

KY PSC Case No. 2024-00092
Response to the Attorney General's Data Request Set One No. 1
Respondent: Beth Owens, Judy Cooper
As to the Objection: Counsel

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

1. Refer to the Application generally.
 - a. Provide an organizational chart of Columbia Kentucky. Designate what city each position is located in within Kentucky, and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by Columbia Kentucky for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.
 - b. Provide an organizational chart of Columbia Kentucky's parent company NiSource Gas Distribution Group, Inc. ("NiSource Gas Distribution Group"), and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource Gas Distribution Group for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.

c. Provide an organizational chart of Columbia Kentucky's ultimate parent company NiSource, Inc. ("NiSource"), and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.

d. Provide an organization chart of NiSource Corporate Services Company ("NiSource Corporate Services"), and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource Corporate Services for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.

e. Provide an organizational chart that includes all of the parent companies/holding companies/affiliated companies that are associated with Columbia Kentucky. Ensure to include the following NiSource gas distribution companies in the organizational chart: Northern Indiana Public Service Company ("NIPSCO"); Columbia Gas of Maryland, Inc.; Columbia Gas of Ohio, Inc.; Columbia Gas of Pennsylvania, Inc.; and, Columbia Gas of Virginia.

f. Provide a map of Columbia Kentucky's natural gas service area.

- g. Provide a map of NiSource Gas Distribution Group's natural gas service area.
- h. Provide a map of NiSource's natural gas service area.

Supplemental Response Dated July 23, 2024:

1.e. Please refer to KY PSC Case No. 2024-00092 AG 1-1 Supplement Attachment A for a visual representation of the affiliate relationships relevant to Columbia's application in this case.

Response:

a. Please refer to KY PSC Case No. 2024-00092 AG 1-1 Attachment A for an organizational chart (spreadsheet containing titles and reporting relationships) of the Company. All positions are located in Kentucky. Active employee payroll data, including full-time and part-time employment status, are provided in KY PSC Case No. 2024-00092 AG 1-4 Attachment A (Columbia Gas of Kentucky) and Attachments B-2021, B-2022, B-2023, and B-2024 (NiSource Corporate Services Company ("NCSC") allocated to Columbia). Please note, the information contained in those attachments present information provided by the NiSource Payroll Department reporting as of the date upon which the report was processed for each month. Additionally, please see Columbia's

Response to the Attorney General's Data Request AG 1-10 for Columbia Gas of Kentucky and NCSC vacancy information.

b. NiSource Gas Distribution Group, Inc. does not have employees.

c. NiSource Inc. does not have employees.

d. See KY PSC Case No. 2024-00092 AG 1-1 Attachment B for an organizational chart (spreadsheet containing titles and reporting relationships) of NiSource Corporate Services Company. Positions located in Kentucky are shown in bold font. Please see KY PSC Case No. 2024-00092 AG 1-4 Attachment A (Columbia Gas of Kentucky) and Attachments B-2021, B-2022, B-2023, and B-2024 for full-time and part-time counts as described above in response to Part a. Additionally, please see Columbia's Response to the Attorney General's Data Request 1-10 for Columbia Gas of Kentucky and NCSC vacancy information.

e. Objection: Columbia objects to this request as it seeks information about affiliates that are outside the scope of this case and are therefore irrelevant.

f. Please see KY PSC Case No. 2024-00092, AG 1-1 Attachment C.

g. NiSource Gas Distribution Group does not have a natural gas service area.

h. NiSource does not have a natural gas service area.

<u>Company Name</u>	<u>Type of Business</u>	<u>Nature of Business</u>	<u>% Owned</u>
FOR PROFIT			
NiSource Inc.	Holding Company	Holding Company	public co.
NiSource Corporate Group, LLC	Holding Company	Owns stock of various corporate entities	100%
EnergyUSA-TPC Corp.	Inactive	Inactive Company	100%
NiSource Corporate Services Company	Service Company	Management services	100%
NiSource Energy Technologies, Inc.	Energy Technology	Investments in energy technology	100%
Acumentrics Holding Corporation	Energy Technology	Investments in fuel cell development	0.171%
Alzeta Corporation	Energy Technology	Investments in combustion-based products	2.30%
NiSource Insurance Corporation, Inc.	Insurance	Captive insurer	100%
NiSource Retail Services, Inc.	Energy-related Services	Service contracts	100%
NiSource Development Company, Inc.	Holding Company	Owns stock of various non-utility subsidiaries	100%
Lake Erie Land Company	Real Estate	Commercial and residential real estate development	100%
NiSource Gas Distribution Group, Inc.	Holding Company	Owns assets of various gas distribution companies	100%
Bay State Gas Company	Inactive	holding company	100%
Columbia Gas of Kentucky, Inc.	Gas Utility	Franchised gas public utility	100%
Columbia Gas of Maryland, Inc.	Gas Utility	Franchised gas public utility	100%
Columbia Gas of Ohio, Inc.	Gas Utility	Franchised gas public utility	100%
Columbia Gas of Ohio Receivables Corporation	Financing Subsidiary	Purchase and sale of trade receivables	100%
Columbia Gas of Pennsylvania, Inc.	Gas Utility	Franchised gas public utility	100%
Columbia Gas of Pennsylvania Receivables Corporation	Financing Subsidiary	Purchase and sale of trade receivables	100%
Columbia Gas of Virginia, Inc.	Gas Utility	Franchised gas public utility	100%
NIPSCO Holdings I LLC	Holding Company	Holding Company	100%
NIPSCO Holdings II LLC	Holding Company	Holding Company	81%
Northern Indiana Public Service Company LLC	Electric and Gas Utility	Franchised gas and electric public utility	100%
LaPorte Community Development Partnership, LLC	Community Development	Community development	.096
NIPSCO Accounts Receivable Corporation	Financing Subsidiary	Purchase and sale of trade receivables	100%
RoseWater Wind Generation LLC	Wind Energy Subsidiary	proposed wind energy utility	100%
RoseWater Wind Farm LLC	Wind Energy Subsidiary	proposed wind energy utility	100%
Indiana Crossroads Wind Generation LLC	Wind Energy Subsidiary	proposed wind energy utility	100%
Indiana Crossroads Wind Farm LLC	Wind Energy Subsidiary	proposed wind energy utility	100%
Fairbanks Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Dunn's Bridge I Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Dunns Bridge Solar Center, LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Dunn's Bridge II Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Elliott Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Fairbanks Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Gibson Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Indiana Crossroads Solar Generation LLC	Solar Energy Subsidiary	proposed solar energy utility	100%
Meadow Lake Solar Park LLC	Solar Energy Subsidiary	proposed solar energy utility	100%

