature and, if disclosed, could violate Columbia Kentucky's employees' reasonable expectations of personal privacy with regard to compensation.³ For Attachment GBJ-4, which contains incentive compensation metrics, Columbia Kentucky argued that this information has never been disclosed and release of this information would harm Columbia Kentucky's ability to competitively hire and retain employees.⁴ For Attachment GBJ-5, which contains negotiated contract pricing information regarding projected residential third party transactions, Columbia Kentucky argued that this information should be granted confidential protection pursuant to KRS 61.878(1)(c)(1).⁵ Columbia Kentucky argued that disclosure of this information could result in competitive harm to Columbia Kentucky in negotiating contracts in the future and competitors will gain information regarding Columbia's purchases, costs, and overall business strategies.⁶

Having considered the May 20, 2026 motion and the material at issue, the Commission finds that Columbia Kentucky's motion should be granted, in part, and denied, in part. The Commission finds that the designated material contained in the Jonda Direct Testimony, Attachment GBJ-4 are records that meet the criteria for confidential treatment and should be exempted from public disclosure pursuant to KRS 61.878 (1)(a) and (c)(1) and 807 KAR 5:001, Section 13 for an indefinite period.

² May 20, 2026 Motion at 3.

³ May 20, 2026 Motion at 3.

⁴ May 20, 2026 Motion at 3.

⁵ May 20, 2026 Motion at 4.

⁶ May 20, 2026 Motion at 4.

The Commission further finds that the request for confidential treatment should be denied for the analysis of payroll costs and executive compensation contained in Tab 72 and the highlighted information contained in Jonda Direct Testimony, Attachment GJB-5. For the analysis of payroll costs and executive compensation, the Commission has consistently held that executive compensation information is not subject to confidential treatment because the salaries are included in rate base calculations.⁷ For Attachment GBJ-5, the information requested to be confidential is information that is used in calculating base rates and for making a determination in regards to Columbia Kentucky's request to remove the service fee from all payment channels. This information should be public based on the principles of transparency. Therefore, the designated information

⁷ The Commission has a long precedent of not granting confidential treatment for executive compensation. See Case No. 2012-00221, *Application of Kentucky Utilities Company for an Adjustment of its Electric Rates* (Ky. PSC Sept. 11, 2013); Case No. 2014-00371, *Application of Kentucky Utilities Company for an Adjustment of its Electric Rates* (Ky PSC Jan 20, 2016); Case No. 2015-00418, *Application of Kentucky-American Water Company for an Adjustment of Rates* (Ky PSC Aug. 31, 2016); Case No. 2017-00321, *Electronic Application of Duke Energy Kentucky, Inc. For: 1) An Adjustment of the Electric Rates; 2) Approval of an Environment Compliance Plan and Surcharge Mechanism; 3) Approval of New Tariffs; 4) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 5) All other Required Approvals and Relief* (Ky. PSC June 12, 2018); Case No. 2018-00294, *Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates* (Ky. PSC Oct. 8, 2019); Case No. 2018-00295, *Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates* (Ky. PSC Oct. 8, 2019); Case No. 2019-00268, *Application of Knott County Water and Sewer District for an Alternative Rate Adjustment* (Ky. PSC Dec. 3, 2019); 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 Practices to Establish Regulatory Assets and Liabilities; and 4) All other Required Approvals and Relief* (Ky. PSC May 4, 2020); Case No. 2020-00290, *Electronic Application of Bluegrass Water Utility Operating Company, LLC for an Adjustment of Rates and Approval of Construction* (Ky. PSC Dec. 27, 2021); Case No. 2020-00349, *Electronic Application of Kentucky Utilities Company for an Adjustment of Electric 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 Dec. 7, 2021); 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 One-Year Surcredit* (Ky. PSC Dec. 7, 2021); Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revision; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief* (Ky. PSC Oct. 5, 2021); Case No. 2021-00185, *Electric Application of Delta Natural Gas Company, Inc. for an Adjustment of its Rates and a Certificate of Public Convenience and Necessity* (Ky. PSC Dec. 8, 2021).

does not meet the criteria for confidential treatment and should not be exempted from public disclosure pursuant to KRS 61.878 (1)(c)(1) and KRS 61.878(1)(a) and 807 KAR 5:001, Section 13.

