COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
COLUMBIA GAS OF KENTUCKY, INC.	)	CASE NO.
FOR AN ADJUSTMENT OF RATES;	)	2026-00099
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

COLUMBIA GAS OF KENTUCKY, INC.'S VERIFIED RESPONSES TO
THE ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION
DATED JUNE 22, 2026

Comes now Columbia Gas of Kentucky, Inc. ("Columbia" or "Company"), by counsel, and does hereby tender its Verified Responses to the Attorney General's First Request for Information dated June 22, 2026.

Filed: July 7, 2026

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF VINCENT V. REA

STATE OF NORTH CAROLINA	)
	)
COUNTY OF MOORE	)

Vincent V. Rea, Managing Director of Regulatory Finance Associates, LLC, being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Vincent V. Rea

Vincent V. Rea

The foregoing Verification was signed, acknowledged and sworn to before me this 30 day of June 2026, by Vincent V. Rea.

Stephen W Sikes

Notary Commission No. 201829900061

Commission expiration: 10-26-28

STEPHEN W SIKES
NOTARY PUBLIC
Moore County
North Carolina
My Commission Expires October 26, 2028

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF RONALD J. AMEN

STATE OF WASHINGTON	)
	)
COUNTY OF KING	)

Ronald J. Amen, Board Chairman, Treasurer, and Executive Vice President of Atrium Economics, Inc. being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Ronald J. Amen
Ronald J. Amen

The foregoing Verification was signed, acknowledged and sworn to before me this 30th day of June 2026, by Ronald J. Amen.

Notary Commission No. 2401 7228

Commission expiration: April 2nd 2028

THOR SCOTT NELSON
Commission #24017228
NOTARY PUBLIC
Exp. April 02, 2028
STATE OF WASHINGTON

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. 2026-00099
RATES; APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND OTHER	)	
RELIEF	)	

VERIFICATION OF DONALD P. AYERS

COMMONWEALTH OF KENTUCKY	)
	)
COUNTY OF FAYETTE	)

Donald P. Ayers, Vice President, Gas Operations for Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to discovery 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.

Donald P. Ayers

The foregoing Verification was signed, acknowledged, and sworn to before me this 30th day of June 2026, by Donald P. Ayers.

Evelyn Long Durr

Notary Commission No. KYNP49615

Commission expiration: May 15, 2030

EVELYN LONG DURR
Notary Public
Commonwealth of Kentucky
Commission Number KYNP49615
My Commission Expires May 15, 2030

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. 2026-00099
RATES; APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND OTHER	)	
RELIEF	)	

VERIFICATION OF JUDY M. COOPER

COMMONWEALTH OF KENTUCKY	)
	)
COUNTY OF FAYETTE	)

Judy M. Cooper, Director of Regulatory Affairs for Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information, and belief, formed after reasonable inquiry.

Judy M Cooper

Judy M. Cooper

The foregoing Verification was signed, acknowledged, and sworn to before me this 30th day of June 2026, by Judy M. Cooper.

Evelyn Long Durr

Notary Commission No. KYNP 49615

Commission expiration: May 15, 2030

EVELYN LONG DURR
Notary Public
Commonwealth of Kentucky
Commission Number KYNP49615
My Commission Expires May 15, 2030

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. 2026-00099
RATES; APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND OTHER	)	
RELIEF	)	

VERIFICATION OF KIMRA H. COLE

COMMONWEALTH OF KENTUCKY	)
	)
COUNTY OF FAYETTE	)

Kimra H. Cole, President and COO of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to discovery in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information, and belief, formed after reasonable inquiry.

Kimra H Cole
Kimra H. Cole

The foregoing Verification was signed, acknowledged, and sworn to before me this 30th day of June 2026, by Kimra H. Cole.

Evelyn Long Durr

Notary Commission No. KYNP49615

Commission expiration: May 15, 2030

EVELYN LONG DURR
Notary Public
Commonwealth of Kentucky
Commission Number KYNP49615
My Commission Expires May 15, 2030

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:)
)
ELECTRONIC APPLICATION OF) Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.)
FOR AN ADJUSTMENT OF RATES;)
APPROVAL OF DEPRECIATION)
STUDY; APPROVAL OF TARIFF)
REVISIONS; AND OTHER RELIEF)

VERIFICATION OF ELIZABETH N. DAVIS

STATE OF TEXAS)
)
COUNTY OF HARRIS)

Elizabeth N. Davis, Lead Regulatory Analyst for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Elizabeth N. Davis Elizabeth N. Davis

The foregoing Verification was signed, acknowledged and sworn to before me this 2nd day of ~~June~~ July 2026, by Elizabeth N. Davis.

Tania G. Sanches

TANIA GISELLE SANCHES
Notary ID #134567182
My Commission Expires
September 21, 2027

Notary Commission No. 134567182

Commission expiration: September 21, 2027

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF CHRISLEY E. SCOTT

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Chrisley E. Scott, Senior Director Capital Planning and Support Services for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Chrisley E. Scott

The foregoing Verification was signed, acknowledged and sworn to before me this 1 day of July 2026, by Chrisley E. Scott.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF MICHAEL E. GIRATA

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Michael E. Girata, Manager of Financial Planning & Analysis for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Michael E. Girata

The foregoing Verification was signed, acknowledged and sworn to before me this 30 day of June 2026, by Michael E. Girata.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF GUNNAR J. GODE

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Gunnar J. Gode, Senior Vice President, Chief Accounting and Tax Officer for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

____
Gunnar J. Gode

The foregoing Verification was signed, acknowledged and sworn to before me this 24 day of June 2026, by Gunnar J. Gode.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

____

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF LINDA E. BLACK

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Linda E. Black, Lead Regulatory Analyst for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Linda E Black
Linda E. Black

The foregoing Verification was signed, acknowledged and sworn to before me this 25 day of June 2026, by Linda E. Black.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF CRAIG P. INSCHO

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Craig P. Inscho, Manager, Financial Planning & Analysis for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Craig P. Inscho

The foregoing Verification was signed, acknowledged and sworn to before me this 25 day of June 2026, by Craig P. Inscho.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF JULIE C. WOZNIAK

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Julie C. Wozniak, Manager, Regulatory Studies for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Julie C. Wozniak
Julie C. Wozniak

The foregoing Verification was signed, acknowledged and sworn to before me this 25 day of June 2026, by Julie C. Wozniak.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF ELIZABETH J. OWENS

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Elizabeth J. Owens, Director of Compensation for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Elizabeth J. Owens

Elizabeth J. Owens

The foregoing Verification was signed, acknowledged and sworn to before me this 25 day of June 2026, by Elizabeth J. Owens.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF GEORGE B. JONDA

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

George B. Jonda, Manager Financial Planning & Analysis for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

George B. Jonda

The foregoing Verification was signed, acknowledged and sworn to before me this 25 day of June 2026, by George B. Jonda.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Notary Commission No. NA

Commission expiration: NA

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
ELECTRONIC APPLICATION OF	)	Case No. 2026-00099
COLUMBIA GAS OF KENTUCKY, INC.	)	
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

VERIFICATION OF KEVIN L. JOHNSON

STATE OF OHIO	)
	)
COUNTY OF FRANKLIN	)

Kevin L. Johnson, Lead Regulatory Studies Analyst for NiSource Corporate Services Company, on behalf Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information 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.

Kevin L. Johnson

Kevin L. Johnson

The foregoing Verification was signed, acknowledged and sworn to before me this 30th day of June 2026, by Kevin L. Johnson.

Ashley G. LaRock
Attorney At Law
Notary Public, State of Ohio
My Commission has no expiration date
Sec. 147.03 R.C.

Ashley G. LaRock

Notary Commission No. NA

Commission expiration: NA

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 1:

Refer to the May 21, 2026 FERC News release: FERC Unleashes Natural Gas Permit Reforms, Accelerating Infrastructure Upgrades for Affordable, Reliable Energy Nationwide.

a. Has Columbia analyzed whether the proposed FERC reforms in Docket No. RM25-12-001, if finalized, could reduce gas supply, transportation, or capacity costs paid by Columbia or pass through ratepayers? If yes, provide all analysis, workpapers, and supporting documentation.

b. Does Columbia have any pending or planned infrastructure projects, including pipeline, compressor, or storage projects, that may quality for streamlined authorization under the opposed FERC blanket certification reforms? If yes, describe each project and identify the anticipated regulatory pathway.

c. To the extent Columbia contracts with affiliated or third-party interstate pipelines for capacity or transportation services, has Columbia or any affiliated communicated with those pipeline operators regarding the potential impact of the FERC reforms on future project costs or service agreements? If yes, provide all responsive communications.

Response:

a. Columbia has not analyzed the impact of the referenced reforms.

b. Columbia is not aware of any projects that may qualify for streamlined authorization under the FERC blanket certification reforms.

c. Columbia does not have any interstate pipeline affiliates. It has not had any formal communications with third-party interstate pipelines for capacity or transportation services regarding the potential impact of the FERC reforms on future project costs or service agreements.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 2:

Refer to the Application generally.

a. Identify all contracts, agreements, memoranda of understanding, letters of intent, or other arrangements between Columbia any data center operator, high-performance computing facility, cryptocurrency mining operation, or artificial intelligence infrastructure company for gas service or infrastructure in Kentucky. For each, provide a copy of the agreement and identify the customer, facility location, and service commencement date or anticipated date.

b. For each agreement identified in (a), describe: (i) the nature and scope of services or infrastructure Columbia is obligated to provide; (ii) the term of the agreement; (iii) any minimum volume, revenue, or capacity commitments; and (iv) any termination, default, or cost-recovery provisions.

c. Identify all capital investments, pipeline extensions, service line installations, or infrastructure upgrades that Columbia has undertaken, is currently undertaking, or has planned in connection with serving any customer identified in (a). For each, state: (i) the total estimated or actual cost; (ii) the amount Columbia Gas proposes to include in rate base or recover through rates; and (iii) the amount, if any, to be directly assigned to or reimbursed by the customer.

d. Identify the tariff schedule under which Columbia is serving or proposes to serve each customer identified in (a), and state whether any special contract rate, negotiated rate, or deviation from standard tariff terms applies.

Response:

a. There are no contracts, agreements, memoranda of understanding, letters of intent, or other arrangements between Columbia and any data center operator, high-performance computing facility, cryptocurrency mining operation, or artificial intelligence infrastructure company for gas service or infrastructure in Kentucky. Columbia Kentucky does provide tariff delivery service to existing businesses in these industries.

b. Please see the Company's response to sub-part a.

c. Please see the Company's response to sub-part a.

d. Please see the Company's response to sub-part a.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>**Data Request No. 3**</u>:

Refer to the Application generally.

a. Provide an organizational chart of Columbia. 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 2024-2026, as well as the number of full-time and part-time employees project for 2026-2027.

b. Provide an organizational chart of Columbia'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 2024 – 2026, as well as the number of full-time and part-time employees projected for 2026-2027.

c. Provide an organizational chart of Columbia'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 2024 – 2026, as well as the number of full-time and part-time employees projected for 2026-2027.

d. Provide an organization chart of NiSource Corporate Services Company ("NiSource Corporate Services") 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 Corporate Services for the years 2024-2026, as well as the number of full-time and part-time employees projected for 2026-2027.

e. Provide an organizational chart that includes all of the parent companies/holding companies/affiliated companies that are associated with Columbia. 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.

