

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

In the matter of:)
)
ELECTRONIC APPLICATION OF)
COLUMBIA GAS OF KENTUCKY,) Case No. 2025-00071
INC. FOR ANNUAL SAFETY)
MODIFICATION AND)
REPLACEMENT PROGRAM)
BALANCING ADJUSTMENT)

**PREPARED DIRECT TESTIMONY OF
JEFFERY GORE
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

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COLUMBIA GAS OF KENTUCKY, INC.

March 31, 2025

1 I. INTRODUCTION

2 Q. Please state your name and business address.

3 A. My name is Jeffery T. Gore and my business address is 290 West Nation-
4 wide Blvd., Columbus, Ohio 43215.

5 Q: What is your current position and what are your responsibilities?

6 A: I am a Regulatory Manager for NiSource Corporate Services Company
7 ("NCSC"). I am responsible for supporting the NiSource gas utilities in a
8 variety of informational and rate filings, general rate case preparation and
9 support, and other duties as assigned. My primary focus is on matters for
10 Columbia Gas of Kentucky, Inc. ("Columbia" or the "Company") and
11 Columbia Gas of Ohio, Inc.

12 Q: What is your educational background?

13 A: I graduated from The Ohio State University with a Bachelor of Science in
14 Business Administration degree, double majoring in Accounting and
15 Computer Science.

16 Q: What is your employment history?

17 A: I have over 30 years work experience with the Columbia Gas Companies
18 primarily within the Accounting and Regulatory departments. Within
19 Accounting, my roles have varied from analyst and manager roles with
20 Columbia distribution companies to Controller - NiSource Service

1 Company & Asset Accounting. Between 2010 and 2015, I was a Regulatory
2 Manager focusing on Columbia Gas of Massachusetts, Columbia Gas of
3 Pennsylvania, and Columbia Gas of Maryland matters. I returned to the
4 Regulatory department in the manager role in October 2018. In early 2021,
5 my responsibilities were changed to include a focus on Columbia.

6 **Q: Have you previously testified before the Kentucky Public Service**
7 **Commission (“PSC”)?**

8 **A:** Yes. I provided testimony in the following recent cases:

- 9 • Written direct testimony in:
 - 10 ○ Cases No. 2022-00342 in support of Columbia’s Safety
 - 11 Modification and Replacement Program (“SMRP”) annual
 - 12 update,
 - 13 ○ Case 2024-00074 in support of the balancing adjustment for
 - 14 the SMRP,
 - 15 ○ Case 2024-00092 in support of Rate Base and other matters for
 - 16 the base rate case.

17 **II. PURPOSE**

18 **Q: What is the purpose of your testimony in this proceeding?**

19 **A:** My testimony will provide background and support for the annual
20 balancing adjustment (“BA”) to the Safety Modification and Replacement

1 Program Rider ("SMRP"). I provided similar testimony in Columbia's last
2 BA filing, Case No. 2024-00074. In this case, y testimony further explains
3 the inclusion of multiple years capital investment and additional
4 under(over) collection for the prior year BA factor.

5 **Q: What is the SMRP balancing adjustment timeline?**

6 A: Pursuant to its tariff, Columbia is required to submit an annual balancing
7 adjustment by March 31 to true-up actual costs, as offset by operations and
8 maintenance expense reductions, during the most recent twelve months
9 ended December with the projected SMRP program costs for the same
10 period. The balancing adjustment true-up to the SMRP Rider will become
11 effective with meter readings on and after the first billing cycle of June.

12 **Q: What is the proposed balance adjustment?**

13 A: The proposed balancing adjustment reflects an under-collection of \$387,126
14 and includes the following:

- 15 • \$378,169 under-collection for the actual revenue requirement related
16 to 2023 and 2024 SMRP investments versus the amounts collected
17 per the billing rates as approved in Case No. 2023-00335.
- 18 • \$8,957 under-collection (estimated) for the balancing adjustment as
19 approved in Case No. 2024-00074.

20 The billing rates, as detailed in Form 1.0, Column F, are proposed to

1 commence for twelve months beginning with the June 2025 billing cycle to
2 provide for this under recovery. The proposed tariffs, to be effective with
3 Columbia's first billing cycle of June, on May 30, 2025, are attached to the
4 Application.

5 **III. SMRP BALANCING ADJUSTMENT APPLICATION**

6 **Q: How is the format provided in Columbia's current Application different**
7 **from the prior BA filing Application (Case No. 2024-00074)?**

8 A: The Application format is consistent with the Application in the prior BA
9 filing (Case No. 2024-00074) with the following exceptions:

- 10 • Form 1.3 is a new page in this filing. This Form details the
11 under(over) collection from the prior BA filing. As the prior BA
12 filing was for the initial year reconciliation, it did not have an
13 existing BA factor to consider.
- 14 • Form 1.0 Lines 6 – 9 are newly added to show that the under(over)
15 billing rate is calculated using the combination of the two SMRP
16 billing factors.
- 17 • Various Forms have two years of SMRP information, including the
18 2023 and 2024 plant related activity and associated costs. The
19 calculations including return, depreciation, property tax and PSC
20 assessment factor have not changed and reflect the rates as approved

1 in Case No. 2021-00183. This Application has been adjusted to
2 include multiple years of plant activity since it was not rolled into
3 base rates in the last base rate case.

4 **Q: Are there any other differences in the Forms included in this Application**
5 **compared to previous Balancing Adjustment filings?**

6 A: No. For a detailed description of the other forms in the Application, please
7 refer to my previous testimony included with the Application in Case No.
8 2024-00074. Except for the items note in the prior Q&A, the testimony
9 provides the background on all forms included in this filing.

10 **Q: Does this conclude your Direct Testimony?**

11 A: Yes.

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ANNUAL SAFETY MODIFICATION AND
REPLACEMENT PROGRAM BALANCING
ADJUSTMENT

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Case No. 2025-00071

VERIFICATION OF JEFFERY GORE

STATE OF OHIO

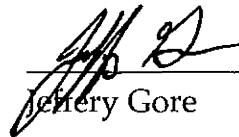
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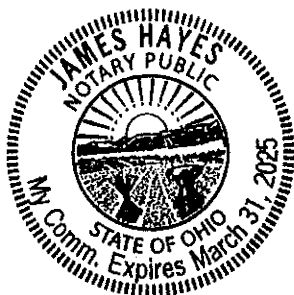
COUNTY OF FRANKLIN

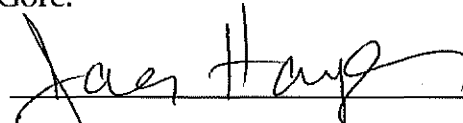
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Jeffery Gore, Regulatory Manager for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has supervised the preparation of testimony and Application Schedules in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.


Jeffery Gore

The foregoing Verification was signed, acknowledged and sworn to before me this 28 day of March, 2025, by Jeffery Gore.





Notary Commission No. 2020-RE-813193

Commission expiration: 03/31/2025