

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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**ATTORNEY GENERAL’S FIRST REQUEST FOR INFORMATION TO  
COLUMBIA GAS OF KENTUCKY, INC.**

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The Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”), submits the First Request for Information to Columbia Gas of Kentucky, Inc. (hereinafter “Columbia Kentucky” or the “Company”) to be answered by July 10, 2024, and in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.
- (5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the

preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel for the Office of Attorney General.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout, which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify the Office of the Attorney General as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings;

calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

DANIEL J. CAMERON  
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 June 21, 2024, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 21<sup>st</sup> day of June, 2024,



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Assistant Attorney General

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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1. Refer to the Application generally.
  - a. Provide an organizational chart of Columbia Kentucky. Designate what city each position is located in within Kentucky, and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by Columbia Kentucky for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.
  - b. Provide an organizational chart of Columbia Kentucky’s parent company NiSource Gas Distribution Group, Inc. (“NiSource Gas Distribution Group”), and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource Gas Distribution Group for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.
  - c. Provide an organizational chart of Columbia Kentucky’s ultimate parent company NiSource, Inc. (“NiSource”), and indicate whether any position is vacant. If a position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.
  - d. Provide an organization chart of NiSource Corporate Services Company (“NiSource Corporate Services”), and indicate whether any position is vacant. If a

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position is based outside of Kentucky provide the city and state where it is located. Additionally, provide the number of full-time and part-time employees employed by NiSource Corporate Services for the years 2014 – 2024, as well as the number of full-time and part-time employees projected for 2025.

- e. Provide an organizational chart that includes all of the parent companies/holding companies/affiliated companies that are associated with Columbia Kentucky. Ensure to include the following NiSource gas distribution companies in the organizational chart: Northern Indiana Public Service Company (“NIPSCO”); Columbia Gas of Maryland, Inc.; Columbia Gas of Ohio, Inc.; Columbia Gas of Pennsylvania, Inc.; and, Columbia Gas of Virginia.
  - f. Provide a map of Columbia Kentucky’s natural gas service area.
  - g. Provide a map of NiSource Gas Distribution Group’s natural gas service area.
  - h. Provide a map of NiSource’s natural gas service area.
2. Refer to the Application, paragraph 1, in which Columbia Kentucky states that it provides natural gas to approximately 138,000 residential, commercial, and industrial customers in the following thirty counties in Kentucky: Bath, Bourbon, Boyd, Bracken, Carter, Clark, Clay, Estill, Fayette, Floyd, Franklin, Greenup, Harrison, Jessamine, Johnson, Knott, Lawrence, Lee, Letcher, Lewis, Madison, Martin, Mason, Montgomery, Nicholas, Owsley, Pike, Robertson, Scott, and Woodford Counties.
- a. Provide a detailed account of all economic issues that the Company’s customers in the above-referenced counties are combating at the present time.

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- b. Provide Columbia Kentucky's actual number of customers for 2014 – 2024, using the most updated data.
- c. Explain in detail whether Columbia Kentucky projects a future gain or loss of natural gas customers, and provide copies of all projections concerning the same.
- d. Provide Columbia Kentucky's total annual natural gas sales for the years 2014 – 2024, using the most updated data.
- e. Explain whether Columbia Kentucky expects annual natural gas sales to increase or decrease, and provide copies of all projections concerning the same.
- f. Based upon the most recent United States Census information, the poverty rates for Columbia Kentucky's natural gas service area are as follows:

Bath County – 20.6%,

Bourbon County – 16.5%,

Boyd County – 18.4%,

Bracken County – 15.2%,

Carter County – 19.5%,

Clark County – 15.4%,

Clay County – 35.1%,

Estill County – 21.3%,

Fayette County – 14.6%,

Floyd County – 14.9%,

Franklin County – 14.1%.

Greenup County – 16.1%,



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Harrison County – 14.8%,  
Jessamine County – 12.3%,  
Johnson County – 26.0%,  
Knott County – 29.2%,  
Lawrence County – 25.9%,  
Lee County – 36.4%,  
Letcher County – 28.7%,  
Lewis County – 23.1%  
Madison County – 15.5%,  
Martin County – 36.2%,  
Mason County – 20.1%,  
Montgomery County – 15.3%,  
Nicholas County – 17.7%,  
Owsley County – 32.9%,  
Pike County – 25.1%,  
Robertson County – 19.3%,  
Scott County – 8.3%, and  
Woodford County – 10.1%.<sup>1</sup>

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<sup>1</sup><https://www.census.gov/quickfacts/fact/table/clarkcountykentucky,cartercountykentucky,brackencountykentucky,bourboncountykentucky,bathcountykentucky/PST045223>;  
<https://www.census.gov/quickfacts/fact/table/harrisoncountykentucky,greenupcountykentucky,franklincountykentucky,fayettecountykentucky,estillcountykentucky,claycountykentucky/PST045223>;  
<https://www.census.gov/quickfacts/fact/table/letchercountykentucky,leecountykentucky,lawrencecountykentucky,knottcountrykentucky,johnsoncountykentucky,jessaminecountykentucky/PST045223>;  
<https://www.census.gov/quickfacts/fact/table/nicholascountykentucky,montgomerycountykentucky,masoncountykentucky,martincountykentucky,madisoncountykentucky,lewiscountykentucky/PST045223>;

Confirm that Columbia Kentucky is aware of the above percentages of its natural gas customers who live at or below the poverty line.

3. Refer to the Application, paragraph 25, in which the Company states that it proposes to recover its rate case expense on an amortized basis over a period of one year.
  - a. Provide all justification for requesting the rate case expense to be amortized over a period of one year.
  - b. Explain whether Columbia Kentucky anticipates filing for another rate increase in one year.
  - c. Provide the total rate case expense that has been accrued thus far. Consider this a continuing request.
  - d. Provide a breakdown of the total rate case expense that has been accrued thus far by category. Consider this a continuing request.
  - e. Provide copies of invoices supporting the level of incurred rate case costs to date and supply such new invoices as they become available.
  - f. Provide the estimated total rate case expense.
  - g. Provide a breakdown of the estimated total rate case expense.
  - h. Explain whether Columbia Kentucky intends to include charges for its own employees to work on the rate case during regular business hours.

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4. Refer to the Application generally. Provide the following information for Columbia Kentucky employees, as well as all employees whose costs are allocated to Columbia Kentucky, and separate each response by company/utility.
- a. Provide the position title and salary for each executive staff employee for the years 2014 – 2024.
  - b. Provide the average raise that the executive staff employees received for the years 2014 – 2024. Ensure to explain whether the annual raise is directly connected to a performance review.
  - c. Provide the average bonus that each executive staff employee received for the years 2014 - 2024.
  - d. Provide all awards given to the executive staff employees for the years 2014 – 2024.
  - e. Provide all vehicle allowances given to the executive staff employees for the years 2014 – 2024.
  - f. Provide all incentive compensation given to the executive staff employees for the years 2014 – 2024.
  - g. Provide the average raise, if any, which will be given to executive staff employees for 2024.
  - h. Provide the average raise, if any, which will be given to executive staff employees for 2025.
  - i. Provide a detailed explanation of the insurance benefits provided to the Company’s executive staff employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company’s executive

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staff employees, premiums paid by the Company or parent company on the executive staff employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.

- j. Provide a detailed explanation of the retirement benefits provided to the Company's executive staff employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
  - k. Explain whether any of the executive staff employees are members of a union.
5. Refer to the Application generally. Provide the following information for Columbia Kentucky employees, as well as all employees whose costs are allocated to Columbia Kentucky, and separate each response by company/utility.
- a. Provide the position title and salary for each salaried employee for the years 2014 – 2024.
  - b. Provide the average raise that the salaried employees received for the years 2014 – 2024. Ensure to explain whether the annual raise is directly connected to a performance review.
  - c. Provide the average bonus that each salaried employee received for the years 2014 - 2024.
  - d. Provide all awards given to the salaried employees for the years 2014 – 2024.
  - e. Provide all vehicle allowances given to the salaried employees for the years 2014 – 2024.
  - f. Provide all incentive compensation given to the salaried employees for the years 2014 – 2024.

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- g. Provide the average raise, if any, which will be given to salaried employees for 2024.
  - h. Provide the average raise, if any, which will be given to salaried employees for 2025.
  - i. Provide a detailed explanation of the insurance benefits provided to the Company's salaried employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's salaried employees, premiums paid by the Company or parent company on the salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.
  - j. Provide a detailed explanation of the retirement benefits provided to the Company's salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
  - k. Explain whether any of the salaried employees are members of a union.
6. Refer to the Application generally. Provide the following information for Columbia Kentucky employees, as well as all employees whose costs are allocated to Columbia Kentucky, and separate each response by company/utility.
- a. Provide the position title and wages for each non-salaried employee for the years 2014 – 2024.
  - b. Provide the average raise provided to the non-salaried employees for the years 2014 – 2024. Ensure to explain whether the annual raise is directly connected to a performance review.