Response:

a. Please refer to 2026-00099_AG_DR_Set_1_No_3_Attachment_A for an organizational chart (spreadsheet containing titles and reporting relationships) of the Company. All positions are located in Kentucky. Active employee payroll data, including full-time and part-time employment status, are provided in 2026-00099_AG_DR_Set_1_No_6_Attachment_A_CONFIDENTIAL. (Columbia Gas of Kentucky) and CONFIDENTIAL_2026-00099_AG_DR_Set_1_No_6_Attachment_B (NiSource Corporate Services Company ("NCSC") allocated to Columbia). Please note, the information contained in those attachments present information provided by the NiSource Payroll Department reporting as of the date upon which the report was processed. Additionally, please see Columbia's Response to the Attorney General's Data Request AG 1-12 for Columbia Gas of Kentucky and NCSC vacancy information.

b. NiSource Gas Distribution Group, Inc. does not have employees.

c. NiSource Inc. does not have employees.

d. See 2026-00099_AG_DR_Set_1_No_3_Attachment_B_CONFIDENTIAL for an organizational chart (spreadsheet containing titles and reporting relationships) of NiSource Corporate Services Company. Positions located in Kentucky are shown in bold font. Please see CONFIDENTIAL_2026-00099_AG_DR_Set_1_No_6_Attachment_A (Columbia Gas of Kentucky) and 2026-00099_AG_DR_Set_1_No_6_Attachment_B_

CONFIDENTIAL for full-time and part-time counts as described above in response to sub-part (a). Additionally, please see Columbia's Response to the Attorney General's Data Request 1-12 for Columbia Gas of Kentucky and NCSC vacancy information.

e. Objection: Columbia objects to this request as it seeks information about affiliates that are outside the scope of this case and are therefore irrelevant.

f. Please see 2026-00099_AG_DR_Set_1_No_6_Attachment_C.

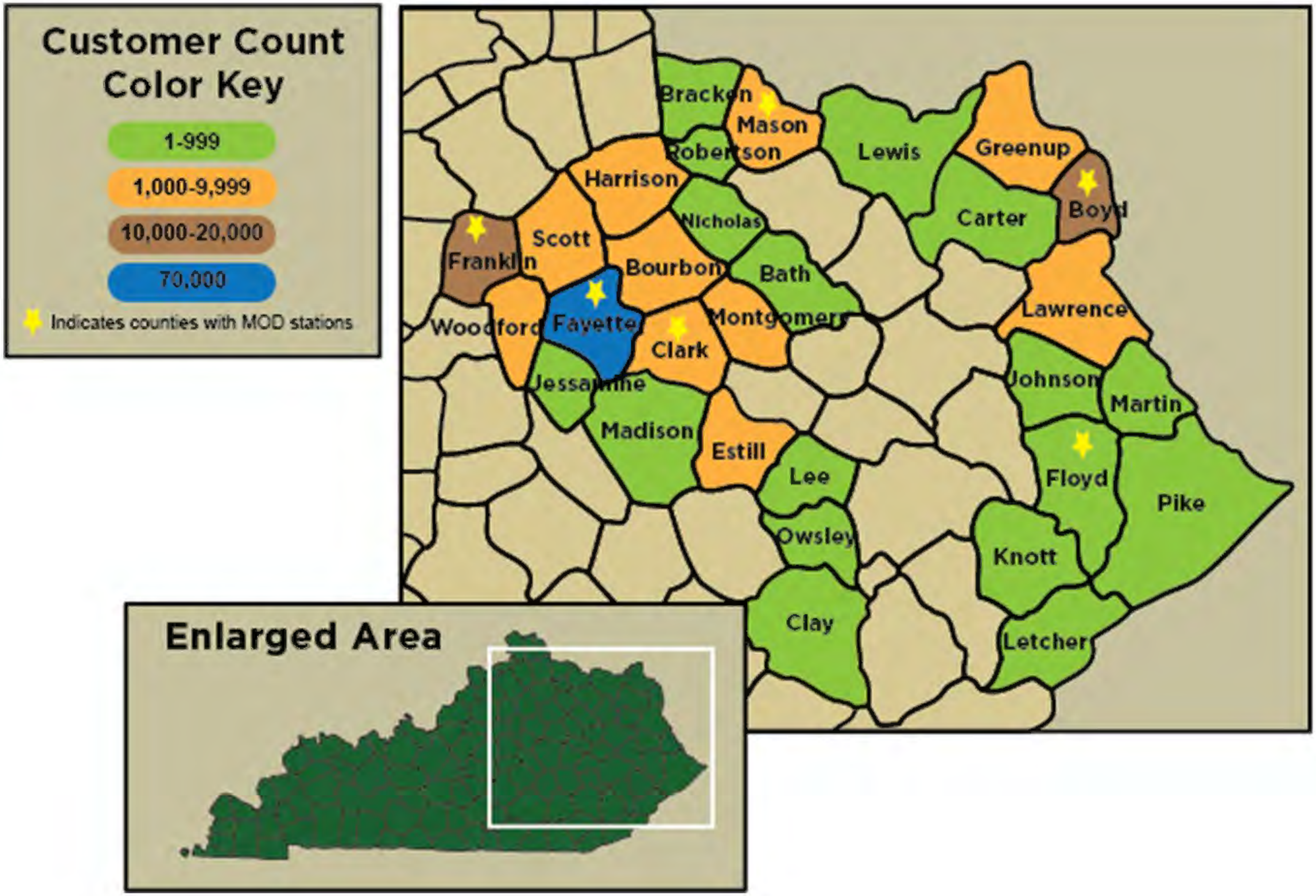
g. NiSource Gas Distribution Group does not have a natural gas service area.

h. NiSource, Inc. does not have a natural gas service area.

ATTACHMENTS A AND B ARE FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

ATTACHMENT AG 1-3 C

KY PSC Case No. 2026-00099
Response to AG Set 1 No. 3(f)
Attachment C



**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 4:

Refer to the Application, paragraph 1, in which Columbia states that it provides natural gas to approximately 139,000 residential, commercial and industrial customers in the following thirty counties in Kentucky: Bat, 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, Roberston, 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 presenting time.

b. Provide Columba's accurate number of customers for 2024-2026, using the most updated data.

c. Explain in detail whether Columba projects a future gain or loss of natural gas customers and provide copies of all projections concerning the same.

d. Provide Columbia's total annual natural gas sales for the years 2024-2026, using the most updated data.

e. Explain whether Columbia 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 natural gas service area as follows:

Bath County – 22.6%,

Bourbon County – 13.9%,

Boyd County – 18%,

Bracken County – 13.8%,

Carter County – 18.9%,

Clark County – 14.1%,

Clay County – 33.6%,

Estill County – 21%,

Fayette County 12.7%,

Floyd County – 27.7%,

Franklin County – 12.3%,

Greenup County – 16.7%,

Harrison County – 15.5%,

Jessamine County – 12.6%,

Johnson County – 20.9%,

Knott County – 25.9%,

Lawrence County – 23.4%,

Lee County – 29.6%,

Letcher County – 25.3%,

Lewis County – 22.2%,

Madison County – 16.4%,

Martin County – 33.8%,

Mason County – 15.2%,

Montgomery County – 15.5%,

Nicholas County – 16.2%,

Owsley County – 34.6%,

Pike County – 22.4%,

Robertson County – 17.3%,

Scott County – 8.8%, and

Woodford County – 9.7%.

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

Response:

a. Objection: Columbia objects to this request as it is overly broad and unduly burdensome.

b. The number of customers by month for 2024-2026 is provided in 2026-00099_

_AG_DR_Set_1_No_4_Attachment_A.

c. Columbia projects year-end customer counts in 2026 to be 0.1% lower than year-end customer counts in 2025. Details of customer counts, by customer class, for year-end 2025 and projections for year-end 2026 can be found in 2026-00099_ _AG_DR_Set_1_No_4_Attachment_A.

d. The total annual natural gas sales for the years 2024-2026 is provided in 2026-00099 _AG_DR_Set_1_No_4_Attachment_A. Note that total throughput for 2026 in Attachment A includes 5 months of actuals and 7 months of forecast.

e. Columbia projects 2026 annual, weather normalized throughput to be approximately 3.1% less than 2025 annual, weather normalized throughput.

f. Columbia does not possess income information of its customers. Further, Columbia does not serve every household in any of the counties that it serves. It is not appropriate to presume that the percentage of poverty in any county is indicative of the income status of Columbia's customers in that county.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 5:

Refer to the Application, paragraph 20, 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 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 intends to include charges for its own employees to work on the rate case during regular business hours.

Response:

a. Please see Columbia's response to Staff Request 2-3.

b. Objection: Columbia objects insomuch as future rate case filings are outside the scope of this case and are therefore irrelevant. Notwithstanding and without waiving the objection, a decision has not been made regarding the timing of the next rate case.

c. through g.

Please refer to Columbia's Response to Staff 1-14 and Staff 1-14-Supplemental updates for the rate case expense (or costs incurred for this case) estimate (per Tab 72, FR 807 KAR 5:001, Section 16-(8)(a), Page 223 of 247, Schedule F-9) and actuals to-date, by category, as well as supporting documentation (i.e. invoices, receipts, consultant contracts, etc.). Columbia will continue to provide updates for actual costs incurred as they become available as Supplemental responses to Staff 1-14.

h. No. Internal employees' labor and labor-related costs are ***not*** includable as deferred charges to Columbia's rate case expense regulatory asset account.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 6:

Refer to the Application generally. Provide the following information for Columbia employees, as well as all employees whose costs are allocated to Columbia, and separate each response by company/utility.

a. Provide the position title and salary for each executive staff employee for the years 2024 – 2026.

b. Provide the average raise that the executive staff employees received for the years 2024 – 2026. 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 2024 - 2026.

d. Provide all awards given to the executive staff employees for the years 2024 – 2026.

e. Provide all vehicle allowances given to the executive staff employees for the years 2024 – 2026.

f. Provide all incentive compensation given to the executive staff employees for the years 2024 – 2026.

g. Provide the average raise, if any, which will be given to executive staff employees for 2026.

h. Provide the average raise, if any, which will be given to executive staff employees for 2027.

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 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.

Response:

Objection: Columbia objects that the request is vague and undefined; specifically, the term "executive." Notwithstanding and without waiving this objection, Columbia responds as follows:

As an initial matter, Columbia only has two officers; nevertheless, for the requested information, please see as follows:

a. Please refer to CONFIDENTIAL 2026-00099_AG_DR_Set_1_ No_6_Attachment_A for the requested information for Columbia Gas of Kentucky's active employees, specifically the Columns titled "Job Title" and "Base Salary." Please see Columns "Executive / Non-Executive," and "Salaried / Non-Salaried" as well as "Pay Type" and "Union Code" for other position / role distinction.

   Please refer to CONFIDENTIAL 2026-00099_AG_DR_Set_1_ No_6_Attachment_B, for the requested information for NiSource Corporate Services Company ("NCSC") active employees allocated to Columbia, specifically the Columns titled "Job Title" and "Base Salary." Please see Columns "Executive / Non-Executive," and "Salaried / Non-Salaried" as well as "Pay Type" for other position / role distinction.

   The data contained in these attachments present information provided by the NiSource Payroll Department W-2 reporting for employees as of the date upon which the report was processed for each month.

b. Please refer to the Attachments to Columbia's Response to Attorney General's Data Request 1-6, subpart a. In referring to the "Base Salary," annual changes in base salary are inclusive of any merit / wage increase awarded to an employee in a year, however the awarded merit / wage increase percentage is not separately identifiable. As explained in the testimony of Witness Owens at Page 15-16, the average merit / wage increase effective in March 2024 was 4% for all eligible employees, including executive staff employees. In 2025, the average merit / wage increase was 3%. In 2026, the average merit / wage increase was 3%. Please also refer to KY PSC Case No. 2026-00099, Attorney General data request 1-11, for description of the merit / wage increase process and how it is determined using the employee's performance rating.

c. and d.

Please refer to the Attachments to Columbia's Response to Attorney General's Data Request 1-6, subpart a, specifically the following Earnings Codes / Earnings Code Descriptions: (1) 143-Union Contract Signing Bonus, (2) 327-RER Award (Emergency Response / Stand-By), (3) 330-Sign-on/Hire Bonus, (4) 332-Retention Award, and (5) 335-Spot Award.

e. The Company does not provide vehicle allowances.

f. Please refer to the Attachments to Columbia's Response to Attorney General's Data Request 1-6, subpart a, specifically the following Earnings Code / Earnings Code Description: 334-Annual Incentive Pay. Please also see Columbia's Responses to Staff Request 1-41 and the Attorney General's Data Requests 1-90, 1-91 and 1-118. Schedule G-2 in the application provides executive staff incentive compensation information.

g. Please refer to subpart b above.

h. The Company's projected average merit increase for the entire active employee population, including executive staff employees, is projected to be 4% in 2027. Please also refer to the testimony of Witness Owens, at Page 15.

i. As explained in the testimony of Witness Owens at Pages 32-36, the Company provides health and welfare plans (health care coverage, dental coverage, vision care, term life insurance and disability insurance), retirement savings plans, and paid time off (vacation, holiday, and sick pay).