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

2. Refer to the Application, paragraph 1, in which Columbia Kentucky states that it provides natural gas to approximately 138,000 residential, commercial, and industrial customers in the following thirty counties in Kentucky: 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.
 - a. Provide a detailed account of all economic issues that the Company's customers in the above-referenced counties are combating at the present time.
 - b. Provide Columbia Kentucky's actual number of customers for 2014 – 2024, using the most updated data.
 - c. Explain in detail whether Columbia Kentucky projects a future gain or loss of natural gas customers, and provide copies of all projections concerning the same.

d. Provide Columbia Kentucky's total annual natural gas sales for the years 2014 – 2024, using the most updated data.

e. Explain whether Columbia Kentucky expects annual natural gas sales to increase or decrease, and provide copies of all projections concerning the same.

f. Based upon the most recent United States Census information, the poverty rates for Columbia Kentucky's natural gas service area are as follows:

Bath County – 20.6%, Bourbon County – 16.5%, Boyd County – 18.4%,
Bracken County – 15.2%, Carter County – 19.5%, Clark County – 15.4%,
Clay County – 35.1%, Estill County – 21.3%, Fayette County – 14.6%,
Floyd County – 14.9%, Franklin County – 14/1%, Greenup County – 16.1%,
Harrison County – 14.8%, Jessamine County – 12.3%, Johnson County – 26.0%,
Knott County – 29.2%, Lawrence County – 25.9%, Lee County – 36.4%,
Letcher County – 28.7%, Lewis County – 23.1%, Madison County – 15.5%,
Martin County – 36.2%, Mason County – 20.1%, Montgomery County – 15.3%,
Nicholas County – 17.7%, Owsley County – 32.9%, Pike County – 25.1%,
Robertson County – 19.3%, Scott County – 8.3%, and Woodford County – 10.1%.

Confirm that Columbia Kentucky is aware of the above percentages of its natural gas customers who live at or below the poverty line.

Supplemental Response Dated July 23, 2024:

(f) Columbia restates its objection above. Notwithstanding and without waiving this objection, Columbia responds as follows:

Columbia does not collect income information from any of its customers. As a result, it is unable to determine the exact percentage of its customers living at or below the poverty line. Unlike an electric distribution utility with a certified territory, Columbia does not serve all customers in a given area. Therefore, the poverty level for any given county, does not necessarily equate to the number of Columbia's customers living at or below the poverty line in that county.

Response:

- a. Objection: Columbia objects to this request as it is overly broad.
- b. Please refer to KY PSC Case No. 2024-00092 AG 1-2 Attachment A, Page B
- c. Columbia Gas of Kentucky ("Columbia") is projecting an increase of residential natural gas customers, consistent with recently observed history. This growth is also consistent with the population growth (provided by IHS Global Insight) experienced within Kentucky in recent years.

Columbia is projecting an increase in commercial natural gas customers as well. The commercial customer class has seen a slight decrease since 2021, but real income per capita outlooks (provided by IHS Global Insight) shows an increase in the forecast period, leading to the growth in the commercial customer count forecast.

Columbia projects a flat industrial customer count forecast, holding flat to recently experienced history in December 2023, the most recent data point available when the forecast was developed.

Please refer to KY PSC Case No. 2024-00092 AG 1-2 Attachment A, Page C for further details.

- d. Please refer to KY PSC Case No. 2024-00092 AG 1-2 Attachment A, Page D.
- e. Columbia has seen relatively stable residential gas volumes since 2021. The residential volume forecast carries this trend into the forecast horizon with a slight increase from 2024 to 2025. This is driven by the customer growth as described in Part B, paired with a flat usage per customer forecast over the same horizon.

Commercial customer class volumes have shown a slight increase in recent history, and the forecasted volumes are consistent with recently observed usage

levels. Calendar year 2023 contains the highest usage in the past decade, and the forecasts for 2024 and 2025 are between 2022 and 2023 usage, appropriately capturing recent trends.

There is a single large industrial customer driving the increased usage in 2022 and 2023 when compared to history and our forecasted volumes for 2024 and 2025. Additional details can be found in Columbia's response to KY PSC DR Staff Set 2 No 48.

Please refer to KY PSC Case No. 2024-00092 AG 1-2 Attachment A, Page E for further details.

- f. Objection: Columbia objects as this request seeks an admission without identifying a witness for said request for admission.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

20. Refer to the Application generally.
- a. Confirm that in Case No. 2021-00183, the Commission granted Columbia Kentucky an \$18,311,404 rate increase. If not confirmed, explain why not in detail.
- b. Confirm that in Case No. 2021-00183, the Commission granted Columbia Kentucky an increase in the monthly residential customer charge from \$16.00 to \$19.75.

Supplemental Response Dated July 23, 2024:

Columbia restates its objection below. Without waiving said objection, Columbia responds as follows:

- a. Columbia confirms. Please refer to page 30 of the Commission's December 28, 2021 Order in Case No. 2021-00183.

b. Columbia confirms. Please refer to pages 35 through 37 of the Commission's December 28, 2021 Order in Case No. 2021-00183.

