

**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	)	

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**COLUMBIA GAS OF KENTUCKY, INC.'S  
RESPONSE TO COMMISSION STAFF'S REQUEST FOR INFORMATION**

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

This the 11<sup>th</sup> day of September, 2024.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

1. Refer to the Application, Tab 84, specifically this footnote found in various places, "in the preparation of this schedule, these costs were identified as misclassifications to O&M expense partially or in entirety. The identified misclassifications will be reclassified as below-the-line expenses (426) or reclassified to the proper affiliate company prior to the base period, and reflected in the company's future updates."

- a. Provide a list of all costs that were misclassifications to O&M.
- b. Provide approximately when each misclassification was discovered and when each misclassification was corrected.
- c. Explain how each cost was misclassified.
- d. Confirm whether "reclassified to proper affiliate company" means that NiSource Corporate Service Company misallocated costs to Columbia Kentucky. If not, explain what is meant.

**RESPONSE:**

As a part of the rate case preparation process, Columbia performed a detailed review of its most recent calendar year (2023) actual expenses to identify non-recoverable items, and has continued to perform review of Base Period actual expenses. As explained in the Direct Testimony of Columbia witness Shaeffer, at Page 14, Columbia removed “a 2025 level of expense based on identified non-recoverable items using 2023 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget” from the revenue requirement; as a result, Columbia’s customers are not charged for a representative proxy of non-recoverable expenses in the Company’s FTP (2025) budget. Base Period identified non-recoverable expenses (as indicated in footnotes in the Company’s F Schedules), including any account misclassifications or misallocations / misbilling to Columbia Gas of Kentucky from NiSource Corporate Services Company (“NCSC”), will not be reflected in the Company’s future update of Base Period actuals as these items have been reclassified (in whole or in part) in May 2024 as detailed in KY PSC Case No. 2024-00092, KY PSC Staff DR 4-1, Attachment A. As mentioned, Columbia continues to perform review of its forecasted Base Period actual expenses to address misclassifications or misallocations / misbilling to Columbia Gas of Kentucky.

**a., b., and c.** Please refer to KY PSC Case No. 2024-00092, KY PSC Staff DR 4-1, Attachment A for the requested detail of Base Period non-recoverable information

presented in the Company's May 16, 2024 filing Application.

**d.** Please see KY PSC Case No. 2024-00092, KY PSC Staff 4-1, Attachment A, for identified non-recoverable charges that were misallocated / misbilled to Columbia Gas of Kentucky by NCSC during the Base Period. As shown in Attachment A, the identified Base Period misallocated / misbilled expenses were properly reclassified in May 2024 and will be reflected accordingly in the Company's future update of Base Period actuals.

**ATTACHMENT IS AN EXCEL  
SPREADSHEET AND IS BEING  
UPLOADED INTO THE  
COMMISSION'S ELECTRONIC FILING  
SYSTEM SEPARATELY**

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- 2. Refer to the Direct Testimony of Jeffery Gore, page 23.**
- a. Provide when the Interactive Voice Response Refinement and Enhances - The Miscellaneous Software Investment was placed into service by error.
  - b. Provide when this error was discovered and when it was corrected.
  - c. Confirm that this error was corrected before information was provided to Gannett Fleming Valuation and Rate Consultants for the Depreciation Study. If not able to confirm, explain how the error may affect the study.
  - d. Describe any steps taken by Columbia Kentucky to alleviate that error.

**RESPONSE:**

- a. The Interactive Voice Response Refinement and Enhancements work order was placed into service with a December 31, 2021 in-service date by error.
- b. The error was discovered in March 2024 and corrected with March accounting close.

- c. The error was discovered in March 2024 and the depreciation study was completed in late April 2024.

The depreciation study prepared by Witness Spanos does not include analysis for Information Technology software costs (Gas Plant Account 303) and thus does not develop recommended amortization rates. Rather, these costs are amortized on an individual project basis based on the Company's IT amortization methodology. These capital projects are included in Gas Plant Account 303 and the support for the amounts included in rate base and depreciation/amortization expense in the Future Test Period are described in Section VI of Witness Gore testimony and detailed in Attachment JTG-1 to that testimony.

The intangible plant rate base amounts and associated depreciation are calculated within Attachment JTG-1. On Page 31 of 73, Lines 257 reflects the plant balance of \$357,342 for this project. Line 258 reflects the plant balance for this investment was reversed. In the column for March 2024 activity, the depreciation expense is discontinued on Line 257 and the to-date depreciation expense is reversed in Line 258. Refer to Lines 257 and 258 on pages 49 and 58 which indicate no amortization expense is included in the 2025 calendar year or forecasted test period.

Summarizing, the plant investment and associated depreciation/amortization for this project has been adjusted to eliminate this project from the future test period rate base calculation and depreciation/amortization expense.

- d. The review of IT projects being placed into service was changed in early 2022 to include the IT project managers in the final determination that a project was ready to be placed into service. Had this process change been made in early 2021, the error should not have happened.

An additional review of projects placed in service prior to the review process change was completed to ensure that no other IT projects had been placed in service in error. There were no additional errors found during this review.



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**3. Refer to the Direct Testimony of David Roy, page 9–10.**

- a. Explain why the decision was made to extend the current completion date of the Accelerated Mainline Replacement Program to 2043.
- b. Provide whether the timeline adjustments are reflected in any other Columbia case filings and provide a list of those filings.

**RESPONSE:**

- a. Please refer to the Direct Testimony of Dave Roy, page 10. The AMRP was extended due to increased costs associated with mainline replacement. Labor, material and restoration costs have all increased. Further, when Columbia originally predicted the investment and time necessary to complete the replacement of priority pipe in 2008, its prediction did not adjust for future inflation due to the high number of variables involved. As the cost of materials and labor increase, Columbia continues to make decisions to deploy capital in manner that meets the needs of its customers, communities and its system, while protecting the overall safety and reliability of its infrastructure. As

a result, as of the filing of this case, 2043 was the Company's best estimate for a completion date.

b. No, the timeline adjustment has not been reflected in any other Columbia case filings.

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4. Refer to the Direct Testimony of Beth Owens, page 39. Explain whether benefit coverage competitively bid through a request-for-proposal process is specific to Columbia Kentucky or whether all affiliates provide the same benefits coverage. Explain why this is the case.

**RESPONSE:**

The benefit coverage provided to eligible employees is consistent across all of the NiSource affiliates. The benefit coverage competitively bid through a request-for-proposal process is done for all of NiSource. As noted in the Direct Testimony of Beth Owens, page 39-40, Columbia enjoys some purchasing power due to its affiliation with NiSource in order to ensure competitive rates from its carriers. Corporate-wide programs offer a larger pool of covered participants, which provides for a larger spread of risk. The larger risk pool helps contain increases in health and dental care costs.

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**5. Refer to Direct Testimony of Beth Owens, Exhibit BO-1 and Exhibit BO-2.**

**Provide comparative charts for each of the following:**

- a. The average base salary, overtime compensation, and annual total cash compensation in hourly wages for union and non-employees.
- b. Benefits for both non-union and union employees.

**RESPONSE:**

- a. The following tables for the union and non-union employees described in Direct Testimony of Beth Owens, Exhibit BO-1 and Exhibit BO-2, reflect average base salary and annual total cash compensation as hourly wages, as well as average daily overtime paid to employees in these titles on days when overtime was worked.

<u>Job Title</u>	<u>Annual Base Salary as hourly rate (Average)<sup>1</sup></u>	<u>Annual Total Cash Compensation as hourly rate (Average)<sup>1,2</sup></u>	<u>Overtime Compensation Paid (Average)<sup>3</sup></u>
Construction Coordinator-C11	\$43.39	\$45.13	\$67.50
Construct-Regulator Oper-C11	\$43.67	\$45.42	\$185.43
Customer Service A-C11	\$40.86	\$42.50	\$72.62
Customer Service B-C11	\$39.22	\$40.79	\$97.78
Customer Service Sr-C11	\$45.74	\$47.57	\$371.01
Inspector A-C11	\$39.55	\$41.13	\$34.69
M&R Tech 1-C11	\$45.41	\$47.22	\$117.12
M&R Tech 2-C11	\$42.58	\$44.28	\$51.61
Plant/Service Combination-C11	\$43.38	\$45.12	\$157.30
Street Service A-C11	\$40.57	\$42.20	\$148.05
Utility A-C11	\$29.00	\$30.16	\$112.40
<b>Overall Average</b>	<b>\$41.22</b>	<b>\$42.86</b>	<b>\$128.68</b>

<u>Job Title</u>	<u>Annual Base Salary as hourly rate (Average)<sup>1</sup></u>	<u>Annual Total Cash Compensation as hourly rate (Average)<sup>1,2</sup></u>	<u>Overtime Compensation Paid (Average)<sup>3</sup></u>
Assoc Field Eng 1	\$38.13	\$41.18	\$0.00
Coach On-The-Job Training Sr	\$56.43	\$62.07	\$0.00
Corrosion Tech CKY	\$45.30	\$47.11	\$86.67
Crossbore Restoration Spec	\$45.45	\$47.27	\$0.00
Field Leader Construction	\$54.57	\$61.12	\$0.00
Field Leader Gas Operations	\$54.46	\$60.99	\$0.00
Field Leader M&R	\$56.38	\$63.14	\$0.00
Sr Field Engineer	\$57.92	\$62.55	\$0.00
Sr Work Coordinator	\$29.96	\$31.15	\$15.59
<b>Overall Average</b>	<b>\$48.73</b>	<b>\$52.95</b>	<b>\$11.36</b>

#### Footnotes

(1) The average annual base salary and total cash compensation were calculated by aggregating the annual base pay and total cash compensation of all CKY employees matched to the NiSource job title and dividing it by the number of CKY employees matched to the title.

(2) Total Cash Compensation equals base salary plus target annual incentive for 2023, paid in 1Q 2024.

(3) Overtime Compensation Paid reflects average overtime paid to employees in these titles for each day when overtime was worked between 1/1/2024 and 8/30/2024. The Fair Labor Standards Act (FLSA) requires covered nonexempt employees to receive overtime pay for hours worked over 40 per week at a rate not less than one and one-half times the regular rate of pay. Not all employees are eligible for FLSA-required overtime compensation. Overtime compensation for employees whose roles are included in a collective bargaining unit agreement are subject to the overtime terms and conditions of the agreement. For all others, overtime compensation is based upon at least the FLSA standards.

b. As noted in the Direct Testimony of Beth Owens on page 39, the Company offers its benefit plans throughout the NiSource system. The following plans are offered to all employees: health and welfare plans (health care coverage, dental coverage, vision care, term life insurance and disability insurance), retirement savings plans, and paid time off (including vacation and holiday). The only benefit not available to union employees is paid parental leave.

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- 6. Refer to the Direct Testimony of Krista King, Attachment KK-1.**
- a. List each company that has a customer CHOICE program or similar equivalent program.
  - b. Of those programs, describe how those companies track expenses for those programs.

**RESPONSE:**

- a. Columbia Gas of Ohio, Inc., Columbia Gas of Pennsylvania, Inc., Columbia Gas of Virginia, Inc., and Northern Indiana Public Service Company have customer CHOICE or similar equivalent programs.
- b. None of the companies listed in a. above specifically track program expenses.

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7. Refer to the Direct Testimony of Gregory Skinner, page 7. Confirm that the new WAM program will not utilize the same software as the One Customer program. If not confirmed, explain why not.

**RESPONSE:**

Columbia cannot confirm. The One Customer program will need to go through a detailed planning process, which will evaluate existing software investments, prior to selecting a software.



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8. Confirm that Columbia Kentucky cannot chose its own billing and customer software. If not confirmed, provide an example of when Columbia Kentucky has chosen its own software.

**RESPONSE:**

Confirmed. Columbia shares billing and customer software with other affiliates. This allows the cost for billing software to be shared among those affiliates.

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9. Confirm that Columbia Kentucky maintains customer deposits in a trust account. If not confirmed, explain what type of account Columbia Kentucky maintains customer deposits in.

**RESPONSE:**

The Company does not maintain customer deposits in a trust account or any other separately maintained banking arrangement. These funds are included with all other Company operating funds.

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**10. Provide the location of the allocation of the use of the NiSource corporate airplane(s) in the revenue requirement.**

**RESPONSE:**

Costs associated with NiSource corporate aircraft are reflected in the revenue requirement *within* the Corporate Service (Contract) Bill(s) allocated to Columbia from NiSource Corporate Services Company ("NCSC"). Please refer to Tab 82 FR 807 KAR 5:001, Section 16(8)(d), Pages 16 and 17, specifically Line 24, for the total NCSC Contract Bill O&M Expense allocated to Columbia shown in Schedule D-2.4.A (Base Period) and Schedule D-2.4.B (Forecasted Test Period). For additional information, please refer to Columbia's Response to Commission Staff's Fourth Request for Information, No. 11.

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**11. For the years 2021, 2022, and 2023, provide an accounting with any supporting documentation detailing Columbia Kentucky's use of any NiSource aircraft and the resulting billed costs associated with that use, including but not limited to number of trips, who used the corporate air fleet, reason for flight, flight departure and landings, and estimated expense of each flight.**

**RESPONSE:**

There have been no specific instances of use of the NiSource Corporate Services Company ("NCSC")-owned airplane by Columbia, and therefore no direct costs have been billed to Columbia by NCSC for specific flights. While NCSC owns two helicopters, which are not utilized for the benefit of Columbia, the costs associated with these helicopters were removed from the revenue requirement in this case with one exception. Columbia inadvertently included \$45 of fuel costs for one of the helicopters.

The aviation expense included for recovery in this case provides travel efficiencies and time savings for company personnel, which benefits Columbia and its customers.

The use of this form of travel cuts down on time waiting for flights in commercial airports, provides a secure environment for discussion of sensitive business matters, and allows a reliable and secured source of internet access to perform job functions while in transit. This provides customers with additional services from these individuals, rather than having this time wasted.