   Please refer to Columbia's Response to Staff Data Request 1-41, for amounts paid by the Company and by the Company's employees.

   Please see Columbia's Response to Staff Data Request 1-43, for the medical, dental, and vision summary plan descriptions and contribution rates.

   Please see Columbia's Response to Staff Data Request 1-44 for the medical insurance policies and copay, deductible, and maximum out of pocket information.

   Please see Columbia's Response to Staff Data Request 1-45, for the life insurance rates.

j. As explained in the testimony of Witness Owens at Pages 32, and 34 to 36, the Company provides retirement savings plans. Please also see Columbia's Response to Staff Data Request 1-46, for descriptions and contribution rates.

k. No executive staff employees are members of a union.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY PARTIALLY FILED UNDER SEAL

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 7</u>:

Refer to the Application generally. Provide the following information for Columbia employees, as well as all employees whose costs are allocated to Columbia, and separate each response by company/utility.

a. Provide the position title and salary for each salaried employee for the years 2024 – 2026.

b. Provide the average raise that the salaried employees received for the years 2024 – 2026. 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 2024 - 2026.

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 2024 – 2026.

f. Provide all incentive compensation given to the salaried employees for the years 2024 – 2026.

g. Provide the average raise, if any, which will be given to salaried employees for 2026.

h. Provide the average raise, if any, which will be given to salaried employees for 2027.

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.

Response:

Please see the Company’s response to 2026-00099_PSC_AG_DR_Set_1_No_6.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 8:

Refer to the Application generally. Provide the following information for Columbia employees, as well as all employees whose costs are allocated to Columbia, and separate each response by company/utility.

a. Provide the position title and wages for each non-salaried employee for the years 2024 – 2026.

b. Provide the average raise provided to the non-salaried employees for the years 2024 – 2026. Ensure to explain whether the annual raise is directly connected to a performance review.

c. Provide the average bonus provided to the non-salaried employees for the years 2024 – 2026.

d. Provide all awards given to the non-salaried employees for the years 2024 – 2026.

e. Provide all vehicle allowances given to the non-salaried employees for the years 2024 – 2026.

f. Provide all incentive compensation given to the non-salaried employees for the years 2024 – 2026.

g. Provide the average raise, if any, which will be given to non-salaried employees for 2026.

h. Provide the average raise, if any, which will be given to non-salaried employees for 2027.

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.

Response:

a. thru j.

Please see the Company's response to 2026-00099_PSC_AG_DR_Set_1_No_6.

k. Certain non-salaried employees are members of a union. Please see Columbia's Response to Attorney General's Data Request 1-6, specifically Attachment A

(Columbia Gas of Kentucky's active employees requested payroll information) and the Column titled "Salaried / Non-Salaried" with further distinction in the Column titled "Union Code."

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 9:

Refer to the Application generally.

a. Provide a detailed explanation of all salary and benefits provided to the members of the Board of Directors during the years 2024 – 2026. 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 2026 and/or 2027.

e. When setting the Board of Directors' fees and benefits did Columbia review other similarly situated natural gas companies' fees and benefits? If so, explain in detail the findings. If not, explain in detail why not.

Response:

Please refer to 2026-00099_PSC_Staff_DR_Set_1_No_49_Attachment_A for the NiSource 2026 Proxy document, page 30-31, for the most recent publicly available information about Board of Director compensation.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 10:

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 directly incurred costs and costs allocated separately from each other affiliate.

Response:

Please see Table: FTP SERP O&M Expense below for Total Columbia Supplemental Executive Retirement Plan ("SERP") costs in the FTP.

Table: FTP SERP O&M Expense		
Columbia	NCSC Billed to Columbia	Total Columbia
$0	$39,444	$39,444

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 11:

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.

Response:

The process for awarding wage/salary increases to executive staff, all other exempt salaried, and non-exempt non-union employees is the same. As explained in the Direct Testimony of Columbia Witness Owens at Pages 19 and 23, the employee's final performance rating is used to calculate the proposed amount of the merit increase for non-union employees. This proposed amount is based on guidance provided by Human Resources in the form of a Merit Matrix that reflects both the employee's performance rating and their current position in the pay range. Managers have discretion to adjust the final merit increase amount for the individual, as long as they do not overspend their team's allotted total merit budget. The Human Resources department processes all merit increases to be effective at the designated date.

The process for awarding wage/salary increases to union employees is driven by the labor contract. Please see 2026-00099_PSC_Staff_DR_Set_1_No_37_Attachment_A, Pages 35-39 for the current labor contract between Columbia Gas of Kentucky and the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, on behalf of Local Union 372. The contract details the annual "across the board" pay increases and the step rates to pay to each job title, beginning on each designated effective date. The Human Resources department processes all step rate increases to be effective at the designated date.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 12:

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.

Response:

For Columbia, please see the Company's response to Staff 2-19.

As to NCSC billed to Columbia, as explained in the testimony of Witness Davis at Page 21, "Adjustment 9.3 further provides for on-going labor and labor-related O&M expense to be billed to Columbia for NCSC positions that were hired between January and March 2026, and an anticipated positions expected to be hired prior to June 2026. These represent backfill of twenty-eight vacant positions due to termination or retirement and eighteen added positions in gas supply, major projects, cybersecurity, supply chain, data analytics and customer transformation." Please refer to Workpaper WPD-2.7.J(5) NCSC Billed to

Columbia Gas of Kentucky Headcount Complement Adjustment for the requested information.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 13:

Refer to the Application generally.

a. Provide the monetary amount that Columbia included in the revenue requirement for payment processing fees, with a breakdown between each payment type.

b. If Columbia 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 has paid for in the years 2024 – 2026, and provide a breakdown for each type of payment processing fee.

d. Identify the type of payments Columbia accepts from a customer without assessing a fee.

e. Identify the type of payments Columbia accepts only with a fee assessment.

f. Explain in full detail whether Columbia requires a convenience fee to be added to all credit card transactions in order for other customers to no subsize the credit card payments. If not, explain in full detail why not.

g. Provide the type of credit cards that Columbia 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 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.

Response:

a. The Company proposes a ratemaking adjustment (adjusted Forecasted Test Period) to include residential credit card transactions fees as discussed in the testimony of Witness Davis at Page 21, specifically Schedule D-2.7, Adjustment 9.4 and further explained in the testimonies of Witnesses Jonda and Cooper. Specifically, please see Confidential Attachment GBJ-5 for the calculation of residential credit card transactions fees and detail by payment channel.

b. Please see Columbia's response to the Attorney General's Request 1-58.

c. Please refer to 2026-00099_PSC_AG_DR_Set_1_No_13_Attachment_A for a breakdown of payment processing fees that Columbia has paid / expensed in 2024, 2025 and year-to-date May 2026.

d. Columbia pays the processing fee for the following payment types (with reference to 2026-00099_PSC_AG_DR_Set_1_No_13_Attachment_A Line numbers):

- Lockbox (Lines 4-6),
- Lexington in-house payment (Lines 7-9),
- Online Bank Bill Pay (E-Lockbox payments) (Lines 10-12),
- Registered Web/Mobile Apps using Checking/Savings one-time payments (partial in Lines 13-15),
- Autopay using Checking/Savings (partial in Lines 16 – 18),
- Authorized Walk-in Paystations (Lines 21-23).

e. Columbia accepts the following payment types that include a $2.00 fee to customers:

- Guest Web payments (checking/savings, credit/debit cards, PayPal, Venmo, Apple Pay or Google Pay),
- IVR payments (checking/savings, credit/debit cards).

f. The payment processing fee is paid by the customer and is not incurred by Columbia. Please see the responses to Part A through E above, and Columbia's response to the Attorney General's Request 1-13.

g. Columbia partners with a third-party payment vendor who assesses a $2.00 fee to the customer for credit/debit card (please see the response to Part H below), PayPal, Venmo, Apple Pay or Google Pay at the time of the transaction. As no costs are incurred by the Company there are no correlating expenses for the costs paid by customers included in the revenue requirement. Please see the responses to Part

A through E above, and Columbia's response to the Attorney General's Request 1-13.

h. Columbia accepts VISA, Mastercard, American Express, and Discover. The customer pays the processing fee of $2.00.

i. The other forms of payment that Columbia accepts from customers to pay their utility bill are identified in Part D and corresponding payment processing fees paid by the Company are detailed in 2026-00099_PSC_AG_DR_Set_1_No_13_Attachment_A. Please refer to Part F for payment processing fees paid by the customer.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 14:

Refer to the Application generally. Has Columbia 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.

Response:

Yes, Columbia has sought funding from the federal government under the Department of Energy's (DOE's) Methane Emissions Reduction Program. Columbia was selected by the DOE to receive $1.755 Million in grant funding. As of the date of the filing of this data request response, none of this funding has been distributed by the DOE to Columbia.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 15:

Refer to the Application generally.

a. Explain whether Columbia has any utility offices in Kentucky open for customers to pay bills, obtain customer service, etc.

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

Response:

a. Columbia's Headquarters is located at 2001 Mercer Road in Lexington, KY. As per 807 KAR 5:006 Section 14 Utility Customer Relations (b), a designated representative is available to answer customer questions, resolve disputes, and negotiate partial payment plans. Payments are accepted at this location.

b. Not applicable.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 16:

Refer to the Application generally. Provide a succedent list that identifies all proposed pro forma adjustments, the amount of each pro forma adjustment, along with a brief description of each adjustment.

Response:

Please refer to 2026-00099_AG_DR_Set_1_No_16_Attachment_A for a listing of the Company's proposed adjustments to the FTP included Case No. 2026-00099, including the amount and a brief description thereof.

ATTACHMENT A IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 17:

Refer to the Application generally.

a. Provide copies of all salary studies conducted that were used to determine proposed increase to wages.

b. Explain in detail what industries each salary study used to compare Columbia's compensation packages. For example, were Columbia's salaries benchmarked only against other utility companies or were they benchmarked against the general labor market?

c. Provide a copy of all formal studies conducted that compare Columbia's wage and benefit information to the local wage and benefit information for the geographic area in which Columbia operates. If no study exists, explain why not.

Response:

a. Please refer to Columbia's Response to KY PSC Case No. 2026-00099, Staff 1-50.

b. As described in the Direct Testimony of Columbia Witness Owens, Pages 9-14 and Attachments EJO-1 (union), EJO-2 (non-union), and EJO-3 (NCSC), the salary analyses were performed using surveys reflecting both utility and non-utility industries. As part of those studies, the Company's positions were compared to survey data from other employers that have positions similar to the Company's positions. The aforementioned studies did not compare the Company's positions to non-utility or general labor market positions that are not comparable to the Company's positions (retail, fast food, or local factory jobs, for example).

c. To the extent that the data was available, the Company compared Annual Base Salary and Annual Total Cash Compensation to survey data reflecting the Southeast Region, which includes Kentucky. Survey vendors have a duty to keep the participating companies' data confidential, so they will only publish data if a specified minimum number of employers submit data for any given job. For this reason, as reflected in the Direct Testimony of Columbia Witness Owens, Attachments EJO-1, EJO-2, and EJO-3, some jobs in this analysis are shown as "Not Available" in the Southeast Region. See also Columbia's Response to KY PSC Case No. 2026-00099, Staff 1-50.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 18:

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 removed each expense from the rate case.

Response:

Please refer to Columbia's Response to Attorney General Request 1-16 for the expenses removed from FTP revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 19:

Refer to the Application generally. Explain in detail whether Columbia provides annual reports of any kind to the cities/counties that it operates in. Explain why or why not.

Response:

Columbia is not required to provide any kind of annual reports to the cities/counties that it operates in.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 20:

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.

Response:

Please refer to Columbia's response to the Attorney General's data request 1-133, specifically Cost Categories (1) Employee Expenses – Activities & Business Expenses, (2) Employee Expenses – Gifts, (3) Dues & Donations, and (4) Miscellaneous & Other. As explained in the testimony of Witness Davis at Page 20 in describing Schedule D-2.7, "Adjustments 8.1, 8.2, 9.1, and 9.2 remove a 2027 level of expense based on identified non-recoverable items using 2025 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget[.]" The adjustment amounts to remove a representative level of above-the-line Dues and Donations, Employee Expenses, and Miscellaneous and Other expenses from the FTP O&M budget for Columbia direct can be found in Workpapers D-2.7.H, and in Workpaper D-2.7.I for NiSource Corporate Services Company O&M allocated to Columbia.

