

**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of:

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

---

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO POST HEARING DATA REQUEST**

---

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

This the 15<sup>th</sup> day of November, 2024.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

1. Refer to the Hearing Testimony of Kimra Cole, Redirect from Allyson Honaker. Provide a specific example of a review of the project costs referenced in redirect testimony in which an incorrect cost was found. If an example is provided, provide the length of time it took to resolve and correct the misallocation.

**RESPONSE:**

During Ms. Cole's redirect examination, she mentioned that one of Columbia's employees was transferred to a NiSource Corporate Services Company ("NCSC") department. When this was being effectuated, NCSC initially transferred the budgeted item of salary and benefit costs associated this employee to NCSC. Following the February 2024 "Day 14" meeting outlined in cross-examination, Ms. Cole advocated for this salary to be retained by Columbia in order to be able to back-fill the role. This budget retention, worth approximately \$120,000 was effectuated before the subsequent Day 14 meeting.

Additionally, in the December 2023 Day 14 meeting, Ms. Cole and the Columbia leadership team were presented with an allocation associated with a professional services consultant who was hired by the NiSource Human Resources Department. Ms. Cole and

her team argued that this expense, approximately \$39,000, was misallocated to Columbia, and should instead be reflected in the Human Resources' team budget. This was effectuated with the closure of the books, which occurred later that month.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

2. Refer to the Hearing Testimony of Judy Cooper, Cross Examination by Ashley Hatcher. Provide the number of customers lost as a result of non-traditional bypass for the period beginning in 2010 to the present. For each customer, provide the customer class serviced under, the average amount of annual load lost, and describe Columbia Kentucky's attempts, if any, to retain the customer.

**RESPONSE:**

The term "bypass" has traditionally been used in connection to large industrial customers who had the economic means and geographical proximity to "bypass" a local distribution company and connect directly to an interstate pipeline company to obtain delivery of large volumes of natural gas that could be purchased from other providers. This occurred after natural gas production was deregulated by the federal government and interstate pipelines became common carriers and no longer sellers of the natural gas commodity at rates subject to the approval of the Federal Energy Regulatory Commission ("FERC"). Natural gas commodity prices are market driven and only transportation charges of interstate pipelines are regulated by FERC. Today's energy consumers,

whether residential, commercial or industrial have increasingly more diverse energy options.

For example, new schools in Fayette County are trending towards all-electric systems while sometimes incorporating a backup natural gas generator for emergencies. However, neighboring Woodford County recently completed a new high school and chose natural gas as its primary heat source. Harrison County is following suit with its new high school. Aside from these specific examples, Columbia most often does not have data on why a residential, commercial or small industrial customer discontinues service.

Regarding non-traditional bypass in the large industrial segment, a long-standing customer of Columbia is transitioning away from process heat to electrification of various operations. As a result, based on a baseline from 2023, the revenue decline from this customer are estimated at \$20,000 per year by 2026, further decreasing to \$50,000 per year by 2027.

Additionally, sustainability goals are driving non-traditional bypasses, not just economic initiatives. An upcoming distillery, for instance, plans to utilize electric boilers to achieve LEED certification. Their gas usage will be limited to kitchen equipment, space heating, and backup generator.

In 2016, a subsidiary of a company served by Columbia installed a galvanizing line at an industrial park in Northeastern Kentucky. Despite Columbia Kentucky having a presence at the park, the company opted to receive service from a competing utility. At

Columbia's Delivery Service rate schedule, the prospective customer would have generated roughly \$76,000 in annual net revenue. As the incumbent utility, Columbia sought to serve this customer but was unsuccessful.

Overall, the Comprehensive Climate Action Plan (CCAP), part of the EPA's Climate Pollution Reduction Grant, is funding development for the Lexington-Fayette MSA, which includes Bourbon, Clark, Fayette, Jessamine, Scott, and Woodford. This initiative may further impact the number of non-traditional bypasses. CKY serves 5 of the 6 counties in the MSA.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

3. Refer to the Hearing Testimony of Judy Cooper, Cross Examination by Ashley Hatcher. Provide the number of customers lost as a result of traditional bypass for the period beginning in 2010 to the present. For each customer, provide the customer class serviced under, the average amount of annual load lost, and describe Columbia Kentucky's attempts, if any, to retain the customer.

**RESPONSE:**

Columbia has not totally lost an existing customer to a traditional bypass from 2010 to the present. However, it has missed opportunities due to bypass. Notably, in 2015, a power plant in Eastern Kentucky transitioned from coal to gas, and while Columbia submitted a bid for the project, it ultimately lost out to a transmission pipeline. A classic example of an end-user bypassing an LDC.

Columbia has fended off traditional bypass threats. For example, a marketer for one of Columbia's industrial customers suggested a bypass to a nearby transmission line. However, Columbia successfully retained the customer by educating them on the value-added benefits, which include safety, reliability, and financial savings as compared to owning and maintaining its own direction pipeline connection.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

4. Provide the number of employees of Columbia Kentucky located outside the Commonwealth of Kentucky. If there are employees located outside of the state, provide the number of employees and their corresponding business locations.