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**12. Provide the current written standards for the incentive-based compensation program for NiSource and Columbia Kentucky.**

**RESPONSE:**

As described in Direct Testimony of Beth Owens, Section VI Incentive Compensation and Profit-Sharing, every employee is in a job title that reflects the role's level of responsibility within the organization. The Company identifies the levels of jobs that are eligible for the Short-Term Incentive Plan (STI) and the Long-Term Incentive Plan (LTI). All employees have an STI target, and LTI is granted to employees at the level of Director and above. These rewards align with the Company's vision and strategies surrounding occupational health and safety, operational excellence, customer satisfaction, workforce, sustainability, and financial metrics. Participants are eligible to receive incentive awards based on a blend of their personal performance and the performance of NiSource.

Our STI program is designed to drive and reinforce the strategies that are most important to the Company and that provide safe, reliable, and affordable distribution service to customers. This is done this through the financial, safety, and customer metrics that are established each year and are included in eligible employees' incentive plan. See Direct Testimony of Beth Owens, Attachment Columbia BO-5 STI and LTI Metrics for definitions of the specific metrics. All three elements are key and critical to support customer costs. Each of the incentive plan metrics stand on their own, are not interconnected, and are paid out based on performance in each specific metric. Allowing our ability to drive daily the message of financial, safety and customer focus to our employees and rewarding them for meeting those goals is essential.

Every job title has an associated target incentive level and incentive opportunity range, beginning at a threshold or "trigger" level, which typically provides an incentive of 50 percent of a "target." The incentive opportunity range increases through the "target" level up to the "stretch" level, which provides an incentive of 200 percent of the "target." For example, Field Leaders are in a job title that provides a target incentive opportunity of 12 percent of base pay. The trigger and stretch levels are 50 percent below and 200 percent above the target percentage, respectively. Therefore, the incentive range for a Field Leader is:

Trigger	Target	Stretch
6%	12%	24%

In all cases, each STI metric will only pay out if it meets or exceeds the Trigger level of performance.

The employee's leader will consider the employee's performance when deciding on the STI incentive amount to be awarded, with stronger performers typically receiving an incentive between the target and stretch levels. Each employee has written Objectives and is measured against those Objectives, resulting in a performance rating that is factored into the employee's incentive award calculation. Employees must perform safely, must provide a positive customer experience, and must operate with financial efficiency for these metrics to be achieved and paid. STI incentive awards are paid once per year, typically in the first quarter of the year. For more information, please refer to CONFIDENTIAL KY PSC Case No. 2024-00092 Staff 4-12 Attachment A, which outlines terms and conditions for the STI plan.

LTI is granted annually in the form of Performance Share Units (PSUs) and Restricted Stock Units (RSUs). PSUs vest after achieving specific performance goals that vary by year over a three-year period. These metrics include operational excellence, safety, employee engagement, environmental, and financial goals. See Direct Testimony of Beth Owens, Attachment Columbia BO-5 STI and LTI Metrics for definitions of these metrics. RSUs vest based upon achievement of individual conditions as outlined in an award agreement, which is primarily a restriction based upon the continued service of



the employee over a three-year period. Eligible employees earn LTI only if the metrics meet or exceed Trigger level of performance. When LTI awards vest at the end of the three-year period, each metric's final achievement is calculated and the appropriate number of shares are released to each participant. For more information, please refer to KY PSC Case No. 2024-00092 Staff 4-12 Attachment B, which outlines terms and conditions for the LTI plan.

**2024 CASH-BASED AWARDS PROGRAM**  
**TERMS AND CONDITIONS**  
a/k/a “Short Term Incentive Plan”

*NiSource Inc.*  
*2020 Omnibus Incentive Plan*

**1. Background**

Under Article XI of the NiSource Inc. 2020 Omnibus Incentive Plan (the “Plan”), and subject to its terms, the Compensation and Human Capital Committee (the “Committee”) of the Board of Directors of NiSource Inc. (the “Corporation”) may grant Cash-Based Awards to Employees subject to such terms and conditions as determined by the Committee. This document describes the terms and conditions under which Cash-Based Awards may be paid for performance beginning January 1, 2024 and ending December 31, 2024 (the “Performance Period”), to the Eligible Employees (as defined below). Any capitalized term that is not defined in this document shall have the meaning assigned to it in the Plan.

**2. Eligibility for Participation**

All exempt and non-exempt Employees of the Corporation and its Affiliates are eligible to participate in this 2024 Cash-Based Awards Program (the “Program”) under the Plan, other than:

- A.** Participants who are eligible under any other 2024 Cash-Based Award program;
- B.** Employees who have received a last chance letter, final notice letter or equivalent during the Performance Period;
- C.** Certain exempt Employees who participate in other specialized functional incentive plans; and
- D.** Interns;

provided, however, that the Committee or its delegate may add additional Employees and remove Employees in its discretion (“Eligible Employees”). The Committee or the Corporation’s Chief Executive Officer may determine which Eligible Employees or groups of Eligible Employees shall participate in the Program. The Committee and the Chief Executive Officer generally shall make this determination each calendar year. Eligible Employees chosen to participate in the Program are “Participants.” Designation by the Committee or Chief Executive Officer as a Participant in the Performance Period shall not confer on such Participant the right to be a Participant in any other performance period and designation as a participant in any other performance period shall not confer on any Employee the right to be a Participant in this Program.

Except as provided below, a Participant whose employment with the Corporation and its Affiliates terminates prior to the end of the Performance Period will cease to be a Participant and will not be eligible to receive a payment under this Program. A Participant who terminates

his or her employment after the end of the Performance Period but before the distribution of the incentive payment will be eligible to receive a payment due under this Program, unless terminated “for cause” in which case he or she will not be eligible to receive a payment under the Program. Notwithstanding the foregoing, any Participant who terminates employment with the Corporation and its Affiliates during the Performance Period due to death, disability or retirement will be eligible to receive a payment due under this Program on a pro-rated basis to reflect Service from the beginning of the Performance Period through the date of termination of employment. For purposes of this Program, (i) “retirement” means the Employee’s termination from Service at or after attainment of age 55 and completion of at least 10 years of continuous Service, measured from the most recent date of hire with the Corporation or an Affiliate and (ii) “disability” means the Employee’s disability as defined in the long-term disability plan of the Corporation or one of its Affiliates that is applicable to the Employee.

Notwithstanding the previous paragraphs, an Eligible Employee described above shall be a “Limited Participant” if he or she has received one or more suspensions without pay totaling five days or more during the Performance Period. Each Limited Participant will have his or her individual incentive opportunity reduced by at least fifty percent (50%). A Participant not described under the preceding sentences is a “Full Participant.”

**3. Cash-Based Award Performance Measures, Weightings and Target Opportunities will be as follows:**

STI Metrics- Measures	STI Weighting	Trigger	Target	Stretch
<b>Financial</b>				
Net Operating Earnings Per Share	70%	■	■	■
<b>Operational Excellence</b>				
Operations or Process Failure	10%	2	1	0
<b>Safety</b>				
DART	5%	0.60	0.57	0.51
PVC	5%	1.53	1.46	1.31
<b>Customer Experience</b>				
Customer Satisfaction	10%	69.5%	71.5%	73.5%

- A. NOEPS Financial Measure - based on the Corporation’s achievement of net operating earnings per share, after accounting for the cost of payments under the Program (“NOEPS”). The Corporation shall have full discretion and authority to determine whether this measure has been achieved and whether any adjustments shall be made in the calculation of NOEPS to reflect unusual or non-recurring events.

- B. Operational Excellence - number of significant injuries or fatalities (SIF) or PHMSA reportable incidents due to operations or process failures (employees)
- C. Occupational Health and Safety
  - i. DART- Days Away, Restricted or Transferred (DART) incident rate for all injuries meeting OSHA reportability that require an employee to not report to work, to restrict their duties or transfer to another role as a result of the injury
  - ii. PVC - Preventable Vehicle Collisions (PVC) rate for all vehicle crashes deemed to be the responsibility of the company-employed driver
- D. Customer Satisfaction - Post-transactional/ customer relationship satisfaction survey; score comprises five post-transactional customer channels (CSR, Field Service, IVR, Online, and Project Work/Site Restoration) and one customer relationship measure

#### 4. Incentive Pool Creation:

At the end of the performance period, results of all STI metrics will be determined through an STI scorecard using the measures shown in Part 3 above.

The individual incentive opportunity for a Participant is calculated as follows:

- Weighted percentage of STI scorecard results x individual payout target percentage x participant eligible earnings

Eligible Earnings consist of the Participant's base earnings for the Performance Period, unless otherwise determined by the Committee. Additionally, Eligible Earnings for Participants who are non-exempt Employees shall include all shift premiums and overtime pay for the Performance Period. Reimbursements for educational assistance, relocation, meals, and mileage, as well as incentive payments, stock option gains, the value of equity awards vesting, and long-term disability payments are not included in Eligible Earnings.

#### 5. Calculation of Incentive

The individual incentive opportunity for each Employee will be added together, and the sum will equal the Incentive Pool. Awards will be distributed as follows.

- i. **Non-Exempt Employees:** In general, Participants who are non-exempt Employees will receive one hundred percent (100%) of their individual incentive opportunity as calculated under the Program.
- ii. **Exempt Employees:** The payout opportunity of individual incentive for Participants who are exempt is 100% discretionary and is based upon individual performance. Notwithstanding anything herein to the contrary, the Committee reserves the right to reduce the payouts for any other factors it deems relevant, including an assessment of individual performance.

#### 6. Extraordinary Events

For purposes of calculating the amount of Cash-Based Awards, the Committee may adjust the performance results or the Cash-Based Awards to reflect the following extraordinary events and other similar items:

1. Equity issuances;
2. Debt issuances;
3. Discontinued operations;
4. Mergers, acquisitions, and divestitures;
5. Capital expenditures;
6. Asset write-downs;
7. Litigation or claim judgments or settlements;
8. The effect of changes in tax laws, accounting principles, or other laws or provisions affecting reported results;
9. Any reorganization or restructuring programs;
10. Foreign exchange gains and losses;
11. Extraordinary, unusual, or other nonrecurring items as described in U.S. Generally Accepted Accounting Principles or as described in management's discussion and analysis of financial condition and results of operations appearing in the Corporation's consolidated report to the investment community or investor letters;
12. Significant movements in gas prices; and
13. Significant changes in the law.

## **7. General Timing of Payment**

If payable, the Participant's incentive will be distributed to the Participant, or the Participant's estate in the event of the Participant's death before payment, in cash in a single sum, as soon after the end of the applicable Performance Period as practicable, but no later than March 15 after the end of the Performance Period in accordance with the Corporation's payroll practices.

## **8. Notices**

Any notice required or permitted to be given by the Corporation or the Committee pursuant to the Plan shall be deemed given when personally delivered or deposited in the United States mail, registered or certified, postage prepaid, addressed to the Participant, his or her beneficiary, executors, administrators, successors, assigns or transferees, at the last address shown for the Participant on the records of the Corporation or subsequently provided in writing to the Corporation.

## **9. Miscellaneous Provisions**

- A.** Nothing contained herein will confer upon any Participant the right to be retained in the service of the Corporation or any Affiliate thereof nor limit or interfere with, in any way, the right of the Corporation or any Affiliate thereof to discharge any Participant at

any time for any reasons whatsoever, with or without cause, or to modify an Participant's position, duties or other terms of employment.

**B.** The provisions of the Plan shall be construed and interpreted according to the laws of the State of Indiana, except as preempted by federal law.

**C.** The Committee retains all discretion conferred under the Plan to determine any amount payable under the Program.

**NISOURCE INC.**  
**2020 Omnibus Incentive Plan**

**Article I**  
**Purpose and Duration**

Section 1.1 Purpose. The Plan is designed to promote the achievement of both short-term and long-term objectives of NiSource Inc. (the “Company”) by (a) aligning compensation of Participants with the interests of Company stockholders, (b) enhancing the interest of Participants in the growth and success of the Company, and (c) attracting and retaining Participants of outstanding competence.

Section 1.2 Effective Date and Duration. This Plan, if approved by a majority of the votes cast by Company stockholders at the May 2020 annual meeting, shall be effective at such date and shall remain in effect, subject to the right of the Board or the Committee to amend and terminate the Plan at any time as provided in this Plan, until all Shares subject to it shall have been purchased or acquired according to the Plan’s provisions. In no event, however, may an ISO be granted under the Plan more than ten years after the date the Plan was approved by the Board.

**Article II**  
**Definitions**

Whenever used in the Plan, unless otherwise noted, the following terms shall have the meanings set forth below and, when the meaning is intended, the initial letter of the word is capitalized:

Section 2.1 1934 Act. “1934 Act” means the Securities Exchange Act of 1934, as amended.

Section 2.2 Affiliate. “Affiliate” means any entity that is a Subsidiary or a parent corporation, as defined in Code Section 424(e), of the Company, or any other entity designated by the Committee as covered by the Plan in which the Company has, directly or indirectly, at least a 20% voting interest.

Section 2.3 Alternative Award. “Alternative Award” has the meaning set forth in Section 15.1.

Section 2.4 Award. “Award” means any Option, SAR, Restricted Stock, Restricted Stock Unit, Performance Share, Performance Unit, Cash-Based Award, or Other Stock-Based Award granted to a Participant under the Plan.

Section 2.5 Award Agreement. “Award Agreement” means a written or electronic statement or agreement prepared by the Company that sets forth the terms, conditions and restrictions applicable to Awards granted under the Plan.

Section 2.6 Board or Board of Directors. “Board” or “Board of Directors” means the Board of Directors of the Company.

Section 2.7 Cash-Based Award. “Cash-Based Award” means an Award granted to a Participant, in accordance with Article XI of this Plan.

Section 2.8 Cause. “Cause,” unless such term or an equivalent term is otherwise defined with respect to an Award by the Participant’s Award Agreement, shall be as defined in any employment agreement between the Company and a Participant as in effect on the date of grant with respect to an Award; provided however, that if there is no such employment agreement, “Cause” shall mean any of the following: (a) the Participant’s conviction of any criminal violation involving dishonesty, fraud or breach of trust; (b) the Participant’s violation of the Company’s code of conduct and/or code of ethics; (c) the Participant’s performance of any act which would materially and adversely impact the business of the Company; or (d) the Participant’s willful and substantial nonperformance of assigned duties. Notwithstanding the foregoing, the Committee shall have sole discretion with respect to the application of the provisions of subsections (a)-(d) above, and such exercise of discretion shall be conclusive and binding upon the Participant and all other persons.

Section 2.9 CEO. “CEO” means the Chief Executive Officer of the Company.