Response:

Objection: Columbia objects to this request as it is a request for an admission without identifying a witness for said admission. Further, the Commission's Orders cited in this request speaks for itself.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

47. Refer to the Owens Testimony, pages 38 – 44. Ms. Owens asserts that Columbia Kentucky offers health care coverage, dental coverage, vision care, term life insurance, disability insurance, retirement savings plans, and paid time off (vacation, holiday, and sick pay) to its employees.

a. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for single coverage in private industry is 79%.

b. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for family coverage in private industry is 67%.

c. Provide Columbia Kentucky's contribution percentage share of the premiums for the single coverage health insurance policy offered to its employees. In the response,

ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).

d. Provide Columbia Kentucky's contribution percentage share of the premiums for the family coverage health insurance policy offered to its employees. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).

e. Did Columbia Kentucky make any adjustments to Health Benefits Expense based on health insurance benefit contributions in excess of the Bureau of Labor Statistics' average for single and family coverage? If not, explain why not and update the adjusted test year expense based on the most recent report available. Provide all supporting calculations and documents.

f. Explain in detail whether Columbia Kentucky provides health savings account contributions for its employees, and if so, provide the monetary amount regarding the same. Ensure to discuss the specific details as to whether employees are also required to contribute to the health savings accounts.

g. Provide the contribution amounts to insurance costs that are paid by Columbia Kentucky and the retirees.

- h. Provide the contribution amounts to dental insurance costs that are paid by Columbia Kentucky and the employees.
- i. Provide the contribution amounts to vision insurance costs that are paid by Columbia Kentucky and the employees.
- j. Provide the contribution amounts to term life insurance that are paid by Columbia Kentucky and the employees.
- k. Provide the contribution amounts to disability insurance that are paid by Columbia Kentucky and the employees.

Response:

Objection: Columbia objects insomuch as this request seeks information which is in the public domain and can be researched by Counsel for the Attorney General's Office of Rate Intervention. Notwithstanding and without waiving the objection, Columbia responds as follows:

- a. As referenced in the Direct Testimony of Columbia Witness Owens, page 38, NCSC provides health care coverage for the Company. According to the Bureau of Labor Statistics, Employee Benefits, Publications, Fact Sheets, Medical care premiums in the United States March 2023, Table 3. provides the employer and employee share of premiums for single coverage by establishment size, private industry for 500 workers or

more as 80% and 20%, respectively.

b. As referenced in the Direct Testimony of Columbia Witness Owens, page 38, NCSC provides health care coverage for the Company. According to the Bureau of Labor Statistics, Employee Benefits, Publications, Fact Sheets, Medical care premiums in the United States March 2023, Table 4. provides the employer and employee share of premiums for family coverage by establishment size, private industry for 500 workers or more as 74% and 26%, respectively.

c. Refer to Columbia's Response to Staff Request 1-42.

d. Refer to Columbia's Response to Staff Request 1-42.

e. Refer to Direct Testimony of Columbia Witness Owens at Page 38, for description of Columbia Kentucky's employee health plan cost sharing. Also, Columbia Kentucky's company contribution toward employee medical premiums did not exceed the Bureau of Labor Statistics' average referred to in responses a. and b. above. Also refer to Columbia's Response to Staff Request 1-42.

f. Employees enrolled in the High Deductible PPO 1 plan are provided a company contribution in the amount of \$1,200 annually. Employees enrolled in the High Deductible PPO 2 plan are provided a company contribution in the amount of \$700 annually. Employees are not required to contribute.

g. – k. Please refer to KY PSC Case No. 2024-00092 AG 1-47 Attachment A.

Active Medical Premiums & Contributions

Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

Option Description	2024 Annual Premium			
	EE	SP	CH	FM
Non-Union PPO	17,137.20	34,276.20	33,418.32	55,698.48
High Deductible PPO 1	8,280.84	18,218.04	16,147.68	26,912.76
High Deductible PPO 2	7,435.08	16,358.16	14,500.44	24,167.88

Option Description	2024 Annual Employee Contribution			
	EE	SP	CH	FM
Non-Union PPO	5,141.16	10,282.92	10,025.52	16,709.52
High Deductible PPO 1	2,484.24	5,465.40	4,844.28	8,073.84
High Deductible PPO 2	1,115.28	2,453.76	2,175.12	3,625.20

Active Full Time Union and Non Union Non Exempt Employees

Option Description	2024 Annual Premium			
	EE	SP	CH	FM
PPO	17,241.24	34,481.88	33,619.92	56,033.28
Non-Union PPO	17,137.20	34,276.20	33,418.32	55,698.48
High Deductible PPO 1	8,280.84	18,218.04	16,147.68	26,912.76
High Deductible PPO 2	7,435.08	16,358.16	14,500.44	24,167.88

Option Description	2024 Annual Employee Contribution			
	EE	SP	CH	FM
PPO	4,310.28	8,620.44	8,405.04	14,008.32
Non-Union PPO	4,284.36	8,569.08	8,354.64	13,924.68
High Deductible PPO 1	2,070.24	4,554.48	4,036.92	6,728.16
High Deductible PPO 2	1,115.28	2,453.76	2,175.12	3,625.20

Active Dental Premiums & Contributions

Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

Option Description	2024 Annual Premium			
	EE	SP	CH	FM
Preventative Dental	262.92	526.32	513.00	855.00
Dental	491.76	983.88	959.04	1,598.76
Dental Plus	574.92	1,149.84	1,121.16	1,868.64

Option Description	2024 Annual Employee Contribution			
	EE	SP	CH	FM
Preventative Dental	12.00	24.00	24.00	36.00
Dental	147.48	295.20	287.76	479.64
Dental Plus	230.64	461.16	449.88	749.52

Active Full Time Union and Non Union Non Exempt Employees

Option Description	2024 Annual Premium			
	EE	SP	CH	FM
Preventative Dental	262.92	526.32	513.00	855.00
Dental	491.76	983.88	959.04	1,598.76
Dental Plus	574.92	1,149.84	1,121.16	1,868.64

Option Description	2024 Annual Employee Contribution			
	EE	SP	CH	FM
Preventative Dental	12.00	24.00	24.00	36.00
Dental	123.00	246.00	239.76	399.72
Dental Plus	206.16	411.96	401.88	669.60

