COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

COMMISSION STAFF'S POST-HEARING 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 no later than November 18, 2026. The Commission directs Columbia Kentucky to the Commission's July 22, 2021, Order in Case No. 2020-00085[1] 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 Hearing Video Transcript (HVT) of the November 2, 2026 hearing, testimony of Kimra Cole at 09:19:28.

a. Explain the purpose of the increased headcount of NiSource Corporate Services Company (NCSC) employees from 2023 to 2024.

b. Identify and explain what additional services or benefits the increased NCSC employees are providing to Columbia Kentucky.

2. Refer to HVT of the November 2, 2026 hearing, testimony of Donald Ayers at 09:59:00. Provide any supplemental documentation that would demonstrate the locations where Columbia Kentucky replaced pipe and that the replacement resulted in fewer leaks and better performance for the Columbia Kentucky gas system.

3. Refer to HVT of the November 2, 2026 hearing, testimony of Donald Ayers at 10:07:14. Provide the estimated completion date for Columbia Kentucky to install Supervisory Control and Data Acquisition (SCADA) capabilities on all its regulating stations.

4. Refer to HVT of the November 2, 2026 hearing, testimony of Donald Ayers at 10:11:09. Refer to Columbia Kentucky's Response to Commission Staff's Sixth Request for Information[2] (Staff's Sixth Request), Item 8, and the PHMSA Annual Report for Calendar Year 2025 Gas Distribution System for Columbia Kentucky. Explain whether cast iron would be included under the gas main material category of "other".

5. Refer to the HVT of the November 2, 2026 hearing, testimony of Julie Wozniak at 10:59:09. Also, refer to the Application, Tab 72, Schedule I-3, Sheet 1 of 1, regarding the number of sales customers by class for Industrial customers. The unadjusted forecast for December 1, 2027, shows 49 Industrial customers, while the projected calendar year 2028 shows 54 Industrial customers. Explain the variance between the count for Industrial customers for the periods referenced above and any supporting documentation.

[2] Columbia Kentucky's Response to Commission Staff's Sixth Request for Information (Staff's Sixth Request) (filed Oct. 26, 2026), Item 8.

6. Refer to the HVT of the November 2, 2026 hearing, testimony of Julie Wozniak at 11:00:25. Also, refer to the Application, Tab 72, Schedule I-3, Sheet 1 of 1, regarding sales by customer class in Mcf for the residential customer class.

a. Explain the driving factors causing the residential sales by customer class to fall from 7,820,320 Mcf in the unadjusted base period to fall to 7,374,145 Mcf in the unadjusted forecast period.

b. Explain the driving factors causing the residential sales by customer class to fall from 7,520,735 Mcf in calendar year 2025 to 7,374,145 Mcf in the unadjusted forecast period.

c. Explain whether the period that used actual data within the base period was considered colder than the normal weather year used in Columbia Kentucky's weather normalization adjustment.

d. Explain whether calendar year 2025 was colder than the normal weather year used in Columbia Kentucky's weather normalization adjustment.

e. Explain whether the forecast portion of the base period is weather normalized.

7. Refer to the HVT of the November 2, 2026 hearing, testimony of Elizabeth Owens at 11:16:25. Provide the number of employees that are covered under both a 401(k) plan and a defined benefit pension plan as of the date of this request.

8. Refer to the HVT of the November 2, 2026 hearing, testimony of Elizabeth Owens at 11:17:45. Confirm that Columbia Kentucky has an estimated timeframe on how long it would take for all of Columbia Kentucky's employees to be covered under only a 401(k) plan and provide the estimated timeframe. If unable to confirm, provide an

estimated timeframe on how long it would take for all of Columbia Kentucky's employees to be covered under only a 401(k) plan.

9. Refer to the Rebuttal Testimony of Elizabeth Owens (Owens Rebuttal Testimony),[3] pages 8–9, that states that the employees who remained in the pension program were converted to an account balance design which provides a smaller company contribution and reduces pension cost; and that the pension contribution for these employees is less than the 401(k) contribution for employees hired in 2013 and later. Provide a comparison of the total amount Columbia Kentucky contributes to both the pension program and 401(k) plan for these employees versus Columbia Kentucky's 401(k) contribution for employees hired in 2013 and later.

