COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the matter of:

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

COLUMBIA GAS OF KENTUCKY, INC.'S NOTICE OF ITS INTERPRETATION OF JOINT STIPULATION AND ERRATA

Comes now Columbia Gas of Kentucky, Inc., ("Columbia"), by and through counsel, and hereby gives notice of its interpretation of a specific term of the Joint Stipulation and Recommendation (the "Stipulation") filed in the docket for this case, which was executed by the Attorney General (the "AG"); Kentucky Industrial Utility Customers ("KIUC"); and Interstate Gas Supply, Inc ("IGS") and Constellation New Energy – Gas Division ("CNGS") (collectively, the "Parties"). Columbia has discussed this interpretation with counsel for each of the Parties and each has expressed its lack of opposition to Columbia's position and interpretation as stated herein.

On October 14, 2024, the Parties submitted the Stipulation, resolving all issues raised in Columbia's Application and the Parties' witness testimony in this case. Paragraph 12 of the stipulation reads:

Rate Case Expense: The Parties agree that Columbia should recover its actual rate case expense, to be determined in the company's final monthly adjustment to be filed on or before November 30, 2024, over a three-year period, without carrying charges, and may be deferred, amortized and recovered beginning on the effective date of the revised tariffs.¹

When drafting the Stipulation, Columbia inadvertently used the date November 30, 2024 without verifying that the date fell on a business day for the Commission. November 30th fell on a Saturday in 2024, moreover, the Saturday immediately following the Thanksgiving holidays of November 28 and November 29, 2024. All dates when the Commission's offices were legally closed. Columbia filed its final monthly adjustment on the first business day following the date listed in the Stipulation.² Columbia also notes that while the final update was filed on December 2, 2024, all of the expenses included in the final rate case expense were incurred prior to November 30, 2024.

Columbia has discussed this interpretation with counsel for each of the Parties, and based upon these specific set of facts each has expressed its lack of opposition to Columbia's position that filing the final adjustment on the first business day following

¹ Joint Stipulation at 9.

² Columbia Gas of Kentucky Update to Staff First Request for Information No 14 (Dec. 2, 2024).

Saturday November 30, 2024 does not violate the Stipulation. This is also consistent with the treatment of the calculation of time periods outlined in 807 KAR 5:001 Section 4(7)(b).³

Finally, upon review, Columbia determined that Attachment A of Columbia's final update to Staff's First Request for Information, No. 14⁴ contained a typographical error. Line 17 represents the amount of rate case expense to be recovered over the agreed to three-year period. The filed version of Attachment A listed this amount as \$299,415. The correct amount is \$229,415. A corrected version of Attachment A, as well as the excel worksheet that shows the math behind this value are included herein.

This 5th day of December, 2024.

Respectfully submitted,

John R. Ryan

John R. Ryan Interim Assistant General Counsel 290 W. Nationwide Blvd. Columbus, Ohio 43216-0117 Telephone: (614) 285-2220 johnryan@nisource.com

And

L. Allyson Honaker

⁴ Supra Note 2.

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³ "The last day of the period so computed shall be included, unless it is a Saturday, a Sunday, a legal holiday, or other day commission offices are legally closed, in which event the period shall run until the end of the next day that is not a Saturday, a Sunday, a legal holiday, or other day commission offices are legally closed."

Brittany Hayes Koenig Heather S. Temple Honaker Law Office, PLLC 1795 Alysheba Way, Suite 6202 Lexington, KY 40509 Telephone (859) 368-8803 allyson@hloky.com brittany@hloky.com heather@hloky.com

Attorneys for Applicant COLUMBIA GAS OF KENTUCKY, INC.

CERTIFICATE OF SERVICE

This is to certify that the foregoing electronic filing was transmitted to the Commission for filing on December 5, 2024; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; by virtue of the Commission's July 22, 2021 Order in Case No. 2020-00085, no paper copies of this filing will be made.

<u>/s/ John R. Ryan</u>
Counsel for Columbia Gas of Kentucky, Inc.