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- c. Provide the average bonus provided to the non-salaried employees for the years 2014 – 2024.
  - d. Provide all awards given to the non-salaried employees for the years 2014 – 2024.
  - e. Provide all vehicle allowances given to the non-salaried employees for the years 2014 – 2024.
  - f. Provide all incentive compensation given to the non-salaried employees for the years 2014 – 2024.
  - g. Provide the average raise, if any, which will be given to non-salaried employees for 2024.
  - h. Provide the average raise, if any, which will be given to non-salaried employees for 2025.
  - i. Provide a detailed explanation of the insurance benefits provided to the Company's non-salaried employees, including but not limited to health, dental, vision, life insurance, etc. Ensure to include all premiums paid by the Company's non-salaried employees, premiums paid by the Company or parent company on the non-salaried employees' behalf, as well as all copays, deductibles, and maximum out of pocket amounts.
  - j. Provide a detailed explanation of the retirement benefits provided to the Company's non-salaried employees, including but not limited to, whether there is a defined benefit plan, 401(k) matching, etc.
  - k. Explain whether any of the non-salaried employees are members of a union.
7. Refer to the Application generally.

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- a. Provide a detailed explanation of all salary and benefits provided to the members of the Board of Directors during the years 2019 – 2024. Ensure to provide the salary amounts, and specific details regarding all benefit packages including but not limited to health, dental, vision, accidental death and disability, life insurance, bonuses, awards, vehicle allowances, and the like.
  - b. Provide the total amount of the Board of Directors’ fees for the test year.
  - c. Provide a breakdown of the total amount of the Board of Directors’ fees for the test year.
  - d. Discuss if there will be any changes to the Board of Directors’ salaries and/or benefit packages for 2024 and/or 2025.
  - e. When setting the Board of Directors’ fees and benefits did Columbia Kentucky review other similarly situated natural gas companies’ fees and benefits? If so, explain in detail the findings. If not, explain in detail why not.
8. Refer to the Application generally. Provide the amount of Supplemental Executive Retirement Plan (“SERP”) costs included in the test year O&M expenses. Provide the amounts broken down between Columbia Kentucky directly incurred costs and costs allocated separately from each other affiliate.
  9. Refer to the Application generally. Explain the current process of awarding wage/salary increases to executive staff versus salaried versus non-salaried, and union versus nonunion employees.
  10. Refer to the Application generally. Explain whether any vacant position costs are included in the proposed revenue requirement. If so, provide the job title, salary/wage/benefit

amounts, necessity of the position, date the job was created and vacated, explanation as to why the position is currently vacant, and an estimated date as to when the position will be filled.

11. Refer to the Application generally.

- a. Provide the monetary amount that Columbia Kentucky included in the revenue requirement for payment processing fees, with a breakdown between each payment type.
- b. If Columbia Kentucky included credit card fees in the revenue requirement then provide the Commission case number and Order that approved these specific fees to be included in rates.
- c. Provide all payment processing fees that Columbia Kentucky has paid for in the years 2014 – 2024, and provide a breakdown for each type of payment processing fee.
- d. Identify the type of payments Columbia Kentucky accepts from a customer without assessing a fee.
- e. Identify the type of payments Columbia Kentucky accepts only with a fee assessment.
- f. Explain in full detail whether Columbia Kentucky requires a convenience fee to be added to all credit card transactions in order for other customers to not subsidize the credit card payments. If not, explain in full detail why not.



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- g. Provide the type of credit cards that Columbia Kentucky accepts as payment (e.g. Visa, MasterCard, American Express, etc.), the fee that the Company pays to process each type of credit card, and the associated fee to the customer.
  - h. Provide all other forms of payment that Columbia Kentucky accepts from customers to pay the utility bill, the corresponding fees that the Company pays for each payment type, as well as all fees assessed to the customers for each payment type.
12. Refer to the Application generally. Has Columbia Kentucky obtained and/or is the Company seeking any funds/grants from federal, state, or local sources which have been or will be made available? If so, identify the source and amount of those funds/grants. If not, and funds/grants are available for which the Company is eligible, explain why the Company is foregoing those opportunities.
13. Refer to the Application generally.
- a. Explain whether Columbia Kentucky has any utility office in Kentucky open for a customer to pay bills, obtain customer service, etc.
  - b. If Columbia Kentucky does not have a utility office in Kentucky for a customer to pay bills, obtain customer service, etc. then explain whether the Commission granted Columbia Kentucky a deviation from the applicable regulations.<sup>2</sup> If a

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<sup>2</sup> See 807 KAR 5:006, Section 14, <https://apps.legislature.ky.gov/law/kar/titles/807/005/006/> (Requiring each utility to designate at least one representative to answer customer questions, resolve disputes, and negotiate partial payment plans at the utility's office.); See 807 KAR 5:006, Section 23, <https://apps.legislature.ky.gov/law/kar/titles/807/005/006/> (Requiring each utility to have system maps and records on file at its principal office located within the state.); See 807 KAR 5:006, Section 24, <https://apps.legislature.ky.gov/law/kar/titles/807/005/006/> (Requiring all records pursuant to 807 KAR Chapter 5, to be kept in the office of the utility and made available to representatives, agents, or staff of the commission upon reasonable notice at all reasonable hours.)

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deviation was granted then provide all of the corresponding case numbers regarding the same. If no deviation was granted, explain why a deviation from the regulations were not required.

14. Refer to the Application generally. Provide a succinct list that identifies all proposed pro forma adjustments, the amount of each pro forma adjustment, along with a brief description of each adjustment.
15. Explain in detail whether any expenses have been removed from the proposed rates for ratemaking purposes. Provide a detailed list of the removed expenses, and explain why Columbia Kentucky removed each expense from the rate case.
16. Refer to the Application generally. Explain in detail whether Columbia Kentucky provides annual reports of any kind to the cities/counties that it operates in. Explain why or why not.
17. Refer to the Application generally. Provide a list that identifies all miscellaneous costs for the test year, including but not limited to dinners (including all holiday dinners), gifts, donations, membership dues, annual meeting costs, etc. For each cost indicate whether it was removed from or included in the requested revenue requirement.
18. Refer to the Application generally.
  - a. Explain in detail whether there are any direct charges, allocated costs, surcharges, pass-through charges, etc., from any entity to Columbia Kentucky. If so, provide a detailed list of the same with explanations for each allocated charge.
  - b. Explain in detail whether Columbia Kentucky has the ability to refuse to pay a direct charge, allocated cost, surcharge, pass-through charge from a parent

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company and/or affiliated entity. If so, explain the process that is implemented when refusing to make a payment. If not, explain why not.

- c. Provide all examples of Columbia Kentucky refusing to pay a direct charge, allocated cost, surcharge, and pass-through charge from a parent company and/or affiliated entity. If there are no examples, explain in detail why not.

19. Refer to the Application generally. Explain in detail whether Columbia Kentucky provides any assistance program(s) for customers experiencing difficulty paying their natural gas bills.

20. Refer to the Application generally.

- a. Confirm that in Case No. 2021-00183, the Commission granted Columbia Kentucky an \$18,311,404 rate increase.<sup>3</sup> If not confirmed, explain why not in detail.
- b. Confirm that in Case No. 2021-00183, the Commission granted Columbia Kentucky an increase in the monthly residential customer charge from \$16.00 to \$19.75.<sup>4</sup>

21. Refer to the Application, Tab 8. Columbia Kentucky is requesting an increase in the monthly residential customer charge from \$19.75 to \$27.00.

- a. Explain how seeking to increase the monthly residential customer charge from \$19.75 to \$27.00, which is an increase of approximately 36.71%, is in line with the principle of gradualism.

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<sup>3</sup> Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief* (Ky. PSC Dec. 28, 2021), Order at 30.

<sup>4</sup> *Id.* at 7.

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- b. Explain whether Columbia Kentucky contemplated proposing a lower increase to the monthly residential customer charge so as not to create rate shock for the customers.
  - c. Explain whether Columbia Kentucky contemplated implementing the proposed higher customer charge in two phases instead of a 36.71% increase at one time.
  - d. Provide a list of all natural gas utilities in Kentucky, with the corresponding monthly residential customer charge, residential volumetric charge, average bill, and rank the utilities from lowest to highest average bill. Ensure to include Columbia Kentucky's proposed residential customer charge, residential volumetric charge, average bill, and rank based upon its proposed revenue requirement.
22. Refer to the Application generally. Identify fully any and all organizations to which Columbia Kentucky pays dues and/or membership fees of any type or sort (hereinafter referred to as "Dues Requiring Organizations"), which engage in any one or more of the following activities (hereinafter "covered activities"):
- i. legislative advocacy, regulatory advocacy, and/or public relations;
  - ii. advertising;
  - iii. marketing;
  - iv. legislative policy research; and/or,
  - v. regulatory policy research.
- a. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of Columbia Kentucky dues which that

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organization applies to covered activities, both in dollar terms and percentages of total dues.