In addition, please refer to Columbia's responses to the following Attorney General's data requests on Dues & Donations: AG 1-25, AG 1-26, AG 1-27, AG 1-28, AG 1-51, AG 1-61, AG 1-62, and AG 1-63. Please also refer to Columbia's response to AG 1-53 on the Cost Category separately identified in AG 1-133 as Charitable Contributions for explanation of the costs referred to by the AG as Charitable/Donations.

Please refer to Columbia's responses to the following Attorney General's data requests on Employee Expenses (inclusive of gifts): AG 1-55, AG 1-72, AG 1-131, and AG 1-142.

Please refer to Columbia's response to KY PSC Staff data request 1-7, Part B on Miscellaneous & Other.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 21:

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. If so, provide a detailed list of the same with explanations for each allocated charge.

b. Explain in detail whether Columbia has the ability to refuse to pay a direct charge, allocated cost, surcharge, pass-through charge from a parent 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 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.

Response:

a. Please refer to the testimony of Witness Jonda for explanation of the billings and relationship between NiSource Corporate Services Company ("NCSC") and Columbia. For a detailed description of the method and amounts billed / forecasted to be billed to Columbia from NCSC via Contract Billings, please see Tab 69, 807 FR 807 KAR 5:001, Section 16-(7)(u) in the Application. Please also refer to Columbia's Response to Staff Request 1-11 as well as Staff Request 2-29 (O&M Expenses only), providing the most recent calendar year (2025) NCSC Contract Bill allocated charges billed to Columbia, identified by direct and allocated, as well as by amounts recorded to Capital and Operations and Maintenance Expenses. Note, the NCSC Contract Bill amounts provided in Staff 1-11 and Staff Request 2-29 are per Columbia's book of record. Forecasted NCSC Contract Bill costs are not identifiable between direct and allocated in the Company's budget.

Please refer to Columbia's Response to Staff Request 1-12 for information on agreements between Columbia and all affiliates, as well as quantification of the most recent calendar year (2025) intercompany accounts payable and accounts receivable information, by affiliate.

b. and c.

Columbia may dispute charges allocated by its service company. Columbia is given the opportunity to review charges to the Company on a monthly basis. When those charges are reviewed, Columbia may challenge specific charges. If those charges are deemed improper, then adjustments will be made in the subsequent months.

Furthermore, as explained in Columbia's response to Staff Request 2-67, consistent with established operating procedures, Columbia's general ledger transactions are reviewed monthly or quarterly based on established controls and thresholds. Variances exceeding these thresholds are investigated, explained, and documented. This process is subject to periodic review by the NiSource Internal Audit department. Following the identification of a miscoded transaction through this review process, the employee(s) who coded and / or approved the transaction are contacted individually and provided guidance regarding the applicable accounting criteria, including an explanation of why the coding selections made were not appropriate. In addition, Accounting maintains and provides reference materials, when applicable, and identifies appropriate points of contact to assist employees in determining the proper coding for time entry, invoices, and expense reimbursement transactions.

There are no examples of Columbia refusing to pay a direct charge, allocated cost, sur charge, or passthrough charge from a parent company or an affiliated entity; rather there is a dispute process as previously described.

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**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 22:

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

Response:

Columbia's Winter Care Energy Fund and Home Energy Assistance Program (EAP) are available to assistance customers experiencing difficulty paying their bills.

Columbia's Home Energy Assistance Program, the Energy Assistance Program ("EAP"), addresses the needs of qualified low-income Columbia Gas customers to heat their homes. The program is income based, serving households with income levels up to 200% of the Federal Poverty Guidelines. Since 2020, EAP is administered by Community Action Kentucky (CAK). Local community action agencies in partnership with CAK determine the applicant's eligibility and perform enrollment. Columbia's Energy Assistance Program ("EAP") provides a bill credit to enrolled customers during the three heating season months of January through March. During each month of enrollment, a $200 subsidy credit is applied to the bill. The targeted program year budget is $675,000. Any unused funds in the current program year are "rolled over" for use in the following program year. The program is funded by the Commission approved surcharge which is applicable to all residential customers under the General Service and Small Volume Gas Transportation Service Rate Schedules.

The Winter Care Energy Fund is a heating assistance program available to relieve the heating crisis needs of qualified low-income customers located within Columbia's service territory. The program serves households with income levels up to 150% of the Federal Poverty Guidelines. Columbia's Winter Care fund is administered by the Community Action Council (CAC) in Lexington. Local community action agencies in partnership with CAC determine the applicant's eligibility and assistance amount. Qualified participants can receive up to $300 in benefits per fiscal year towards their utility bill. The program is funded through Columbia Gas utility customer contributions, shareholder contributions and the Citizen's Energy Fuel Fund.

The chart below reflects the amount of funding for the respective assistance programs by year.

	2023	2024	2025	2026 To Date
LIHEAP	$ 449,863.53	$ 307,070.34	$ 368,738.04	$ 339,921.33
WinterCare	$ 114,443.60	$ 153,302.00	$ 151,120.00	$ 144,869.00
Home Energy Assistance Program	$ 709,200.00	$ 547,920.00	$ 577,602.00	$ 655,829.00

KY PSC Case No. 2026-00099
Response to Attorney General's Data Request Set One No. 23
Respondent: Ronald J. Amen (c)
As to the Objection: Counsel

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 23:

Refer to the Application generally.

a. Confirm that in Case No. 2024-00092, the Commission granted Columbia Kentucky a $14,313,000 18,311,404 rate increase.[4] If not confirmed, explain why not in detail.

b. Confirm that in Case No. 2024-00092, the Commission granted Columbia Kentucky an increase in the monthly residential customer charge from $19.75 to $21.25.

c. Provide the proposed increase in the residential volumetric delivery charge per Mcf contained in the instant Application. In providing this response, separately identify: (i) the portion of the increase attributable to the inclusion of 2023 and 2024 SMRP investments in base rates; and (ii) the portion of the increase attributable to all other components of Columbia Kentucky's revenue requirement and rate design proposals.

Response:

a and b. Objection: Columbia objects to this request as it is a request for an admission without identifying a witness for said admission. Further, the Commission's Order cited in this request speaks for itself.

c. As shown on Attachment RJA-4 to Witness Amen's direct testimony, Columbia is proposing the Residential class volumetric delivery charge increase from $6.0958 per Mcf to $6.9432 per Mcf. The total revenue increase proposed for the Residential class is $23,072,840. The portion of the Residential class increase attributable to the inclusion of 2023 and 2024 SMRP investments in base rates is included on Schedule M-2.1, Column E, totaling $4,530,017. The $4,530,017 of 2023-2024 SMRP revenues can be further identified by adding the amounts on Schedule M-2.2, page 8 (Line 7) and page 15 (Line 7). The inclusion of 2023 and 2024 SMRP investments in base rates was not separated from other components of the revenue increase when calculating Columbia's Residential class rate design split between the Customer Charge and Volumetric rate.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 24:

Refer to the Application, Tab 8. Columbia is requesting an increase in the monthly residential customer charge from $21.50 to $32.00.

a. Explain how seeking the increase to the monthly residential customer charge from $21.25 to $32.00, which is an increase of approximately 50.58% is in line with the principle of gradualism.

b. Explain whether Columbia 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 contemplated implementing the proposed higher customer charge in two phases instead of a 50.58% 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.

Response:

a. Gradualism is but one principle to consider when designing rates, as pointed out in Witness Amen's direct testimony. Further, based on the unit cost results contained in the cost-of-service-study ("COSS"), the customer-related costs for the residential class total $52.81. If the customer-related cost of Mains is excluded, the unit customer-related cost is still $40.61. CKY's proposed charge of $32.00 would only recover 61% or 79% of the respective customer-related costs. In the context of the large increase in customer charges needed to move the residential class to its actual fixed customer-related cost to serve per the COSS, the increase is gradual. Gradualism should also be viewed at the total bill level and not solely on a single component of the rate structure, such as the customer charge. The same amount of proposed residential class revenue will be collected within the rate schedule, including an increased proportion collected in the customer charge, which better reflects the nature of the underlying costs.

b. Similar to gradualism, as explained in sub-part (a), rate shock is a concept historically attributed to large overall revenue requirement increases. Therefore, on a per customer basis it should be measured on the customer's total bill. As explained in Witness Amen's direct testimony, a rate design that is weighted too heavily towards volumetric rates will not send appropriate economic price signals to customers. From the perspective of the customer, cost-based rates provide a more reliable means of determining future levels of their utility bills. A key element within cost-based rate design is a Straight-Fixed-Variable ("SFV") characteristic, which perfectly aligns fixed costs - costs that do not change with energy usage - with fixed charges and variable costs - costs that do change due to energy usage - with variable charges. Therefore, aligning the utility bills to mimic the way those costs are incurred will provide customers a greater understanding of their utility bills, reduce customer bill volatility, and allow for easier household budgeting due to the enhanced predictability of utility service costs. Witness Amen's direct testimony further discusses the bill stability benefits of the proposed customer charge.

Witness Amen's testimony also details the mitigation applied to revenue apportionment, which otherwise would have resulted in an even larger increase for the residential class.

c. No. For the reasons set forth in parts a and b, the company did not consider implementing the customer charge in two phases.

d. Objection: Columbia objects to this request as it is unduly burdensome and requires Columbia to create documents that do not already exist in the ordinary course of business. Furthermore, the request would require Columbia to review and compile information which is available in the public domain. Columbia is not required to complete research, create tables and summarize information on behalf of the Attorney General's Office of Rate Intervention. The Attorney General's Office of Rate Intervention can review the publicly available information and compile the data in the manner requested.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 25:

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 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.

Response:

a. Please refer to Tab 72 FR 807 KAR 5:001, Section 16(8)(a), Volume 5, Tab 72, Pages 199-201 of 247, for the BP and FTP (including pro forma FTP) Corporate Dues and Memberships as shown in Schedule F-1.A (Total Company Corporate Dues and Memberships), F-1.B (Company Direct Corporate Dues and Memberships), and F-1.C (NiSource Service Company Billed to Columbia Corporate Dues and Memberships). Please see the website of each organization for information on the mission, values, and services provided to the Company and its customers.

b. See response to Part a. Columbia further states that the exclusions set forth in Schedules F-1.A through Schedule F-1.C provide further information on the exclusions of dues and memberships included within revenue requirement Workpaper WPD-2.7.h (Columbia) and Workpaper WPD-2.7.i (NCSC billed to Columbia).

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 26:

Refer to the Application generally. Explain whether Columbia 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 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.

Response:

a. and b.

Columbia does not pay dues or membership fees to law firms. Payments made to law firms are for contracted services rendered. Please see Columbia's response to Attorney General's data request 1-61 and 1-62 regarding trade groups, or Industry Associations.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 27:

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

Response:

Please refer to Tab 72 FR 807 KAR 5:001, Section 16(8)(a), Volume 5, Tab 72, Page 201 of 247, Schedule F-1.C for the NiSource Corporate Services Company ("NCSC") Dues & Donations expenses, and Pages 206-207 of 247, Schedule F-3.C for the Charitable Contributions, referred to by the AG as Charitable/Donations. As shown on Page 201 of 247, Schedule F-1.C and Pages 206-207 of 247, Schedule F-3.C, there are no NCSC allocated Dues & Donations, or Charitable Contributions included in Columbia's revenue requirement.

Please also refer to Columbia's responses to the following AG's data requests on Dues & Donations, inclusive of NCSC Dues & Donations allocated to Columbia: AG 1-25, AG 1-

26, AG 1-28, AG 1-51, AG 1-61, AG 1-62, and AG 1-63. Please also refer to Columbia's response to AG 1-53 for additional information on Charitable/Donations.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 28:

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.

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.