10. Refer to the HVT of the November 2, 2026 hearing, testimony of Elizabeth Owens at 11:18:00.

a. Regarding the increase in NCSC headcount, identify how many added positions are cybersecurity or information-security positions.

b. Explain how those positions provide support and benefit to Columbia Kentucky.

11. Refer to the HVT of the November 2, 2026 hearing, testimony of Elizabeth Owens at 11:19:19.

a. Explain whether the cybersecurity or information-security position headcount growth is driven by a specific regulatory requirement or by NiSource's internal policy.

[3] Rebuttal Testimony of Elizabeth Owens (Owens Rebuttal Testimony)

b. If the growth is driven by a specific regulatory requirement, then provide the regulatory requirements impacting the growth.

c. If the growth is driven by a NiSource's internal policy mandate, then explain how the costs are allocated to Columbia Kentucky's system specifically and allocated to other NiSource affiliates' systems.

12. Refer to the HVT of the November 2, 2026 hearing, testimony of Elizabeth Davis at 11:45:06. If Columbia Kentucky had forecasted an employee headcount of 191 employees in the forecasted test period, as opposed to 210 employees, explain whether Columbia Kentucky's forecasted level of Temporary Help and Overtime expenses would stay the same as they are currently projected.

13. Refer to the HVT of the November 2, 2026 hearing, testimony of Ronald Amen at 11:47:20–11:49:00. Provide the corrected testimony and exhibits referenced.

14. Refer to the HVT of the November 2, 2026 hearing, testimony of Ronald Amen at 12:23:00 regarding the possibility of residential customers disconnecting during the summer months rather than paying the proposed residential customer charge of $32.00.

a. Identify and provide the estimated amount that Columbia Kentucky would charge an average usage residential customer, not in a payment plan, who requested disconnection, then five months later requested reconnection. In the response, include Customer Deposits; Reconnections of Service; discontinuance of service; and any other charges or fees that would be related to connection and disconnection.

b. Provide a line item for each charge or fee and identify where in Columbia Kentucky's Tariff each charge or fee is located.

c. Explain whether Columbia Kentucky has considered that its proposed $32.00 customer charge may drive its residential customers to disconnect for the summer months. If Columbia Kentucky has considered the potential disconnection, explain how that consideration may have impacted its sales forecast in this proceeding.

15. Refer to the HVT of the November 2, 2026 hearing, testimony of Vincent Rea at 01:32:33. Refer also to the final Order in Case No. 2025-00070.[4]

a. Explain whether Columbia Kentucky has received Commission approval for the expected March 2027 debt issuance, given that the authorization granted in Case No. 2025-00070 only granted approval for issuance on or before December 31, 2026.

b. Explain why it is reasonable for Columbia Kentucky to include this issuance in the calculation of the long-term debt cost rate used to determine the rate of return in this proceeding, given that it has not received Commission approval for this issuance.

c. Provide an update on whether the stock issuance authorized in Case No. 2025-00070 has occurred.

(1) If the stock issuance has occurred, explain how it affected the equity component of the capital structure in the instant proceeding

(2) If the stock issuance has not occurred, provide the date in which Columbia Kentucky expects to issue common stock.

[4] Case No. 2025-00070, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Order Authorizing the Issuance and Sale of Promissory Notes and Authorized but Unissued Common Stock* (Ky. PSC May 29, 2025), Order.

(3) Confirm whether this stock issuance is included in the weight of common equity component for ratemaking purposes in the instant proceeding.

16. Refer to the HVT of the November 2, 2026 hearing, testimony of Vincent Rea at 01:34:40–01:36:09.

a. Identify the transaction activity involving Spire, Inc. discussed at the hearing, including its announcement date, its size relative to Spire, Inc.'s existing operations, and its current status.

b. Regarding screening for materiality, explain whether the transaction activity discussed regarding Spire, Inc. would be considered material enough to conflict with the original screening criteria for companies included in the proxy group.

c. Explain whether, given this transaction activity, it would be appropriate for Spire, Inc. to be included in the proxy group.

d. In general, explain the relative impact of including data which does not necessarily apply to the original, more strict screening criteria versus the impact of having a smaller proxy group on the overall results of a Return on Equity (ROE) analysis.