REVISED-Attachment A - Supplemental September 16 - November 30th Update

Respondent: Shaeffer

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229,415

COLUMBIA GAS OF KENTUCKY, INC. CASE NO. 2024 - 00092

TOTAL COMPANY DIRECT RATE CASE EXPENSE BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2024 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2025

DATA:XBASE PERIODXFORECASTED PERIOD	SCHEDULE F-9
TYPE OF FILING:X ORIGINAL UPDATED	PAGE 1 OF 1
WORKPAPER REFERENCE NO(S).	WITNESS: SHAEFFER

		CURRENT	CURRENT
LINE		CASE	CASE
NO.	ITEM OF EXPENSE	ACTUALS	ESTIMATED
1	CONSULTING:		
2	Allocated Cost of Service Study & Rate Design Consulting	\$180,294	\$157,250
3	Cost of Capital Study Consulting	88,741	55,000
4	Depreciation Study Consulting	65,467	60,000
5	Rate Case Preparation Consulting	9,361	15,000
6	Total Consulting Services	\$343,862	\$287,250
7			
8	LEGAL FEES	\$194,330	\$375,000
9			
10	CUSTOMER NOTIFICATIONS	\$136,722	\$380,000
11			
12	ALL OTHER (Advertising, Printing & Copying, Postage, Travel)	\$13,331	\$100,000
13	_		
14	TOTAL RATE CASE EXPENSE	\$688,246	\$1,142,250
	RATE CASE EXPENSE AMORTIZATION		
	TATE OF OF EACH MICKING		
			TOTAL EXPENSE
	RATE CASE		TO BE AMORTIZED
15	ACTUAL RATE CASE EXPENSE		\$688,246
16	AMORTIZATION PERIOD (YEAR(S))		3
10	AMOTHE THOSE (TERMO))		

17

AMORTIZATION EXPENSE

Columbia Gas of Kentucky, Inc. Case No. 2024-00092 TOTAL COMPANY DIRECT RATE CASE EXPENSE AS OF November 30, 2024

