

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the matter of:

THE ELECTRONIC APPLICATION OF)	
COLUMBIA GAS OF KENTUCKY, INC.)	CASE NO.
FOR AN ADJUSTMENT OF RATES;)	2024-00092
APPROVAL OF DEPRECIATION STUDY;)	
APPROVAL OF TARIFF REVISIONS; AND)	
OTHER RELIEF)	

**COLUMBIA GAS OF KENTUCKY, INC.'S VERIFIED RESPONSE TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION ENTERED
APRIL 24, 2024**

Comes now Columbia Gas of Kentucky, Inc.'s ("Columbia"), by counsel, and does hereby tender its Verified Response to Commission Staff's First Request for Information entered April 24, 2024.

Entered May 30, 2024

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF JOHN J. SPANOS

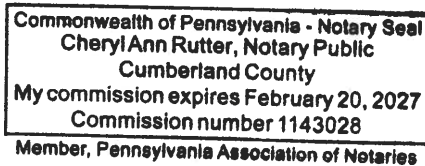
COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND)

John J. Spanos, President of Gannett Fleming Valuation and Rate Consultants, LLC, being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

John J. Spanos (signature)
John J. Spanos

The foregoing Verification was signed, acknowledged and sworn to before me this 29th day of May, 2024, by John J. Spanos.

(signature)



Notary Commission No. 1143028

Commission expiration: February 20, 2027

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF CRAIG INSCHO

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Craig Inscho, Financial Planning Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Craig Inscho
Craig Inscho

The foregoing Verification was signed, acknowledged and sworn to before me this 20 day of May, 2024, by Craig Inscho.

Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

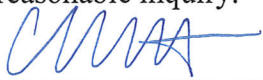
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA GAS)
 OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
 RATES; APPROVAL OF DEPRECIATION STUDY;)
 APPROVAL OF TARIFF REVISIONS; AND OTHER)
 RELIEF)

VERIFICATION OF CHRISLEY SCOTT


STATE OF OHIO)
)
 COUNTY OF FRANKLIN)

Chrisley Scott, Director of Capital Program and Support Services for NiSource Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.



 Chrisley Scott

The foregoing Verification was signed, acknowledged and sworn to before me this 2/3 day of May, 2024, by Chrisley Scott.



 Notary Commission No. N/A
 Commission expiration: N/A



John R Ryan III
 Attorney At Law
 Notary Public, State of Ohio
 My commission has no expiration date
 Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF DONALD AYERS

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Donald Ayers, Vice President of Operations for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

[Signature]
Donald Ayers

The foregoing Verification was signed, acknowledged and sworn to before me this 18th day of May, 2024, by Donald Ayers.

[Signature]
Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF COLUMBIA GAS OF KENTUCKY, INC. FOR AN ADJUSTMENT OF RATES; APPROVAL OF DEPRECIATION STUDY; APPROVAL OF TARIFF REVISIONS; AND OTHER RELIEF

Case No. 2024-00092

VERIFICATION OF KIMRA COLE

COMMONWEALTH OF KENTUCKY
COUNTY OF FAYETTE

Kimra Cole, President and Chief Operating Officer for Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information, and belief, formed after reasonable inquiry.

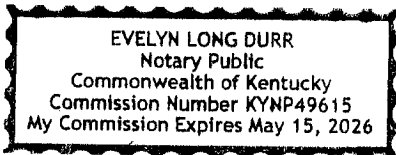
Handwritten signature of Kimra Cole over a line, with 'Kimra Cole' printed below.

The foregoing Verification was signed, acknowledged, and sworn to before me this 29th day of May 2024, by Kimra Cole.

Handwritten signature of Evelyn Long Durr over a line.

Notary Commission No. KYNP49615

Commission expiration: 05/15/2026



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF DAVID ROY

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

David Roy, Vice President of Supply Chain for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

David Roy (with signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 18th day of May, 2024, by David Roy.

Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

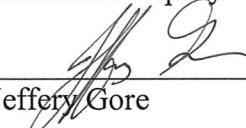
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA GAS)
 OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
 RATES; APPROVAL OF DEPRECIATION STUDY;)
 APPROVAL OF TARIFF REVISIONS; AND OTHER)
 RELIEF)

VERIFICATION OF JEFFERY GORE

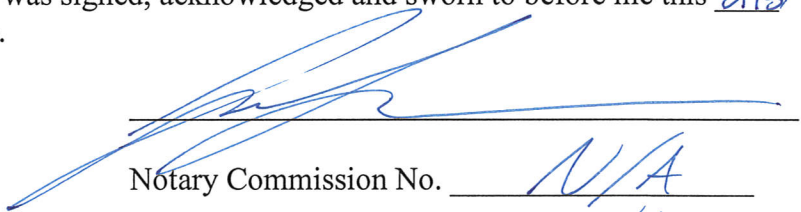
STATE OF OHIO)
)
 COUNTY OF FRANKLIN)

Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



 Jeffery Gore

The foregoing Verification was signed, acknowledged and sworn to before me this 21st day of May, 2024, by Jeffery Gore.



 Notary Commission No. N/A
 Commission expiration: N/A



John R Ryan III
 Attorney At Law
 Notary Public, State of Ohio
 My commission has no expiration date
 Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
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ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

VERIFICATION OF JENNIFER HARDING

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Jennifer Harding, Vice-President of Taxation NiSource Corporate Services Company, being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

[Signature]
Jennifer Harding

The foregoing Verification was signed, acknowledged and sworn to before me this 26 day of May, 2024, by Jennifer Harding.

[Signature]
Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

VERIFICATION OF KRISTEN KING

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Kristen King, Director of SEC Reporting, Technical Research & SOX Compliance for NiSource Corporate Service Company for Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

[Handwritten signature of Kristen King]
Kristen King

The foregoing Verification was signed, acknowledged and sworn to before me this 18th day of May, 2024, by Kristen King.

[Handwritten signature of Notary]
Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

VERIFICATION OF BETH OWENS

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Beth Owens, Director of Compensation for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Beth Owens
Beth Owens

The foregoing Verification was signed, acknowledged and sworn to before me this 26th day of May, 2024, by Beth Owens.

Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
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ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

VERIFICATION OF JULIE C. WOZNIAK

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Julie C. Wozniak, Manager of Regulatory Studies for NiSource Corporate Service Company, a management and services subsidiary of NiSource Inc. for Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Julie C. Wozniak
Julie C. Wozniak

The foregoing Verification was signed, acknowledged and sworn to before me this 18th day of May, 2024, by Julie C. Wozniak.

Notary Commission No. N/A
Commission expiration: N/A



John R Ryan III
Attorney At Law
Notary Public, State of Ohio
My commission has no expiration date
Sec. 147.03 R.C.

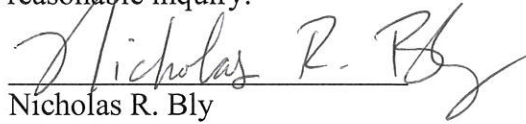
COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

VERIFICATION OF NICHOLAS R. BLY

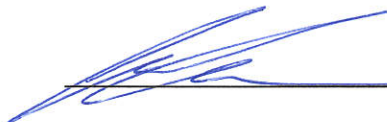
STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Nicholas R. Bly, Accounting Manager for NiSource Corporate Service Company, a management and services subsidiary of NiSource Inc. for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



Nicholas R. Bly

The foregoing Verification was signed, acknowledged and sworn to before me this 29 day of May, 2024, by Nicholas R. Bly.



Notary Commission No. N/A
Commission expiration: N/A



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA GAS)
 OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
 RATES; APPROVAL OF DEPRECIATION STUDY;)
 APPROVAL OF TARIFF REVISIONS; AND OTHER)
 RELIEF)

VERIFICATION OF MICHAEL E. GIRATA

STATE OF OHIO)
)
 COUNTY OF FRANKLIN)

Michael E. Girata, Manager of Demand Forecasting for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Michael Girata
 Michael E. Girata

The foregoing Verification was signed, acknowledged and sworn to before me this 21st day of May, 2024, by Michael E. Girata.

[Signature]
 Notary Commission No. N/A
 Commission expiration: N/A



John R Ryan III
 Attorney At Law
 Notary Public, State of Ohio
 My commission has no expiration date
 Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA GAS)
 OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
 RATES; APPROVAL OF DEPRECIATION STUDY;)
 APPROVAL OF TARIFF REVISIONS; AND OTHER)
 RELIEF)

VERIFICATION OF TAMALEH SHAEFFER

STATE OF OHIO)
)
 COUNTY OF FRANKLIN)

Tamaleh Shaeffer, Rate Case Execution Manager for NiSource Corporate Services Company, being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Tamaleh Shaeffer
 Tamaleh Shaeffer

The foregoing Verification was signed, acknowledged and sworn to before me this 17th day of May, 2024, by Tamaleh Shaeffer.

[Signature]
 Notary Commission No. N/A
 Commission expiration: N/A



John R Ryan III
 Attorney At Law
 Notary Public, State of Ohio
 My commission has no expiration date
 Sec. 147.03 R.C.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF VINCENT V. REA


STATE OF NORTH CAROLINA)
)
COUNTY OF MOORE)

Vincent V. Rea, CRRA, Managing Director, Regulatory Finance Associates, LLC, consultant for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.



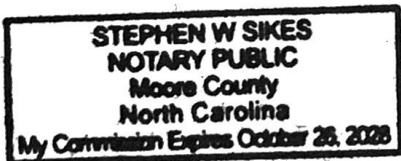
Vincent V. Rea, CRRA

The foregoing Verification was signed, acknowledged and sworn to before me this 22 day of May, 2024, by Vincent V. Rea, CRRA.



Notary Commission No. 201829900061

Commission expiration: 10-26-28



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF COLUMBIA GAS)
OF KENTUCKY, INC. FOR AN ADJUSTMENT OF)
RATES; APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND OTHER)
RELIEF)

Case No. 2024-00092

VERIFICATION OF RONALD J. AMEN

STATE OF WASHINGTON)
)
COUNTY OF KING)

Ronald J. Amen, Managing Partner of Atrium Economics, LLC, consultant for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information, and belief, formed after reasonable inquiry.

Ronald J. Amen
Ronald J. Amen

The foregoing Verification was signed, acknowledged, and sworn to before me this 29th day of May, 2024, by Ronald J. Amen.



[Signature]
Notary Commission No. 145650
Commission expiration: 01/04/26

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
 ELECTRONIC APPLICATION OF COLUMBIA GAS)
 OF KENTUCKY, INC. FOR AN ADJUSTMENT OF) Case No. 2024-00092
 RATES; APPROVAL OF DEPRECIATION STUDY;)
 APPROVAL OF TARIFF REVISIONS; AND OTHER)
 RELIEF)

VERIFICATION OF JUDY COOPER

STATE OF KENTUCKY)
)
 COUNTY OF FAYETTE)

Judy Cooper, Director of Regulatory Affairs for Columbia Gas of Kentucky, Inc., being duly sworn, states that she has supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information, and belief, formed after reasonable inquiry.

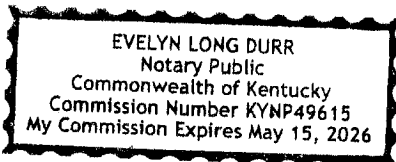
Judy Cooper
 Judy Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 29th day of May 2024, by Judy Cooper.

Evelyn Long Durr

Notary Commission No. KYNP49615

Commission expiration: May 15, 2026



COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following expense account data:

- a. Gas schedules showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in Columbia Kentucky's annual report. Show the percentage of increase or decrease of each year over the prior year.

- b. A listing, with descriptions, of all activities, initiatives or programs undertaken or continued by Columbia Kentucky since its last general rate case for the purpose of minimizing costs or improving the efficiency of its operations or maintenance activities. Include all quantifiable realized and projected savings.

Response:

- a. Please see KY PSC Case No. 2024-00092, Staff 1-1, Attachment A. Provided as an Excel file.

- b. Following the Commission's order approving rates in Columbia's last general rate

case,¹ Columbia continued the cost savings initiatives discussed in that case with the goal of maintaining a flat level of Operations and Maintenance (“O&M”) costs during calendar year 2022. Further, and as described in the Direct Testimony of Columbia Witness Don Ayers, Columbia has instituted several new process efficiencies. These include performing certain operator requalifications locally, process improvements in communications between gas control and field technicians, process changes to Columbia’s curb box accessibility inspections, the utilization of risk modeling to enhance facility locating processes and the management of turnbacks, increased monitoring and management of overtime, process improvements to workload reassignment and the manner in which the meter change program is effectuated, and the insourcing of certain activities.

In 2023, Columbia undertook the following activities which have resulted in realized cost savings embedded into base period for this case:

Risk Modeling Un-Locatable Dig Tickets: Implement a risk graded process to more effectively and efficiently use operations and contractor resources for unlocatable situations. Apply risk-based methodology for use of vacuum excavation and repair for High and Highest risk tickets, while allowing locator to utilize records

¹*In the Matter of the Electronic Application of Columbia Gas of Kentucky for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and other Relief, Case No. 2021-00183, Order (Ky PSC Dec. 28, 2021).*

and other methods of locating for Low and Medium Risk (approximately \$760,000 in savings);

811 Buffer Standardization: Reduction and standardization of the buffers surrounding facilities to eliminate unnecessary ticket load. (approximately \$140,000 in savings)

Locate Screening Initiatives: Various changes in the screening process when locate tickets are received by Columbia Kentucky to reduce waste (approximately \$40,000 in savings);

Additional Monitoring of OneCard Expenses: Develop and deploy purchasing guidance to reduce the number of expenses using employee corporate credit cards and trips to box stores, and instead utilizing pre-established vendor relationships for these expenditures (approximately \$20,000 in savings);

Work Management Capacity: Updates to the baseline assumptions used in scheduling workload capacity for field employees to reflect increased capacity (approximately \$18,000 in savings);

Job Scouting Process Development and Improvement: Visiting a site before a job is assigned to a crew and ensuring all pre-requisite requirements have been met (approximately \$18,000 in savings);

In 2024, Columbia is endeavoring to undertake the following programs with the goal of creating O&M costs savings, which have not yet been identified; however, the revenue requirement in its Application assumes that Columbia will achieve certain levels of O&M expense savings. Columbia has not definitely identified initiatives to create these savings. However, the below endeavors are the current opportunities that Columbia is pursuing to attempt to produce these savings.

Fleet Utilization: Columbia is analyzing its current vehicle fleet to determine which company vehicles are underutilized or have high maintenance costs and making an assessment as to whether these vehicles can be taken out of service and sold at auction. Columbia is also reassessing its policy for the use of company vehicles to reduce the number of potentially underutilized vehicles in the future.

Greenroad License Reduction: Columbia is strategically replacing its licenses for the vehicle safety technology called “Greenroad,” and replacing with a different vendor. The potential of the elimination of the Greenroad licensing costs could create savings.

Risk Model Locating Expansion and Turnback Center: Columbia is evaluating whether expanded use of the risk modeling for potential facility locating listed

above could create efficiencies. Columbia is also investigating other efficiencies in the area of facility locating.

Renegotiate Locate Contract Pricing: Columbia is analyzing current contracts for outsourced locating activity to determine whether there is an opportunity to create savings through the renegotiation of these contracts.

Increase Capacity with Work Management Scheduling Standardization: Columbia is investigating whether the work management capacity project listed above can be applied to other instances. This could create efficiencies.

Restoration Mailers Calls: Columbia is investigating whether efficiencies can be gained through the automation of customer communications about planned restoration activities.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide, in the format provided in Schedule A, gas schedules showing a comparison of the balance in the revenue accounts for each month of the base period to the same month of the immediately preceding 12-month period for each revenue account or subaccount included in Columbia Kentucky's chart of accounts. Include appropriate footnotes to show the month each rate change was approved and the month the full impact of the change was recorded in the amounts.

Response:

Please see KY PSC Case No. 2024-00092, Staff 1-2, Schedule A to this response for the revenue account balances for the twelve months ending August 2023 and August 2024.

Also see the Excel file provided separately.

Columbia Gas of Kentucky, Inc. Case No. 2024-00092													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 483 Public Utilities	Sep-23 / Sep-22	Oct-23 / Oct-22	Nov-23 / Nov-22	Dec-23 / Dec-22	Jan-24 / Jan-23	Feb-24 / Feb-23	Mar-24 / Mar-23	Apr-24 / Apr-23	May-24 / May-23	Jun-24 / Jun-23	Jul-24 / Jul-23	Aug-24 / Aug-23	Total
Most Recent 12 Months [1]	11	(4)	4	6	12	13	5	8	3	3	4	3	67
Previous 12 Months	5	5	10	14	18	18	(1)	6	24	3	2	6	110
Increase	6	-	-	-	-	-	6	2	-	-	2	-	-
(Decrease)	-	(9)	(6)	(8)	(6)	(5)	-	-	(22)	(0)	-	(3)	(43)

Columbia Gas of Kentucky, Inc. Case No. 2024-00092													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 487 Forfeited Discounts	Sep-23 / Sep-22	Oct-23 / Oct-22	Nov-23 / Nov-22	Dec-23 / Dec-22	Jan-24 / Jan-23	Feb-24 / Feb-23	Mar-24 / Mar-23	Apr-24 / Apr-23	May-24 / May-23	Jun-24 / Jun-23	Jul-24 / Jul-23	Aug-24 / Aug-23	Total
Most Recent 12 Months	23	27	26	33	69	100	102	68	48	42	30	25	593
Previous 12 Months	23	25	36	53	74	101	118	77	58	43	29	33	671
Increase	0	2	-	-	-	-	-	-	-	-	1	-	-
(Decrease)	-	-	(10)	(20)	(5)	(1)	(16)	(9)	(11)	(1)	-	(8)	(78)

Columbia Gas of Kentucky, Inc. Case No. 2024-00092													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 488 Misc. Service Revenue	Sep-23 / Sep-22	Oct-23 / Oct-22	Nov-23 / Nov-22	Dec-23 / Dec-22	Jan-24 / Jan-23	Feb-24 / Feb-23	Mar-24 / Mar-23	Apr-24 / Apr-23	May-24 / May-23	Jun-24 / Jun-23	Jul-24 / Jul-23	Aug-24 / Aug-23	Total
Most Recent 12 Months	4	17	26	4	(11)	5	10	14	6	5	7	18	105
Previous 12 Months	17	17	14	8	(1)	5	17	16	(0)	4	9	3	109
Increase	-	-	12	-	-	-	-	-	6	1	-	16	-
(Decrease)	(12)	(0)	-	(4)	(10)	(0)	(7)	(3)	-	-	(2)	-	(5)

Columbia Gas of Kentucky, Inc. Case No. 2024-00092													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 495 Other Gas Revenue	Sep-23 / Sep-22	Oct-23 / Oct-22	Nov-23 / Nov-22	Dec-23 / Dec-22	Jan-24 / Jan-23	Feb-24 / Feb-23	Mar-24 / Mar-23	Apr-24 / Apr-23	May-24 / May-23	Jun-24 / Jun-23	Jul-24 / Jul-23	Aug-24 / Aug-23	Total
Most Recent 12 Months [1]	331	323	427	158	420	(291)	34	(4)	4	(38)	(29)	9	1,342
Previous 12 Months	47	413	1,729	869	(242)	(5)	107	348	413	439	68	295	4,481
Increase	284	-	-	-	661	-	-	-	-	-	-	-	-
(Decrease)	-	(90)	(1,302)	(712)	-	(286)	(73)	(353)	(409)	(477)	(97)	(285)	(3,139)

Columbia Gas of Kentucky, Inc. Case No. 2024-00092													
Comparison of Revenue Account Balances With Those of the Preceding 12 months "000 Omitted"													
Account 495 Unbilled Gas Revenue	Sep-23 / Sep-22	Oct-23 / Oct-22	Nov-23 / Nov-22	Dec-23 / Dec-22	Jan-24 / Jan-23	Feb-24 / Feb-23	Mar-24 / Mar-23	Apr-24 / Apr-23	May-24 / May-23	Jun-24 / Jun-23	Jul-24 / Jul-23	Aug-24 / Aug-23	Total
Most Recent 12 Months	(21)	1,803	5,966	2,234	688	(4,814)	-	-	-	-	-	-	5,857
Previous 12 Months	690	2,763	7,799	5,884	(2,582)	(7,170)	(1,164)	(3,677)	(2,064)	(345)	(208)	(478)	(552)
Increase	-	-	-	-	3,270	2,356	1,164	3,677	2,064	345	208	478	6,409
(Decrease)	(711)	(959)	(1,832)	(3,650)	-	-	-	-	-	-	-	-	-

[1] Revenue excluding SMRP from September 2023 - February 2024 actuals

PSC approved non-base rates:		<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>	<u>Jul-23</u>	<u>Aug-23</u>
Research & Development - All Rate Sch	\$/Mcf	0.0125	0.0125	0.0125	0.0125	0.0125	0.0125	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126
TCJA factor GSR, GTR	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GSO, GTO	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IUS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor DS, SAS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GDS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Gas Cost Uncollectible Rider GSR, GSO, IS, IUS	\$/Mcf	0.0242	0.0242	0.0242	0.0250	0.0250	0.0250	0.0155	0.0155	0.0155	0.0133	0.0133	0.0133
Gas Cost Uncoll Rider ACA - GSR, GSO, IS, IUS	\$/Mcf	0.0087	0.0087	0.0087	0.0076	0.0076	0.0076	0.0060	0.0060	0.0060	0.0066	0.0066	0.0066
Gas Cost Recovery GSR, GSO, IS, IUS	\$/Mcf	7.3545	7.3545	7.3545	7.5500	7.5500	7.5500	5.3192	5.3192	5.3192	4.9701	4.9701	4.9701
Gas Cost Recovery ACA - GSR, GSO, IS, IUS	\$/Mcf	2.4008	2.4008	2.4008	2.1788	2.1788	2.1788	2.0189	2.0189	2.0189	2.5929	2.5929	2.5929
Choice ACA - GSR, GSO, IS, IUS	\$/Mcf	2.3545	2.3545	2.3545	2.1916	2.1916	2.1916	2.2811	2.2811	2.2811	2.8842	2.8842	2.8842
Choice Uncoll Rider ACA - GTR, GTO	\$/Mcf	0.0087	0.0087	0.0087	0.0076	0.0076	0.0076	0.0060	0.0060	0.0060	0.0066	0.0066	0.0066
SMRP - Rate GSR, GTR	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.1224	0.1224	0.1224	0.1224	0.1224	0.1224	0.1224	0.1224
SMRP - Rate GSO, GTO, GDS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0732	0.0732	0.0732	0.0732	0.0732	0.0732	0.0732	0.0732
SMRP - Rate IUS, IUDS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447	0.0447
SMRP - Rate IS, DS, SAS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139	0.0139
Energy Assistance Program GSR, GTR	\$/Bill	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Energy Efficiency Conservation GSR, GTR	\$/Bill	0.05	0.05	0.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate GSR, GTR	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate GSO, GTO, GDS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate IUS, IUDS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate IS, DS, SAS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<u>Sep-23</u>	<u>Oct-23</u>	<u>Nov-23</u>	<u>Dec-23</u>	<u>Jan-24</u>	<u>Feb-24</u>	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>
Research & Development - All Rate Sch	\$/Mcf	0.0126	0.0126	0.0126	0.0126	0.0126	0.0126	0.0124	0.0124	0.0124	0.0124	0.0124	0.0124
TCJA factor GSR, GTR	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GSO, GTO	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor IUS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor DS, SAS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
TCJA factor GDS	\$/Mcf	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Gas Cost Uncollectible Rider GSR, GSO, IS, IUS	\$/Mcf	0.0112	0.0112	0.0112	0.0154	0.0154	0.0154	0.0103	0.0103	0.0103	0.0103	0.0103	0.0103
Gas Cost Uncoll Rider ACA - GSR, GSO, IS, IUS	\$/Mcf	(0.0033)	(0.0033)	(0.0033)	(0.0054)	(0.0054)	(0.0054)	(0.0060)	(0.0060)	(0.0060)	(0.0060)	(0.0060)	(0.0060)
Gas Cost Recovery GSR, GSO, IS, IUS	\$/Mcf	4.4030	4.4030	4.4030	5.4303	5.4303	5.4303	4.2343	4.2343	4.2343	4.2343	4.2343	4.2343
Gas Cost Recovery ACA - GSR, GSO, IS, IUS	\$/Mcf	(1.4088)	(1.4088)	(1.4088)	(0.3506)	(0.3506)	(0.3506)	(1.2850)	(1.2850)	(1.2850)	(1.2850)	(1.2850)	(1.2850)
Choice ACA - GSR, GSO, IS, IUS	\$/Mcf	(1.1778)	(1.1778)	(1.1778)	(0.0651)	(0.0651)	(0.0651)	(1.0406)	(1.0406)	(1.0406)	(1.0406)	(1.0406)	(1.0406)
Choice Uncoll Rider ACA - GTR, GTO	\$/Mcf	(0.0033)	(0.0033)	(0.0033)	(0.0054)	(0.0054)	(0.0054)	(0.0060)	(0.0060)	(0.0060)	(0.0060)	(0.0060)	(0.0060)
SMRP - Rate GSR, GTR [2]	\$/Mcf	0.1224	0.1224	0.1224	0.1224	0.5301	0.5301	0.5301	0.5301	0.5301	0.5301	0.5301	0.5301
SMRP - Rate GSO, GTO, GDS [2]	\$/Mcf	0.0732	0.0732	0.0732	0.0732	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210	0.3210
SMRP - Rate IUS, IUDS [2]	\$/Mcf	0.0447	0.0447	0.0447	0.0447	0.2011	0.2011	0.2011	0.2011	0.2011	0.2011	0.2011	0.2011
SMRP - Rate IS, DS, SAS [2]	\$/Mcf	0.0139	0.0139	0.0139	0.0139	0.0587	0.0587	0.0587	0.0587	0.0587	0.0587	0.0587	0.0587
Energy Assistance Program GSR, GTR	\$/Bill	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Energy Efficiency Conservation GSR, GTR	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.08	0.08	0.08	0.08	0.08
SMRP - Rate GSR, GTR	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate GSO, GTO, GDS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate IUS, IUDS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SMRP - Rate IS, DS, SAS	\$/Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

[2] SMRP rates are subject to refund beginning January 2024

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 3
Respondent: Tami Shaeffer

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

Response:

Refer to KY PSC Case No. 2024-00092, Staff 1-3, Attachments A and B for the monthly income statements for March 2024 and April 2024, respectively.