Response:

a. Please refer to 2026-00099_PSC_AG_DR_Set_1_No_28_Attachment_A for a listing of Columbia Dues & Donations expenses, by vendor, and identification of the Company's FTP ratemaking adjustment separately identifiable as lobbying or as a non-lobbying-related exclusion / non-recoverable.

   Please refer to 2026-00099_PSC_AG_DR_Set_1_No_28_Attachment_B for copies of invoices for Columbia Dues & Donations expense vendors for which the Company seeks recovery. Further, please see Application Tab 72 FR 807 KAR 5:001 Section 16(8)(a), Pages 199 through 207 for Schedules F-1.A, F-2, and F-3.A (Total Company Corporate Dues and Memberships, Country Club Dues, and Charitable, respectively, for the BP and FTP), Schedule F-1.B and F-3.A (Columbia Corporate Dues and Memberships and Charitable for the BP and FTP), and Schedule F-1.C and F-3.C (NiSource Corporate Services Company ("NCSC") Corporate Dues and Memberships and Charitable Billed to Columbia for the BP and FTP). As evidenced in Schedule F-1.C, the Company is not seeking recovery of any Dues & Donations or Charitable/Donations expenses billed to Columbia from NiSource Corporate Services Company.

b. Columbia does not have information regarding how dues are allocated within the organizations.

c. Please refer to KY PSC Case No. 2026-00099 Staff 2-4 for a detailed description of the services and benefits each Dues Requiring Organization provided to the Company for which Columbia is seeking recovery in this case.

d. Please refer to KY PSC Case No. 2026-00099 Staff 2-4 and the vendor's websites.

ATTACHMENT A IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

ATTACHMENT AG 1-28 B

U462901
Jayne Metcalf

Invoice for Membership Dues

American Gas Association

Date	Invoice Number
JUL 1, 2024	141413B

MS. JAYNE METCALF
SENIOR EXECUTIVE ASSISTANT
NISOURCE INC.
290 W. NATIONWIDE BOULEVARD
COLUMBUS, OH 43215

Description	Total
Third Quarterly Payment	
Total Amount Due	**$326,797.50**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2024 dues -- **the portion that is allocable to lobbying is 4.3%**.

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

U462901
Jayne Metcalf

Invoice for Membership Dues

American Gas Association

Date	Invoice Number
Sep 27, 2024	141413C

Ms. Jayne Metcalf
Senior Executive Assistant
NiSource Inc.
290 W. Nationwide Boulevard
Columbus, OH 43215

Description	Total
Fourth Quarterly Payment **Total Amount Due**	**$326,797.50**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2024 dues -- **the portion that is allocable to lobbying is 4.3%**.

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AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

Invoice for Membership Dues

Jayne Metcalf
U462901

American Gas Association

Date	Invoice Number
JAN 31, 2025	142822

MS. JAYNE METCALF
SENIOR EXECUTIVE ASSISTANT
NISOURCE INC.
290 W. NATIONWIDE BOULEVARD
COLUMBUS, OH 43215

Description	Total
First Quarterly Payment	**$349,967.50**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2025 dues -- **the portion that is allocable to lobbying is 3.78%.**

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

Jayne Metcalf
U462901

Invoice for Membership Dues

American Gas Association

Date	Invoice Number
Apr 7, 2025	142822-2

Ms. Jayne Metcalf
Senior Executive Assistant
NiSource Inc.
290 W. Nationwide Boulevard
Columbus, OH 43215

Description	Total
Second Quarterly Payment	
	$349,967.50

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2025 dues -- **the portion that is allocable to lobbying is 3.78%**.

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

Invoice for Membership Dues

Jayne Metcalf
U462901

AGA
American Gas Association

Date	Invoice Number
JUL 7, 2025	142822B

MS. JAYNE METCALF
SENIOR EXECUTIVE ASSISTANT
NISOURCE INC.
290 W. NATIONWIDE BOULEVARD
COLUMBUS, OH 43215

Description	Total
Third Quarterly Payment **Total Amount Due**	**$349,967.50**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2025 dues -- **the portion that is allocable to lobbying is 3.78%.**

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

Jayne Metcalf
U462901

Invoice for Membership Dues

American Gas Association

Date	Invoice Number
Dec 10, 2025	142822C

MS. JAYNE METCALF
SENIOR EXECUTIVE ASSISTANT
NISOURCE INC.
290 W. NATIONWIDE BOULEVARD
COLUMBUS, OH 43215

Description	Total
Fourth Quarterly Payment	
Total Amount Due	**$349,967.50**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2025 dues -- **the portion that is allocable to lobbying is 3.78%**.

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

Invoice for Membership Dues

Beth Kahl
U148300

American Gas Association

Date	Invoice Number
Apr 6, 2026	143649A

Ms. Jayne Metcalf
Senior Executive Assistant
NiSource Inc.
290 W. Nationwide Boulevard
Columbus, OH 43215

Description	Total
Second Quarterly Payment **Total Amount Due**	**$372,296.00**

IMPORTANT IRS REQUIRED NOTICE

Dues payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2026 dues -- **the portion that is allocable to lobbying is 3.58%**.

PLEASE REMIT PAYMENT WITH COPY OF INVOICE TO:

Send payments by check to:

AMERICAN GAS ASSOCIATION
Post Office Box 79226
Baltimore, MD 21279-0226

Send payments electronically by ACH to:

[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or dues@aga.org.

U462901
Jayne Metcalf

AGA
American Gas Association

Invoice

Ms. Jayne Metcalf
NiSource
290 W. Nationwide Blvd.
Columbus, OH 43215

Date	Invoice Number
January 16, 2026	709206

Description	Total
2026 Membership Year (1/1/2026-12/31/2026):	
First Quarter 2026 Membership Dues	
Total Amount Due	**$ 372,295**

IMPORTANT IRS REQUIRED NOTICE

Payments, contributions or gifts to the American Gas Association are not tax deductible as charitable contributions for federal income tax purposes. However, they may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of AGA's lobbying activities as defined by the Budget Reconciliation Act of 1993. AGA estimates that the nondeductible portion of your 2026 contribution -- **the portion that is allocable to lobbying is 3.58%.**

Send payment by check to:
American Gas Association
Post Office Box 79226
Baltimore, MD 21279-0226

Please remit copy of invoice with check

Send payment electronically by ACH to:
[redacted]

Please refer any questions to Joseph Pierce at (202) 824-7256 or jpierce@aga.org

BBB Serving Greater Kentucky & South-Central Indiana
ACCREDITATION INVOICE

5/28/2025
Ms. Josie Crawford
Columbia Gas of Kentucky, Inc.
PO Box 14241
Lexington, KY 40512

Accredited Business ID #1489

Crawford
U128858

Inv# CKY2025-2026

BBB helps millions of people across KY and IN find businesses, brands, and charities they can trust.
Thank you for supporting BBB's mission – a marketplace where buyers and sellers can TRUST each other.
Support from **better** *businesses like yours allows us to serve 108 counties throughout Kentucky and 10 counties in South-Central Indiana.*

Invoice Details
July 2025 - June 2026:

Payment Due: 7/31/2025

Description	**Amount**
Dues (Renewal) 7/2025 - 6/2026	$725.00
Optional BBB Consumer Education Fund Donation	
Total	**$725.00**

Thank you for renewing your Accreditation with **BBB serving** Greater Kentucky and South-Central Indiana. Please keep a copy of this invoice for your records. Call us at **(502) 588-0063** with any billing questions or call us toll-free at **(800) 388-2222**.

Did You Know? BBB has *exclusive* marketing programs for your Accredited Business. Contact us today for more information!

Accredited Business ID #1489

To pay by check, return this portion with your check to:
Better Business Bureau
13104 Eastpoint Park Blvd
Louisville, KY 40223

To pay online: go to bbb.org/louisville/login/invoice

VISA MasterCard DISCOVER AMERICAN EXPRESS

To pay by credit card fill out the form below and return it to BBB

Card #: ______________________ **Amount** *(if different)*: $________

Expiration Date: _____ / _____ **Security Code:** ______________

Billing Address *(if different)*: ______________________________

Name on Account: ______________________________

Signature: ______________________ **Date:** ______________

By signing above, I hereby affirm that I can and do authorize the Better Business Bureau, Inc. ("BBB") to initiate debit entries to the account indicated above for such charges as indicated. I understand that I may cancel this authorization at any time by contacting BBB directly in writing, by phone, or by other electronic means. This authorization will remain in full force and effect until its termination in such time and in such a manner as to afford BBB a reasonable opportunity to act on such notification. I acknowledge that the origination of ACH transactions must comply with the provisions of the U.S. law.

CASA of Lexington

INVOICE

3245 Loch Ness Dr.
Lexington, KY 40517
Phone 859-246-4313

Crawford
U128858

INVOICE
DATE: NOVEMBER 27, 2024

TO:
Lisa Smith
Columbia Gas of Kentucky

FOR:
2025 Bourbon and the Bayou

DESCRIPTION	AMOUNT
2025 Bourbon and Bayou • Food Value	$375.00
TOTAL	$375.00

Make all checks payable to **CASA of Lexington**
If you have any questions concerning this invoice, contact Melynda Jamison, mjamison@lexingtonky.gov or 859-246-4313

Thank you for your support!

commerce lexington

Invoice

131441

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date:	11/11/2024
Member ID:	801
Invoice Due:	05/14/2025

Josie Crawford
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Crawford
U128858

Description	Qty	Rate	Amount
Leadership Visit 2025			
Leadership Visit 2025 - Single Occupancy with Round-Trip Air 05/14/2025 to 05/16/2025 , Employee 1 , Employee 2	2	3,199.00	6,398.00

Total:	6,398.00
Amt Paid:	0.00
Balance Due:	6,398.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	131441	05/14/2025	$6,398.00	$

Please verify address and provide corrections
Josie Crawford
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

Invoice

131757

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date:	12/03/2024
Member ID:	801
Invoice Due:	01/30/2025

Crawford
U128858

Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Description	Qty	Rate	Amount
An Evening with Commerce Lexington			
An Evening with Commerce Lexington Silver Table Sponsor	1	2,000.00	2,000.00

Total:	2,000.00
Amt Paid:	0.00
Balance Due:	2,000.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	131757	01/30/2025	$2,000.00	$

Please verify address and provide corrections
Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

DUE 04/01/2025

Invoice

132690

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date:	03/03/2025
Member ID:	801
Invoice Due:	04/01/2025

Crawford
U128858

Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Description	Qty	Rate	Amount
Membership Dues 04/01/2025 to 03/31/2026	1	3,931.00	3,931.00

Membership in Commerce Lexington can be cancelled at any time during the annual membership period. If the membership is cancelled, Commerce Lexington does not refund any portion of the remaining membership dues paid. Dues to Commerce Lexington are not deductible as a charitable deduction but may be deductible as an ordinary and necessary business expense. A portion of your dues, however, is not deductible as a business expense because of the organization's lobbying activity. The non-deductible portion is 5%. Commerce Lexington's federal tax ID number is 61-0258800. Please see your tax accountant for more information. Please note there is a 3% credit card fee for all credit card transactions.

Total:	3,931.00
Amt Paid:	0.00
Balance Due:	3,931.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	132690	04/01/2025	$3,931.00	$

Please verify address and provide corrections
Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

Invoice

132923

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date:	03/15/2025
Member ID:	801
Invoice Due:	07/09/2025

Crawford
U128858

Linda Rumpke
Columbia Gas of KY
2001 Mercer Rd
Lexington, KY 40511

Description	Qty	Rate	Amount
Washington Fly-In 2025			
Washington Fly-In 2025 (Includes Program, Single Hotel & NO AIR INCLUDED) 07/09/2025 to 07/10/2025 Rumpke, Linda	1	1,599.00	1,599.00
Washington Fly-In 2025 - Additional Night (Tuesday, July 8th) at the Hay Adams 07/09/2025 to 07/10/2025 Rumpke, Linda	1	405.00	405.00

Please note there is a 3% credit card fee for all credit card transactions. To avoid the fee, please remit payment via check or ACH. For ACH payment information, please contact Dawn Flickinger at (859) 226-1609 or dflickinger@commercelexington.com.