17. Refer to the HVT of the November 2, 2026 hearing, testimony of Chrisley Scott at 01:50:05.

a. Explain how Columbia Kentucky derived the approximate 58 percent increase in anticipated capital spend in the forecasted test period.

b. Explain what decisions were made to increase Columbia Kentucky's capital spend by over 50 percent from its last base rate case to this one.

c. Explain the main drivers of the increased forecasted level of capital spend.

18. Refer to the HVT of the November 2, 2026 hearing, testimony of Chrisley Scott at 01:54:00. All other things equal, explain whether Columbia Kentucky would have less capital allocated to it if its ROE and rate of return were to be lower than other NiSource retail jurisdictions.

19. Refer to the HVT of the November 2, 2026 hearing, testimony of Chrisley Scott at 01:55:55. Explain what factors have prevented Columbia Kentucky from creating a separate replacement category in its capital budget for high risk pipe not included in the SMRP (such as Aldyl-A or other first generation plastic) to be recovered through base rates.

20. Refer to Columbia Kentucky's Response to Staff's Sixth Request, Item 13.

a. Provide the depreciation rate that was used to determine the depreciation expense for those assets prior to that expense allocation for the base period of this case. If multiple rates were used at different time periods, provide each rate and the period it was applied for. Explain the source for each depreciation rate used.

b. Provide a comparison showing the depreciation rates for cost element 9310 as opposed to the depreciation rate approved for those assets in Kentucky.

21. Refer to the Columbia Kentucky's response to Staff's Sixth Request, Item 13 (d), which states "NCSC computes a cost of equity based on the weighted average ROA of affiliates and recovers it by billing it to the affiliates."

a. Identify the weighted average cost of equity that NCSC used to compute the return associated with those assets during the base period of this case.

b. Explain how frequently that weighted average return is updated.

c. Explain where in the cost of service the equity return is allocated to Columbia Kentucky (e.g., is it an allocated operations and maintenance (O&M) expense like depreciation expense).

d. Explain how the weighted average return associated with those assets compares to the equity return authorized for Columbia Kentucky.

e. Explain what capital structure is used to determine the equity rate of return on the assets.

f. Explain how any associated cost of debt for those capital assets are recovered.

22. Refer to the HVT of the November 2, 2026 hearing, testimony of Judy Cooper at 02:38:45. Provide the average annual number of miles of "High Priority pipe" that was replaced for the five years prior to the inception of Columbia Kentucky's Accelerated Main Replacement Program (AMRP).

23. Refer to the HVT of the November 2, 2026 hearing, testimony of Judy Cooper at 02:42:15.

a. Explain how Columbia Kentucky's pipeline prioritization would change if first-generation plastic pipe were to be included within the scope of recovery for the SMRP.

b. Explain whether Columbia Kentucky would anticipate the bare steel target of 2043 be shifted if first-generation plastic pipe was allowed for inclusion in the SMRP.

24. Refer to the HVT of the November 2, 2026 hearing, testimony of Judy Cooper at 02:53:30.

a. Provide the associated benefits and downsides of excluding both the customer deposit balance from rate base, and its associated interest expense from Columbia Kentucky's O&M expenses in the forecasted test period.

b. Provide the associated benefits and downsides to both Columbia Kentucky and ratepayers of including both the customer deposit balance in rate base, and its associated interest expense in Columbia Kentucky's O&M expenses in the forecasted test period.

25. Refer to the HVT of the November 2, 2026 hearing, testimony of Judy Cooper at 02:53:30. Refer also to the Direct Testimony of John Defever,[5] page 8, surrounding the discussion pertaining to Customer Deposits.

a. Confirm that the net effect of including Columbia Kentucky's customer deposits balance in rate base and its associated interest expense in O&M expenses is a reduction to Columbia Kentucky's revenue requirement in the forecasted test period.

b. If the answer to subpart (a) is confirmed, explain whether it would be more cost-effective for Columbia Kentucky's customers if both the customer deposit balance and its associated interest expense were included in the test year revenue requirement.

26. Refer to the HVT of the November 2, 2026 hearing, testimony of Judy Cooper at 03:00:00. Explain whether Columbia Kentucky has experienced an increase in requests for discontinuation of service from residential customers from 2025 into 2026.

[5] The Direct Testimony of John Defever (filed Aug. 18, 2026) at 8.