ATTACHMENT A

**Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended March 31, 2024**

	Current Month	Change from Prior Month	Year-To- Date
Operating Revenues			
Gas Residential Sales	11,267,066.26	(5,868,599.98)	46,669,703.80
Gas Comm & Indust Revenues	4,408,849.07	(2,837,094.91)	19,632,121.57
Gas Sales for Resale	13,151.62	(0.40)	38,623.04
Gas Interdepartmental Sales	-	-	-
Gas Intercompany Transfers	-	-	-
Total Sales of Gas	15,689,066.95	(8,705,695.29)	66,340,448.41
Electric Residential Revenues	-	-	-
Elec Comm & Indust Rev	-	-	-
Public Street & Hwy Lighting	-	-	-
Elec Oth Sales to Public Auth	-	-	-
Sales to Railroads & Railways	-	-	-
Electric Sales for Resale	-	-	-
Elec Interdepartmental Sales	-	-	-
Total Sales of Electricity	-	-	-
Forfeited Discounts - Gas	91,398.17	(8,820.95)	260,130.41
Forfeited Discounts - Ele	-	-	-
Total Forfeited Discounts	91,398.17	(8,820.95)	260,130.41
Misc Service Revenues - Gas	17,626.16	12,630.53	12,111.00
Misc Service Revenues - Ele	-	-	-
Total Miscellaneous Service Revenues	17,626.16	12,630.53	12,111.00
Rent from Electricity Property	-	-	-
Other Electric Revenues	-	-	-
Rev Transm of Elec of Oth	-	-	-
Nonutility Revenues - Serv Co	-	-	-
Regional Transm Service Rev	-	-	-
Rev Transp Gas of Oth - Gather	-	-	-
Rev Transp Gas of Oth - Transm	-	-	-
Rev Transp Gas of Oth - Distr	2,555,909.20	(172,376.09)	8,654,224.26
Rev from Storing Gas of Oth	-	-	-
Sales - Prod Extracted from NG	-	-	-
Incidental Gasoline & Oil Sale	-	-	-
Rent from Gas Property	6,169.50	(1,174.50)	18,508.50
Other Gas Revenues	(2,215,038.23)	3,601,208.78	(7,791,024.26)
Gas Provision of Rate Refunds	-	-	-
Total Other Operating Revenues	456,064.80	3,431,467.77	1,153,949.91
Total Operating Revenues	16,145,131.75	(5,274,227.52)	67,494,398.32
Operating Expenses			
Operation Expenses			
Manufac Gas Production - Oper	-	-	-
NG Production & Gather - Oper	-	-	-
Products Extraction - Oper	-	-	-
Other Gas Supply - Operations	3,295,507.82	(2,646,101.12)	21,183,375.08
Steam Power - Operations	-	(6.66)	10.05
Hydraulic Power - Operations	-	-	-
Other Power - Operations	-	-	-
Other Power Supply - Oper	-	519.30	-
NG Stor, Term & Proc - Oper	-	-	-
Transmission Exp - Oper	235.99	226.60	288.10
Regional Market Exp - Oper	-	-	-
Distribution Exp - Oper	1,196,078.54	(183,537.61)	3,662,872.40
Customer Accounts - Oper	443,063.86	(56,966.41)	1,454,511.79

**Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended March 31, 2024**

	Current Month	Change from Prior Month	Year-To- Date
Cust Serv & Info Exp - Oper	37,355.00	13,262.02	100,090.95
Sales Expenses - Oper	444.42	(236.53)	1,552.17
Admin & General Exp - Oper	2,795,338.99	24,350.04	7,662,024.05
Total Operation Expenses	7,768,024.62	(2,848,490.37)	34,064,724.59
Maintenance Expenses			
Production Expenses - Maint	-	-	-
NG Stor, Term & Proc - Maint	-	-	-
Transmission Exp - Maint	-	-	-
Distribution Exp - Maint	624,468.92	110,462.65	1,486,491.95
Maintenance Gen and Admin	138,031.25	23,451.97	423,450.19
Total Maintenance Expenses	762,500.17	133,914.62	1,909,942.14
Depreciation Expense	1,618,284.95	8,949.39	4,830,297.89
Depreciation Expense for AROs	-	-	-
Amort & Deplet of Util Plant	197,381.79	(72,601.05)	735,593.64
Amort of Gas Plant Acq Adj	-	-	-
Amort of Conversion Exp	-	-	-
Reg Debits	-	-	-
Reg Credits	-	-	-
Other Taxes FERC	804,656.00	6,041.71	2,410,879.34
Income Taxes - State	62,818.00	36,045.04	40,063.00
Income Taxes - Federal	307,581.00	(704,929.64)	3,399,466.00
Total Utilities Current Fed State	370,399.00	(668,884.60)	3,439,529.00
Deferred Income Taxes	978,885.00	(149,023.00)	3,829,704.00
Prov Deferred Inc Tax - Cr	(375,212.00)	181,673.00	(2,220,165.00)
Investment Tax Credit Adj	(600.00)	6.00	(1,809.00)
Gain from Disposition of Plant	-	-	-
Loss from Disposition of Plant	-	-	-
Accretion Expenses	-	-	-
Total Operating Expenses	12,124,319.53	(3,408,414.30)	48,998,696.60
Net Utility Operating Income(Loss)	4,020,812.22	(1,865,813.22)	18,495,701.72
Other Income & Deductions			
Revenues from Merchandising	-	-	-
Costs and Exp Merch Job	-	-	-
NonUtility Revenues	49,931.21	3,050.17	149,299.46
NonUtility Unaffil	-	(28.87)	339.28
Nonoperating Rental Revenue	-	-	-
Earnings of Subsidiaries	-	-	-
Interest and Dividend Income	61,354.01	41,498.24	81,209.78
Allow for Other FUDC	15,384.99	2,580.59	39,046.05
Misc Nonoperating Income	502,516.44	(61,363.18)	1,967,927.58
Gain Disposition of Property	-	-	-
Total Other Income	629,186.65	(14,263.05)	2,237,822.15
Loss on Disposal of Property	-	-	-
Misc Amortization	(2,144.17)	-	(6,432.51)
Other Inc Exp Donations	-	-	-
Corporate Owned Life Ins	-	-	-
Penalties	(4,000.00)	(40,000.00)	32,000.00
Other Inc Exp PoliticalContrib	25,062.51	22,776.41	28,159.51
Other Inc Deductions	(29.09)	(2,874.44)	1,039.84
Total Other Income Deductions	18,889.25	(20,098.03)	54,766.84

Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended March 31, 2024

	Current Month	Change from Prior Month	Year-To- Date
NonUtility Taxes	-	-	-
Income Taxes - Federal	119,422.00	(7,527.00)	438,720.00
Income Taxes - State	29,930.00	(1,887.00)	109,955.00
Total Income Taxes Federal Other	149,352.00	(9,414.00)	548,675.00
Other Deferred Income Taxes	-	-	-
Prov Defer Inc Tax - Oth - Cr	-	-	-
Invest Tax Credits Adjust -Net	-	-	-
Amortization of ITC	-	-	-
Total Taxes Other Income & Deduct	149,352.00	(9,414.00)	548,675.00
Total Other Income (Deductions)	460,945.40	15,248.98	1,634,380.31
Interest LT Debt	-	-	-
Amort of Debt Disc & Exp	-	-	-
Amort of Loss on Reacq Debt	-	-	-
Amort of Prem on Debt - Cr	-	-	-
Interest Exp Affiliate	999,346.07	61,635.31	2,984,749.53
Other Interest Expense	9,434.36	719.16	41,321.59
AFUDIC PISCC	(79,749.69)	(13,376.67)	(203,345.23)
Total Interest Charges	929,030.74	48,977.80	2,822,725.89
Income Before Extraordinary Items	3,552,726.88	(1,899,542.04)	17,307,356.14
Extraordinary Income	-	-	-
Extraordinary Deductions	-	-	-
Net Extraordinary Items	-	-	-
Extraordinary Taxes	-	-	-
Deferred Extraordinary Taxes	-	-	-
Income Taxes - Federal & Other	-	-	-
Total Extraordinary Items	-	-	-
Net Income	3,552,726.88	(1,899,542.04)	17,307,356.14

ATTACHMENT B

**Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended April 30, 2024**

	Current Month	Change from Prior Month	Year-To- Date
Operating Revenues			
Gas Residential Sales	7,834,103.38	(3,432,962.88)	54,503,807.18
Gas Comm & Indust Revenues	3,340,970.79	(1,067,878.28)	22,973,092.36
Gas Sales for Resale	6,165.30	(6,986.32)	44,788.34
Gas Interdepartmental Sales	-	-	-
Gas Intercompany Transfers	-	-	-
Total Sales of Gas	11,181,239.47	(4,507,827.48)	77,521,687.88
Electric Residential Revenues	-	-	-
Elec Comm & Indust Rev	-	-	-
Public Street & Hwy Lighting	-	-	-
Elec Oth Sales to Public Auth	-	-	-
Sales to Railroads & Railways	-	-	-
Electric Sales for Resale	-	-	-
Elec Interdepartmental Sales	-	-	-
Total Sales of Electricity	-	-	-
Forfeited Discounts - Gas	65,471.81	(25,926.36)	325,602.22
Forfeited Discounts - Ele	-	-	-
Total Forfeited Discounts	65,471.81	(25,926.36)	325,602.22
Misc Service Revenues - Gas	(955.91)	(18,582.07)	11,155.09
Misc Service Revenues - Ele	-	-	-
Total Miscellaneous Service Revenues	(955.91)	(18,582.07)	11,155.09
Rent from Electricity Property	-	-	-
Other Electric Revenues	-	-	-
Rev Transm of Elec of Oth	-	-	-
Nonutility Revenues - Serv Co	-	-	-
Regional Transm Service Rev	-	-	-
Rev Transp Gas of Oth - Gather	-	-	-
Rev Transp Gas of Oth - Transm	-	-	-
Rev Transp Gas of Oth - Distr	1,648,690.29	(907,218.91)	10,302,914.55
Rev from Storing Gas of Oth	-	-	-
Sales - Prod Extracted from NG	-	-	-
Incidental Gasoline & Oil Sale	-	-	-
Rent from Gas Property	6,169.50	-	24,678.00
Other Gas Revenues	(2,560,846.72)	(345,808.49)	(10,351,870.98)
Gas Provision of Rate Refunds	-	-	-
Total Other Operating Revenues	(841,471.03)	(1,297,535.83)	312,478.88
Total Operating Revenues	10,339,768.44	(5,805,363.31)	77,834,166.76

Operating Expenses

Operation Expenses

Manufac Gas Production - Oper	-	-	-
NG Production & Gather - Oper	-	-	-
Products Extraction - Oper	-	-	-
Other Gas Supply - Operations	2,164,812.32	(1,130,695.50)	23,348,187.40
Steam Power - Operations	-	-	10.05
Hydraulic Power - Operations	-	-	-
Other Power - Operations	-	-	-
Other Power Supply - Oper	-	-	-
NG Stor, Term & Proc - Oper	-	-	-
Transmission Exp - Oper	401.32	165.33	689.42
Regional Market Exp - Oper	-	-	-
Distribution Exp - Oper	1,106,492.64	(89,585.90)	4,769,365.04
Customer Accounts - Oper	341,588.47	(101,475.39)	1,796,100.26
Cust Serv & Info Exp - Oper	72,296.51	34,941.51	172,387.46

Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended April 30, 2024

	Current Month	Change from Prior Month	Year-To- Date
Sales Expenses - Oper	31.83	(412.59)	1,584.00
Admin & General Exp - Oper	1,872,363.11	(922,975.88)	9,534,387.16
Total Operation Expenses	5,557,986.20	(2,210,038.42)	39,622,710.79
Maintenance Expenses			
Production Expenses - Maint	-	-	-
NG Stor, Term & Proc - Maint	-	-	-
Transmission Exp - Maint	-	-	-
Distribution Exp - Maint	464,513.36	(159,955.56)	1,951,005.31
Maintenance Gen and Admin	164,734.38	26,703.13	588,184.57
Total Maintenance Expenses	629,247.74	(133,252.43)	2,539,189.88
Depreciation Expense	1,627,202.95	8,918.00	6,457,500.84
Depreciation Expense for AROs	-	-	-
Amort & Deplet of Util Plant	250,821.65	53,439.86	986,415.29
Amort of Gas Plant Acq Adj	-	-	-
Amort of Conversion Exp	-	-	-
Reg Debits	-	-	-
Reg Credits	-	-	-
Other Taxes FERC	797,766.39	(6,889.61)	3,208,645.73
Income Taxes - State	(111,713.00)	(174,531.00)	(71,650.00)
Income Taxes - Federal	(374,962.00)	(682,543.00)	3,024,504.00
Total Utilities Current Fed State	(486,675.00)	(857,074.00)	2,952,854.00
Deferred Income Taxes	542,607.00	(436,278.00)	4,372,311.00
Prov Deferred Inc Tax - Cr	34,669.00	409,881.00	(2,185,496.00)
Investment Tax Credit Adj	(604.00)	(4.00)	(2,413.00)
Gain from Disposition of Plant	-	-	-
Loss from Disposition of Plant	-	-	-
Accretion Expenses	-	-	-
Total Operating Expenses	8,953,021.93	(3,171,297.60)	57,951,718.53
Net Utility Operating Income(Loss)	1,386,746.51	(2,634,065.71)	19,882,448.23
Other Income & Deductions			
Revenues from Merchandising	-	-	-
Costs and Exp Merch Job	-	-	-
NonUtility Revenues	18,019.45	(31,911.76)	167,318.91
NonUtility Unaffil	153.24	153.24	492.52
Nonoperating Rental Revenue	-	-	-
Earnings of Subsidiaries	-	-	-
Interest and Dividend Income	74,176.47	12,822.46	155,386.25
Allow for Other FUDC	14,979.87	(405.12)	54,025.92
Misc Nonoperating Income	290,438.40	(212,078.04)	2,258,365.98
Gain Disposition of Property	-	-	-
Total Other Income	397,767.43	(231,419.22)	2,635,589.58
Loss on Disposal of Property	-	-	-
Misc Amortization	(2,144.17)	-	(8,576.68)
Other Inc Exp Donations	-	-	-
Corporate Owned Life Ins	-	-	-
Penalties	12,000.00	16,000.00	44,000.00
Other Inc Exp PoliticalContrib	1,488.99	(23,573.52)	29,648.50
Other Inc Deductions	4,190.61	4,219.70	5,230.45
Total Other Income Deductions	15,535.43	(3,353.82)	70,302.27
NonUtility Taxes	-	-	-

Columbia Gas of Kentucky Inc
Income Statement-FERC
Regulatory View - FERC Account
For the Month Ended April 30, 2024

	Current Month	Change from Prior Month	Year-To- Date
Income Taxes - Federal	77,197.00	(42,225.00)	515,917.00
Income Taxes - State	19,348.00	(10,582.00)	129,303.00
Total Income Taxes Federal Other	96,545.00	(52,807.00)	645,220.00
Other Deferred Income Taxes	-	-	-
Prov Defer Inc Tax - Oth - Cr	-	-	-
Invest Tax Credits Adjust -Net	-	-	-
Amortization of ITC	-	-	-
Total Taxes Other Income & Deduct	96,545.00	(52,807.00)	645,220.00
Total Other Income (Deductions)	285,687.00	(175,258.40)	1,920,067.31
Interest LT Debt	-	-	-
Amort of Debt Disc & Exp	-	-	-
Amort of Loss on Reacq Debt	-	-	-
Amort of Prem on Debt - Cr	-	-	-
Interest Exp Affiliate	967,121.75	(32,224.32)	3,951,871.28
Other Interest Expense	63,094.23	53,659.87	104,415.82
AFUDIC PISCC	(77,767.39)	1,982.30	(281,112.62)
Total Interest Charges	952,448.59	23,417.85	3,775,174.48
Income Before Extraordinary Items	719,984.92	(2,832,741.96)	18,027,341.06
Extraordinary Income	-	-	-
Extraordinary Deductions	-	-	-
Net Extraordinary Items	-	-	-
Extraordinary Taxes	-	-	-
Deferred Extraordinary Taxes	-	-	-
Income Taxes - Federal & Other	-	-	-
Total Extraordinary Items	-	-	-
Net Income	719,984.92	(2,832,741.96)	18,027,341.06

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide Columbia Kentucky's cash account balances at the beginning of the most recent calendar year and at the end of each month through the date of this request.

Response:

The cash account balances are as follows:

January 2023	\$1,055,827
February 2023	\$671,887
March 2023	\$1,377,893
April 2023	\$597,734
May 2023	\$469,715
June 2023	\$672,269
July 2023	\$284,811
August 2023	\$552,986
September 2023	\$539,608
October 2023	\$1,020,796
November 2023	\$870,486
December 2023	\$831,492
January 2024	\$973,362
February 2024	\$908,678
March 2024	\$12,898
April 2024	\$551,662

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

For gas operations, provide the following monthly account balances and a calculation of the average (13-month) account balances for the 12 months preceding the base period:

- a. Plant in service (Account No. 101);
- b. Plant purchased or sold (Account No. 102); c. Property held for future use (Account No. 105);
- d. Completed construction not classified (Account No. 106);
- e. Construction work in progress (Account No. 107);
- f. Depreciation reserve (Account No. 108);
- g. Materials and supplies (include all accounts and subaccounts);
- h. Computation and development of minimum cash requirements;
- i. Balance in accounts payable applicable to amounts included in utility plant in service
(If actual is indeterminable, provide a reasonable estimate.);

j. Balance in accounts payable applicable to amounts included in plant under construction

(If actual is indeterminable, provide a reasonable estimate.); and

k. Balance in accounts payable applicable to prepayments by major category or subaccount.

The following monthly account balances and a calculation of the average (13 month) account balance for the 12 months preceding the base period are also being provided:

l. Gas Plant Acquisition Adjustment (Account 114);

m. Accumulated Provision for Amortization (Account 111);

n. Accumulated Provision for Acquisition Adjustment (Account 115).

Response:

Please refer to KY PSC Case No. 2024-00092, Staff 1-5, Attachment A. Also see, the Excel file provided seperately.

Columbia Gas of Kentucky, Inc.
Case No. 2024-00092
Thirteen Month Average Account Balances
For the Period Ended August 31, 2023

Item	Acct. No.	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022	1/31/2023	2/29/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	13 Month Average	
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
1-5a	Plant in service	101	658,696	661,032	662,059	664,010	673,935	676,594	685,744	694,081	699,093	708,355	710,136	712,938	717,469	686,472
1-5b	Plant purchased or sold	102	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-5c	Property held for future use	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-5d	Completed construction not classified	106	25,070	29,270	35,366	40,139	45,087	44,637	40,645	38,409	33,052	31,667	35,487	37,587	37,958	36,490
1-5e	Construction work in progress	107	35,917	34,935	33,899	32,105	18,132	21,607	21,781	21,182	24,439	23,101	23,773	24,479	24,940	26,176
1-5f	Depreciation reserve	108	(162,263)	(160,833)	(159,310)	(157,269)	(152,358)	(153,250)	(154,345)	(155,162)	(152,762)	(153,193)	(153,436)	(153,831)	(154,719)	(155,595)
1-5g	Material and supplies	154	328	328	328	328	342	342	342	342	342	344	345	345	345	337
1-5h	Computation and development of cash requirements		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1-5i	A/P bal. applicable to plant in service		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-5j	A/P bal. applicable to plant under construction		3,742	2,941	3,727	2,338	1,130	2,403	3,139	2,691	2,828	3,284	3,074	2,825	2,445	2,813
1-5k	A/P bal. applicable to prepayments		0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-5l	Gas Plant Acquisition Adjustment	114	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)
1-5m	Accumulated Provision for Amortization	111	(8,331)	(8,195)	(8,342)	(8,549)	(8,046)	(8,139)	(8,331)	(8,551)	(8,773)	(8,946)	(9,198)	(9,453)	(9,733)	(8,661)
1-5n	Accumulated Provision for Amortization Acquisition Adjustment	115	175	177	179	181	183	185	188	190	187	189	191	193	195	186

KY PSC Case No. 2024-00092
Response to Staff's Data Request Set One No. 6
Respondents: Tamaleh L. Shaeffer and Kristen King

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide a detailed analysis of expenses for professional services during the 12 months preceding the base period, as shown in Schedule B, and all workpapers supporting the analysis.

At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

Response:

Please see KY PSC Case No. 2024-00092, Staff 1-6, Attachment A for professional services as per the General Ledger for the Twelve (12) Months Ended August 31, 2023. Total Company professional services are displayed in the attachment on Page 1. Page 2 separately identifies the costs directly incurred by Columbia Gas of Kentucky, and allocated to Columbia Gas of Kentucky from NiSource Corporate Services Company (NCSC).

Please see KY PSC Case No. 2024-00092, Staff 1-6, Attachment B for the General Ledger supporting information, including invoice detail, for KY PSC Case No. 2024-00092, Staff 1-6, Attachment A. Note, the General Ledger professional services information is provided separately for costs directly incurred by Columbia Gas of Kentucky (Page 1), and allocated to Columbia Gas of Kentucky from NCSC (Pages 2 through 18).

Columbia also notes that in certain instances, the General Ledger contains costs that were erroneously charged to Columbia Gas of Kentucky and removed through a credit in a separate line item. For example, Line Number 397 in KY PSC Case No. 2024-00092, Staff 1-6, Attachment B contains a cost from "TREASURER OF THE STATE OF OHIO" which was inadvertently charged to Columbia Gas of Kentucky, rather than its Ohio affiliate company. This charge was reversed as part of Columbia's process of checks and balances by way of a credit reflected in Line 490.

Also see the Excel files provided separately.

ATTACHMENT A

Results in Use

Since 2003, the OTD program has provided utilities, pipeline companies, service providers, and others in the natural-gas-delivery business with innovative tools, enhanced processes, and advanced equipment for improving gas system operations.

These products represent the results of OTD efforts to build a stronger industry infrastructure, enhance system integrity, and improve the efficiency of a wide range of operations activities.

Selected OTD-Developed Products in the Marketplace

> Jameson Direction Entry Tool and Live Tracer

Jameson, a Spartaco Company

This directional tool enables vertical insertion of tracer rods and cameras into live gas mains, facilitating the difficult first bend at entry. It operates on live mains with no blow by and is compatible with keyhole procedures (fits 24-inch minimum keyhole). The tool can be used on mains as small as two inches in diameter; rotates 360° to insert in either direction; and fits most camera heads. The device works with commercially available saddles, valves, and tap tools, and on PVC, PE, steel, and ductile iron mains.

Contact: Brad Kokoski | 803-222-8454 | www.jamesonllc.com



> Large-Diameter, Medium-Pressure Inflatable Stoppers

Mainline Control Systems

Marketed as the Kleiss MCS Flow Stopping System, this new system is used to stop the flow of gas in polyethylene, steel, cast-iron, and PVC pipes at diameters up to 18 inches and pressures up to 60 psig. The system, which is manufactured in Europe, was investigated through OTD to validate its operation and potential savings in the U.S. gas industry.

Contact: Wade Farr | 812-459-3936 | wfarr@mainlinecs.com | www.mainlinecontrolsystems.com



> Portable Methane Detector (PMD)

SENSIT Technologies

The handheld SENSIT® PMD uses optical-detection technology to provide sensitivity and cost advantages over conventional techniques employing flame ionization detectors. The PMD improves the efficiency of leak surveys, is less costly to maintain than other technologies, and can detect leaks from low ppm to 100% gas.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



> IRED Infrared Portable Ethane Detector

SENSIT Technologies

This easy-to-use handheld detector was developed for use in the field to discriminate natural gas leaks from other sources of methane (e.g., swamp gas, landfill gas, and engine exhaust) and detect trace levels of ethane. The detection of ethane can be used as a fingerprint for natural gas in situations where the origin of a methane leak signal is questioned.

Contact: Scott Kleppe | 219-465-2700 | jScottK@gasleaksensors.com | info@gasleaksensors.com



> Acoustic Pipe Locator (APL)

SENSIT Technologies

SENSIT's ULTRA-TRAC® APL acoustic-based pipe locator provides the ability to locate plastic pipes before excavations and construction. Now commercially available, in tests the system was shown to be capable of detecting multiple buried plastic pipes at depths up to five feet.

Contact: Scott Kleppe | 219-465-2700 | jScottK@gasleaksensors.com | info@gasleaksensors.com



> LocusIQ for Intelligent Inspections

LocusView

A software platform developed through OTD is now part of the LocusView mobile product suite to allow users to collect new installation data directly within a GIS environment. Applications to integrate real-time, sub-foot accurate GPS and barcode scanning are included.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com

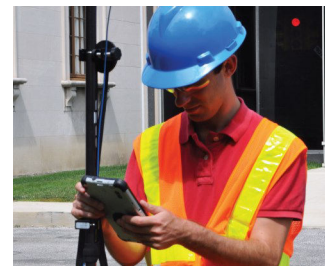


> LocusMap Mobile GIS Solution

LocusView

This system maps new installations with comprehensive tracking and traceability data, creating GIS features in a format that allows field-collected data to be directly integrated into the enterprise GIS. Barcode scanning and high-accuracy GPS automate the system and help create high-accuracy maps.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com



> LocusSurvey for Tracking Leak-Survey Routes

LocusView

LocusSurvey uses tablet computers and GPS to track leak-survey routes. The GPS breadcrumb trail is overlaid in a GIS to track pipe segments that are surveyed to provide real-time reporting and monitoring. LocusSurvey eliminates paper maps and records, automating the process of documenting surveys and leak locations.

Contact: Alicia Farag | 847-387-9412 | alicia@locusview.com | www.locusview.com

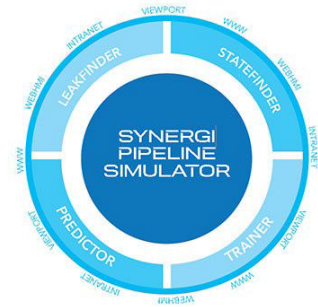


> Synergi Pipeline Simulator

DNV GL

DNV GL’s pipeline integrity software, Synergi Pipeline, is a scalable company-wide risk- and integrity-management system. It enables safe and efficient pipeline operations, documents risk, and provides users, including upper management, with a clear overview of the integrity of distribution networks and offshore and onshore pipelines.

Contact: Michael Moore | 717-724-1900 | michael.moore@gl-group.com | www.dnvgl.com



> Lift Assists for Pavement Breakers and Rock Drills

Integrated Tool Solutions, LLC

These devices assist workers in lifting pavement breaker and rock drills after the bits break through surface pavements and rocks and need to be repositioned for the next penetration. By eliminating the need to manually lift and re-position the heavy tools, the lift assists make breaking easier and less physically demanding.

Contact: Ryan Purczynski | 951-929-4808 | rpurczynski@integratedtoolsolutions.com | www.integratedtoolsolutions.com



> Keyhole Pipeline Inspection Camera System

ULC Robotics

The PRX250K keyhole camera is an internal inspection system designed for visual assessment of live mains through conventional pits or small keyholes. The system is easily maneuverable through tight bends, allowing utilities to examine pipe segments without the need to drill additional access holes.

Contact: Greg Penza | 631-667-9200 | gpenza@ulcrobotics.com | www.ulcrobotics.com



> Metallic Joint Locator (MJL)

SENSIT Technologies

The SENSIT Ultra-Trac[®] MJL accurately locates bell joints, repair clamps, and service connections on metallic piping systems, significantly reducing excavation areas and pavement restoration costs. In field tests, the MJL was also able to detect bell and spigot joints for an eight-inch-diameter water main buried at a depth of six feet.

Contact: Scott Kleppe | 219-465-2700 | jscottk@gasleaksensors.com | info@gasleaksensors.com



Informational Products

Selected OTD-Developed Technical Reports

In addition to the development of new tools, processes, and products, OTD supports research that results in useful information on various aspects related to gas delivery and operations. Listed here are some of the key reports developed under OTD sponsorship.

PIPE & LEAK LOCATION

> RFID Marker Technology Implementation Guidelines

A set of guidelines was developed for the implementation and application of integrated Global Positioning Systems (GPS), Geographic Information Systems (GIS), and “Smart Tag” technologies to streamline public-improvement project planning and prevent damage caused by excavations.



