

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION
DATED JULY 7, 2021

Refer to the confidential response to the Staff's First Request, Item 54 and specifically tab D-2.2. Provide all supporting workpapers and assumptions underlying Adjustment 14 Miscellaneous and Other Expenses.

Supplemental Response:

The estimated savings in Miscellaneous and Other Expenses for the budget portion of the base period and the forecasted period is -\$69,961 and -\$138,782, respectively.

Response:

Adjustment 14 is determined by a mathematical calculation comparing the expense for the base period to the forecasted test period. There are no underlying workpapers that determine this difference. The forecasted test period expense is lower by \$0.4 million primarily due to severance costs incurred in the base period that are not included in the forecast test period. Additionally, the combination of base period costs related to achieving some efficiencies that are not repeated in the forecasted test period along with a placeholder for the associated on-going savings reducing the forecasted test period costs contribute to the overall \$0.4 million adjustment.