Total:	2,004.00
Amt Paid:	0.00
Balance Due:	2,004.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	132923	07/09/2025	$2,004.00	$

Please verify address and provide corrections
Linda Rumpke
Columbia Gas of KY
2001 Mercer Rd
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

Invoice

132983

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Crawford
U128858

Invoicing Date:	03/21/2025
Member ID:	801
Invoice Due:	upon receipt

Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Description	Qty	Rate	Amount
Washington Fly-In 2025			
Washington Fly-In 2025 (Includes Program, Single Hotel & NO AIR INCLUDED) 07/09/2025 to 07/10/2025 Cole, Kimra	1	1,599.00	1,599.00
Washington Fly-In 2025 - Additional Night (Tuesday, July 8th) at the Hay Adams 07/09/2025 to 07/10/2025 Cole, Kimra	1	405.00	405.00
Promo Code: 100 - Washington Fly-In 2025 (Includes Program, Single Hotel & NO AIR INCLUDED)			-1,599.00

Please note there is a 3% credit card fee for all credit card transactions. To avoid the fee, please remit payment via check or ACH. For ACH payment information, please contact Dawn Flickinger at (859) 226-1609 or dflickinger@commercelexington.com.

Total:	405.00
Amt Paid:	0.00
Balance Due:	405.00

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	132983	07/09/2025	$405.00	$

Please verify address and provide corrections
Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

Invoice

136346

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Crawford
U128858

Invoicing Date:	12/16/2025
Member ID:	801
Invoice Due:	01/29/2026

Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Description	Qty	Rate	Amount
An Evening with Commerce Lexington 2026			
An Evening with Commerce Lexington - Silver Table Sponsor	1	2,500.00	2,500.00

Please note there is a 3% credit card fee for all credit card transactions. To avoid the fee, please remit payment via check or ACH. For ACH payment information, please contact Dawn Flickinger at (859) 226-1609 or dflickinger@commercelexington.com.

Total:	2,500.00
Amt Paid:	0.00
Balance Due:	2,500.00

✂ -

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	136346	01/29/2026	$2,500.00	$

Please verify address and provide corrections
Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

Invoice

136724 - A

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date: 02/03/2026
Member ID: 801
Invoice Due: 04/01/2026

Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Crawford
U128858

Description	Qty	Rate	Amount
Membership Dues 04/01/2026 to 03/31/2027	1	3809.50	3809.50

Membership in Commerce Lexington can be cancelled at any time during the annual membership period. If the membership is cancelled, Commerce Lexington does not refund any portion of the remaining membership dues paid. Dues to Commerce Lexington are not deductible as a charitable deduction but may be deductible as an ordinary and necessary business expense. A portion of your dues, however, is not deductible as a business expense because of the organization's lobbying activity. The non-deductible portion is 5%. Commerce Lexington's federal tax ID number is 61-0258800. Please see your tax accountant for more information. Please note there is a 3% credit card fee for all credit card transactions.

Total:	3809.50
Amt Paid:	0.00
Balance Due:	3809.50

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	136724	04/01/2026	$4,010.00	$

Please verify address and provide corrections
Kimra Cole
Columbia Gas of Kentucky
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

commerce lexington

Invoice

137284

Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

Invoicing Date: 03/30/2026
Member ID: 801
Invoice Due: 05/13/2026

Columbia Gas of Kentucky
2001 Mercer Road
Lexington, Kentucky 40511

Crawford
U128858

Description	Qty	Rate	Amount
Leadership Visit 2026: Des Moines, Iowa			
Leadership Visit 2026 - Single Occupancy with Round-Trip Air 06/10/2026 to 06/12/2026 Smith, Lisa	1	3,199.00	3,199.00

Please note there is a 3% credit card fee for all credit card transactions. To avoid the fee, please remit payment via check or ACH. For ACH payment information, please contact Dawn Flickinger at (859) 226-1609 or dflickinger@commercelexington.com.

Total:	3,199.00
Amt Paid:	0.00
Balance Due:	3,199.00

✂ -

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
801	137284	05/13/2026	$3,199.00	$

Please verify address and provide corrections
Columbia Gas of Kentucky
2001 Mercer Road
Lexington, Kentucky 40511

Correct Address

Make checks payable to:
Commerce Lexington
P.O. Box 1968
Lexington, KY 40588

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Convenient online payment option at: https://www.CommerceLexington.com

Downtown Lexington Partnership
333 W. Vine St., Ste 206
Lexington, KY 40507
Tel (859) 407-2227
E-Mail info@downtownlex.com

vendor ID 2000087053:004

Crawford
U128858

Downtown Lexington Partnership

INVOICE 31	PO NUMBER	2/1/2026

BILL TO

Columbia Gas of KY
Lisa Friesen Smith APR
2001 Mercer Rd.
Lexington, KY 40511

MESSAGE

ITEMS	QUANTITY	UNIT PRICE	PAID
Leader Membership	1	2,500.00	0.00

SUBTOTAL	2,500.00
SALES TAX	0.00
SHIPPING & HANDLING	0.00
TOTAL	**2,500.00**
PAYMENT/CREDIT/WRITE OFF/DISCOUNTS APPLIED	(0.00)
TOTAL DUE BY 2/1/2026	**2,500.00**

Thank you for your support!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
2,500.00	0.00	0.00	0.00	2,500.00

FRANKFORT AREA
Chamber of Commerce
KENTUCKY DISTILLED

Frankfort Area Chamber of Commerce
484 Chenault Road
Frankfort, KY 40601

Invoice	
Date:	6/2/2025
Invoice Number:	4427
Terms:	Due on receipt

Received 08/18/2025

Bill To:
Columbia Gas of Kentucky
Josie Crawford
2001 Mercer Rd.
Lexington, KY 40512

Crawford
U128858

Description	Quantity	Rate	Amount
10-19 Employees (Renewing Member)	1	$390.00	$390.00
		Subtotal:	**$390.00**
		Tax:	**$0.00**
		Total:	**$390.00**
		Payment/Credit Applied:	**$0.00**
		Balance:	**$390.00**

If you have any questions concerning this invoice, contact:
Tish Shade, President/CEO at (502) 223-8261
or Email: tish@frankfortky.info

Thank you for your support!

Georgetown/Scott County Chamber of Commerce
160 E Main St
Georgetown, KY 40324
Tel (502) 863-5424

GEORGETOWN/SCOTT COUNTY
CHAMBER OF COMMERCE

INVOICE 4107	PO NUMBER	1/1/2025

BILL TO

Columbia Gas of Kentucky
Josie Crawford
2001 Mercer Rd. PO Box 14241
Lexington, KY 40512

MESSAGE

Crawford
U128858

QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
1	Membership Billing	Annual	781.00	781.00

SUBTOTAL	781.00
TOTAL	**781.00**
PAYMENT/CREDIT	(0.00)
TOTAL DUE BY 1/1/2025	**781.00**

Thank you for your business!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
781.00	0.00	0.00	0.00	781.00

Submit payment online here

Georgetown/Scott County Chamber of Commerce
160 E Main St
Georgetown, KY 40324
Tel (502) 863-5424
E-Mail lee@gtown.org

GEORGETOWN/SCOTT COUNTY
CHAMBER OF COMMERCE

INVOICE 6292 PO NUMBER **1/1/2026**

BILL TO

Columbia Gas of Kentucky
Josie Crawford
2001 Mercer Rd. PO Box 14241
Lexington, KY 40512

MESSAGE

Crawford
U128858

QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
1	Utilities	Annual	800.00	800.00

SUBTOTAL	800.00
TOTAL	**800.00**
PAYMENT/CREDIT	(0.00)
TOTAL DUE BY 1/1/2026	**800.00**

Thank you for your business!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
800.00	0.00	0.00	0.00	800.00

Submit payment online here

GOD'S PANTRY
FOOD
BANK

1685 Jaggie Fox Way
Lexington, KY 40511
859-255-6592
godspantry.org

INVOICE # 2025-1001

Date: 11/15/2024

[redacted]

BILL TO:

Crawford
U128858

Columbia Gas of Kentucky
ATTN: Lisa F. Smith
PO Box 3838
Scranton, PA 18505-0838

DESCRIPTION	QUANTITY	AMOUNT	TOTAL
2025 Taste of the Bluegrass			
Bourbon Pull Sponsor	1	$600.00	$600.00

TOTAL	$600.00

Thank you for your support!

KEENELAND®

November 8, 2025
Account: 3037
Amount Due: $5,000

Crawford
U128858

Mrs. Kimra Cole
COLUMBIA GAS OF KENTUCKY
1841 Fielden Dr
Lexington, KY 40502

Please return this portion with remittance by December 20, 2024

Date	Description	Charges	Credits	Balance
11/2024	2025 Keeneland Club Corporate Dues	$5,000		$5,000

Pay This Amount: $ 5,000

Account Number: 3037

Due Date : December 20, 2024

Keeneland Association, Inc.
4201 Versailles Road
Lexington, KY 40510

KEENELAND®

Crawford
U128858

KEENELAND

Billing Customer:

COLUMBIA GAS OF KENTUCKY
Kimra Cole
1841 Fielden Dr
Lexington, KY, 40502
Phone: 859-4945434
Email: KIMRACOLE@NISOURCE.COM

Order #	Order Date
432538207	Oct 30, 2025 2:43 PM
Invoice Date	**Sales Rep**

TICKETS	QTY	PRICE TYPE - PRICE ZONE	PRICE EACH	AMOUNT
2026 Club Membership Dues December 31, 2026 12:00 AM	1	Corporate Club - GA	$5,000.00	$5,000.00

Seating Information
GA, ,

PAYMENTS	DATE	TYPE	MEMO	TOTAL
Cash	Oct 30, 2025 2:43 PM	reserve		$0.00

Please Remit Payment To:
Keeneland Association, Inc
4201 Versailles Rd., Lexington, KY 40510
Tel: (859) 254-3412 * Fax: (856) 255-2484
http://www.keeneland.com

TICKETS:	$5,000.00
ORDER FEE:	$0.00
Will Call Fee:	$0.00
TOTAL:	$5,000.00
PAYMENTS RECEIVED	$0.00
BALANCE DUE:	$5,000.00

KEENELAND®
Keeneland Customer Service
Keeneland Welcome Center

Keeneland Association Inc
4201 Versailles Road
Lexington, KY [illegible]

(859) 255-4299

Kentucky Association of Manufacturers
P.O. Box 4029
Frankfort, KY 40604
Tel 502-352-2485

KENTUCKY ASSOCIATION OF MANUFACTURERS

INVOICE 25468 11/1/2025

BILL TO

Columbia Gas of Kentucky, Inc.
Kimra Cole
2001 Mercer Rd.
Lexington, KY 40511

Crawford
U128858

QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
1	KAM Membership Dues Investment	Annual	1,338.00	1,338.00

SUBTOTAL	1,338.00
SALES TAX	0.00
TOTAL	1,338.00
PAYMENT/CREDITS APPLIED	(0.00)
TOTAL DUE BY 1/1/2026	1,338.00

Thank you for your support!

KAM is a tax-exempt 501(c)(6) business association. For tax purposes, 100% of a KAM membership dues or sponsorship payment should be treated as an ordinary business expense and not as a charitable contribution. KAM pays a proxy tax on lobbying expenses. Companies are allowed to deduct 100% of KAM membership dues or sponsorship payments as a business expense and need not prorate dues to lobbying expenses.

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
1,338.00	0.00	0.00	0.00	1,338.00

Submit payment online here

Dues Invoice	
1011309-798676	05/30/2025

Kentucky Association of Master Contractors
2123 Commercial Drive
Frankfort, KY 40601
502-352-2575

Crawford
U128858

Columbia Gas of Kentucky
Phone: (859) 288-0285

Membership Dues

☑	Bronze Partnership /group 11/01/2024 - 12/31/2025	$625.00

TOTAL DUE: $625.00

KAMC
2123 Commercial Dr
Frankfort, KY 40601
502-352-2575

Thank You

KENTUCKY ASSOCIATION OF MANUFACTURERS

Invoice

2774248

PO Box 4029
Frankfort, KY 40604-4029

Invoicing Date:	10/31/2024
Member ID:	184
Invoice Due:	01/01/2025

Kimra H. Cole
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd.
Lexington, KY 40511

Crawford
U128858

Description	Qty	Rate	Amount
KAM Membership Dues Investment 01/01/2025 to 12/31/2025	**1.00**	**1,338.00**	**1,338.00**

KAM is a tax-exempt 501(c)(6) business association . For tax purposes, 100% of a KAM membership dues or sponsorship payment should be treated as an ordinary business expense and not as a charitable contribution. KAM pays a proxy tax on lobbying expenses. Companies are allowed to deduct 100% of KAM membership dues or sponsorship payments as a business expense and need not prorate dues to lobbying expenses.