Active Vision Premiums & Contributions

Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

2024 Annual Premium				
Option Description	EE	SP	CH	FM
Basic Vision	16.08	27.48	27.36	44.40
Vision Plan	94.80	185.16	203.04	268.68

2024 Annual Employee Contribution				
Option Description	EE	SP	CH	FM
Basic Vision	0.00	0.00	0.00	0.00
Vision Plan	28.44	55.56	60.96	80.64

Active Full Time Union and Non Union Non Exempt Employees

2024 Annual Premium				
Option Description	EE	SP	CH	FM
Basic Vision	16.08	27.48	27.36	44.40
Vision Plan	94.80	185.16	203.04	268.68

2024 Annual Employee Contribution				
Option Description	EE	SP	CH	FM
Basic Vision	0.00	0.00	0.00	0.00
Vision Plan	23.76	46.32	50.76	67.20

Active Employee Life & LTD Insurance Premiums & Contributions
Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Plan Name	Option Availability	Rate Per 1000 per month (Premium)	Participant Paid Rate Per 1000 per month (Price Tag)		Comments
Employee Life (Basic Coverage)	2 x pay or \$20,000	0.1560	N/A		2 x pay is company paid
Employee Life (Optional Coverage)	3 – 7 x pay	*premium matches price	Age	Rate	Optional Coverage is 100% participant paid
			Under 25	0.0630	
			25 – 29	0.0630	
			30 – 34	0.0840	
			35 – 39	0.0940	
			40 – 44	0.1050	
			45 – 49	0.1570	
			50 – 54	0.2410	
			55 – 59	0.4510	
			60 – 64	0.6930	
			65 – 69	1.3330	
			70 & Over	2.1620	
Spouse Life	\$10,000 \$25,000 \$50,000	*premium matches price	Age	Rate	Spouse Life is 100% paid by employee.
			Under 25	0.0630	
			25 – 29	0.0630	
			30 – 34	0.0840	
			35 – 39	0.0940	
			40 – 44	0.1050	
			45 – 49	0.1570	
			50 – 54	0.2410	
			55 – 59	0.4510	
			60 – 64	0.6930	
			65 – 69	1.3330	
			70 & Over	2.1620	
Child Life	\$5,000 \$10,000	*premium matches price	\$0.938/\$5000 \$1.874/\$10,000		Child life is 100% paid by employee.
LTD	50% Option	0.5800	N/A		This is 100% subsidized by NiSource
LTD	60% Option	0.7100	0.1300		Optional Coverage - employee pays 0.13 or difference between the 60% buy up premium and 50% premium.

Defined Dollar Subsidy Amounts

NiSource's subsidy is a flat annual amount multiplied by an employees years of service and whether they are enrolled in retiree only or retiree and spouse coverage (no additional subsidy if enrolled in family coverage). Based on the plan and coverage tier chosen, retiree cost is variable.

	EE	SP	Combined
Pre 65	245.00	190.00	435.00
Post 65	65.00	45.00	110.00

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

49. Refer to the Owens Testimony, pages 46 – 47.
- a. Provide a detailed description of Columbia Kentucky's pension program and 401(k) matching offerings for exempt employees hired before 2010 and nonexempt employees hired before 2013. Ensure to include the contribution rates that Columbia Kentucky pays toward each retirement plan, as well as the contribution rates, if any, that the employees are required to pay.
- b. Explain in detail whether Columbia Kentucky removed either the pension or 401(k) amounts from the revenue requirement for those employees who participate in both retirement plans. If so, provide the citation to where the removal is made in the application. If not, explain in detail why not.
- c. Provide a detailed description of Columbia Kentucky's retirement program offerings for exempt employees hired after 2010 and nonexempt employees hired after 2013. Ensure to include the contribution rates that Columbia Kentucky pays toward each

retirement plan, as well as the contribution rates, if any, that the employees are required to pay.

d. Provide a copy of all formal studies that Columbia Kentucky conducted and/or relied upon concerning its retirement plan contribution rates, including the pension plans and 401(k) program. If no study exists, explain why not.

e. Provide a copy of all formal studies conducted that compare Columbia Kentucky's pension plan and 401(k) contribution rates to that of local employers for the geographic area in which the Company operates. If no formal study exists, explain why not.

f. Discuss any informal studies that compare Columbia Kentucky's pension plan and 401(k) contribution rates to that of local employers for the geographic area in which the Company operates. If no informal study exists, explain why not.

Response:

a. Refer to Columbia's Response to KY PSC Case No. 2024-00092, Staff 1-46.

b. Refer to the Direct Testimony of Columbia Witness Owens, page 46.

c. Refer to Columbia's Response to KY PSC Case No. 2024-00092, Staff 1-46.

d. Refer to Columbia's Response to KY PSC Case No. 2024-00092, AG 1-48, subpart a.

- e. The Company participates in NCSC benefit programs which are benchmarked in the Aon study. Please see also Columbia's Response to KY PSC Case No. 2024-00092, AG 1-48.
- f. No informal studies are performed, as the data necessary to compare NCSC benefits is included in the Aon study.

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

54. Board of Director Meeting minutes. Refer to the Application generally. Provide copies of the BOD meeting minutes for each of the years 2022, 2023 and 2024 year-to-date.

Supplemental Response Dated July 23, 2024:

Please refer to KY PSC Case No. 2024-00092 AG 1-54 Attachment A, which contain the unanimous written consents of the Columbia Gas of Kentucky Board of Directors during the requested period.

Response:

The Columbia Gas of Kentucky Board of Directors transacts through unanimous written consents in lieu of conducting meetings.

**UNANIMOUS WRITTEN CONSENT
OF THE
BOARD OF DIRECTORS OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all of the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following resolutions in lieu of a special meeting of the board of directors of the Corporation pursuant to Section 271B.8-210 of the Kentucky Revised Statutes:

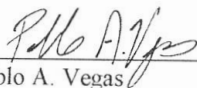
UNITED STATES ARMY CORP OF ENGINEERS PERMIT

BE IT RESOLVED, that any proper officer, employee or designee of the Corporation ("Authorized Person") be, and each hereby is, empowered to take any and all necessary and appropriate action, including but not limited to the execution of a United States Standard Form 299 - Application for Transportation, Utility Systems, Telecommunications and Facilities on Federal Lands and Property, in connection with the installation of a natural gas pipeline at or near 9073 Mason Lewis Road, Maysville, Kentucky, for and on behalf of the Corporation as the Authorized Person executing such deed or other instrument may deem appropriate, as conclusively evidenced by the signature of the Authorized Person executing such instrument.