**RESPONSE:**

There are no (0) Columbia Gas of Kentucky employees with a work address outside of the Commonwealth of Kentucky or working in the Arena building in Columbus OH. This was confirmed via a review of current data in our human resources information system, and the most recent Arena Building Allocation Study from the Accounting Department.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

5. Refer to Columbia Kentucky's response to the Attorney General's First Request for Information (Attorney General's First Request), Item 147, Attachment B and to Columbia Kentucky's response to Attorney General's Second Request for Information (Attorney General's Second Request), Item 44. Identify and provide the specific rental or lease agreement(s) to account for the increase of \$91,000 in building rent and lease expenses.

**RESPONSE:**

Columbia is unable to validate an increase of \$91,000 in building rent and lease expense. Columbia found the increase in total rents/leases expense to be \$24,993. As shown in Table 1 below, per Columbia's responses to Attorney General's First Request for Information, Item 147, Attachment B, and Attorney General's Second Request for Information, Item 44 (specifically the Adjusted FTP figures in the table labeled "AG 1-147/1-150 NCSC Corrected"), the increase in NiSource Corporate Services Company ("NCSC") rents and leases O&M expense allocated to Columbia from calendar year 2023 to the Adjusted FTP is \$24,993.

**Table 1 – NCSC Allocated Rents and Leases Expense**

	<b>AG 1-150, Att. B</b>	<b>Adjusted FTP per AG 2-44</b>	
	<b>(2023)</b>	<b>(2025 - Corrected)</b>	<b>Difference</b>
Rents and Leases (Buildings)	\$ 201,071	\$ 205,932	
Other R&L	\$ 608,835	\$ 628,968	
Total	<b>\$ 809,906</b>	<b>\$ 834,899</b>	<b>\$ 24,993</b>

This increase is the result of the following:

(1) Increases in lease obligations (inclusive of rent payment obligations, operating expenses, return, depreciation, and property taxes) per lease agreements with lessors. Please see HIGHLY CONFIDENTIAL Commission Staff 6-5, Attachment A for copies of the lease agreements with an increase in the lease obligation to the lessor to occur between calendar year 2023 and the FTP (2025);

(2) Updates to annual building allocation studies in which costs for facility are allocated to one or more operating companies (for example, the Columbus, Ohio office building and parking garage located at 240 and 290 W. Nationwide Blvd. described in further detail in Columbia's response to Commission Staff 6-6); and

(3) Change in the allocation of NCSC labor to Columbia. NCSC building rents and leases costs are allocated to the operating companies as a labor overhead as follows:

Step 1) Employee headcount is used to determine the amount of rent charged to NCSC for each building in which NCSC employees reside (even if the facility is

leased by an operating company affiliate, such as 240 and 290 W. Nationwide Blvd. - Columbia Gas of Ohio); and

Step 2) Once each NCSC department has been assigned its share of the monthly NCSC rents and leases expense, the department's rental obligation is then allocated to each of the operating companies, both direct and allocated, based upon how that department's employees have billed their time (labor) in the respective month. This is completed through a mechanized allocation process.

HIGHLY  
CONFIDENTIAL  
PAGES FILED  
UNDER SEAL  
PURSUANT TO  
MOTION

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

6. Refer to Columbia Kentucky's response to the Attorney General's First Request, Item 147, Attachment B and to the Attorney General's Second Request, Item 44.
  - a. Provide the total cost of the 240 and 290 W. Nationwide Blvd. building lease in the base period and the expected cost in the forecasted test year.
  - b. Explain the substantial increase in the allocation to Columbia Kentucky for the year 2022 for the 240 and 290 W. Nationwide Blvd Building lease.

**RESPONSE:**

- a. The total rent/lease cost of the 240 and 290 W. Nationwide Blvd in the base period was \$ 11,248,129. The total expected cost in the forecasted test year at the time of filing is \$11,132,252.
- b. Columbia's allocation in rent / lease costs for the 240 and 290 Nationwide Blvd. facility was higher in 2022 as compared to 2023 due greater allocation of total NCSC labor, as described Columbia's response to Commission Staff 6-5. The allocation of rent/lease costs for 2022 were not factored into the development of the budget for FTP (2025), and therefore has no impact on the revenue requirement in this case.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

7. Refer to Columbia Kentucky's response to Commission Staff's First Request for Information (Staff's First Request), Item 14, Attachment B, pages 15–17.
- a. Explain the difference in cost for the same flight between John Spanos and both Fredrick Johnson and Mackenzie Neiderer.
  - b. Confirm that the costs for these three travelers are included in the rate case expense. If not confirmed, explain why it was included in the evidence submitted for rate case expense.