Total:	**1,338.00**
Amt Paid:	**0.00**
Balance Due:	**1,338.00**

Member ID	Invoice	Due Date	Total Due	Total Payment Enclosed
184	2774248	01/01/2025	$1,338.00	$

Please verify address and provide corrections

Kimra H. Cole
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd.
Lexington, KY 40511

Correct Address

Make checks payable to:

Kentucky Association of Manufacturers
PO Box 4029
Frankfort, KY 40604-4029

☐ MasterCard ☐ Visa ☐ Discover ☐ American Express

Card No. Exp. Date Signature Sec. Code

Log in at http://www.KAM.us.com for online payment options

For changes or updates to company profile or questions about invoicing, please email Shelley Goodwin at s.goodwin@kam.us.com or call 502.352.2485.

Kentucky Chamber
Uniting Business. Advancing Kentucky.

Ship To:
Josephine Crawford
Executive Administrative Assistant
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

Crawford
U128858

Sold To:
Josephine Crawford
Executive Administrative Assistant
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date
806624		12/4/2024	222118	30 Day Term	12/4/2024

Qty	Description	Unit Price	Extended Price
	30th Annual Kentucky Chamber Day **1/9/2025 - 1/9/2025** Central Bank Center 430 West Vine Street Lexington, KY 40507 United States		
1	Table of 10	2,250.00	2,250.00

For questions contact: Lori Jo Goff at (502) 848-8727 or email at lgoff@kychamber.com
Cancellations/Substitutions: Cancellations must be made no later than 5 business days prior to the program for a full refund. After this date, no cash refunds will be granted and the full amount of the invoice will be due if not already paid. Substitutions welcome.

Line Item Total	Other	Tax	Subtotal	Amount Received	Amount Due
2,250.00			2,250.00		2,250.00

Payment Information: Amount Enclosed ____________________ Check Number ____________________
Card # ________________________________ Exp. Date ____________ CVV __________ Zip Code ____________
Name on Card Signature

Remit To: Kentucky Chamber
464 Chenault Road
Frankfort, KY 40601

To Pay Online: Click Here

Kentucky Chamber
Uniting Business. Advancing Kentucky.

Crawford
U128858

Ship To:
Josephine Crawford
Executive Administrative Assistant
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

Sold To:
Josephine Crawford
Executive Administrative Assistant
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

Account No.	Purchase Order No.	Order Date	Order Number	Terms	Invoice Date
806624		10/23/2025	234492	30 Day Term	10/23/2025

Qty	Description	Unit Price	Extended Price
	31st Annual Kentucky Chamber Day **1/8/2026 - 1/8/2026**		
	Central Bank Center 430 West Vine Street Lexington, KY 40507 United States		
1	Table of 10	2,250.00	2,250.00

For questions contact: Lori Jo Goff at (502) 848-8727 or email at lgoff@kychamber.com
Cancellations/Substitutions: Cancellations must be made no later than 5 business days prior to the program for a full refund. After this date, no cash refunds will be granted and the full amount of the invoice will be due if not already paid. Substitutions welcome.

Line Item Total	Other	Tax	Subtotal	Amount Received	Amount Due
2,250.00			2,250.00		2,250.00

Payment Information: Amount Enclosed ____________ Check Number ____________
Card # ____________ Exp. Date ________ CVV ______ Zip Code ______
Name on Card Signature

Remit To: Kentucky Chamber
464 Chenault Road
Frankfort, KY 40601

To Pay Online: Click Here

Kentucky Chamber
Uniting Business. Advancing Kentucky.

464 Chenault Road Frankfort, KY 40601

Membership Renewal -
Invoice No. 6122025-A

Date: 12/5/2024
Original Join Date: 03/01/1958
Membership Dates: 01/01/2025 - 12/31/2025

KCC Federal Tax ID: 61-0405718

Ms. Kimra Cole
President & Chief Operating Officer
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

[redacted]

Crawford
U128858

Please verify information at left and note any updates.
Remit to:
Kentucky Chamber of Commerce
464 Chenault Road
Frankfort, KY 40601

Investing in membership with the Kentucky Chamber of Commerce makes good business sense. Whether you're a small, family-owned business or a Fortune 500 company, we have the tools to help you succeed, because our business is growing your business.

Company	Member Number	Due Date	Membership Dues
Columbia Gas of Kentucky, Inc. --- basic dues & membership portion	612	1/1/2025	8,800.00
Chamber Action Fund Your voluntary contribution to the Chamber Action Fund is used in the most critical situations to garner needed public support on important business issues. Action Fund dollars are used exclusively to advance member-supported issues and are not used for political activity.			$50.00
		Total Due	$8,850.00

Membership dues are not deductible as a charitable contribution. In compliance with the Omnibus Budget Reconciliation Act of 1993, 80 percent of your dues may be deductible as an ordinary business expense and are not allocable to lobbying activity.

Please return this portion with payment.

Company	Member Number	Due Date	Membership Dues	
Columbia Gas of Kentucky, Inc. - basic dues & membership portion	612	1/1/2025		8,800.00
			Action Fund	$50.00
			Total Due	$8,850.00

Please select your area(s) of interest:

- ☐ Human Resources
- ☐ Health & Wellness
- ☐ Manufacturing
- ☐ Political Education
- ☐ Energy & Environmental
- ☐ Small Business
- ☐ Fiscal Policy
- ☐ OSHA
- ☐ Workers' Compensation
- ☐ Education & Workforce Dev.

Pay by Check

Amount: $ ________

Check # ________

Pay by Credit Card ***(select one)*** VISA MasterCard AMEX Discover

Card # ________ **Exp. Date** ________ **CVV:** ________

Signature ***(required)*** ________ **Billing Zip Code:** ________

Kentucky Chamber
Uniting Business. Advancing Kentucky.

464 Chenault Road, Frankfort, KY 40601

Membership Renewal - Invoice No. 6122026

Date: 12/12/2025
Original Join Date: 03/01/1958
Membership Dates: 01/01/2026 - 12/31/2026

Crawford
U128858

KCC Federal Tax ID: 61-0405718

Ms. Kimra Cole
President & Chief Operating Officer
Columbia Gas of Kentucky, Inc.
2001 Mercer Rd
Lexington, KY 40511-1018

[redacted]

Please verify information at left and note any updates.

Remit to:
Kentucky Chamber of Commerce
464 Chenault Road
Frankfort, KY 40601

Investing in membership with the Kentucky Chamber of Commerce makes good business sense. Whether you're a small, family-owned business or a Fortune 500 company, we have the tools to help you succeed, because our business is growing your business.

Company	Member Number	Due Date	Membership Dues
Columbia Gas of Kentucky, Inc.	612	1/1/2026	11,330.00
Chamber Action Fund Your voluntary contribution to the Chamber Action Fund is used in the most critical situations to garner needed public support on important business issues. Action Fund dollars are used exclusively to advance member-supported issues and are not used for political activity.			$50.00
		Total Due	$11,380.00

Membership dues are not deductible as a charitable contribution. In compliance with the Omnibus Budget Reconciliation Act of 1993, 80 percent of your dues may be deductible as an ordinary business expense and are not allocable to lobbying activity.

Please return this portion with payment.

Company	Member Number	Due Date	Membership Dues
Columbia Gas of Kentucky, Inc.	612	1/1/2026	11,330.00
		Action Fund	$50.00
		Total Due	$11,380.00

Please select your area(s) of interest:

- ☐ Human Resources
- ☐ Health & Wellness
- ☐ Manufacturing
- ☐ Political Education
- ☐ Energy & Environmental
- ☐ Small Business
- ☐ Fiscal Policy
- ☐ OSHA
- ☐ Workers' Compensation
- ☐ Education & Workforce Dev.

Pay by Check

Amount: $ ____________

Check # ____________

Pay by Credit Card ***(select one)*** VISA MasterCard AMEX Discover

Card # ______________________ **Exp. Date** ________ **CVV:** ________

Signature ***(required)*** ______________________ **Billing Zip Code:** ________

Invoice

KGA

Invoice number **MVJCVQ0P-0001**
Date of issue July 8, 2025
Date due August 7, 2025

Kentucky Gas Association
P.O. Box 29
Murray, Kentucky 42071
United States
+1 270-293-1101
n.morton@kygas.org

Bill to
Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, Kentucky 40511
United States
[redacted]

Crawford
U128858

$10,000.00 USD due August 7, 2025

Pay online

Description	Qty	Unit price	Amount
KGA Corporate Membership Dues Renewal for Fiscal Year 2025 – 2026 for Columbia Gas of Kentucky, Inc. [redacted]	1	$10,000.00	$10,000.00

Subtotal	$10,000.00
Total	$10,000.00
Amount due	**$10,000.00 USD**

Kentucky League of Cities, Inc.
KLC Insurance Services
100 E. Vine Street, Suite 800
Lexington, KY 40507-1444
859-977-3700
800-876-4552

[redacted]

INVOICE

Bill To: Columbia Gas of KY
2001 Mercer Road
Lexington, KY 40511-1018

Crawford
U128858

Invoice Number: PSIV64603

Invoice Date: 12/2/2025

Page: 1

[redacted]

Due Date 12/2/2025
Terms Due on Receipt

Description	Quantity	Unit Price	Total Price
2026 Cornerstone Partner - Limestone	1	2,000.00	2,000.00

PLEASE REMIT TO:
Kentucky League of Cities, Inc.

P.O. Box 34128
Lexington, KY 40588-4128

Thank you for your business!

Subtotal:	2,000.00
Invoice Discount:	0.00
Total:	2,000.00

KY OIL & GAS ASSOCIATION, INC.

P.O. Box 58
Frankfort, KY 40602

Invoice

Crawford
U128858

Date	Invoice #
1/2/2026	8008-B

Bill To
COLUMBIA GAS OF KENTUCKY Tyler Burke 2001 MERCER ROAD LEXINGTON, KY 40511

Contact

Terms
Net 30

Quantity	Description	Rate	Amount
	Annual Dues 2026 - 25% membership dues portion	255.00	255.00

Sales Tax (6.0%)	$0.00
Total	255.00
Payments/Credits	$0.00
Balance Due	255.00

Phone: (502) 226-1...
502-226-1955

E-mail
info@kyoilgas.org

Dues Invoice	
1080883-767797B	01/02/2025

KOGA
KENTUCKY OIL & GAS ASSOCIATION

Columbia Gas of Kentucky
J. CRAWFORD #U128858
2001 Mercer Road
Lexington, KY 40511-1018, United States
Phone: 859-288-0275

Membership Dues

☑	Local Distribution Company - dues portion 01/01/2025 - 12/31/2025	$255.00

TOTAL DUE: $255.00

Kentucky Oil and Gas Association
P.O. Box 58
Frankfort, KY 40602

Thank You

PAST DUE

MAYSVILLE - MASON CO. AREA CHAMBER OF COMMERCE

201 East Third Street
Maysville, KY 41056

Phone # 606-564-5534
Fax # 606-564-5535
E-mail chamber@maysvilleky.net
Web Site www.maysvillechamber.com

Bill To
Columbia Gas of Kentucky Lisa Smith 2001 Mercer Road P.O. Box 14241 Lexington, KY 40512-4241 Crawford U128858

Invoice

Date	Invoice #
9/4/2024	2066246

Description	Rate	Amount
Yearly Membership Investment	625.00	625.00
Sales Tax	6.00%	0.00
	Total Due	$625.00

Please remit payment within 30 Days

Please return the bottom portion of this invoice with your dues payment.

