

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 SECOND 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 on April 10, 2026. 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. Refer to the Application, Attachment 2 – Reasons for Application which states “all indirect expenses incurred by Navitas KY’s parent entity are allocated to Navitas pursuant to the ‘Atmos method.’” Provide the basis for the allocation factor used to allocate parent entity costs to Navitas KY for calendar year 2024, including all calculations and inputs required to derive that allocator.

2. Refer to the Application, Attachment 4 – Schedule of Adjusted Operations, Adjustment 5.

a. Describe the drivers of the 77 percent increase in Gas Purchase Expense from the first two quarters of 2024 to the first two quarters of 2025 as described in Footnote 5. Provide any workpapers supporting the calculation of the \$488,364.80 natural gas production expense adjustment, including source data and assumptions, in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

b. Confirm that the \$634,240 in gas purchases were already recovered through the Gas Cost Recovery (GCR) or are planned to be recovered through the GCR. If this cannot be confirmed, explain where those costs are recovered from customers.

c. Explain why Navitas KY did not similarly adjust revenues given that its gas costs are recovered through the GCR rates.

d. Provide the amount of GCR recoverable gas costs and GCR revenues in the test year and 2025, to the extent available.

3. Refer to the Application, Attachment 4 – Schedule of Adjusted Operations, Adjustment 5 and Navitas KY’s Response to Commission Staff’s First Request for Information (Staff’s First Request), Item 7, Confidential Exhibit PSC 1-7(a) part 1. Confirm that the total \$634,240 in Test Year Natural Gas Production Expenses is sourced from the total expense in FERC account 804 – City Gate Purchases for calendar year 2024. If this cannot be confirmed, explain the response.

4. Refer to the Application, Attachment 4 – Schedule of Adjusted Operations, Adjustment 6. Describe the drivers of the 4 percent Distribution Expenses increase from

the first two quarters of 2024 to the first two quarters of 2025 as described in Footnote 6. Provide any workpapers supporting the calculation of the \$7,870.92 distribution expense adjustment, including source data and assumptions, in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

5. Refer to Application, Attachment 4 – Schedule of Adjusted Operations, Adjustment 7. Describe the drivers of the 2 percent Administrative and General (A&G) Expense increase from the first two quarters of 2024 to the first two quarters of 2025 as described in Footnote 7. Provide any workpapers supporting the calculation of the \$13,938.64 A&G expense adjustment, including source data and assumptions, in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

6. Refer to the Application, Attachment 4 – Schedule of Adjusted Operations, Adjustments 5 through 8.

a. Provide Natural Gas Production expenses for 2025, to the extent available.

b. Provide Distribution expenses for 2025, to the extent available.

c. Provide General expenses for 2025, to the extent available.

d. Provide Depreciation expense for 2025, to the extent available.

7. Refer to the Application, Attachment 4 – Schedule of Adjusted Operations, Adjustment 9.

a. Provide support for the total estimated amount of rate case expenses described in footnote 9.

b. Explain whether the total revenue requirement proposed to be collected from customers has been reduced in the later years of the proposed phase-in plan to reflect the fact that the rate case amortization is proposed to only last three years.

8. Refer to the Application, Attachment 7 – Depreciation Schedule.

a. Provide the case numbers in which Navitas KY was authorized to record each acquisition adjustment for rate recovery. If these cannot be provided, explain.

b. Provide an explanation of amounts labeled “Contractual minimum (45 MCF/mo.).”

c. Explain why Navitas KY capitalized Organizational cost and Legal Costs. Identify and explain the transactions that led to the capitalized amounts.

d. Provide the test year amount of amortization expenses.

e. Explain why Navitas KY continued to depreciate the “KY Highway” Relocation” credit past June 2023, which would be the end of its 120 month stated life.

f. Explain why Navitas KY continued to depreciate the “Albany Wellness Center” credit past February 2024, which would be the end of its 120 month stated life.

g. Provide the basis of the 480 month depreciable life for the Mains (except “Albany meter and odorant construe” and “Albany Hwy 6” PE Project”), Services, NARUC Account 376, and NARUC account categories of plant.

h. Provide the age and material type of the pipeline assets acquired by Navitas KY in 2011 and 2021.

9. Refer to the Application, Attachment 8(a), page 73, “Modification of Paragraph 4.13 of the Loan Agreement.” Explain whether the repayment of the note discussed to Navitas Assets, LLC (Navitas Assets) would result in more funds being available to support Navitas KY’s operations. Explain when this loan is scheduled to be repaid, and the terms of this loan.

