

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of: )  
 )  
THE ELECTRONIC APPLICATION OF )  
COLUMBIA GAS OF KENTUCKY, INC. FOR AN )  
ADJUSTMENT OF RATES; APPROVAL OF )  
DEPRECIATION STUDY; APPROVAL OF TARIFF ) Case No. 2021-00183  
REVISIONS; ISSUANCE OF A CERTIFICATE OF )  
PUBLIC CONVENIENCE AND NECESSITY; AND )  
OTHER RELIEF )  
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**COLUMBIA GAS OF KENTUCKY, INC.'S  
APPLICATION**

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Comes now Columbia Gas of Kentucky, Inc. ("Columbia" or "Company"), by counsel, pursuant to KRS 278.180, KRS 278.190, KRS 278.192, 807 KAR 5:001, and other law, and does hereby request the Kentucky Public Service Commission ("Commission") to grant it a general adjustment of rates, respectfully stating as follows:

**I. INTRODUCTION**

1. Columbia is a Kentucky corporation with its headquarters in Lexington, Kentucky. The Company provides natural gas service to approximately 135,000 residential, commercial and industrial customers in thirty (30) counties across the

Commonwealth of Kentucky.<sup>1</sup> Columbia is a “utility” as that term is defined in KRS 278.010(3)(b).

2. In total, Columbia owns and operates approximately 2,600 miles of mains. Columbia has built a solid track record for delivering natural gas in a safe, efficient and reliable manner.

3. Columbia is a subsidiary of NiSource Gas Distribution Group, Inc., which is itself a subsidiary of NiSource, Inc. (“NiSource”) a Delaware corporation registered as a holding company under the Public Utility Holding Company Act of 2005. NiSource’s principal offices are located at 801 East 86<sup>th</sup> Street Avenue, Merrillville, Indiana, 46410.

4. Columbia proposes to adjust its tariffed rates in order to achieve an increase in its annual revenues by \$26,694,986 in order to continue to provide safe and reliable natural gas service at the lowest reasonable price to its customers, while providing the Company with a reasonable opportunity to recover its costs and earn a fair rate of return. The Company’s proposal would result in an approximate 18.11% increase in Columbia’s rates. For the average residential customer consuming 5.6 Mcf of natural gas per month, this will equate to an increase of \$11.85 in their average bill.

5. As part of its proposed adjustment of rates, Columbia requests the Commission to approve the depreciation study being tendered herewith by Witness John

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<sup>1</sup> Columbia provides natural gas services in Bath, Bourbon, Boyd, Bracken, Carter, Clark, Clay, Estill, Fayette, Floyd, Franklin, Greenup, Harrison, Jessamine, Johnson, Knott, Lawrence, Lee, Letcher, Lewis, Madison, Martin, Mason, Montgomery, Nicholas, Owsley, Pike, Robertson, Scott and Woodford Counties.

Spanos (Vol. 8, Tab 65) and to authorize the use of the depreciation rates set forth therein contemporaneously with the effective date of the Company's new rates.

6. Columbia also seeks a Certificate of Public Convenience and Necessity ("CPCN") to construct training facilities to provide a convenient and accessible venue for providing a more comprehensive and rigorous academic and skilled training experience for its employees while avoiding the necessity for such employees to travel out of state for equivalent training.

7. Columbia is also presenting various textual edits to its tariffs for the Commission's review and approval.

## II. GENERAL FILING REQUIREMENTS

8. Pursuant to 807 KAR 5:001, Section 14(1), Columbia states that its full name, mailing address and email address are as follows:

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
P.O. Box 14241  
Lexington, Kentucky 40511-4241  
pscemailcky@niscource.com

9. Columbia requests that the following individuals be included on the service list:

Judy M. Cooper, Director of Regulatory Policy: jmcoop@niscource.com

Joseph M. Clark, Assistant General Counsel: josephclark@niscource.com

John Ryan, Senior Counsel: johnryan@niscource.com

Mark David Goss, Goss Samford, PLLC: mdgoss@gosssamfordlaw.com

David S. Samford, Goss Samford, PLLC: david@gosssamfordlaw.com

L. Allyson Honaker, Goss Samford, PLLC: allyson@gosssamfordlaw.com

10. Pursuant to 807 KAR 5:001, Section 14(2), Columbia states that it was incorporated on October 11, 1905, is a corporation organized and existing under the laws of the Commonwealth of Kentucky and that it is currently in good standing within the Commonwealth.