FURTHER RESOLVED, that the Authorized Person of the Corporation is hereby authorized and empowered to execute and deliver any and all documents, and to take any and all actions as they may deem necessary or appropriate in order to effectuate the foregoing resolution; and

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original and all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: January 17, 2022



Pablo A. Vegas

Kimra H. Cole

Being all of the directors of the Corporation

**UNANIMOUS WRITTEN CONSENT
OF THE
BOARD OF DIRECTORS OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all of the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following resolutions in lieu of a special meeting of the board of directors of the Corporation pursuant to Section 271B.8-210 of the Kentucky Revised Statutes:

UNITED STATES ARMY CORP OF ENGINEERS PERMIT

BE IT RESOLVED, that any proper officer, employee or designee of the Corporation ("Authorized Person") be, and each hereby is, empowered to take any and all necessary and appropriate action, including but not limited to the execution of a United States Standard Form 299 - Application for Transportation, Utility Systems, Telecommunications and Facilities on Federal Lands and Property, in connection with the installation of a natural gas pipeline at or near 9073 Mason Lewis Road, Maysville, Kentucky, for and on behalf of the Corporation as the Authorized Person executing such deed or other instrument may deem appropriate, as conclusively evidenced by the signature of the Authorized Person executing such instrument.

FURTHER RESOLVED, that the Authorized Person of the Corporation is hereby authorized and empowered to execute and deliver any and all documents, and to take any and all actions as they may deem necessary or appropriate in order to effectuate the foregoing resolution; and

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original and all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: January 17, 2022

Pablo A. Vegas

Kimra H. Cole
Kimra H. Cole

Being all of the directors of the Corporation

**UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all of the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following recital and resolutions in lieu of a special meeting of the board of directors pursuant to Section 271B.8-210 of the Kentucky Business Corporation Act:

INTERCOMPANY BORROWINGS

WHEREAS, the board of directors of the Corporation believes it to be in the best interest of the Corporation to issue one or more promissory notes to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

NOW, THEREFORE, BE IT RESOLVED, that the Corporation is hereby authorized to borrow, at any time during March 2022, in the form of one or more promissory notes (each a "Debt Security") issued to NiSource Inc. ("NiSource"), an aggregate principal amount of not more than \$8,000,000, at an interest rate or rates reflective of current market conditions for externally issued debt by NiSource and used concurrently with the Corporation, with the proceeds of such borrowings to be used to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

FURTHER RESOLVED, that each of the President, any Vice President, the Treasurer and any Assistant Treasurer is hereby authorized to execute and deliver for and on behalf of the Corporation any Debt Security authorized hereunder and attested to by its Corporate Secretary or Assistant Corporate Secretary, in such form and content, and bear such a date or dates as may be approved by officer executing the same, such approval to be conclusively evidenced by the execution of said Debt Security.

FURTHER RESOLVED, that any proper officer of the Corporation is authorized to deliver any and all documents, instruments, agreements and certificates, and to perform all such further acts, as may be required by NiSource, or as such officer shall determine to be necessary or appropriate, in connection with the issuance and sale of the Debt Security or otherwise to effectuate the purpose and intent of the foregoing recital and resolutions under the heading "Intercompany Borrowings", such determination to be conclusively evidenced by the execution and delivery of such documents, instruments, agreements and certificates or the taking of such acts.

FURTHER RESOLVED, that NiSource is hereby authorized to rely and act upon, and shall be fully protected in so relying and acting upon, any instructions received by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of

attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that any and all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved and adopted in all respects.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: March 17, 2022



Pablo A. Vegas

Kimra H. Cole

Being all of the Directors of the Corporation

attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that any and all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved and adopted in all respects.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: March 17, 2022

Pablo A. Vegas

Kimra H. Cole
Kimra H. Cole

Being all of the Directors of the Corporation

**UNANIMOUS WRITTEN CONSENT
OF
THE BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all of the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following recital and resolutions in lieu of a special meeting of the board of directors pursuant to Section 271B.8-210 of the Kentucky Business Corporation Act:

INTERCOMPANY BORROWINGS

WHEREAS, the board of directors of the Corporation believes it to be in the best interest of the Corporation to issue one or more promissory notes to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

NOW, THEREFORE, BE IT RESOLVED, that the Corporation is hereby authorized to borrow, at any time during June 2022, in the form of one or more promissory notes (each a "Debt Security") issued to NiSource Inc. ("NiSource"), an aggregate principal amount of not more than \$18,000,000, at an interest rate or rates reflective of current market conditions for externally issued debt by NiSource and used concurrently with the Corporation, with the proceeds of such borrowings to be used to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

FURTHER RESOLVED, that each of the President, any Vice President, the Treasurer and any Assistant Treasurer is hereby authorized to execute and deliver for and on behalf of the Corporation any Debt Security authorized hereunder and attested to by its Corporate Secretary or Assistant Corporate Secretary, in such form and content, and bear such a date or dates as may be approved by officer executing the same, such approval to be conclusively evidenced by the execution of said Debt Security.

FURTHER RESOLVED, that any proper officer of the Corporation is authorized to deliver any and all documents, instruments, agreements and certificates, and to perform all such further acts, as may be required by NiSource, or as such officer shall determine to be necessary or appropriate, in connection with the issuance and sale of the Debt Security or otherwise to effectuate the purpose and intent of the foregoing recital and resolutions under the heading "Intercompany Borrowings", such determination to be conclusively evidenced by the execution and delivery of such documents, instruments, agreements and certificates or the taking of such acts.