**RESPONSE:**

- a. The cost of Mr. Spanos' airfare was higher due to it being the last available seat on the flight at time of reservation. The firm's travel agent generally books tickets in alphabetical order of the travelers, and when booking Mr. Spanos' reservation only one seat remained with a higher airfare cost. There was no difference in ticket type, date / time of booking (other than a few minutes), or seat selection as all travelers sat within a few rows of each other on a regional aircraft.
- b. The costs for these three travelers (including airfare) are included in Columbia's estimated rate case expense, and thereby included in the revenue requirement.

KY PSC Case No. 2024-00092  
Response to Staff's Post Hearing Data Request No. 8  
Respondent: Beth Owens

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

8. Refer to the Hearing Testimony, Cross-Examination of Beth Owens by Ashley Hatcher. As referenced by Ms. Owens, provide a comparative chart of wages and salaries for union and non-union employees with similar job descriptions.

**RESPONSE:**

Upon review of all union positions held by Columbia Kentucky employees, two jobs were identified where there are also non-union positions responsible for doing similar duties.

CKY UNION JOB TITLE	JOB CODE	AVERAGE ANNUAL BASE PAY RATE in CKY	CKY NON-UNION JOB TITLE	JOB CODE	AVERAGE ANNUAL BASE PAY RATE in CKY
Construction Coordinator-C11	321001	████████	Construction Process Specialist	340442	████████
Inspector A-C11	320017	████████	Leakage Technician	320151	████████

All other Columbia Kentucky union positions do not have similar non-union positions within Columbia Kentucky.

KY PSC Case No. 2024-00092  
Response to Staff's Post Hearing Data Request No. 9  
Respondent: Judy Cooper and Michael Girata

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

9. Refer to Columbia Kentucky's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 26a, regarding the single large transportation customer.

a. Provide an update on the status of the customer and describe the most up to date communication between Columbia Kentucky and the single large transportation customer in regard to possible bypass and forecasted usage.

b. Provide an estimate on the distance of nearby lines that could cause a traditional bypass of Columbia Kentucky for this single large transportation customer.

c. Explain what other means of non-traditional bypass Columbia Kentucky may expect for this single large transportation customer to employ outside of the traditional definition related to receiving natural gas from an interstate pipeline directly.

d. Confirm whether the single large transportation customer is currently physically connected to the competing pipeline referenced in the response and eligible to receive gas service from the competing pipeline. If confirmed, explain in detail the type and capacity of the direct connection between the single large transportation customer and the competing pipeline referenced in the response. If there is currently no direct



physical connection, then explain the infrastructure needed to be built to facilitate a direct connection between the single large transportation customer and the competing pipeline.

e. Provide documented proof, either through email correspondence, letter, or other means that show the single large transportation customer has discussed or raised the possibility of bypass to Columbia Kentucky.

f. Provide an attachment showing the rates, usage and revenues for the large industrial customer during the base year period. Provide the attachment in Excel Spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

g. Explain if, based on the actual usage for the large industrial customer during the base year period, Columbia Kentucky considers there to be a likelihood of reduced volumes at the level normalized in Columbia Kentucky's application.

**RESPONSE:**

a. Columbia and the single large transportation customer maintain regular communication to discuss various business-related topics. These discussions cover issues such as commodity pricing from competing pipelines, operational matters, and usage forecasts. Given the nature of the customer's business and the competitive landscape, there is uncertainty in predicting the customer's usage, despite the regular communication. Over the past ten years, the average annual total usage [REDACTED]

[REDACTED]

[REDACTED].

b. There are [REDACTED] nearby pipelines that could cause a traditional bypass of Columbia for this single large transportation customer, or at least a partial bypass. [REDACTED]

[REDACTED]

[REDACTED]

c. The single large transportation customer [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

d. The single large transportation customer [REDACTED]

[REDACTED] Per guidance from the customer, [REDACTED]

[REDACTED]

Additionally, the customer [REDACTED]

[REDACTED]

[REDACTED]

e. [REDACTED] The possibility of the single large transportation customer bypassing Columbia, whether by a traditional and/or non-traditional bypass, is evident by the

customer's

f. See attachment HIGHLY CONFIDENTIAL KY PSC Case No. 2024-00092, Staff Post Hearing No. 9, Attachment A, Page 1

g. While not evident in the usage from the Base Period, Columbia still considers there to be a risk in usage for the large transportation customer. Several factors contribute to load volatility for the single large transportation customer. These include competing natural gas providers, commodity pricing, seasonal temperature changes, production levels, maintenance, and market demand. Additionally, natural gas usage

HIGHLY  
CONFIDENTIAL  
EXCEL  
SPREADSHEET  
FILED UNDER  
SEAL  
PURSUANT TO  
MOTION

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

10. Refer to Hearing Testimony, Cross Examination of Nicholas Bly by Moriah Tussey. Refer also to Columbia Kentucky's response to Staff's First Request, Item 11 and Columbia Kentucky's response to Staff's Third Request, Item 11 and the Application, Filing Requirement 807 KAR 5:001 Section 16-(7)(u). Provide the allocation factors in percentage form in a column as well as the total NiSource amount to be allocated between all subsidiaries in an additional column in addition to the same table of information as provided in Columbia Kentucky's response to Staff's First Request, Item 11.