### **III. REQUEST FOR RATE ADJUSTMENT**

11. Pursuant to KRS 278.192(2) and 807 KAR 5:001, Section 16(1)(a), Columbia's application is based upon a forecasted test year ending on December 31, 2022 and using a base period from September 1, 2020 through August 31, 2021.

12. Pursuant to 807 KAR 5:001, Section 16(1)(b)1., the proposed rate adjustment is necessary in order to continue to provide safe and reliable natural gas service at the lowest reasonable price to its customers, while providing the Company with a reasonable opportunity to recover its costs and earn a fair rate of return. As a result of the proposed increase, Columbia will be able to continue enhancement of safety measures, continue making significant investments in its infrastructure, make investments in targeted technology to improve customer service and field operations, and improve local training capabilities. Columbia's application is supported by the testimony of fourteen supporting witnesses and numerous supporting schedules and exhibits.



13. Pursuant to 807 KAR 5:001, Section 16(1)(b)2., Columbia does not operate under an assumed name.

14. Pursuant to 807 KAR 5:001, Section 16(1)(b)3., revised tariff sheets in a format compliant with 807 KAR 5:011 are attached hereto at Vol. 1, Tab 7 and Vol. 9, Tab 81. The new rates are proposed to be effective on June 28, 2021.

15. Pursuant to 807 KAR 5:001, Section 16(1)(b)4., revised tariff sheets showing the proposed tariff sheets with italicized inserts and strikethroughs over proposed deletions are attached hereto at Vol. 1, Tab 8 and at Vol. 9, Tab 8114, Tab 81.

16. Pursuant to 807 KAR 5:001, Section 16(1)(b)5., a statement that notice has been given in accordance with 807 KAR 5:001, Section 17 is attached hereto at Vol. 1, Tab 9, and a copy of the notice is attached at Vol. 9, Tab 87.

17. Pursuant to 807 KAR 5:001, Section 16(2), a copy of the Notice of Intent filed with the Commission and sent to the Attorney General's Office of Rate Intervention on April 28, 2021 is attached hereto at Vol. 1, Tab 10.

18. Pursuant to 807 KAR 5:001, Section 16(6)-(7), Columbia provides an index of the attached additional exhibits which are required for a rate filing involving a forecasted test year:

Tab	Vol	Filing Requirement	Description
1	1	807 KAR 5:001 Section 14-(1)	Name, Address, Facts
2	1	807 KAR 5:001 Section 14-(2)	Corp. - Incorporation, Good Standing
3	1	807 KAR 5:001 Section 14-(3)	LLC - Organized, Good Standing
4	1	807 KAR 5:001 Section 14-(4)	LP - Agreement
5	1	807 KAR 5:001 Section 16-(1)(b)1	Reason for Rate Adjustment