Section 2.10 Change in Control. “Change in Control” means the occurrence of any of the following events:

- (a) The acquisition by an entity, person or group (including all “affiliates” or “associates” of such entity, person or group) of beneficial ownership, as that term is defined in Rule 13d-3 under the 1934 Act, of capital stock of the Company entitled to exercise more than 30% of the outstanding voting power of all capital stock of the Company entitled to vote in elections of directors (“Voting Power”); provided, however, that a Change in Control shall not be deemed to occur by virtue of the following acquisitions: (i) by the Company or any Subsidiary; (ii) by any employee benefit plan (or related trust) sponsored or maintained by the Company or any Subsidiary; (iii) by any underwriter temporarily holding securities pursuant to an offering of such securities; or (iv) any acquisition directly from the Company, other than an acquisition by virtue of the exercise of a conversion privilege, unless the security being so converted was itself acquired directly from the Company;
- (b) The effective time of (i) a merger or consolidation of the Company with one or more other corporations unless the holders of the outstanding Voting Power of the Company immediately prior to such merger or consolidation (other than the surviving or resulting corporation or any “affiliate” or “associate” thereof) hold at least 50% of the Voting Power of the surviving or resulting corporation (in substantially the same proportion as the Voting Power of the Company immediately prior to such merger or consolidation), or (ii) a transfer of 50% or more of the aggregate book value of the assets of the Company and its “affiliates” and “associates” as set forth on the most recent balance sheet of the Company, prepared on a consolidated basis, by its regularly employed, independent, certified public accountants, other than to an entity of which the Company owns at least 50% of the Voting Power; or



- (c) The election to the Board of candidates who were not recommended for election by the Board, if such candidates constitute a majority of those elected in that particular election (for this purpose, recommended directors will not include any candidate who becomes a member of the Board as a result of an actual or threatened election contest or proxy or consent solicitation on behalf of anyone other than the Board or as a result of any appointment, nomination, or other agreement intended to avoid or settle a contest or solicitation).

For the purposes of this Section 2.10, “affiliate” and “associate” have the meaning set forth in Rule 12b-2 under the 1934 Act. Notwithstanding the foregoing, a Change in Control shall not be deemed to take place with respect to any Participant by virtue of any transaction in which such Participant is a member in a group effecting an acquisition of the Company and, after such acquisition, such Participant holds an equity interest in the entity that has acquired the Company; provided, further, with respect to any nonqualified deferred compensation that becomes payable on account of the Change in Control, the transaction or event described in clause (a), (b), or (c) of this Section 2.10 also constitutes a “change in control event,” as defined in Treasury Regulation § 1.409A-3(i)(5), if required in order for the payment not to violate Section 409A of the Code.

Section 2.11 Code. “Code” means the Internal Revenue Code of 1986, as amended from time to time.

Section 2.12 Committee. “Committee” means the Compensation Committee of the Board of Directors, or such other committee as the Board shall appoint from time to time, which shall consist of two or more directors all of whom are intended to satisfy the requirements for a “non-employee director” within the meaning of Rule 16b-3 of the 1934 Act, and an “independent director” under the rules of the New York Stock Exchange (or any other national securities exchange which is the principal exchange on which the Shares may then be traded); provided, however, that any action taken by the Committee shall be valid and effective whether or not members of the Committee at the time of such action are later determined not to have satisfied the requirements for membership specified above.

Section 2.13 Company. “Company” means NiSource Inc., a Delaware corporation, or any successor thereto.

Section 2.14 Disability or Disabled. “Disability” or “Disabled” means a condition that (a) causes the Participant to be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, (b) causes the Participant, by reason of any medically determinable physical or mental impairment that can be expected to result in death or can be expected to last for a continuous period of not less than 12 months, to receive income replacement benefits for a period of not less than three months under an accident and health plan covering employees of the Company or its Affiliates or (c) causes the Participant to be eligible to receive Social Security disability payments. The Committee, in its sole discretion, shall determine the date of any Disability.

Section 2.15 Employee. “Employee” means any person who is an employee of the Company or any Affiliate; provided, however, that with respect to ISOs, “Employee” means any person who is considered an employee of the Company or any Affiliate for purposes of Treasury Regulation Section 1.421-1(h).

Section 2.16 ERISA. “ERISA” means the Employee Retirement Income Security Act of 1974, as amended.

Section 2.17 Fair Market Value. “Fair Market Value” means, on any given date and as may be specified in an Award Agreement, the closing sales price per Share (or, if otherwise specified by the Committee, a price that is based on the opening, actual, high, low, or average sales prices per Share) of the Company’s common stock as reported on the New York Stock Exchange or such other established securities market on which the Shares are traded, or, if there were no reported sales of Shares on such date, then, unless otherwise required under the Code, the business day immediately preceding such date; provided, however, that if the Shares are not traded on an established securities market or if Fair Market Value for any date cannot be so determined, Fair Market Value shall be determined by the Committee by whatever means or method as the Committee, in the good faith exercise of its discretion, shall at such time deem appropriate and in compliance with Code Section 409A. Notwithstanding the above, for purposes of broker-facilitated cashless exercises of Awards involving Shares under the Plan, “Fair Market Value” shall mean the real-time selling price of such Shares as reported by the broker facilitating such exercises.

Section 2.18 Good Reason. “Good Reason” means, with respect to a Participant, (a) there is a significant diminution in the nature or the scope of the Participant’s authorities or duties; (b) there is a significant reduction in the Participant’s monthly rate of base salary or the Participant’s target opportunity under the incentive bonus compensation plan maintained by Company in which the Participant participates; (c) the Company changes by 50 miles or more the principal location at which the Participant is required to perform services as of the date of a Change in Control; or (d) the Company or any successor materially breaches any Award Agreement or Alternative Award with the Participant granted in accordance with this Plan. Notwithstanding the foregoing, in order to terminate employment for Good Reason, (i) within 30 days of the occurrence of an event described in Clauses (a)–(d) above, Participant shall deliver written notice in accordance with the notice provisions set forth in the Participant’s Award Agreement of his or her intention to terminate employment for Good Reason, which notice specifies in reasonable detail the circumstances claimed to give rise to the Participant’s right to terminate employment for Good Reason, (ii) the Company shall not have cured such circumstances within 30 days following the Company’s receipt of such notice, and (iii) the Participant terminates his or her employment within 60 days following the expiration of the cure period. If, however, the Company cures such conditions, any subsequent termination of employment by the Participant will not be considered to be made for Good Reason.

Section 2.19 Grant Price. “Grant Price” means the price established at the time of grant of an SAR pursuant to Article VII (Stock Appreciation Rights), used to determine whether there is any payment due upon exercise of the SAR.

Section 2.20 Incentive Stock Option or ISO. “Incentive Stock Option” or “ISO” means an Option that meets the requirements of Code Section 422 (or any successor Code section), which is intended by the Committee to constitute an Incentive Stock Option.

Section 2.21 Nonemployee Director. “Nonemployee Director” means a member of the Board who is not an Employee.

Section 2.22 Nonqualified Stock Option or NSO. “Nonqualified Stock Option” or “NSO” means an option to purchase Shares that does not constitute an Incentive Stock Option under Code Section 422 (or any successor Code section).

Section 2.23 Option. “Option” means a right to purchase Shares in accordance with the terms and conditions of the Plan.

Section 2.24 Option Exercise Price. “Option Exercise Price” means the price at which a Share may be purchased by a Participant pursuant to an Option.

Section 2.25 Other Stock-Based Award. “Other Stock-Based Award” means an Award granted to a Participant in accordance with Article XII of this Plan.

Section 2.26 Participant. “Participant” means an Employee or Nonemployee Director who is selected to receive an Award or who has an outstanding Award granted under the Plan.

Section 2.27 Performance Measure. “Performance Measure” means one or more business criteria that may be used by the Committee in establishing Performance Targets for Awards under the Plan. The Performance Measures established by the Committee may relate to corporate, division, department, or business unit performance and may be established in terms of any one or a combination of the following Performance Measures: (i) growth in gross revenue; (ii) earnings per share; (iii) operating earnings per share; (iv) business unit operating earnings; (v) specified revenue targets; (vi) expense control; (vii) productivity; (viii) ratio of earnings to stockholders’ equity or to total assets; (ix) dividend payments; (x) total stockholders’ return; (xi) operating income; (xii) return on capital or return on investment; (xiii) return on assets; (xiv) return on net assets; (xv) operating margins; (xvi) earnings before interest and taxes; (xvii) earnings before interest taxes depreciation; amortization and depletion; (xviii) funds from operations; (xix) total debt or change in total debt or the rating on our debt as determined by external rating agencies; (xx) cash from operations; (xxi) gross margins; (xxii) return on equity; (xxiii) net income; (xxiv) pre-tax income; (xxv) specified customer satisfaction targets; (xxvi) specified safety targets; (xxvii) specified reliability targets and (xxviii) such other criteria as the Committee may determine whether or not listed herein. Multiple Performance Measures may be used and may have the same or different weighting, and they may relate to absolute performance or relative performance as measured against other institutions or divisions or units thereof. In establishing a Performance Measure or determining the achievement of a Performance Measure, the Committee may provide that achievement of the applicable Performance Measures may be amended or adjusted to include or exclude components of any Performance Measure, including, without limitation, foreign exchange gains and losses, asset write-downs, acquisitions and divestitures, change in fiscal year, unbudgeted capital expenditures, special charges such as restructuring or impairment charges, debt refinancing costs, extraordinary or noncash items,

unusual, infrequently occurring, nonrecurring or one-time events affecting the Company or its financial statements or changes in law or accounting principles. Performance Measures shall be subject to such other special rules and conditions as the Committee may establish at any time.

Section 2.28 Performance Shares. “Performance Shares” means an Award designated as Performance Shares and granted to a Participant in accordance with Article IX of the Plan.

Section 2.29 Performance Targets. “Performance Targets” means the criteria and objectives that are established by the Committee for grants of Awards under the Plan subject to any one or more Performance Measures.

Section 2.30 Performance Unit. “Performance Unit” means an Award designated as a Performance Unit and granted to a Participant in accordance with Article X of this Plan.

Section 2.31 Period of Restriction. “Period of Restriction” means the period during which the transfer of Shares underlying an Award is limited in some way, or the Shares are subject to a substantial risk of forfeiture.

Section 2.32 Plan. “Plan” means the NiSource Inc. 2020 Omnibus Incentive Plan, as may be amended from time to time.

Section 2.33 Prior Plans. “Prior Plans” means the NiSource, Inc. 2010 Omnibus Incentive Plan and each other equity plan maintained by the Company under which awards are outstanding as of the effective date of this Plan.

Section 2.34 Restricted Stock. “Restricted Stock” means an Award that is a grant of Shares delivered to a Participant, subject to restrictions described in Article VIII of this Plan.

Section 2.35 Restricted Stock Unit or RSU. “Restricted Stock Unit” or “RSU” means an Award that is subject to the restrictions described in Article VIII of this Plan and is a promise of the Company to deliver at the end of a Period of Restrictions (a) one Share for each RSU, (b) cash in an amount equal to the Fair Market Value of one Share for each RSU, or (c) a combination of (a) and (b), in each case, as determined by the Committee and set forth in the Award Agreement.

Section 2.36 Retirement. “Retirement” means, with respect to Employees, retirement as defined in the Company’s tax-qualified pension plan as in effect on the date of grant with respect to an Award, unless defined otherwise in an Award Agreement.

Section 2.37 Section 409A Regulations. “Section 409A Regulations” means the U.S. Treasury Regulations promulgated pursuant to Code Section 409A.

Section 2.38 Service. “Service” means a Participant’s work for the Company or an Affiliate, either as an Employee or Nonemployee Director.

Section 2.39 Shares. “Shares” means the shares of common stock of the Company, \$0.01 par value per share.

Section 2.40 Stock Appreciation Right or SAR. “Stock Appreciation Right” or “SAR” means an Award designated as an SAR in accordance with the terms of Article VII of the Plan.

Section 2.41 Subsidiary. “Subsidiary” means any corporation, partnership, joint venture, or other entity in which the Company has a majority voting interest; provided, however, that with respect to ISOs, the term “Subsidiary” shall include only an entity that qualifies under Code Section 424(f) as a “subsidiary corporation” with respect to the Company.

Section 2.42 Substitute Award. “Substitute Award” means an Award granted under this Plan upon the assumption of, or in substitution for, outstanding equity awards previously granted by a company or other entity in connection with a corporate transaction, including a merger, combination, consolidation or acquisition of property or stock; provided, however, that in no event shall the term “Substitute Award” be construed to refer to an award made in connection with the cancellation and repricing of an Option or SAR.

Section 2.43 Tandem SAR. “Tandem SAR” means a SAR that is granted in connection with a related Option, the exercise of which shall require forfeiture of the right to purchase a Share under the related Option (with a similar cancellation of the Tandem SAR when a Share is purchased under the Option). Except for the medium of payment, the terms of a Tandem SAR shall be identical in all material respects to the terms of the related Option.

Section 2.44 Voting Power. “Voting Power” has the meaning set forth in Section 2.10.

### **Article III** **Administration**

Section 3.1 Administration by the Committee. The Plan shall be administered by the Committee. All questions of interpretation of the Plan, of any Award Agreement or of any other form of agreement or other document employed by the Company in the administration of the Plan or of any Award shall be determined by the Committee, and such determinations shall be final, binding and conclusive upon all persons having an interest in the Plan or such Award, unless fraudulent or made in bad faith. Any and all actions, decisions and determinations taken or made by the Committee in the exercise of its discretion pursuant to the Plan or Award Agreement or other agreement thereunder (other than determining questions of interpretation pursuant to the preceding sentence) shall be final, binding and conclusive upon all persons having an interest therein. Notwithstanding the foregoing and except as otherwise determined by the Board, the Board shall perform the functions of the Committee for purposes of granting Awards under the Plan to Nonemployee Directors.