10. Refer to the Application, Attachment 8a, page 101, Section 6.20, which provides the minimum Debt Coverage Ratio. State whether Navitas KY is currently in compliance with the minimum Debt Coverage Ratio. If not, provide the current ratio.

11. Refer to the Application, Attachment 9 – Tax Return. Provide tax returns for tax years 2020 through 2024 in the same format as shown in Attachment 9.

12. Refer to Navitas KY’s response to Commission Staff’s First Request for Information (Staff’s First Request), Item 6 and Exhibit PSC 1-6.

a. State the Completion Date of the Keystone pipeline and provide the current Total Guaranteed Volume.

b. Provide the Total Guaranteed Volume in MCF for each month of the contract from 2015 to present.

c. Provide Keystone’s monthly usage for Q4 of 2024 and 2025.

13. Refer to Navitas KY’s response to Staff’s First Request, Item 6, Exhibit PSC 1-6, Section 4.2 B. Given the statement “however, any unused but paid for volume shall accrue and offset future deliveries in excess of the Guaranteed Volume *during the following twelve (12) month period*” (emphasis added), explain whether the current transportation fee pre-payment balance shown in Account 253 on Navitas KY’s balance sheet include any accrued balances that are greater than one year from their creation.

For example, if Keystone paid Navitas KY the Total Guaranteed Volume in January 2024 but did not receive any natural gas that month, explain whether the amount that was added to the pre-payment balance would remain in the pre-payment balance in perpetuity, or would it be removed in January 2025 because that balance can only be used to offset future deliveries in the following 12-month period.

14. Refer to Navitas KY's response to Staff's First Request, Item 7.

a. State whether the general ledger transactions for Q3 2025 are finalized. If so, supplement this response.

b. Update this response to include Q4 2025 transactions when finalized.

15. Refer to Navitas KY's response to Staff's First Request, Item 7, Confidential Exhibit PSC 1-7(a) part 1. Confirm that all expenses shown for Account 931 – Rents are the KY allocated portion of the total expense for each line item. If this cannot be confirmed, explain which line items represent unallocated costs and why it is reasonable to direct assign those expenses to Navitas KY. For the line items labeled "2401RentOK," "2402RentOK," "Fort Cobb Fuel Authority," and "Eakly Office Rent" indicate why it is reasonable to allocate costs that appear to be specific to Oklahoma to Navitas KY.

16. Refer to Navitas KY's response to Staff's First Request, Item 7, Confidential Exhibit PSC 1-7(a) part 1 and Case No. 2019-00430.²

² Case No. 2019-00430, *Electronic Application of Navitas KY NG, LLC for an Alternate Rate Adjustment* (Ky. PSC June 17, 2020).

a. Confirm that amounts in “414.99 · B&W FERC 19-430- Fee” are held in a separate, interest-bearing account and only used to reimburse B&W Pipeline, LLC (B&W). If this cannot be confirmed, explain.

b. State whether these revenues and expenses were removed from Navitas KY’s test year. If not, explain why not and provide the amount of these revenues and expenses.

17. Refer to Navitas KY’s response to Staff’s First Request, Item 16.

a. Explain whether Navitas KY has any plans to produce audited financial statements for 2022, 2023, 2024, or 2025. If so, state when Navitas KY plans to produce those statements.

b. Explain whether there are any requirements from any outstanding loans that require Navitas KY to produce annual audited financial statements.

c. To the extent the production of audited financial statements for the years 2022, 2023, 2024, or 2025 were to result in a change to Navitas KY’s books and records, explain whether Navitas KY would need to re-file its corporate tax returns for any impacted year.

18. Refer to Navitas KY’s response to Commission Staff’s Post-Hearing Request for Information (Staff’s Post-Hearing Request), Item 5.

a. When the plant takes no gas for a month, state whether the minimum payment from the customer is booked as revenue on Navitas KY’s income statement.

b. When the customer receives gas, state whether the amount that is reduced by half the tariff rate and reduces the pre-payment balance is booked as revenue on Navitas KY’s income statement.

19. Refer to Navitas KY's response to Staff's Post-Hearing Request, Item 15 and the Public Comment of Henry Walker.³

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

b. Provide the amount currently owed to each gas supplier by Navitas KY. In the response, include the full name of each entity.

c. Provide the amount currently owed to each gas transporter by Navitas KY. In the response, include the full name of each entity.

d. Provide the current amount, if any, Navitas KY owes to Navitas Assets and Navitas Utilities Corporation.