6	1	807 KAR 5:001 Section 16-(1)(b)2	Certificate of Assumed Name
7	1	807 KAR 5:001 Section 16-(1)(b)3	Proposed Tariff
8	1	807 KAR 5:001 Section 16-(1)(b)4	Proposed Tariff Changes
9	1	807 KAR 5:001 Section 16-(1)(b)5	Statement about Customer Notice
10	1	807 KAR 5:001 Section 16-(2)	Notice of Intent
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17	1	807 KAR 5:001 Section 16-(7)(a)	Testimony
18	1	807 KAR 5:001 Section 16-(7)(a)	Testimony
19	1	807 KAR 5:001 Section 16-(7)(a)	Testimony
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22	3	807 KAR 5:001 Section 16-(7)(a)	Testimony
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46	4	807 KAR 5:001 Section 16-(7)(h)9	Employee Level
47	4	807 KAR 5:001 Section 16-(7)(h)10	Labor Cost Changes
48	4	807 KAR 5:001 Section 16-(7)(h)11	Capital Structure Requirements
49	4	807 KAR 5:001 Section 16-(7)(h)12	Rate Base
50	4	807 KAR 5:001 Section 16-(7)(h)13	Gallons of Water Projected (Water)
51	4	807 KAR 5:001 Section 16-(7)(h)14	Customer Forecast (Gas, Water)
52	4	807 KAR 5:001 Section 16-(7)(h)15	Sales Volume Forecasts (Gas)
53	4	807 KAR 5:001 Section 16-(7)(h)16	Toll and Access Forecast (Telephone)
54	4	807 KAR 5:001 Section 16-(7)(h)17	Detailed Explanation of Other Info

55	4	807 KAR 5:001 Section 16-(7)(i)	FERC Audit Reports
56	4	807 KAR 5:001 Section 16-(7)(j)	Stock or Bond Prospectuses
57	4	807 KAR 5:001 Section 16-(7)(k)	FERC Form 2
58	5	807 KAR 5:001 Section 16-(7)(l)	Annual Reports to Shareholders
59	6	807 KAR 5:001 Section 16-(7)(m)	Current Chart of Accounts
60	6	807 KAR 5:001 Section 16-(7)(n)	Monthly Managerial Reports
61	6	807 KAR 5:001 Section 16-(7)(o)	Monthly Budget Variance Reports
62	7-7d	807 KAR 5:001 Section 16-(7)(p)	SEC Reports (10-Ks, 8-Ks, 10-Qs)
63	8	807 KAR 5:001 Section 16-(7)(q)	Independent Auditor's Annual Opinion
64	8	807 KAR 5:001 Section 16-(7)(r)	Quarterly Reports to Stockholders
65	8	807 KAR 5:001 Section 16-(7)(s)	Summary of Latest Depreciation Study
66	8	807 KAR 5:001 Section 16-(7)(t)	Computer, Software, Hardware, etc.
67	8	807 KAR 5:001 Section 16-(7)(u)	Affiliate, et. al., Allocations/Charges
68	8	807 KAR 5:001 Section 16-(7)(v)	Cost-of-Service Study
69	8	807 KAR 5:001 Section 16-(7)(w)	Incumbent Local Exchange Carriers
70	8	807 KAR 5:001 Section 16-(8)(a)	Financial Summaries
71	8	807 KAR 5:001 Section 16-(8)(b)	Rate Base Summaries
72	8	807 KAR 5:001 Section 16-(8)(c)	Operating Income Summaries
73	8	807 KAR 5:001 Section 16-(8)(d)	Summary of Income Adjustments
74	8	807 KAR 5:001 Section 16-(8)(e)	Federal & State Income Tax Summaries
75	8	807 KAR 5:001 Section 16-(8)(f)	Summary of Membership Dues, etc.
76	8	807 KAR 5:001 Section 16-(8)(g)	Analyses of Payroll Costs
77	8	807 KAR 5:001 Section 16-(8)(h)	Gross Revenue Conversion Factor
78	8	807 KAR 5:001 Section 16-(8)(i)	Comparative Income Statements, etc.
79	8	807 KAR 5:001 Section 16-(8)(j)	Cost of Capital Summary
80	8	807 KAR 5:001 Section 16-(8)(k)	Financial Data and Earnings Measures
81	9	807 KAR 5:001 Section 16-(8)(l)	Narrative Description of Tariff Changes
82	9	807 KAR 5:001 Section 16-(8)(m)	Revenue Summary
83	9	807 KAR 5:001 Section 16-(8)(n)	Typical Bill Comparison
84	9	807 KAR 5:001 Section 17-(1)	Sample Notices Posted
85	9	807 KAR 5:001 Section 17-(2)	Method of Customer Notice
86	9	807 KAR 5:001 Section 17-(3)	Proof of Customer Notice
87	9	807 KAR 5:001 Section 17-(4)	Customer Notice Information
88	9	807 KAR 5:001 Section 17-(5)	Abbreviated Notice
89	9	KRS 278.2205(6)	Cost Allocation Manual

19. Columbia has given notice of its application in accordance with 807 KAR 5:001, Section 17.

20. Columbia does not maintain a Cost Allocation Manual pursuant to the exemptions provided in KRS 278.2203 and KRS 278.2205. Therefore a CAM is not being provided pursuant to KRS 278.2205(6).