- b. Explain whether all or any portion of said dues are excluded from the pending rate case.

23. Refer to the Application generally. Explain whether Columbia Kentucky pays any dues or membership fees to law firms or trade groups which maintain an affiliate engaged in any of the covered activities identified in the preceding question.

- a. If so, identify fully the law firm or trade group by name, the name of the affiliate engaged in any such activities, and the amounts Columbia Kentucky paid to the law firm, trade group, or affiliate thereof for those activities.
- b. Explain whether Columbia Kentucky is seeking recovery from ratepayers for any such sums identified in subpart (a) of this question.

24. Refer to the Application generally. If any affiliate of Columbia Kentucky pays dues to one or more Dues Requiring Organizations, and a jurisdictional portion of those dues are charged back to Columbia Kentucky, explain whether the dues are being recovered in rates, the amounts thereof, and precisely where they can be found in the Application.

25. Refer to the Application generally. For all expenses associated in any manner with any Dues Requiring Organization and for which the Company seeks reimbursement from ratepayers:

- a. Provide a complete copy of all invoices received from each such Dues Requiring Organization since the conclusion of the Company's last natural gas rate case.

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- b. Provide any and all documents in the Company's possession that depict how each such Dues Requiring Organization spends the dues it collects from the Company, including the percentage that applies to all covered activities.
  - c. Provide a detailed description of the services and benefits each Dues Requiring Organization provided to the Company since the conclusion of its most recent natural gas rate case. Of these services and benefits, identify which ones accrue directly to ratepayers, and explain fully how.
  - d. Explain whether any Company personnel actively participate on committees and/or perform any other work for any Dues Requiring Organizations or any other industry organization to which the Company belongs. If so:
    - i. State specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work; and,
    - ii. List any and all reimbursements received from industry associations, for work performed for such organizations by the Company's employees.
26. Refer to the Direct Testimony of Kimra H. Cole ("Cole Testimony"), pages 7 – 8. Ms. Cole states that Columbia Kentucky's need for a rate increase is in part because of the substantial capital investment made since the 2021 rate case, and the large capital investments that will be made through the end of 2025.
- a. Provide a detailed list of each substantial capital investment made by Columbia Kentucky since the 2021 rate case, and include the amount of the project as well as a brief description of the same.

- b. Provide a detailed list of each substantial capital investment to be made by Columbia Kentucky through the end of 2025, and include the amount of the project as well as a brief description of the same.
- 27. Refer to the Cole Testimony, page 9. Provide a detailed list and explanation of all the operational efficiencies that have allegedly offset the inflationary pressures on Operations and Maintenance (“O&M”) expenditures.
- 28. Refer to the Cole Testimony, pages 9 – 10. Ms. Cole asserts that the Company educates and provides support for customers struggling with their monthly utility payments through the following assistance programs: LIHEAP Subsidy and LIHEAP Crisis programs; WinterCare program; Columbia Kentucky’s Home Energy Assistance Program, administered by the Community Action Council of Kentucky; CARES ACT programs such as Kentucky’s Healthy at Home; and American Recovery Act.
  - a. For each assistance program previously listed, provide the source of funding, the amount of funding, and whether Columbia Kentucky and/or any affiliated companies contribute to the assistance program.
  - b. If known, provide the number of customers who utilize an assistance program to pay the Columbia Kentucky natural gas bill each year.
- 29. Refer to the Cole Testimony, pages 10 – 11. Ms. Cole states that rather than rolling the capital tracker investments from the Safety Modification and Replacement Program (“SMRP”) rider into rate base as previously done, the Company is requesting to maintain a separation between the SMRP rider and base rates in order to allow for transparency to the customers.

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- a. Provide the SMRP rider rate for the end of 2021, 2022, 2023, and the most current SMRP rider rate for 2024.
  - b. Provide the number of miles of pipe that has been replaced each year since the establishment of Columbia Kentucky’s pipeline replacement program.
  - c. Provide the number of miles of pipe that Columbia Kentucky projects still needs to be replaced through Columbia Kentucky’s SMRP rider.
  - d. Explain in detail when Columbia Kentucky anticipates the SMRP to be completed.
30. Refer to the Cole Testimony, pages 13 – 14. Ms. Cole states that the Company has contributed shareholder dollar donations to the following: Science, Technology, Engineering, Arts, and Math (“STEAM”), energy education, Diversity, Equity, and Inclusion (“DEI”), environmental stewardship; and economic and workforce development. Provide a brief description of each program, the location of the program, as well as the amount of each donation.
31. Refer to the Cole Testimony, page 14. Provide a copy of each customer satisfaction survey that Columbia Kentucky and/or its parent companies, have been included in, such as the referenced J.D. Power Customer Satisfaction Study, from 2021 – 2024.
32. Refer to the Direct Testimony of Jeffery T. Gore (“Gore Testimony”), page 8. Mr. Gore asserts that in the pending case Columbia Kentucky is requesting to include an uncollectible expense factor in the SMRP revenue requirement. Explain in detail whether the Commission has ever allowed a utility to include an uncollectible expense factor in a pipeline replacement program, and if so, provide all specific case citations regarding the same.



33. Refer to the Direct Testimony of Judy Cooper (“Cooper Testimony”), pages 16 – 17. Ms. Cooper asserts that Columbia Kentucky does not maintain a cost allocation manual pursuant to exemption provisions of KRS 278.2203 and KRS 278.2205. Ms. Cooper further states that the only nonregulated activity that Columbia Kentucky engages in is the provision of incidental billing services for two entities that were previously affiliates, but were sold in 2003 and are no longer affiliates. Ms. Cooper concludes that Columbia Kentucky’s rendering of billing services are “incidental” as defined in KRS 278.2203(4), and the Company is not required to file a cost allocation manual.
- a. Explain whether the Commission has ever ruled that Columbia Kentucky was exempt from filing a cost allocation manual, and if so, provide the case citation to the same.
  - b. Identify the two entities that Columbia Kentucky provides billing services for, as well as the amount of revenue received by Columbia Kentucky for these services.
  - c. Explain how Columbia Kentucky uses the revenues acquired from the billing services.
  - d. Explain in detail whether the revenues acquired for the aforementioned billing services are included in the pending application in order to partially offset the requested rate increase. If not, explain in detail why not.
34. Refer to the Direct Testimony of Donald Ayers (“Ayers Testimony”), page 2. Provide a copy of Columbia Kentucky’s Distribution Integrity Management Program (“DIMP”).

35. Refer to the Ayers Testimony, pages 5 – 6. Explain in detail whether Columbia Kentucky requires all entities/people who damage the Company’s natural gas pipeline/equipment to pay for the cost of repairs.
36. Refer to the Ayers Testimony, page 8. Mr. Ayers asserts that Columbia Kentucky has, “experienced a fairly consistent level of leakage over the last ten years.” Provide the total level of natural gas leakage for the years 2014 – 2024.
37. Refer to the Ayers Testimony, page 14. Mr. Ayers states that the Pipeline and Hazardous Materials Safety Administration (“PHMSA”) is considering enhancements to the Leak Detection and Repair Rule (“LDAR”), but the details will not be known until the final rule is released. Provide a copy of the referenced final rule if released during the pendency of this case. Consider this a continuing request.
38. Refer to the Direct Testimony of John J. Spanos (“Spanos Testimony”), page 4. Mr. Spanos states that the depreciation study results establish an increase of approximately \$3.5 million in depreciation expense as of December 31, 2023, and that the increase is primarily the result of changes in some life parameters and net salvage accruals as well as the complete recovery of general plant assets.
- a. Provide a breakdown of the \$3.5 million increase in depreciation expense, including the categories the had depreciation expense increases and the associated increases.
  - b. Explain in detail why some of the life parameters changed.
  - c. Explain in detail why the net salvage accruals changed.

- d. Explain in detail whether the prior depreciation studies included the complete recovery of general plant assets, and if so, why would that be listed as reason for an increase in depreciation rates in the pending case.
  - e. Explain in full detail whether the proposed depreciation rates are based on the Equal Life Group (“ELG”) procedure or the Average Life Group (“ALG”) procedure.
  - f. Identify whether Columbia Kentucky has used the ELG or ALG procedure to calculate the depreciation rates for the years 2000 – present date.
39. Refer to the Spanos Testimony, page 15. Explain whether Columbia Kentucky has included amortization accounting in prior depreciation studies and rates. If not, explain why Columbia Kentucky is requesting amortization accounting to be included in the depreciation study and rates in the pending case.
40. Refer to the Direct Testimony of Gregory Skinner (“Skinner Testimony”), page 2.
- a. Provide the full name for the new Information Technology system referred to as the WAM program.
  - b. Provide the year that the WAM program was placed into service and used and useful for Columbia Kentucky’s customers.
  - c. Provide the total monetary cost that NiSource paid for the WAM program.
  - d. Provide the total monetary amount that Columbia Kentucky has been allocated to pay for the WAM program.
41. Refer to the Direct Testimony of Kevin Johnson (“Johnson Testimony”), page 4. Explain whether the proposed lead/lag study and the associated cash working capital included in

rates is in full compliance with the Commission’s precedent requiring the exclusion of all noncash items and balance sheet adjustments.<sup>5</sup>

42. Refer to the Direct Testimony of Kevin Johnson (“Johnson Testimony”), page 17.

According to the lead/lag study there should be either an \$8,251,273 reduction adjustment or a \$9,746,343 reduction adjustment, both of which would decrease the rate increase request. Explain in detail why Columbia Kentucky has not incorporated the results of the lead/lag study and reflected a negative cash working capital amount in rate base.