Line		Invoice	Invoice	FERC	Payment					Rates		
No.	Category	<u>Date</u>	Number	Account	Method	Vendor	Consultant	Ho	ours	per Hour	Support File	Amount
										\$		\$
1	Allocated Cost of Service Study & Rate Design Consulting	2/22/2024	0619-02	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026270	ATRIUM ECONOMICS, LLC				as I/V DDC Staff 1 14	Attachment D [4]	\$7,758
2		3/14/2024	0619-03	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026420	ATRIUM ECONOMICS, LLC			5	ee KY PSC Staff 1-14	, Attachment B [1]	\$22,383
3		4/10/2024	0619-04	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026626	ATRIUM ECONOMICS, LLC		Coo IO	V DOC O	off 1 14 Attachment I	3 Supplemental June Update [2]	\$58,680
4		5/13/2024	0619-05	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026906	ATRIUM ECONOMICS, LLC					B Supplemental July Update [3]	\$27,898
5		6/7/2024	0619-06	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027145 ACH # 2032027405	ATRIUM ECONOMICS, LLC		SEEK	1 200 0	tair 1-14, Attacriment	B Supplemental July Opdate [5]	\$12,855
0		7/12/2024	0619-07	18235440 - NC Reg Asset Rate Case Non-Cur		ATRIUM ECONOMICS, LLC	See KY	PSC Sta	ff 1-14, A	ttachment B Supplem	ental August - September 15th Update [4]	\$10,235
,		1/12/2024	0619-01	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027278	ATRIUM ECONOMICS, LLC						\$3,420
8		8/9/2024	0619-08	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027612	ATRIUM ECONOMICS, LLC						\$5,333
10		9/12/2024	0619-09	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027922	ATRIUM ECONOMICS, LLC	Can KV DCC	Chaff 1	14 Attac	hmant D Cunniamente	al September 16th - November 30th Update [5]	\$7,030
10		10/8/2024 11/11/2024	0619-10 0619-11	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032028120 ACH # 2032028103	ATRIUM ECONOMICS, LLC ATRIUM ECONOMICS, LLC	See KT PSC	J Stall 1-	14, Allac	nineni o Supplementa	ii September Totil - November Soth Opdate [5]	\$13,094
11		11/11/2024		18235440 - NC Reg Asset Rate Case Non-Cur 18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032028103 ACH # 2032028120	ATRIUM ECONOMICS, ELC						\$10,830 \$780
13	Total Allocated Cost of Service Study & Rate Design Consulting	11/21/2024	0019-12	16255440 - NC Reg Asset Rate Case Noti-Cui	ACH # 2032020120	ATRIOM ECONOMICS, LLC						\$180,294
13	Total Allocated Cost of Service Study & Rate Design Consulting											\$100,254
14	Cost of Capital Study Consulting	5/24/2024	2024-03	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012051132	REGULATORY FINANCE ASSOCIATES, LLC		See K	Y PSC S	taff 1-14. Attachment	B Supplemental July Update [3]	\$43,741
	oot or suprim crady something	11/22/2024	2024-08	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012053807	REGULATORY FINANCE ASSOCIATES, LLC	See KY PSC	C Staff 1-	14 Attac	hment B Supplementa	September 16th - November 30th Update [5]	\$45,000
15	Total Cost of Capital Study Consulting	11/22/2024	2024-00	10200440 - NO Neg Asset Nate Oase Non-Oa	A011# 201200001	REGODATORT THANGE AGGOGIATES, EEG [,			\$88,741
	Total book of suprial orday conducting											400,141
16	Depreciation Study Consulting	1/5/2024	31078	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032025941	GANNETT FLEMING VALUATION AND RATE						\$550
17		2/2/2024	32157	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026093	GANNETT FLEMING VALUATION AND RATE				10/ 000 01-# 4 44	AH	\$6,440
18		2/20/2024	32826	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026267	GANNETT FLEMING VALUATION AND RATE			5	ee KY PSC Staff 1-14	, Attachment B [1]	\$6,790
19		4/1/2024	34411	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026553	GANNETT FLEMING VALUATION AND RATE						\$19,274
20		5/2/2024	35544	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026809	GANNETT FLEMING VALUATION AND RATE		See K	Y PSC St	aff 1-14, Attachment I	3 Supplemental June Update [2]	\$17,747
21		5/20/2024	36302	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032026975	GANNETT FLEMING VALUATION AND RATE		016	V DOO 0		B Supplemental July Update [3]	\$5,995
22		6/11/2024	37178	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027158	GANNETT FLEMING VALUATION AND RATE		See K	1 200 0	tair 1-14, Attacriment	B Supplemental July Opdate [5]	\$620
23		7/22/2024	39060	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027484	GANNETT FLEMING VALUATION AND RATE	See KY	PSC Sta	ff 1-14, A	Attachment B Supplem	ental August - September 15th Update [4]	\$2,250