**RESPONSE:**

Please refer to KY PSC Case No. 2024-00092 Staff Post-Hearing-10 Attachment A. In order to complete the request, Columbia has shown the information by billing pool rather than by FERC Account as it appears in Columbia Kentucky's response to Staff's First Request, Item 11. This is because the twice-annual NiSource Corporate Service Company ("NCSC") allocation surveys, which dictate the cost allocated to Columbia, are based on billing pool allocations<sup>1</sup> rather than by FERC Account (which is how the information is

---

<sup>1</sup> Each FERC Account is fed by multiple billing pools, which can be seen in KY PSC Case No. 2024-00092 Staff Post Hearing-10, Attachments B and C.

shown in Columbia Kentucky's response to Staff's First Request, Item 11). Columbia prepared a view similar to Staff's First Request, Item 11 that shows the information and comparison by billing pool as follows:

- Column A lists the NCSC Contract Bill billing pools (which is how NCSC allocates costs);<sup>2</sup>
- Column B lists the name of the NiSource operating company/affiliate;
- Column C summarizes the NCSC Contract Billed O&M Expense allocated to Columbia per Columbia's books (see KY PSC Case No. 2024-00092 Staff Post Hearing-10, Attachment B for a more detailed breakdown of these numbers);
- Column E summarizes the Total NCSC Contract Billed O&M Expense per Columbia's books (see KY PSC Case No. 2024-00092 Staff Post Hearing-10, Attachment C for a more detailed breakdown of these numbers);
- Column G derives a calculated composite allocation percentage for the calendar year by dividing Column C (Columbia) by Column E (total NCSC);
- Column I presents the NCSC Allocation Survey percentage for Columbia based on the (August 2023) survey results.<sup>3</sup>
  - For purposes of this analysis, the August Survey billing pool percentages

---

<sup>2</sup> Note, direct billing pools (numeric) are not included in the NCSC Allocation Survey as the costs are charged directly to the operating company rather than allocated. Additionally, billing pools aligned with the overall allocation of monthly labor are not included in the NCSC Allocation Survey as labor allocation changes each month.

<sup>3</sup> See Columbia's Response to Commission Staff's Third Request, No. 11 for a listing of the billing pool allocation percentages in effect beginning in August 2023.

were used for comparison. Additionally, direct billed/charged billing pools are not listed in the NCSC Allocation Surveys as the costs are recorded 100% to the listed operating company;

- Column K compares the two percentages and provides a variance between them;
- Column L provides explanations for variances of noteworthy deviation.
  - The other variances occur due to timing. During a calendar year there are three different NCSC Allocation Surveys that apply to the costs. This is because the NCSC Allocation Survey is updated in February and August (in January, expenses are allocated based on the survey from the previous August).

EXCEL  
SPREADSHEET  
ATTACHMENTS  
UPLOADED  
SEPARATELY



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

11. Refer to Schedule D.2.3., explain the \$9.1 million change in billing determinants.

**RESPONSE:**

The \$9.1 million decrease in billing determinants as shown on Schedule D-2.3 for 480 Residential Sales Revenue and 481.1 Commercial Sales Revenue is due primarily to an approximate \$12.8 million decrease in gas cost rates from the Unadjusted Base Period to the Forecasted Test Period, offset by an approximately \$3.4 million increase. The \$3.4 million increase is due to changes in billing determinants in the Forecasted Test Period, driven by an increase in forecasted customer counts and an increase in usage due to updated assumptions for normal weather.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

12. Refer to Columbia Kentucky's response to Commission Staff's Fourth Request for Information (Staff's Fourth Request), Item 1, Attachment A.

a. For each item, explain who at either Columbia Kentucky or NiSource Corporate Services Company is responsible for reviewing the item.

b. Explain why the misallocations and misclassification only occurred in January and February 2024.

**RESPONSE:**

a. For Columbia (as well as each of the other NiSource affiliates) and NiSource Corporate Services Company ("NCSC") department head(s) or their delegate(s) are held responsible for their department's costs. This means that each department head(s) or their delegate(s) holds ultimate responsibility for the validity of any charge billed by an affiliate affecting his or her area of responsibility. Additionally, in accordance with Section 4.1 of the Service Agreement with NCSC accompanying the Direct Testimony of Columbia Witness King (since adopted by Witness Bly), specifically Attachment KK-2, affiliates have the right to meet with NCSC to review and assess the quality, costs, and/or allocations of the services

being provided pursuant to the Service Agreement. The NCSC accounting team performs a review of the bill and makes selections to test individual charge details for reasonableness and accuracy. A monthly report summarizing the NCSC contract billings is sent out to the utility planning group for review and informational purposes.