FURTHER RESOLVED, that NiSource is hereby authorized to rely and act upon, and shall be fully protected in so relying and acting upon, any instructions received

by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that any and all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved and adopted in all respects.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: June 16, 2022


Pablo A. Vegas

Kimra H. Cole

Being all of the Directors of the Corporation

by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that any and all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved and adopted in all respects.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: June 16, 2022

Pablo A. Vegas

Kimra H. Cole
Kimra H. Cole

Being all of the Directors of the Corporation

**WRITTEN CONSENT
OF THE
BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following resolutions in lieu of an annual meeting of the board of directors of the Corporation pursuant to Section 271B.8-210 of the Kentucky Revised Statutes:

ELECTION OF OFFICERS

RESOLVED, that the following persons are hereby elected to the offices of the Corporation set forth opposite their respective names, each to serve in accordance with the Bylaws of the Corporation until the next annual meeting of the board of directors or until his or her respective successor is duly elected, appointed and qualified or until his or her earlier resignation or removal:

Pablo A. Vegas	Chief Executive Officer
Kimra H. Cole	President and Chief Operating Officer
Donald E. Brown	Executive Vice President and Chief Financial Officer
Shawn Anderson	Senior Vice President, Strategy and Chief Risk Officer
Kimberly S. Cuccia	Senior Vice President and Corporate Secretary
David A. Roy	Vice President, Gas Operations
Gunnar J. Gode	Vice President, Chief Accounting Officer and Controller
Randy G. Hulen	Vice President and Treasurer
Karl E. Stanley	Vice President, Supply and Optimization
Kimberly V. Loies	Assistant Corporate Secretary

FURTHER RESOLVED, that if any such person listed in the foregoing resolution remains an officer at the time of termination of such person's employment with the Corporation and its affiliates, such person shall be removed automatically as an officer effective upon such termination.

FURTHER RESOLVED, that all actions taken, all contracts entered into and all matters and things heretofore done by the persons listed above in such capacity in the general conduct of the business of the Corporation are hereby in all respects ratified, confirmed, and approved.

FUTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic

methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: July 1, 2022



Pablo A. Vegas

Kimra H. Cole

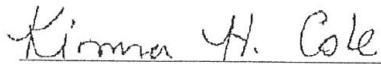
David A. Roy

Being all the directors of the Corporation

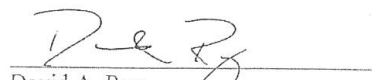
methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: July 1, 2022

Pablo A. Vegas



Kimra H. Cole



David A. Roy

Being all the directors of the Corporation

WRITTEN CONSENT
OF THE
BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.

The undersigned, being all the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following resolutions in lieu of an annual meeting of the board of directors of the Corporation pursuant to Section 271B.8-210 of the Kentucky Revised Statutes:

ELECTION OF OFFICERS

RESOLVED, that, effective April 1, 2023, the following persons are hereby elected to the offices of the Corporation set forth opposite their respective names, each to serve in accordance with the Bylaws of the Corporation until the next annual meeting of the board of directors or until his or her respective successor is duly elected, appointed and qualified or until his or her earlier resignation or removal:

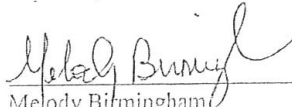
Melody Birmingham	Chief Executive Officer
Kimra H. Cole	President and Chief Operating Officer
Shawn Anderson	Executive Vice President and Chief Financial Officer
Michael S. Luhrs	Executive Vice President, Strategy and Risk
Kimberly S. Cuccia	Senior Vice President and Corporate Secretary
David A. Roy	Vice President, Gas Operations
Jennifer Harding	Vice President, Tax
Gunnar J. Gode	Vice President, Chief Accounting Officer, and Controller
Randy G. Hulen	Vice President and Treasurer
Karl E. Stanley	Vice President, Supply and Optimization
Ashley Bancroft	Assistant Corporate Secretary
John G. Nassos	Assistant Corporate Secretary

FURTHER RESOLVED, that if any such person listed in the foregoing resolution remains an officer at the time of termination of such person's employment with the Corporation and its affiliates, such person shall be removed automatically as an officer effective upon such termination.

FURTHER RESOLVED, that all actions taken, all contracts entered into and all matters and things heretofore done by the persons listed above in such capacity in the general conduct of the business of the Corporation are hereby in all respects ratified, confirmed, and approved as acts on behalf of the Corporation.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: April 26, 2023



Melody Birmingham

Kimra H. Cole

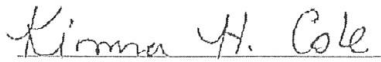
David A. Roy

Being all the directors of the Corporation

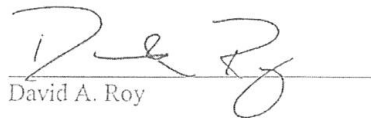
FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: April 26, 2023

Melody Birmingham



Kimra H. Cole



David A. Roy

Being all the directors of the Corporation

**UNANIMOUS WRITTEN CONSENT
OF
THE BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following recital and resolutions in lieu of a special meeting of the board of directors pursuant to Section 271B.8-210 of the Kentucky Business Corporation Act:

INTERCOMPANY BORROWINGS

WHEREAS, the board of directors of the Corporation believes it to be in the best interest of the Corporation to issue one or more promissory notes to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

NOW, THEREFORE, BE IT RESOLVED, that the Corporation is hereby authorized to borrow, at any time during the month of September 2023, in the form of one or more promissory notes (each a "Debt Security") issued to NiSource Inc. ("NiSource"), an aggregate principal amount of not more than \$33,000,000, at an interest rate or rates reflective of current market conditions for externally issued debt by NiSource and used concurrently with the Corporation, with the proceeds of such borrowings to be used to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

FURTHER RESOLVED, that each of the President, any Vice President, the Treasurer and any Assistant Treasurer is hereby authorized to execute and deliver for and on behalf of the Corporation any Debt Security authorized hereunder and attested to by its Corporate Secretary or Assistant Corporate Secretary, in such form and content, and bear such a date or dates as may be approved by officer executing the same, such approval to be conclusively evidenced by the execution of said Debt Security.

