

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	)	

COMMISSION STAFF'S FIFTH REQUEST FOR INFORMATION
TO COLUMBIA GAS OF KENTUCKY, INC.

Columbia Gas of Kentucky, Inc. (Columbia Kentucky), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on September 23, 2026. The Commission directs Columbia Kentucky 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.

Columbia Kentucky shall make timely amendment to any prior response if Columbia Kentucky 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 Columbia Kentucky fails or refuses to furnish all or part of the requested information, Columbia Kentucky 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, Columbia Kentucky 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 Direct Testimony of Aaron Rothschild (Rothschild Direct Testimony), page 56. Provide the justification for utilizing data collected from regulated operating subsidiaries to support Columbia Kentucky's forecasted test year capital structure, instead of the holding company market data used to support its Discounted Cash Flow (DCF) Model, its Capital Asset Pricing Model (CAPM), and its risk premium analyses.

2. Refer to Columbia Kentucky's response to the Attorney General's First Request for Information (Attorney General's First Request), Item 65 generally. Provide the discount which Columbia Kentucky offers its employees for NiSource common stock through its Employee Stock Purchase Plan.

3. Refer to the Direct Testimony of John Defever (Defever Direct Testimony), page 27. Explain in detail whether Columbia Kentucky has started transitioning its employees, who have not had their defined benefit pension plans frozen, to a lower-cost defined benefit pension plan, in addition to the defined contribution plan.

4. Refer to the Defever Direct Testimony, pages 13-14, where Mr. Defever recommends removing corporate aircraft expenses from Columbia Kentucky's cost of service in the forecasted test year. Provide a comparison of the cost effectiveness of corporate aircraft expenses as opposed to using commercially-available flights for Columbia Kentucky's employees.

5. Refer to the Defever Direct Testimony, page 31. Refer also to Columbia Kentucky's response to the Attorney General's First Request, Item 138 generally. Provide comparisons of Columbia Kentucky's forecasted test year revenue requirement, including and excluding Columbia Kentucky's 2023 and 2024 Safety Modification and Replacement Program (SMRP) investments, inclusive of all adjustments made to exclude the 2023 and 2024 SMRP investments. Provide the answer in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

6. Refer to Columbia Kentucky's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 24, where it states "the majority of these positions have been replaced, are in the process of being replaced, or are expected

to be replaced.” Indicate which of the positions in Attachment A and Attachment B Columbia does not intend to replace.

7. Refer to Tab 72, 807 KAR 5:001 Section 16-(8)(a), WPD-2.7 J(5), page 189.

a. Explain how many of the “positions hired post annualization date” and “open positions post annualization date” represent backfills from previously departed employees.

b. Explain how many open positions Columbia Kentucky is currently attempting to fill as of the date of this response.

8. Refer to Columbia Kentucky’s response to Staff Third Request, Item 25. Provide the effective property tax rate, and inputs to that calculation, based on calendar year 2025 data.

9. Refer to Columbia Kentucky’s response to Commission Staff’s Second Request for Information (Staff’s Second Request), Item 2b where it states “[t]he rates proposed in this base rate case include a reduction to the currently authorized SMRP Rider rates to reflect the removal of the 2023 and 2024 SMRP investments coincident with the implementation of the base rates authorized in this case that include those investments.”

a. Provide a reference to the location in this case filing where that reduction in the SMRP rates is shown.

b. Provide all supporting calculations and workpapers, in native executable format with links intact, that were used in the calculation of that SMRP rate reduction.

10. Refer to Columbia Kentucky's response to Commission Staff's Fourth Request for Information (Staff's Fourth Request), Item 8(a) where it states "2026-00099_PSC_Staff_DR_Set_4_No_8_Attachment_A reflects how the removal of 2023 and 2024 SMRP investments, including all associated amounts in Forms 2.0 through 7.0 of the SMRP Rider filing formats, will be addressed" and "[i]f the Commission accepts Columbia Kentucky's proposal, new base rates and new SMRP rates (which would track the process set forth in 2026 00099_PSC_Staff_DR_Set_4_No_8_Attachment_A) will be established at the conclusion of this case". Identify specifically where in Columbia Kentucky's response to Staff's Fourth Request, Item 8, Attachment A these issues are addressed.

11. Refer to Columbia Kentucky's response to Staff's Fourth Request, Item 12. Confirm that the sum of the "Actual \$" costs by category does not equal the Total of 80,253. If confirmed, please provide a corrected table.


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DATED SEP 08 2026

cc: Parties of Record

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