43. Refer to the Direct Testimony of Jennifer Harding (“Harding Testimony”), page 14. Ms.

Harding states that Columbia Kentucky proposes a State Tax Adjustment Factor tariff to apply tax charge or tax credit for the recovery or pass back of the impact of a future increase or decrease in state tax rates.

a. If there are future changes to the state tax rate, explain why Columbia Kentucky does not find it reasonable to file a case in order to allow the Commission and interveners the opportunity to perform a review to ensure Columbia Kentucky proceeds with the updated tax rates appropriately.

b. Explain how the proposed State Tax Adjustment Factor tariff does not usurp the Commission’s authority to set fair, just, and reasonable rates.

44. Refer to the Direct Testimony of Beth Owens (“Owens Testimony”), page 10.

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<sup>5</sup> Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief* (Ky. PSC Dec. 28, 2021), Order at 14; Case No. 2023-00191, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates, a Certificate of Public Convenience and Necessity for Installation of Advanced Metering Infrastructure, Approval of Regulatory and Accounting Treatments, and Tariff Revisions* (Ky. PSC May 3, 2024), Order at 9.

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- a. Provide a copy of the current union contract, including all amendments.
- b. Provide the date that the current union contract will expire.
- c. Identify when the Company plans to begin negotiations for the new union contract.
- d. Provide updates, if applicable, as to negotiations concerning a new union contract during the pendency of this case. Consider this a continuing request.

45. Refer to the Owens Testimony, pages 14 – 19.

- a. Confirm that based upon extensive precedent, the Commission has, “consistently disallowed recovery of the cost of employee incentive compensation plans that are tied to financial measures because such plans benefit shareholders while ratepayers receive little benefit.”<sup>6</sup>
- b. Provide the monetary amount that is associated with incentive compensation tied to financial measures that Columbia Kentucky included in the revenue requirement.

46. Refer to the Owens Testimony, pages 28 – 37.

- a. Provide copies of all the salary studies cited to in the above-referenced section of the Owens Testimony.
- b. Confirm that the salary studies indicated that Columbia Kentucky’s union wages, including incentives, are 9.8% higher than what national employers pay, and 20.2% higher than in the Southeast. If not confirmed, explain the response in full detail.

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<sup>6</sup> Case No. 2018-00358, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* Ky. PSC June 27, 2019), Order at 43; Case No. 2023-00191, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates, a Certificate of Public Convenience and Necessity for Installation of Advanced Metering Infrastructure, Approval of Regulatory and Accounting Treatments, and Tariff Revisions* (Ky. PSC May 3, 2024), Order at 17.

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- c. Explain in detail what industries each salary study used to compare Columbia Kentucky's compensation packages. For example, were Columbia Kentucky's salaries benchmarked only against other utility companies, or were they benchmarked against the general labor market?
  - d. Provide a copy of all formal studies conducted that compare Columbia Kentucky's wage and benefit information to the local wage and benefit information for the geographic area in which Columbia Kentucky operates. If no study exists, explain why not.
47. Refer to the Owens Testimony, pages 38 – 44. Ms. Owens asserts that Columbia Kentucky offers health care coverage, dental coverage, vision care, term life insurance, disability insurance, retirement savings plans, and paid time off (vacation, holiday, and sick pay) to its employees.
- a. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for single coverage in private industry is 79%.<sup>7</sup>
  - b. Confirm that according to the most recent data from the Bureau of Labor Statistics, the average share of premiums paid by the employer for family coverage in private industry is 67%.<sup>8</sup>
  - c. Provide Columbia Kentucky's contribution percentage share of the premiums for the single coverage health insurance policy offered to its employees. In the

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<sup>7</sup> <https://www.bls.gov/news.release/ebs2.t03.htm>, Table 3.

<sup>8</sup> <https://www.bls.gov/news.release/ebs2.t04.htm>, Table 4.

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- response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).
- d. Provide Columbia Kentucky's contribution percentage share of the premiums for the family coverage health insurance policy offered to its employees. In the response, ensure to provide a breakdown of the contribution percentage share rates for different sets of employees (i.e. union versus nonunion, exempt versus nonexempt, and the like).
  - e. Did Columbia Kentucky make any adjustments to Health Benefits Expense based on health insurance benefit contributions in excess of the Bureau of Labor Statistics' average for single and family coverage? If not, explain why not and update the adjusted test year expense based on the most recent report available. Provide all supporting calculations and documents.
  - f. Explain in detail whether Columbia Kentucky provides health savings account contributions for its employees, and if so, provide the monetary amount regarding the same. Ensure to discuss the specific details as to whether employees are also required to contribute to the health savings accounts.
  - g. Provide the contribution amounts to insurance costs that are paid by Columbia Kentucky and the retirees.
  - h. Provide the contribution amounts to dental insurance costs that are paid by Columbia Kentucky and the employees.

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- i. Provide the contribution amounts to vision insurance costs that are paid by Columbia Kentucky and the employees.
  - j. Provide the contribution amounts to term life insurance that are paid by Columbia Kentucky and the employees.
  - k. Provide the contribution amounts to disability insurance that are paid by Columbia Kentucky and the employees.
48. Refer to the Owens Testimony, page 45.
- a. Provide a copy of the referenced January 2024 Aon study.
  - b. Ms. Owens states that the January 2024 Aon study compared Columbia Kentucky's benefit offerings to other energy companies and against general industry companies. Ms. Owens then states that the study showed that the Company's benefit plans were 3.9% below the median of the selected energy industry cohort, and thus the Company concludes that the benefit plan is reasonable. Explain in detail how Columbia Kentucky's benefit offerings compared against the general industry companies, and provide copies of all pertinent documentation regarding the same.
  - c. Provide a copy of all formal studies conducted that compare Columbia Kentucky's health insurance premium and health savings account contributions to those of local employers for the geographic area in which the Company operates. If no formal study exists explain why not.
  - d. Discuss any informal studies that compare Columbia Kentucky's health insurance premium and health savings account contributions to those of local employers for



the geographic area in which the Company operates. If no informal study exists explain why not.

49. Refer to the Owens Testimony, pages 46 – 47.

- a. Provide a detailed description of Columbia Kentucky’s pension program and 401(k) matching offerings for exempt employees hired before 2010 and nonexempt employees hired before 2013. Ensure to include the contribution rates that Columbia Kentucky pays toward each retirement plan, as well as the contribution rates, if any, that the employees are required to pay.
- b. Explain in detail whether Columbia Kentucky removed either the pension or 401(k) amounts from the revenue requirement for those employees who participate in both retirement plans. If so, provide the citation to where the removal is made in the application. If not, explain in detail why not.
- c. Provide a detailed description of Columbia Kentucky’s retirement program offerings for exempt employees hired after 2010 and nonexempt employees hired after 2013. Ensure to include the contribution rates that Columbia Kentucky pays toward each retirement plan, as well as the contribution rates, if any, that the employees are required to pay.
- d. Provide a copy of all formal studies that Columbia Kentucky conducted and/or relied upon concerning its retirement plan contribution rates, including the pension plans and 401(k) program. If no study exists, explain why not.
- e. Provide a copy of all formal studies conducted that compare Columbia Kentucky’s pension plan and 401(k) contribution rates to that of local employers for the

geographic area in which the Company operates. If no formal study exists, explain why not.

- f. Discuss any informal studies that compare Columbia Kentucky's pension plan and 401(k) contribution rates to that of local employers for the geographic area in which the Company operates. If no informal study exists, explain why not.

50. Refer to the Direct Testimony of David Roy ("Roy Testimony"), page 3. Mr. Roy asserts that Columbia Kentucky owns, operates, and maintains 2,636 miles of distribution mains that are comprised of approximately 1,571 miles of plastic (polyethylene), 779 miles of coated and cathodically protected steel, and 3.4 miles of "other." Mr. Roy further states that Columbia Kentucky has 56.81 miles of coated and cathodically protected steel transmission lines. Further, Columbia Kentucky has 134,826 service lines that deliver natural gas to its customers, and of those service lines, 114,536 are plastic, 14,888 are coated and cathodically protected steel, and 5,402 are unprotected steel.

