

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)

**THE ATTORNEY GENERAL’S RESPONSE TO THE COMMISSION STAFF’S FIRST
POST-HEARING REQUEST FOR INFORMATION**

The Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), submits the following response to the Commission Staff’s First Post-Hearing Request for Information in the above-styled matter.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on November 15, 2024, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 15th day of November, 2024,

Angela M. Aoad

Assistant Attorney General

WITNESS RESPONSIBLE:
JOHN DEFEVER

QUESTION NO. 1
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Refer to the Settlement, Attachment A and the Direct Testimony of John Defever, page 21, lines 14–15 and page 27, lines 1–3. In the testimony, the Attorney General’s proposed adjustments to Columbia Gas of Kentucky, Inc.’s (Columbia Kentucky) short-term and long-term incentive programs and profit sharing equal \$3,003,907. In the Settlement, Attachment A, an adjustment of \$3,119,348 is shown for those same items.

- a. Confirm whether Settlement, Attachment A, properly reflects the Attorney General’s proposed adjustments to Columbia Kentucky’s short-term and long-term incentive programs and profit sharing.
- b. If confirmed, explain the differences in the proposed adjustments amounts from testimony as opposed to the settlement exhibit.
- c. If unable to confirm, identify and explain the Attorney General’s proposed adjustments to Columbia Kentucky’s short-term and long-term incentive programs and profit sharing.

RESPONSE:

Mr. Defever is not clear how the Commission Staff derived \$3,119,348 instead of \$3,199,000 from Settlement Attachment A.

- a. Confirmed.
- b. The amounts in Mr. Defever’s testimony and Settlement Attachment A differ because the amounts in Settlement Attachment A include the associated payroll taxes for both the short-term incentive and long-term incentive compensation, and both are grossed up for taxes, PSC fees, and uncollectibles as well. Mr. Defever’s payroll tax adjustment was made in the aggregate for payroll and incentive compensation and not combined with each individual adjustment. Please see the Post Hearing Request Excel Attachment 1 filed contemporaneously with this discovery response that contains a reconciliation of the adjustment amounts sponsored by Mr. Defever and Settlement Attachment A, which shows there is no difference.
- c. N/A.

AFFIDAVIT

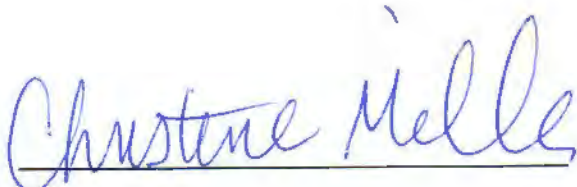
STATE OF MICHIGAN)
COUNTY OF WAYNE)

John Defever, Senior Regulatory Consultant, being duly sworn, states that his responses in the above referenced case are true and accurate to the best of his knowledge, information and belief.



John Defever

Sworn to and subscribed before me on this 15th day of November 2024.



Notary Public

CHRISTINE MILLER
NOTARY PUBLIC, STATE OF MI
COUNTY OF WAYNE
MY COMMISSION EXPIRES Nov 8, 2028
ACTING IN COUNTY OF

Wayne