

**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  
NOTICE OF ITS INTERPRETATION OF JOINT STIPULATION AND ERRATA**

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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.<sup>1</sup>

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 30<sup>th</sup> 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.<sup>2</sup> 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

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<sup>1</sup> Joint Stipulation at 9.

<sup>2</sup> 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).<sup>3</sup>

Finally, upon review, Columbia determined that Attachment A of Columbia's final update to Staff's First Request for Information, No. 14<sup>4</sup> 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 5<sup>th</sup> day of December, 2024.

Respectfully submitted,

John R. Ryan

John R. Ryan  
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And

L. Allyson Honaker

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<sup>3</sup> "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."

<sup>4</sup> *Supra* Note 2.

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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.

*/s/ John R. Ryan*  
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*Counsel for Columbia Gas of Kentucky, Inc.*

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:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  
 WORKPAPER REFERENCE NO(S).

SCHEDULE F-9  
 PAGE 1 OF 1  
 WITNESS: SHAEFFER

LINE NO.	ITEM OF EXPENSE	CURRENT CASE ACTUALS	CURRENT CASE 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
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RATE CASE	TOTAL EXPENSE TO BE AMORTIZED
15 ACTUAL RATE CASE EXPENSE	\$688,246
16 AMORTIZATION PERIOD (YEAR(S))	3
17 AMORTIZATION EXPENSE	229,415



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

Line No.	Category	Invoice Date	Invoice Number	FERC Account	Payment Method	Vendor	Rates		Support File	Amount
							Consultant	Hours per Hour		
53	Customer Notifications	5/31/2024	24051CC2	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032081909	KENTUCKY PRESS SERVICE INC.			See KY PSC Staff 1-14, Attachment B Supplemental August - September 15th Update [4]	\$126,170
54		5/31/2024	24052CC0	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032081109	KENTUCKY PRESS SERVICE INC.				\$9,156
55		10/15/2024	24102CC0	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5032083634	KENTUCKY PRESS SERVICE INC.			See KY PSC Staff 1-14, Attachment B Supplemental September 16th - November 30th Update [5]	\$1,396
56	<b>Total Customer Notifications</b>									<b>\$136,722</b>
57	All Other	5/8/2024	309764	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	KENTUCKY SECRETARY OF STATE			See KY PSC Staff 1-14, Attachment B [1]	\$10
58		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals			See KY PSC Staff 1-14, Attachment B Supplemental June Update [2]	\$2,796
59		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals			See KY PSC Staff 1-14, Attachment B Supplemental July Update [3]	\$4,152
60		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals			See KY PSC Staff 1-14, Attachment B Supplemental August - September 15th Update [4]	\$2,881
61		Various	Various	18235440 - NC Reg Asset Rate Case Non-Cur	Employee Expense Reimbursement	Various - Business Travel & Meals				\$3,465
62		9/28/2024	476646394	18235440 - NC Reg Asset Rate Case Non-Cur	CHK # 5012081261	United Parcel Service - UPS			See KY PSC Staff 1-14, Attachment B Supplemental September 16th - November 30th Update [5]	\$27
63	<b>Total All Other</b>									<b>\$13,331</b>
64	<b>Total Rate Case Expenses</b>									<b>\$688,246</b>

[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.



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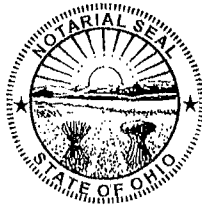
VERIFICATION OF TAMALEH SHAEFFER

STATE OF OHIO )
)
COUNTY OF FRANKLIN )

Tamaleh Shaeffer, Rate Case Execution Manager for NiSource Corporate Services Company, being duly sworn, states that she has prepared the correction to Attachment A of the Supplemental November Update related to Staff's First Data Request No. 14 filed in the above-referenced case on December 2, 2024, 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 4th day of December, 2024, by Tamaleh Shaeffer.



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

April A. Lester

Notary Commission No. 2015-RE-537913

Commission expiration: 7/8/2025