Section 3.2 Powers of the Committee. In addition to any other powers set forth in the Plan and subject to the provisions of the Plan, the Committee shall have the full and final power and authority, in its discretion:

- (a) to determine the persons to whom, and the time or times at which, Awards shall be granted and the number of Shares to be subject to each Award;
- (b) to determine the type of Award granted;

- (c) to determine the Fair Market Value of Shares or other property where applicable;
- (d) to determine the terms, conditions and restrictions applicable to each Award (which need not be identical) and any Shares acquired pursuant thereto, including, without limitation, (i) the exercise or purchase price of Shares pursuant to any Award, (ii) the method of payment for Shares purchased pursuant to any Award, (iii) the method for satisfaction of any tax withholding obligation arising in connection with Award, including by the withholding or delivery of Shares, (iv) the timing, terms and conditions of the exercisability or vesting of any Award or any Shares acquired pursuant thereto, (v) the time of the expiration of any Award, (vi) the effect of the Participants termination of Service on any of the foregoing, and (vii) all other terms, conditions and restrictions applicable to any Award or Shares acquired pursuant thereto not inconsistent with the terms of the Plan;
- (e) to determine how an Award will be settled, as provided under an Award Agreement;
- (f) to approve one or more forms of Award Agreement;
- (g) to amend, modify, extend, cancel or renew any Award or to waive any restrictions or conditions applicable to any Award or any Shares acquired upon the exercise thereof;
- (h) to accelerate, continue, extend or defer the exercisability of any Award or the vesting of any Award, including with respect to the period following a Participants termination of Service;
- (i) to prescribe, amend or rescind rules, guidelines and policies relating to the Plan, or to adopt sub-plans or supplements to, or alternative versions of, the Plan, including, without limitation, as the Committee deems necessary or desirable to comply with the laws or regulations of or to accommodate the tax policy, accounting principles or custom of, foreign jurisdictions whose citizens may be granted Awards; and
- (j) to correct any defect, supply any omission or reconcile any inconsistency in the Plan or any Award Agreement and to make all other determinations and take such other actions with respect to the Plan or any Award as the Committee may deem advisable to the extent not inconsistent with the provisions of the Plan or applicable law.

Section 3.3 Action by the Committee. A majority of the members of the Committee shall constitute a quorum for any meeting of the Committee, and the act of a majority of the members present at any meeting at which a quorum is present or the act approved in writing by a majority of all the members of the Committee shall be the act of the Committee. In the performance of their duties under this Plan, the Committee members shall be entitled to rely upon information and advice furnished by the Company's officers, employees, accountants or



counsel, or any executive compensation consultant or other professional retained by the Company or the Committee to assist in the administration of this Plan.

The Committee may delegate some or all of its power and authority hereunder to the Board (or any members thereof) or, subject to applicable law, to a subcommittee of the Board, a member of the Board, the CEO or other executive officer of the Company as the Committee deems appropriate; provided, however, that the Committee may not delegate its power and authority to a member of the Board, the CEO or other executive officer of the Company with regard to the selection for participation in this Plan of an officer, director or other person subject to Section 16 of the 1934 Act or decisions concerning the timing, pricing or amount of an Award to such an officer, director or other person.

Section 3.4 Indemnification. No member of the Board or of the Committee, and neither the CEO nor any other executive officer to whom the Committee delegates any of its power and authority hereunder, shall be liable for any action taken, or determination made, hereunder in good faith and the members of the Board and the Committee and the CEO or other executive officer shall be entitled to indemnification and reimbursement by the Company in respect of any claim, loss, damage or expense (including attorneys' fees) arising therefrom to the full extent permitted by law (except as otherwise may be provided in the Company's Certificate of Incorporation and/or By-laws) and under any directors' and officers' liability insurance that may be in effect from time to time.

#### **Article IV** **Stock Subject to the Plan**

Section 4.1 Aggregate Shares. Subject to adjustment as provided under the Plan 10,000,000 Shares shall initially be available for all Awards under this Plan, other than Substitute Awards. Any of the authorized Shares may be used for any type of Award under the Plan, and any or all of 10,000,000 Shares may be allocated to Incentive Stock Options. Such Shares may be authorized and unissued Shares, treasury Shares, or Shares acquired on the open market.

Section 4.2 Share Counting. To the extent that Shares subject to an outstanding Award granted under the Plan or an outstanding award granted under a Prior Plan, other than Substitute Awards, are not issued or delivered by reason of (a) the expiration, termination, cancellation or forfeiture of such award (excluding shares subject to an Option cancelled upon settlement in shares of a related Tandem SAR or shares subject to a Tandem SAR cancelled upon exercise of a related Option) or (b) the settlement of such award in cash, then such Shares shall again be available under this Plan. Shares tendered or withheld in order to satisfy tax withholding obligations, including with respect awards granted under a Prior Plan, will be available for issuance again under the Plan. Notwithstanding anything herein to the contrary, (a) Shares equal in number to the Shares withheld, surrendered or tendered in payment of the exercise price of an Award, including awards granted under a Prior Plan, and (b) Shares reacquired by the Company on the open market or otherwise using cash proceeds from the exercise of Awards, including awards granted under a Prior Plan, shall not become available for issuance again under the Plan.

**Section 4.3     Adjustment to Number of Shares.** In the event of any equity restructuring (within the meaning of Financial Accounting Standards Board Accounting Standards Codification Topic 718, Compensation—Stock Compensation or any successor or replacement accounting standard) that causes the per share value of the Shares to change, such as a stock dividend, stock split, spinoff, rights offering or recapitalization through an extraordinary cash dividend, the number and class of securities available under this Plan, the terms of each outstanding Option and SAR (including the number and class of securities subject to each outstanding Option or SAR and the Option Exercise Price or Grant Price) and the terms of each other outstanding Award (including the number and class of securities subject thereto), shall be appropriately adjusted by the Committee, such adjustments to be made in the case of outstanding Options and SARs in accordance with Code Section 409A. In the event of any other change in corporate capitalization, including a merger, consolidation, reorganization, or partial or complete liquidation of the Company, such equitable adjustments described in the foregoing sentence may be made as determined to be appropriate and equitable by the Committee to prevent dilution or enlargement of rights of participants. In either case, the decision of the Committee regarding any such adjustment shall be final, binding and conclusive.

**Section 4.4     Corporate Transactions.** The number of Shares available for Awards under this Plan shall not be reduced by (a) the number of Shares subject to Substitute Awards or (b) available shares under a stockholder approved plan of a company or other entity which was a party to a corporate transaction with the Company (as appropriately adjusted to reflect such corporate transaction) which become subject to Awards granted under this Plan (subject to applicable stock exchange requirements).

**Section 4.5     Minimum Vesting Requirements.** No Award granted under the Plan shall become exercisable or vested prior to the one-year anniversary of the date of grant; provided, however, that such restriction shall not apply to Awards granted under this Plan with respect to the number of Shares which, in the aggregate, does not exceed five percent (5%) of the total number of Shares initially available for Awards under this Plan. This Section 4.5 shall not restrict the right of the Committee to accelerate or continue the vesting or exercisability of an award upon or after a termination of employment or otherwise pursuant to Section 3.2 of the Plan or Article XV of the Plan.

## **Article V**

### **Eligibility and Participation**

**Section 5.1     Eligibility to Receive Awards.** Persons eligible to receive Awards under the Plan are Employees and Nonemployee Directors, and persons expected to become Employees and Nonemployee Directors of the Company and its Affiliates as the Committee in its sole discretion may select from time to time. Except as otherwise provided for in an Award Agreement, for purposes of this Plan, references to employment by the Company shall also mean employment by an Affiliate, and references to employment shall include service as a Nonemployee Director. The Committee shall determine, in its sole discretion, the extent to which a Participant shall be considered employed during an approved leave of absence. The aggregate value of cash compensation and the grant date fair value of Shares that may be awarded or granted during any fiscal year of the Company to any Nonemployee Director shall not exceed \$700,000.



Section 5.2 Participation in the Plan. Subject to the other provisions of this Plan, the Committee has the full discretion to grant Awards to eligible persons described in Section 5.1. Eligible persons may be granted more than one Award. Eligibility in accordance with this Section, however, shall not entitle any person to be granted an Award, or, having been granted an Award, to be granted an additional Award.

## **Article VI**

### **Options**

Section 6.1 Grant of Options. Options shall be evidenced by Award Agreements in such form and not inconsistent with the Plan as the Committee shall approve from time to time. Award Agreements shall specify the Option Exercise Price, the duration of the Option, the number of Shares to which the Option pertains, provisions for vesting and exercisability, whether the Option is an ISO or NSO, and such other provisions as the Committee shall determine. Award Agreements may incorporate all or any of the terms of the Plan by reference and shall comply with the following terms and conditions.

Section 6.2 Option Exercise Price. The Option Exercise Price shall not be less than 100% of the Fair Market Value of a Share on the day the Option is granted. Notwithstanding the foregoing, in the case of an Option that is a Substitute Award, the Option Exercise Price of the Shares subject to such Option may be less than 100% of the Fair Market Value per share on the date of grant, provided, that the excess of: (a) the aggregate Fair Market Value (as of the date such Substitute Award is granted) of the shares subject to the Substitute Award, over (b) the aggregate purchase price thereof does not exceed the excess of: (x) the aggregate fair market value (as of the time immediately preceding the transaction giving rise to the Substitute Award, such fair market value to be determined by the Committee) of the shares of the predecessor company or other entity that were subject to the grant assumed or substituted for by the Company, over (y) the aggregate purchase price of such shares.

Section 6.3 Exercise of Options. Each Award Agreement shall state the period or periods of time within which the Option may be exercised by the optionee, in whole or in part, which shall be such period or periods of time as may be determined by the Committee, provided that the Option exercise period shall not end later than ten years after the date of the grant of the Option. The Committee shall have the power to permit in its discretion an acceleration of the previously determined exercise terms, within the terms of the Plan, under such circumstances and upon such terms and conditions as it deems appropriate.

Section 6.4 Payment of Option Exercise Price. Except as otherwise provided in the Plan, or in any Award Agreement, the optionee shall pay the Option Exercise Price upon the exercise of any Option (i) in cash, (ii) by authorizing a third party with which the optionee has a brokerage or similar account to sell the Shares (or a sufficient portion of such Shares) acquired upon the exercise of the Option and remit to the Company a portion of the sale proceeds sufficient to pay the entire Option Exercise Price to the Company, (iii) by delivering Shares that have an aggregate Fair Market Value on the date of exercise equal to the Option Exercise Price; (iv) by authorizing the Company to withhold from the total number of Shares as to which the Option is being exercised the number of Shares having a Fair Market Value on the date of exercise equal to the aggregate Option Exercise Price for the total number of Shares as to which

the Option is being exercised, (v) by such other means by which the Committee determines to be consistent with the purpose of the Plan and applicable law, or (vi) by any combination of (i), (ii), (iii), (iv), and (v). In the case of an election pursuant to (i) above, cash shall mean cash or check issued by a federally insured bank or savings and loan association and made payable to NiSource Inc. In the case of payment pursuant to (ii) or (iii) above, the optionee's authorization must be made on or prior to the date of exercise and shall be irrevocable. In lieu of a separate election governing each exercise of an Option, an optionee may file a blanket election with the Committee, which shall govern all future exercises of Options until revoked by the optionee. Upon exercise of an Option and payment of the applicable Option Exercise Price, the Participant shall be entitled to receive from the Company the number of Shares with respect to which the Option is exercised.

Section 6.5 Termination of Service. Each Option Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of the Option following termination of the Participant's Service. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 6.6 Additional Rules for Incentive Stock Options.

- (a) Employees. Incentive Stock Options may be granted only to Employees of the Company or a Subsidiary and not to Employees of any Affiliate unless such entity is classified as a "disregarded entity" of the Company or the applicable Subsidiary under the Code. Incentive Stock Options may not be granted to Nonemployee Directors.
- (b) Exercise Limitations. The Committee, in its sole discretion, may provide in each Award Agreement the period or periods of time within which the Option may be exercised by the optionee, in whole or in part, provided that the Option period shall not end later than ten years after the date of the grant of the Option. The aggregate Fair Market Value (determined with respect to each Incentive Stock Option at the time of grant) of the Shares with respect to which Incentive Stock Options are exercisable for the first time by an individual during any calendar year (under all incentive stock option plans of the Company and its Subsidiaries) shall not exceed \$100,000. If the aggregate Fair Market Value (determined at the time of grant) of the Shares subject to an Option, which first becomes exercisable in any calendar year, exceeds this limitation, so much of the Option that does not exceed the applicable dollar limit shall be an Incentive Stock Option and the remainder shall be a Nonqualified Stock Option; but in all other respects, the original Award Agreement shall remain in full force and effect. Notwithstanding anything herein to the contrary, if an Incentive Stock Option is granted to an individual who owns stock possessing more than ten percent (10%) of the total combined voting power of all classes of stock of the Company or of its parent or subsidiary corporations, within the meaning of Code Section 422(b)(6), (i) the purchase price of each Share subject to the Incentive Stock Option shall be not less than one hundred ten percent (110%) of the Fair Market Value of the Share

on the date the Incentive Stock Option is granted, and (ii) the Incentive Stock Option shall expire, and all rights to purchase Shares thereunder shall cease, no later than the fifth anniversary of the date the Incentive Stock Option was granted.

- (c) Rights Upon Termination of Service. The rules under Section 6.6 of this Plan generally shall apply when an optionee holding an ISO terminates Service. Notwithstanding the foregoing, in accordance with Code Section 422, if an Incentive Stock Option is exercised more than ninety days after termination of Service, that portion of the Option exercised after such date shall automatically be a Nonqualified Stock Option, but, in all other respects, the original Award Agreement shall remain in full force and effect.

Section 6.7 Other Terms. The Award Agreements with respect to Options shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.

## **Article VII**

### **Stock Appreciation Rights**

Section 7.1 Grant of SARs. Stock Appreciation Rights shall be evidenced by Award Agreements in such form and not inconsistent with the Plan as the Committee shall approve from time to time. Award Agreements shall specify the Grant Price of the SAR, the duration of the SAR, the number of Shares to which the SAR pertains, provisions for vesting and exercisability, and such other provisions as the Committee shall determine. Award Agreements may incorporate all or any of the terms of the Plan by reference and shall comply with the following terms and conditions. An SAR may be a Tandem SAR or may not be granted in connection with an Option.