24		8/20/2024	40195	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032027737	GANNETT FLEMING VALUATION AND RATE						\$870
25		10/2/2024	41936	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032028069	GANNETT FLEMING VALUATION AND RATE	See KV PSC	Staff 1	1/ Attac	hment B Sunnlements	I September 16th - November 30th Update [5]	\$550
26		10/25/2024	43095	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032028101	GANNETT FLEMING VALUATION AND RATE	000101100	J Otali 1-	14, Attao	minent b oupplement	in depletifier Total - November John Opdate [5]	\$3,715
27		11/21/2024	44359	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2032028120	GANNETT FLEMING VALUATION AND RATE						\$666
28	Total Depreciation Study Consulting											\$65,467
29	Rate Case Preparation Consulting	12/31/2023		18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012047795	AGILE ONE						\$33
30		1/31/2024	COL9748591	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012048376	AGILE ONE			S	ee KY PSC Staff 1-14	, Attachment B [1]	\$215
31		2/29/2024	COL9774287	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012048961	AGILE ONE						\$116
32		3/31/2024	COL9800270	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012049645	AGILE ONE						\$132
33 34		4/30/2024 5/31/2024	COL9820206 9846686	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012049982 ACH # 2012050660	AGILE ONE AGILE ONE		See K	Y PSC St	taff 1-14, Attachment I	3 Supplemental June Update [2]	\$660 \$1,519
				18235440 - NC Reg Asset Rate Case Non-Cur		+		Soo K	V Dec e	toff 1 14 Attachment	B Supplemental July Update [3]	
35 36		6/30/2024 7/31/2024	9877783 9901083	18235440 - NC Reg Asset Rate Case Non-Cur 18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012051270 ACH # 2012051957	AGILE ONE AGILE ONE	See KV				nental August - September 15th Update [4]	\$974 \$4,260
36		8/31/2024	9901083	18235440 - NC Reg Asset Rate Case Non-Cur 18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012051957 ACH # 2012052622	AGILE ONE AGILE ONE						\$4,260 \$1,189
38		10/31/2024	9987536	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012052622 ACH # 2012053970	AGILE ONE	See KY PSC	C Staff 1-	14, Attac	hment B Supplementa	September 16th - November 30th Update [5]	\$264
39	Total Rate Case Preparation Consulting	10/31/2024	3307330	10200440 - NO Neg Asset Nate Oase Non-Out	A011# 2012000010	AGIEL ONE					1	\$9.361
												,*
40	Legal Fees	2/5/2024	653	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012047773	HONAKER LAW OFFICE, PLLC						\$5,182
41		3/19/2024	738	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012048575	HONAKER LAW OFFICE, PLLC			S	ee KY PSC Staff 1-14	, Attachment B [1]	\$6,159
42		4/3/2024	741	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012048843	HONAKER LAW OFFICE, PLLC						\$12,446
43		5/7/2024	784	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012050204	HONAKER LAW OFFICE, PLLC		See In	V PSC 91	aff 1-14 Attachment I	3 Supplemental June Update [2]	\$33,479
44		6/3/2024	844	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012050205	HONAKER LAW OFFICE, PLLC						\$38,881
45		7/3/2024	894	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012050885	HONAKER LAW OFFICE, PLLC		See K	Y PSC S	taff 1-14, Attachment	B Supplemental July Update [3]	\$10,167
46		8/6/2024	943	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012051454	HONAKER LAW OFFICE, PLLC	900 107	DSC Sta	ff 1 14 A	ittachment B Surelem	ental August - September 15th Update [4]	\$21,497
47		9/4/2024	992	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012052131	HONAKER LAW OFFICE, PLLC	See KY	r oc ota	11-14, P	аынген b эирріет	rental August - September 15th Opuatë [4]	\$9,140
48		10/6/2024	1039	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012052775	HONAKER LAW OFFICE, PLLC						\$10,269
49		11/4/2024	1085	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012053828	HONAKER LAW OFFICE, PLLC	See KY PSC	Staff 1-	14 Attac	hment B Sunnlements	I September 16th - November 30th Update [5]	\$42,602
50		11/21/2024	1134	18235440 - NC Reg Asset Rate Case Non-Cur	ACH # 2012053808	HONAKER LAW OFFICE, PLLC	300 101 730	Jouin I	, Audu	ot D ouppionents	coptombol four-revenibel court opuate [5]	\$4,086
51		11/12/2024	577188	18235440 - NC Reg Asset Rate Case Non-Cur	N/A - Payment Pending	MCBRAYER, PLLC						\$425
52	Total Legal Fees											\$194,330