- b. Misallocations and / or misclassifications of general ledger transaction(s) can and have occurred in any given month for a variety of reasons, including during calendar year 2023 and year-to-date 2024 for Columbia. As explained in Columbia's response to Commission Staff's Data Request 4-1, in preparation of the Schedules and workpapers for this case, a detailed review of the general ledger transactions and supporting documentation was performed for calendar year 2023 and each month of the Base Period (actual September 2023 to February 2024 as submitted in the Original / Initial filing, and March 2024 to August 2024 as submitted in the Update of Actual for the Base Period) to identify any misallocations and / or misclassifications that would warrant either an accounting correction to the Base Period or a ratemaking adjustment to the Future Test Period.

To elaborate, misallocations and / or misclassifications having occurred during calendar year 2023 were reviewed and assessed in determining a representative proxy for non-recoverable O&M expenses that should be removed from Columbia's FTP budget (as explained in the Direct Testimony of Columbia

witness Shaeffer, at Page 14). Identified calendar year 2023 misallocations and / or misclassifications discovered after year-end books are closed for Columbia generally would not warrant an accounting correction due to the lack of materiality of restating the financial statements of NiSource, Inc. per GAAP and SEC guidelines. Identified calendar year 2023 non-recoverable O&M expenses have been removed from the FTP as listed in Workpapers WPD-2.6.G (Columbia Direct O&M expense) and WPD-2.6.H (NiSource Corporate Services Company O&M expense allocated to Columbia) and therefore are not reflected in Columbia's revenue requirement.

As to misallocations and / or misclassifications having occurred during year-to-date 2024, specifically the January and February 2024 actuals filed in the Base Period Original / Initial filing Application filed on May 16, 2024, as explained in Columbia's response to Commission Staff's Data Request 4-1, these items were properly reclassified in May 2024 (as detailed in Attachment A of Commission Staff's Data Request 4-1) and reflected accordingly in the Company's update of Base Period actuals filed on October 17, 2024. Any misallocations and / or misclassifications identified during the remainder of the Base Period, March 2024 to August 2024, were also properly reclassified in August and September 2024 and reflected / reported accordingly in the Company's update of Base Period actuals Schedules and workpapers.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

13. Refer to Columbia Kentucky's response to Staff's First Request, Item 6, Attachment B.
- a. Explain what Manual Journal Vouchers- Various refers to.
  - b. Provide a breakdown of these costs, what each manual journal voucher was for, what account each entry was finally recorded in, if any, and how each voucher or entry is reflected in the revenue requirement.
  - c. Refer to line item 876, Stars Model Management, Inc. Explain why this cost was allocated to Columbia Kentucky and whether this was a reasonable allocation to Columbia Kentucky.
  - d. Refer to line item 885, Blue Skies HD Video & Film Productions. Explain why this cost was allocated to Columbia Kentucky and whether this was a reasonable allocation to Columbia Kentucky.
  - e. Explain what activities were performed by consultants from LJ Aviation. Confirm that these are expenses related to aircraft that were removed from the expenses in the forecasted test period.

**RESPONSE:**

- a. Manual Journals refer to journal vouchers that are manually recorded / uploaded to general ledger by an Accounting analyst, including Accounts Payable (“AP”) accruals. They are distinct from journals that are uploaded to PeopleSoft from a source system (for example, gas cost expense journal vouchers that are uploaded to the PeopleSoft general ledger from the Gas Source system utilized by the Energy Supply and Optimization Department).
- b. Please refer to Commission Staff Data Request 6-13, Attachment A for a listing of the general ledger transaction-level details for the manual journal vouchers reported in Columbia’s response to Commission Staff 1-6, Attachment B. Generally speaking, manual journals are included in Columbia’s Forecasted Test Period (“FTP”) budget as the budget is compared to historical actual data as explained in the Direct Testimony of Columbia Witnesses Inscho and Bly, and are therefore manual journals that are included in the revenue requirement. Additionally, it is important to note that, as explained in the Direct Testimony of Columbia Witness Shaeffer and in Columbia’s response to Commission Staff’s Data Request 4-1, in preparation of the Schedules and workpapers for this case, a detailed review of the general ledger transactions and supporting documentation was performed for calendar year 2023 to identify any misallocations and / or misclassifications (including such occurrences in Manual Journals) that would

warrant a ratemaking adjustment to the FTP, and thus reduce the revenue requirement for such occurrences.

- c. The costs in reference to Commission Staff 1-6, Attachment B, Line 875, Stars Model Management, Inc are related to a third-party voice talent agency NiSource utilizes for IVR (Interactive Voice Response) recordings which is the automated interface system customers experience when making a call to the customer call center. These costs were allocated to Columbia from NiSource Corporate Services Company via Billing Pool 00JE (All NiSource Operating Companies), as IVR provides self-service options as all of NiSource operating company's customers.
- d. The costs in reference to Commission Staff 1-6, Attachment B, Line 885, Blue Skies HD Video & Film Productions is related to a 2022 year-end NiSource Town Hall Event held on February 22, 2023. These costs were allocated to Columbia from NiSource Corporate Services Company via Billing Pool 00TA (All NiSource Companies), as purpose of the meeting was for NiSource Leadership to share highlights of several different aspects of the Company's 2022 performance, in addition to other topics. The information shared in the NiSource Town Hall events are relevant to all employees. Columbia's allocation of this cost is reasonable as it provided Columbia's employees with insight into the Columbia's operational, safety, and financial performance.