Section 7.2 Grant Price. The Grant Price of a Tandem SAR shall be the Option Exercise Price of the related Option. The Grant Price of an SAR other than a Tandem SAR shall be determined by the Committee; provided, however, that such Grant Price shall not be less than 100% of the Fair Market Value of a Share on the date of grant of such SAR (or, if earlier, the date of grant of the Option for which the SAR is exchanged or substituted). Notwithstanding the foregoing, in the case of an SAR that is a Substitute Award, the Grant Price per Share of the Shares subject to such SAR may be less than 100% of the Fair Market Value per share on the date of grant, provided, that the excess of: (a) the aggregate Fair Market Value (as of the date such Substitute Award is granted) of the shares subject to the Substitute Award, over (b) the aggregate Grant Price thereof does not exceed the excess of: (x) the aggregate fair market value (as of the time immediately preceding the transaction giving rise to the Substitute Award, such fair market value to be determined by the Committee) of the shares of the predecessor company or other entity that were subject to the grant assumed or substituted for by the Company, over (y) the aggregate base price of such shares.

Section 7.3 Term of SAR. SARs shall be granted for a period of not more than ten years, and shall be exercisable in whole or in part, at such time or times and subject to such other terms and conditions, as shall be prescribed by the Committee at the time of grant, subject to the provisions of this Plan.

Section 7.4 Special Rules for Exercise of Tandem SARs. Tandem SARs may be exercised for all or part of the Shares subject to the related Option upon the surrender of the right to exercise the equivalent portion of the related Option. A Tandem SAR may be exercised only with respect to Shares for which its related Option is then exercisable. Notwithstanding any other provision of this Plan to the contrary, with respect to a Tandem SAR granted in connection with an ISO: (i) the Tandem SAR will expire no later than the expiration of the underlying ISO; (ii) the value of the payout with respect to the Tandem SAR may be for no more than one hundred percent (100%) of the difference between the Option Exercise Price of the underlying ISO and the Fair Market Value of the Shares subject to the underlying ISO at the time the Tandem SAR is exercised; and (iii) the Tandem SAR may be exercised only when the Fair Market Value of the Shares subject to the ISO exceeds the Option Exercise Price of the ISO.

Section 7.5 Termination of Service. Each SAR Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of the SAR following termination of the Participant's Service. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 7.6 Payment. Upon exercise of a Stock Appreciation Right, the Participant shall be entitled to receive payment from the Company in an amount equal to the product of (i) and (ii) where (i) is the excess of the Fair Market Value of a Share on the date of exercise over the Grant Price and (ii) is the number of Shares with respect to which the SAR is exercised. At the discretion of the Committee and as set forth in the Award Agreement, payment shall be made in cash, in Shares, or in a combination thereof.

Section 7.7 Other Terms. The Award Agreements with respect to SARs shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.

## **Article VIII**

### **Restricted Stock and Restricted Stock Units**

Section 8.1 Grants. The Committee, at any time and from time to time, may grant Shares of Restricted Stock or grant Restricted Stock Units to Participants in such amounts as the Committee shall determine. Each Restricted Stock or Restricted Stock Unit grant shall be evidenced by an Award Agreement that shall specify the Period(s) of Restriction, the number of Shares of Restricted Stock or the number of Restricted Stock Units issued to the Participant, and such other provisions as the Committee shall determine. Such Award Agreements shall be consistent with the provisions of this Article VIII.

Section 8.2 Period of Restriction. The end of any Period of Restriction for Restricted Stock or Restricted Stock Units may be conditioned upon the satisfaction of such conditions as are established by the Committee in its sole discretion and set forth in an applicable Award Agreement. Such conditions include, without limitation, restrictions based upon the continued Service of the Participant, the achievement of specific Performance Targets, time-based restrictions on vesting following the attainment of the Performance Targets, and/or restrictions

under applicable federal or state securities laws, prohibitions against transfer, and repurchase by the Company or right of first refusal. The Committee shall have the power to permit in its discretion, an acceleration of the expiration of the applicable Period of Restriction with respect to any part or all of the Shares or number of Restricted Stock Units awarded to a Participant.

Section 8.3 Certificates. If a certificate is issued in respect of Shares awarded to a Participant, each certificate shall be deposited with the Company, or its designee, and shall bear the following legend:

“This certificate and the shares represented hereby are subject to the terms and conditions (including forfeiture and restrictions against transfer) contained in the NiSource Inc. 2020 Omnibus Incentive Plan and an Award Agreement entered into by the registered owner. Release from such terms and conditions shall be obtained only in accordance with the provisions of the Plan and Award Agreement, a copy of each of which is on file in the office of the Secretary of said Company.”

Section 8.4 Lapse of Restrictions. A Restricted Stock Award Agreement or Restricted Stock Unit Award Agreement shall specify the terms and conditions upon which any restrictions upon Shares awarded or RSUs awarded under the Plan shall lapse, as determined by the Committee. With respect to a Restricted Stock Award, upon termination of any applicable Period of Restriction (and the satisfaction or attainment of applicable Performance Measures), the restrictions shall be removed from the requisite number of any Shares that are held in book entry form, and all certificates evidencing ownership of the requisite number of Shares shall be delivered to the holder of such Award. With respect to a Restricted Stock Unit Award, upon termination of any applicable Period of Restriction (and the satisfaction or attainment of applicable Performance Measures) the Shares or, if applicable, cash payment with respect to the Restricted Stock Unit Award shall be distributed to the Participant in accordance with the Restricted Stock Unit Award Agreement (but no later than the March 15 of the year after the year in which such Period of Restriction ends except as otherwise provided for in the Award Agreement).

Section 8.5 Termination of Service. Each Restricted Stock Award Agreement and Restricted Stock Unit Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of Shares of Restricted Stock or Restricted Stock Units following termination of the Participant’s Service. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 8.6 Code Section 83(b) Election. If a Participant makes an election pursuant to Code Section 83(b) with respect to a Restricted Stock Award, the Participant shall be required to promptly file a copy of such election with the Company.

Section 8.7 Other Terms. The Award Agreements with respect to Restricted Stock or Restricted Stock Units shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.



## **Article IX**

### **Performance Shares Awards**

Section 9.1 Grants of Performance Shares. The Committee, at any time and from time to time, may grant Awards of Performance Shares to Participants in such amounts as the Committee shall determine. Each Performance Shares grant shall be evidenced by an Award Agreement that shall specify the applicable performance period, the number of Shares subject to a Performance Shares Award that are to be delivered to the Participant upon satisfaction of the Performance Targets by the expiration of the performance period, and such other provisions as the Committee shall determine. Such Award Agreements shall be consistent with the provisions of this Article IX.

Section 9.2 Performance Period and Performance Targets. At the time of award, the Committee, in its sole discretion shall establish a performance period and the Performance Targets to be achieved during the applicable performance period with respect to an Award of Performance Shares.

Section 9.3 Delivery of Shares. Following the conclusion of each performance period, the Committee shall determine the extent to which the Performance Targets have been attained for such period as well as the other terms and conditions established by the Committee. The Committee shall determine the amount of Shares, if any, to be delivered to the Participant in satisfaction of the Award.

Section 9.4 Termination of Service. Each Performance Shares Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of Performance Shares following termination of the Participant's Service. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Performance Shares Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 9.5 Other Terms. The Award Agreements with respect to Performance Shares shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.

## **Article X**

### **Performance Units**

Section 10.1 Grant of Performance Units. Subject to the terms of the Plan, Performance Units may be granted to Participants in such amounts and upon such terms, and at any time and from time to time, as shall be determined by the Committee. Performance Units shall be evidenced by Award Agreements that are subject to the terms of this Article X.

Section 10.2 Performance Period and Performance Targets. At the time of award, the Committee, in its sole discretion, shall establish a performance period and the Performance Targets to be achieved during the applicable performance period with respect to an Award of Performance Units.

Section 10.3 Value of Performance Units. At the time Performance Units are granted, the Committee shall establish with respect to each such Award a value for each Performance Unit, which may vary thereafter determinable from criteria specified by the Committee at the time of Award.

Section 10.4 Payment of Performance Units. Following the conclusion of each performance period, the Committee shall determine the extent to which the Performance Targets have been attained for such period as well as the other terms and conditions established by the Committee. The Committee shall determine what, if any, payment is due on the Performance Units. Except as otherwise set forth in the Award Agreement, payment shall be made as soon as practicable after the end of the applicable performance period, but no later than the March 15 of the year after the year in which such performance period ends, in cash, in Shares, or in a combination thereof, as the Committee may determine and as set forth in the Award Agreement.

Section 10.5 Termination of Service. Each Performance Unit Award Agreement shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of Performance Units following termination of the Participant's Service. Such provisions shall be determined in the sole discretion of the Committee, shall be included in the Award Agreement entered into with each Participant, need not be uniform among all Performance Units Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 10.6 Other Terms. The Award Agreements with respect to Performance Units shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.

## **Article XI**

### **Cash-Based Awards**

Section 11.1 Grant of Cash-Based Awards. Subject to the terms of the Plan, Cash-Based Awards may be granted to Participants in such amounts and upon such terms, and at any time and from time to time, as shall be determined by the Committee, subject to the terms of this Article XI.

Section 11.2 Performance Period and Performance Targets. At the time of award, the Committee, in its sole discretion, shall establish a performance period and the Performance Targets to be achieved during the applicable performance period with respect to Cash-Based Awards.

Section 11.3 Value of Cash-Based Awards. At the time Cash-Based Awards are granted, the Committee shall establish the value of such Awards, which may vary thereafter determinable from criteria specified by the Committee at the time of Award.

Section 11.4 Payment of Cash-Based Awards. Following the conclusion of each performance period, the Committee shall determine what, if any, payment is due with respect to a Cash-Based Award. Except as otherwise set forth in the Award Agreement, payment shall be made in cash as soon as practicable after the end of the applicable performance period, but no

later than the March 15 of the year after the year in which such performance period ends, in accordance with the Company's payroll practices.

Section 11.5 Termination of Service. With respect to Cash-Based Awards, the Committee shall set forth the extent, if any, to which the Participant shall have the right to continued or accelerated vesting of such Cash-Based Awards following termination of the Participant's Service. Such provisions shall be determined in the sole discretion of the Committee, need not be uniform among all Cash-Based Awards granted pursuant to the Plan, and may reflect distinctions based on the reasons for termination.

Section 11.6 Other Terms. The Award Agreements with respect to Cash-Based Awards shall contain such other terms and provisions and conditions not inconsistent with the Plan as shall be determined by the Committee.

## **Article XII**

### **Other Stock-Based Awards**

The Committee may from time to time grant Shares and other Awards under the Plan that are valued in whole or in part by reference to, or are otherwise based upon and/or payable in Shares. The Committee, in its sole discretion, shall determine the terms and conditions of such Awards, which shall be consistent with the terms and purposes of the Plan.

## **Article XIII**

### **Dividends and Dividend Equivalents**

No dividends or dividend equivalents may be awarded with respect to any Options or SARs. An Award (other than Options or SARs) may, if so determined by the Committee, provide the Participant with the right to receive dividend payments, or, in the case of Awards that do not involve the issuance of Shares concurrently with the grant of the Award, dividend equivalent payments with respect to Shares subject to the Award (both before and after the Shares are earned, vested or acquired), which payments shall be credited to an account for the Participant, or deemed to have been reinvested in additional Shares, which shall be subject to the same vesting and performance conditions as the underlying Award. Dividend or dividend equivalent amounts credited to an account for the Participant may be settled in cash or Shares or a combination of both, as determined by the Committee. Except as provided otherwise in an Award Agreement, any Participant entitled to receive a cash dividends or dividend equivalents pursuant to his applicable Award may, by written election filed with the Company, at least ten days before the date of payment of such dividend equivalent, elect to have such dividend equivalent credited to an account maintained for his benefit under a dividend reinvestment plan maintained by the Company.

## **Article XIV**

### **Beneficiary Designation**

Each Participant under the Plan may, from time to time, name any beneficiary or beneficiaries (who may be named contingently or successively) to whom any benefit under the Plan is to be paid in case of his or her death before he or she receives any or all of such benefit.



Each such designation shall revoke all prior designations by the same Participant, shall be in a form prescribed by the Company, and will be effective only when filed by the Participant in writing with the Company during the Participant's lifetime. In the absence of any such designation, benefits remaining unpaid at the Participant's death shall be paid to the Participant's estate.

## **Article XV**

### **Change in Control**

#### **Section 15.1 Effect of Change in Control.**

- (a) Upon a Change in Control, no cancellation, termination, acceleration of exercisability or vesting, lapse of any Period of Restriction or settlement or other payment shall occur with respect to any outstanding Award, if the Committee (as constituted immediately prior to the consummation of the transaction constituting the Change in Control) reasonably determines, in good faith, prior to the Change in Control that such outstanding Awards shall be honored or assumed, or new rights substituted (such honored, assumed or substituted Award being hereinafter referred to as an "Alternative Award") by the successor, provided that any Alternative Award must:
  - (i) be (A) based on shares of common stock that are traded on a registered U.S. securities exchange or (B) an award of cash having the same economic value;
  - (ii) provide the Participant (or each Participant in a class of Participants) with rights and entitlements substantially equivalent to or better than the rights, terms and conditions applicable under such Award, including, but not limited to, an identical or better exercise or vesting schedule and identical or better timing and methods of payment;
  - (iii) have substantially equivalent economic value to such Award (determined at the time of the Change in Control); and
  - (iv) have terms and conditions which provide that in the event that the Participant suffers an involuntary termination of Service by the Company other than for Cause or a voluntary termination for Good Reason within two years following the Change in Control, any conditions on the Participant's rights under, or any restrictions on transfer or exercisability applicable to, each such Award held by such Participant shall be waived or shall lapse, as the case may be, and any performance-based restrictions shall be deemed to have been achieved at target level performance.
- (b) All outstanding Awards for which Alternative Awards are not granted in accordance with this section shall become fully exercisable; all restrictions thereon shall terminate; any performance-based restrictions shall be deemed to have been achieved at target level performance; and such Awards shall be

immediately payable, except to the extent that later payment is necessary to comply with Code Section 409A.

- (c) Except as otherwise set forth in the Award Agreement, if the Company has terminated the Service of a Participant other than for Cause, or if the Participant has terminated Service for Good Reason, during the year before the consummation of a Change in Control but after a third party and/or the Company had taken steps reasonably calculated to effect such Change in Control, and the Participant reasonably demonstrates that such termination of Service was in connection with or in anticipation of the Change in Control, then: all of the Participant's outstanding Awards shall become fully exercisable; all restrictions thereon shall terminate; any performance-based restrictions shall be deemed to have been achieved at target level performance; and such Awards shall be payable within 60 days after the Change in Control, except to the extent that later payment is necessary to comply with Code Section 409A.