20. Refer to the Direct Testimony of Talha A. Sheikh (Sheikh Direct Testimony), Exhibit TAS-2 and the Application, Attachment 5 – Revenue Requirement Calculation.

a. Provide the calculation of the revised revenue requirement from TAS-2 in the format of Attachment 5.

b. Explain the difference between the revenues at present rates from these attachments.

21. Refer to the Sheikh Direct Testimony, Exhibit TAS-3, page 1. Confirm that the \$275,970 in Total Company Unbilled Revenues represents revenue that is planned to be collected through the GCR. If this cannot be confirmed, explain how that unbilled revenue will be recovered from customers.

³ The Public Comments for this case are available at psc.ky.gov.

22. Refer to Sheikh Direct Testimony, page 7. Provide the contract detailing the agreement between Navitas KY and the one customer who qualifies to take service under the “Mutually Curtailable Industrial” Class.

23. Refer to Sheikh Direct Testimony, pages 7-8.

a. Reconcile the use of a historic test year, as utilized in this application, with the proposed true-up of a revenue deficiency forecasted in the years 2027-2030.

b. Explain how and when the revenue deficiency would be calculated for the five-year collection period.

24. Refer to the Sheikh Direct Testimony, page 12. Provide the source document or information used to arrive at “approximately 722 customers.”

25. Refer to the Sheikh Direct Testimony, Exhibit TAS-3, page 1. Explain the revenue labeled “Other Utility Operating Income,” including what it is attributed to, who is it collected from, and how is it collected.

26. Referring to the Sheikh Direct Testimony, Exhibit TAS-3, page 1 and Navitas KY’s response to Staff’s First Request, Item 7, Confidential Exhibit PSC 1-7(a) part 1. Reconcile the amount shown for “Base Rate Revenue” with the amount of base rate revenue which is the sum of residential, commercial, industrial, and agricultural tariff and customer charge revenue.

27. Refer to the Sheikh Direct Testimony, Exhibit TAS-3, page 1 and Navitas KY’s Response to Staff’s First Request, Item 7, “Confidential Exhibit PSC 1-7(a) part 1.” Reconcile the amount shown for “PGA/GCR Revenues” with the amount in GCR revenue, which is the sum of residential, commercial, industrial, and agricultural Past GCR revenue.

28. Refer to the Sheikh Direct Testimony, Exhibit TAS-3, page 1. Explain why a reconciliation adjustment was included and what source is it reconciling.

29. Refer to the *Annual Report of Navitas KY to the Public Service Commission for the Year Ending December 31, 2024* (2024 Annual Report), page 14, line 28. Explain the nature of the “special deposits” with an end of year balance of \$538,181.05. State whether there are any restrictions on the use of that balance to fund Navitas KY’s operation.

30. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Rate Design,” rows 25, 26, and 30.

a. The workpapers reflects that the proposed usage charge for curtailable industrial customers is greater than the usage charge proposed for the standard industrial customer class. Explain the basis for this rate design decision, including any cost-of-service justification.

b. Curtailable industrial customers, by definition, possess the ability to reduce or eliminate their gas consumption during periods of peak system stress or supply constraints, thereby providing operational flexibility and system reliability benefits to all ratepayers. Explain why the proposed rate design does not include a discount on the usage charge to reflect this load flexibility, and the corresponding value curtailable customers provide to the system.

31. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Demand Allocator.”

a. Provide a plain-language, step-by-step explanation of the process used to develop the Design Day allocator, including a description of each input used and how those inputs are combined or transformed.

b. Identify all data sources relied upon in developing the Design Day allocator and whether any adjustments or normalizations were applied to the underlying data.

c. The workpapers reflect that the demand portion of plant, accumulated depreciation, and depreciation expense associated with Mains is allocated using the Design Day allocator rather than a Peak and Average allocator. Explain the engineering, operational, and cost-causation basis for this methodological choice.

32. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Demand Allocator,” rows 68 through 75.

a. Explain in plain language what the line items Base Use Per Customer represents, including what it is intended to measure and how it is derived.

b. Explain, step by step, how Base Use Per Customer is used in the calculation of the Design Day allocator, including its mathematical role in that calculation.

33. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Allocation,” rows 51 through 55, rows 115 through 119, and rows 339 through 343.

a. The workpapers appear to reflect that Legal Expenses are included within the allocation of plant, accumulated depreciation, and depreciation expense. Explain the cost-of-service basis and regulatory justification for including Legal Expenses within these categories.

b. Identify the specific legal expenses included in the amounts reflected in the referenced rows, including the nature of those expenses and whether they are recurring or non-recurring in nature.

c. Explain how allocating Legal Expenses through the plant, accumulated depreciation, and depreciation expense allocators produces cost-of-service results that are more accurate or equitable than alternative allocation treatments, and identify any alternative treatments that were considered.

34. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Alloc-Income.”

a. Provide a plain-language explanation of how Unbilled Revenue is incorporated into the determination of the revenue requirement increase reflected in the cost of service study, including a step-by-step description of the calculation and its directional effect on the revenue requirement.

b. Explain what the Unbilled Revenue amount represents — specifically, whether it reflects gas delivered but not yet billed as of the end of the test year, an accrual-based accounting adjustment, or some other concept — and identify the account or accounts from which it is drawn.

35. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Allocation.” The cost of service study appears to include the following accounts within the O&M Less A&G allocator: Property Insurance, Rents, and Maintenance of General Plant. These accounts are generally recognized as A&G expenses under the FERC Uniform System of Accounts. Explain the basis for including each of these accounts within the O&M Less A&G allocator.

36. Refer to the confidential workpaper file “Navitas COSS_vFinal (Confidential),” tab “Demand Allocator.”

a. Provide a detailed explanation of how agricultural customers use natural gas, including:

(1) The primary end uses for which agricultural customers consume natural gas (e.g., irrigation pump engines, grain drying, greenhouse heating, or other applications)

(2) The seasonal nature of agricultural gas consumption, including the months or periods during which agricultural customers are actively consuming gas and the months or periods during which consumption is negligible or zero.

(3) The typical daily load profile of agricultural customers, including whether their gas consumption is concentrated during daytime hours, warmer weather periods, or other operational windows.

b. Agricultural operations are generally understood to be seasonal in nature and to consume gas predominantly during warmer months — typically on days where the ambient temperature exceeds the cooling design temperature threshold — rather than during the cold-weather peak demand periods that drive system design day conditions. Explain whether Navitas KY agrees with this characterization of agricultural customer load behavior if not, provide data, studies, or analyses that support a different characterization of agricultural customer usage patterns.

c. Explain how Navitas KY accounted for the off-peak, counter-seasonal load characteristics of agricultural customers when developing the Design Day Allocator.

37. Refer to Navitas KY's 2024 Annual Report, page 25, line 24. Provide a description of the \$76,584 in positive cash flow attributed to "Gross Additions to Common Utility Plant." Explain the source of that positive cash flow.

38. Refer to Case No. 2025-00316, Navitas_PGA_-_Case_No._2025-00316.xlsx, Tabs Sch I Summary and Sch IV AA.⁴

a. Explain whether the 32.9 percent difference between the 114,793 mcf of natural gas purchased and 77,023 mcf of natural gas sold reported on Schedule IV results in an increase to liabilities or a reduction in assets on Navitas KY's balance sheet.

b. Explain what Navitas KY attributes the very high amount of calculated natural gas losses.

39. Explain how Navitas KY capitalizes labor costs and provide the capitalization ratios for 2023, 2024, and 2025.

40. Provide a detailed reconciliation of the contributions in aid of construction (CIAC) including the customer class that is contributing the CIAC funds.

41. Provide Navitas KY's 2026-2031 capital investment plan, or as many years as available. The plan should specify planned investment in assets by asset type and dollar amount per year. Explain how Navitas KY determines the total level of capital investment to undertake each year, on a budget or actuals basis.

42. Provide the total annual sales of natural gas by customer class each year from 2016 through 2025.

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

43. Provide a forecast of natural gas sales if available. If not available, explain whether Navitas KY anticipates growth in natural gas sales either from growth in new customers or growth in use per customer for existing customers.

44. Provide the total volume of natural gas purchased by year in calendar year 2024 and 2025 by Navitas KY or by another entity for the purpose of distribution to Navitas KY retail customers. Provide the total volume of natural gas sold to Kentucky retail customers by year in calendar year 2024 and 2025.

45. Provide the total amount of equity contributed by each owner of Navitas Assets and Navitas Utility Corporation since each entity's inception. Provide the date and dollar amount of each equity infusion.

46. Provide the total amount of owners' distributions, from each owner of Navitas Assets and Navitas Utility Corporation, since each entity's inception. Provide the date and dollar amount of each owners' distribution.