- a. Provide the estimated installation date for each type of pipe, and the average expected life of each type of pipe.
- b. Explain what is meant by "other" pipe.
- c. Explain in detail which type of pipe Columbia Kentucky is replacing through its SMRP rider program.
- d. Explain in detail whether Columbia Kentucky is replacing any of the pipe outside of the SMRP rider program.
- e. Confirm that all cast iron pipe has been removed and replaced in Columbia Kentucky's natural gas system.

51. Refer to the Roy Testimony, page 5. Mr. Roy states that an odorant known as mercaptan is “often” added to the natural gas at the city gate or upstream by the natural gas supplier before it is delivered into Columbia’s distribution system.
- a. Explain Columbia Kentucky’s process to determine whether mercaptan should be added to the natural gas at the city gate or not.
  - b. When Columbia Kentucky does not add mercaptan to the natural gas, explain whether there is already an existing odor in the natural gas that can alert its customers to a potential natural gas leak.
52. Advertising Expense. Refer to the Application generally. Provide the total (direct & allocated) amount of advertising expense by program for each of the years 2019, 2020, 2021, 2022, 2023, the base period (“BP”) and included for recovery in the forecasted test period (“FTP”).
53. Board of Director (“BOD”) Fees and Meeting Costs. Refer to the Application generally. Provide the total amount of fees paid (direct and allocated) to the BOD and total costs incurred for BOD meetings for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. Break these expenses out by category (including but not limited to per diems, medical benefits, retainers, travel, etc.)
54. Board of Director Meeting minutes. Refer to the Application generally. Provide copies of the BOD meeting minutes for each of the years 2022, 2023 and 2024 year-to-date.
55. Board of Director Meetings. Refer to the Application generally. State whether the 2023 and 2024 BOD meetings were held in person or virtual or a blend of both. Also state whether the BOD meetings in the FTP are expected to be held in person or virtual or both.

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56. Contingencies. Refer to the Application, Tab 80, FR 807 KAR 5:001, Section 16(8)(b), page 129 of 172, Schedule B-2.3. Do the plant additions in the FTP contain amounts for contingencies? If so, provide an explanation of the Company's use of contingencies, (including supporting calculations and documents) and identify the total dollar amount of contingencies included in the FTP.
57. Capital Expenditures. Refer to the Application generally.
- a. Provide the total amount of capital expenditures authorized by the Commission for each of the following years: 2017, 2018, 2019, 2020, 2021, 2022 and 2023.
  - b. Provide the actual amount of capital expenditures for each of the following years: 2017, 2018, 2019, 2020, 2021, 2022 and 2023.
58. Capital Expenditures. Refer to the Application generally.
- a. Provide the total budgeted capital expenditures for each of the following years: 2017, 2018, 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Provide the actual amount of capital expenditures for each of the following years: 2017, 2018, 2019, 2020, 2021, 2022 and 2023.
59. Capital Expenditures. Refer to the Application, Tab 80, FR 807 KAR 5:001, Section 16(8)(b), page 129 of 172, Schedule B-2.3. Provide a list of all capital projects included in the FTP over \$5 million, including a brief description of the project, the forecasted cost, the actual start date (or estimated), the estimated in service date, the current percentage completion, and documentation supporting the project cost (work order, contracts, invoices, quotes, etc.)

60. Caregiver Expenses. Refer to the Application generally.
- a. Does the Company provide any day care, elder care, or pet care subsidy or reimbursement benefit to its employees? If so, describe the benefit offered and identify which employees are eligible for the benefit.
  - b. Provide the total amount (direct & allocated) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
61. Club Dues and Fees. Refer to the Application generally. Provide the total amount (direct & allocated) of club membership dues and fees (country club, golf club, etc.) by vendor amount for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
62. Contributions/Donations. Refer to the Application generally. Provide the total annual expense for contributions/donations for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
63. Corporate Service Charges (Management Fees Adjustment 11). Refer to the Application, Tab 82, FR 807 5:001, Section 16(8)(d), page 14 of 32, Schedule D-2.4.
- a. Provide the amount allocated to Columbia Kentucky from NiSource Corporate Services by category for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Explain any changes in allocation in the BP and FTP over the prior years.
  - c. Provide the amount approved by the Commission for each of the years 2019, 2020, 2021, 2022, and 2023.

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- d. Provide NiSource Corporate Services' total expenses by category for each of the years 2019, 2020, 2021, 2022, 2023.

64. Corporate Aircraft. Refer to the Application generally.

- a. Identify the total amount (direct & allocated) of corporate aircraft costs included in rate base and operating expenses for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
- b. Provide the year and model of each corporate aircraft.
- c. Provide copies of the flight logs supporting the 2023 and 2024 year to date expenses.
- d. For each of the trips in 2023 and 2024, identify the purpose of the travel.
- e. Does the company compare costs of commercial flights before utilizing the corporate aircraft? If so, describe the process. If not, explain why not.
- f. Provide a description of the Company's policy regarding spousal/non-employee companion travel.
- g. Explain how use of the corporate aircraft benefits ratepayers. Also, provide all supporting documentation.

65. Company Events Expense. Refer to the Application generally. Identify the total amount (direct & allocated) of events (e.g., picnics/barbeques, fairs, 5-k's, etc.) for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

66. Cross-bore program. Provide the actual annual capital and expense amounts for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

67. Customer Deposits. Refer to the Application generally.

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- a. Provide the monthly customer deposit balances for 2019, 2020, 2021, 2022, 2023, the BP and included in the FTP rate base. If customer deposits are not reflected in the FTP rate base, explain why not.
  - b. Provide the interest rate applicable to customer deposit balances in the FTP.
68. Customer giveaways. Refer to the Application generally. Provide the total annual expense for customer giveaways (e.g., cups, pens, hats, keychains, stickers, etc.) for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
69. Credit Card Payment Fees. Refer to the Application generally. Provide the annual expense for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
70. Clearing Accounts (Adj 15). Refer to the Application, Tab 82, FR 807 5:001 Section 16(8)(d), page 15 of 32, Schedule D-2.4. Identify the total amount (direct & allocated) of clearing accounts for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
71. Deferred Environmental Remediation Costs. Refer to the Application generally.
- a. Provide the total amount of deferred environmental remediation costs included for recovery in the FTP.
  - b. Provide a breakdown of the deferred costs by category and amount.
72. Directors & Officers Liability Insurance (“D&O”). Refer to the Application generally. Identify the total amount (direct & allocated) for D&O for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
73. Deviations. Refer to the Application generally.

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- a. Identify all aspects of the Company's revenue requirement request that represent a conscious deviation from the principles and policies established in prior Commission decisions.
- b. Identify each area of deviation, and for each deviation explain the Company's perception of the principle established in the prior Commission decisions, and the dollar impact on the BP and FTP resulting from such deviation.

74. American Gas Association (“AGA”) Dues. Refer to the Application generally.

- a. Provide the amount of AGA dues for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
- b. Identify the amount removed from the FTP related to lobbying including legislative advocacy, regulatory advocacy, government relations and public relations costs. Provide calculations supporting this adjustment.
- c. Provide a copy of the most recent AGA invoice received.
- d. Provide a copy of the AGA’s most recent budget by category of how it spends its membership dues.
- e. Identify all employees that are board members of the AGA.

75. Dues - Industry Associations. Refer to the Application generally.

- a. Provide the amount of membership payments to industry associations by vendor for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
- b. State the purpose and objective of each organization listed.



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- c. Provide documentation supporting how ratepayers are benefitted by the Company's membership in these associations.
- d. Identify each organization that engages in lobbying or advocacy activities, attempts to influence public opinion, institutional or image-building advertising.
- e. For those that engage in such activities, state whether the Company has included the portions of dues related to such activities in the FTP and identify the amount relating to such activities.

76. Dues Non-Industry. Refer to the Application generally.

- a. Provide the amount of membership payments to non-industry associations by vendor for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
- b. State the purpose and objective of each organization listed.
- c. Provide documentation supporting how ratepayers are benefitted by the Company's membership in these associations.
- d. Identify each organization that engages in lobbying or advocacy activities, attempts to influence public opinion, institutional or image-building advertising.
- e. For those that engage in such activities, state if the Company has included the portions of dues related to such activities in the BP and FTP and identify the amount relating to such activities.