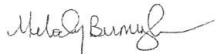
FURTHER RESOLVED, that any proper officer of the Corporation is authorized to deliver any and all documents, instruments, agreements and certificates, and to perform all such further acts, as may be required by NiSource, or as such officer shall determine to be necessary or appropriate, in connection with the issuance and sale of the Debt Security or otherwise to effect the purpose and intent of the foregoing recital and resolutions under the heading "Intercompany Borrowings", such determination to be conclusively evidenced by the execution and delivery of such documents, instruments, agreements and certificates or the taking of such acts.

FURTHER RESOLVED, that NiSource is hereby authorized to rely and act upon, and shall be fully protected in so relying and acting upon, any instructions received by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved, and adopted in all respects as acts on behalf of the Corporation.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: September 22, 2023



Melody Birmingham

Kimra H. Cole

David A. Roy

Being all the directors of the Corporation


FURTHER RESOLVED, that NiSource is hereby authorized to rely and act upon, and shall be fully protected in so relying and acting upon, any instructions received by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved, and adopted in all respects as acts on behalf of the Corporation.


FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: September 22, 2023

Melody Birmingham



Kimra H. Cole



David A. Roy

Being all the directors of the Corporation

WRITTEN CONSENT
OF THE
BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.

The undersigned, being all the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following resolutions in lieu of an annual meeting of the board of directors of the Corporation pursuant to Section 271B.8-210 of the Kentucky Revised Statutes:

ELECTION OF OFFICERS

RESOLVED, that, effective April 1, 2024, the following persons are hereby elected to the offices of the Corporation set forth opposite their respective names, each to serve in accordance with the Bylaws of the Corporation until the next annual meeting of the board of directors or until his or her respective successor is duly elected, appointed and qualified or until his or her earlier resignation or removal:


Melody Birmingham	Chief Executive Officer
Kimra H. Cole	President and Chief Operating Officer
Shawn Anderson	Executive Vice President and Chief Financial Officer
Michael S. Luhrs	Executive Vice President, Strategy and Risk
Kimberly S. Cuccia	Senior Vice President and Corporate Secretary
Donald Ayers	Vice President, Gas Operations
Jennifer Harding	Vice President, Tax
Gunnar J. Gode	Vice President, Chief Accounting Officer, and Controller
Tchapo Napoe	Vice President and Treasurer
Karl E. Stanley	Vice President, Supply and Optimization
Ashley Bancroft	Assistant Corporate Secretary
John G. Nassos	Assistant Corporate Secretary

FURTHER RESOLVED, that if any such person listed in the foregoing resolution remains an officer at the time of termination of such person's employment with the Corporation and its affiliates, such person shall be removed automatically as an officer effective upon such termination.

FURTHER RESOLVED, that all actions taken, all contracts entered into and all matters and things heretofore done by the persons listed above in such capacity in the general conduct of the business of the Corporation are hereby in all respects ratified, confirmed, and approved as acts on behalf of the Corporation.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: April 24, 2024



Melody Birmingham

Kimra H. Cole

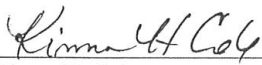
Donald Ayers

Being all the directors of the Corporation

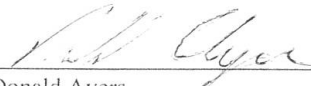
FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: April 24, 2024

Melody Birmingham



Kimra H. Cole



Donald Ayers

Being all the directors of the Corporation

**UNANIMOUS WRITTEN CONSENT
OF
THE BOARD OF DIRECTORS
OF
COLUMBIA GAS OF KENTUCKY, INC.**

The undersigned, being all the directors of Columbia Gas of Kentucky, Inc., a Kentucky corporation (the "Corporation"), do hereby consent and agree to the adoption of the following recital and resolutions in lieu of a special meeting of the board of directors pursuant to Section 271B.8-210 of the Kentucky Business Corporation Act:

INTERCOMPANY BORROWINGS

WHEREAS, the board of directors of the Corporation believes it to be in the best interest of the Corporation to issue one or more promissory notes to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

NOW, THEREFORE, BE IT RESOLVED, that the Corporation is hereby authorized to borrow, at any time during the month of June 2024, in the form of one or more promissory notes (each a "Debt Security") issued to NiSource Inc. ("NiSource"), an aggregate principal amount of not more than \$5,000,000, at an interest rate or rates reflective of current market conditions for externally issued debt by NiSource and used concurrently with the Corporation, with the proceeds of such borrowings to be used to refinance any maturing debt obligations or for general corporate purposes, including additional term financing.

FURTHER RESOLVED, that each of the President, any Vice President, the Treasurer and any Assistant Treasurer is hereby authorized to execute and deliver for and on behalf of the Corporation any Debt Security authorized hereunder and attested to by its Corporate Secretary or Assistant Corporate Secretary, in such form and content, and bear such a date or dates as may be approved by officer executing the same, such approval to be conclusively evidenced by the execution of said Debt Security.

FURTHER RESOLVED, that any proper officer of the Corporation is authorized to deliver any and all documents, instruments, agreements and certificates, and to perform all such further acts, as may be required by NiSource, or as such officer shall determine to be necessary or appropriate, in connection with the issuance and sale of the Debt Security or otherwise to effect the purpose and intent of the foregoing recital and resolutions under the heading "Intercompany Borrowings", such determination to be conclusively evidenced by the execution and delivery of such documents, instruments, agreements and certificates or the taking of such acts.

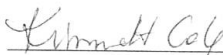
FURTHER RESOLVED, that NiSource is hereby authorized to rely and act upon, and shall be fully protected in so relying and acting upon, any instructions received by it and signed by any officer of the Corporation, and to rely and act upon, and shall be fully protected in so relying and acting upon, any Debt Security, assignment, power of attorney, certificate, order, instruction, notice or other instrument or paper believed by it to be genuine and duly authorized and properly executed.

