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Case Management System - KY Public Service Commission*Regular Cases Before the Commission as of August 09, 2025***2017-00481**

RECEIVED: 12/27/17

FILED: 12/27/17

FINAL: 01/30/18

REOPENED:

SUSPENSION DATE:

CASE CODE

Investigation - Rates

UTILITIES:

Atmos Energy Corporation

Delta Natural Gas Company, Inc.

Columbia Gas of Kentucky, Inc.

Kentucky-American Water Company

Water Service Corporation of Kentucky

INDEX OF EVENTS:

01/30/18 Final Order Entered: 1. Five utility-specific cases shall be initiated to conduct separate investigations into the impacts of the recent corporate tax rate reduction for each of the five utilities named as parties to this case. 2. The Attorney General's request to consolidate this investigation with Case No. 2017-00477 is denied. 3. This case is closed and removed from the Commission's docket.

01/26/18 Kentucky-American Water Company Kentucky American Water Testimony of John Wilde

01/26/18 M Todd Osterloh WSKC Testimony of Steven M. Lubertozzi

01/26/18 Cheryl A. MacDonald Columbia Gas of Kentucky, Inc Columbia Gas of Kentucky's Response to December 27, 2017 Order

01/26/18 Robert M. Watt, III Delta Natural Gas Company, Inc. Wesolosky Testimony and Schedules

01/26/18 Eric Wilen Atmos Energy Corporation Atmos Energys Response to December 27, 2017 Order

01/12/18 M Todd Osterloh Statement Regarding Electronic Filing Procedures

01/12/18 Cheryl A. MacDonald Columbia Gas of Kentucky, Inc. Written Statement regarding Electronic Filing

01/11/18 Kentucky-American Water Company Kentucky American Water Notice Regarding Electronic Service

01/10/18 Eric Wilen Atmos Energy Corporation Written Statement of Atmos Energy Corporation Regarding Electronic Filing Procedures

01/10/18 Robert M. Watt, III Delta Natural Gas Company, Inc. Deltas Written Statement Regarding Electronic Filing Procedures

01/10/18 Kent A Chandler Kentucky Office of the Attorney General Attorney Generals Response to Commission Order

01/05/18 Order Entered: 1. The motion of the Attorney General to intervene is granted. 2. The Attorney General shall be entitled to the full rights of a party and shall be served with the Commission's Orders and with filed testimony, exhibits, pleadings, correspondence, and all other documents submitted by parties after the date of this Order. 3. The Attorney General shall comply with all provisions of the Commission's regulations, 807 KAR 5:001, Section 8, related to the service and electronic filing of documents. 4. Pursuant to 807 KAR 5:001, Section 8(9), within seven days of entry of this Order, the Attorney General shall file a written statement with the Commission that: a. Certifies that it, or its agent, possesses the facilities to receive electronic transmissions; and b. Sets forth the electronic mail address to which all electronic notices and messages related to this proceeding should be served.

01/05/18 Order Entered: 1. The AG's motion to consolidate this case with Case No. 2017-00481 shall be held in abeyance until the record of both cases is further developed. 2. The AG's motion to establish electronic filing procedures is granted. Any party filing a paper shall upload an electronic version using the Commission's E-Filing System and shall file the original and six copies in paper medium, except that only two copies in paper medium shall be filed of maps, plans, specifications, and drawings pursuant to 807 KAR 5:001, Section 15(2)(d). 3. The AG's motion to schedule an informal conference is granted and an informal conference shall be scheduled after the parties have had sufficient time to review the named utilities' responses and testimony.

01/02/18 Kentucky Industrial Utility Customers, Inc.'s Response to AG's Motion

12/28/17 AG's Motion to Consolidate, for Use of Electronic Filing Procedures, and for Informal Conference Between All Parties

12/28/17 AG's Motion to Intervene

12/27/17 Order Entered: 1. This investigation is initiated to review the impact of the reduction of the federal corporate tax rate from 35 percent to 21 percent on the utility rates of Atmos, Delta, Columbia Gas, Kentucky-American, and WSKC. 2. Atmos, Delta, Columbia Gas, Kentucky-American, and WSKC shall commence recording deferred liabilities on their respective books for gas or water service, as applicable, to reflect the reduction in the federal corporate tax rate to 21 percent and the associated

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savings in excess deferred taxes. 3. Within 30 days of the date of this Order, Atmos, Delta, Columbia Gas, Kentucky-American, and WSCK shall individually file prepared testimony on the impact of the reduction in federal corporate tax rate on their financial operations, utilizing a historical 12-month period, along with copies of the accounting entries made to reflect the deferred liabilities and a schedule of proposed rates to reflect the tax rate reduction. Should documents of any kind be filed with the Commission in the course of this proceeding, the documents shall also be served on all parties of record. A party filing a paper containing personal information shall , in accordance with 807 KAR 5:001 , Section 4(10), encrypt or redact the paper so that personal information cannot be read.

Total Number of Cases: 1