> Cross Bores Best Practices Guide & Videos

Significant research was conducted to investigate gas line/sewer line cross bores. The Guide and “how-to” videos (available through the OTD website) provide recommendations and procedures for preventing and detecting cross bores. (OTD-12/0003)



> Residential Methane Gas Detector Program

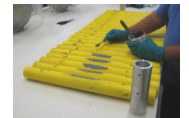
This reports provides results of a project initiated to determine whether commercially available combustible gas detectors are susceptible to giving false positive responses to an assortment of typical household chemicals, including ammonia, ethanol, acetone, toluene, isobutane, ethyl acetate, isopropanol, heptane, and hydrogen. (OTD-13/0003)



PIPE MATERIALS, REPAIR & REHABILITATION

> Repair Wrap for Polyethylene (PE) Systems

Researchers evaluated a new composite pipe wrap system for the repair of mechanically damaged polyethylene gas pipe. The repair system has the potential to lower repair costs, reduce repair times, and minimize service disruptions. (OTD-17/0001)



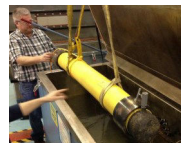
> Liners/Composites for the Rehabilitation of Distribution and Transmission Lines

A report titled *Transmission Infrastructure Roadmap* was prepared to address the implementation of composite piping materials in the rehabilitation of gas transmission systems. This report includes information on composite pipes, trenchless repairs, and cured-in-place structural liners.



> Evaluation of Structural Liners for the Rehabilitation of Liquid and Natural Gas Piping Systems

This report details the results of testing conducted to evaluate the long-term performance of liners and composites used in trenchless operations for the rehabilitation of aging gas distribution and transmission lines.



> Polyurea Coating Testing and Assessment for Gas-Industry Use

A Final Report is available on research into field-applied polyurea coatings for gas industry use. Through a new initiative, long-term field trials will be conducted to evaluate these additional coatings and determine a cost-effective coating-application method and process.



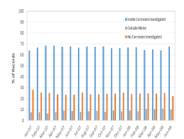
> Electrofusion Coupling Evaluation and Best Practices

Researchers investigated techniques used to perform electrofusion joining of plastic gas pipe in an effort to develop guidelines for the use and operation of electrofusion coupling. With a detailed set of guidelines, the gas industry can enhance the performance and safety of its plastic piping systems.



> Risk-Based Atmospheric Corrosion / Leak Survey Considerations

To address new regulations, researchers reviewed historical and current data on indoor gas service piping. In addition, thousands of recent inspections on outdoor and indoor services were collected and statistically analyzed to determine the trends and drivers behind corrosion rates. A White Paper is available (OTD-15/0004).



EXCAVATION & SITE RESTORATION

> Evaluation of Lightweight Jackhammers

A research team evaluated the performance of currently available lightweight pneumatic and hydraulic jackhammers with respect to their effectiveness in breaking asphalt and concrete pavement, while considering other operational factors such as noise, vibrations, operator impact, and performance.



> Cold-Patch Products Performance Results

This report provides the results of a testing program that evaluated nine commercially available cold-patch products, including two products introduced in the market as “green” patches. Cold- and warm-weather tests were performed and repeated moving loads were applied with a wheel-loading machine that conducted 50,000 wheel passes.



> Evaluation of Flowable Fill Around Buried Pipes

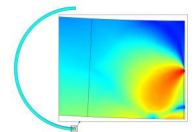
Flowable fill is required by some agencies for use as backfill material for pipe repairs, rehabilitations, and other operations. Presented in this report are the results of performance tests of flowable fill, including the effects of flowable fill on pipeline corrosion and on the detection of gas flow and leaks through the backfill. (OTD-07/0004)



PIPELINE INTEGRITY MANAGEMENT & AUTOMATION

> Correlating Pipeline Operations to Potential Crack Initiation, Growth, and Arrest

To help to reduce risks associated with vintage transmission pipeline materials, researchers developed and validated a model for pipeline operations that correlates pressurization to pipe crack-growth rates, crack initiation, and crack arrest. A Final Report was issued in 2016 that includes a training manual on the use of a Critical Crack Propagation Pressure Calculator that provides a convenient and simple way to calculate the critical pressure at which an axial crack will propagate.



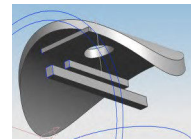
> Hydro-Testing Alternative Program

Researchers developed and deployed a Critical Flaw and Critical Wall Loss Calculator that allows pipeline operators to determine if an inspection technology could detect a crack-like flaw and/or wall loss that would fail a pressure/hydro-test at a particular pressure. A Phase 3 Final Report was issued in 2016.



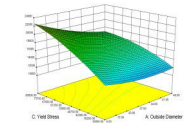
> Establishment of Yield Strength Using Sub-Size Samples Without Gas-Line Shutdown

This report presents the results of a multi-phase project is to develop, validate, and obtain regulatory acceptance for a method to establish pipeline yield strength that allows for a less expensive sampling procedure that does not require the line to be taken out of service. (OTD-13/0005).



> Leak-Rupture Boundary Report and Calculator

This report and associated software allows operators to determine the leak-rupture boundary for a pipe segment based on properties such as the diameter, toughness, and yield strength. Operators can use the calculator for risk modeling and consequence analysis. (OTD-13/0002 and OTD 13/0004)



> Field-Applied Pipeline Coatings: Short- and Long-Term Performance

This report presents the culmination of a 10-year research program to assess more than 80 different commercially available field-applied pipeline-coating products. The goal was to establish an unbiased, third-party basis for operators to select the most appropriate coating system for particular applications.



> Evaluation of Guided Wave Technology as a Hydrotest Equivalent

This report details an evaluation conducted to demonstrate and validate the use of Guided Wave Ultrasonic Testing as an equivalent to a hydrotest. A standard was developed and incorporated by the National Association of Corrosion Engineers (NACE) into the NACE TG410 committee standard. (OTD-11/0001)



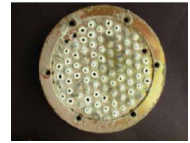
> “Black Powder” Contamination in the Gas Industry: Survey and Best Practice Manual

Black powder – a substance composed mainly of iron sulfides and iron oxides – can cause corrosion and create wear on pipelines. This report provides information on issues, cleanup techniques, and management methods related to “black powder” contaminants. Results were compiled into a “best practices” industry manual. (OTD-07/0002)



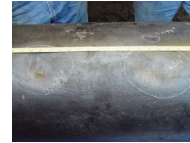
> **Literature Review for Elemental Sulfur Deposits in Natural Gas Transmission Pipelines**

Deposits of “elemental sulfur” – which can block natural gas pipes and equipment – are becoming an increasing concern in the natural gas industry. This report summarizes a literature review to develop a better understanding of the sources, causes, and mitigation possibilities for sulfur deposits found in gas pipelines. (OTD-09/0001)



> **Flaw Acceptance Criteria and Repair Options for Low-Stress Natural Gas Pipelines**

Researchers partnered with pipeline companies and industry organizations to develop modified assessment criteria for low-stress pipelines. The goal was to develop criteria for discriminating flaws that truly affect pipeline integrity from flaws that have no significant impact.



> **In-Field Corrosion Rate Measurement/Determination for Integrity Reassessment Intervals and Risk Prioritization**

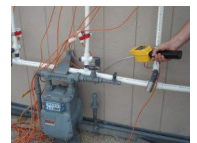
Research was conducted to develop a systematic and simple method to calculate realistic corrosion growth rates for determining pipeline-reassessment intervals.



CONSTRUCTION/INFRASTRUCTURE TECHNIQUES

> **Evaluation of Meter Set Placement and Clearances**

This report presents the results of a testing program to evaluate the distribution of natural gas concentrations around leaks in outdoor meters and regulators. The report summarizes the risk of gas accumulation, gas ignition, and/or gas migration into a building for the various situations tested.(OTD-17/0002)



> **Assessment of Frost Impact on Cast-Iron Pipes**

This study of winter leak-breakage records correlated pipe breakage due to freeze conditions with local site conditions, such as soil properties, weather patterns, and pipe attributes (e.g., depth, diameter, and age). Statistical analysis established relationships between various parameters to enhance winter leak-surveillance procedures. (OTD-15/0001)



> **Evaluation of Static Suppressors on Existing Polyethylene Piping Systems**

Researchers evaluated selected commercially available static suppressors for suitability for use on polyethylene piping systems to eliminate static charge and assess their effects on heat-fusion-joint performance and pipe materials.



> **Evaluation of Commercial/Light-Industrial-Sized Excess Flow Valves (EFVs)**

This reports presents the results of an evaluation of the performance of high-volume EFVs for commercial, multi-residential, and light-industrial applications in response to regulations requiring an expanded use of EFVs.



> **Natural Gas & Indoor Air Quality Website**

A website of vital information on indoor air quality and safety issues was developed for OTD members through the OTD website (otd-co.org). The site provides a center of expertise and a single-point access to scientific data, performance information, and natural-gas-related issues.



> **UV Degradation and Static Buildup Testing of Personal Protection Equipment Fabrics**

Researchers tested various utility-vest materials to determine if degradation is caused by ultraviolet light and to evaluate the potential for static buildup to become hazardous. The results of safety vest testing are available in technical reports.



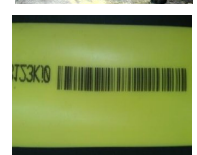
> **Ignition Testing of Electronic Devices**

In this project, handheld electronic devices were tested to determine if ignition occurs in the presence of a flammable methane/air mixture. Laboratory tests demonstrated a large margin of safety under the scenarios investigated. (OTD-12/0001)



> **Intelligent Utility Installation Process**

This report provides a methodology, field process, and a data model for capturing data during new utility installations. The process is used to capture information regarding the location, materials, installation process, environmental considerations, and other factors. (OTD-12/0002)



> **Tracer Wire for HDD Applications**

Extensive research and testing culminated in the release of a report that provides valuable information on the properties and performance of various tracer-wire products for use in horizontal directional drilling (HDD) operations. (OTD-13/0001)



> **Enterprise Decision Support System**

This report presents the results of efforts to create a technology roadmap for the development of an Enterprise Decision Support System to integrate gas-system data and knowledge from various sources into a single information source to support decision making.



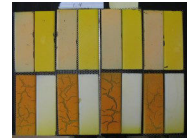
> **Assessment of Vehicle-Barrier Design for Aboveground Facility Protection**

Investigators compiled the latest information on the design, regulations, and installation practices of structural vehicle barriers used to protect aboveground utility facilities from vehicular damages. The Final Report also includes a review of various state and federal safety guidelines.



> **Study of Low-Impact Markings**

A variety of paints, materials, and techniques were tested and characterized in an effort to identify products and methods that can be used for temporary utility marking. Information developed in this study allows users to identify the most appropriate marker type for a given environment to achieve the desired marking duration. (OTD-11/0002)



> **Solar-Powered Remote Monitoring**

In this study, solar-powered devices were investigated as power sources for the remote monitoring of various gas utility facilities to more cost-effectively obtain rectifier data, pipe-to-soil measurement, pipe-to-casing readings, and other information.



> **Integrating GPS into Routine Operations**

This report provides a set of recommendations and GPS implementation strategies developed through pilot programs, literature searches, and reviews of existing applications. Operations that were considered included meter reading, leak surveying, new installations, corrosion monitoring, and valve inspections.



> **DVDs for Training First Responders**

DVD training products help gas companies better educate first-responding personnel about natural gas emergencies. Learning modules with realistic scenarios cover a variety of issues to enhance public and worker safety. The product also serves to improve emergency-response effectiveness and coordination. (OTD-07/0005)



METHANE EMISSIONS/DETECTION & GAS QUALITY

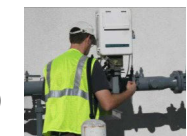
> **Siloxane Concentrations in Biomethane**

Biomethane from various waste products could provide consumers with a significant source of “green” renewable energy. In efforts to help develop this green resource, a study was conducted into siloxane – one of the potential constituents in biomethane – to assess its influence on health, the environment, and gas-fired appliances. (OTD-12/0005)



> **Field Measurement Program to Improve Uncertainties for Key Greenhouse Gas Emission Factors for Distribution Sources**

This report summarizes the results of field surveys conducted at six natural gas utilities. With the support of the American Gas Association, research updated emissions factors for metering stations, regulating stations, and customer meters. (OTD-10/0002)



> **Improving Methane Emission Estimates for Natural Gas Distribution Companies**

This report details Phase 2 of a four-phase field-testing program to evaluate gas leak rates from belowground pipelines, provide a simplified procedure that can be used to monitor pipeline leaks from surface measurements, and update the methane emission estimates for the main lines in a distribution system. (OTD-14/0001)



> **Pipeline-Quality Methane: North American Guidance Document for Introduction of Dairy-Waste-Derived Biomethane into Existing Natural Gas Networks**

The guidance document provides reference and recommendations for the consideration of biomethane from dairy-waste digestion for introduction into gas pipeline networks. The report details results of a biogas/biomethane Gas Technology Institute research program.



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ATTACHMENT B

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
1	CKY	202209	92300000	AP00488414	Audit - Accounting	3003	DELOITTE & TOUCHE LLP	2000038449	8002870485	Auditing Services	\$ 1,639.37
2	CKY	202212	92300000	AP00503457	Audit - Accounting	3003	DELOITTE & TOUCHE LLP	2000038449	8003065962	Auditing Services	2,591.01
3	CKY	202304	92300000	AP00521023	Audit - Accounting	3003	DELOITTE & TOUCHE LLP	2000038449	8003390083	Auditing Services	4,992.02
4	CKY	202308	92300000	AP00542564	Audit - Accounting	3003	DELOITTE & TOUCHE LLP	2000038449	8003716413	Auditing Services	1,358.00
5	CKY	202209	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,963.66
6	CKY	202210	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	13,177.77
7	CKY	202211	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,963.66
8	CKY	202212	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,963.66
9	CKY	202301	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,284.50
10	CKY	202302	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,284.50
11	CKY	202303	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	14,912.25
12	CKY	202304	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	10,966.41
13	CKY	202305	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,160.41
14	CKY	202306	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,160.41
15	CKY	202307	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,160.41
16	CKY	202308	92300000	CL_AUDIT	Audit - Accounting	3003	Audit Fee - Controller's Letter			Auditing Services	15,160.41
17	CKY	202209	92300000	AP00488843	Other	3000	FBG SERVICE CORPORATION	2000121726	931738	Consulting	38,663.48
18	CKY	202209	87400000	AP00490063	Other	3000	GROW WITH TREES COMPANY	2000113683	2209CG02	Consulting	2,062.50
19	CKY	202210	87400000	AP00491170	Other	3000	GROW WITH TREES COMPANY	2000113683	2209CG01	Consulting	2,062.50
20	CKY	202210	87400000	AP00493669	Other	3000	GROW WITH TREES COMPANY	2000113683	2210CG02	Consulting	7,862.50
21	CKY	202210	92300000	AP00493671	Other	3000	FBG SERVICE CORPORATION	2000121726	933842	Consulting	26,015.63
22	CKY	202210	87400000	AP00495344	Other	3000	GROW WITH TREES COMPANY	2000113683	2210CG01	Consulting	7,862.50
23	CKY	202211	92300000	AP00498234	Other	3000	FBG SERVICE CORPORATION	2000121726	935720	Consulting	29,930.60
24	CKY	202212	92300000	AP00502727	Other	3000	FBG SERVICE CORPORATION	2000121726	938133	Consulting	34,267.16
25	CKY	202301	92300000	AP00507898	Other	3000	FBG SERVICE CORPORATION	2000121726	939891-C	Consulting	33,966.83
26	CKY	202302	92300000	AP00513431	Other	3000	FBG SERVICE CORPORATION	2000121726	941599	Consulting	41,951.31
27	CKY	202302	92300000	AP00513431	Other	3000	FBG SERVICE CORPORATION	2000121726	941599-ADJ	Consulting	(4,399.54)
28	CKY	202303	87400000	AP00517070	Other	3000	GROW WITH TREES COMPANY	2000113683	2303CG01	Consulting	6,250.00
29	CKY	202303	92300000	AP00518140	Other	3000	FBG SERVICE CORPORATION	2000121726	944206	Consulting	32,670.97
30	CKY	202304	87400000	AP00522875	Other	3000	GROW WITH TREES COMPANY	2000113683	2304CG01	Consulting	6,250.00
31	CKY	202304	92300000	AP00522877	Other	3000	FBG SERVICE CORPORATION	2000121726	945996	Consulting	46,407.07
32	CKY	202305	92300000	AP00527168	Other	3000	FBG SERVICE CORPORATION	2000121726	947806	Consulting	27,403.98
33	CKY	202306	92300000	AP00533828	Other	3000	FBG SERVICE CORPORATION	2000121726	948751	Consulting	36,066.09
34	CKY	202307	92300000	AP00534910	Other	3000	FBG SERVICE CORPORATION	2000121726	945996CM	Consulting	(4,527.27)
35	CKY	202307	92300000	AP00536995	Other	3000	FBG SERVICE CORPORATION	2000121726	950937	Consulting	38,910.79
36	CKY	202308	92300000	AP00542377	Other	3000	FBG SERVICE CORPORATION	2000121726	953358	Consulting	23,140.58
37	Total CKY										\$ 621,556.13

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSC Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
1	CKY	202209	92300000	AP00486654	Audit - Accounting	3000	RH TECHNOLOGY	2000052571	60587274	Consulting	166.74
2	CKY	202209	92300000	AP00486985	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A096265	Consulting	17.37
3	CKY	202209	92300000	AP00490153	Audit - Accounting	3000	RH TECHNOLOGY	2000052571	60629067	Consulting	166.74
4	CKY	202209	92300000	AP00490153	Audit - Accounting	3000	RH TECHNOLOGY	2000052571	60673037	Consulting	166.74
5	CKY	202209	92300000	AP00490546	Audit - Accounting	3000	RH TECHNOLOGY	2000052571	60708945	Consulting	133.39
6	CKY	202209	92300000	AP00490546	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A097275	Consulting	398.09
7	CKY	202210	92300000	AP00491898	Audit - Accounting	3000	RH TECHNOLOGY	2000052571	60749667	Consulting	166.74
8	CKY	202210	92300000	AP00493874	Audit - Accounting	3000	FOX GROUP INC	2000061549	202460	Consulting	4.51
9	CKY	202210	92300000	AP00494772	Audit - Accounting	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	0940204152022	Consulting	(129.03)
10	CKY	202210	92300000	AP00495198	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A098580	Consulting	470.94
11	CKY	202211	92300000	AP00498964	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A099977	Consulting	151.65
12	CKY	202212	92300000	AP00502026	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A100649	Consulting	142.92
13	CKY	202212	92300000	AP00503872	Audit - Accounting	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10353284952	Consulting	3,970.00
14	CKY	202301	92300000	AP00506144	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A101864	Consulting	32.95
15	CKY	202301	92300000	AP00506144	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A101865	Consulting	294.87
16	CKY	202301	92300000	AP00506997	Audit - Accounting	3000	RYAN LLC	2000068319	803920	Consulting	154.24
17	CKY	202301	92300000	AP00509346	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A102959	Consulting	39.70
18	CKY	202301	92300000	AP00509346	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A102960	Consulting	220.73
19	CKY	202302	92300000	AP00511634	Audit - Accounting	3000	RYAN LLC	2000068319	804471	Consulting	258.38
20	CKY	202302	92300000	AP00513716	Audit - Accounting	3000	WHITMAN REQUARDT & ASSOCIATES LLP	2000018773	13738	Consulting	12.07
21	CKY	202302	92300000	AP00513929	Audit - Accounting	3000	RINGSIDE SEARCH PARTNERS LLC	2000054117	282072	Consulting	792.20
22	CKY	202302	92300000	AP00514128	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A104282	Consulting	525.67
23	CKY	202303	92300000	AP00515515	Audit - Accounting	3000	RYAN LLC	2000068319	804944	Consulting	456.06
24	CKY	202303	92300000	AP00516860	Audit - Accounting	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10353546871	Consulting	4,404.50
25	CKY	202303	92300000	AP00517302	Audit - Accounting	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10353970188	Consulting	4,787.50
26	CKY	202303	92300000	AP00519356	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A105973	Consulting	202.51
27	CKY	202304	92300000	AP00520763	Audit - Accounting	3000	RYAN LLC	2000068319	805547	Consulting	295.01
28	CKY	202304	92300000	AP00522391	Audit - Accounting	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10354237058	Consulting	2,872.50
29	CKY	202304	92300000	AP00523327	Audit - Accounting	3000	DELOITTE & TOUCHE LLP	2000038449	8003407231	Consulting	7,660.00
30	CKY	202304	92300000	AP00523877	Audit - Accounting	3000	SCHNEIDER DOWNS & CO, INC	2000136553	A107351	Consulting	105.13
31	CKY	202305	92300000	AP00526784	Audit - Accounting	3000	RYAN LLC	2000068319	806244	Consulting	322.82
32	CKY	202306	92300000	AP00531607	Audit - Accounting	3000	VERNOVIS, LTD.	2000140650	20883	Consulting	820.16
33	CKY	202306	92300000	AP00533032	Audit - Accounting	3000	RYAN LLC	2000068319	806903	Consulting	450.50
34	CKY	202307	92300000	AP00535935	Audit - Accounting	3000	KAISER CONSULTING LLC	2000147550	17105	Consulting	5.36
35	CKY	202307	92300000	AP00535935	Audit - Accounting	3000	KAISER CONSULTING LLC	2000147550	17106	Consulting	546.05
36	CKY	202307	92300000	AP00536129	Audit - Accounting	3000	RYAN LLC	2000068319	807515	Consulting	34.76
37	CKY	202307	92300000	AP00538523	Audit - Accounting	3000	AON CONSULTING INC	2000119174	M10-0526142	Consulting	1,024.52
38	CKY	202307	92300000	AP00538523	Audit - Accounting	3000	AON CONSULTING INC	2000119174	M10-0526334	Consulting	245.89
39	CKY	202307	92300000	AP00539277	Audit - Accounting	3000	RINGSIDE SEARCH PARTNERS LLC	2000054117	282722	Consulting	515.10
40	CKY	202308	92300000	AP00539706	Audit - Accounting	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10355186536	Consulting	5,970.00
41	CKY	202308	92300000	AP00539706	Audit - Accounting	3000	VERNOVIS, LTD.	2000140650	21223	Consulting	835.80
42	CKY	202308	92300000	AP00540417	Audit - Accounting	3000	KAISER CONSULTING LLC	2000147550	17150	Consulting	636.61
43	CKY	202308	92300000	AP00540417	Audit - Accounting	3000	KAISER CONSULTING LLC	2000147550	17157	Consulting	25.96
44	CKY	202308	92300000	AP00541974	Audit - Accounting	3000	RYAN LLC	2000068319	808360	Consulting	189.75
45	CKY	202308	92300000	AP00542373	Audit - Accounting	3000	VERNOVIS, LTD.	2000140650	21224	Consulting	835.80
46	CKY	202308	92300000	AP00543184	Audit - Accounting	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	956108112023	Consulting	5.72
47	CKY	202308	92300000	AP00544314	Audit - Accounting	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	956108252023	Consulting	91.50
48	CKY	Various	92300000	Various	Audit - Accounting	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	5,703.27
49	CKY	202209	93020000	FERC09RCL1	Audit - Accounting	3000	Manual Journal Vouchers	N/A	N/A	Consulting	(153.50)
50	CKY	202209	92300000	AP00486985	Legal	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1069545	Consulting	138.95
51	CKY	202212	92300000	AP00502432	Legal	3000	BLUE STAR PARTNERS LLC	2000041477	2021846	Consulting	58.68
52	CKY	202304	92300000	AP00521246	Legal	3000	BLUE STAR PARTNERS LLC	2000041477	2021994	Consulting	41.32
53	CKY	202304	92300000	AP00523590	Legal	3000	HBR CONSULTING LLC	2000060063	HBR166356	Consulting	941.50
54	CKY	202307	92300000	AP00538959	Legal	3000	FRANKLIN COVEY CLIENT SALES, INC	2000121188	IS10726490	Consulting	482.58
55	CKY	202307	92300000	AP00538959	Legal	3000	HBR CONSULTING LLC	2000060063	HBR167188	Consulting	1,936.80
56	CKY	202308	92300000	AP00543374	Legal	3000	FRANKLIN COVEY CLIENT SALES, INC	2000121188	IS10735902	Consulting	501.48
57	CKY	Various	92100000	Various	Legal	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	(0.66)
58	CKY	Various	92300000	Various	Legal	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	(138.95)
59	CKY	202209	87000000	AP00490062	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-08B	Consulting	30.31
60	CKY	202209	90300000	AP00486143	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	271472	Consulting	115.43
61	CKY	202209	90300000	AP00486143	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	278082	Consulting	115.43
62	CKY	202209	90300000	AP00486143	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	290749	Consulting	115.43
63	CKY	202209	90300000	AP00489384	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202208	Consulting	188.69
64	CKY	202209	90300000	AP00489384	Other	3000	DUN & BRADSTREET INC	2000128668	1261032301	Consulting	3.51
65	CKY	202209	90300000	AP00489384	Other	3000	EQUIFAX AUTHENTICATION SERVICES LLC	2000051357	2053019842	Consulting	952.91
66	CKY	202209	90300000	AP00489384	Other	3000	INNOSOURCE, INC.	2000119970	94889	Consulting	933.05