77. Executive Vehicles. Refer to the Application generally.

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- a. Provide the total rate base and O&M expense amounts (direct & allocated) associated with vehicles provided to executives for each of the years for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Also provide a list of each executive vehicle including, year, make and model.
78. Employee Expenses (Adj 9). Refer to the Application, Tab 82, FR 807 5:001 Section 16(8)(d), page 14 of 32, Schedule D-2.4. Identify the total amount (direct & allocated) of employee expenses for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
79. Employee Cafeteria. Refer to the Application generally.
  - a. Provide the total revenues (direct & allocated) received for all employee cafeterias for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Provide the total expenses (direct & allocated) for all employee cafeterias each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - c. Provide a description of the types of employee cafeteria expenses.
80. Employee Benefits. Refer to the Application generally. Provide a detailed listing of all employee benefits for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP, by benefit type and amount (direct & allocated).
81. 401(k) Plan. Refer to the Application generally. Provide the total 401(k) expense (direct & allocated) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP for employees who are also covered under a defined benefit plan.

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82. Employee Recognition/Awards Expense. Refer to the Application generally.
- a. Identify the total amount of employee recognition expense (direct & allocated) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP (e.g., longevity awards, dinners, luncheons, parties, gifts, etc.).
  - b. Provide a description of the Company's employee recognition program.
83. Entertainment/Sponsorships. Refer to the Application generally. Provide the total amount (direct & allocated) of sporting/entertainment event tickets, season tickets, suites, sponsorships, etc. for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
84. Environmental Remediation Expense. Refer to the Application generally. Provide the total amount (direct & allocated) of environmental remediation expense for each of the years 2018, 2019, 2020, 2021, 2022, 2023, the test year, included in the FTP.
85. Gains and losses on sale of utility property. Refer to the Application generally.
- a. Identify all gains and losses on sale of utility property (direct & allocated) for each year 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and year-to-date 2024.
  - b. Provide the following details regarding each transaction listed in subpart (a): date of purchase, amount of purchase, description of property, use of property, date of sale, amount of sale, and the years the property was included in rate base.
  - c. Identify the amount of gains/losses that have been reflected in the revenue requirement in the current case and identify the schedule where they are reflected.

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- d. Also, identify the amounts of gains/losses reflected in the revenue requirement in the last two rate cases and identify the schedule where they were reflected.
  - e. If there were gains on sales of utility property during 2014-2023 but none were reflected in the revenue requirements in prior cases or the current case explain why not.
  - f. Identify all planned and pending sales in 2024 and 2025, including a description of the property, anticipated sales price, original cost of property and expected closing date.
86. Gas Stored Underground. Refer to the Application, Tab 80, FR 807 KAR 5:001, Section 16(8)(b), pages 152 -153 of 172, Schedule B-5.1. Provide the monthly gas storage balances for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
87. Health/Fitness Expenses. Refer to the Application generally. Provide the total amount (direct & allocated) of health/fitness expenses (including but not limited to: fitness/gym memberships, exercise classes, cost of maintaining employee exercise rooms/equipment, etc. ) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
88. Hire Spot Discretionary Bonus. Refer to the Application generally.
- a. Provide the total hire spot bonus expense for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. State whether this is included in incentive compensation expense.
  - b. Provide a description of this program and how the bonuses are determined.

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89. Internal Audit Reports. Refer to the Application generally. Provide a list of all internal audits conducted in 2022, 2023 and 2024 YTD.
90. Incentive Compensation. Refer to the Application generally. Provide complete copies of all incentive compensation plans, bonus programs or other incentive award programs in effect at the Company for each of the years 2022, 2023, 2024 and the FTP.
91. Incentive Compensation. Refer to the Application generally. For each incentive plan, for each of the years 2018, 2019, 2020, 2021, 2022 and 2023, provide the number of employees eligible under the plan for incentive compensation payment and number of eligible employees that did not receive incentive compensation payment.
92. Incentive compensation. Refer to the Application generally. Explain the regulatory treatment of incentive compensation for each of the Company's affiliates in other jurisdictions.
93. Incentive Compensation. Refer to the Application generally. Does the Company have any studies or analysis that show that its incentive compensation plan provides any benefit to ratepayers? If so, provide copies of all documents.
94. Incentive Compensation. Refer to the Owens Testimony, pages 14 – 28. Provide for the each of the years 2021, 2022, and 2023, the various goals on which incentive payments were to be determined and the actual achievement attained (i.e., the response should show actual metrics and not a simple reference that the goal was at target, not at target, at maximum, etc.)

95. Incentive Compensation. Refer to the Owens Testimony, page 15. Does the Company adjust the non-financial goals based on prior years achievements? If so provide an example. If not, explain why not.
96. Incentive Compensation. Refer to the Owens Testimony, page 18. Is there a financial goal, that if not met, would result in no incentive compensation payments being made? If so, identify the goal.
97. Incentive Compensation. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide the amount of incentive compensation included in the BP and the FTP related to financial measures (direct & allocated).
98. Incentive Compensation. Refer to the Owens Testimony, pages 17-18. In what possible scenarios would no incentive compensation payments be made?
99. Incentive Compensation. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide the total amount (direct and allocated) of incentive compensation broken out by plan, including the profit sharing plan) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. If there are amounts charged to capital provide those separately.
100. Incentive Compensation. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5. Schedule G-1. Provide the total amounts (direct & allocated) of incentive compensation (broken out by short and long term) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. If there are amounts charged to capital provide those separately.

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101. Injuries and Damages. Refer to the Application generally. Provide the injuries and damages reserve balance, including debits and credits to the reserve, for each of the years 2019, 2020, 2021, 2022, 2023, and 2024 year to date.
102. Insurance Expense. Refer to the Application, Tab 82, FR KAR 5:001, Section 16(18)(d), page 27 of 32, Workpaper WPD-2.6.E. Provide the total amount of insurance expense (direct & allocated), by insurance type (i.e., property insurance, liability insurance, workers compensation, etc.) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
103. Insurance credits. Refer to the Application, Tab 82, FR KAR 5:001, Section 16(18)(d), page 27 of 32, Workpaper WPD-2.6.E. Provide the total amount (direct & allocated) insurance credits/distributions received by type (e.g., Energy Insurance Mutual Limited, etc.) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included in the FTP. If credits were received in prior years but no credits were reflected in the FTP, explain why not.
104. Investor Relations expense. Refer to the Application generally. Identify the total amount (direct & allocated) of investor relations expense for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
105. Judgements/Settlements. Refer to the Application generally. Provide the total amount expensed (direct & allocated) in each of the years 2018, 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. Include a brief description of the nature of the lawsuits.

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106. Late Payment Charges. Refer to the Application generally. Explain why the Company is proposing to not assess late payment charges to customers.
107. Miscellaneous Service Revenues Account 488. Refer to Columbia Kentucky's response to the Commission Staff's First Request for Information ("Staff's First Request"), Item 53, Attachment A. Explain why the Company has not included any miscellaneous service revenues in the FTP.
108. Legal Expense. Refer to the Application generally. Itemize the amount of outside legal expense (direct & allocated), by vendor, for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
109. Legal Expense. Refer to the Application generally. Provide the total amount of internal legal expense (direct & allocated), for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
110. Gas Pipeline inspection costs. Refer to the Application generally. Provide the total amount of expense, for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
111. Lobbying/Government Relations Costs. Refer to the Application generally.
- a. Please identify all lobbying/government relations costs included in above-the-line accounts (including amounts allocated from affiliates) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Identify all employees that engage in lobbying/governmental relations activities on the local, state, or national level. For each employee provide in schedule form:
    - i. Their fully loaded annual salaries included in the BP and FTP,



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- ii. Percent of time spent on lobbying activities in the BP and FTP,
- iii. The organizations or trade associations involved,
- iv. All company-paid or reimbursed expenses or allowances in the BP period and the FTP and the accounts charged.

112. Materials & Supplies. Refer to the Application, Tab 80, FR 807 KAR 5:001, Section 16(8)(b), Page 154 of 172, WPB-5.1. Provide the monthly materials and supplies balances for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

113. Meter Reading Expense. Refer to the Application generally. Provide the total amount of meter reading expense, for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

114. Meters. Refer to the Application generally.

- a. Provide the total number of customers for each year 2019, 2020, 2021, 2022, 2023, forecasted for the BP and forecasted for the FTP.
- b. For each year provide the amount of customers that have AMI meters.
- c. For each year provide the amount of customers that have non-AMI meters.

115. Miscellaneous revenue adjustments (Adj 13). Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 15 of 32, Schedule D-2.4. Identify the total amount (direct & allocated) of miscellaneous revenue adjustment for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

116. Miscellaneous and other expenses (Adj 17). Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 15 of 32, Schedule D-2.4. Identify the total amount (direct &

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allocated) of miscellaneous and other expenses for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

117. NiSource Corporate Service Charges. Refer to the Application, generally. Provide the total amounts allocated to each of its affiliates for each of the years for 2019, 2020, 2021, 2022, and 2023.

118. Non-recurring costs. Refer to the Application generally.

- a. For each expense account in the BP and FTP, list each non-recurring charge or credit exceeding \$50,000.
- b. For each item provide an explanation of the cost.