21. Columbia also requests the Commission to approve the Depreciation Study prepared by Mr. Spanos, which is attached at Vol. 8, Tab 65. Columbia requests that the new depreciation rates become effective on and after the effective date of its new rates.

22. In addition to approving the proposed revenue requirement, Columbia requests the Commission to make certain changes in the design of Columbia's tariffed rates. As demonstrated in the testimony of witness Kevin Johnson (Vol. 2, Tab 21), Columbia proposes to maintain a movement toward parity among the various rate classes, consistent with Commission decisions in previous Columbia rate cases. Movement toward parity, through a goal of equal rates of return by class, is a way of assuring that the revenue allocation process takes into account the overall Columbia return and the relative returns by rate class. Each class's revenue increase is determined within the context of other rate class returns so that, over time, interclass returns remain close to one another rather than diverging. Maintaining a movement toward parity is a way to minimize potential cross-subsidization between classes.

#### **IV. OVERVIEW OF ADDITIONAL RELIEF SOUGHT**

23. Columbia is also seeking additional substantive relief in the form of modifications to three of its existing tariffs, including:

- a. Modification of the Safety Modification and Replacement Program ("SMRP") to permit inclusion of replacement of older plastic pipe

susceptible to brittle-like cracking in the calculation of the SMRP Rider revenue requirement.

- b. Modification of the Tax Act Adjustment Factor (“TAAF”) to be utilized to implement the effects due to future changes of the Federal and/or state income tax rates on the most recently approved base rates, which could be a collection from customers or a pass back to customers, with the tariff initially set at zero until the effective date of a new federal and/or state income tax rate.
- c. Modification of the gas quality standards to provide for a more detailed list of particulate and chemical compounds and levels that Columbia will require any gas to meet when introduced to its system, and provide for a more formalized gas quality testing methodology to ensure that any supplier providing gas to Columbia’s system has a clear understanding of testing requirements. Finally, the modified standards set forth the multiple origins of natural gas supply and define which chemical and particulate standards would likely apply to the natural gas origin.

24. Also, Columbia requests to recover its rate case expense on an amortized basis over a period of three (3) years.

## **V. REQUEST FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY**

25. Columbia respectfully requests the Commission to issue a CPCN to authorize the construction and operation of new training facilities at its Lexington headquarters.

26. Pursuant to 807 KAR 5:001, Section 15(2)(a), Columbia offers the testimony of witness David Roy (Vol. 1, Tab 18) to demonstrate the facts relied upon to show that the proposed construction is required by public convenience and necessity, is needed and will not result in wasteful duplication. In particular, the training facilities will enable Columbia to fully implement a new, modern training program without requiring employees to travel to other states. The importance of having this capability available locally was highlighted by the travel restrictions imposed during the COVID-19 pandemic. The training facilities will also allow Columbia to evolve its training program from an “on the job” model to a more comprehensive and enhanced operator training and qualification program with more academic and skill rigor.

27. Pursuant to 807 KAR 5:001, Section 15(2)(b), Columbia is providing a list of what permits from proper public authorities will be necessary to complete the proposed construction as Attachment DR-3 to the testimony of David Roy located at Vol. 1, Tab 18.

28. Pursuant to 807 KAR 5:001, Section 15(2)(c), Columbia is tendering a full description of the proposed location of the proposed construction at property already owned by Columbia at 2001 Mercer Road in Lexington, Kentucky. Columbia further states that a description of the manner of the proposed construction is included in the

testimony of witness David Roy and that the new training facilities will not compete with any other public utilities, corporations or persons.