June 3, 2026 Motion

In support of its June 3, 2026 motion, Columbia Kentucky argued that the highlighted portions in its response to Staff's First Request, Item 11, Attachment A, which contains cost allocation factors for all NiSource Corporate Service Company affiliates, and, Item 14, Attachment B, which redacts parts of invoices for personal services, should be confidential pursuant to KRS 61.878(1)(c)(1).⁸ Columbia Kentucky argued that the information is generally not disclosed, and if disclosed could harm NiSource and its other operating corporations and could ultimately impact costs that are allocated to Columbia Kentucky and its customers.⁹ Columbia Kentucky requested that its response to Staff's First Request, Item 18, which contains its federal and state tax returns, be held confidential pursuant to KRS 61.878(1)(k) and KRS 61.878(1)(l).¹⁰ Columbia Kentucky argued that its response to Staff's First Request, Item 41, Attachment A, is based upon assumptions regarding forward-looking earnings-related information that may be considered material and nonpublic information and that actual information will be disclosed in future filings with the SEC.¹¹ For Columbia Kentucky's response to Staff's First Request, Item 48, Attachment A, Columbia Kentucky argued that if the information

⁸ Columbia Kentucky's Motion for Confidential Treatment (June 3, 2026 Motion) (filed June 3, 2026) at 3-4.

⁹ June 3, 2026 Motion at 3.

¹⁰ June 3, 2026 Motion at 4.

¹¹ June 3, 2026 Motion at 4-5.

were disclosed, the compensation data would allow others to know with precision how to approach Columbia Kentucky's skilled workforce and target them for recruitment to other firms.¹² Columbia Kentucky also argued that the information should be exempt pursuant to KRS 61.878(1)(a) because it is personal in nature and if disclosed, would violate Columbia Kentucky's employees' reasonable expectations of personal privacy with regard to compensation.¹³

Columbia Kentucky argued that its response to Staff's First Request, Item 54, Attachment A, a Cost of Service Study, should be granted confidential protection pursuant to KRS 61.878(1)(a) and KRS 61.878(1)(c)(1).¹⁴ Columbia Kentucky argued that this information has never been disclosed and release of this information would harm Columbia Kentucky's ability to competitively hire and retain employees.¹⁵ Columbia Kentucky stated that the cost-of-service study represents the culmination of hundreds of hours of labor to develop an analytical model that is unique to Columbia Kentucky and based upon information that is confidential and proprietary.¹⁶

Having considered the June 3, 2026 motion and the material at issue, the Commission finds that Columbia Kentucky's motion should be granted, in part, and denied, in part. The Commission finds that Columbia Kentucky's state and federal tax returns are records that meet the criteria for confidential treatment and should be exempted from public disclosure pursuant to KRS 61.878(1)(k) and KRS 61.878(1)(l) and

¹² June 3, 2026 Motion at 5-6.

¹³ June 3, 2026 Motion at 5.

¹⁴ June 3, 2026 Motion at 7.

¹⁵ June 3, 2026 Motion at 6-7.

¹⁶ June 3, 2026 Motion at 7.

807 KAR 5:001, Section 13. The Commission also finds that the designated material in Columbia Kentucky's response to Staff's First Request, Item 48, Attachment A, are records that meet the criteria for confidential treatment and should be exempted from public disclosure pursuant to KRS 61.878 (1)(c)(1) and 807 KAR 5:001, Section 13.

The Commission finds that employee names and account information contained in Columbia Kentucky's response to Staff's First Request, Item 14, Attachment B are records that meet the criteria for confidential treatment and should be exempted from public disclosure pursuant to KRS 61.878(1)(a) and 807 KAR 5:001, Section 13.

The Commission further finds that the request for confidential treatment should be denied for Columbia Kentucky's response to Staff's First Request, Item 11, Attachment A; Item 41, Attachment A; certain portions of Item 14, Attachment B; and Item 54, Attachment A. For Columbia Kentucky's response to Staff's First Request, Item 11, Attachment A, Columbia Kentucky did not provide sufficient evidence as to why allocation factors would competitively harm Columbia Kentucky, as this information is simply how NiSource allocates costs down to affiliates. For Columbia Kentucky's response to Staff's First Request, Item 14, Attachment B the Commission finds that confidential treatment should be denied for the hours, rates, and amounts for consultants' work, as this information is utilized for the calculation of rate case expense and should not be held confidential for purposes of transparency. Therefore, the designated material does not meet the criteria for confidential treatment and should not be exempted from public disclosure pursuant to KRS 61.878(1)(c)(1) and 807 KAR 5:001, Section 13.

