

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION INTO THE	)	CASE NO.
RATES AND SERVICES OF EAST KENTUCKY	)	2026-00121
MIDSTREAM, LLC	)	

COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
TO EAST KENTUCKY MIDSTREAM, LLC

East Kentucky Midstream, LLC (East Kentucky Midstream), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on August 21, 2026. The Commission directs East Kentucky Midstream 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.

East Kentucky Midstream shall make timely amendment to any prior response if East Kentucky Midstream 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 East Kentucky Midstream fails or refuses to furnish all or part of the requested information, East Kentucky Midstream 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, East Kentucky Midstream 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 copies of each of the following, and when appropriate, provide in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible:

a. The general ledger for the calendar years 2024 and 2025, and the trial balance for the calendar years 2024 and 2025.

b. Adjusted Trial Balance showing unaudited account balances, audit adjustments, and audited balances for the calendar years 2024 and 2025.

c. Certificates of insurance policies and most recent invoices for each coverage component for 2024 and 2025, if available.

d. Provide, using a table format, the hours worked, pay rates, total regular wages, overtime paid, total FICA cost, and a description of the job title for each East Kentucky Midstream employee in 2024 and 2025 and for the pro forma calculation. Provide the response in Excel spreadsheet format with all formulas, rows, and columns fully accessible and unprotected. Include the date the employee was hired and, if applicable, the employee's termination date. If a position is recently vacated but the intent is to fill it, note the vacancy and the amount of time that it has been vacant.

e. A list that describes all employee benefits, other than salaries and wages, paid to, or on behalf of, each employee for each of the previous five years.

f. A document listing the name of all officers for each of the five previous years, and state, individually, the total amount of each benefit paid to, or on the behalf of, each officer during each year (i.e., wages, health insurance premiums, life insurance premiums, FICA taxes, etc.).

2. Provide each medical insurance policy that East Kentucky Midstream currently maintains.

3. Provide East Kentucky Midstream'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.

4. Identify the number of new natural gas connections that East Kentucky Midstream installed in calendar years 2024 and 2025.

5. Provide East Kentucky Midstream'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.

6. Describe East Kentucky Midstream's lobbying activities and provide a schedule showing the name, salary, and job title of each individual whose job function involves lobbying on the local, state, or national level.

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

a. Provide 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 7a, 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 test year.

c. Provide 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 7a, 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 7a and 7b, and a cumulative total of cost incurred to date for each category. This information should also include an updated estimate of the total cost incurred for this case. The final update of the actual costs incurred in conjunction with this rate case should include copies of any invoices or other documentation that support charges incurred in the preparation of this rate case. If necessary, provide an itemized estimate of remaining costs to be incurred for this case as of that date, and include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

8. Provide the following:

a. A list of all outstanding issuances of long-term debt as of the end of the latest calendar year together with the related information as shown in Schedule 1.

b. An analysis of short-term debt as shown in Schedule 2 as of the end of the latest calendar year.

9. Provide East Kentucky Midstream's long-term construction planning program.

10. Provide a copy of East Kentucky Midstream's most recent depreciation schedule. The schedule should include a list of all facilities by account number, service

life and accrual rate for each plant item, the methodology that supports the schedule, and the date the schedule was last updated.

11. Provide a complete description of East Kentucky Midstream's Other Post-Employment Benefits package(s) provided to its employees.

12. Provide a complete description of the financial reporting and ratemaking treatment of East Kentucky Midstream's pension costs.

13. For the three most recent calendar years, provide a schedule reflecting the job title, duties and responsibilities of each executive officer, the number of employees who report to each officer, to whom each officer reports, and the percentage annual increase and the effective date of each increase.

14. Provide all current labor contracts and the most recent labor contracts previously in effect.

15. For each employee group, state the amount, percentage increase, and effective dates for general wage increases and, separately, for merit increases granted in the past two calendar years and the test year if it is not a recent calendar year.

16. Provide a listing of all health care plan categories, dental plan categories, and vision plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees (e.g., single, family, etc.). Include the associated employee contribution rates and employer contribution rates of the total premium cost for each category, and each plan's deductible(s) amounts.

17. Provide a listing of all life insurance plan categories available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt,

Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates and employer contribution rates of the total premium cost for each plan category.

18. Provide a listing of all retirement plans available to corporate officers individually and to groups defined as Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly employees. Include the associated employee contribution rates, if any, and employer contribution rates of the total cost for each plan category.

19. Concerning employee fringe benefits:

a. Provide a detailed list of all fringe benefits available to East Kentucky Midstream's employees. Indicate any fringe benefits that are limited to management employees.

b. Provide comparative cost information for the 12 months preceding the test year and following the test year. Explain any changes in fringe benefits occurring over this 24-month period.

20. State whether East Kentucky Midstream, through an outside consultant or otherwise, performed a study or survey to compare its wages, salaries, benefits, and other compensation to those of other utilities in the region, or to other local or regional enterprises.

a. If comparisons were performed, provide the results of the study or survey, including all workpapers and discuss the results of such comparisons. State whether any adjustments to wages, salaries, benefits, and other compensation in the rate application are consistent with the results of such comparisons.

b. If comparisons were not performed, explain why such comparisons were not performed.

21. Regarding East Kentucky Midstream's employee compensation policy:

a. Provide East Kentucky Midstream's written compensation policy as approved by the board of directors.

b. Provide a narrative description of the compensation policy, including the reasons for establishing the policy and East Kentucky Midstream's objectives for the policy.

c. Explain whether the compensation policy was developed with the assistance of an outside consultant. If the compensation policy was developed or reviewed by a consultant, provide any study or report provided by the consultant.

22. Provide the average number of customers served by East Kentucky Midstream's system, by rate schedule, for the three most recent calendar years.

23. Provide a detailed explanation of the method of allocation used to allocate and Revenues and Expenses associated with East Kentucky Midstream.

24. Provide the number of occurrences and the dollar amount for late fees that were assessed during the calendar years 2024 and 2025.

25. Provide the total amount collected for each nonrecurring charge and the number of occurrences for each nonrecurring charge that was assessed during the 2024 and 2025.

26. Provide updated cost justification sheets for all nonrecurring charges listed in East Kentucky Midstream's tariff.

27. a. Provide the date that East Kentucky Midstream billing cycle begins (meter read date).

b. 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 issues concerning rates in this case.

28. Provide an update on the filing of the 2025 annual report.

29. Provide an update on the revisions to East Kentucky Midstream's tariff.


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

DATED AUG 07 2026

cc: Parties of Record

Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (e)	Cost Rate at Issue (f)	Cost Rate at Maturity (g)		Type of Obligation (h)	Annualized Cost Col. (d) x Col. (g) (i)
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Total Long-Term Debt and Annualized Cost	
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]	

East Kentucky Midstream, LLC.
Case No. 2026-00121

Schedule of Short-Term Debt
For the 12 Months Ended December 31, _____

Line No.	Type of Debt Instrument (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Nominal Interest Rate (e)	Effective Interest Rate (f)	Annualized Interest Cost Col. (f) x Col. (d) (g)
Total Short-Term Debt Annualized Cost Rate [Total Col. (g) / Total Col. (d)] Actual Interest Paid or Accrued on Short-Term Debt During the Test Year [Report in Col. (g) of this Schedule] Test-Year Interest Rate [Actual Interest / Average Short-Term Debt] [Report in Col. (f) of this Schedule]							

Note: In all instances in which the Effective Interest Rate is different from the Nominal Interest Rate, provide a calculation of the Effective Interest Rate in sufficient detail to show the items of costs which cause the difference.

Service List for Case 2026-00121

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