29. Pursuant to 807 KAR 5:001, Section 15(2)(d), Columbia is tendering herewith one pdf version and two paper copies of a Google Earth map showing the location of the proposed training facilities in Attachment DR-1 to the testimony of witness David Roy (Vol. 1, Tab 18).<sup>2</sup> Columbia further states that there are no other like or similar facilities in the region.

30. Pursuant to 807 KAR 5:001, Section 15(2)(e), and as set forth in the testimony of witness David Roy (Vol. 1, Tab 18), Columbia intends to finance the approximate \$5.6 million construction of the Safety Training Facility through corporate funds.

31. Pursuant to 807 KAR 5:001, Section 15(2)(f) and as set forth in the testimony of witness David Roy (Vol. 1, Tab 18), the anticipated cost to operate the Safety Training Facility is estimated to be \$140,000 annually.

## **VI. OVERVIEW OF TESTIMONY**

32. Columbia is offering the supporting testimony of fourteen witnesses in support of its application:

- a. Kimra H. Cole, President of Colombia Gas of Kentucky, will describe the relief sought in the application, the need for the rate increase,

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<sup>2</sup> As the plans, drawings and specifications are not finalized, Columbia is submitting a motion for a deviation of 807 KAR 5:001, Section 15(2)(d)(2) that is filed contemporaneously herewith.

various initiatives of the Company and introduce the other witnesses;

- b. David A. Roy, Vice President of Operations and Construction for Columbia, will address Columbia's operating system, including its DIMP plan and other safety and operational issues;
- c. Judy M. Cooper, Director of Regulatory Affairs, will address Columbia's proposals that include tariff revisions, and the threat of bypass;
- d. Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, will present the cost of service and revenue requirement, and support the development of the rate base presented in this case;
- e. Kevin L. Johnson, Lead Regulatory Analyst for NiSource Corporate Services Company, will present Columbia's allocated cost of services studies and will address Columbia's revenue allocations across the various rate classes and Columbia's proposed rate design;
- f. Judith L. Siegler, Lead Regulatory Studies Analyst for NiSource Corporate Services Company, will support the development of revenues for both the base period and the forecasted test period as well as the typical bill comparisons;
- g. Melissa Bartos, Vice President at Concentric, will provide support for



- the forecasted test period basis of customer counts and usage;
- h. Vincent V. Rea, Managing Director of Regulatory Finance Associates, LLC, will present evidence regarding Columbia's cost of capital and recommend the appropriate rates of return for Columbia;
  - i. John J. Spanos, a President of Gannett-Fleming Valuation and Rate Consultants, LLC, will sponsor the depreciation study performed for Columbia in this proceeding;
  - j. Chun-Yi Lai, Financial Planning Manager for NiSource Corporate Services Company ("NCSC"), will support Columbia's Operations & Maintenance budgets and certain filing requirements;
  - k. Susan Taylor, Director of Financial Planning for NiSource Corporate Services Company, will provide a background on how NCSC supports Columbia and the allocation of costs to Columbia;
  - l. Michael Rozsa, Chief Information Officer for NCSC, will provide testimony regarding planned information technology investments;
  - m. Jennifer Harding, Director, Income Tax Operations for NCSC, will provide testimony to support the level of federal and state income taxes.
  - n. Kimberly K. Cartella, Director Compensation for NCSC, will provide support for employee compensation and benefits programs, including

incentive compensation;

## VII. CONCLUSION

33. Columbia's application, supporting exhibits, schedules and testimony fully demonstrate that an adjustment to the company's base rates is both necessary and appropriate, that a CPCN should be issued for the construction and operation of new training facilities, that new depreciation rates are appropriate, that certain revisions to various tariffs are reasonable, and that the other relief sought herein is necessary and appropriate. Accordingly, Columbia respectfully requests the Commission to award it the relief sought herein, including, without limitation, the proposed increase in rates that are fair, just and reasonable so that Columbia may continue to continue to provide safe and reliable natural gas service at the lowest reasonable price to its customers, while providing the Company with a reasonable opportunity to recover its costs and ear a fair rate of return.