Columbia Gas of Kentucky
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Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
67	CKY	202209	90300000	AP00489384	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	298527	Consulting	115.43
68	CKY	202209	90300000	AP00489384	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120220831	Consulting	122.29
69	CKY	202209	90300000	AP00489384	Other	3000	NEUANALYTICS	2000110265	3291	Consulting	1,172.45
70	CKY	202209	90300000	AP00489384	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	202208	Consulting	315.25
71	CKY	202209	90300000	AP00489384	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	202208A	Consulting	256.00
72	CKY	202209	90300000	AP00489384	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202208	Consulting	22.14
73	CKY	202209	90300000	AP00490062	Other	3000	INNOSOURCE, INC.	2000119970	0914222371163	Consulting	1,365.79
74	CKY	202209	90300000	AP00490432	Other	3000	CREDIT MANAGEMENT LP	2000112214	CMI202208	Consulting	242.02
75	CKY	202209	90300000	AP00490750	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL1957136	Consulting	12.01
76	CKY	202209	90300000	AP00490750	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL1957137	Consulting	4.39
77	CKY	202209	91000000	AP00486654	Other	3000	FIVE FEET HIGH	2000142920	5582	Consulting	378.49
78	CKY	202209	91300000	AP00486985	Other	3000	STARS MODEL MANAGEMENT, INC	2000137781	40660	Consulting	14.72
79	CKY	202209	92100000	AP00487851	Other	3000	AMERIDIAL, INC.	2000140738	28654	Consulting	897.99
80	CKY	202209	92300000	AP00486143	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	147210	Consulting	572.23
81	CKY	202209	92300000	AP00486654	Other	3000	DEVELOPMENT DIMENSIONS INTERNATI	2000128519	3579416	Consulting	615.83
82	CKY	202209	92300000	AP00486654	Other	3000	PLANES MOVING & STORAGE COMPANY OF	2000117326	35P49421359929	Consulting	12.17
83	CKY	202209	92300000	AP00486654	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	1060204440	Consulting	4,377.17
84	CKY	202209	92300000	AP00486985	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6512843	Consulting	794.00
85	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021524A	Consulting	305.28
86	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021585	Consulting	916.30
87	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021589A	Consulting	287.96
88	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021642	Consulting	1,359.87
89	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021650	Consulting	896.27
90	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021654	Consulting	307.45
91	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021693	Consulting	858.36
92	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021694	Consulting	465.04
93	CKY	202209	92300000	AP00486985	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021695	Consulting	687.80
94	CKY	202209	92300000	AP00486985	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS22007	Consulting	124.40
95	CKY	202209	92300000	AP00486985	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS22008	Consulting	124.40
96	CKY	202209	92300000	AP00486985	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20228	Consulting	397.00
97	CKY	202209	92300000	AP00487239	Other	3000	AMBITIONS CONSULTING LLC	2000144856	82422	Consulting	43.68
98	CKY	202209	92300000	AP00487239	Other	3000	AMBITIONS CONSULTING LLC	2000144856	83122	Consulting	38.60
99	CKY	202209	92300000	AP00487239	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1068835R	Consulting	1,982.47
100	CKY	202209	92300000	AP00487239	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1072964R	Consulting	2,984.51
101	CKY	202209	92300000	AP00487239	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10352378367	Consulting	95.80
102	CKY	202209	92300000	AP00487239	Other	3000	SCOTTMADDEN INC	2000117729	021531	Consulting	3,326.77
103	CKY	202209	92300000	AP00487519	Other	3000	DUMAIS CONSULTING LLC	2000143018	624	Consulting	6.33
104	CKY	202209	92300000	AP00487851	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021682	Consulting	1,376.75
105	CKY	202209	92300000	AP00487851	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021682A	Consulting	1,376.75
106	CKY	202209	92300000	AP00487851	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	24940	Consulting	473.50
107	CKY	202209	92300000	AP00487851	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	24943	Consulting	1,159.55
108	CKY	202209	92300000	AP00487851	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	24945	Consulting	915.58
109	CKY	202209	92300000	AP00487851	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25020	Consulting	4.40
110	CKY	202209	92300000	AP00487851	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25021	Consulting	32.11
111	CKY	202209	92300000	AP00488113	Other	3000	BLACK & VEATCH CORPORATION	2000115133	6709631	Consulting	230.34
112	CKY	202209	92300000	AP00488113	Other	3000	GAS SUPPLY CONSULTING, INC.	2000144088	20E0822	Consulting	223.46
113	CKY	202209	92300000	AP00488113	Other	3000	MOSAIC COMPANY	2000068892	15693-083122	Consulting	1,622.80
114	CKY	202209	92300000	AP00488412	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-08G	Consulting	837.46
115	CKY	202209	92300000	AP00488412	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-08H	Consulting	1,091.61
116	CKY	202209	92300000	AP00488412	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-08I	Consulting	895.68
117	CKY	202209	92300000	AP00488412	Other	3000	GROSSMAN GROUP	2000128094	8187	Consulting	282.76
118	CKY	202209	92300000	AP00488649	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1078078	Consulting	3,891.30
119	CKY	202209	92300000	AP00488649	Other	3000	MOSAIC COMPANY	2000068892	15692-083122	Consulting	703.27
120	CKY	202209	92300000	AP00488839	Other	3000	GROSSMAN GROUP	2000128094	8173	Consulting	814.64
121	CKY	202209	92300000	AP00489194	Other	3000	DUN & BRADSTREET INC	2000128668	50010000217169	Consulting	182.49
122	CKY	202209	92300000	AP00489384	Other	3000	AMBITIONS CONSULTING LLC	2000144856	422	Consulting	720.00
123	CKY	202209	92300000	AP00489384	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021645	Consulting	34.23
124	CKY	202209	92300000	AP00489384	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31004	Consulting	808.72
125	CKY	202209	92300000	AP00489551	Other	3000	AMBITIONS CONSULTING LLC	2000144856	91422	Consulting	55.91
126	CKY	202209	92300000	AP00489551	Other	3000	DELAWARE CHARTER GUARANTEE & TRUST COMPA	2000144557	13714530	Consulting	661.77
127	CKY	202209	92300000	AP00489850	Other	3000	CCH INC	2000093310	5413093619	Consulting	94.10
128	CKY	202209	92300000	AP00490062	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1069993	Consulting	138.95
129	CKY	202209	92300000	AP00490062	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS13412	Consulting	11.83
130	CKY	202209	92300000	AP00490062	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31000	Consulting	345.49
131	CKY	202209	92300000	AP00490153	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	6-8-2022	Consulting	595.50
132	CKY	202209	92300000	AP00490153	Other	3000	RSI PIPELINE SOLUTIONS LLC	2000136627	22169	Consulting	425.17

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133	CKY	202209	92300000	AP00490272	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8425868	Consulting	2,542.83
134	CKY	202209	92300000	AP00490273	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS13295	Consulting	17.75
135	CKY	202209	92300000	AP00490432	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021659	Consulting	1,119.70
136	CKY	202209	92300000	AP00490432	Other	3000	CHAS COLEMAN LAW OFFICE	2000141205	423K	Consulting	-
137	CKY	202209	92300000	AP00490432	Other	3000	EAGLE GROUP USA, INC.	2000142081	2204728HHCK	Consulting	-
138	CKY	202209	92300000	AP00490432	Other	3000	EAGLE GROUP USA, INC.	2000142081	2206804HHK	Consulting	-
139	CKY	202210	87000000	AP00492686	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2450	Consulting	451.05
140	CKY	202210	87000000	AP00493666	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-09B	Consulting	18.19
141	CKY	202210	90300000	AP00491167	Other	3000	PINKERTON CONSULTING & INVESTIGATIONS	2000040342	793000	Consulting	359.14
142	CKY	202210	90300000	AP00491167	Other	3000	PINKERTON CONSULTING & INVESTIGATIONS	2000040342	793001	Consulting	358.30
143	CKY	202210	90300000	AP00491167	Other	3000	PINKERTON CONSULTING & INVESTIGATIONS	2000040342	793002	Consulting	334.08
144	CKY	202210	90300000	AP00491575	Other	3000	DUN & BRADSTREET INC	2000128668	1261483801	Consulting	3.51
145	CKY	202210	90300000	AP00491898	Other	3000	EQUIFAX AUTHENTICATION SERVICES LLC	2000051357	6811185	Consulting	546.92
146	CKY	202210	90300000	AP00491898	Other	3000	EQUIFAX AUTHENTICATION SERVICES LLC	2000051357	6823352	Consulting	394.60
147	CKY	202210	90300000	AP00491898	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOOWH202209	Consulting	224.87
148	CKY	202210	90300000	AP00492132	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120220930	Consulting	122.29
149	CKY	202210	90300000	AP00492686	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202209	Consulting	433.06
150	CKY	202210	90300000	AP00493666	Other	3000	EQUIFAX AUTHENTICATION SERVICES LLC	2000051357	2053253216	Consulting	771.58
151	CKY	202210	90300000	AP00493666	Other	3000	EQUIFAX AUTHENTICATION SERVICES LLC	2000051357	6824517	Consulting	0.39
152	CKY	202210	90300000	AP00493666	Other	3000	STAPLES BUSINESS ADVANTAGE	2000112682	3517125138	Consulting	2.31
153	CKY	202210	90300000	AP00493666	Other	3000	US COURTS AO PACER SERVICE CENTER	2000132023	2744560Q32022	Consulting	16.69
154	CKY	202210	90300000	AP00493874	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202209	Consulting	108.36
155	CKY	202210	90300000	AP00493874	Other	3000	NEUANALYTICS	2000110265	3317	Consulting	1,172.05
156	CKY	202210	90300000	AP00493874	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202209	Consulting	409.12
157	CKY	202210	90300000	AP00493874	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202209	Consulting	278.22
158	CKY	202210	90300000	AP00494438	Other	3000	INNOSOURCE, INC.	2000119970	0914222371163	Consulting	(1,365.79)
159	CKY	202210	90300000	AP00494913	Other	3000	CORPORATE THREAD	2000067998	47458	Consulting	18.89
160	CKY	202210	90300000	AP00495049	Other	3000	INNOSOURCE, INC.	2000119970	95032	Consulting	50.32
161	CKY	202210	90300000	AP00495049	Other	3000	L J ROSS ASSOCIATES INC	2000112212	129408	Consulting	2,186.27
162	CKY	202210	90300000	AP00495049	Other	3000	L J ROSS ASSOCIATES INC	2000112212	129548	Consulting	2,673.15
163	CKY	202210	90300000	AP00495343	Other	3000	STAPLES BUSINESS ADVANTAGE	2000112682	8068056172	Consulting	2.16
164	CKY	202210	90300000	AP00495343	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL1963949	Consulting	6.32
165	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5584	Consulting	278.39
166	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5587	Consulting	222.09
167	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5588	Consulting	125.12
168	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5590	Consulting	125.12
169	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5591	Consulting	100.10
170	CKY	202210	91000000	AP00495343	Other	3000	FIVE FEET HIGH	2000142920	5592	Consulting	100.10
171	CKY	202210	92100000	AP00492686	Other	3000	AMERIDIAL, INC.	2000140738	28709	Consulting	538.01
172	CKY	202210	92300000	AP00491167	Other	3000	CLERMONT PARTNERS, LLC	2000140880	3496	Consulting	496.25
173	CKY	202210	92300000	AP00491167	Other	3000	RDY TOGETHER, LLC	2000144295	0004	Consulting	1,351.07
174	CKY	202210	92300000	AP00491575	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6512974	Consulting	794.00
175	CKY	202210	92300000	AP00491575	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021726	Consulting	928.16
176	CKY	202210	92300000	AP00491575	Other	3000	DUMAIS CONSULTING LLC	2000143018	625	Consulting	7.58
177	CKY	202210	92300000	AP00491575	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	24946	Consulting	960.05
178	CKY	202210	92300000	AP00491898	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021721	Consulting	346.30
179	CKY	202210	92300000	AP00491898	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021749	Consulting	1,268.04
180	CKY	202210	92300000	AP00491898	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021760	Consulting	657.77
181	CKY	202210	92300000	AP00491898	Other	3000	KPMG LLP	2000016713	8004422418	Consulting	69.48
182	CKY	202210	92300000	AP00491898	Other	3000	MOSAIC COMPANY	2000068892	1002-092722	Consulting	(606.77)
183	CKY	202210	92300000	AP00491898	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS13176	Consulting	70.98
184	CKY	202210	92300000	AP00491898	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20229	Consulting	397.00
185	CKY	202210	92300000	AP00492132	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021762	Consulting	804.52
186	CKY	202210	92300000	AP00492172	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021682	Consulting	(1,487.86)
187	CKY	202210	92300000	AP00492432	Other	3000	CHARTWELL INC	2000015169	13016	Consulting	2,829.00
188	CKY	202210	92300000	AP00492432	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25120	Consulting	424.52
189	CKY	202210	92300000	AP00492432	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31001	Consulting	257.43
190	CKY	202210	92300000	AP00492432	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31002	Consulting	65.80
191	CKY	202210	92300000	AP00492432	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31003	Consulting	79.41
192	CKY	202210	92300000	AP00492432	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31022	Consulting	1,461.40
193	CKY	202210	92300000	AP00492686	Other	3000	BENCHMARK COMMUNICATIONS INC	2000001515	3108	Consulting	84.75
194	CKY	202210	92300000	AP00492686	Other	3000	DELOITTE & TOUCHE LLP	2000038449	SEPUAW202232	Consulting	137.49
195	CKY	202210	92300000	AP00492686	Other	3000	DUMAIS CONSULTING LLC	2000143018	646	Consulting	4.37
196	CKY	202210	92300000	AP00492686	Other	3000	DUMAIS CONSULTING LLC	2000143018	647	Consulting	5.23
197	CKY	202210	92300000	AP00492686	Other	3000	GAS SUPPLY CONSULTING, INC.	2000144088	20F0922	Consulting	363.40
198	CKY	202210	92300000	AP00492686	Other	3000	HOGAN ASSESSMENT SYSTEMS INC	2000102823	10001249435	Consulting	25.61
199	CKY	202210	92300000	AP00492686	Other	3000	KPMG LLP	2000016713	8004257763	Consulting	397.00

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200	CKY	202210	92300000	AP00492686	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25216	Consulting	1,002.18
201	CKY	202210	92300000	AP00492686	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25219	Consulting	445.96
202	CKY	202210	92300000	AP00492686	Other	3000	TROUTMAN SANDERS LLP	2000035299	30422005	Consulting	186.05
203	CKY	202210	92300000	AP00492934	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021506	Consulting	148.79
204	CKY	202210	92300000	AP00492934	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021712	Consulting	39.12
205	CKY	202210	92300000	AP00492934	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021788	Consulting	187.19
206	CKY	202210	92300000	AP00492934	Other	3000	MOSAIC COMPANY	2000068892	15707-092722	Consulting	390.89
207	CKY	202210	92300000	AP00492934	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25218	Consulting	835.97
208	CKY	202210	92300000	AP00492934	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25274	Consulting	0.37
209	CKY	202210	92300000	AP00493151	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1079218	Consulting	3,086.92
210	CKY	202210	92300000	AP00493151	Other	3000	HURON CONSULTING SERVICES LLC	2000136879	CINV-00034310	Consulting	2.16
211	CKY	202210	92300000	AP00493151	Other	3000	HURON CONSULTING SERVICES LLC	2000136879	CINV-00034312	Consulting	2.34
212	CKY	202210	92300000	AP00493151	Other	3000	RBN ENERGY LLC	2000143688	9856	Consulting	15.19
213	CKY	202210	92300000	AP00493493	Other	3000	AMBITIONS CONSULTING LLC	2000144856	522	Consulting	810.00
214	CKY	202210	92300000	AP00493493	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-09G	Consulting	744.41
215	CKY	202210	92300000	AP00493493	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-09H	Consulting	89.57
216	CKY	202210	92300000	AP00493493	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-09I	Consulting	940.46
217	CKY	202210	92300000	AP00493493	Other	3000	NEWPORT TRUST COMPANY	2000136725	N39484719	Consulting	1,195.08
218	CKY	202210	92300000	AP00493666	Other	3000	ALIGHT SOLUTIONS LLC	2000120803	1US10530406	Consulting	1,963.58
219	CKY	202210	92300000	AP00493666	Other	3000	ALIGHT SOLUTIONS LLC	2000120803	1US10532166	Consulting	1,499.96
220	CKY	202210	92300000	AP00493666	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	1060206606-9	Consulting	2,601.43
221	CKY	202210	92300000	AP00493874	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	145013	Consulting	631.51
222	CKY	202210	92300000	AP00493874	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	145805	Consulting	740.98
223	CKY	202210	92300000	AP00493874	Other	3000	FOX GROUP INC	2000061549	202460	Consulting	18.04
224	CKY	202210	92300000	AP00493874	Other	3000	GAYLE S. LANIER	2000144978	2022NI01	Consulting	1,104.00
225	CKY	202210	92300000	AP00493874	Other	3000	GROSSMAN GROUP	2000128094	8205	Consulting	2,557.55
226	CKY	202210	92300000	AP00493874	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	7-9-2022	Consulting	595.50
227	CKY	202210	92300000	AP00493874	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31039	Consulting	808.72
228	CKY	202210	92300000	AP00493874	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31040	Consulting	345.49
229	CKY	202210	92300000	AP00493874	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31041	Consulting	257.43
230	CKY	202210	92300000	AP00493874	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31042	Consulting	65.80
231	CKY	202210	92300000	AP00494099	Other	3000	AMBITIONS CONSULTING LLC	2000144856	622	Consulting	855.00
232	CKY	202210	92300000	AP00494099	Other	3000	AMBITIONS CONSULTING LLC	2000144856	92322	Consulting	82.83
233	CKY	202210	92300000	AP00494099	Other	3000	AMBITIONS CONSULTING LLC	2000144856	92822	Consulting	65.02
234	CKY	202210	92300000	AP00494099	Other	3000	CHAS COLEMAN LAW OFFICE	2000141205	423L	Consulting	-
235	CKY	202210	92300000	AP00494099	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31043	Consulting	79.41
236	CKY	202210	92300000	AP00494251	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8483061	Consulting	(1,947.08)
237	CKY	202210	92300000	AP00494252	Other	3000	FIRST ADVANTAGE ACQUISITIONS, INC.	2000145472	526603	Consulting	17.87
238	CKY	202210	92300000	AP00494252	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS13524	Consulting	59.15
239	CKY	202210	92300000	AP00494397	Other	3000	ALIGHT SOLUTIONS LLC	2000120803	1US10535518	Consulting	763.62
240	CKY	202210	92300000	AP00494397	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021784	Consulting	736.05
241	CKY	202210	92300000	AP00494397	Other	3000	RSI PIPELINE SOLUTIONS LLC	2000136627	22205	Consulting	84.90
242	CKY	202210	92300000	AP00494586	Other	3000	AON HEWITT INVESTMENT CONSULTING INC	2000117072	HEK0313673	Consulting	1,163.06
243	CKY	202210	92300000	AP00494772	Other	3000	A. BLANTON GODFREY	2000137725	4	Consulting	-
244	CKY	202210	92300000	AP00494772	Other	3000	A. BLANTON GODFREY	2000137725	5	Consulting	-
245	CKY	202210	92300000	AP00494772	Other	3000	A. BLANTON GODFREY	2000137725	7	Consulting	-
246	CKY	202210	92300000	AP00494913	Other	3000	HURON CONSULTING SERVICES LLC	2000136879	CINV-00035120	Consulting	5.26
247	CKY	202210	92300000	AP00494913	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	1035272896	Consulting	9,426.42
248	CKY	202210	92300000	AP00495049	Other	3000	CCH INC	2000093310	5411236214	Consulting	85.87
249	CKY	202210	92300000	AP00495049	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1070490	Consulting	138.95
250	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021282	Consulting	(437.34)
251	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021283	Consulting	(307.76)
252	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021286	Consulting	(127.13)
253	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021294	Consulting	97.22
254	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021295	Consulting	122.65
255	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021322	Consulting	(676.77)
256	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021327	Consulting	(110.75)
257	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021335	Consulting	41.06
258	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021336	Consulting	106.30
259	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021369	Consulting	(657.63)
260	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021373	Consulting	(123.23)
261	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021382	Consulting	122.33
262	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021402	Consulting	230.93
263	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021416	Consulting	(545.28)
264	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021421	Consulting	(65.52)
265	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021430	Consulting	57.57
266	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021450	Consulting	193.23
267	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021465	Consulting	(673.98)
268	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021498	Consulting	148.94
269	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021520	Consulting	(673.98)
270	CKY	202210	92300000	AP00495198	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021585	Consulting	(619.79)

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSA Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
414	CKY	202212	92300000	AP00501486	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25665	Consulting	751.38
415	CKY	202212	92300000	AP00501655	Other	3000	GAS SUPPLY CONSULTING, INC.	2000144088	20F1022	Consulting	256.36
416	CKY	202212	92300000	AP00501655	Other	3000	KPMG LLP	2000016713	8004513490	Consulting	1,141.38
417	CKY	202212	92300000	AP00502026	Other	3000	MATTHEW MORRIS INDUSTRIES, LLC (CONSTRUC	2000145835	22-133	Consulting	2,985.60
418	CKY	202212	92300000	AP00502026	Other	3000	MOSAIC COMPANY	2000068892	15706-091922	Consulting	1,076.57
419	CKY	202212	92300000	AP00502250	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-10H	Consulting	878.89
420	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84726	Consulting	1,609.00
421	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84903	Consulting	532.56
422	CKY	202212	92300000	AP00502432	Other	3000	AGILITY RECOVERY SOLUTIONS INC.	2000137020	203682	Consulting	759.86
423	CKY	202212	92300000	AP00502432	Other	3000	L J AVIATION	2000069833	84674	Consulting	417.68
424	CKY	202212	92300000	AP00502432	Other	3000	REPUTATION INSTITUTE INC	2000120010	RIUS21848	Consulting	3,771.50
425	CKY	202212	92300000	AP00502432	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS202212	Consulting	397.00
426	CKY	202212	92300000	AP00502432	Other	3000	TROUTMAN SANDERS LLP	2000035299	30462586	Consulting	397.15
427	CKY	202212	92300000	AP00502722	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021850	Consulting	823.20
428	CKY	202212	92300000	AP00502722	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021860	Consulting	902.67
429	CKY	202212	92300000	AP00502722	Other	3000	FAHLGREN MORTINE	2000117425	96965	Consulting	385.81
430	CKY	202212	92300000	AP00502722	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	9-11-2022	Consulting	595.50
431	CKY	202212	92300000	AP00502722	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	25663	Consulting	889.28
432	CKY	202212	92300000	AP00502955	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1081383	Consulting	1,361.71
433	CKY	202212	92300000	AP00502955	Other	3000	MELTWATER NEWS US INC	2000114652	S151546801	Consulting	535.95
434	CKY	202212	92300000	AP00503211	Other	3000	JOSE ALVAREZ CI CONSULTING LLC	2000145740	N2203	Consulting	722.45
435	CKY	202212	92300000	AP00503211	Other	3000	L J AVIATION	2000069833	84942	Consulting	410.18
436	CKY	202212	92300000	AP00503454	Other	3000	A. BLANTON GODFREY	2000137725	8	Consulting	122.46
437	CKY	202212	92300000	AP00503454	Other	3000	ALIGHT SOLUTIONS LLC	2000120803	1US10543971	Consulting	648.13
438	CKY	202212	92300000	AP00503454	Other	3000	ALIGHT SOLUTIONS LLC	2000120803	1US10544361	Consulting	712.98
439	CKY	202212	92300000	AP00503454	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-11G	Consulting	867.69
440	CKY	202212	92300000	AP00503454	Other	3000	GAS SUPPLY CONSULTING, INC.	2000144088	20F1122	Consulting	270.36
441	CKY	202212	92300000	AP00503454	Other	3000	HURON CONSULTING SERVICES LLC	2000136879	CINV-00039292	Consulting	1.26
442	CKY	202212	92300000	AP00503668	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021506A	Consulting	488.57
443	CKY	202212	92300000	AP00503872	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021709	Consulting	1,231.55
444	CKY	202212	92300000	AP00503872	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021776	Consulting	1,287.53
445	CKY	202212	92300000	AP00503872	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021841	Consulting	1,175.57
446	CKY	202212	92300000	AP00503872	Other	3000	GAYLE S. LANIER	2000144978	2022NI03	Consulting	368.00
447	CKY	202212	92300000	AP00503872	Other	3000	JOSE ALVAREZ CI CONSULTING LLC	2000145740	N2202	Consulting	771.59
448	CKY	202212	92300000	AP00503872	Other	3000	KPMG LLP	2000016713	8004537601	Consulting	11,473.30
449	CKY	202212	92300000	AP00503872	Other	3000	L J AVIATION	2000069833	84954	Consulting	449.49
450	CKY	202212	92300000	AP00504355	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	148163	Consulting	1,110.89
451	CKY	202212	92300000	AP00504355	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	149064	Consulting	612.28
452	CKY	202212	92300000	AP00504355	Other	3000	STEVEN BERNARD GOLDMAN	2000135812	2022002	Consulting	1,568.15
453	CKY	202212	92300000	AP00504530	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8593714	Consulting	254.72
454	CKY	202212	92300000	AP00504531	Other	3000	BLACK & VEATCH CORPORATION	2000115133	6710277	Consulting	1,758.71
455	CKY	202212	92300000	AP00504531	Other	3000	DERSE, INC	2000145887	59428	Consulting	551.12
456	CKY	202212	92300000	AP00504531	Other	3000	DUCHARME MCMILLEN & ASSOCIATES INC	2000048848	1145446	Consulting	397.00
457	CKY	202212	92300000	AP00504531	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS13762	Consulting	431.82
458	CKY	202212	92300000	AP00504717	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	306454	Consulting	115.43
459	CKY	202212	92300000	AP00504717	Other	3000	MARY PATRICIA TARKINGTON	2000142656	7110312022A	Consulting	3,173.15
460	CKY	202212	92300000	AP00504717	Other	3000	S&P GLOBAL RATINGS	2000116591	11447419	Consulting	2,580.50
461	CKY	202212	92300000	AP00504934	Other	3000	CLERMONT PARTNERS, LLC	2000140880	40121	Consulting	496.25
462	CKY	202212	92300000	AP00504934	Other	3000	DUN & BRADSTREET INC	2000128668	50010000229227	Consulting	182.49
463	CKY	202212	92300000	AP00504934	Other	3000	MOODYS ANALYTICS	2000051548	ZU00026717	Consulting	923.42
464	CKY	202212	92300000	AP00504934	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	CD-US-00020	Consulting	5,877.88
465	CKY	202212	92300000	AP00504934	Other	3000	S&P GLOBAL RATINGS	2000116591	11444229	Consulting	2,104.10
466	CKY	202212	92300000	AP00505106	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1071476	Consulting	148.68
467	CKY	202212	92300000	AP00505106	Other	3000	EIRE DIRECT MARKETING LLC	2000131765	43276	Consulting	920.00
468	CKY	202212	92300000	AP00505106	Other	3000	L J AVIATION	2000069833	84528	Consulting	756.95
469	CKY	202212	92300000	AP00505106	Other	3000	L J AVIATION	2000069833	85035	Consulting	352.08
470	CKY	202212	92300000	AP00505106	Other	3000	L J AVIATION	2000069833	85035A	Consulting	30.71
471	CKY	202212	92300000	AP00505279	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	D3426812282022	Consulting	3,484.90
472	CKY	202212	92300000	AP00505279	Other	3000	HURON CONSULTING SERVICES LLC	2000136879	CINV-00039497	Consulting	0.45
473	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84334A	Consulting	2,317.17
474	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84599A	Consulting	2,873.29
475	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84846	Consulting	873.91
476	CKY	202212	92300000	AP00502250	Other	3000	L J AVIATION	2000069833	84878	Consulting	2,873.29
477	CKY	202301	87000000	AP00506582	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2477	Consulting	134.18
478	CKY	202301	87000000	AP00508614	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-12F	Consulting	42.32
479	CKY	202301	90300000	AP00506997	Other	3000	CREDIT MANAGEMENT LP	2000112214	CM1202211	Consulting	1,774.80
480	CKY	202301	90300000	AP00506997	Other	3000	DUN & BRADSTREET INC	2000128668	1262940401	Consulting	3.51
481	CKY	202301	90300000	AP00506997	Other	3000	L J ROSS ASSOCIATES INC	2000112212	129925	Consulting	190.93

