

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF NAVITAS KY)	CASE NO.
NG, LLC FOR AN ALTERNATIVE RATE FILING)	2025-00332
PURSUANT TO 807 KAR 5:076)	

COMMISSION STAFF'S POST-HEARING REQUEST FOR INFORMATION
TO NAVITAS KY NG, LLC

Navitas KY NG, LLC (Navitas KY), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due no later than December 12, 2025. The Commission directs Navitas KY to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Navitas KY shall make timely amendment to any prior response if Navitas KY obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Navitas KY fails or refuses to furnish all or part of the requested information, Navitas KY shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Navitas KY shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Provide an update on all past due accounts. Include in the response the current amount due and owing, the past due amount, and the length of each of the delinquencies.

2. Provide an updated Statement of Adjusted Operations (SAO) to address the discrepancies between the expenses and revenues listed below and discussed in the

December 5, 2025 hearing. Also update Navitas KY's SAO or 2024 Annual Report² to reconcile any inconsistencies between the two. Specifically, Navitas KY should address the following information:

a. Miscellaneous Service Revenues. The 2024 Annual Report and SAO do not match as there is a difference of \$28,726.28;

b. Other Gas Revenues is not included in the 2024 Annual Report;

c. Natural Gas Production Expense is not included in the 2024 Annual Report;

d. Distribution Expense. The 2024 Annual Report and SAO do not match as there is a difference of \$6,096.24;

e. Customer Accounts Expense. The 2024 Annual Report and SAO do not match as there is a difference of \$53,022.31;

f. Total Operating and Maintenance Expense is not included in the 2024 Annual Report; and

g. Any other discrepancies noted by Navitas KY in comparing the SOA to the 2024 Annual Report.

3. Provide an organizational chart including all companies mentioned in the Cost Allocation Manual as well as all "client companies" referenced on page 2.

4. Provide a cost justification sheet for the nonrecurring charge listed in Navitas KY's tariff, "Remote Index Installation Charge."

² *The Annual Report of Navitas KY to the Public Service Commission for the Year Ending December 31, 2024 (2024 Annual Report).*

5. Refer to Navitas KY's response to Commission Staff's First Request for Information (Staff's First Request), Item 6. Explain what Navitas KY charges the Keystone customer.

6. Refer to Navitas KY's response to Staff's First Request, Item 17. The entirety of the response was unresponsive. For clarity purposes, respond to all subparts separately. For the test year, provide the number of new taps installed in the test year.

7. Refer to Navitas KY's response to Staff's First Request, Item 17. The entirety of the response was unresponsive. For clarity purposes, respond to all subparts separately. If new taps were installed, explain whether the labor expenses associated with the installation of the new tap were capitalized and if so, provide the amount.

8. Refer to Navitas KY's response to Staff's First Request, Item 17. The entirety of the response was unresponsive. For clarity purposes, respond to all subparts separately. If new taps were installed, explain whether the materials expense associated with the new tap were capitalized and if so, provide the amount.

9. Refer to Navitas KY's response to Staff's First Request, Item 14. Provide the operating agreement referenced in that response.

10. Refer to the General Ledger, parts 1 and 2.

a. Explain why there are accounting entries for an agricultural customer class.

b. Provide the rates and charges Navitas KY has been charging to the agricultural customer class.

11. Refer to the Hearing Testimony of Thomas Hartline (Hartline Hearing Testimony). Confirm that customers wishing to make in-person payments in Kentucky

are able to pay at a bank, provide the name of the bank, and the address. If not confirmed, explain how customers can make in-person payments in Kentucky.

12. Refer to Hartline Hearing Testimony. Provide the jobs sheets for all employees who did work in Kentucky in 2023, 2024, and 2025 year to date.

13. Refer to Hartline Hearing Testimony. Explain the account where expenses from gas suppliers would be recorded. Confirm that is it an 800 account.

14. Refer to Hartline Hearing Testimony.

a. Provide a list of all outstanding debts owed in relation to the operations of Navitas KY.

b. Explain how Navitas KY prioritizes which debts to pay first.

c. Provide a payment plan for how Navitas KY anticipates getting current on all of its current debts, overdue bills, or other financial obligations.

15. Refer to Hartline Hearing Testimony.

a. Provide the amount currently owed to each gas supplier. In the response, include the full name of each entity.

b. Provide the amount currently owed to each gas transporter. In the response, include the full name of each entity.

c. Provide the current amount, if any, Navitas KY owes to Navitas Utilities Corporation.

16. Refer to Hartline Hearing Testimony. Provide the late payment fees included in the revenue requirement.

17. Refer to Hartline Hearing Testimony. Refer also to Responses to Information Requested in Informal Conference Order, Attachment IC(a) 2025_KYNG_Cashflow.xlsx.

a. Provide this spreadsheet for monthly 2025 Navitas KY NG, LLC pro forma cash flow. In this spreadsheet provide whether an expense is directly assigned or allocated; the allocation factor for each expense; the percentage allocated from Navitas Utility Corporation to Navitas KY; and a breakdown of what is included in each expense; whether the expense is paid quarterly, monthly or annually. For example, for direct costs in line 8, Navitas KY should provide a breakdown of all expenses associated with this line item and then provide the requested information for each individual expense.

b. Provide a narrative description for each expense located in this spreadsheet.