## **Article XVI**

### **Deferrals**

The Committee may permit (upon timely election by the Participant) or require a Participant to defer such Participant's receipt of the payment of cash or the delivery of Shares that would otherwise be due to such Participant by virtue of the exercise of an Option or SAR, the lapse or waiver of restrictions with respect to Restricted Stock or Performance Shares, or the satisfaction of any requirements or goals with respect to Performance Units, Cash-Based Awards or Other Stock-Based Awards. If any such deferral election is required or permitted, the Committee may, in its sole discretion, establish rules and procedures for such payment deferrals in a manner consistent with Code Section 409A and the regulations thereunder.

## **Article XVII**

### **Withholding**

Section 17.1 Tax Withholding. The Company shall have the power and the right to deduct or withhold, or require a Participant to remit to the Company, an amount sufficient to satisfy Federal, state, and local taxes, domestic or foreign, required by law or regulation to be withheld with respect to any taxable event arising as a result of this Plan.

Section 17.2 Share Withholding. With respect to withholding required upon the exercise of Options or SARs, upon the lapse of restrictions on Restricted Stock, or upon any other taxable event arising as a result of Awards granted hereunder, Participants may elect, subject to the approval of the Committee or as otherwise provided for in the Award Agreement, to satisfy the withholding requirement, in whole or in part, by having the Company withhold Shares. Shares of Common Stock to be delivered or withheld may not have an aggregate Fair Market Value in excess of the amount determined by applying the minimum statutory withholding rate (or, if permitted by the Company, such other rate as will not cause adverse accounting consequences under the accounting rules then in effect, and is permitted under applicable IRS withholding rules). All such elections shall be irrevocable, made in writing before the date in which income is realized by the recipient in connection with the particular transaction,

signed by the Participant, and shall be subject to any restrictions or limitations that the Committee, in its sole discretion, deems appropriate.

## **Article XVIII**

### **Compliance with Code Section 409A**

Section 18.1 Awards Subject to Code Section 409A. The provisions of this Section 18.1 shall apply to any Award or portion thereof that is or becomes subject to Code Section 409A, notwithstanding any provision to the contrary contained in the Plan or the Award Agreement applicable to such Award. Awards subject to Code Section 409A include, without limitation:

- (a) Any Nonqualified Stock Option or SAR that permits the deferral of compensation other than the deferral of recognition of income until the exercise or transfer of the Option or SAR or the time the shares acquired pursuant to the exercise of the Option or SAR first become substantially vested.
- (b) Any Award that either provides by its terms, or under which the Participant makes an election, for settlement of all or any portion of the Award either (i) on one or more dates following the end of the Short-Term Deferral Period (as defined below) or (ii) upon or after the occurrence of any event that will or may occur later than the end of the Short-Term Deferral Period.

Subject to the Section 409A Regulations or other applicable guidance, the term “Short-Term Deferral Period” means the period ending on the later of (i) the 15th day of the third month following the end of the Company’s fiscal year in which the applicable portion of the Award is no longer subject to a substantial risk of forfeiture or (ii) the 15th day of the third month following the end of the Participant’s taxable year in which the applicable portion of the Award is no longer subject to a substantial risk of forfeiture. For this purpose, the term “substantial risk of forfeiture” shall have the meaning set forth in Section 409A Regulations or other applicable guidance.

Section 18.2 No Acceleration of Distributions. Notwithstanding anything to the contrary herein, this Plan does not permit the acceleration of the time or schedule of any distribution under this Plan pursuant to any Award subject to Code Section 409A, except as provided by Code Section 409A and Section 409A Regulations.

Section 18.3 Separation from Service. If any amount shall be payable with respect to any Award hereunder as a result of a Participant’s termination of employment or other Service and such amount is subject to the provisions of Code Section 409A, then notwithstanding any other provision of this Plan, a termination of employment or other Service will be deemed to have occurred only at such time as the Participant has experienced a “separation from service” as such term is defined for purposes of Code Section 409A.

Section 18.4 Timing of Payment to a Specified Employee. If any amount shall be payable with respect to any Award hereunder as a result of a Participant’s “separation from service” (as such term is defined for purposes of Code Section 409A) at such time as the

Participant is a “specified employee” and such amount is subject to the provisions of Code Section 409A, then notwithstanding any other provision of this Plan, no payment shall be made, except as permitted under Code Section 409A, prior to the first day of the seventh (7th) calendar month beginning after the Participant’s “separation from service” (or the date of his or her earlier death). The Company may adopt a specified employee policy that will apply to identify the specified employees for all deferred compensation plans subject to Code Section 409A; otherwise, specified employees will be identified using the default standards contained in the regulations under Code Section 409A.

## **Article XIX**

### **Amendment and Termination**

Section 19.1 Amendment, Modification, and Termination of the Plan. The Board or the Committee may at any time terminate, suspend or amend the Plan without the authorization of stockholders to the extent allowed by law, including without limitation any rules issued by the Securities and Exchange Commission under Section 16 of the 1934 Act, insofar as stockholder approval thereof is required in order for the Plan to continue to satisfy the requirements of Rule 16b-3 under the 1934 Act, or the rules of any applicable stock exchange; provided, however, that neither the Board nor the Committee may adopt any Plan amendment that seeks to modify the prohibition on repricing of Options or SARs set forth in Section 19.2 or the Nonemployee Director compensation limit set forth in Section 5.1 without stockholder approval. No termination, suspension or amendment of the Plan shall materially adversely affect any right acquired by any Participant under an Award granted before the date of such termination, suspension or amendment, unless such Participant shall consent; but it shall be conclusively presumed that any adjustment for changes in capitalization as provided for herein does not adversely affect any such right.

Section 19.2 Amendment of Awards. The Committee may unilaterally amend the terms of any Award Agreement previously granted, except that (i) no such amendment may materially impair the rights of any Participant under the applicable Award without the Participant’s consent, unless such amendment is necessary to comply with applicable law, stock exchange rules or accounting rules; and (ii) in no event may an Option or SAR be amended or modified, other than as provided in Section 4.3, to decrease the Option or SAR exercise or base price thereof, or be cancelled in exchange for cash, a new Option or SAR with a lower exercise price or base price, or other Awards, or otherwise be subject to any action that would be treated for accounting purposes as a “repricing” of such Option or SAR, unless such action is approved by the Company’s stockholders.

## **Article XX**

### **Miscellaneous**

Section 20.1 Approval Restrictions. Each Award under the Plan shall be subject to the requirement that, if at any time the Committee shall determine that (i) the listing, registration or qualification of the Shares subject or related thereto upon any securities exchange or under any state or federal law, or (ii) the consent or approval of any government regulatory body, or (iii) an agreement by the recipient of an Award with respect to the disposition of Shares is necessary or desirable as a condition of, or in connection with, the granting of such award or the issue or

purchase of Shares thereunder, such Award may not be consummated in whole or in part unless such listing, registration, qualification, consent, approval or agreement shall have been effected or obtained, free of any conditions not acceptable to the Committee.

**Section 20.2 Securities Law Compliance.** With respect to Participants subject to Section 16 of the 1934 Act, transactions under this Plan are intended to comply with all applicable conditions of Rule 16b-3 or its successors under the 1934 Act. If any provision of this Plan or of any Award Agreement would otherwise frustrate or conflict with the intent expressed in the preceding sentence, that provision to the extent possible shall be interpreted and deemed amended in the manner determined by the Committee so as to avoid the conflict. To the extent of any remaining irreconcilable conflict with this intent, the provision shall be deemed void as applicable to Participants who are then subject to Section 16 of the 1934 Act. In addition, no Shares will be issued or transferred pursuant to an Award unless and until all then applicable requirements imposed by federal and state securities and other laws, rules and regulations and by any regulatory agencies having jurisdiction, and by any stock exchanges upon which the Shares may be listed, have been fully met. As a condition precedent to the issuance of Shares pursuant to the grant, exercise, vesting or settlement of an Award, the Company may require the Participant to take any reasonable action to meet such requirements. The Committee may impose such conditions on any Shares issuable under the Plan as it may deem advisable, including, without limitation, restrictions under the Securities Act of 1933, as amended, under the requirements of any stock exchange upon which such Shares of the same class are then listed, and under any blue sky or other securities laws applicable to such Shares.

**Section 20.3 Gender and Number.** Except where otherwise indicated by the context, any masculine term used herein also shall include the feminine, the plural shall include the singular and the singular shall include the plural.

**Section 20.4 Rights as a Stockholder.** The recipient of any Award under the Plan, unless otherwise provided by the Plan, shall have no rights as a stockholder with respect thereto unless and until certificates for Shares are issued to the recipient.

**Section 20.5 Forfeiture.** The Committee may specify in an Award Agreement that the Participant's rights, payments, and benefits with respect to an Award shall be subject to reduction, cancellation, forfeiture, or recoupment upon the occurrence of specified events, in addition to any otherwise applicable vesting or performance conditions of an Award. Such events may include, but shall not be limited to, termination of Service for Cause or any act by a Participant, whether before or after termination of Service, that would constitute Cause for termination of Service.

**Section 20.6 Rights as Employee or Nonemployee Director.** No person, even though eligible pursuant to Article V, shall have a right to be selected as a Participant, or, having been so selected, to be selected again as a Participant. Nothing in the Plan or any Award granted under the Plan shall confer on any Participant a right to remain an Employee or Nonemployee Director or interfere with or limit in any way any right of the Company or Affiliate to terminate the Participant's Service at any time. To the extent that an Employee of an Affiliate receives an Award under the Plan, that Award shall in no event be understood or interpreted to mean that the



Company is the Employee's employer or that the Employee has an employment relationship with the Company.

Section 20.7 Fractional Shares. The Company shall not be required to issue fractional shares upon the exercise or settlement of any Award.

Section 20.8 Effect on Other Plans. Unless otherwise specifically provided, participation in the Plan shall not preclude a Participant's eligibility to participate in any other benefit or incentive plan. Any Awards made pursuant to the Plan shall not be considered as compensation in determining the benefits provided under any other plan.

Section 20.9 No Constraint on Corporate Action. Nothing in this Plan shall be construed to: (a) limit, impair, or otherwise affect the Company's or an Affiliate's right or power to make adjustments, reclassifications, reorganizations, or changes of its capital or business structure, or to merge or consolidate, or dissolve, liquidate, sell, or transfer all or any part of its business or assets; or (b) limit the right or power of the Company or an Affiliate to take any action which such entity deems to be necessary or appropriate.

Section 20.10 Over/Under Payments. If any Participant or beneficiary receives an underpayment of Shares or cash payable under the terms of any Award, payment of any such shortfall shall be made as soon as administratively practicable. If any Participant or beneficiary receives an overpayment of Shares or cash payable under the terms of any Award for any reason, the Committee or its delegate shall have the right, in its sole discretion, to take whatever action it deems appropriate, including but not limited to the right to require repayment of such amount or to reduce future payments under this Plan, to recover any such overpayment. Notwithstanding the foregoing, if the Company is required to prepare an accounting restatement due to the material noncompliance of the Company, as a result of misconduct, with any financial reporting requirement under the securities laws, and if the Participant knowingly or through gross negligence engaged in the misconduct, or knowingly or through gross negligence failed to prevent the misconduct, or if the Participant is one of the individuals subject to automatic forfeiture under Section 304 of the Sarbanes-Oxley Act of 2002, the Participant shall reimburse the Company the amount of any payment in settlement of an Award earned or accrued during the twelve- (12-) month period following the first public issuance or filing with the United States Securities and Exchange Commission of the financial document embodying such financial reporting requirement. In addition and notwithstanding the foregoing, the Awards granted under this Plan and any cash payment or Shares delivered pursuant to such an award are subject to forfeiture, recovery by the Company or other action pursuant to the applicable Award Agreement or any clawback or recoupment policy which the Company may adopt from time to time, including without limitation any such policy which the Company may be required to adopt under the Dodd-Frank Wall Street Reform and Consumer Protection Act and implementing rules and regulations thereunder, or as otherwise required by law.

Section 20.11 Unfunded Obligation. Participants shall have the status of general unsecured creditors of the Company. Any amounts payable to Participants pursuant to the Plan shall be unfunded and unsecured obligations for all purposes, including, without limitation, Title I of ERISA. No Affiliate shall be required to segregate any monies from its general funds, or to create any trusts, or establish any special accounts with respect to such obligations. The

Company shall retain at all times beneficial ownership of any investments, including trust investments, which the Company may make to fulfill its payment obligations hereunder. Any investments or the creation or maintenance of any trust or any Participant account shall not create or constitute a trust or fiduciary relationship between the Committee or any Affiliate and a Participant, or otherwise create any vested or beneficial interest in any Participant or the Participant's creditors in any assets of any Affiliate. The Participants shall have no claim against any Affiliate for any changes in the value of any assets which may be invested or reinvested by the Company with respect to the Plan.

Section 20.12 No Liability With Respect to Adverse Tax Treatment. Notwithstanding any provision of this Plan to the contrary, in no event shall the Company or any Affiliate be liable to a Participant on account of an Award's failure to (i) qualify for favorable U.S., foreign, state, local, or other tax treatment or (ii) avoid adverse tax treatment under U.S., foreign, state, local, or other law, including, without limitation, Code Section 409A.

Section 20.13 Severability. In the event any provision of the Plan shall be held illegal or invalid for any reason, the illegality or invalidity shall not affect the remaining parts of the Plan, and the Plan shall be construed and enforced as if the illegal or invalid provision had not been included.

Section 20.14 Requirements of Law. The granting of Awards and the issuance of Shares under the Plan shall be subject to all applicable laws, rules, and regulations, and to such approvals by any governmental agencies or national securities exchanges as may be required.

Section 20.15 Governing Law. To the extent not preempted by federal law, the Plan, and all agreements hereunder, shall be construed in accordance with and governed by the laws of the state of Indiana.

Section 20.16 Successors. All obligations of the Company under the Plan with respect to Awards granted hereunder shall be binding on any successor to the Company.