e. L.J. Aviation is an aircraft management company which manages the NiSource Corporate Services Company ("NCSC")-owned aircraft. The costs allocated from NCSC to Columbia primarily includes operations and maintenance expenses for the aircraft managed by L.J. Aviation, for example, fuel costs, in flight Wi-Fi internet access, gate fees, and other travel related expenses such as meals. For further information on Columbia's use of the NCSC-owned aircraft, please see Columbia's response to the Attorney General's Data Request Set 1-64, Staff's Data Request Set 4-10 and 4-11, and the Rebuttal Testimony of Columbia Witnesses Cooper and Bly. Please see Columbia's response to the Attorney General's Data Request Set 1-64, specifically parts A and B, and Staff Data Request Set 4-11 regarding detail on the FTP costs for corporate aircraft included in the revenue requirement. To confirm, costs for corporate aircraft are included in the FTP revenue requirement with exception of the removal of costs associated with the corporate helicopters (with one exception as disclosed in Columbia's response to Staff's Data Request Set 4-11, Columbia inadvertently included \$45 of fuel costs from one of the helicopters), and included in the stipulated revenue requirement.



EXCEL  
SPREADSHEET  
ATTACHMENT  
UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

14. Confirm that the PSC incident fines have been removed from the revenue requirement. If not confirmed, explain why not.

**RESPONSE:**

Columbia has not included PSC incident fines in the revenue requirement. Columbia does not budget for these fines. In addition, any actual fines incurred are recorded below-the-line to FERC Account 426.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

15. Refer to Columbia Kentucky's response to Commission Staff's Fifth Request for Information (Staff's Fifth Request), Item 9. Provide the budget and actuals for Outside Services for the years 2021, 2022 and 2023, by year.

**RESPONSE:**

Please see Table 1 below for Columbia Direct, and Table 2 for NiSource Corporate Services Company ("NCSC") allocated costs to Columbia for Outside Services for the years 2021, 2022, and 2023. The budget to actual decrease for Columbia's directly incurred outside services in 2023 is driven by the efficiencies discussed in Columbia Witness Ayers's Direct Testimony. Please note, the budget utilized for each of 2021, 2022, and 2023 is a different budget, generally completed at the end of the prior year for the next year. For example, the 2022 Budget was created at the end of 2021 and was not utilized in the prior rate case.

Table 1 - Columbia Direct, Outside Services

	Budget	Actual (per AG -150, Att. A)
2021	7,856,751	8,027,057
2022	7,447,224	8,707,881
2023	8,555,853	6,374,735

Table 2 - NCSC Allocated, Outside Services, to Columbia

---

	<u>Budget</u>	<u>Actual (per AG -150, Att. B)</u>
2021	7,147,572	7,658,587
2022	8,327,066	7,266,857
2023	6,247,194	7,500,831

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

16. Refer to the Rebuttal Testimony of Jeffery Gore, page 4 and the Application, Schedule B-6.B.

a. Explain why an adjustment to accumulated deferred income taxes (ADIT) is necessary if the Commission includes the lead/lag study cash working capital (CWC) in Columbia Kentucky's rate base.

b. Explain whether accelerated depreciation created any of the ADIT related to CWC.

**RESPONSE:**

a. Columbia believes that an adjustment for ADIT correlating to the associated book balances in the lead/lag study CWC would be appropriate and aligns with consistency and matching methodologies because the CWC balances tie to balance sheet items that are found in rate base. However, the stipulation revenue requirement agreed to in this case, for the purpose of settlement, does not provide for an adjustment in ADIT associated with the adjustment to CWC.

b. No, accelerated depreciation did not create any of the ADIT related to CWC. The

Lead Lag ADIT is summarized on Schedule B-6.B (forecasted), Sheet 1 of 6, Lines

11 through 17 comprised of the following temporary book/tax differences.