FURTHER RESOLVED, that all actions heretofore taken or caused to be taken by any proper officer of the Corporation in connection with the intercompany borrowings contemplated by the foregoing recital and resolutions are hereby ratified, confirmed, approved, and adopted in all respects as acts on behalf of the Corporation.

FURTHER RESOLVED, that this consent may be signed by one or more counterpart signatures, each of which signature shall be deemed an original, all of which together shall constitute one and the same instrument. Furthermore, delivery of a copy of such signature by facsimile transmission or other electronic methodology shall constitute a valid and binding execution and delivery of this consent by the signatory thereof, and such electronic copy shall constitute an enforceable original instrument.

Dated: June 21, 2024

Melody Birmingham



Kimra H. Cole



Donald Ayers

Being all the directors of the Corporation

KY PSC Case No. 2024-00092
Response to the Attorney General's Data Request Set One No. 68
Respondent: Tamaleh Shaeffer, Craig Inscho, Nick Bly
As to the Objection: Counsel

**COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO THE ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION
DATED JUNE 21, 2024**

68. Customer giveaways. Refer to the Application generally. Provide the total annual expense for customer giveaways (e.g., cups, pens, hats, keychains, stickers, etc.) for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

Supplemental Response:

In addition to Columbia's response to AG 1-150, please also refer to Columbia's response to AG data request 1-52, Attachment A, and Tab 84, FR 807 KAR 5:001, Section 16(8)(f), Page 13 of 24, Schedule F-5.B presenting Company Direct Advertising Expense. As shown in AG 1-52, Attachment A, specifically the tab labeled "FTP", and in Schedule F-5.B, Column 4, the FTP amount of Advertising requested for recovery is \$275. Please note, the budget as is not maintained at the same level of detail as actuals to identify a level of Customer Giveaways included in this amount. Upon further research, there were no Customer Giveaway costs recorded to O&M Cost Categories for Employee Expenses – Activities & Business Expenses, or to Miscellaneous & Other.

Due to the COVID-19 pandemic, Columbia did not purchase any Customer Giveaway items in 2021. "Customer Giveaways" is also a bit of a misnomer because the majority of the items that Columbia purchases as giveaways are items utilized as part of its RP1162 Public Awareness outreach. The items are given to customers and the general public to promote 811, awareness and natural gas safety.

In 2022, Columbia recognized the following 811 public awareness logo Customer Giveaways in its Advertising Expense: (1) plastic hard hats of \$2,491; (2) silicone wallets for cell phones of \$857; and (3) foam footballs \$1,115. All of the preceding items would be recoverable as part of public awareness pursuant to RP1162. In addition, Columbia incurred \$2,123 for journal books recognized as promotional advertising.

In 2023, Columbia recognized the following 811 public awareness logo Customer Giveaway in its Advertising Expense: (1) hard hat stress-relief of \$1,152; (2) ink pens of \$815; (3) drink koozies of \$648; (4) drinkware / cups of \$535; (5) bottle opener key chains of \$1,381; (6) silicone wallets for cell phones of \$911; and (7) tins of mints of \$575. All of the preceding items would be recoverable as part of public awareness pursuant to RP1162. In addition, Columbia incurred \$978 for journal books recognized as promotional advertising to which inflation (4.787%) was applied to arrive at an amount of \$1,025 that was removed from the FTP budget of \$1,300 in deriving the requested recovery for Advertising Expense of \$275.

As of May 2024, Columbia has not purchased any Customer Giveaway items.

The Base Period includes the 2023 silicone wallets for cell phones of \$911 and tins of mints of \$575. Both items would be recoverable as RP1162 public awareness outreach. As mentioned, the forecasted Base Period budget as is not maintained at the same level of detail as actuals to identify a level of Customer Giveaways included in this amount. As shown in AG data request 1-52, Attachment A, tab labeled "BP," and in Schedule F-5.B the forecasted Base Period budget for Advertising is \$650.

See above explanations on Columbia's FTP Advertising Expense requested for recovery.

Response:

Objection: Columbia objects inasmuch as this request would require Columbia to review voluminous Company records in order to create a record does not currently exist. Such a request is unduly burdensome. Notwithstanding this objection, and without waiving it, Columbia responds as follows:

Please refer to Columbia's response to the Attorney General's data request 1-150, specifically Cost Categories (1) Advertising, (2) Employee Expenses – Activities & Business Expenses, and (3) Miscellaneous & Other. Actual incurred customer giveaways expenses recorded to the listed O&M Cost Categories not readily identifiable in the company's Accounts Payable or Expense Reimbursement System reporting and would

require review of individual invoices, transactions and receipts. Additionally, the company's budgets for Advertising, Employee Expenses, and Miscellaneous & Other are not maintained at a level of detail requested to identify costs related specific to Customer Giveaways. Generally non-recoverable, non-recurring, or out-of-period Customer Giveaways expenses are recorded below-the-line to FERC Account 426.1, Other Income and Deductions. Columbia recognizes that misclassification of non-recoverable, non-recurring, or out-of-period Customer Giveaways expenses to above-the-line accounts (as utility operating income) can and do occur. As explained in the Direct Testimony of Columbia Witness Shaeffer at Page 14 in describing Schedule D-2.6, "Adjustments 7.1, 7.2, 8.1, and 8.2 remove a 2025 level of expense based on identified non-recoverable items using 2023 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget". The adjustment amounts to remove a representative level of above-the-line Customer Giveaway expenses from the FTP O&M budget for Columbia direct can be found *within* Workpaper D-2.6.G, Line 9 – Advertising, Line 12 Employee Expenses – Activities & Business Expenses, and Line 13 – Miscellaneous & Other, and in Workpaper D-2.6.H, Line 7 – Advertising, Line 10 – Employee Expenses - Activities & Business Expenses, and Line 12 – Miscellaneous & Other for NiSource Corporate Services Company O&M allocated to Columbia. To reiterate, identification of any Customer Giveaways expenses removed from the revenue requirement *within* the listed

adjustments are not readily identifiable as it would require review of individual invoices, transactions and receipts.