27. Refer to the Direct Testimony of Ronald Amen, Attachment RJA-3, Scenario A.[6] If the residential class were to be moved only partway towards the cost-based allocation as proposed by Columbia Kentucky, explain and provide supplemental documentation showing how Columbia Kentucky may propose the residential class be moved partway.

28. Refer to the Direct Testimony of Ronald Amen, generally. Explain whether Columbia Kentucky considered residential customer charges of other Kentucky LDCs or the economic situation of its service territory when proposing the monthly $32 customer charge.

a. Explain why there is such a dramatic difference in use per customer for the 2024 historical period as presented in your testimony as compared to the schedules filed in this case.

29. Refer to Columbia Kentucky's Tariff, Sixth Revised Sheet No. 70, General Terms, Conditions, Rules and Regulations, Item 21, Reconnection of Service. Confirm that a residential or commercial customer at the same premises within eight (8) months of requested discontinuation of service would be granted reconnection as long as that customer paid the $20 fee.

30. Refer to Case No. 2024-00092,[7] the Commission's December 30, 2024 final Order, regarding Columbia Kentucky's inclusion of allocated corporate aircraft expense in its forecasted test period.

---

[6] Application, Direct Testimony of Ronald Amen (Amen Direct Testimony) (filed May 20, 2026) Attachment RJA-3, Scenario A

[7] Case No. 2024-00092, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; And Other Relief* (Ky. PSC Oct. 30, 2024), Order at 21–22.

a. Provide any cost-benefit analysis related to corporate aircraft since that final Order was issued that compares the costs of corporate aircraft expenses as opposed to utilizing commercial airlines.

b. Explain, from a cost perspective, how the use of the corporate aircraft benefits ratepayers as opposed to using commercial flights.

31. Refer to the Direct Testimony of Chrisley Scott, page 8.[8] Explain why there is approximately $11.6 million for the growth category given Columbia Kentucky's relatively flat projected growth.

32. Refer to Columbia Kentucky's Base Period Update, filed on October 23, 2026.

a. Explain what adjustments or changes were made to reduce Columbia Kentucky's requested revenue increase from the original $35,968,302 revenue deficiency to the updated $34,671,603 revenue deficiency.

b. Provide all applicable schedules and workpapers associated with Columbia Kentucky's Base Period Update in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Justin McNeil RP

Justin McNeil
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601-8294

DATED NOV 05 2026

cc: Parties of Record

[8] Application, Direct Testimony of Chrisley Scott (filed May 20, 2026) at 8.

Service List for Case 2026-00099

* L. Allyson Honaker
Honaker Law Office, PLLC
1795 Alysheba Way
Suite 1203
Lexington, KY 40509

* Angela M Goad
Assistant Attorney General
Office of the Attorney General Office of Rate Intervention
700 Capitol Avenue
Suite 20
Frankfort, KY 40601-8204

* Heather Temple
Honaker Law Office, PLLC
1795 Alysheba Way
Suite 1203
Lexington, KY 40509

* Jody Kyler Cohn
Boehm, Kurtz & Lowry
425 Walnut Street
Suite 2400
Cincinnati, OH 45202

* Judy M Cooper
Director, Regulatory Services
Columbia Gas of Kentucky, Inc.
2001 Mercer Road
P. O. Box 14241
Lexington, KY 40512-4241

* John Horne
Office of the Attorney General Office of Rate Intervention
700 Capitol Avenue
Suite 20
Frankfort, KY 40601-8204

* Honorable Kurt J Boehm
Attorney at Law
Boehm, Kurtz & Lowry
425 Walnut Street
Suite 2400
Cincinnati, OH 45202

* Denotes served by Email

* Lawrence W Cook
Assistant Attorney General
Office of the Attorney General Office of Rate Intervention
700 Capitol Avenue
Suite 20
Frankfort, KY 40601-8204

* Meredith L. Cave
Honaker Law Office, PLLC
1795 Alysheba Way
Suite 1203
Lexington, KY 40509

* Michael West
Office of the Attorney General Office of Rate Intervention
700 Capitol Avenue
Suite 20
Frankfort, KY 40601-8204

* Columbia Gas of Kentucky, Inc.
290 W Nationwide Blvd
Columbus, OH 43215

* Toland Lacy
Office of the Attorney General
700 Capital Avenue
Frankfort, KY 40601