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSA Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
553	CKY	202302	90300000	AP00511337	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202301	Consulting	137.66
554	CKY	202302	90300000	AP00511634	Other	3000	L J ROSS ASSOCIATES INC	2000112212	130113	Consulting	1,408.12
555	CKY	202302	90300000	AP00511894	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120230131	Consulting	122.51
556	CKY	202302	90300000	AP00512600	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202301	Consulting	34.51
557	CKY	202302	90300000	AP00512849	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202301	Consulting	430.04
558	CKY	202302	90300000	AP00513093	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202301	Consulting	51.30
559	CKY	202302	90300000	AP00513093	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2054259428	Consulting	0.20
560	CKY	202302	90300000	AP00513093	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	336971	Consulting	115.63
561	CKY	202302	90300000	AP00513565	Other	3000	EXPERIAN MARKETING SOLUTIONS INC	2000057706	380552	Consulting	3,350.13
562	CKY	202302	90300000	AP00514039	Other	3000	CREDIT MANAGEMENT LP	2000112214	CM1202301	Consulting	663.10
563	CKY	202302	90300000	AP00514039	Other	3000	NEUANALYTICS	2000110265	3426	Consulting	1,154.00
564	CKY	202302	91000000	AP00511091	Other	3000	FIVE FEET HIGH	2000142920	5603	Consulting	250.92
565	CKY	202302	91000000	AP00512849	Other	3000	FIVE FEET HIGH	2000142920	5604	Consulting	100.37
566	CKY	202302	91000000	AP00514303	Other	3000	FIVE FEET HIGH	2000142920	5605	Consulting	225.83
567	CKY	202302	92300000	AP00509946	Other	3000	LLOYD'S REGISTER QUALITY ASSURANCE, INC	2000138405	900133762	Consulting	26.51
568	CKY	202302	92300000	AP00509946	Other	3000	MOSAIC COMPANY	2000068892	15689083122	Consulting	2,093.12
569	CKY	202302	92300000	AP00509946	Other	3000	MOSAIC COMPANY	2000068892	15758093022	Consulting	1,011.87
570	CKY	202302	92300000	AP00510382	Other	3000	BENCHMARK COMMUNICATIONS INC	2000001515	3117	Consulting	80.72
571	CKY	202302	92300000	AP00510382	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021908	Consulting	37.88
572	CKY	202302	92300000	AP00510382	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1072273	Consulting	15.32
573	CKY	202302	92300000	AP00510382	Other	3000	MATTHEW HALLOWELL	2000142695	CCSLN123001	Consulting	121.20
574	CKY	202302	92300000	AP00510876	Other	3000	E SOURCE COMPANIES LLC	2000051836	21917	Consulting	1,845.00
575	CKY	202302	92300000	AP00511337	Other	3000	AXIA CONSULTING, INC	2000135820	NI2022-12G	Consulting	654.48
576	CKY	202302	92300000	AP00511337	Other	3000	COOLEYS VIDEO PRODUCTION INC	2000131264	20230130	Consulting	35.81
577	CKY	202302	92300000	AP00511337	Other	3000	E SOURCE COMPANIES LLC	2000051836	21907	Consulting	1,549.80
578	CKY	202302	92300000	AP00511634	Other	3000	MOODY'S INVESTORS SERVICE	2000017191	E2169001000	Consulting	1,953.30
579	CKY	202302	92300000	AP00511894	Other	3000	L J AVIATION	2000069833	85301A	Consulting	238.38
580	CKY	202302	92300000	AP00511894	Other	3000	L J AVIATION	2000069833	85301B	Consulting	248.11
581	CKY	202302	92300000	AP00512181	Other	3000	BRAINSTORM MEDIA, INC.	2000014947	14866	Consulting	47.72
582	CKY	202302	92300000	AP00512181	Other	3000	MOSAIC COMPANY	2000068892	15828103122	Consulting	972.86
583	CKY	202302	92300000	AP00512382	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	11-1-2023	Consulting	574.50
584	CKY	202302	92300000	AP00512600	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-01F	Consulting	896.88
585	CKY	202302	92300000	AP00512849	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31239	Consulting	79.63
586	CKY	202302	92300000	AP00512849	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20231	Consulting	383.00
587	CKY	202302	92300000	AP00513093	Other	3000	BLACK & VEATCH CORPORATION	2000115133	6709570	Consulting	1,713.47
588	CKY	202302	92300000	AP00513093	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	151961	Consulting	311.70
589	CKY	202302	92300000	AP00513093	Other	3000	ERNST & YOUNG U.S. LLP	2000047389	US01U001144982	Consulting	239.42
590	CKY	202302	92300000	AP00513093	Other	3000	PIPELINE PERFORMANCE GROUP, LLC	2000136177	2261	Consulting	424.20
591	CKY	202302	92300000	AP00513093	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31236	Consulting	346.43
592	CKY	202302	92300000	AP00513093	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31237	Consulting	258.13
593	CKY	202302	92300000	AP00513093	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31238	Consulting	65.98
594	CKY	202302	92300000	AP00513219	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021901	Consulting	949.69
595	CKY	202302	92300000	AP00513219	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021912	Consulting	1,042.36
596	CKY	202302	92300000	AP00513425	Other	3000	GARTNER INC	2000035694	1GI00023892	Consulting	1,892.87
597	CKY	202302	92300000	AP00513425	Other	3000	GARTNER INC	2000035694	1GI00023894	Consulting	1,986.46
598	CKY	202302	92300000	AP00513565	Other	3000	EXPERIAN MARKETING SOLUTIONS INC	2000057706	380552A	Consulting	3,350.13
599	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85301	Consulting	229.95
600	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85504	Consulting	279.51
601	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85504A	Consulting	250.51
602	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85528	Consulting	181.56
603	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85528A	Consulting	356.56
604	CKY	202302	92300000	AP00513565	Other	3000	L J AVIATION	2000069833	85541	Consulting	282.97
605	CKY	202302	92300000	AP00513716	Other	3000	EAGLE GROUP USA, INC.	2000142081	23002110HT	Consulting	291.61
606	CKY	202302	92300000	AP00513716	Other	3000	EAGLE GROUP USA, INC.	2000142081	23004113HT	Consulting	15.36
607	CKY	202302	92300000	AP00513765	Other	3000	EXPERIAN MARKETING SOLUTIONS INC	2000057706	380552A	Consulting	(3,350.13)
608	CKY	202302	92300000	AP00513928	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8708964	Consulting	254.18
609	CKY	202302	92300000	AP00514128	Other	3000	CHAMBER OF COMMERCE OF THE USA	2000146451	REV10485627	Consulting	2,767.50
610	CKY	202302	92300000	AP00514128	Other	3000	DUN & BRADSTREET INC	2000128668	50010000242299	Consulting	176.06
611	CKY	202302	92300000	AP00514128	Other	3000	FAHLGREN MORTINE	2000117425	98578	Consulting	372.80
612	CKY	202302	92300000	AP00514303	Other	3000	PERCEPTYX, INC.	2000115711	INVUS104175	Consulting	1,596.12
613	CKY	202302	92300000	AP00514303	Other	3000	PERCEPTYX, INC.	2000115711	INVUS104178	Consulting	4,239.69
614	CKY	202302	93200000	AP00511894	Other	3000	L J AVIATION	2000069833	85394	Consulting	2,436.91
615	CKY	202302	93200000	AP00511894	Other	3000	L J AVIATION	2000069833	85424	Consulting	2,771.96
616	CKY	202303	87000000	AP00517068	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-02E	Consulting	53.84
617	CKY	202303	87000000	AP00518285	Other	3000	RSI PIPELINE SOLUTIONS LLC	2000136627	23011	Consulting	20.00
618	CKY	202303	90300000	AP00515750	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL1988962	Consulting	25.27
619	CKY	202303	90300000	AP00516255	Other	3000	DUN & BRADSTREET INC	2000128668	1263781801	Consulting	3.52
620	CKY	202303	90300000	AP00516255	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	271525	Consulting	1,120.15

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSA Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
691	CKY	202303	92300000	AP00518546	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31272A	Consulting	258.13
692	CKY	202303	92300000	AP00518546	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31273A	Consulting	346.43
693	CKY	202303	92300000	AP00518761	Other	3000	L J AVIATION	2000069833	85819	Consulting	166.82
694	CKY	202303	92300000	AP00518913	Other	3000	PIPELINE ASSOCIATION FOR PUBLIC	2000123597	223157	Consulting	151.50
695	CKY	202303	92300000	AP00519026	Other	3000	L J AVIATION	2000069833	85858	Consulting	233.69
696	CKY	202303	92300000	AP00519065	Other	3000	HOOTSUITE	2000116035	2010199185	Consulting	(2,023.76)
697	CKY	202303	92300000	AP00519356	Other	3000	CHAS COLEMAN LAW OFFICE	2000141205	484	Consulting	2,637.41
698	CKY	202303	93200000	AP00515991	Other	3000	L J AVIATION	2000069833	85668	Consulting	2,771.96
699	CKY	202303	93200000	AP00517068	Other	3000	L J AVIATION	2000069833	85631	Consulting	1,075.25
700	CKY	202303	93200000	AP00518133	Other	3000	L J AVIATION	2000069833	85618	Consulting	905.55
701	CKY	202304	87000000	AP00522871	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-03E	Consulting	65.18
702	CKY	202304	87000000	AP00523590	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2508	Consulting	58.25
703	CKY	202304	90300000	AP00521835	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	336868	Consulting	115.63
704	CKY	202304	90300000	AP00522391	Other	3000	DUN & BRADSTREET INC	2000128668	1264287401	Consulting	3.52
705	CKY	202304	90300000	AP00522391	Other	3000	NEUANALYTICS	2000110265	3467	Consulting	1,154.00
706	CKY	202304	90300000	AP00522391	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202303	Consulting	109.01
707	CKY	202304	90300000	AP00522871	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130296	Consulting	1,237.10
708	CKY	202304	90300000	AP00523463	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2054791150	Consulting	0.08
709	CKY	202304	90300000	AP00523463	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	344410	Consulting	115.63
710	CKY	202304	90300000	AP00523463	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120230331	Consulting	122.50
711	CKY	202304	90300000	AP00523463	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202303	Consulting	103.86
712	CKY	202304	90300000	AP00523463	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202303	Consulting	150.71
713	CKY	202304	90300000	AP00523463	Other	3000	US COURTS AO PACER SERVICE CENTER	2000132023	2744560012023	Consulting	15.18
714	CKY	202304	90300000	AP00524192	Other	3000	AARON MASSEY	2000147030	202318	Consulting	418.33
715	CKY	202304	90300000	AP00524192	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202303	Consulting	155.15
716	CKY	202304	90300000	AP00524192	Other	3000	CREDIT MANAGEMENT LP	2000112214	CM1202304	Consulting	267.23
717	CKY	202304	90300000	AP00524192	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2054751457	Consulting	1,033.55
718	CKY	202304	90300000	AP00524192	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL2001853	Consulting	230.21
719	CKY	202304	91000000	AP00524192	Other	3000	FIVE FEET HIGH	2000142920	5612	Consulting	238.37
720	CKY	202304	91300000	AP00523327	Other	3000	STARS MODEL MANAGEMENT, INC	2000137781	03222340000	Consulting	14.76
721	CKY	202304	92100000	AP00523077	Other	3000	S&P GLOBAL SWITZERLAND SA, LAUSANNE	2000146544	20301072	Consulting	(2,291.68)
722	CKY	202304	92300000	AP00519775	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021278	Consulting	110.18
723	CKY	202304	92300000	AP00519775	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021318	Consulting	20.66
724	CKY	202304	92300000	AP00520218	Other	3000	BAKERHOSTETLER	2000144858	51123816	Consulting	417.37
725	CKY	202304	92300000	AP00520524	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021987	Consulting	1,293.48
726	CKY	202304	92300000	AP00520524	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2021998	Consulting	1,146.34
727	CKY	202304	92300000	AP00520524	Other	3000	JD POWER & ASSOCIATES	2000016547	US166277	Consulting	139.25
728	CKY	202304	92300000	AP00520763	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6513595	Consulting	766.00
729	CKY	202304	92300000	AP00520763	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20233	Consulting	383.00
730	CKY	202304	92300000	AP00520763	Other	3000	TIMOTHY F. FRERIKS	2000142965	8	Consulting	168.72
731	CKY	202304	92300000	AP00521021	Other	3000	PAYSCALE INC	2000121277	138285	Consulting	2,213.13
732	CKY	202304	92300000	AP00521246	Other	3000	BULLETPROOF	2000128647	32382	Consulting	21.83
733	CKY	202304	92300000	AP00521246	Other	3000	E SOURCE COMPANIES LLC	2000051836	10539	Consulting	1,291.50
734	CKY	202304	92300000	AP00521246	Other	3000	NEW YORK STOCK EXCHANGE MARKET INC	2000036508	631441233698MDS	Consulting	3.98
735	CKY	202304	92300000	AP00521610	Other	3000	BLACK & VEATCH CORPORATION	2000115133	6710713	Consulting	18.15
736	CKY	202304	92300000	AP00521835	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-03F	Consulting	896.88
737	CKY	202304	92300000	AP00521835	Other	3000	L J AVIATION	2000069833	85898	Consulting	307.61
738	CKY	202304	92300000	AP00521835	Other	3000	L J AVIATION	2000069833	85992	Consulting	408.37
739	CKY	202304	92300000	AP00521835	Other	3000	L J AVIATION	2000069833	85999	Consulting	305.50
740	CKY	202304	92300000	AP00521835	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	04102352018	Consulting	19.92
741	CKY	202304	92300000	AP00521835	Other	3000	VERITAS PRIME LLC	2000133964	9904206	Consulting	279.49
742	CKY	202304	92300000	AP00522433	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	04102352018	Consulting	(19.92)
743	CKY	202304	92300000	AP00522624	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	37976	Consulting	1,396.04
744	CKY	202304	92300000	AP00522624	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	38390	Consulting	615.17
745	CKY	202304	92300000	AP00522624	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31294	Consulting	346.43
746	CKY	202304	92300000	AP00522624	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31295	Consulting	258.13
747	CKY	202304	92300000	AP00522624	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31296	Consulting	65.98
748	CKY	202304	92300000	AP00522624	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31297	Consulting	79.63
749	CKY	202304	92300000	AP00522624	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31298	Consulting	810.92
750	CKY	202304	92300000	AP00522871	Other	3000	AON HEWITT INVESTMENT CONSULTING INC	2000117072	HEK0315919	Consulting	885.26
751	CKY	202304	92300000	AP00522871	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1073539	Consulting	149.37
752	CKY	202304	92300000	AP00522871	Other	3000	L J AVIATION	2000069833	86029	Consulting	588.58
753	CKY	202304	92300000	AP00522871	Other	3000	NEWPORT TRUST COMPANY	2000136725	N39524622	Consulting	909.62
754	CKY	202304	92300000	AP00523077	Other	3000	S&P GLOBAL SWITZERLAND SA, LAUSANNE	2000146544	20301072	Consulting	2,291.68
755	CKY	202304	92300000	AP00523327	Other	3000	IN-TEC, INC.	2000146973	7686	Consulting	18.03
756	CKY	202304	92300000	AP00523590	Other	3000	MESA ASSOCIATES INC	2000128187	209607	Consulting	1,077.15

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSC Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
757	CKY	202304	92300000	AP00523590	Other	3000	PROCUREMENT RESOURCES INC	2000146007	1160C	Consulting	1,060.50
758	CKY	202304	92300000	AP00524074	Other	3000	MESA ASSOCIATES INC	2000128187	209601	Consulting	619.95
759	CKY	202304	93200000	AP00521610	Other	3000	L J AVIATION	2000069833	85964	Consulting	2,771.96
760	CKY	202304	93200000	AP00521835	Other	3000	L J AVIATION	2000069833	85928	Consulting	1,577.72
761	CKY	202305	87000000	AP00527163	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-04E	Consulting	56.68
762	CKY	202305	90300000	AP00525654	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL1995243	Consulting	0.29
763	CKY	202305	90300000	AP00525940	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120230430	Consulting	122.51
764	CKY	202305	90300000	AP00525940	Other	3000	NEUANALYTICS	2000110265	3484	Consulting	1,154.00
765	CKY	202305	90300000	AP00527365	Other	3000	CREDIT MANAGEMENT LP	2000112214	CMI202305	Consulting	241.01
766	CKY	202305	90300000	AP00527365	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2055013645	Consulting	915.77
767	CKY	202305	90300000	AP00527365	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2055052666	Consulting	0.24
768	CKY	202305	90300000	AP00527365	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130419	Consulting	97.18
769	CKY	202305	90300000	AP00527365	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130423	Consulting	968.22
770	CKY	202305	90300000	AP00527365	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	0430236969	Consulting	69.69
771	CKY	202305	90300000	AP00527365	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	0430239417	Consulting	94.17
772	CKY	202305	90300000	AP00527365	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202304	Consulting	112.44
773	CKY	202305	90300000	AP00527365	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202304	Consulting	21.60
774	CKY	202305	90300000	AP00527924	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202304	Consulting	268.87
775	CKY	202305	90300000	AP00529008	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL2008282	Consulting	18.86
776	CKY	202305	91000000	AP00529008	Other	3000	FIVE FEET HIGH	2000142920	5609	Consulting	225.83
777	CKY	202305	91000000	AP00529008	Other	3000	FIVE FEET HIGH	2000142920	5610	Consulting	141.14
778	CKY	202305	91000000	AP00529008	Other	3000	FIVE FEET HIGH	2000142920	5614	Consulting	250.92
779	CKY	202305	91000000	AP00529280	Other	3000	FIVE FEET HIGH	2000142920	5615	Consulting	250.92
780	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86078	Consulting	260.75
781	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86078A	Consulting	135.31
782	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86078B	Consulting	119.61
783	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86078C	Consulting	143.72
784	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86078D	Consulting	143.71
785	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86099	Consulting	203.04
786	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86123	Consulting	90.48
787	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86123A	Consulting	78.93
788	CKY	202305	92300000	AP00524600	Other	3000	L J AVIATION	2000069833	86123B	Consulting	145.30
789	CKY	202305	92300000	AP00525024	Other	3000	BENCHMARK COMMUNICATIONS INC	2000001515	3133	Consulting	968.74
790	CKY	202305	92300000	AP00525024	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022050	Consulting	600.46
791	CKY	202305	92300000	AP00525024	Other	3000	BULLETPROOF	2000128647	423454	Consulting	4.55
792	CKY	202305	92300000	AP00525024	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20234	Consulting	383.00
793	CKY	202305	92300000	AP00525381	Other	3000	AON CONSULTING INC	2000119174	M100514085	Consulting	1,086.58
794	CKY	202305	92300000	AP00525381	Other	3000	AON CONSULTING INC	2000119174	M100520872	Consulting	1,303.90
795	CKY	202305	92300000	AP00525381	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022039	Consulting	1,267.52
796	CKY	202305	92300000	AP00525381	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1086006	Consulting	364.33
797	CKY	202305	92300000	AP00525381	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	4102352018A	Consulting	15.76
798	CKY	202305	92300000	AP00525654	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6513722	Consulting	766.00
799	CKY	202305	92300000	AP00525654	Other	3000	J. FRANK ASSOCIATES LLC	2000146513	14053015	Consulting	2,594.35
800	CKY	202305	92300000	AP00525654	Other	3000	MATTHEW HALLOWELL	2000142695	CCSLNIS23004	Consulting	272.70
801	CKY	202305	92300000	AP00526159	Other	3000	MELONY BARTON	2000147194	NIS042023	Consulting	30.64
802	CKY	202305	92300000	AP00526159	Other	3000	PLANES MOVING & STORAGE COMPANY OF	2000117326	391043	Consulting	1.65
803	CKY	202305	92300000	AP00526472	Other	3000	ERNST & YOUNG U.S. LLP	2000047389	US01U001105546	Consulting	204.02
804	CKY	202305	92300000	AP00526472	Other	3000	FACTSET RESEARCH SYSTEMS INC	2000127216	9XTY2305	Consulting	33.60
805	CKY	202305	92300000	AP00526472	Other	3000	KPMG LLP	2000016713	8004556669	Consulting	1,596.16
806	CKY	202305	92300000	AP00526472	Other	3000	L J AVIATION	2000069833	86123AA	Consulting	42.14
807	CKY	202305	92300000	AP00526472	Other	3000	L J AVIATION	2000069833	86165	Consulting	32.59
808	CKY	202305	92300000	AP00526472	Other	3000	L J AVIATION	2000069833	86262	Consulting	153.55
809	CKY	202305	92300000	AP00526949	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-04F	Consulting	896.88
810	CKY	202305	92300000	AP00526949	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	38794	Consulting	1,155.55
811	CKY	202305	92300000	AP00527162	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8818863	Consulting	151.30
812	CKY	202305	92300000	AP00527163	Other	3000	NEW YORK STOCK EXCHANGE MARKET INC	2000036508	631442050206MDS	Consulting	3.98
813	CKY	202305	92300000	AP00527365	Other	3000	BAKERHOSTETLER	2000144858	51119092	Consulting	744.32
814	CKY	202305	92300000	AP00527365	Other	3000	BAKERHOSTETLER	2000144858	51131310	Consulting	42.65
815	CKY	202305	92300000	AP00527365	Other	3000	L J AVIATION	2000069833	86283	Consulting	182.49
816	CKY	202305	92300000	AP00527365	Other	3000	L J AVIATION	2000069833	86283A	Consulting	355.48
817	CKY	202305	92300000	AP00527365	Other	3000	VERITAS PRIME LLC	2000133964	9904395	Consulting	219.56
818	CKY	202305	92300000	AP00528108	Other	3000	ASSOCIATED GRAPHICS	2000125408	73994	Consulting	10.71
819	CKY	202305	92300000	AP00528108	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022046	Consulting	30.99
820	CKY	202305	92300000	AP00528108	Other	3000	L J AVIATION	2000069833	86343	Consulting	139.67
821	CKY	202305	92300000	AP00528108	Other	3000	L J AVIATION	2000069833	86343A	Consulting	138.50
822	CKY	202305	92300000	AP00528108	Other	3000	L J AVIATION	2000069833	86343B	Consulting	399.90
823	CKY	202305	92300000	AP00528108	Other	3000	L J AVIATION	2000069833	86343C	Consulting	56.14
824	CKY	202305	92300000	AP00528108	Other	3000	L J AVIATION	2000069833	86343D	Consulting	342.87
825	CKY	202305	92300000	AP00528108	Other	3000	MOODY'S INVESTORS SERVICE	2000017191	E2175468000	Consulting	2,221.40
826	CKY	202305	92300000	AP00528108	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31325	Consulting	346.43
827	CKY	202305	92300000	AP00528108	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31326	Consulting	810.92
828	CKY	202305	92300000	AP00528108	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31327	Consulting	79.63

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Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
829	CKY	202305	92300000	AP00528108	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31328	Consulting	65.98
830	CKY	202305	92300000	AP00528108	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31329	Consulting	258.13
831	CKY	202305	92300000	AP00528382	Other	3000	TIMOTHY F. FRERIKS	2000142965	9	Consulting	76.17
832	CKY	202305	92300000	AP00528553	Other	3000	DEVELOPMENT DIMENSIONS INTERNATI	2000128519	4693422	Consulting	487.44
833	CKY	202305	92300000	AP00528730	Other	3000	BAKERHOSTETLER	2000144858	51146957	Consulting	556.81
834	CKY	202305	92300000	AP00528730	Other	3000	KPMG LLP	2000016713	8004792117	Consulting	478.75
835	CKY	202305	92300000	AP00528730	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	39198	Consulting	309.48
836	CKY	202305	92300000	AP00528882	Other	3000	KPMG LLP	2000016713	8004813017	Consulting	1,867.50
837	CKY	202305	92300000	AP00528882	Other	3000	L J AVIATION	2000069833	86343E	Consulting	555.38
838	CKY	202305	92300000	AP00528882	Other	3000	L J AVIATION	2000069833	86393	Consulting	146.32
839	CKY	202305	92300000	AP00529008	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	239271	Consulting	195.42
840	CKY	202305	92300000	AP00529131	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1087007	Consulting	45.00
841	CKY	202305	92300000	AP00529131	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1074043	Consulting	149.37
842	CKY	202305	92300000	AP00529131	Other	3000	S&P GLOBAL RATINGS	2000116591	11455077	Consulting	1,723.50
843	CKY	202305	92300000	AP00529280	Other	3000	L J AVIATION	2000069833	86393A	Consulting	210.25
844	CKY	202305	92300000	AP00529280	Other	3000	L J AVIATION	2000069833	86418	Consulting	394.06
845	CKY	202305	92300000	AP00529281	Other	3000	DUCHARME MCMILLEN & ASSOCIATES INC	2000048848	1148365	Consulting	179,918.00
846	CKY	202305	93020000	AP00528382	Other	3000	DELAWARE CHARTER GUARANTEE & TRUST COMPA	2000144557	13724076	Consulting	664.53
847	CKY	202305	93020000	AP00528382	Other	3000	DELAWARE CHARTER GUARANTEE & TRUST COMPA	2000144557	13728775	Consulting	697.48
848	CKY	202305	93020000	AP00528382	Other	3000	MERCER HEALTH & BENEFITS LLC	2000056292	120510072705	Consulting	3,046.48
849	CKY	202305	93200000	AP00525940	Other	3000	L J AVIATION	2000069833	86240	Consulting	2,771.96
850	CKY	202305	93200000	AP00526472	Other	3000	L J AVIATION	2000069833	86205	Consulting	1,027.92
851	CKY	202306	87000000	AP00531867	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2522	Consulting	116.50
852	CKY	202306	87000000	AP00531867	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2523	Consulting	203.88
853	CKY	202306	87000000	AP00533032	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-05D	Consulting	62.35
854	CKY	202306	90300000	AP00530119	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202304	Consulting	198.47
855	CKY	202306	90300000	AP00530506	Other	3000	DUN & BRADSTREET INC	2000128668	1264774901	Consulting	3.52
856	CKY	202306	90300000	AP00530822	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202305	Consulting	81.96
857	CKY	202306	90300000	AP00531047	Other	3000	DUN & BRADSTREET INC	2000128668	1265177101	Consulting	3.52
858	CKY	202306	90300000	AP00531047	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130557	Consulting	107.93
859	CKY	202306	90300000	AP00531047	Other	3000	STAPLES BUSINESS ADVANTAGE	2000112682	3539178026	Consulting	3.77
860	CKY	202306	90300000	AP00531607	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2056019450	Consulting	1,094.15
861	CKY	202306	90300000	AP00531607	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130558	Consulting	1,697.68
862	CKY	202306	90300000	AP00531607	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202305	Consulting	212.71
863	CKY	202306	90300000	AP00531607	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202305	Consulting	118.22
864	CKY	202306	90300000	AP00531867	Other	3000	NEUJANALYTICS	2000110265	3510	Consulting	1,154.00
865	CKY	202306	90300000	AP00532650	Other	3000	CREDIT MANAGEMENT LP	2000112214	CMI202305A	Consulting	214.41
866	CKY	202306	90300000	AP00532650	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2056075204	Consulting	0.16
867	CKY	202306	90300000	AP00532650	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	354542A	Consulting	71.26
868	CKY	202306	90300000	AP00532650	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120230531	Consulting	122.51
869	CKY	202306	90300000	AP00532893	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202305	Consulting	62.05
870	CKY	202306	90300000	AP00533032	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	348824	Consulting	38.36
871	CKY	202306	90300000	AP00534137	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL2016923	Consulting	15.70
872	CKY	202306	91000000	AP00531607	Other	3000	FIVE FEET HIGH	2000142920	5617	Consulting	125.46
873	CKY	202306	91000000	AP00533241	Other	3000	FIVE FEET HIGH	2000142920	5619	Consulting	235.24
874	CKY	202306	91000000	AP00534137	Other	3000	FIVE FEET HIGH	2000142920	5618	Consulting	100.37
875	CKY	202306	91300000	AP00530506	Other	3000	STARS MODEL MANAGEMENT, INC	2000137781	43337	Consulting	22.14
876	CKY	202306	92300000	AP00530506	Other	3000	MATTHEW HALLOWELL	2000142695	CCSLNIS23003	Consulting	151.50
877	CKY	202306	92300000	AP00530506	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20235	Consulting	383.00
878	CKY	202306	92300000	AP00531047	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022092	Consulting	784.61
879	CKY	202306	92300000	AP00531047	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022098	Consulting	30.99
880	CKY	202306	92300000	AP00531047	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022102	Consulting	631.66
881	CKY	202306	92300000	AP00531047	Other	3000	ENVIRONMENTAL RESOURCES MGT INC	2000001685	232607	Consulting	671.96
882	CKY	202306	92300000	AP00531047	Other	3000	MATTHEW HALLOWELL	2000142695	CCSLNIS23005	Consulting	30.30
883	CKY	202306	92300000	AP00531047	Other	3000	POWERPLAN CONSULTANTS INC	2000011377	PS14080	Consulting	1,133.68
884	CKY	202306	92300000	AP00531607	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-05E	Consulting	941.72
885	CKY	202306	92300000	AP00531607	Other	3000	BLUE SKIES HD VIDEO & FILM PRODUCTIONS	2000118809	111202207	Consulting	367.44
886	CKY	202306	92300000	AP00531607	Other	3000	BLUE SKIES HD VIDEO & FILM PRODUCTIONS	2000118809	503202307	Consulting	367.44
887	CKY	202306	92300000	AP00531607	Other	3000	JENNIFER L. BROWN	2000146529	060623206000	Consulting	78.90
888	CKY	202306	92300000	AP00531607	Other	3000	L J AVIATION	2000069833	86399	Consulting	330.60
889	CKY	202306	92300000	AP00531607	Other	3000	L J AVIATION	2000069833	86548	Consulting	195.13
890	CKY	202306	92300000	AP00531867	Other	3000	LLOYD'S REGISTER QUALITY ASSURANCE, INC	2000138405	900136439	Consulting	1,278.66
891	CKY	202306	92300000	AP00532115	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6513821	Consulting	766.00
892	CKY	202306	92300000	AP00532115	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022016	Consulting	542.98