18. Confirm that any gas costs recovered through the Gas Cost Recovery (GCR) are not being requested in the revenue requirement in this case.

19. Refer to the Navitas KY Tariff – Nonrecurring Charge for Insufficient Funds – Check - \$15.00 (Original Sheet 3) and refer to the excel provided in response to PSC 1-3. Reconcile the number of occurrences with the tariff amount and the amount collected.

20. Refer to the cost allocation manual (CAM) and then the response to Staff's First Request, Item 11. Item 11 references account 700 but there is no reference to such an account in the CAM. Explain how the salaries are to be allocated.

21. Confirm that Navitas KY would not use any awarded emergency rate increase to pay its gas supplier Clearwater Enterprises. If not confirmed, explain why.

22. If an Order is issued on or before December 31, 2025, granting an emergency increase, explain when Navitas KY would place the rates into effect and begin billing those rates to its customers. For an example, assume the Commission approved a new rate with an effective date of January 1, 2026. Explain if Navitas KY applies the Commission approved rate to customer billings received on or around January 1, 2026, or if Navitas KY applies the Commission approved rate to customer usage metered on and after January 1, 2026.

23. Confirm whether all rates and charges included in Navitas KY's current tariff on file with the Commission include the correct rates and charges being billed to Navitas KY customers.

24. Provide an update on the status of the cost of service study (COSS).

25. Explain whether Navitas Utility Corporation has considered selling Navitas KY. If yes, provide the general nature of these conversations.

26. Explain why Navitas KY chose to use the operating ratio method instead of the debt service method.

27. Confirm that the following expenses were not included in the revenue requirement and provide the amounts that were adjusted out:

- a. Late fees;
- b. Interest expenses; and
- c. Overdraft fees.

28. Refer to the Navitas KY GCR rate report³ from Case No. 2025-00316,⁴ tab labeled “Sales”, the Combined Monthly Customer Sales for 2025, columns F through R, row 59. Also, refer to Case No 2025-00316, the file titled “Billing Edits Lists”.⁵

a. Explain how the sales values shown in the Billing Edits List correspond to the sales as reported in the GCR rate report sales tab.

b. Provide the unit of measurement for the sales amount in the Billing Edits List.

c. Provide the monthly Billing Edits Lists sheets beginning with 2023 through July 2025. Be sure to clearly mark the period the usage is being reported.

29. Refer to the Navitas KY GCR rate report⁶ from Case No. 2025-00316,⁷ tab labeled “Sales”, the Combined Customer Sales for 2024, column AD, row 58, the 2024 total sales is reported as 71,724 Mcf. Also, refer to the 2024 Annual Report, page 5, the 2024 total sales is reported as 84,357 Mcf. Explain the reason for the discrepancies between the reported 2024 total sales.

³ Navitas KY’s Responses to Information Requested in Informal Conference Order (filed Oct. 27, 2025), IC(f)_–_Navitas_PGA_-_Case_No._2025-00316.xlsx.

⁴ Case No. 2025-00316, *Electronic Purchased Gas Adjustment Filing of Navitas KY NG, LLC* (filed Sept. 30, 2025), PGA.

⁵ Case No. 2025-00316, (filed Sept. 30, 2025), Case_No_2025-00316_-_Billing_Edits_Lists.pdf.

⁶ Navitas KY’s Responses to Information Requested in Informal Conference Order, IC(f)_–_Navitas_PGA_-_Case_No._2025-00316.xlsx.

⁷ Case No. 2025-00316, (filed Sept. 30, 2025), Navitas_PGA_-_Case_No._2025-00316.xlsx. .

Linda Bridwell RP

Linda C. Bridwell, PE
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED **DEC 8 2025**

cc: Parties of Record

Case No. 2025-00332

*R. Brooks Herrick
Dinsmore & Shohl, LLP
101 South Fifth Street
Suite 2500
Louisville, KY 40202

*Carlos Gonzalez
Navitas KY NG, LLC
3186-D Airway Avenue
Costa Mesa, CA 92626

*M. Evan Buckley
Dinsmore & Shohl, LLP
City Center, 100 W. Main Street
Suite 900
Lexington, KY 40507

*Hannah Thompson
Dinsmore & Shohl, LLP
101 South Fifth Street
Suite 2500
Louisville, KY 40202

*Thomas Hartline
Navitas KY NG, LLC
3186-D Airway Avenue
Costa Mesa, CA 92626

*Navitas KY NG, LLC
3186-D Airway Avenue
Costa Mesa, CA 92626