119. OPEB Expense. Refer to the Application generally.

- a. Provide the total annual OPEB expense for each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
- b. Provide the actual contributions to the plan for the each of the years for 2019, 2020, 2021, 2022, 2023, 2024 year to date, the BP and forecasted for the FTP.
- c. Provide a copy of the actuarial report supporting the FTP expense.

120. Other revenues Adjustment 2. Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 12 of 32, Schedule D-2.3. Provide the “multi-year average” calculations for forfeited discounts and misc. service revenue.

121. Out of period costs. Refer to the Application generally.

- a. For each expense account in the BP and FTP, list each out of period cost.
- b. For each item provide an explanation of the cost.

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122. Outside services (Adj 5). Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 14 of 32, Schedule D-2.4. Provide total outside services (direct & allocated) broken down by vendor for the each of the years 2018, 2019, 2020, 2021, 2022, 2023, BP and, included for recovery in the FTP.
123. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide, for each employee group, by month, for each of the years 2018, 2019, 2020, 2021, 2022, 2023, the BP, and included in the FTP, the number of full-time employees budgeted, the number of part-time employees budgeted and the actual number of full-time employees and part-time employees (not Full Time Equivalent (“FTE”)). Also, provide for each period the budgeted and actual FTEs.
124. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Has the Company used a vacancy factor in its payroll forecast for the FTP? If so, provide the factor used and the supporting calculations. If not, explain why not.
125. Payroll. Refer to the Application, Tab 85, FR 807 KR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. How many new hires has the Company included in the FTP that were not hired as of 12/31/2023? For each new position provide:
- a. Planned hiring date,
  - b. Hiring dates for any of these positions that have been filled,
  - c. Fully loaded annual salary, and
  - d. Job Title.

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126. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide support for the new FTE's requested including all documentation and calculations.
127. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide the current number of employees and FTEs.
128. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide a list of all open positions in the FTP including:
- a. Length of time that the position has been open;
  - b. Planned hiring dates for each position;
  - c. Hiring dates for any of these positions that have been filled;
  - d. Fully loaded annual salary for unfilled positions; and,
  - e. Job Title.
129. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide for each of the years 2018, 2019, 2020, 2021, 2022, 2023, the BP and included in the FTP, the amount of base pay, overtime, incentive compensation, and the amount of other pay broken down in the most detailed format available including the amount charged to capital, amount charged to expense and amounts charged to other (specify). If any of the other is ultimately expensed, provide the amount ultimately expensed in each year.
130. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1. Provide total (direct & allocated) Capital and O&M budgeted and actual

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payroll expense for each of the years 2018, 2019, 2020, 2021, 2022, 2023, the BP, and included in the FTP.

131. Payroll. Refer to the Application, Tab 85, FR 807 KAR 5:001, Section 16(8)(g), page 2 of 5, Schedule G-1.

- a. Provide the capital and O&M payroll approved by the Commission for each of the years: 2018, 2019, 2020, 2021, 2022, and 2023.
- b. Provide the actual capital and O&M payroll for each of the years: 2018, 2019, 2020, 2021, 2022, and 2023.

132. Payroll. Refer to the Application Generally. Provide a description of the Company's merit and cost of living wage rate increase policies.

133. Payroll. Refer to the Owens Testimony, page 11.

- a. Did the Company include any union ratification bonus expense in the BP or FTP? If so, identify the total amount (direct & allocated) included in the BP and included for recovery in the FTP.
- b. Also, provide the dates when the current and last two union contracts were executed and when the Company expects the next one to be negotiated.

134. Penalties. Refer to the Application generally. Provide the total amount (direct & allocated) of all penalties and fines included in the BP and for recovery in the FTP. Provide a brief description of the nature of the penalties/fines.

135. Pension Expense. Refer to the Application generally.

- a. Provide the total annual pension expense for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

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- b. Provide the actual contributions to the plan for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - c. Provide a copy of the actuarial report supporting the FTP expense.
136. Postage Expense. Refer to the Application generally.
- a. Provide the total postage expense (direct & allocated) for each of the years 2018, 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Explain in full detail whether postage expense is primarily related to customer billing and informational mailings. If not, explain what else is included in this expense.
137. Customer Billing. Refer to the Application generally. Provide the number of customers receiving paper bills for each of the years 2019, 2020, 2021, 2022, 2023, and forecasted for 2024 and 2025.
138. Customer Billing. Refer to the Application generally. Provide the number of customers enrolled in electronic billing for each of the years 2019, 2020, 2021, 2022, 2023, and forecasted for 2024 and 2025.
139. Plant. Refer to the Application, Tab 80, FR 807 KAR 5:001, Section 16(8)(b), Schedule B-2. Provide the plant balances by category for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
140. Picarro Leak Detection System Costs. Refer to the Application generally. Provide the amount of leak detection expense for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

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141. Leak Repairs. Refer to the Application generally. Provide the number of leaks detected in each year 2019, 2020, 2021, 2022, and 2023. Provide the number of leaks repaired in each year 2019, 2020, 2021, 2022, 2023, the BP and forecasted included for recovery in the FTP.
142. Property Taxes. Refer to the Application, Tab 82, FR KAR 5:001, Section 16(8)(d), page 32 of 32, Workpaper WPD-2.6.J. Provide the total amount of property tax expense (less SMRP amounts) for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
143. Rate Case Expense. Refer to the Application, Tab 84, FR KAR 5:001, Section 16(8)(f), page 24 of 24, Schedule F-9. State whether the legal fees include internal labor, outside contractor labor or both. If it is for both internal and external labor, provide a breakdown of the two amounts.
144. Rate Case Expense. Refer to the Application, Tab 84, FR KAR 5:001, Section 16(8)(f), page 24 of 24, Schedule F-9.
- a. Explain the basis for a one-year amortization.
  - b. If rates are not reset until the next rate case, confirm that the Company will collect this amount annually.
145. Rate Cases. Refer to the Application, Tab 84, FR KAR 5:001, Section 16(8)(f), page 24 of 24, Schedule F-9.
- a. Provide the actual rate case expense incurred broken out by similar categories in each of the Company's last two rate cases.
  - b. State when the Company anticipates it will file its next rate case.

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146. Relocation Expense. Refer to the Application generally. Provide the amount of employee relocation expense for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. For each, explain the reason for the relocation.
147. Rents and Leases (Adj 6). Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 14 of 32, Schedule D-2.4. Provide total rents and leases (direct & allocated) by property for the each of the years 2018, 2019, 2020, 2021, 2022, 2023, BP and, included for recovery in the FTP.
148. Revenues & Expenses. Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), pages 2 – 7 of 32, Schedule D-1.A and Schedule D-1.B. Provide the unadjusted and adjusted revenues and expenses by account for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
149. ROW Expense. Refer to the Application generally. Provide the total annual expense for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
150. O&M Expenses. Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), pages 16 – 17, Workpaper WPD-2.4.A and Workpaper WPD-2.4.B. Provide the annual amounts for each line for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
151. SERP. Refer to the Application generally. Provide the total (direct and allocated) amount of SERP expense for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.



152. SERP. Refer to the Application generally. Describe the benefits to customers provided by the Company's SERP plan.
153. SERP. Refer to the Application generally. Identify both the number of employees eligible for SERP and the number of employees ineligible for SERP in 2023, the BP and the FTP.
154. SERP . Refer to the Application generally. Explain how eligibility for SERP is determined.
155. Severance Pay. Refer to the Application generally. Provide the total (direct and allocated) amount of severance pay for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
156. Stock Rewards Expense. Refer to the Application generally.
- a. Provide the total stock rewards bonus expense for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP. State whether this is included in incentive compensation expense.
  - b. Provide a description of this program and how the stock rewards are determined.
  - c. State whether these awards are based on the Company's financial performance.
157. Storm expense. Refer to the Application generally. Provide the annual storm expense broken down by major and minor storms for each year 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, and year to date 2024, the BP and included for recovery in the FTP.
158. Storm costs. Refer to the Application generally. Does the Company have a mechanism to recovery storm costs, if so, provide an explanation of the mechanism and the costs recovered through the mechanism in each of the years 2019, 2020, 2021, 2022, 2023.

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159. Storm reserve. Refer to the Application generally. Provide the storm reserve balance, including debits and credits to the reserve, for each of the years 2019, 2020, 2021, 2022, 2023, and 2024 year to date.
160. Student Loan Repayment Expenses. Refer to the Application generally.
- a. Does the Company provide student loan repayment as a benefit to its employees? If so, please describe the student loan payment benefit offered and identify which employees are eligible for the benefit.
  - b. Provide the total amounts (direct & allocated) for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
161. Temporary Help. Refer to the Application generally. Provide the total amount (direct & allocated) of temporary help expense for each of the years 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
162. Training Expense. Refer to the Application generally.
- a. Provide the total amount (direct & allocated) of employee training expense for each year 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.
  - b. Provide a description of the types and purposes of the training conducted each year and why the amount included in the FTP is expected to continue annually.
163. Trackers. Refer to the Application generally. Identify all surcharges, trackers, rate recovery mechanism, etc. approved by the Commission and currently utilized by the utility. For each, identify the case number in which the mechanism was approved, and a description of the costs being recovered via the mechanism.
164. Third Party Damages. Refer to the Application generally.