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893	CKY	202306	92300000	AP00532115	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022068	Consulting	502.12
894	CKY	202306	92300000	AP00532115	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022120	Consulting	533.28
895	CKY	202306	92300000	AP00532115	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	1-3-2023	Consulting	766.00
896	CKY	202306	92300000	AP00532115	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23001	Consulting	-
897	CKY	202306	92300000	AP00532115	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23002	Consulting	-
898	CKY	202306	92300000	AP00532115	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23003	Consulting	-
899	CKY	202306	92300000	AP00532115	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23004	Consulting	-
900	CKY	202306	92300000	AP00532115	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23005	Consulting	-
901	CKY	202306	92300000	AP00532159	Other	3000	LLOYD'S REGISTER QUALITY ASSURANCE, INC	2000138405	900136439	Consulting	(1,278.66)
902	CKY	202306	92300000	AP00532376	Other	3000	DUN & BRADSTREET INC	2000128668	50010000261732	Consulting	240.32
903	CKY	202306	92300000	AP00532650	Other	3000	LLOYD'S REGISTER QUALITY ASSURANCE, INC	2000138405	900136439A	Consulting	1,613.86
904	CKY	202306	92300000	AP00532699	Other	3000	J. FRANK ASSOCIATES LLC	2000146513	14053015	Consulting	(2,594.35)
905	CKY	202306	92300000	AP00532893	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	2-4-2023	Consulting	815.46
906	CKY	202306	92300000	AP00532893	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	3-5-2023	Consulting	766.00
907	CKY	202306	92300000	AP00533032	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1087462	Consulting	174.27
908	CKY	202306	92300000	AP00533032	Other	3000	J. FRANK ASSOCIATES LLC	2000146513	14054107	Consulting	296.35
909	CKY	202306	92300000	AP00533032	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31343	Consulting	346.43
910	CKY	202306	92300000	AP00533032	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31344	Consulting	258.13
911	CKY	202306	92300000	AP00533032	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31345	Consulting	65.98
912	CKY	202306	92300000	AP00533032	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31346	Consulting	79.63
913	CKY	202306	92300000	AP00533101	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	10602146275	Consulting	617.48
914	CKY	202306	92300000	AP00533101	Other	3000	VERITAS PRIME LLC	2000133964	9904614	Consulting	154.89
915	CKY	202306	92300000	AP00533240	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8877394	Consulting	550.64
916	CKY	202306	92300000	AP00533241	Other	3000	L J AVIATION	2000069833	86589A	Consulting	257.60
917	CKY	202306	92300000	AP00533241	Other	3000	L J AVIATION	2000069833	86589B	Consulting	214.78
918	CKY	202306	92300000	AP00533566	Other	3000	L J AVIATION	2000069833	86656	Consulting	202.03
919	CKY	202306	92300000	AP00533566	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	26789	Consulting	26.96
920	CKY	202306	92300000	AP00533692	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8936039	Consulting	533.84
921	CKY	202306	92300000	AP00533693	Other	3000	L J AVIATION	2000069833	86638	Consulting	395.65
922	CKY	202306	92300000	AP00533693	Other	3000	L J AVIATION	2000069833	86638A	Consulting	285.99
923	CKY	202306	92300000	AP00533693	Other	3000	L J AVIATION	2000069833	86665	Consulting	502.92
924	CKY	202306	92300000	AP00533823	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1074577	Consulting	149.37
925	CKY	202306	92300000	AP00533998	Other	3000	FAHLGREN MORTINE	2000117425	97018	Consulting	297.36
926	CKY	202306	92300000	AP00533998	Other	3000	L J AVIATION	2000069833	86589	Consulting	574.12
927	CKY	202306	92300000	AP00533998	Other	3000	L J AVIATION	2000069833	86677	Consulting	812.78
928	CKY	202306	92300000	AP00533998	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	1790417388	Consulting	19,372.50
929	CKY	202306	92300000	AP00534137	Other	3000	L J AVIATION	2000069833	86681	Consulting	190.19
930	CKY	202306	92300000	AP00534137	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	05302351827	Consulting	15.70
931	CKY	202306	92300000	AP00534137	Other	3000	TIARA INTERNATIONAL LLC	2000061433	10808	Consulting	1,939.20
932	CKY	202306	92300000	AP00534137	Other	3000	TIARA INTERNATIONAL LLC	2000061433	10811	Consulting	56.41
933	CKY	202306	92300000	AP00534244	Other	3000	CHAS COLEMAN LAW OFFICE	2000141205	484	Consulting	(2,637.41)
934	CKY	202306	92300000	AP00534244	Other	3000	CHAS COLEMAN LAW OFFICE	2000141205	491	Consulting	4,724.53
935	CKY	202306	92300000	AP00534486	Other	3000	BAKERHOSTETLER	2000144858	51155768	Consulting	154.97
936	CKY	202306	93200000	AP00531607	Other	3000	AIR CHARTER SAFETY FOUNDATION	2000147598	1569	Consulting	73.73
937	CKY	202306	93200000	AP00531607	Other	3000	BALDWIN AVIATION INC	2000147491	9897	Consulting	365.10
938	CKY	202306	93200000	AP00531607	Other	3000	L J AVIATION	2000069833	86515	Consulting	2,771.97
939	CKY	202306	93200000	AP00533566	Other	3000	L J AVIATION	2000069833	86666	Consulting	871.44
940	CKY	202307	87000000	AP00536129	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2531	Consulting	11.65
941	CKY	202307	87000000	AP00537443	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-06D	Consulting	62.35
942	CKY	202307	87000000	AP00538662	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2471	Consulting	453.44
943	CKY	202307	90300000	AP00536129	Other	3000	DUN & BRADSTREET INC	2000128668	1265616801	Consulting	3.52
944	CKY	202307	90300000	AP00536129	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130686	Consulting	107.28
945	CKY	202307	90300000	AP00536129	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130687	Consulting	1,446.45
946	CKY	202307	90300000	AP00536514	Other	3000	CREDIT MANAGEMENT LP	2000112214	CM1202306A	Consulting	116.74
947	CKY	202307	90300000	AP00536514	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	205655252	Consulting	1,121.03
948	CKY	202307	90300000	AP00536514	Other	3000	LEXISNEXIS RISK SOLUTIONS	2000051356	110000120230630	Consulting	122.50
949	CKY	202307	90300000	AP00536514	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202306	Consulting	63.64
950	CKY	202307	90300000	AP00536514	Other	3000	US COURTS AO PACER SERVICE CENTER	2000132023	2744560Q22023	Consulting	21.41
951	CKY	202307	90300000	AP00536821	Other	3000	NEUANALYTICS	2000110265	3534	Consulting	1,154.00
952	CKY	202307	90300000	AP00536821	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202306	Consulting	298.03
953	CKY	202307	90300000	AP00536821	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202306	Consulting	107.99
954	CKY	202307	90300000	AP00537795	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2056593914	Consulting	0.20
955	CKY	202307	90300000	AP00538022	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202306	Consulting	141.43
956	CKY	202307	90300000	AP00538224	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL2023526	Consulting	2.65
957	CKY	202307	90300000	AP00538417	Other	3000	WELTMAN WEINBERG & REIS CO LPA	2000104195	ICOL2023525	Consulting	14.24
958	CKY	202307	91000000	AP00538417	Other	3000	FIVE FEET HIGH	2000142920	5620	Consulting	125.46
959	CKY	202307	91000000	AP00538836	Other	3000	FIVE FEET HIGH	2000142920	5621	Consulting	351.29
960	CKY	202307	92300000	AP00535244	Other	3000	CHARLES RIVER ASSOCIATES	2000015161	1088135	Consulting	7,816.72
961	CKY	202307	92300000	AP00535244	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	4-6-2023	Consulting	766.00

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962	CKY	202307	92300000	AP00535244	Other	3000	Q4 INC.	2000137681	BD0046263	Consulting	223.29
963	CKY	202307	92300000	AP00535669	Other	3000	GAYLE S. LANIER	2000144978	2023N106	Consulting	738.00
964	CKY	202307	92300000	AP00535669	Other	3000	INTERGRAPH CORPORATION	2000147610	000019197	Consulting	336.08
965	CKY	202307	92300000	AP00535669	Other	3000	INTERGRAPH CORPORATION	2000147610	NISO2001CON0723	Consulting	2,163.75
966	CKY	202307	92300000	AP00535669	Other	3000	L J AVIATION	2000069833	86698	Consulting	111.67
967	CKY	202307	92300000	AP00535669	Other	3000	L J AVIATION	2000069833	86698A	Consulting	232.99
968	CKY	202307	92300000	AP00535935	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6513926	Consulting	766.00
969	CKY	202307	92300000	AP00535935	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022149	Consulting	771.32
970	CKY	202307	92300000	AP00535935	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022159	Consulting	630.40
971	CKY	202307	92300000	AP00535935	Other	3000	JD POWER & ASSOCIATES	2000016547	US180515	Consulting	139.25
972	CKY	202307	92300000	AP00535935	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952806162023	Consulting	53.86
973	CKY	202307	92300000	AP00535935	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20236	Consulting	383.00
974	CKY	202307	92300000	AP00536129	Other	3000	L J AVIATION	2000069833	86728	Consulting	563.59
975	CKY	202307	92300000	AP00536129	Other	3000	MATTHEW HALLOWELL	2000142695	CCSLNIS23006	Consulting	272.70
976	CKY	202307	92300000	AP00536514	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-06E	Consulting	986.57
977	CKY	202307	92300000	AP00536514	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022177	Consulting	412.08
978	CKY	202307	92300000	AP00536821	Other	3000	BLUE SKIES HD VIDEO & FILM PRODUCTIONS	2000118809	608202307	Consulting	38.30
979	CKY	202307	92300000	AP00536821	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022155	Consulting	68.86
980	CKY	202307	92300000	AP00536821	Other	3000	BULLETPROOF	2000128647	623128	Consulting	40.93
981	CKY	202307	92300000	AP00536821	Other	3000	MARY PATRICIA TARKINGTON	2000142656	1003	Consulting	1,769.53
982	CKY	202307	92300000	AP00536821	Other	3000	NAVIGATOR MANAGEMENT PARTNERS, LLC	2000048636	27307	Consulting	25.99
983	CKY	202307	92300000	AP00536991	Other	3000	Q4 INC.	2000137681	BD0047911	Consulting	203.37
984	CKY	202307	92300000	AP00536991	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952806022023	Consulting	236.98
985	CKY	202307	92300000	AP00537187	Other	3000	FACTSET RESEARCH SYSTEMS INC	2000127216	9XTY2307	Consulting	33.60
986	CKY	202307	92300000	AP00537187	Other	3000	INNISFREE	2000046663	30595	Consulting	545.53
987	CKY	202307	92300000	AP00537187	Other	3000	L J AVIATION	2000069833	86728A	Consulting	126.54
988	CKY	202307	92300000	AP00537187	Other	3000	L J AVIATION	2000069833	86839	Consulting	155.11
989	CKY	202307	92300000	AP00537443	Other	3000	GAYLE S. LANIER	2000144978	2023N107	Consulting	369.00
990	CKY	202307	92300000	AP00537443	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31369	Consulting	258.13
991	CKY	202307	92300000	AP00537443	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31370	Consulting	65.98
992	CKY	202307	92300000	AP00537443	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31371	Consulting	79.63
993	CKY	202307	92300000	AP00537443	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31372	Consulting	346.43
994	CKY	202307	92300000	AP00537795	Other	3000	BENCHMARK COMMUNICATIONS INC	2000001515	3151	Consulting	220.02
995	CKY	202307	92300000	AP00538022	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31240	Consulting	810.92
996	CKY	202307	92300000	AP00538224	Other	3000	PRICEWATERHOUSECOOPERS LLP	2000020817	1790419811-0	Consulting	10,891.93
997	CKY	202307	92300000	AP00538224	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31241	Consulting	810.92
998	CKY	202307	92300000	AP00538224	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31368	Consulting	810.92
999	CKY	202307	92300000	AP00538417	Other	3000	FRANKLIN COVEY CLIENT SALES, INC	2000121188	IS10726502	Consulting	736.81
1000	CKY	202307	92300000	AP00538417	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	39559	Consulting	663.53
1001	CKY	202307	92300000	AP00538523	Other	3000	VERITAS PRIME LLC	2000133964	9904826	Consulting	44.12
1002	CKY	202307	92300000	AP00538661	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z8994947	Consulting	620.27
1003	CKY	202307	92300000	AP00538662	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1075157	Consulting	149.37
1004	CKY	202307	92300000	AP00538662	Other	3000	S&P GLOBAL RATINGS	2000116591	11458323	Consulting	1,302.20
1005	CKY	202307	92300000	AP00538836	Other	3000	HICKEY GLOBAL ECONOMIC DEVELOPMENT CONSU	2000148016	231083	Consulting	409.05
1006	CKY	202307	92300000	AP00538836	Other	3000	NEWPORT TRUST COMPANY	2000136725	N39543625	Consulting	1,131.07
1007	CKY	202307	92300000	AP00538958	Other	3000	AON CONSULTING INC	2000119174	M100514085	Consulting	-
1008	CKY	202307	92300000	AP00538959	Other	3000	WILLIS TOWERS WATSON US LLC	2000114793	150141387796	Consulting	65.10
1009	CKY	202307	93020000	AP00537443	Other	3000	LAWRENCE T O'ROURKE, JR	2000142099	200076	Consulting	119.42
1010	CKY	202307	93200000	AP00535669	Other	3000	L J AVIATION	2000069833	86787	Consulting	2,771.96
1011	CKY	202307	93200000	AP00537187	Other	3000	L J AVIATION	2000069833	86854	Consulting	283.11
1012	CKY	202307	93200000	AP00537443	Other	3000	BOMBARDIER INC.	2000146397	SP07239475	Consulting	97.66
1013	CKY	202307	93200000	AP00537443	Other	3000	L J AVIATION	2000069833	86752A	Consulting	1,473.76
1014	CKY	202307	93200000	AP00538022	Other	3000	BOMBARDIER INC.	2000146397	SP07241030	Consulting	97.67
1015	CKY	202307	93200000	AP00538662	Other	3000	BALDWIN AVIATION INC	2000147491	10051	Consulting	79.86
1016	CKY	202307	93200000	AP00539124	Other	3000	L J AVIATION	2000069833	86478	Consulting	1,643.60
1017	CKY	202308	87000000	AP00541739	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2540	Consulting	58.75
1018	CKY	202308	87000000	AP00543374	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-07D	Consulting	7.05
1019	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2488	Consulting	(23.50)
1020	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2508	Consulting	(58.75)
1021	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2522	Consulting	(117.50)
1022	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2523	Consulting	(205.63)
1023	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2531	Consulting	(11.75)
1024	CKY	202308	87000000	AP00543616	Other	3000	SAFETY OPERATING SYSTEMS LLC	2000123104	2540	Consulting	(58.75)
1025	CKY	202308	90300000	AP00540754	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	313552A	Consulting	115.03

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSA Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
1026	CKY	202308	90300000	AP00540754	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	325995A	Consulting	115.03
1027	CKY	202308	90300000	AP00540754	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	342802A	Consulting	115.03
1028	CKY	202308	90300000	AP00540754	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	348845A	Consulting	115.03
1029	CKY	202308	90300000	AP00540754	Other	3000	NEUANALYTICS	2000110265	3553	Consulting	1,148.00
1030	CKY	202308	90300000	AP00540998	Other	3000	DUN & BRADSTREET INC	2000128668	1266001101	Consulting	3.50
1031	CKY	202308	90300000	AP00540998	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130783	Consulting	91.01
1032	CKY	202308	90300000	AP00540998	Other	3000	LEXIS NEXIS	2000128792	110000120230731	Consulting	121.87
1033	CKY	202308	90300000	AP00540998	Other	3000	REVCO SOLUTIONS INC.	2000051352	REVCOSEC202307	Consulting	85.20
1034	CKY	202308	90300000	AP00541521	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2057060667	Consulting	1,178.47
1035	CKY	202308	90300000	AP00541521	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLISEC202307	Consulting	258.73
1036	CKY	202308	90300000	AP00541521	Other	3000	ONLINE INFORMATION SERVICES, INC.	2000112218	OLIWH202307	Consulting	9.36
1037	CKY	202308	90300000	AP00542562	Other	3000	CONVERGENT OUTSOURCING	2000112215	CONV202307	Consulting	93.88
1038	CKY	202308	90300000	AP00542562	Other	3000	CREDIT MANAGEMENT LP	2000112214	CM1202307	Consulting	101.39
1039	CKY	202308	90300000	AP00543078	Other	3000	EQUIFAX INFORMATION SVCS LLC	2000051357	2057100575	Consulting	0.36
1040	CKY	202308	90300000	AP00543078	Other	3000	INTRADO INTERACTIVE SERVICES CORPORATION	2000069556	360786	Consulting	1,228.55
1041	CKY	202308	90300000	AP00543078	Other	3000	L J ROSS ASSOCIATES, INC.	2000112212	130782	Consulting	1,392.87
1042	CKY	202308	90300000	AP00543078	Other	3000	STAPLES BUSINESS ADVANTAGE	2000112682	3544352170	Consulting	2.97
1043	CKY	202308	91000000	AP00540058	Other	3000	FIVE FEET HIGH	2000142920	5622	Consulting	131.02
1044	CKY	202308	91000000	AP00543498	Other	3000	FIVE FEET HIGH	2000142920	5623	Consulting	349.38
1045	CKY	202308	92300000	AP00539706	Other	3000	FIDELITY INVESTMENTS INSTITUTIONAL	2000015901	3054235	Consulting	291.26
1046	CKY	202308	92300000	AP00540058	Other	3000	Q4 INC.	2000137681	BD0049982	Consulting	29.85
1047	CKY	202308	92300000	AP00540417	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022211	Consulting	636.91
1048	CKY	202308	92300000	AP00540417	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022221	Consulting	523.19
1049	CKY	202308	92300000	AP00540417	Other	3000	FACTSET RESEARCH SYSTEMS INC	2000127216	9XTY2308	Consulting	34.92
1050	CKY	202308	92300000	AP00540417	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	39973	Consulting	403.79
1051	CKY	202308	92300000	AP00540417	Other	3000	TROUTMAN SANDERS LLP	2000035299	30447335	Consulting	446.37
1052	CKY	202308	92300000	AP00540754	Other	3000	ALPINE GROUP PARTNERS LLC	2000126018	6514035	Consulting	796.00
1053	CKY	202308	92300000	AP00540754	Other	3000	INTERGRAPH CORPORATION	2000147610	000019399	Consulting	2,152.50
1054	CKY	202308	92300000	AP00540998	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022245	Consulting	139.30
1055	CKY	202308	92300000	AP00540998	Other	3000	LATITUDE WORLDWIDE, LLC.	2000140430	5-7-2023	Consulting	796.00
1056	CKY	202308	92300000	AP00541225	Other	3000	AON HEWITT INVESTMENT CONSULTING INC	2000117072	HEK0317310	Consulting	935.26
1057	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952805052023	Consulting	350.74
1058	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952805192023	Consulting	466.41
1059	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952805262023	Consulting	339.54
1060	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952806092023	Consulting	548.49
1061	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952806232023	Consulting	59.70
1062	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952806302023	Consulting	22.39
1063	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952807072023	Consulting	37.31
1064	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952807142023	Consulting	14.93
1065	CKY	202308	92300000	AP00541225	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952807212023	Consulting	7.46
1066	CKY	202308	92300000	AP00541521	Other	3000	BLUE STAR PARTNERS LLC	2000041477	2022217	Consulting	109.49
1067	CKY	202308	92300000	AP00541739	Other	3000	CONCENTRIC ENERGY ADVISORS, INC.	2000142270	17050	Consulting	4.12
1068	CKY	202308	92300000	AP00541739	Other	3000	MATTHEW HALLOWELL	2000142695	CCLSNIS23007	Consulting	579.50
1069	CKY	202308	92300000	AP00541739	Other	3000	TALBERG POLICY SOLUTIONS LLC	2000140558	NS20237	Consulting	398.00
1070	CKY	202308	92300000	AP00542136	Other	3000	L J AVIATION	2000069833	87142	Consulting	573.29
1071	CKY	202308	92300000	AP00542373	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-07E	Consulting	160.13
1072	CKY	202308	92300000	AP00542373	Other	3000	DTI TOPCO INC	2000142870	90700779	Consulting	796.00
1073	CKY	202308	92300000	AP00542373	Other	3000	DTI TOPCO INC	2000142870	90754285	Consulting	51.10
1074	CKY	202308	92300000	AP00542562	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31401	Consulting	65.62
1075	CKY	202308	92300000	AP00542562	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31402	Consulting	79.20
1076	CKY	202308	92300000	AP00542862	Other	3000	GAYLE S. LANIER	2000144978	2023NI08	Consulting	367.00
1077	CKY	202308	92300000	AP00542862	Other	3000	NEW YORK STOCK EXCHANGE MARKET INC	2000036508	631443217508MDS	Consulting	4.14
1078	CKY	202308	92300000	AP00542862	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31399	Consulting	256.74
1079	CKY	202308	92300000	AP00542862	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31400	Consulting	344.55
1080	CKY	202308	92300000	AP00542862	Other	3000	R&D ACQUISITIONS, INC.	2000137312	31403	Consulting	806.52
1081	CKY	202308	92300000	AP00542862	Other	3000	TIMOTHY F. FRERIKS	2000142965	10	Consulting	66.36
1082	CKY	202308	92300000	AP00543374	Other	3000	CUSTOMIZED ENERGY SOLUTIONS LTD	2000139909	1075762	Consulting	155.22
1083	CKY	202308	92300000	AP00543374	Other	3000	INTERGRAPH CORPORATION	2000147610	000019455	Consulting	117.12
1084	CKY	202308	92300000	AP00543374	Other	3000	MOODYS INVESTORS SERVICE	2000017191	E2182641000	Consulting	2,308.40
1085	CKY	202308	92300000	AP00543498	Other	3000	DUN & BRADSTREET INC	2000128668	50010000272910	Consulting	192.10
1086	CKY	202308	92300000	AP00543536	Other	3000	AXIA CONSULTING, INC	2000135820	NI2023-07E	Consulting	(160.13)
1087	CKY	202308	92300000	AP00543893	Other	3000	VERIZON BUSINESS NETWORK SERVICES INC	2000102315	Z9054052	Consulting	727.57

Columbia Gas of Kentucky
Case No. 2024-00092
Professional Services Expense Detail - NCSC Allocated to Columbia Gas Of Kentucky
For The Twelve Months Ended August 31, 2023

Line No.	Co	Date	Account	Journal ID	Category	Cost Element	Vendor / Description	Vendor ID	Invoice ID	Description	Amount
1088	CKY	202308	92300000	AP00543894	Other	3000	MERIDIAN COMPENSATION PARTNERS LLC	2000053683	40386	Consulting	880.06
1089	CKY	202308	92300000	AP00543894	Other	3000	PINKERTON CONSULTING & INVESTIGATIONS	2000040342	810752	Consulting	85.22
1090	CKY	202308	92300000	AP00543894	Other	3000	PINKERTON CONSULTING & INVESTIGATIONS	2000040342	810753	Consulting	80.36
1091	CKY	202308	92300000	AP00543894	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952804282023	Consulting	212.68
1092	CKY	202308	92300000	AP00543894	Other	3000	REGULATED CAPITAL CONSULTANTS, L.L.C.	2000139517	952808042023	Consulting	365.66
1093	CKY	202308	92300000	AP00544182	Other	3000	AXIA CONSULTING, INC	2000135820	NI202307E	Consulting	1,061.90
1094	CKY	202308	92300000	AP00544182	Other	3000	HENRY A. CATRON	2000148204	082423335000	Consulting	122.95
1095	CKY	202308	92300000	AP00544182	Other	3000	TRC ENVIRONMENTAL CORPORATION	2000132020	96977	Consulting	39.65
1096	CKY	202308	92300000	AP00544314	Other	3000	AVIATION PERSONNEL INTERNATIONAL	2000148156	2442	Consulting	99.50
1097	CKY	202308	93020000	AP00540058	Other	3000	BOMBARDIER INC.	2000146397	1810074363	Consulting	14.31
1098	CKY	202308	93200000	AP00541225	Other	3000	AIRCRAFT PERFORMANCE GROUP, LLC	2000148123	137413	Consulting	81.70
1099	CKY	202308	93200000	AP00541225	Other	3000	BOMBARDIER INC.	2000146397	SP07242480	Consulting	101.49
1100	CKY	202308	93200000	AP00541225	Other	3000	L J AVIATION	2000069833	87024	Consulting	287.04
1101	CKY	202308	93200000	AP00541225	Other	3000	L J AVIATION	2000069833	87057	Consulting	2,880.52
1102	CKY	202308	93200000	AP00542136	Other	3000	AVIATION PERSONNEL INTERNATIONAL	2000148156	2429	Consulting	181.09
1103	CKY	202308	93200000	AP00542136	Other	3000	L J AVIATION	2000069833	87128	Consulting	155.39
1104	CKY	Various	90300000	Various	Other	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	6.42
1105	CKY	Various	91000000	Various	Other	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	(253.71)
1106	CKY	Various	92100000	Various	Other	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	15,592.50
1107	CKY	Various	92300000	Various	Other	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	536,871.65
1108	CKY	Various	93020000	Various	Other	3000	Manual Journal Vouchers - Various	N/A	N/A	Consulting	(4,386.89)
1109	Total NCSC Allocated to CKY										\$ 1,411,987.93

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following information for gas operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.

a. A detailed analysis of charges booked for advertising expenditures during the 12 months preceding the base period. Include a complete breakdown of Account No. 913 – Advertising Expenses, and any other advertising expenditures included in any other expense accounts, as shown in Schedule C1. The analysis should specify the purpose of the expenditure and the expected benefit to be derived.

b. An analysis of Account No. 930 – Miscellaneous General Expenses for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C2 and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C2.

c. An analysis of Account No. 426 – Other Income Deductions for the 12 months preceding the base period. Include a complete breakdown of this account as shown in Schedule C3, and provide detailed workpapers supporting this analysis. At a minimum, the analysis should show the date, vendor, reference (i.e., voucher no., etc.), dollar amount, and a brief description of each expenditure of \$500 or more, provided that lesser items are grouped by classes as shown in Schedule C3.