KY PSC Case No. 2024-00092 Staff 1-14

REVISED-Attachment A - Supplemental September 16 - November 30th Update

Respondent: Shaeffer Page 3 of 3

\$13,331

\$688,246

Columbia Gas of Kentucky, Inc. Case No. 2024-00092 TOTAL COMPANY DIRECT RATE CASE EXPENSE AS OF November 30, 2024

Line		Invoice	Invoice	FERC	Payment		
No.	Category	Date	Number	Account	Method	Vendor	Cor
53	Customer Notifications	5/31/2024	24051CC2	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032081909	KENTUCKY PRESS SERVICE INC.	
54		5/31/2024	24052CC0	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032081109	KENTUCKY PRESS SERVICE INC.	
55		10/15/2024	24102CC0	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032083634	KENTUCKY PRESS SERVICE INC.	See
56	Total Customer Notifications						
57	All Other	5/8/2024	309764	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	KENTUCKY SECRETARY OF STATE	
58		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals	
59		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals	
60		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals	
61		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals	See
62		9/28/2024	476646394	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5012081261	United Parcel Service - UPS	366
63	Total All Other						

Consultant	<u>Hours</u>	per Hour	Support File	Amount
See KV I	2SC Staff 1-14	Attachment B Sunnlei	mental August - September 15th Update [4]	\$126,170
OCC IXI I	00 Otali 1-14,	Attaciment B ouppic	mental August - deptember 15th opuate [4]	\$9,156
See KY PSC	Staff 1-14, Atta	chment B Supplemen	tal September 16th - November 30th Update [5]	\$1,396
				\$136,722
		See KY PSC Staff 1-1	4, Attachment B [1]	\$10
	See KY PSC	Staff 1-14, Attachment	B Supplemental June Update [2]	\$2,796
	See KY PSC	Staff 1-14, Attachmen	t B Supplemental July Update [3]	\$4,152
See KY I	PSC Staff 1-14,	Attachment B Supple	mental August - September 15th Update [4]	\$2,881
0 10/ 000	01-6144 04-			\$3,465
See KY PSC	Starr 1-14, Atta	icnment B Supplemen	tal September 16th - November 30th Update [5]	\$27

64 Total Rate Case Expenses

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^[1] Please see KY PSC Case No. 2024-00092, Staff 1-14, Attachment B with actuals through May 24, 2024 for supporting invoice documentation.

^[2] Please see KY PSC Case No. 2024-00092, Staff 1-14, Attachment B Supplemental June Update with actuals through July 1, 2024 for supporting invoice documentation.

^[3] Please see KY PSC Case No. 2024-00092, Staff 1-14, Attachment B Supplemental July Update with actuals through July 31, 2024 for supporting invoice documentation.

^[4] Please see KY PSC Case No. 2024-00092, Staff 1-14, Attachment B Supplemental August Update with actuals through September 15, 2024 for supporting invoice documentation.

^[5] Please see KY PSC Case No. 2024-00092, Staff 1-14, Attachment B Supplemental November Update with actuals from September 16 through November 30, 2024 for supporting invoice documentation.

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of: ELECTRONIC APPLICATION OF COLUMOF KENTUCKY, INC. FOR AN ADJUSTM RATES; APPROVAL OF DEPRECIATION APPROVAL OF TARIFF REVISIONS; ANI RELIEF	ENT OF) STUDY;)	Case No. 2024-00092
VERIFICATION O	F TAMALEH	SHAEFFER
STATE OF OHIO)	
COUNTY OF FRANKLIN))	
Tamaleh Shaeffer, Rate Case Exec Company, being duly sworn, states that she Supplemental November Update related to S referenced case on December 2, 2024, and that accurate to the best of her knowledge, inform	has prepared t staff's First Da at the matters a	ta Request No. 14 filed in the above- nd things set forth therein are true and
		molen Sweffer ch Shaeffer
The foregoing Verification was signed day of December, 2024, by Tamaleh Shaeffer	_	ed and sworn to before me this 4th
HAPIAL SELLA	<u>Opi</u>	l a. Jolyton
APRIL A. LESTER Notary Public, State of Ohio My Commission Expires:	Notary Comm	ission No. 2015-RE-537973
July 8, 2025	Commission e	xpiration: 7/8/2025