The Commission further finds that the request for confidential treatment should be denied for Columbia Kentucky's response to Staff's First Request, Item 41, Attachment A

and Item 54, Attachment A. For Columbia Kentucky's response to Staff's First Request, Item 41, Attachment A, as noted above, the Commission has consistently held that executive compensation information is not subject to confidential treatment because the salaries are included in rate base calculations. Columbia Kentucky did not provide any adequate reasoning for why this information is different from prior Commission precedent. Therefore, the designated material does not meet the criteria for confidential treatment and should not be exempted from public disclosure pursuant to KRS 61.878(1)(c)(1) and 807 KAR 5:001, Section 13.

For Columbia Kentucky's response to Staff's First Request, Item 54, Attachment A, Columbia Kentucky did not provide sufficient evidence that this information, which was largely included in the application, should be subject to confidential treatment. Furthermore, the information provided supports Columbia Kentucky's final revenue requirement number and adjustments made, which is information that should be available for purposes of transparency. For this specific request, the Commission finds that it is denied without prejudice and Columbia Kentucky may refile a motion requesting specific information within the cost-of-service study to be confidential. Therefore, the designated material does not meet the criteria for confidential treatment and should not be exempted from public disclosure pursuant to KRS 61.878(1)(c)(1) and 807 KAR 5:001, Section 13.

IT IS THEREFORE ORDERED that:

1. Columbia Kentucky's May 20, 2026 and June 3, 2026 motions for confidential treatment are granted, in part, and denied, in part.
2. Columbia Kentucky's May 20, 2026 motion for confidential treatment for the Direct Testimony of George B. Jonda, Attachment GBJ-4 is granted.

3. Columbia Kentucky's May 20, 2026 motion for confidential treatment for analysis for payroll costs and executive compensation in Tab 72 and Jonda Direct Testimony, Attachment GBJ-5 is denied.

4. Columbia Kentucky's June 3, 2026 motion for confidential treatment for Columbia's response to Staff's First Request, Item 14, Attachment B (for employee names and account information); Item 18, Attachment A and B; and Item 48, Attachment A is granted.

5. Columbia Kentucky's June 3, 2026 motion for confidential treatment for Columbia's response to Staff's First Request, Item 11, Attachment A; Item 14, Attachment B (for the hours, rates, and amounts for consultant work); Item 41, Attachment A; Item 54, Attachment A is denied.

6. The designated material granted confidential treatment pursuant to KRS 61.878(1)(c)(1) by this Order shall not be placed in the public record or made available for public inspection for five years or until further order of this Commission. All other information shall not be placed in the public record or made available for public inspection for an indefinite period or until further order of this Commission.

7. Use of the designated material granted confidential treatment by this Order in any Commission proceeding shall comply with 807 KAR 5:001, Section 13(9).

8. If the designated material granted confidential treatment by this Order becomes publicly available or no longer qualifies for confidential treatment, Columbia Kentucky shall inform the Commission and file with the Commission an unredacted copy of the designated material.

9. If a nonparty to this proceeding requests to inspect the material granted confidential treatment by this Order and the period during which the material has been granted confidential treatment has not expired, Columbia Kentucky shall have 20 days from receipt of written notice of the request to demonstrate that the material still falls within the exclusions from disclosure requirements established in KRS 61.878. If Columbia Kentucky is unable to make such demonstration, the requested material shall be made available for inspection. Otherwise, the Commission shall deny the request for inspection.

10. The Commission shall not make the requested material for which confidential treatment was granted available for inspection for 30 days from the date of service of an Order finding that the material no longer qualifies for confidential treatment in order to allow Columbia Kentucky to seek a remedy afforded by law.

11. The designated material denied confidential treatment by this Order is not exempt from public disclosure and shall be placed in the public record and made available for public inspection.

12. If Columbia Kentucky objects to the Commission's determination that the requested material is not granted confidential treatment, it must seek either rehearing pursuant to KRS 278.400 or judicial review of this Order pursuant to KRS 278.410. Failure to exercise either of these statutory rights will be deemed as agreement with the Commission's determination of which materials shall be granted confidential treatment.

13. Within 30 days of the date of service of this Order, Columbia Kentucky shall file a revised version of the designated material for which confidential treatment was denied, reflecting unredacted, the information that has been denied confidential treatment.

14. The designated material for which Columbia Kentucky's request for confidential treatment has been denied shall neither be placed in the public record nor made available for inspection for 30 days from the date of service of this Order to allow Columbia Kentucky to seek a remedy afforded by law.

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Entered on this 8th day of July, 2026.

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