Response:

a) Please refer to KY PSC Case No. 2024-00092, Staff 1-7, Schedule C1, and Attachment C1a for advertising expenses per the General Ledger for the Twelve (12) Months Ended August 31, 2023. Schedule C1 Total Company advertising expenses are shown on Page 1. The costs on Pages 2 and 3 of Schedule C1 separately identify the costs directly incurred by Columbia Gas of Kentucky and the advertising expenses allocated to Columbia Gas of Kentucky from NiSource Corporate Services Company (NCSC), respectively. Attachment C1a includes a column labeled “Direct / Allocated-Billing Pool” indicating charges recorded directly incurred by Columbia Gas of Kentucky and allocated to Columbia Gas of Kentucky from NCSC including the billing pool allocation. Also see the Excel file provided separately.

b) Please refer to KY PSC Case No. 2024-00092, Staff 1-7, Schedule C2, and Attachment C2a for the General Ledger detail supporting the costs recorded to Account 930 –

Miscellaneous General Expenses for the Twelve (12) Months Ended August 31, 2023.

Schedule C2 Total Company miscellaneous general expenses are displayed on Page 1.

The costs on Pages 2 and 3 of Schedule C1 separately identify the costs directly incurred

by Columbia Gas of Kentucky and the miscellaneous general expenses allocated to

Columbia Gas of Kentucky from NCSC, respectively. Attachment C2a includes a column

labeled "Direct / Allocated-Billing Pool" indicating charges recorded directly incurred by

Columbia Gas of Kentucky and allocated to Columbia Gas of Kentucky from NCSC

including the billing pool allocation. Also see the Excel file provided separately.

c) Please refer to KY PSC Case No. 2024-00092, Staff 1-7, Schedule C3, and Attachment

C3a for Account 426 – Other Income and Deductions as per the General Ledger book of

record for Columbia Gas of Kentucky for the Twelve (12) Months Ended August 31, 2023.

Also see the Excel file provided separately.

Schedule C1

Schedule C1

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Advertising Expenses - Total Company
(Including Account 913)
For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Consumer or Informational (e)	Rate Case (f)	Affiliate (g)	Other (h)	Total (i)
1	Newspaper	-	-	-	15,341	-	-	-	15,341
2	Magazines and Other	-	-	-	-	-	-	1,839	1,839
3	Television	-	-	-	-	-	-	-	-
4	Radio	-	-	-	-	-	-	-	-
5	Direct Mail	-	-	4,308	15,218	-	-	-	19,526
6	Sales Aids	1,098	-	-	4,531	-	-	-	5,629
7	Provider Services Misclassified as Advertising	25	-	-	-	-	-	383	408
8	Internet Media	-	2,194	591	6,399	-	-	5,918	15,101
9	Other - Employee Recruiting / Service Awards	301	-	-	-	-	-	-	301
10	Miscellaneous - Manual Journals	-	-	-	-	-	-	305	305
11	Total	1,424	2,194	4,898	41,488	-	-	8,445	58,449
12	Provider Services Misclassified to Columbia Gas of Kentucky	-	-	-	-	-	1,876	-	1,876
13	Total	1,424	2,194	4,898	41,488	-	1,876	8,445	60,325
	[1] Amounts Assigned to Columbia Gas of Kentucky are 100% Jurisdictional								

ATTACHMENT C1a

Schedule C1

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Advertising Expenses - Columbia Gas of Kentucky
 (Including Account 913)
 For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Consumer or Informational (e)	Rate Case (f)	Affiliate (g)	Other (h)	Total (i)
1	Newspaper				15,341				15,341
2	Magazines and Other								-
3	Television								-
4	Radio								-
5	Direct Mail								-
6	Sales Aids	978			4,531				5,509
7	Provider Services Misclassified as Advertising								-
8	Internet Media		40		360				400
9	Other - Employee Recruiting / Service Awards								-
10	Miscellaneous - Manual Journals								-
11	Subtotal	978	40	-	20,232	-		-	21,249
12	Provider Services Misclassified to Columbia Gas of Kentucky								
13	Total	978	40	-	20,232	-	-	-	21,249
[1] Amounts Assigned to Columbia Gas of Kentucky are 100% Jurisdictional									

Schedule C1

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Advertising Expenses - NCSC Allocated Expenses to Columbia Gas of Kentucky
(Including Account 913)
For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Consumer or Informational (e)	Rate Case (f)	Affiliate (g)	Other (h)	Total (i)
1	Newspaper								-
2	Magazines and Other							1,839	1,839
3	Television								-
4	Radio								-
5	Direct Mail			4,308	15,218				19,526
6	Sales Aids	121							121
7	Provider Services Misclassified as Advertising	25						383	408
8	Internet Media		2,154	591	6,038			5,918	14,701
9	Other - Employee Recruiting / Service Awards	301							301
10	Miscellaneous - Manual Journals							305	305
11	Subtotal	446	2,154	4,898	21,256	-	-	8,445	37,200
12	Provider Services Misclassified to Columbia Gas of Kentucky						1,876		1,876
13	Total	446	2,154	4,898	21,256	-	1,876	8,445	39,076

[1] Amounts Assigned to Columbia Gas of Kentucky are 100% Jurisdictional

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Advertising Expenses - Total Company

<u>Date</u>	<u>Account</u>	<u>Journal ID</u>	<u>Cost Element</u>	<u>Vendor / Description</u>	<u>Invoice</u>	<u>Description</u>	<u>Direct/Allocated - Billing Pool</u>	<u>Amount</u>
202210	92300000	AP00494102	3001 - Advertising Services	KENTUCKY PRESS SERVICE INC.	22093CC0	re-publish of Notice of Public	Direct Charge Co 32	1,360.45
202301	93020000	AP00508764	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000005704	public awareness kolder kaddy	Direct Charge Co 32	604.20
202301	93020000	AP00508764	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000007340	promotional items hard hat str	Direct Charge Co 32	1,101.34
202302	93020000	AP00510880	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000007100	BIC Ink Pens - 811 related giv	Direct Charge Co 32	795.00
202302	93020000	AP00514308	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000010417	22oz Stadium Tumblers - 811 re	Direct Charge Co 32	535.30
202303	92300000	AP00517925	3001 - Advertising Services	KENTUCKY PRESS SERVICE INC.	23031CC0	Green Tariff Notice	Direct Charge Co 32	6,135.18
202303	93020000	AP00519030	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000006510	811 related giveaway items for	Direct Charge Co 32	1,351.50
202306	93020000	AP00533828	3001 - Advertising Services	HALO BRANDED SOLUTIONS INC	2023000098832	promotional journals	Direct Charge Co 32	886.86
202307	92300000	AP00538419	3001 - Advertising Services	KENTUCKY PRESS SERVICE INC.	23044CC1	Invoice 23044CC1 newspaper ad	Direct Charge Co 32	7,845.12
Various	Various	Various	3001 - Advertising Services	Expenditures under \$500	Various	Various	Direct Charge Co 32	634.35
Total Direct Charge Co 32								21,249.30
202209	92300000	AP00488839	3001 - Advertising Services	APOGEE INTERACTIVE INC	106774	Web Site Customer Calculator	Allocated to CKY-00JD	868.98
202209	92300000	AP00488839	3001 - Advertising Services	THE TIMES OF NW INDIANA	170600958441221	Digital advertising for Damage	Allocated to CKY-00AV	667.00
202209	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Newsletter	Allocated to CKY-0032	1,984.82
202210	92300000	AP00492934	3001 - Advertising Services	APOGEE INTERACTIVE INC	106779	Web site customer calculators	Allocated to CKY-00JD	720.00
202210	92300000	AP00493874	3001 - Advertising Services	EXPERIAN MARKETING SOLUTIONS INC	744828	Experian Data for Customer Mar	Allocated to CKY-00JD	4,307.56
202210	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Bill Assistance/Stop Leave Call	Allocated to CKY-0032	2,022.81
202211	91300000	AP00499122	3001 - Advertising Services	CRA COMMUNICATIONS, LLC	23695	CRA Marketing Summer 2022	Allocated to CKY-00JD	2,154.24
202211	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Get Help	Allocated to CKY-0032	583.80
202212	91300000	AP00502432	3001 - Advertising Services	FERRANTE & ASSOCIATES INC	223659	Media Buy & Media Placement	Allocated to CKY-00JD	3,493.84
202212	91300000	AP00502432	3001 - Advertising Services	FERRANTE & ASSOCIATES INC	223660	Media Buy & Media Placement	Allocated to CKY-00JD	8,259.84
202212	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Winter Newsletter	Allocated to CKY-0032	1,995.43
202301	91300000	AP00509514	3001 - Advertising Services	CRA COMMUNICATIONS, LLC	23911	CRA Marketing Summer 2022	Allocated to CKY-00JD	1,065.60
202301	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Safety and Comfort/Buried Lines	Allocated to CKY-0032	1,251.75
202302	93010000	AP00513093	3001 - Advertising Services	HOOTSUITE	2010210324	Social Media Platform	Allocated to CKY-00TA	2,023.76
202303	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Spring Newsletter	Allocated to CKY-0032	2,049.84
202304	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	811	Allocated to CKY-0032	1,349.93
202305	92300000	AP00528553	3001 - Advertising Services	MELTWATER NEWS US INC	S151554201	newsletter distribution, media	Allocated to CKY-00TA	1,136.97
202305	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Budget Plan	Allocated to CKY-0032	548.09
202306	93010000	INSERT	3001 - Advertising Services	BILL INSERTS	N/A	Newsletter	Allocated to CKY-0032	1,995.68
202307	92300000	AP00537443	3001 - Advertising Services	BROADRIDGE ICS	178057	Annual Report print charges	Allocated to CKY-00TA	1,689.83
Various	Various	Various	Various	Expenditures under \$500	Various	Various	Various	(1,093.69)
Total Allocated to CKY								39,076.08
Total Advertising Expenses - Total Company								60,325.38

Schedule C2

Schedule C2

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Miscellaneous General Expenses - Total Company
For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Amount (b)
1.	Advertising	24,198
2.	Dues and Memberships	51,957
3.	Dues and Membership - Industry	55,082
4.	Employee Expenses	1,241
5.	Materials Supplies and Postage	(5)
6.	Miscellaneous	18,578
7.	Miscellaneous - Training	16,529
8.	Rents and Leases	(117,234)
9.	Total	50,347

Schedule C2

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Miscellaneous General Expenses - Columbia Gas of Kentucky
 For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Amount (b)
1.	Advertising	5,669
2.	Dues and Memberships	26,089
3.	Dues and Membership - Industry	55,082
4.	Employee Expenses	19
5.	Materials Supplies and Postage	-
6.	Miscellaneous	11,266
7.	Miscellaneous - Training	14,439
8.	Rents and Leases	(117,234)
9.	Total	(4,670)

Schedule C2

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Miscellaneous General Expenses - NCSC Allocated Expenses to Columbia Gas of Kentucky
For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Amount (b)
1.	Advertising	18,530
2.	Dues and Memberships	25,868
3.	Dues and Membership - Industry	-
4.	Employee Expenses	1,222
5.	Materials Supplies and Postage	(5)
6.	Miscellaneous	7,312
7.	Miscellaneous - Training	2,090
8.	Rents and Leases	-
9.	Total	55,017

ATTACHMENT C2a

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Miscellaneous General Expenses -Total Company

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description	Direct/Allocated - Billing Pool
202302	93020000	AP00514308	Advertising	3001 - Advertising Services	535.30	HALO BRANDED SOLUTIONS INC	2023000010417	22oz Stadium Tumblers - 811 re	Direct Charge Co 32
202303	93020000	AP00519030	Advertising	3001 - Advertising Services	1,351.50	HALO BRANDED SOLUTIONS INC	2023000006510	811 related giveaway items for	Direct Charge Co 32
202302	93020000	AP00510880	Advertising	3001 - Advertising Services	795.00	HALO BRANDED SOLUTIONS INC	2023000007100	BIC Ink Pens - 811 related giv	Direct Charge Co 32
202301	93020000	AP00508764	Advertising	3001 - Advertising Services	604.20	HALO BRANDED SOLUTIONS INC	2023000005704	public awareness kolder kaddy	Direct Charge Co 32
202301	93020000	AP00508764	Advertising	3001 - Advertising Services	1,101.34	HALO BRANDED SOLUTIONS INC	2023000007340	promotional items hard hat str	Direct Charge Co 32
202306	93020000	AP00533828	Advertising	3001 - Advertising Services	886.86	HALO BRANDED SOLUTIONS INC	2023000098832	promotional journals	Direct Charge Co 32
202302	93010000	AP00513093	Advertising	3001 - Advertising Services	2,023.76	HOOTSUITE	2010210324	N/A	Allocated to CKY-00TA
202210	93010000	INSERT	Advertising	3001 - Advertising Services	667.64	Manual/Various	Various	N/A	Allocated to CKY-0032
202211	93010000	INSERT	Advertising	3001 - Advertising Services	583.80	Manual/Various	Various	N/A	Allocated to CKY-0032
202210	93010000	INSERT	Advertising	3001 - Advertising Services	1,355.17	Manual/Various	Various	N/A	Allocated to CKY-0032
202301	93010000	INSERT	Advertising	3001 - Advertising Services	1,030.56	Manual/Various	Various	N/A	Allocated to CKY-0032
202209	93010000	INSERT	Advertising	3001 - Advertising Services	1,984.82	Manual/Various	Various	N/A	Allocated to CKY-0032
202212	93010000	INSERT	Advertising	3001 - Advertising Services	1,995.43	Manual/Various	Various	N/A	Allocated to CKY-0032
202305	93010000	INSERT	Advertising	3001 - Advertising Services	548.09	Manual/Various	Various	N/A	Allocated to CKY-0032
202303	93010000	INSERT	Advertising	3001 - Advertising Services	2,049.84	Manual/Various	Various	N/A	Allocated to CKY-0032
202304	93010000	INSERT	Advertising	3001 - Advertising Services	1,349.93	Manual/Various	Various	N/A	Allocated to CKY-0032
202306	93010000	INSERT	Advertising	3001 - Advertising Services	1,995.68	Manual/Various	Various	N/A	Allocated to CKY-0032
Various	Various	Various	Advertising	Expenditures under \$500	3,339.57	Various	Various	Various	Various
Total Advertising					24,198.49				
202209	93020000	AP00490550	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	10,000.00	KENTUCKY GAS ASSOCIATION	587	Inv 587 Corporate Membership D	Direct Charge Co 32
202211	93020000	AP00498232	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	10,604.54	AMERICAN GAS ASSOCIATION	139612B	American Gas Association 3Q Du	Direct Charge Co 32
202303	93020000	AP00518287	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	1,735.36	SOUTHERN GAS ASSOCIATION	715595	SGA Annual Membership Renewal	Direct Charge Co 32
202307	93020000	AP00538023	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	11,069.02	AMERICAN GAS ASSOCIATION	140546A	American Gas Association 2nd Q	Direct Charge Co 32
202212	93020000	AP00504148	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	10,604.54	AMERICAN GAS ASSOCIATION	139612C	AGA 4Q 2022 Dues	Direct Charge Co 32
202303	93020000	AP00515517	Dues and Membership - Industry	3501 - Co Memberships-Industry Assns	11,069.02	AMERICAN GAS ASSOCIATION	140546	American Gas Association 1st Q	Direct Charge Co 32
Total Dues and Membership - Industry					55,082.48				
202303	93020000	PSACCBOT2	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,375.00	Manual/Various	Various	N/A	Direct Charge Co 32
202305	93020000	AP00527634	Dues and Memberships	3501 - Co Memberships-Industry Assns	742.00	COMMON GROUND ALLIANCE	INV-22033-C4V2F4-755720	12/31/2023 annual Common Groun	Direct Charge Co 32
202212	93020000	AP00504150	Dues and Memberships	3501 - Co Memberships-Industry Assns	8,850.00	KENTUCKY CHAMBER OF COMMERCE	6122023A	Invoice 6122023 - Company Dues	Direct Charge Co 32
202303	93020000	AP00517925	Dues and Memberships	3501 - Co Memberships-Industry Assns	750.00	MAYSVILLE MASON COUNTY CHAMBER OF COMMER	20066139	annual chamber sponsorship	Direct Charge Co 32
202308	93020000	AP00543772	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,250.00	LEXINGTON FORUM INC	82	2023-2024 Patron Membership	Direct Charge Co 32
202305	93020000	AP00528262	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,034.00	PIKE COUNTY CHAMBER OF COMMERCE	12278	annual company membership dues	Direct Charge Co 32
202211	93020000	AP00500213	Dues and Memberships	3501 - Co Memberships-Industry Assns	3,000.00	KEENELAND ASSOCIATION INC	30371122	Annual Corporate Membership Du	Direct Charge Co 32
202212	93020000	AP00503875	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,115.00	KENTUCKY ASSOCIATION OF	2771446	KAM Membership Dues Investment	Direct Charge Co 32
202306	93020000	AP00530123	Dues and Memberships	3501 - Co Memberships-Industry Assns	650.00	PARIS BOURBON COUNTY	787	2023 Membership dues	Direct Charge Co 32
202303	93020000	AP00518765	Dues and Memberships	3501 - Co Memberships-Industry Assns	3,486.50	COMMERCE LEXINGTON	122995A	Member ID 801 dues portion Inv	Direct Charge Co 32
202304	93020000	AP00520223	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,375.00	KENTUCKY LEAGUE OF CITIES INC.	PSIV57000	Inv PSIV57000 Cornerstone Part	Direct Charge Co 32
202301	93020000	AP00507720	Dues and Memberships	3501 - Co Memberships-Industry Assns	500.00	WINCHESTER CLARK COUNTY CHAMBER	67027	Annual Chamber Memberships Dues	Direct Charge Co 32
202210	93020000	AP00494102	Dues and Memberships	3501 - Co Memberships-Industry Assns	600.00	MAYSVILLE MASON COUNTY CHAMBER OF COMMER	20065993	2022 membership dues	Direct Charge Co 32
202210	93020000	AP00494102	Dues and Memberships	3501 - Co Memberships-Industry Assns	600.00	MT STERLING MONTGOMERY CO	10175	Membership 2022	Direct Charge Co 32
202305	93020000	PSACCBOT2	Dues and Memberships	3501 - Co Memberships-Industry Assns	650.00	Manual/Various	Various	N/A	Direct Charge Co 32
202302	93020000	AP00509949	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,275.00	WOODFORD COUNY CHAMBER COMMERCE	6445	2023 Chamber Dues	Direct Charge Co 32
202303	93020000	FERC03RCL2	Dues and Memberships	3501 - Co Memberships-Industry Assns	11,777.87	Manual/Various	Various	N/A	Allocated to CKY-00TA
202302	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202209	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,226.67	Manual/Various	Various	N/A	Allocated to CKY-00JE
202306	93020000	FERC06RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,159.28	Manual/Various	Various	N/A	Allocated to CKY-00JE
202305	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202210	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,226.67	Manual/Various	Various	N/A	Allocated to CKY-00JE
202304	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202301	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,226.67	Manual/Various	Various	N/A	Allocated to CKY-00JE
202303	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202211	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,226.67	Manual/Various	Various	N/A	Allocated to CKY-00JE
202212	93020000	LCRIAMZ	Dues and Memberships	3501 - Co Memberships-Industry Assns	1,226.67	Manual/Various	Various	N/A	Allocated to CKY-00JE
202209	93020000	FERC09RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,304.00	Manual/Various	Various	N/A	Allocated to CKY-00JD
202303	93020000	FERC03RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	815.50	Manual/Various	Various	N/A	Allocated to CKY-00AR
202212	93020000	FERC12RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	5,000.00	Manual/Various	Various	N/A	Allocated to CKY-0032
202306	93020000	FERC06RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,500.00	Manual/Various	Various	N/A	Allocated to CKY-0032
202209	93020000	FERC09RCL1	Dues and Memberships	3501 - Co Memberships-Industry Assns	2,500.00	Manual/Various	Various	N/A	Allocated to CKY-0032
Various	Various	Various	Dues and Memberships	Expenditures under \$500	(13,405.55)	Various	Various	Various	Various
Total Employee Expenses					51,956.95				
202304	93020000	AP00523463	Employee Expenses	3106 - Gifts	570.25	ENGAGE2EXCEL	4621291	N/A	Allocated to CKY-00KF
202307	93020000	AP00536821	Employee Expenses	3106 - Gifts	534.41	ENGAGE2EXCEL	46248	N/A	Allocated to CKY-00KF
202210	93020000	AP00492934	Employee Expenses	3106 - Gifts	549.85	ENGAGE2EXCEL	4458739	N/A	Allocated to CKY-00KF
202303	93020000	AP00517555	Employee Expenses	3106 - Gifts	552.23	ENGAGE2EXCEL	37876	N/A	Allocated to CKY-00KF
202302	93020000	EXPEN11721	Employee Expenses	3102 - Meals, Food and Water	528.70	Manual/Various	Various	Catering	Allocated to CKY-00CC
202301	93020000	EXPEN05766	Employee Expenses	3102 - Meals, Food and Water	545.33	Manual/Various	Various	Catering	Allocated to CKY-00CC
Various	Various	Various	Employee Expenses	Expenditures under \$500	(2,039.88)	Various	Various	Various	Various
Total Materials Supplies and Postage					1,240.88				
Various	Various	Various	Materials Supplies and Postage	Expenditures under \$500	(4.62)	Various	Various	Various	Various
Total Materials Supplies and Postage					(4.62)				
202304	93020000	AP00523465	Miscellaneous	3047 - IT Services	1,120.59	VIADATA LP	10259B	Annual 2023 electronic informa	Direct Charge Co 32
202303	93020000	AP00515105	Miscellaneous	2004 - Freight Transp Postage Logist	3,620.04	BLUEGRASS BUSINESS SERVICES INC	197788	Postage of Residential Utility	Direct Charge Co 32
202212	93020000	AP00502253	Miscellaneous	3504 - Co Memberships-Civic Assns	781.00	GEORGETOWN / SCOTT COUNTY	34192	Georgetown Scott County Chambe	Direct Charge Co 32

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Miscellaneous General Expenses -Total Company

Date	Account	Journal ID	Category	Cost Element	Amount	Vendor / Description	Invoice	Description	Direct/Allocated - Billing Pool
202212	93020000	AP00502961	Miscellaneous	2004 - Freight Transp Postage Logist	5,150.00	BLUEGRASS BUSINESS SERVICES INC	P197788	Postage Pre-Payment of Residen	Direct Charge Co 32
202302	93020000	PSACCBOT2	Miscellaneous	2004 - Freight Transp Postage Logist	3,620.04	Manual/Various	Various	N/A	Direct Charge Co 32
202304	93020000	ACR04RB04	Miscellaneous	3504 - Co Memberships-Civic Assns	766.00	Manual/Various	Various	N/A	Allocated to CKY-00TA
202305	93020000	AP00527365	Miscellaneous	3504 - Co Memberships-Civic Assns	574.50	OHIO MINORITY SUPPLIER DEVELOPMENT COUNC	4534MIRG	N/A	Allocated to CKY-00TA
202212	93020000	FERC12RCL2	Miscellaneous	3504 - Co Memberships-Civic Assns	1,349.80	Manual/Various	Various	N/A	Allocated to CKY-00TA
202209	93020000	LABOR91008	Miscellaneous	1003 - Regular Pay - Productive	850.19	Manual/Various	Various	N/A	Allocated to CKY-00TA
202210	93020000	LABOR95693	Miscellaneous	1003 - Regular Pay - Productive	532.78	Manual/Various	Various	N/A	Allocated to CKY-00TA
202306	93020000	AP00533241	Miscellaneous	3600 - Fees Licenses and Permits	2,627.38	PUBLIC COMPANY ACCOUNTING OVERSIGHT	P106256232	N/A	Allocated to CKY-00TA
202303	93020000	FERC03RCL1	Miscellaneous	3638 - Miscellaneous	5,106.41	Manual/Various	Various	N/A	Allocated to CKY-00TA
202305	93020000	AP00527365	Miscellaneous	3504 - Co Memberships-Civic Assns	766.00	NATIONAL GAY AND LESBIAN CHAMBER OF COMM	105467	N/A	Allocated to CKY-00TA
202305	93020000	AP00528382	Miscellaneous	3000 - Consulting Services	664.39	DELAWARE CHARTER GUARANTEE & TRUST COMPA	13724076	N/A	Allocated to CKY-00KF
202305	93020000	AP00528382	Miscellaneous	3000 - Consulting Services	3,045.85	MERCER HEALTH & BENEFITS LLC	120510072705	N/A	Allocated to CKY-00KF
202305	93020000	AP00528382	Miscellaneous	3000 - Consulting Services	697.34	DELAWARE CHARTER GUARANTEE & TRUST COMPA	13728775	N/A	Allocated to CKY-00KF
202307	93020000	LCRIAMZ	Miscellaneous	3638 - Miscellaneous	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202212	93020000	FERC12RCL1	Miscellaneous	3504 - Co Memberships-Civic Assns	1,209.25	Manual/Various	Various	N/A	Allocated to CKY-00JE
202308	93020000	LCRIAMZ	Miscellaneous	3638 - Miscellaneous	1,223.33	Manual/Various	Various	N/A	Allocated to CKY-00JE
202306	93020000	LCRIAMZ	Miscellaneous	3638 - Miscellaneous	1,230.00	Manual/Various	Various	N/A	Allocated to CKY-00JE
202303	93020000	ACR03RB04	Miscellaneous	3636 - Board of Directors Expenses	3,239.25	Manual/Various	Various	N/A	Allocated to CKY-00JE
202304	93020000	AP00520524	Miscellaneous	3636 - Board of Directors Expenses	3,239.25	JP MORGAN CHASE BANK NA	INV728306	N/A	Allocated to CKY-00JE
202301	93020000	AP00507552	Miscellaneous	2501 - IT Software	13,689.14	DEVONWAY INC	5495	N/A	Allocated to CKY-00AV
202212	93020000	AP00500947	Miscellaneous	5010 - Facility Maint_Repair Svcs	770.65	FBG SERVICE CORPORATION	937781	N/A	Allocated to CKY-0012
202301	93020000	AP00509346	Miscellaneous	3046 - HR Services	677.24	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5551902212	N/A	Allocated to CKY-0012
202307	93020000	AP00538417	Miscellaneous	3046 - HR Services	928.17	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5553272304	N/A	Allocated to CKY-0012
202210	93020000	AP00495513	Miscellaneous	5010 - Facility Maint_Repair Svcs	851.35	FBG SERVICE CORPORATION	934998	N/A	Allocated to CKY-0012
202303	93020000	AP00515099	Miscellaneous	3046 - HR Services	512.28	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5553152301	N/A	Allocated to CKY-0012
202306	93020000	AP00533032	Miscellaneous	3046 - HR Services	574.93	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5554332305	N/A	Allocated to CKY-0012
202209	93020000	AP00490750	Miscellaneous	5010 - Facility Maint_Repair Svcs	787.87	FBG SERVICE CORPORATION	933042	N/A	Allocated to CKY-0012
202209	93020000	AP00490273	Miscellaneous	2017 - Other Materials and Supplies	518.87	ORR SAFETY CORPORATION	INV5841376	N/A	Allocated to CKY-0012
202210	93020000	AP00493666	Miscellaneous	2017 - Other Materials and Supplies	520.25	ORR SAFETY CORPORATION	904964314	N/A	Allocated to CKY-0012
202302	93020000	ACR02RB01	Miscellaneous	3046 - HR Services	506.39	Manual/Various	Various	N/A	Allocated to CKY-0012
202301	93020000	AP00506144	Miscellaneous	3012 - Security Services	785.29	3SG PLUS LLC	PS103546	N/A	Allocated to CKY-0012
202307	93020000	AP00539277	Miscellaneous	3046 - HR Services	724.49	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5553482306	N/A	Allocated to CKY-0012
202210	93020000	COR-10-MS2	Miscellaneous	2017 - Other Materials and Supplies	14,354.69	Manual/Various	Various	N/A	Allocated to CKY-0012
202304	93020000	AP00521610	Miscellaneous	3012 - Security Services	566.09	ENGAGE2EXCEL	39961	N/A	Allocated to CKY-0012
202209	93020000	AP00488113	Miscellaneous	3046 - HR Services	767.58	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5560202208	N/A	Allocated to CKY-0012
202305	93020000	AP00526159	Miscellaneous	3046 - HR Services	590.48	FIRST ADVANTAGE BACKGROUND SERVICES CORP	5555662303	N/A	Allocated to CKY-0012
202212	93020000	ACR12RB01	Miscellaneous	3012 - Security Services	728.85	Manual/Various	Various	N/A	Allocated to CKY-0012
Various	Various	Various	Miscellaneous	Expenditures under \$500	(62,920.01)	Various	Various	Various	Various
Total Miscellaneous					18,578.00				
202307	93020000	AP00535935	Miscellaneous - Training	3637 - Training	507.28	DERSE, INC	66751	N/A	Allocated to CKY-0012
202307	93020000	AP00539277	Miscellaneous - Training	3637 - Training	1,167.00	CAE NORTH EAST TRAINING INC	225GNEC029559PB	N/A	Allocated to CKY-0012
202209	93020000	AP00486658	Miscellaneous - Training	3637 - Training	13,323.84	KOORSEN FIRE AND SECURITY INC	181747	N/A	Direct Charge Co 32
202209	93020000	AP00486658	Miscellaneous - Training	3637 - Training	999.40	KOORSEN FIRE AND SECURITY INC	181747	N/A	Direct Charge Co 32
Various	Various	Various	Miscellaneous - Training	Expenditures under \$500	531.14	Various	Various	Use Tax Expense	Various
Total Miscellaneous- Training					16,528.66				
202303	93020000	ICTRNTCKY	Rents & Leases	9220 - Leases - Building_Land	16,586.00	Manual/Various	Various	N/A	Direct Charge Co 32
Various	93020000	ICTRNTCKY	Rents & Leases	Expenditures under \$500	(133,819.96)	Various	Various	Various	Direct Charge Co 32
Total Rents & Leases					(117,233.96)				
Total Account 930					50,346.88				