Section 20.17 Provisions Regarding Transferability of Awards.

- (a) General. Except as otherwise provided below, Awards may not be sold, transferred, pledged, assigned, or otherwise alienated or hypothecated, other than by will or the laws of descent and distribution or pursuant to a qualified domestic relations order as defined in the Code or Title 1 of the ERISA or the rules thereunder. Except as otherwise provided in the Plan, all rights with respect to an Award granted to a Participant shall be available during his or her lifetime only to such Participant.
- (b) Nonqualified Stock Options and Stock Appreciation Rights. No NSO or SAR granted under the Plan may be sold, transferred, pledged, assigned, or otherwise alienated or hypothecated, other than by will or the laws of descent and distribution or pursuant to a qualified domestic relations order as defined in the Code or Title 1 of ERISA or the rules thereunder. Notwithstanding the foregoing or anything in part (a) above, a Participant, at any time prior to his death, may

assign all or any portion of the NSO or SAR to (i) his spouse or lineal descendant, (ii) the trustee of a trust for the primary benefit of his spouse or lineal descendant, or (iii) a tax-exempt organization as described in Code Section 501(c)(3). In such event the spouse, lineal descendant, trustee or tax-exempt organization shall be entitled to all of the rights of the Participant with respect to the assigned portion of such NSO or SAR, and such portion of the NSO or SAR shall continue to be subject to all of the terms, conditions and restrictions applicable to the NSO or SAR as set forth herein, and in the related Award Agreement, immediately prior to the effective date of the assignment. Any such assignment shall be permitted only if (i) the Participant does not receive any consideration therefore, and (ii) the assignment is expressly approved by the Committee or its delegate. Any such assignment shall be evidenced by an appropriate written document executed by the Participant, and a copy thereof shall be delivered to the Committee or its delegate on or prior to the effective date of the assignment.

- (c) Incentive Stock Options. Notwithstanding anything in part (a) and (b) above, no ISO may be sold, transferred, pledged, assigned, or otherwise alienated or hypothecated, other than by will or the laws of descent or distribution.
- (d) Nonemployee Directors. Notwithstanding anything in parts (a), (b), or (c) to the contrary, a Nonemployee Director at any time prior to his or her death, may assign all or any portion of an Award granted to him or her under the Plan to (i) his or her spouse or lineal descendant, (ii) the trustee of a trust for the primary benefit of his or her spouse or lineal descendant or (iii) a tax-exempt organization as described in Code Section 501(c)(3). In such event, the spouse, lineal descendant, trustee, or tax-exempt organization shall be entitled to all of the rights of the Participant with respect to the assigned portion of such Award, and such portion of the Award shall continue to be subject to all of the terms, conditions and restrictions applicable to the Award as set forth herein, and in the related Award Agreement, immediately prior to the effective date of the assignment. Any such assignment shall be permitted only if (i) the Participant does not receive any consideration therefore, and (ii) the assignment is expressly approved by the Committee or its delegate. Any such assignment shall be evidenced by an appropriate written document executed by the Participant, and a copy thereof shall be delivered to the Committee or its delegate on or prior to the effective date of the assignment.



KY PSC Case No. 2024-00092  
Response to Staff's Data Request Set Four No. 13  
Respondent: Nicholas Bly, Tamaleh Shaeffer and Beth Owens

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION  
DATED AUGUST 28, 2024**

**13. Provide the current allocation calculation for incentive compensation from NiSource to Columbia Kentucky.**

**RESPONSE:**

Please refer to KY PSC Case No. 2024-00092, KY PSC Staff DR 4-13, Attachment A for the supporting calculation of the allocation of Short-Term Incentive ("STI") and Long-Term Incentive ("LTI") compensation to Columbia from NiSource Corporate Services Company for the Base Period and the Forecasted Test Period. Note, Base Period actual allocation is based upon the allocation of NCSC labor for work performed on behalf of Columbia Gas of Kentucky.

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SPREADSHEET AND IS BEING  
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SYSTEM SEPARATELY**

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**14. Provide the full amount of American Gas Association (AGA) dues for the years 2021, 2022, and 2023.**

**RESPONSE:**

Please see the table below for the total AGA dues billed to NiSource and Columbia's allocation of AGA dues. The portion allocable to lobbying per the AGA's invoice for 2021, 2022, and 2023 is 3.8%, 5.1%, and 3.4% respectively.

<b>American Gas Association Dues</b>		
<b>Year</b>	<b>NiSource</b>	<b>Columbia Allocation</b>
2021	\$1,135,307	\$43,778
2022	\$1,178,449	\$42,418
2023	\$1,230,065	\$44,276

Please note that Columbia's allocation of AGA dues in calendar year 2021 is inclusive of a manual journal entry reclass for the Q1-2021 invoice reflected *within* the "AP Accruals, Reclass, and Other Misc." line in Columbia's response to KY PSC Case No. 2024-00092, AG 1-25, Attachment A.

KY PSC Case No. 2024-00092  
Response to Staff's Data Request Set Four No. 15  
Respondent: Tamaleh Shaeffer

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**15. Provide the allocated portion of the AGA dues for the years 2021, 2022, and 2023.**

**RESPONSE:**

Please refer to Columbia's Response to Commission Staff's Fourth Request for Information, No. 14.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**16. Refer to Columbia Kentucky's response to Commission Staff's First Request for Information, Item 54, Attachment A, Workpaper WPD-2.6.D(2).**

- a. Explain why Columbia Kentucky used the current year provision to calculate the uncollectible percentage instead of the charges to the reserve.
- b. Explain whether the uncollectible percentage is specific to destitution expenses, given that the gas cost uncollectibles are separately calculate in the Gas Cost Adjustment.

**RESPONSE:**

- a. Columbia utilized a normalized uncollectible provision rate based on a three-year average of the uncollectible provisions for years 2019, 2022 and 2023 to calculate the 0.417% proposed in the Application. The calculation of the uncollectible factor based on the provision rather than charges to the reserve is consistent and aligns with the calculation and current factor of 0.428% from Columbia's most recent base rate case, Case No. 2021-00183. Note, years 2020 and 2021 uncollectible provisions were impacted due to the COVID-19 pandemic and were not utilized in the calculation of the proposed

normalized uncollectible provision rate which is consistent with treatment of the pandemic years in the calculation of the uncollectible factor in Case No. 2021-00183.

b. The uncollectible factor is not specific or correlated to destitution, or Energy Assistance Program (“EAP”) Rider, expenses.

The uncollectible factor in this case is calculated based on total Company revenues and total Company uncollectible provisions.

The application of the uncollectible factor is detailed in Workpaper WPD-2.6D(1). The factor is multiplied by the distribution revenues (non-gas cost) to determine the level of proposed base rate uncollectible expense.

In determining the revenue requirement, gas cost uncollectible expense is adjusted to match gas cost uncollectible revenue recovery (calculated in Schedule M-2.3 and included as Attachment JCW-1 as described in the Direct Testimony of Columbia witness Wozinak). In other words, the gas cost uncollectible revenues and expenses are offset (equal \$0), and have no impact to the base rate revenue requirement.

Recovery of actual gas cost uncollectible expense is included in the Company’s quarterly gas cost filings. The Gas Cost Uncollectible Rate (“GCUR”) is calculated by multiplying the Expected Commodity Gas Cost by the uncollectible factor determined in the Company’s most recent rate case in each quarterly gas cost filing.

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION  
DATED AUGUST 28, 2024**

**17. Refer to Columbia Kentucky's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 17. Provide a breakdown of the annual CHOICE customer billed revenues, showing separately the amounts attributable to the \$0.05 per Mcf of CHOICE program volumes that is paid by marketers, the \$0.20 per customer bill charge, and the 2 percent of CHOICE program revenues Columbia retains.**

**RESPONSE:**

From Staff's Third Request, Item 17, the total billed revenues excluding gas cost from CHOICE participant customers were \$13,680,889.73 for calendar year 2022 and \$13,040,407.86 for calendar year 2023. The other three items are not billed to customers. The \$0.05 per Mcf and \$0.20 per customer bill charges and the 2 percent of CHOICE program revenues that Columbia retains are costs paid by the marketers and are netted against the gas cost revenues payable to the marketers each month by Columbia.

The total \$0.05 per Mcf of CHOICE program volumes fees paid by marketers to CKY were \$112,103 for calendar year 2022 and \$92,572 for calendar year 2023. The total \$0.20 per customer bill charge fees paid by marketers to CKY were \$36,670 for calendar year 2022 and \$33,326 for calendar year 2023.

The gross 2 percent discount on CHOICE program receivables charged to marketers was \$362,330 for calendar year 2022 and \$282,074 for calendar year 2023.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

18. Refer to Columbia Kentucky's response to Staff's Third Request, Item 19. Confirm that rate schedule DS is limited to customers who have normal annual requirements of not less than 25,000 Mcf at any delivery point, and state whether Columbia expects potential renewable natural gas (RNG) producers to be able to meet that requirement.

**RESPONSE:**

Columbia confirms that Rate schedule DS is limited to customers who have normal annual requirements of not less than 25,000 Mcf at any delivery point and Columbia expects that RNG producers should be able to meet that requirement.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**19. Refer to Columbia Kentucky's response to Staff's Third Request, Item 20 and Columbia Kentucky's responses to Commission Staff's Second Request for Information, Item 23.**

a. If there is unknown information about the One Customer phase of the IT upgrades, identify the specific expenditures included in the forecasted test period as they relate to the One Customer phase of the upgrade, if any.

b. Provide the specific amount(s) included in the forecasted test period for the IT upgrades and provide the supporting calculation or documentation for each amount. Include any contracts with independent vendors or NiSource related to these expenses.

c. For each expenditure provided in the response to Item 19.b., identify what portion of the IT upgrade plan the amount is associated with.

**RESPONSE:**

a., b., and c. There are no expenditures included in the forecasted test period of this case for the planning phase of the One Customer Information project. The projected timeline

for the development of the planning phase for the project was not yet known at the time of the development of the forecasted test period.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**20. Refer to Columbia Kentucky's response to Staff's Third Request, Item 22. Provide the likely explanation for the differences in LAUF gas from month to month as shown in column J.**

**RESPONSE:**

The differences are largely driven by timing. The lost and unaccounted for gas ("LUAF") by month shown in column J of Staff's Third Request, Item 22 was determined by comparing the monthly supply volume received into Columbia's distribution system to the volumes measured at the customer's meter including those meters at company owned locations.

Supply is measured by meters at points of delivery for measured markets. The vast majority of the supply meters at points of delivery for measured markets are read at the end of the month (ie. Calendar measurement). Customer meters, on the other hand, are read throughout the month on a unit book basis (21 meter read dates each month). As a result, there is no precise date when an actual comparison of supply and consumption

can be performed. Timing differences between supply and consumption is one reason for month-to-month differences shown in column J.

Another reason for month-to-month differences is on the supply side. It takes approximately two months for local production volumes to be processed and imputed into the Columbia meter volume data warehouse. As for the customer meters that measure consumption, each month there are typically a small percentage of the customer meters for which consumption is adjusted. There is a lag to correct these volumes, which will flow to a different billing month. In summary, the meter reading and invoicing of receipt and delivery volume data is not synced on a real-time basis, therefore there is a timing mismatch between these inputs that result in the differences.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**21. Refer to Columbia Kentucky's response to Staff's Third Request, Item 23.**

- a. Provide each of the 12-month averages used for each annual period in the ten-year average as mentioned by Columbia Kentucky in its response.
- b. Explain in detail whether Columbia Kentucky's pipeline replacement program has made a discernible difference in its lost and unaccounted for gas percentages over the prior ten-year period.

**RESPONSE:**

- a. Please see KY PSC Case No. 2024-00092 Staff 4-21 Attachment A showing the 10-year averages used in prior years as discussed in Staff's Third Request, Item 23. Please note the Company began using the 10-year average in 2019 when the calculated lost and unaccounted for gas percentage was negative.
- b. The pipeline replacement program might have made an impact on lost and unaccounted for gas. However, Columbia is unable to definitively tie a correlation between the two.

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**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION  
DATED AUGUST 28, 2024**

22. Refer to Columbia Kentucky's response to Staff's Third Request, Item 24.b. Explain whether Columbia Kentucky received any customer feedback from its email communication to its Main Line Delivery Service customers. If so, describe the feedback.

**RESPONSE:**

Columbia personnel did not receive feedback from the communication.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

23. Refer to Columbia Kentucky's response to Staff's Third Request, Item 25. Explain whether non-temperature sensitive usage is considered in the weather normalization process. If not, explain why not and the impact on the results. If so, explain where non-temperature sensitive usage is reflected in the information provided.

**RESPONSE:**

The information provided in Columbia Kentucky's response to Staff's Third Request, Item 25 lists all the variables used in the monthly regression model used to forecast usage per customer (UPC), including historical weather, projected normal weather for the forecasted period, and the historical, non-weather normalized UPC.

The regression model specifies actual UPC as a function of actual weather (and other indicator variables for monthly shape). The results of this regression provide the relationship between actual UPC and actual weather for the selected period, which is

then applied to the projected normal weather to get forecasted normalized UPC in the forecast period.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**24. Refer to Columbia Kentucky's response to Staff's Third Request, Item 25.**

- a. Step 1(b) states 20 years of data is used in the weather normalization process. The Excel spreadsheet provided in the response reflects the use of ten years of data beginning 2013. Explain how the additional ten years of data is included in the process.
- b. Step 4 of the normalization process references historical vs. forecasted growth rates. Explain what specific growth rates are involved in this process and why.