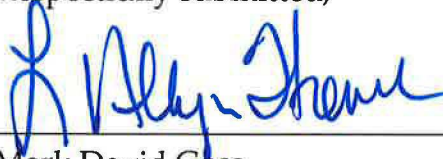
WHEREFORE, on the basis of the foregoing, Columbia respectfully prays the Commission:

1. Approve the adjustments of Columbia's base rates as set forth herein;
2. Approve Columbia's proposed changes to rate design;
3. Accept Columbia's Depreciation Study and related accounting treatments with an effective date for the new deprecation rates to be same day that Columbia's new rates become effective;

4. Approve the changes to each of the tariffs described herein;
5. Award a Certificate of Public Convenience and Necessity for the construction of the proposed training facilities;
6. Authorize Columbia to recover its reasonable rate case expense over a period of three (3) years; and
7. Award Columbia any and all other relief to which it may be entitled.

This 28<sup>th</sup> day of May 2021.

Respectfully submitted,



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Mark David Goss

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*Counsel for Columbia Gas of Kentucky, Inc.*

## CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing is a true and accurate copy of the document being filed in paper medium; that the electronic filing was transmitted to the Commission on May 28, 2021; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that a copy of the filing in paper medium will be filed with the Commission within thirty days of the current state of emergency for COVID-19 being lifted.

A handwritten signature in blue ink, appearing to read "R. Allyn Stone", is written over a horizontal line.

*Counsel for Columbia Gas of Kentucky, Inc.*

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2021-00183**  
**Standard Filing Requirements**  
**May 28, 2021**  
**Index**

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23	807 KAR 5:001 Section 16-(7)(a)	Testimony	3	Melissa Bartos

24	807 KAR 5:001 Section 16-(7)(a)	Testimony	3	Vincent V. Rea
25	807 KAR 5:001 Section 16-(7)(a)	Testimony	3	John J. Spanos
26	807 KAR 5:001 Section 16-(7)(a)	Testimony	3	Chun-Yi Lai
27	807 KAR 5:001 Section 16-(7)(a)	Testimony	3	Susanne M. Taylor
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45	807 KAR 5:001 Section 16-(7)(h)8	Mix of Gas Supply (Gas)	4	Chun-Yi Lai
46	807 KAR 5:001 Section 16-(7)(h)9	Employee Level	4	Chun-Yi Lai
47	807 KAR 5:001 Section 16-(7)(h)10	Labor Cost Changes	4	Chun-Yi Lai