<b>Reference</b>	<b>Account</b>	<b>Description</b>
B-6.B, Sheet 1, Line 46	Account 190	ACCUM PROVISIONS FAS 112 - FED
B-6.B, Sheet 1, Line 47	Account 190	ACCUM PROVISIONS FAS 112 - STATE
B-6.B, Sheet 1, Line 48	Account 190	ACCUM PROVISIONS OPEB - FED
B-6.B, Sheet 1, Line 49	Account 190	ACCUM PROVISIONS OPEB - STATE
B-6.B, Sheet 1, Line 50	Account 190	ACCD LIAB-ST FAS112 - FED
B-6.B, Sheet 1, Line 51	Account 190	ACCD LIAB-ST FAS112 - STATE
B-6.B, Sheet 1, Line 52	Account 190	ACCD LIAB-INCENTIVE COMPNSTION - FED
B-6.B, Sheet 1, Line 53	Account 190	ACCD LIAB-INCENTIVE COMPNSTION - STATE
B-6.B, Sheet 1, Line 54	Account 190	STOCK COMP LTIP - TAX - FED
B-6.B, Sheet 1, Line 55	Account 190	STOCK COMP LTIP - TAX - STATE
B-6.B, Sheet 1, Line 56	Account 190	BAD DEBTS - FED
B-6.B, Sheet 1, Line 57	Account 190	BAD DEBTS - STATE
B-6.B, Sheet 3, Line 17	Account 283	MISC ASSETS-PROPERTY TAX - FED
B-6.B, Sheet 3, Line 18	Account 283	MISC ASSETS-PROPERTY TAX - STATE
B-6.B, Sheet 3, Line 19	Account 283	ACCRD PROPERTY TAX - FED
B-6.B, Sheet 3, Line 20	Account 283	ACCRD PROPERTY TAX - STATE
B-6.B, Sheet 3, Line 41	Account 283	FUNDS HELD IN TRUST - FED
B-6.B, Sheet 3, Line 42	Account 283	FUNDS HELD IN TRUST - STATE

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

17. Refer to the Settlement, Attachment A.
- a. Explain whether the entire \$98,315 of plant related to Columbia Kentucky's defunct Green Path Rider is removed from rate base with the proposed adjustment.
  - b. Explain whether the adjustment for CWC included in the settlement is net of ADIT.

**RESPONSE:**

- a. Yes, the entire \$98,315 of plant investment associated with the Green Path Rider was removed from plant-in-service within Rate Base in the proposed Settlement. Please see Commission Staff Data Request 6-17, Attachment A for supporting documentation and calculation of the proposed Settlement adjusted Rate Base. The difference between the \$98,315 plant investment and the Rate Base of \$58,277 stated in the Stipulation is due to accumulated depreciation and accumulated deferred income tax.
- b. No, as shown in Commission Staff Data Request 6-17, Attachment A, Lines 6, 8b and 8c, the adjustment to Rate Base for CWC in the proposed Settlement is exclusive of the ADIT Lead-Lag Adjustment (Line 8c); meaning only an adjustment to Line 6 was

made in the Settlement adjusted Rate Base to include the negative (reduction) for Cash Working Capital.



EXCEL  
SPREADSHEET  
ATTACHMENT  
UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

18. Refer to the Application, Schedule F-6.A.
- a. Explain why the forecasted amount for consulting services is approximately one third of the base period amount.
  - b. Provide the 2023 actuals for consulting services.

**RESPONSE:**

- a. It is important to note that the F Schedules are informational only and are not inputs into the calculation of Columbia's revenue requirement in the Application, nor the Stipulation. The budgeted values for consulting services in Schedule F-6.C (NCSC allocated to Columbia) in Columbia's Application were based upon an inadvertent erroneous inputs. The amount for "Consulting Services" included in in F-6.C should have been \$1,894,006 for the Base Period (BP) and \$1,353,788 for the Forecasted Test Period (FTP). The values in F-6.B were correct as filed. Totaling these amounts, the amount for "Consulting Services" in F-6.A (which lists consulting services for "Total Company," which is Columbia direct and NCSC allocated) should have been \$2,259,190 for the BP and \$1,753,800 for the FTP.

b. The 2023 actual NCSC allocated Consulting Services O&M Expense to Columbia is \$1,503,817.

KY PSC Case No. 2024-00092  
Response to Staff's Post Hearing Data Request No. 19  
Respondent: Nicholas Bly and Tamaleh Shaeffer

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

19. Provide the most recent NiSource Allocated Cost of Service Study.

**RESPONSE:**

Please refer to Commission Staff Data Request 6-19, Attachment A for the most recent NiSource Corporate Services Company ("NCSC") Allocation Survey in effect as of August 2024.

EXCEL  
SPREADSHEET  
ATTACHMENT  
UPLOADED  
SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST-HEARING REQUEST FOR INFORMATION**  
**DATED OCTOBER 24, 2024**

20. Refer to Kimra Cole's Testimony, Re-Cross by Ashley Hatcher regarding Columbia Kentucky's initiative to maintain a flat Operating & Maintenance (O&M) expense. Also refer to the Commission's December 28, 2021 Order in Case No. 2021-00183.2.

a. Explain why Columbia Kentucky would look at the O&M cost as flat based on the amount of O&M expense included in the revenue requirement request in Case No. 2021-00183 rather than the settlement amount.

b. Reconcile the response in light of the requested revenue requirement and O&M expense in this case and the prior Columbia Kentucky rate case, exclusive of the settlements in either case.

c. Provide any audit report conducted for the calendar year 2023.