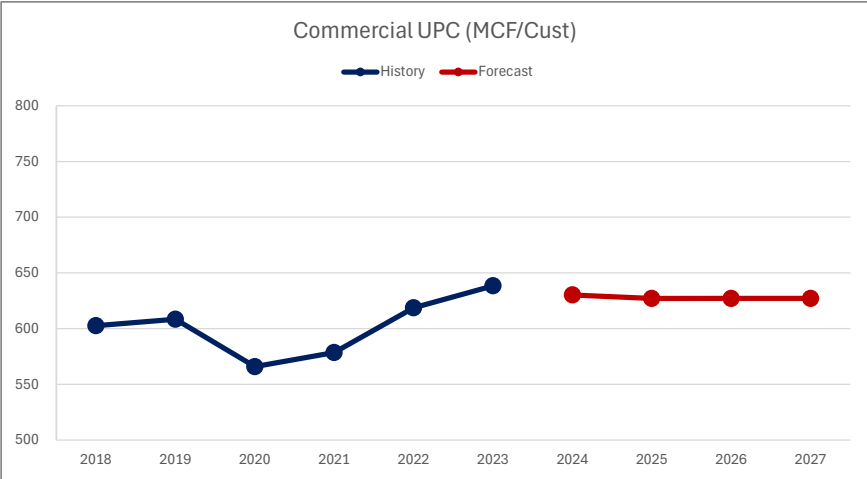
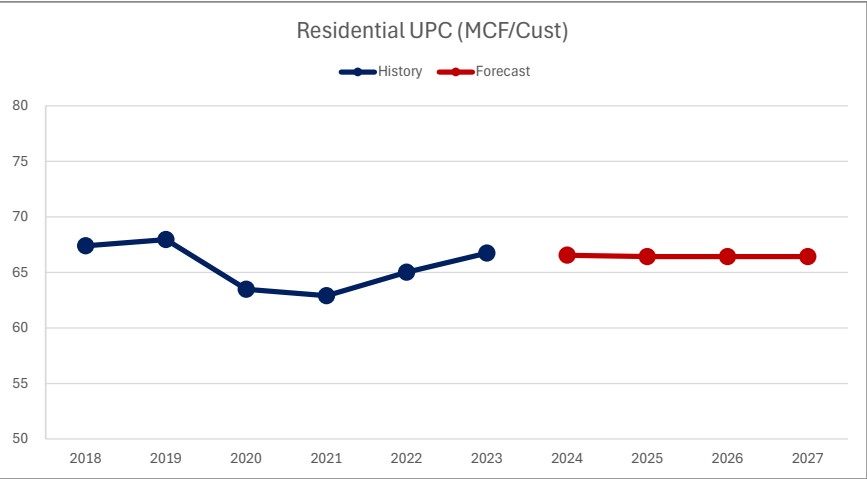
**RESPONSE:**

- a. Although the Excel spreadsheet provided in Step 1(b) of Columbia Kentucky's response to Staff's Third Request, Item 25 shows ten years of data beginning 2013. The normal weather data provided is calculated from 20 years ending December 2023 (2004 to 2023). See monthly data in KY PSC Case No 2024-00092 Staff 4-24 Attachment A.

b. Once the regression results are obtained, annual UPC growth rates are calculated for the forecasted period. These rates are then compared to the recent historical UPC growth rates to ensure that the projections are reasonable. See KY PSC Case No 2024-00092 Staff 4-24 Attachment B.

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Annual	History/Forecast	UPC (MCF/Cust)	
		Residential	Commercial
2018	H	67.39	602.68
2019	H	67.95	608.39
2020	H	63.47	565.93
2021	H	62.90	578.48
2022	H	65.01	618.63
2023	H	66.74	638.41
2024	F	66.54	630.21
2025	F	66.42	627.17
2026	F	66.42	627.17
2027	F	66.42	627.17
2018 - 2023 CAGR		-0.19%	1.16%
2023 - 2027 CAGR		-0.12%	-0.44%



**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION  
DATED AUGUST 28, 2024**

25. Refer to Columbia Kentucky's response to the Attorney General's Second Request for Information (Attorney General's Second Request), Item 15. Provide a breakdown of the expense for each year. Identify the amount and specific item excluded from the proposed revenue requirement.

**RESPONSE:**

**Customer Accounts Receivable Balances**

For non-Choice customers, the Company maintains a total Customer Accounts Receivable ("CAR") balance. It does not maintain a balance for all individual billing parameters (e.g., Base Fixed Rate, Base Volumetric Rate, SMRP Rider, Gas Supply Cost, Actual Gas Cost Adjustment, EECR rider). The total CAR balance is increased each month based on total billed amounts. The total CAR is reduced as customer payments (partial payments or full bill amount payments), or customer assistance related (e.g., Winter Care, Citizens Energy) funds, are credited to the total customer's bill.

For Choice customers, the Company maintains individual customer balances in two categories: (1) Choice gas cost billings and (2) all other billing parameters. By maintaining separate Choice CAR activity and associated uncollectible activity, the Company is able to exclude the Choice gas cost billing uncollectible costs from the expense in determining the revenue requirement.

### **Recording Uncollectible Expense**

The uncollectible activity related to the Choice gas cost recovery is recorded in Account 417 – Non-Utility Income account. This is the same account used to record the 2% discount factor withheld for the purchase of Choice marketer receivables. The following details the uncollectible charges to Account 417 – Non-Utility Income for calendar years 2017 – 2023:

	<b>CHOICE GAS COST UNCOLLECTIBLE ACTIVITY</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Net Charge offs	33,554	38,676	38,495	27,882	64,260	52,354	27,144
Provision Adjustment	4,389	192	(889)	5,285	1,077	(5,869)	(2,844)
Total Non-Utility uncollectible expense	37,943	38,868	37,606	33,167	65,337	46,485	24,299
Net Charge offs - reflects amounts removed from Customer Accounts Receivable balance and charged to non-utility income - Account 417.							
Provision Adjustment - incremental expense adjustment beyond Net Charge-offs							
Total Non-Utility uncollectible expense - sum of Net Charge offs and Provision Adjustment							

The uncollectible activity for all remaining CAR is recorded in utility expense Account 904 – Uncollectible Accounts. The uncollectible activity is detailed in Attachment TLS-1



(Workpaper D-2.6.D(2)) included in the Direct Testimony of Columbia Witness Shaeffer.

The charge-off activity (net of Lines 2 and 3) and provisions (Line 4) are provided for years 2017 – 2023.

The Uncollectible Expense included in the revenue requirement uses an uncollectible experience factor based on multi-year history to multiply by the Forecasted Test Period revenues in the revenue requirement. The uncollectible experience factor is based on total bill (without Choice gas cost billings). The details to develop an experience factor by individual bill component [e.g. SMRP Rider, Gas Cost Adjustment (GCA), Energy Assistance Program (EAP) and Energy Efficiency Conservation Program (EECP) Rider] are not available to create separate uncollectible experience factors for each billing component.

In this case, the Company proposes an experience factor of 0.4170% as detailed in Witness Shaeffer testimony and Attachment TLS-1. Please refer to response to KY PSC Case No. 2024-0092, KY PSC Staff DR 4-16 for how the experience factor is utilized in the revenue requirement calculation.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**26. Refer to Columbia Kentucky's response to the Attorney General's Second Request, Item 17. Provide a breakdown of the expense for each year. Identify the amount and specific item excluded from the proposed revenue requirement.**

**RESPONSE:**

Please see Columbia's Response to Commission's Staff's Fourth Request for Information, No. 25.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S FOURTH REQUEST FOR INFORMATION**  
**DATED AUGUST 28, 2024**

**27. Refer to Columbia Kentucky's response to the Attorney General's Second Request, Item 63.**

- a. Provide the budgeted payroll for each of the years 2019, 2020, 2021, 2022, 2023, the base period and the forecasted test period.
- b. Provide the actual payroll for each of the years 2019, 2020, 2021, 2022, 2023, the base period and the forecasted test period.
- c. Provide the budgeted allocated payroll for each of the years 2019, 2020, 2021, 2022, 2023, the base period and the forecasted test period.
- d. Provide the actual allocated payroll for each of the years 2019, 2020, 2021, 2022, 2023, the base period and the forecasted test period.

**RESPONSE:**

- a., b., c., and d.** Please refer to KY PSC Case No. 2024-00092, KY PSC Staff DR 4-27, Attachment A providing general ledger actual and budgeted detail of labor for 2019

through 2023, Base Period, and FTP detail of labor by Capital and Operations & Maintenance (“O&M”) Expense for Columbia Direct and NiSource Corporate Service Company (“NCSC”) allocated to Columbia. NCSC allocated budget to Columbia for calendar years 2019 through 2021 is not available due to a change in the Company’s financial planning system. The Columbia Direct budget information for 2019 through 2021 is available because it was provided to the Commission in Columbia’s last rate case, KY PSC Case No. 2021-00183, in response to Staff’s First Request for Information, No. 36, specifically “Schedule J” from that case.

Please note, the information provided in Columbia’s response to Attorney General’s Second Request, Item 63 for NCSC allocated payroll to Columbia, and KY PSC Case No. 2024-00092, KY PSC Staff DR 1-38, Attachment A for Columbia Direct payroll, is from the Company’s payroll system and reflects gross salaries for each period end from the NiSource Payroll Department. The information presented in this response is based on general ledger / budget data which is pay period reporting; therefore, a reconciliation is not possible with these two data sets as they are two different data points of payroll.

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SYSTEM SEPARATELY**

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

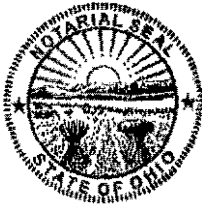
STATE OF OHIO

COUNTY OF FRANKLIN

Donald Ayers, Vice President of Operations for Columbia Gas of Kentucky, Inc., being duly sworn, being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Donald Ayers

The foregoing Verification was signed, acknowledged and sworn to before me this 10 day of September, 2024, by Donald Ayers.



APRIL A. LESTER  
Notary Public, State of Ohio  
My Commission Expires:  
July 8, 2025

Notary Commission No. 2015-RE-537973

Commission expiration: July 8, 2025

**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 )

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**VERIFICATION OF JUDY COOPER**

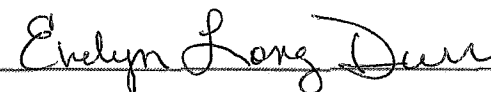
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COMMONWEALTH OF KENTUCKY )  
)  
COUNTY OF FAYETTE )

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.

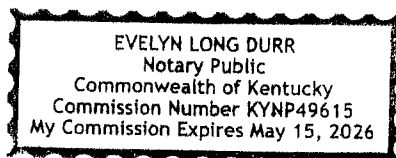
  
\_\_\_\_\_  
Judy Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 10<sup>th</sup> day of September, 2024, by Judy Cooper.

  
\_\_\_\_\_

Notary Commission No. KYNP 49615

Commission expiration: May 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

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**VERIFICATION OF MICHAEL 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 drafted and/or supervised the preparation of responses to certain requests for information 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

The foregoing Verification was signed, acknowledged and sworn to before me this 4th day of September, 2024, by Michael Girata.

  
\_\_\_\_\_  
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 JEFFERY GORE**

---

STATE OF OHIO

COUNTY OF FRANKLIN

Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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 10<sup>th</sup> day of September, 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:

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

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Case No. 2024-00092

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**VERIFICATION OF CRAIG INSCHO**

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STATE OF OHIO

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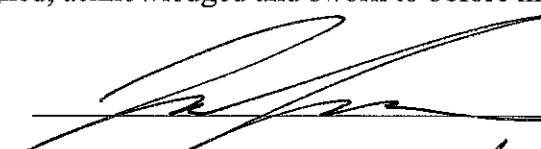
COUNTY OF FRANKLIN

)

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 drafted and/or supervised the preparation of responses to certain requests for information 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

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

  
\_\_\_\_\_  
Notary Commission No. \_\_\_\_\_

Commission expiration: \_\_\_\_\_

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**

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

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Case No. 2024-00092

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**VERIFICATION OF KEVIN JOHNSON**

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STATE OF OHIO

)

COUNTY OF FRANKLIN

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Kevin Johnson, Lead Regulatory Analyst, with NiSource Corporate Services Company, being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.



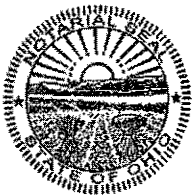
Kevin Johnson

The foregoing Verification was signed, acknowledged and sworn to before me this 4th day of September, 2024, by Kevin Johnson.



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

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**VERIFICATION OF BETH OWENS**

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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 drafted and/or supervised the preparation of responses to certain requests for information 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

The foregoing Verification was signed, acknowledged and sworn to before me this 10<sup>th</sup> day of September, 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:

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

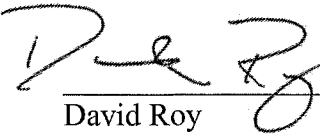
Case No. 2024-00092

VERIFICATION OF DAVID ROY

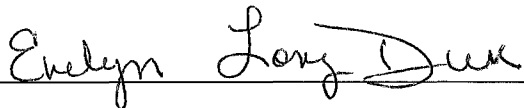
STATE OF KENTUCKY

COUNTY OF FAYETTE

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

The foregoing Verification was signed, acknowledged and sworn to before me this 10<sup>th</sup> day of September, 2024, by David Roy.



Notary Commission No. KYNP 49615

Commission expiration: May 15, 2026

EVELYN LONG DURR  
Notary Public  
Commonwealth of Kentucky  
Commission Number KYNP49615  
My Commission Expires May 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 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 drafted and/or supervised the preparation of responses to certain requests for information 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 D. Shaeffer  
Tamaleh Shaeffer

The foregoing Verification was signed, acknowledged and sworn to before me this 10<sup>th</sup> day of September, 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.

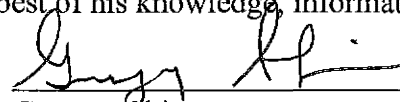
**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

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


**VERIFICATION OF GREGORY SKINNER**

STATE OF OHIO )  
 )  
COUNTY OF FRANKLIN )

Gregory Skinner, Vice-President IT Utilities Systems for NiSource Corporate Services Company, being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

  
\_\_\_\_\_  
Gregory Skinner

The foregoing Verification was signed, acknowledged and sworn to before me this 4th day of September, 2024, by Gregory Skinner.

  
\_\_\_\_\_  
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 )  
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RATES; APPROVAL OF DEPRECIATION STUDY; )  
APPROVAL OF TARIFF REVISIONS; AND OTHER )  
RELIEF )

Case No. 2024-00092

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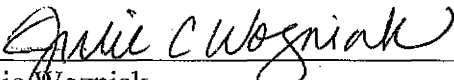
**VERIFICATION OF JULIE WOZNIAK**

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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 drafted and/or supervised the preparation of responses to certain requests for information 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 Wozniak

The foregoing Verification was signed, acknowledged and sworn to before me this 3<sup>rd</sup> day of September, 2024, by Julie 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.