48	807 KAR 5:001 Section 16-(7)(h)11	Capital Structure Requirements	4	Vincent V. Rea
49	807 KAR 5:001 Section 16-(7)(h)12	Rate Base	4	Jeffery T. Gore
50	807 KAR 5:001 Section 16-(7)(h)13	Gallons of Water Projected (Water)	4	Not Applicable
51	807 KAR 5:001 Section 16-(7)(h)14	Customer Forecast (Gas, Water)	4	Melissa Bartos
52	807 KAR 5:001 Section 16-(7)(h)15	Sales Volume Forecasts (Gas)	4	Melissa Bartos
53	807 KAR 5:001 Section 16-(7)(h)16	Toll and Access Forecast (Telephone)	4	Not Applicable
54	807 KAR 5:001 Section 16-(7)(h)17	Detailed Explanation of Other Info	4	Not Applicable
55	807 KAR 5:001 Section 16-(7)(i)	FERC Audit Reports	4	Not Applicable
56	807 KAR 5:001 Section 16-(7)(j)	Stock or Bond Prospectuses	4	Jeffery T. Gore
57	807 KAR 5:001 Section 16-(7)(k)	FERC Form 2	4	Jeffery T. Gore
58	807 KAR 5:001 Section 16-(7)(l)	Annual Reports to Shareholders	5	Jeffery T. Gore
59	807 KAR 5:001 Section 16-(7)(m)	Current Chart of Accounts	6	Jeffery T. Gore
60	807 KAR 5:001 Section 16-(7)(n)	Monthly Managerial Reports	6	Chun-Yi Lai
61	807 KAR 5:001 Section 16-(7)(o)	Monthly Budget Variance Reports	6	Chun-Yi Lai
62	807 KAR 5:001 Section 16-(7)(p)	SEC Reports (10-Ks, 8-Ks, 10-Qs)	7 - 7d	Jeffery T. Gore
63	807 KAR 5:001 Section 16-(7)(q)	Independent Auditor's Annual Opinion	8	Jeffery T. Gore
64	807 KAR 5:001 Section 16-(7)(r)	Quarterly Reports to Stockholders	8	Jeffery T. Gore
65	807 KAR 5:001 Section 16-(7)(s)	Summary of Latest Depreciation Study	8	John J. Spanos
66	807 KAR 5:001 Section 16-(7)(t)	Computer, Software, Hardware, etc.	8	Jeffrey T. Gore
67	807 KAR 5:001 Section 16-(7)(u)	Affiliate, et. al., Allocations/Charges	8	Susanne M. Taylor
68	807 KAR 5:001 Section 16-(7)(v)	Cost-of-Service Study	8	Kevin L. Johnson
69	807 KAR 5:001 Section 16-(7)(w)	Incumbent Local Exchange Carriers	8	Not Applicable
70	807 KAR 5:001 Section 16-(8)(a)	Financial Summaries	8	Jeffery T. Gore
71	807 KAR 5:001 Section 16-(8)(b)	Rate Base Summaries	8	Jeffery T. Gore, Jennifer Harding, Kevin L. Johnson
72	807 KAR 5:001 Section 16-(8)(c)	Operating Income Summaries	8	Jeffery T. Gore
73	807 KAR 5:001 Section 16-(8)(d)	Summary of Income Adjustments	8	Jeffery T. Gore, Chun-Yi Lai, Judith L. Siegler, Susanne M. Taylor
74	807 KAR 5:001 Section 16-(8)(e)	Federal & State Income Tax Summaries	8	Jennifer Harding



75	807 KAR 5:001 Section 16-(8)(f)	Summary of Membership Dues, etc.	8	Jeffery T. Gore
76	807 KAR 5:001 Section 16-(8)(g)	Analyses of Payroll Costs	8	Chun-Yi Lai Jeffrey T. Gore Susanne M. Taylor
77	807 KAR 5:001 Section 16-(8)(h)	Gross Revenue Conversion Factor	8	Jeffery T. Gore
78	807 KAR 5:001 Section 16-(8)(i)	Comparative Income Statements, etc.	8	Jeffery T. Gore Chun-Yi Lai
79	807 KAR 5:001 Section 16-(8)(j)	Cost of Capital Summary	8	Vincent V. Rea
80	807 KAR 5:001 Section 16-(8)(k)	Financial Data and Earnings Measures	8	Jeffery T. Gore
81	807 KAR 5:001 Section 16-(8)(l)	Narrative Description of Tariff Changes	9	Judy M. Cooper
82	807 KAR 5:001 Section 16-(8)(m)	Revenue Summary	9	Judith L. Siegler
83	807 KAR 5:001 Section 16-(8)(n)	Typical Bill Comparison	9	Judith L. Siegler
84	807 KAR 5:001 Section 17-(1)	Sample Notices Posted	9	Kimra H. Cole
85	807 KAR 5:001 Section 17-(2)	Method of Customer Notice	9	Kimra H. Cole
86	807 KAR 5:001 Section 17-(3)	Proof of Customer Notice	9	Kimra H. Cole
87	807 KAR 5:001 Section 17-(4)	Customer Notice Information	9	Kimra H. Cole
88	807 KAR 5:001 Section 17-(5)	Abbreviated Notice	9	Kimra H. Cole
89	KRS 278.2205(6)	Cost Allocation Manual	9	Judy M. Cooper