**RESPONSE:**

a. Columbia's forecast is prepared based on a total company basis exclusive of any adjustments made for the purpose of regulatory rate setting, meaning the unadjusted budgeted O&M filed in the revenue requirements do not take into consideration ratemaking or settlement adjustments. Columbia maintains that the level of O&M in the

revenue requirements are flat when comparing the unadjusted budgeted O&M in Case No. 2021-00183 and the unadjusted budgeted O&M the current proceeding. While Columbia agreed to a stipulation in Case No. 2021-00183, which resulted in a lower revenue requirement than the As Filed revenue requirement, certain expenses removed from the revenue requirement were still incurred by the Company and remain as part of the unadjusted O&M.

b. Please refer to Commission Staff Data Request 6-20, Attachment A, for a comparison of the unadjusted O&M budget in this case as compared to the unadjusted O&M budget in Case No. 2021-00183.

c. The Company's internal audit group did not perform a financial audit of Columbia Gas of Kentucky. NiSource was audited by an external auditing firm, the results of which appear in Item 8 of NiSource's 2023 Form 10-K, filed with the Securities and Exchange Commission, and provided in Volume 8, Tab 72 of Columbia's Application. Additionally, Columbia provided a list of internal audit reports in its response to the Attorney General's Request for Information 1-89 and reports requested by the Attorney General in its Request for Information 2-39.

EXCEL  
SPREADSHEET  
ATTACHMENT  
UPLOADED  
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 KIMRA COLE

STATE OF OHIO

COUNTY OF FRANKLIN

Kimra Cole, President of Columbia Gas of Kentucky, 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.

Kimra Cole
Kimra Cole

The foregoing Verification was signed, acknowledged and sworn to before me this 30th day of October, 2024, by Kimra Cole.

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 JUDY COOPER

STATE OF OHIO

COUNTY OF FRANKLIN

Judy Cooper, Director of Regulatory Affairs of Columbia Gas of Kentucky, 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.

Judy Cooper (signature)
Judy Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 30th day of October, 2024, by Judy Cooper.

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 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 Shaeffer  
Tamaleh Shaeffer

The foregoing Verification was signed, acknowledged and sworn to before me this 30<sup>th</sup> day of October, 2024, by Tamaleh Shaeffer.

[Signature]  
Notary Commission No. N/A

Commission expiration: N/A



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

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

In the Matter of: )

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

Case No. 2024-00092

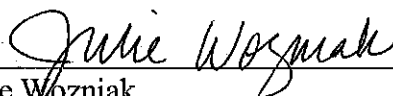
---

**VERIFICATION OF JULIE WOZNIAK**


STATE OF OHIO )

COUNTY OF FRANKLIN )

Julie Wozniak, Manager of Regulatory Studies 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.

  
\_\_\_\_\_  
Julie Wozniak

The foregoing Verification was signed, acknowledged and sworn to before me this 30<sup>th</sup> day of October, 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.

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 BETH OWENS

STATE OF OHIO )
)
COUNTY OF FRANKLIN )

Beth Owens, Director of Compensation for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has 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.

[Handwritten Signature]
Beth Owens

The foregoing Verification was signed, acknowledged and sworn to before me this 1st day of November, 2024, by Beth Owens.

[Handwritten 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 )

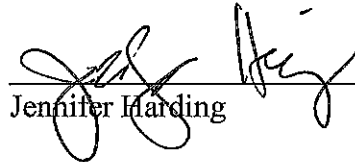
---

**VERIFICATION OF JENNIFER HARDING**

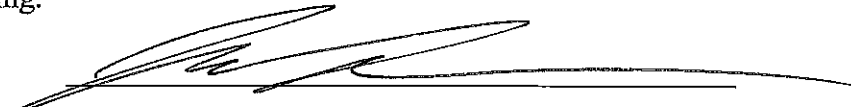
---

STATE OF OHIO )  
 )  
COUNTY OF FRANKLIN )

Jennifer Harding, Vice-President of Taxation NiSource Corporate Services Company, being duly sworn, states that she has 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.

  
\_\_\_\_\_  
Jennifer Harding

The foregoing Verification was signed, acknowledged and sworn to before me this 30<sup>th</sup> day of October, 2024, by Jennifer Harding.

  
\_\_\_\_\_  
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 CRAIG INSCHO

STATE OF OHIO )
COUNTY OF FRANKLIN )

Craig Inscho, Financial Planning Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has 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 (Signature)

The foregoing Verification was signed, acknowledged and sworn to before me this 5th day of November, 2024, by Craig Inscho.

(Signature)

Notary Commission No. N/A

Commission expiration: N/A



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

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

Case No. 2024-00092

VERIFICATION OF 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  
Michael Girata

The foregoing Verification was signed, acknowledged and sworn to before me this 5<sup>th</sup> day of November, 2024, by Michael Girata.

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



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



COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

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

Case No. 2024-00092

VERIFICATION OF NICHOLAS R. BLY

STATE OF OHIO )
)
COUNTY OF FRANKLIN )

Nicholas R. Bly, Accounting Manager for NiSource Corporate Service Company, a management and services subsidiary of NiSource Inc. for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has 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.

Nicholas R. Bly (Signature)
Nicholas R. Bly

The foregoing Verification was signed, acknowledged and sworn to before me this 6th day of November, 2024, by Nicholas R. Bly.

(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.