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- a. Provide the total amount of third-party damage reimbursements for each year 2019, 2020, 2021, 2022, 2023, the BP and included in the FTP.
- b. Provide the total amount of third-party damages expense for each year 2019, 2020, 2021, 2022, 2023, the BP and included in the FTP.
- c. Explain how and where the amounts in subparts (a) and (b) are reflected in the revenue requirement.

165. Trial Balance. Refer to the Application generally. Provide copies of the trial balances for the periods: 12/31/22 and 12/31/23.

166. Uncollectible expense. Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d), page 15 of 32, Schedule D-2.4. Update this schedule to also include calendar year 2023 and the FTP amounts.

167. Unclaimed funds. Refer to the Application generally. Provide the monthly unclaimed funds balances for the each of the years for 2019, 2020, 2021, 2022, 2023, the BP and included the FTP. If the Company has not reflected these amounts in the revenue requirement explain why not.

- a. Also, provide an explanation of what these balances represent;
- b. The account number in which the Company records these funds;
- c. How the Company treats these costs for ratemaking purposes; and,
- d. How and when the Company returns these funds.

168. Utilities & Fuel. (Adj 16). Refer to the Application, Tab 82, FR 807 KAR 5:001, Section 16(8)(d) page 15 of 32, Schedule D-2.4. Identify the total amount (direct & allocated) of

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utilities and fuel for 2019, 2020, 2021, 2022, 2023, the BP and included for recovery in the FTP.

169. Vegetation management. Refer to the Application generally.

- a. Provide the total amount of vegetation management expense authorized by the Commission for each of the following years: 2019, 2020, 2021, 2022 and 2023.
- b. Provide the total actual amount of vegetation management expense for each of the following years: 2019, 2020, 2021, 2022 and 2023.

170. Vegetation management. Refer to the Application generally.

- a. Provide the total budgeted vegetation management expense for each of the following years: 2019, 2020, 2021, 2022, 2023, 2024 and 2025.
- b. Provide the actual amount of actual vegetation management expense for each of the following years: 2019, 2020, 2021, 2022 and 2023.
- c. Explain the reason for increases in the FTP over the 2023 calendar year and provide documentation supporting the increase in the FTP (bids, quotes, invoices, etc.).

171. Vegetation management. Refer to the Application generally.

- a. Provide the total budgeted miles trimmed for each of the following years: 2019, 2020, 2021, 2022, 2023, 2024 and 2025.
- b. Provide the actual amount of miles trimmed for each of the following years: 2019, 2020, 2021, 2022, and 2023.

172. Vegetation management. Refer to the Application generally. Provide a copy of the Company's vegetation management policy.

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173. Volunteer time. Refer to the Application generally. Does the Company offer paid time off to its employees to volunteer in the community? If so, provide the total amount (direct & allocated) of employee volunteer payroll expense in 2018, 2019, 2020, 2021, 2022, 2023, the BP and requested for recovery in the FTP.

174. WAM O&M Expenses. Refer to the Direct Testimony of Nicholas R. Bly (“Bly Testimony”), page 11. Provide documentation supporting the \$700,000 annual O&M expense. (invoices, quotes, contracts, etc.)

175. Refer to Order Issuing Blanket Certificate of Limited Jurisdiction dated April 12, 2024 in FERC Docket No. CP24-71-000.

- a. In the FTP, what costs will be charged to the wholesale customers? What impact is reflected in the Company’s rate case?
- b. In the FTP, what revenues are projected? What impact is reflected in the Company’s rate case?
- c. Identify all impacts related to this Order that are reflected in this rate case.

176. Refer to Order Issuing Blanket Certificate of Limited Jurisdiction dated April 12, 2024 in FERC Docket No. CP24-71-000.

- a. Refer to paragraph 3 of the Order. State when the Company expects to receive requests and begin transportation.
- b. Explain how the Company will record these transactions on its books, including FERC accounts.
- c. Explain in detail how the Company will segregate capital and O&M costs between the transmission and distribution rates so that there is no double recovery.

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- d. Identify the total Company capital and O&M costs by FERC Account associated with these pipelines for each of the years 2019, 2020, 2021, 2022 and 2023.
  - e. Identify the total Columbia Kentucky capital and O&M costs by FERC Account associated with these pipelines for each of the years 2019, 2020, 2021, 2022 and 2023, and that are included in the BP and the FTP in Docket No. 2024-00092.
  - f. Refer to paragraph 4 of the Order. Provide a detailed description of each rider, surcharge, and tracker that the Company proposes to implement with regard to this filing at the FERC level and state when each requested mechanism would take effect.
  - g. Identify all mechanisms and a description of each that the Company proposes to implement with regard to these costs in in Docket No. 2024-00092, and state when each mechanism would take effect.
  - h. Refer to Attachment A of the Order. Identify the total capital and O&M costs by FERC Account associated with these pipelines that were included in the BP and the FTP in Docket No. 2021-00183.
177. Provide all documentation, studies, and data used by the Company to support that the sale or transportation of gas in interstate commerce would be beneficial to Columbia Kentucky.
178. Provide all documentation, studies, and data that shows how the transportation of gas in interstate commerce would affect the costs of providing service to retail customers of the Columbia Kentucky.
179. Provide all cost allocation studies which Columbia Kentucky has conducted to determine what costs should be assigned to the Kentucky LDC operations.

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180. Provide copies of the requests from producers of renewable natural gas which sought services from the Columbia Kentucky system.
181. Does Columbia Kentucky anticipate any additional surge costs related to the addition of renewable natural gas flowing through Columbia's LDC operations?
182. Do wholesale customers bear any portion of the costs for operating Columbia Kentucky's LDC pipeline system? If so, explain how those costs are factored into wholesale rates, what the annual costs are (i.e. depreciation amortization, administrative costs, building maintenance, etc.), and whether the cost is reflected in the current rate application for retail customers.
183. Identify whether costs associated with wholesale customers have up until now been recovered from Columbia Kentucky's retail customers, and if so, identify the annual costs for the years 2019-2023.
184. Refer to the Direct Testimony of Vincent V. Rea ("Rea Testimony"). Provide all workpapers and supporting documentation used and relied upon by Mr. Rea in the preparation of his direct testimony, appendixes, and attachments. Provide all spreadsheets in Excel format with cell formulas intact.
185. Refer to the Rea Testimony. Provide copies of all articles, publications, and other documents cited by Mr. Rea in the footnotes of his direct testimony.
186. Refer to the Rea Testimony. Provide the native spreadsheet(s) for Mr. Rea's attachments in Excel format with cell formulas intact.
187. Refer to the Rea Testimony, pages 26 and 27. Regarding the proxy group of six natural gas holding companies listed by Mr. Rea, provide the following:

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- a. List the companies from the Value Line Natural Gas Utility Industry Classification that were omitted by Mr. Rea.
  - b. For each company that was omitted, explain the reasons for such omission.
188. Refer to the Rea Testimony. If not provided previously, provide all supporting documentation and spreadsheet analyses for Mr. Rea's analyses in Attachments VVR-3 and VVR-5.
189. Provide the historical 12-month and 13-month average capital structures for Columbia Kentucky for the years 2019 – 2023.
190. Refer to the Rea Testimony, page 56, lines 12 through 16.
  - a. Provide the basis for Mr. Rea's estimated debt cost rate of 6.25% for the debt issuances for the remainder of 2024, and 6.00% for those expected to occur during 2025.
  - b. Provide the actual cost of the debt issue(s) for 2024 when issued.
191. Refer to the Rea Testimony, pages 56 – 57.
  - a. Provide all supporting documentation for the estimated short-term debt cost of 5.25%.
  - b. Show separately the components of (1) the 1-month Secured Overnight Financing Rate, and (2) the applicable margin. Provide the basis for each component.
192. Refer to the Rea Testimony, Appendix C, page 5 of 6. Provide all supporting documentation and workpapers, including spreadsheets with cell formulas intact, for the Required Financial Leverage Adjustments of 0.30% shown on Table C-1.



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193. Refer to the Rea Testimony, Attachment VVR-6. Provide the issuance dates for all of the debt issues shown on the Attachment VVR-6.

194. Provide the following:

- a. The current authorized ROE for each NiSource operating company and the date that each ROE was authorized.
- b. State whether each ROE was authorized pursuant to a fully litigated rate case or if it was based on a settlement.

195. Refer to the Rea Testimony, page 37.

- a. If not previously provided, provide a copy of the *RRA Regulatory Focus* article cited by Mr. Rea in footnote 22.
- b. Provide an update of the *RRA Regulatory Focus* article cited by Mr. Rea in footnote 22 using the most recent month available in 2024.