Schedule C3

Schedule C3

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Account No. 426 – Other Income Deductions - Columbia Gas of Kentucky
For the 12 Months Ended August 31, 2023

Line No.	Item (a)	Amount (b)
1.	Civic Donations	51,717
2.	Political Activities	28,149
3.	Other	232,942
4.	Total	312,807

ATTACHMENT C3a

Columbia Gas of Kentucky
Case No. 2024-00092

Analysis of Account No. 426 – Other Income Deductions - Columbia Gas of Kentucky
For the 12 Months Ended August 31, 2023

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42610000, Cost Element 3500 and 3515 (Reference Numbers 1 through 17)									
1	202212	AP00500952	42610000	3500	-	WINTER CARE ENERGY FUND	Year End CKY Matching Funds. T	Civic Donation	32,128.00
2	202302	AP00511639	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,449.30
3	202210	AP00493879	42610000	3515	25402	KENTUCKY CHAMBER FOUNDATION INC	Best Places to Work Survey	Civic Donation	1,350.00
4	202306	AP00529750	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,262.00
5	202304	AP00520223	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for WinterCar	Civic Donation	1,251.00
6	202303	AP00519030	42610000	3515	25402	KENTUCKY CHAMBER FOUNDATION INC	Best Places To Work in Kentuck	Civic Donation	1,250.00
7	202209	AP00490550	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,225.00
8	202305	AP00525029	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,210.00
9	202303	AP00515105	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,204.00
10	202211	AP00496308	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from Columbia Gas for	Civic Donation	1,193.00
11	202307	AP00535673	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,184.00
12	202308	AP00541229	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,179.00
13	202308	AP00544185	42610000	3500	-	WINTER CARE ENERGY FUND	Payment from CKY for Wintercar	Civic Donation	1,177.00
14	202210	AP00494102	42610000	3500	06517	LEXARTS	event sponsorship - meal ticke	Civic Donation	900.00
15	202210	AP00494400	42610000	3500	06517	COMMONWEALTH FUND FOR KET INC	KET Summer Celebration - meal	Civic Donation	800.00
16	202303	AP00519030	42610000	3500	-	AMERICAN RED CROSS	Columbia Gas of Kentucky meal	Civic Donation	750.00
17	Various	Various	Various	Various	-	Expenditures under \$500	Various	Civic Donation	2,204.21
Total Account 42610000									51,716.51

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Account No. 426 – Other Income Deductions - Columbia Gas of Kentucky
 For the 12 Months Ended August 31, 2023

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42630000, Cost Element 3607 (Reference Numbers 18 through 43)									
18	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
19	202305	AP00529285	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
20	202303	AP00517305	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
21	202308	AP00542141	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
22	202209	AP00490550	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
23	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
24	202305	AP00526476	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
25	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
26	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
27	202305	AP00525029	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
28	202305	AP00525029	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
29	202307	AP00537192	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
30	202307	AP00537192	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
31	202305	AP00529285	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
32	202212	AP00504537	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
33	202303	AP00519187	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
34	202307	AP00537192	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
35	202308	AP00543083	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
36	202209	AP00486146	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
37	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
38	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
39	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
40	202307	AP00537192	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
41	202307	AP00537192	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
42	202304	PSACCBOT2	42630000	3607	-	KENTUCKY STATE TREASURER (Voucher 00222396,00222397 and 00222398 Accrual)	PSC Penalty Payment - Incident	Other	12,000.00
43	202308	AP00543083	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Account No. 426 – Other Income Deductions - Columbia Gas of Kentucky
 For the 12 Months Ended August 31, 2023

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)
General Account 42630000, Cost Element 3607 (Reference Numbers 44 through 65)									
44	202308	AP00542141	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
45	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
46	202305	AP00528887	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
47	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
48	202305	AP00525029	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
49	202308	AP00542141	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
50	202306	AP00529750	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
51	202304	AP00522395	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
52	202304	AP00523880	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
53	202308	AP00543083	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
54	202308	AP00542141	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
55	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
56	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
57	202305	PSACCBOT2	42630000	3607	-	KENTUCKY STATE TREASURER (Voucher 00224755 Accrual)	PSC Penalty Payment - Incident	Other	4,000.00
58	202212	AP00504537	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment Incident N	Other	4,000.00
59	202304	AP00523880	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
60	202308	AP00542141	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
61	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
62	202305	AP00528735	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
63	202303	AP00517305	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
64	202304	AP00523880	42630000	3607	-	KENTUCKY STATE TREASURER	PSC Penalty Payment - Incident	Other	4,000.00
65	Various	Various	Various	Various	-	Expenditures under \$500	Various	Other	(40,440.26)
Total Account 42630000									155,559.74

Columbia Gas of Kentucky
 Case No. 2024-00092

Analysis of Account No. 426 – Other Income Deductions - Columbia Gas of Kentucky
 For the 12 Months Ended August 31, 2023

Ref No. (1)	Effective Date (2)	Journal ID (3)	Account (4)	Cost Element (5)	Activity (6)	Vendor / Description (7)	Purpose (8)	Line Item (9)	Amount \$ (10)	
General Account 42640000, Cost Element 3503 (Reference Numbers 66-68)										
66	202304	AP00522877	42640000	3503		DEMOCRATIC GOVERNORS ASSOCIATION	Invoice manually created	Political Activities	25,000.00	
67	202212	AP00504150	42640000	3503		KENTUCKY CHAMBER OF COMMERCE	Invoice 6122023 - Lobbying Port	Political Activities	2,200.00	
68	Various	Various	Various	Various	-	Expenditures under \$500	Various	Political Activities	948.50	
Total Account 42640000									28,148.50	
General Account 426, AUX 5000 (Reference Numbers 69 through 75)										
69	202212	MISCADJ	42655000	3638	-	Adjust Payable	DIS vs AP	Other	40,201.47	
70	202212	TCADJ	42655000	3638	-	TC Charges Not Billed	TC Energy AP not Billed	Other	21,069.97	
71	202212	RSRVADJ	42655000	3638	-	Diversified AR/Reserve Write O	Reverse Core AR from Reserve	Other	11,862.50	
72	202308	MISCRCL	42655000	3638	-	Reclass Choice Payable/Receiva	Adjust Choice Payable - June Choice Marketer Payments	Other	1,934.17	
73	202307	ELECCLR	42655000	3638	-	Clearing electric accounts	Clear from Account 505 and 557	Other	577.64	
74	202209	EXPEN88515	42654000	3103	05501	KEENELAND ASSOCIATION	Special Event / Season Tickets / Golf Fees	Other	560.00	
75	Various	Various	Various	Various	-	Expenditures under \$500	Various	Other	1,176.40	
76	Total Account 426 - Others									77,382.15
Summary of Account 426 by Item										
77	Total: Civic Donations								51,716.51	
78	Total: Political Activities								28,148.50	
79	Total: Other								232,941.89	
80	Total All: Account 426								312,806.90	

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide an analysis of Columbia Kentucky's expenses for research and development activities for the base period and the three most recent calendar years. The analysis should include the following:

- a. The basis of fees paid to research organizations and Columbia Kentucky's portion of the total revenue of each organization including where the contribution is monthly and the current rate and effective date;
- b. Details of the research activities conducted by each organization;
- c. Details of services and other benefits provided to Columbia Kentucky by each organization;
- d. Annual expenditures of each organization with a basic description of the nature of costs incurred by the organization; and
- e. Details of the expected benefits to Columbia Kentucky.

Response:

a. Columbia annually provides funds of \$300,000 to Operations Technology Development Company (“OTD”). OTD is a research organization established in 2003 as a local distribution companies-directed non-profit organization administered by Gas Technology Institute (“GTI”) to pursue strategic research programs and replace the long-standing collaborative research of Gas Research Institute (“GRI”). For more than 25 years, GRI was funded by an interstate natural gas sales surcharge to fund gas industry directed research and was included in FERC-authorized pipeline rates. The GRI research charges were treated as a cost of gas to distribution companies and included in the gas cost rates paid by end use customers. The FERC phased out mandatory funding of natural gas research and development through interstate pipeline rates in December 2004.

Believing in the continued importance of gas industry research and development, and in response to the Commission’s expressed interest in continued research and willingness to consider alternative means of cost recovery, the Joint Stipulation in Case No. 2002-00145 proposed a tariff rider for Research and Development which was approved by the Commission effective March 1, 2003. Columbia’s annual fees, OTD’s total fees received, and percent of OTD budget provided by Columbia are shown in the following table:

Year	Fees Paid by Columbia	Total OTD Fees Received	Columbia % of OTD
2019	\$300,000	\$13,185,721	2.3%
2020	\$300,000	\$11,941,533	2.5%

2021	\$300,000	\$12,821,550	2.3%
2022	\$300,000	\$11,950,676	2.5%
2023	\$300,000	\$13,624,492	2.2%

b. OTD provides natural gas companies with the innovative tools, techniques, and processes to ensure continued safe, economic, and reliable delivery of natural gas to the nation’s gas ratepayers. OTD is a not-for-profit corporation led by 29 members who serve over 70 million natural gas consumers in the United States, Canada, and France and supply 60% of the households currently using natural gas in those countries. In a collaborative effort to develop advanced technologies for the natural gas industry, utilities combine interests, expertise, and resources into focused R&D projects. The mission of the organization is to identify, select, fund, and oversee research that results in innovative solutions and the improved safety, reliability, operational efficiency, and sustainability of natural gas systems.

Projects supported by OTD can help Columbia Gas to:

- Improve the efficiency of installation and reduce costs for rate payers, as well as improve safety for operators and the general public.
- Closely follow recent incidents in the industry and conduct project activities that address these safety concerns (pipeline locating improvements, advanced horizontal directional drilling, and industry best practices for installation, etc.).

- Better tracking and traceability of new pipeline installations.
- Improve the utility's understanding of the risks to the distribution system with processes and programs to help prioritize pipeline replacements (Numerous OTD projects are related to risk assessments that help prioritize pipeline replacement dollars to where they provide the greatest benefit to rate payers.)
- Utilize new advanced technologies and methods of service abandonment/installation that mitigate excavation requirements and customer disruptions. These have been proven highly cost-effective in pilot efforts.
- Evaluate leak detection technology that improve customer safety.

The Company can also direct funding to focus on critical distribution system safety methods and pipeline integrity. These issues can be very specific to a particular community or city's distribution system, thus focusing the program on the needs of the utility's customers.

OTD has a long record of developing and facilitating the commercialization of technologies and providing information needed for the natural gas industry to address issues surrounding leak detection, safety, and operations. KY PSC Case No.

2024-00092, Staff 1-8, Attachment A highlights OTD results. These would not have occurred without OTD and prior research by the Gas Research Institute and GTI. Other results include using the 3-GIS Mobile platform to allow users to integrate global positioning (GPS) receivers to increase the accuracy of new asset mapping operations; a Portable Methane Detector (PMD) for hand-held locating of methane leaks., integrity risk management tools, and keyhole pipeline inspection systems from ULC Robotics.

Specific projects funded, in part, by Columbia:

	AMR Device Battery Life Assessment
1.14.g	Evaluation of Residential Methane Detectors
5.7.p	(GTI) GNSS (GPS) Consortium
5.14.d	Tracking and Traceability Marking Standard for Natural Gas Transmission Components
5.15.a	Cybersecurity Collaborative - Phase 2
5.17.g	Material-Supplier Quality Assurance Program
5.17.m	Modify Pipeline Purging Program for Calculations of Methane Emissions Savings, Including Hydrogen Blends
5.17.p	Field Test NeverWet and Other Nano-Tech Coatings to Reduce Aboveground Corrosion
5.18.a	Spray-On Leak Seal for Meter Set Joints
5.19.h	Single Path Meter Testing (Sensus and Itron)
5.20.e	Single Path Ultrasonic Meter Long-Term Performance Testing and Monitoring

5.20.e	Ultrasonic Meter Testing - Pietro Fiorentini meters
5.20.k	Smart Shut off Technology for Commercial and Residential Buildings
5.20.m	Product and Process Validation Program Phase 2
5.21.a	Meter Removal Tool - Commercialization Phase
5.21.e	Development and Evaluation of CosMIC Eye Satellite Based Monitoring System
5.21.q	Development of a MDPE and HDPE Allowable Pull Load Calculator
5.21.s	Gap Identification Between Hydrogen and Natural Gas Pipeline Standards and Practices
5.21.t	Effect of Hydrogen Blended Natural Gas on the Performance of Gas Meters and Diaphragm Type Service Regulators - Phase 1
5.22.d	Evaluation of Micro-Thermal Gas Metering Technology
5.22.f	Using Alternative-Steel and Composite Material in Gas Pipeline System
5.22.g	Pressure Monitoring and Alert Device for the Replacement of Token Reliefs
5.22.i	Gas Engineer Training Program Development
5.22.j	Design and Placement of Compact Service Regulators
5.22.j	Impact of Hydrogen Blends on Gas Service Regulator Venting
5.22.q	NPT-F Threaded and Other Alternative Joint Connections for Meter Sets
5.22.v	Update to ASTM F2897
5.23.a	Insertion Valve for Gas Mains
5.23.b	Operational Data through Connected Sensor Technology
5.23.c	Best Purging Practices for Minimizing Methane Emissions - PHMSA Cost Share
5.23.g	Plastic Gas Pipe Damage Assessment due to high pressure water jets and cross bores
5.23.j	Material Inspection and Testing Training Program

5.23.k	New Product Evaluation Program
5.23.m	Commercialization of Over-Pressurization Protection Device
5.23.n	Developing Acceptance Criteria for Mechanical Tapping Tee Anomalies
5.23.r	High Pressure Hydrogen Testing of Sealants and Gaskets
5.23.s	Evaluate the Effects of Long-Term, Elevated Temperatures on PE Pipe Service Life
5.23.t	Updating Lost and Unaccounted-For (LAUF) Estimates in the Distribution System
5.23.v	Evaluation of Viega MegaPress Fittings
6.11.a	PRCI Membership
6.14.a	Quality Audit Program
6.16.a	Center for Methane Research
6.8.a	(GTI) Carbon Management Information Center
7.18.d	Drone Based Methane Detection – Phase 2
7.19.e	Company Specific Emission Factors for Commercial/Industrial Meters
7.20.a	Develop Remote Sensing and Leak Detection Platform with Multiple Sensors
7.20.b	Validation of Remote Sensing Leak Detection Technologies under Realistic Conditions
7.20.e	Gas Dispersion Modeling for Venting Natural Gas from Structures
7.21.i	Advancement and Testing of a New Handheld Laser Methane Detector
7.21.i	PSI Laser QGI: Field Testing
7.22.e	Emissions Quantification and Reduction Strategies Report
7.22.h	Veritas Gas Measurement and Verification Initiative
7.22.j	Evaluation of Current Advanced Mobile Leak Detection Systems

7.22.k	Optical Gas Imaging (OGI) and handheld laser methane detectors for large leak identification
7.23.a	Gas Service Regulator Vent Field Study
7.23.b	Advanced/Outside Natural Gas Leak Detector
7.23.m	Technology for Advanced Natural Gas Detectors
7.23.n	Satellite Methane Detection for Distribution Applications
7.23.q	Workshops on Decarbonization Pathways that leverage the Natural Gas Infrastructure for non-utility stakeholders
8.18.a	Corrosion studies predicting useful life of laser engraving
8.20.e	Expertise Portal and Forum
8.20.j	Above Ground Service Tee Identification and 3D Mapping
8.20.l	Enhanced Locating Technologies for Underground Pipelines with Better Accuracy
8.21.b	High Accuracy Locator Tech Evaluation
8.21.b	High-Accuracy Locating Technology - Phase 2 - On site pilots
8.21.f	Improving HCA Classification Methods
8.22.c	Implementing "Pipeline Inspection Documents for Material Traceability and Electronic Test Reports Implementing API 5L RP 5MT, Pipeline Inspection Documents for Material Traceability and Electronic Test Reports
8.22.d	Standardized Utility and Supplier Comanaged Inspection and Test Record Storage
8.22.g	Work Zone Intrusion Detection and Warning System
8.23.i	DOE iM4 AOI4 Cost Share
9.20.a	Data Collection, Normalization and Integration Methods to Enhance Risk Assessment Tools for Decision Making
9.22.a	Reserve Strain Capacity Determination

c. As part of GTI's management of OTD, Columbia is provided R&D using the GTI not-for-profit R&D laboratory network of scientists, engineers and 28 lab facilities for investigation of natural gas industry and gas consumer critical needs and challenges. GTI performs applied research, technology development, product development, and technology deployment. As GTI is not a manufacturer, it works with manufacturers to ensure that the technologies successfully developed are delivered to the marketplace so that the gas industry and gas consumer can use the products, processes, and scientific information developed. GTI also arranges co-funding of gas company funds by U.S. Department of Energy, U.S. Department of Transportation (PHMSA), state R&D agencies such as California Energy Commission and New York State Energy Research and Development Authority; so that gas company funds are leveraged by other entities.

d. The total annual expenditures of OTD are shown below. OTD's annual expenditures include R&D program expenses, program management expenses, and administrative expenses.

2020	\$10.6 million
2021	\$10.7 million
2022	\$11.5 million
2023	\$12.1 million

e. In general, benefits to Columbia and its customers are: (1) enhanced safety (e.g., lower leakage rates, less third-party damage); (2) enhanced system integrity (e.g., better inspection methods, more durable system, better risk assessment to identify high-risk sections of pipe); and (3) O&M cost containment (e.g., costs for excavation, repair, inspection, and materials, productivity efficiencies).

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Regarding what are commonly referred to as smart grid initiatives, provide the following information:

a. Identify all smart grid costs Columbia Kentucky has incurred since the start of the test year in its last general rate case. Identify the specific projects Columbia Kentucky has undertaken, the accounts in which the costs have been recorded, and state whether the costs were expensed or capitalized.

b. Provide the level of smart grid costs Columbia Kentucky has included in its forecasted test period and the amounts to be expensed and capitalized.

Response:

The term "smart grid," in its common usage, refers to an electricity supply network using communications technology to direct the distribution of electrons. As a natural gas utility, Columbia has not incurred smart grid costs.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

10. Regarding demand-side management, conservation, and energy-efficiency programs, provide the following:

- a. A list of all programs currently offered by Columbia Kentucky.
- b. The total cost incurred for these programs by Columbia Kentucky in each of the three most recent calendar years.
- c. The total energy and demand reductions realized through these programs in each of the three most recent calendar years.
- d. The total cost for these programs included in the forecasted test period and the expected energy reductions to be realized therefrom.

Response:

- a. Columbia Gas of Kentucky offers one energy efficiency program for Low-Income Furnace Replacement.

b. and c.

Refer to the Table below for the Low-Income Furnace Replacement annual program costs for the customers served for years 2021 – 2023 and the associated MCF savings.

2021	2022	2023
158.4 MCF	217.8 MCF	250.8 MCF
\$ 79,080	\$ 108,735	\$ 125,210

d. Columbia's costs incurred for the Low-Income Furnace Replacement are deferred to a Regulatory Asset (Account 182) and recovered via the Energy Efficiency Conservation Program (EECP) Rider. (Note, Regulatory Asset accounts are reclassified as Regulatory Liability, Account 254, when the account balance is a credit.) As explained in the Direct Testimony of Columbia Witness Shaeffer (Page 13), EECP tracker expenses are aligned to match EECP tracker revenues in the cost of service, resulting in no impact to the base revenue increase or revenue requirement request of this case.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following information for the most recent calendar year concerning Columbia Kentucky and any affiliated service corporation or corporate service division/unit:

a. A schedule detailing the costs charged, either directly or allocated, by Columbia Kentucky to the service corporation. Indicate the Columbia Kentucky's accounts in which these costs were originally recorded. For costs that are allocated, include a description of the allocation factors utilized.

b. A schedule detailing the costs charged, either directly or allocated, by the service corporation to Columbia Kentucky. Identify Columbia Kentucky's accounts in which these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

Response:

Service Corporation Costs	Amount
Direct Billed	9,749,347
Allocated to Columbia	22,644,600
Total	\$32,393,947

Service Corporation Costs	Amount
Capital	11,395,134
Operations & Maintenance (O&M)	20,998,813
Total	\$32,393,947

Columbia Gas of Kentucky Inc.		
Summary of Contract Bill O&M Expense from NiSource Corporate Services		
Twelve Months - January 2023 thru December 2023		
<u>Account</u>	<u>Description</u>	<u>Total</u>
807	Purchase Gas Expense - Management Services	432,872
870	Operation Supervision and Engineering	509,868
874	Mains and Services Expenses	204,665
875	Measuring and Regulating Station Expenses - General	16,755
876	Measuring and Regulating Station Expenses - Industrial	13,708
878	Meter and House Regulator Expenses	133,932
879	Customer Installations Expenses	129,785
880	Other Expenses	28,280
887	Maintenance of Main	69,090
889	Maintenance of Measuring and Regulating Station Equipment – General	16,755
890	Maintenance of Measuring and Regulating Station Equipment - Industrial	13,564
892	Maintenance of Services	29,667
893	Maintenance of Meters and House Regulators	5,303
894	Maintenance of Other Equipment	(1,545)
903	Customer Records and Collection Expenses	1,211,507
908	Customer Assistance Expenses	(144)
910	Miscellaneous Customer Service and Informational Expenses	380,901
912	Demonstrating and Selling Expenses	5,543
913	Advertising Expenses	(3,657)
920	Admin and General Salaries	6,865,745
921	Office Supplies and Expenses	427,212
923	Outside Services Employed	6,155,686
924	Property Insurance	2,073
925	Injuries and Damages	58,785
926	Employee Pensions and Benefits	1,852,212
928	Regulatory Commission Expenses	32
930.1	General Advertising Expenses	24,556
930.2	Miscellaneous General Expenses	29,379
931	Rents	660,575
932	Maintenance of General Plant	1,798,304
	Total Charges for Contract Bill from NiSource Corporate Services	\$20,998,813

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

Provide the following information for the most recent calendar year concerning all affiliate-related activities not identified in response to Item 11:

a. Provide the names of affiliates that provided some form of service to Columbia Kentucky and the type of service the utility received from each affiliate.

b. Provide the names of affiliates to whom Columbia Kentucky provided some form of service and the type of service Columbia Kentucky provided to each affiliate.

c. Identify the service agreement with each affiliate, state whether the service agreement has been previously filed with the Commission and identify the proceeding in which it was filed. Provide each service agreement that has not been previously filed with the Commission.

Response:

a. and b. Please refer to KY PSC Case No. 2024-00092, Staff 1-12, Attachment A, Provided as an Excel file, for 2023 intercompany accounts payable and accounts receivable information, by affiliate. Note, the net accounts payables / receivables of \$263,780 for Outside Services consists

primarily of payable owed to Columbia Gas of Ohio (“COH”) for payments erroneously paid to vendors from the bank account of COH. The vendor costs charged to Outside Services were appropriately charged to Columbia Gas of Kentucky (“Columbia”). Columbia has / will reimburse COH for the amounts paid. In summary, these are not services provided to / from Columbia by COH, Columbia Gas of Pennsylvania, or Columbia Gas of Virginia, rather these are reimbursements between affiliates for payments made from another operating company’s bank account.

c. Columbia submitted its agreement with NiSource Corporate Services Company (“NCSC”) with Columbia’s 2015 Annual Report Relating to a Nonregulated Activity of an Affected Utility or its Affiliates, submitted on March 31, 2015. Additionally, affiliate agreements between Columbia and other affiliates were filed with the Commission in Case No. 2021-00183 in response to Staff’s First Request for Information, No. 10.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 24, 2024

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

Response:

Linda L. Rumpke serves as Director of Government and Public Affairs for Columbia since November 2020. Ms. Rumpke remains registered as a lobbyist and has reportable compensation for 2022 or 2023 as defined by the Kentucky Legislative Ethics Commission or Kentucky Executive Branch Ethics Commission. Columbia engages a legislative agent, MML&K Government Solutions, to handle all of its actual lobbying activities which are focused upon issues and policies of importance to the Company and the industry. No sums expended on lobbying activities are included within Columbia's revenue requirement in this case.

Reportable Compensation:

January 2022	\$0.00
February 2022	\$710.00
March 2022	\$1,104.00

April 2022 to December 2022	\$0.00
Total 2022	\$1,814.00
January 2023	\$0.00
February 2023	\$1,863.75
March 2023	\$0.00
April 2023	\$708.33
May to August 2023	\$7,846.08
September to December 2023	\$5,047.92
Total 2023	\$15,466.08