47. Provide the total capital expenditures for Navitas KY's operation in each of the last six calendar years (2020 to 2025 inclusive) and the breakdown by source for those expenditures between customer contributions, retained earnings, new debt issuances, and any other source not specified here.

48. Provide the Commission case numbers for the approval of Navitas KY's outstanding debt instruments with terms of greater than two years or with an aggregate term of more than six years. If a case number cannot be provided, explain.

49. Provide the most recent invoices of insurance policies for each coverage component for 2024 and 2025, to the extent available.

50. Provide Navitas KY's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

51. Provide the following information concerning the costs for the preparation of this case:

a. In Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible, a detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

b. For each category identified in Item 51a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 51a, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 51a and 51b, and a cumulative total of cost incurred to date for each category. Provide this response Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible. Updates will be due for each month through May 2026.

52. Provide a detailed analysis of expenses for professional services during the test year, as shown in Schedule A, and all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

53. For Navitas KY and to the extent appropriate Navitas Assets or Navitas Utility Corporation that are allocated to Navitas KY, provide, in the format provided in Schedule B, the following information for compensation and benefits, for the three most recent calendar years. Provide the information individually for each corporate officer and by category for Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly. Provide the amounts, in gross dollars, separately for total company operations for Navitas KY, Navitas Assets and Navitas Utility Corporation and jurisdictional operations for Navitas KY.

- a. Regular salary or wages.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.

- f. Any other forms of incentives (specify).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost.
 - (1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.
 - (2) Amount paid by the employee.
- i. Dental benefits cost.
 - (1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.
 - (2) Amount paid by the employee.
- j. Vision benefits cost.
 - (1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.
 - (2) Amount paid by the employee.
- k. Life insurance cost.
 - (1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.
 - (2) Amount paid by the employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.
 - (2) Amount paid by the employee.
- m. Defined Benefit Retirement cost.

(1) Amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.

(2) Amount paid by the employee.

n. Defined Contribution – 401(k) or similar plan cost. Provide the amount paid by Navitas KY, Navitas Assets or Navitas Utility Corporation.

o. Cost of any other benefit available to an employee, including fringe benefits (specify).

54. State whether Navitas KY incurred advertising expenses in the test year. If so, provide the location and amounts of these expenses.

55. State whether Navitas KY incurred lobbying expenses in the test year. If so, provide the location and amounts of these expenses.

56. Provide an analysis of short-term debt as of the end of the latest calendar year.

57. Provide Navitas KY's long-term construction planning program.

58. Provide the average number of customers on Navitas KY's system, by rate schedule, for the three most recent calendar years.

59. Provide the date that Navitas KY's billing cycle begins (meter read date).

60. State whether the date that the billing cycle begins is the date that would be best stated as the effective date of any order the Commission issue concerning rates in this case.

61. Provide an overview of any actions planned or taken by Navitas KY to reduce its gas loss, including any gas loss reduction plan.

62. To the extent not already provided, provide all workpapers, calculations, and assumptions Navitas KY used to develop its pro forma financial information and cost of service study in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.



Linda C. Bridwell, PE
Executive Director
Public Service Commission
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DATED MAR 17 2026

cc: Parties of Record

NAVITAS KY
Case No. 2025-00332Analysis of Professional Services Expenses
For the 12 Months Ended _____

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal				
2.	Engineering				
3.	Accounting				
4.	Other				
5.	Total				

NAVITAS KY
Case No. 2025-00332

Analysis of Compensation and Benefit Data, in gross dollars
For the 12 Months Ended _____

Employee Categories	Compensation by Category ⁽¹⁾	Subtotal All Compensation	Benefit Type ⁽²⁾		Defined Contribution Plan – Utility Contribution	Other ⁽³⁾	Total Compensation and Benefits	
			Utility	Employee			Utility	Employee
Corporate Officers (Individually)								
Total Amount								
Total KY Jurisdictional								
Corporate Officers (Collectively)								
Total Amount								
Total KY Jurisdictional								
All Other Employee Categories (Separate by Category)⁽⁴⁾								
Total Amount								
Total KY Jurisdictional								
Total for All Categories								
Total Amounts								
Total KY Jurisdictional								

- (1) Specify as directed in Item 51. Use additional columns as necessary.
- (2) Specify as directed in Item 51. Use additional columns as necessary. Provide utility and Employee contributions for each benefit type.
- (3) Specify. Use additional columns as necessary.
- (4) Specify as directed in Item 51. Use additional rows as necessary. Provide total company and jurisdictional operations separately for each category.

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