Columbia Gas of Kentucky
2001 Mercer Road
P.O. Box 14241
P.O. Box 14241
Lexington, KY 40512-4241

Total Due $625.00

MAYSVILLE - MASON CO. AREA CHAMBER OF COMMERCE

201 East Third Street
Maysville, KY 41056

Phone # 606-564-5534
Fax # 606-564-5535
E-mail chamber@maysvilleky.net
Web Site www.maysvillechamber.com

Bill To
Columbia Gas of Kentucky Josie Crawford 2001 Mercer Road Lexington, KY 40512-4241

Crawford
U128858

Invoice

Date	Invoice #
9/4/2025	2066531

Description	Rate	Amount
Yearly Membership Investment	625.00	625.00
Sales Tax	6.00%	0.00
	Total Due	$625.00

Please remit payment within 30 Days

Please return the bottom portion of this invoice with your dues payment.

Columbia Gas of Kentucky
Josie Crawford
2001 Mercer Road
Lexington, KY 40512-4241

Total Due	$625.00

Chamber of Commerce
124 North Maysville Street, Mt. Sterling, KY 40353
Phone (859) 498-5343 Fax (859) 498-3947

January 27, 2025

I would like to take this opportunity and thank you for your continued membership with the Mt. Sterling-Montgomery County Chamber of Commerce. We look forward to your involvement with the Chamber in the months and years to come. Being involved ensures future success and growth of our community and has many great rewards.

Hope you are enjoying the weekly newsletter that highlights our past and upcoming events with photo captions to help keep you informed of all events and local happenings along with our weekly e-mail blasts.

You are cordially invited to attend any of our Chamber meetings. Details for upcoming events will be listed on our calendar at Mtsterlingchamber.com

We offer numerous opportunities for you to become involved in our growing and thriving community. Please feel free to stop by our office located at 124 North Maysville Street at any time to discuss how your strengths and talents can be best used for the good of our Chamber and community. Not only does your involvement help the Chamber achieve its mission but will benefit your business through exposure and networking opportunities.

If we could be of help or assistance to you, please e-mail contact@mtsterlingchamber.com or call the Chamber Office at 859-498-5343.

Again, thank you for your continued membership investment.

Sincerely,

Jason Rainey
Executive Director

JSR:da

Enclosure

25035000330191

Invoice

MT STERLING / MONTGOMERY CO CHAMBER OF COMMERCE

124 NORTH MAYSVILLE STREET
MT. STERLING, KY 40353
859-498-5343

Date	Invoice #
1/27/2025	11501

Bill To
Columbia Gas of Kentucky Attn: Josie Crawford P.O Box 3838 Scranton, PA 18505

Description	Amount
Membership Dues	600.00

Please see attached January Annual Chamber Investment renewal. Thank you for all you do.

Total $600.00

Invoice

MT. STERLING / MONTGOMERY CO CHAMBER OF COMMERCE

124 NORTH MAYSVILLE STREET
MT. STERLING, KY 40353
859-498-5343

Date	Invoice #
12/4/2025	12162

Bill To
Columbia Gas of Kentucky Attn: Josie Crawford P.O. Box 3838 Scranton, PA 18505

Description	Amount
Annual Membership Investment 2026 Renewal	600.00
Thank you for your continued support as a Chamber member!	**Total** $600.00

Paris-Bourbon County Chamber of Commerce

806 Main Street,
Paris, Kentucky 40361

859-987-3205
chamber@parisky.com
www.parisbourbonchamber.com

Crawford
U128858

INVOICE 1295	PO NUMBER	4/28/2025

BILL TO	MESSAGE
Columbia Gas Josie Crawford 2001 Mercer Road Lexington, KY 40511	

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	Business/Retail/Manufacturing 101-300	650.00	650.00

SUBTOTAL	650.00
SALES TAX	0.00
SHIPPING & HANDLING	0.00
TOTAL	**650.00**
PAYMENT/CREDIT/WRITE OFF/DISCOUNTS APPLIED	(0.00)
TOTAL DUE BY 4/28/2025	**650.00**

Thank you for your business!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
650.00	0.00	0.00	650.00	1,300.00

Submit payment online here

Invoice

Invoice Date: 12/19/2024
Invoice Number: 13064
Account ID:

Southeast Kentucky
Chamber of Commerce

Southeast Kentucky Chamber of Commerce
178 College Street
Pikeville, KY 41501
(606) 432-5504
info@sekchamber.com

Columbia Gas of Kentucky
Kimra Cole
2001 Mercer Road
Lexington, KY 40511

Crawford
U128858

Terms	Due Date
Due Upon Receipt	12/19/2024

Description	Quantity	Rate	Amount
2025 Annual Membership - 100+ FTE Employees	1	$1,050.00	$1,050.00
		Subtotal:	**$1,050.00**
		Tax:	**$0.00**
		Total:	**$1,050.00**
		Payment/Credit Applied:	**$0.00**
		Balance:	**$1,050.00**

Member Information Center - https://business.sekchamber.com/login
View and pay invoices online through the Member Information Center. Card and ACH accepted.
Automatically pay your annual membership by enrolling in autopay.
For login assistance call 606.432.5504.

Invoice

Invoice Date: 1/5/2026
Invoice Number: 13699
Account ID:

Southeast Kentucky Chamber of Commerce

Southeast Kentucky Chamber of Commerce
178 College Street
Pikeville, KY 41501
(606) 432-5504
info@sekchamber.com

Crawford
U128858

Columbia Gas of Kentucky
Josie Crawford
2001 Mercer Road
Lexington, KY 40511

Terms	Due Date
Due Upon Receipt	1/5/2026

Description	Quantity	Rate	Amount
Annual Membership - 100+ FTE Employees	1	$1,050.00	$1,050.00
		Subtotal:	**$1,050.00**
		Tax:	**$0.00**
		Total:	**$1,050.00**
		Payment/Credit Applied:	**$0.00**
		Balance:	**$1,050.00**

Member Information Center - https://business.sekchamber.com/login
View and pay invoices online through the Member Information Center. Card and ACH accepted.
Automatically pay your annual membership by enrolling in autopay.
For login assistance call 606.432.5504.

SGA Linking People, Ideas, Information

Jessica Morris
U124834
CO 00012

Invoice Number	Invoice Description	Invoice Date	Invoice Due Date	Order Number	PO#
724522	Southern Gas Association - Distribution SGA Gas Member (01/01/2025-12/31/2025)	11/20/2024	01/01/2025	459625	

Bill To: 61

NiSource, Inc.
290 W. Nationwide Blvd.
Columbus, OH 43215

Ship To: 61

NiSource, Inc.
290 W. Nationwide Blvd.
Columbus, OH 43215

Payment Date	Transaction Date	Description	Quantity	Rate	Tax	Tax Rate	Amount
	11/20/2024	SGA Distribution Membership	1				46,400.00
						Total Invoice:	46,400.00
						Balance:	46,400.00

Southern Gas Association
3030 LBJ Freeway, Suite 1500, Dallas, TX 75234
Phone: *972-620-8505* ***Fax:*** *972-620-1613*
Email: *memberservices@southerngas.org*

INVOICE

SGA NATURAL GAS ASSOCIATION

DATE: 26-Jun-26
Invoice# 727152

SGA Natural Gas Association
3030 LBJ Freeway, Suite 1500, Dallas, TX 75234

Crawford
U128858

Name and Address
Kimra H. Cole
Columbia Gas of Kentucky
2001 Mercer Road
PO Box 14241
Lexington, KY 40512

Description	Transaction Date	Amount
Executive Conference Registration plus Sat-Sun- Mon Lodging	6/26/2025	$3,948.00
Total		**$ 3,948.00**

Please submit payment to:
SGA Natural Gas Association
3030 LBJ Freeway, Suite 1500
Dallas, TX 75234

Please include the invoice number with your payment

Thank you!

Winchester Clark County Chamber
61 South Main Street
Winchester , KY 40391
(859) 744-6420 | fax:
cindybanks@winchesterkychamber.com

Invoice

Invoice Date: 12/19/2024
Invoice Number: 68316

Columbia Gas of Kentucky, Inc.
Josephine Crawford
P.O. Box 14241
Lexington, KY 40512

Crawford
U128858

Terms	Due Date
Net 30	1/18/2025

Description	Quantity	Rate	Amount
2025 Membership Investment	**1**	**$500.00**	**$500.00**
		Subtotal:	**$500.00**
		Tax:	**$0.00**
		Total:	**$500.00**
		Payment/Credit Applied:	**$0.00**
		Balance:	**$500.00**

Thank you for your support of the **Winchester Clark County Chamber**

Please return this portion with your payment.

For your convenience, you may pay for your chamber membership investment by American Express, Discover, MasterCard or Visa

Member Name: Columbia Gas of Kentucky, Inc. **Invoice #:** 68316

Payment Amount: $________________________

Payment Method: ☐ Check #________________ ☐ Credit Card

Make all checks payable to **Winchester Clark County Chamber** or enter credit card information below.

??Enter Credit Card Billing Address (inc. zip code)

Address ____

City/State/Zip ____________________________________

Credit Card #: ______________________ Exp. Date: _________

CVV Code (3 or 4 digits on back of card) ______

Name on Card: ______________________________ Signature: ________________________________

Winchester Clark County Chamber
61 South Main Street
Winchester , KY 40391
(859) 744-6420 | fax:
cindybanks@winchesterkychamber.com

Invoice

Invoice Date: 12/1/2025
Invoice Number: 68966

Crawford
U128858

Columbia Gas of Kentucky, Inc.
Ms. Kimra Cole
P.O. Box 14241
Lexington, KY 40512

January 2026 - December 2026

Terms	Due Date
Net 30	1/1/2026

Description	Quantity	Rate	Amount
Membership Investment	1	$500.00	$500.00
		Subtotal:	**$500.00**
		Tax:	**$0.00**
		Total:	**$500.00**
		Payment/Credit Applied:	**$0.00**
		Balance:	**$500.00**

Thank you for your support of the **Winchester Clark County Chamber**

Please return this portion with your payment.

For your convenience, you may pay for your chamber membership investment by American Express, Discover, MasterCard or Visa

Member Name: Columbia Gas of Kentucky, Inc. **Invoice #:** 68966

Payment Amount: $______________________

Payment Method: ☐ Check #________________ ☐ Credit Card
Make all checks payable to **Winchester Clark County Chamber** or enter credit card information below.

??Enter Credit Card Billing Address (inc. zip code)

Address ______________________________________
City/State/Zip ___________________________________
Credit Card #: ______________________ Exp. Date: _________
CVV Code (3 or 4 digits on back of card) ______
Name on Card: _____________________________ Signature: ______________________________

Woodford County Chamber of Commerce
126 S. Main St
Versailles, KY 40383
Tel (859) 873-5122
E-Mail emily@woodfordcountyinfo com

WOODFORD COUNTY
CHAMBER OF COMMERCE

INVOICE 2318	PO NUMBER	2/1/2025

BILL TO	MESSAGE
Columbia Gas Co Kimra Cole PO Box 3838 Scranton, PA 18505	

QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
1	Woodford Chamber Partner - Friend of the Chamber	Annual	1,275 00	1,275 00

SUBTOTAL	1,275 00
TOTAL	**1,275.00**
PAYMENT/CREDIT/WRITE OFF/DISCOUNTS APPLIED	(0 00)
TOTAL DUE BY 3/3/2025	**1,275.00**

Thank you for your business!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
1,275 00	0 00	0 00	0 00	1,275.00

Submit payment online here

Woodford County Chamber of Commerce
126 S. Main St
Versailles, KY 40383
Tel (859) 873-5122
E-Mail emily@woodfordcountyinfo.com

INVOICE 3664 PO NUMBER	2/1/2026
BILL TO	MESSAGE
Columbia Gas Co Kimra Cole PO Box 3838 Scranton, PA 18505	

QUANTITY	DESCRIPTION		UNIT PRICE	TOTAL
1	Woodford Chamber Partner - Friend of the Chamber	Annual	1,275.00	1,275.00

SUBTOTAL	1,275.00
TOTAL	1,275.00
PAYMENT/CREDIT/WRITE OFF/DISCOUNTS APPLIED	(0.00)
TOTAL DUE BY 3/3/2026	1,275.00

Thank you for your business!

CURRENT	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	OVER 90 DAYS PAST DUE	TOTAL OPEN INVOICE
1,275.00	0.00	0.00	0.00	1,275.00

Please note that as of June 1, 2025, the Woodford County Chamber board of directors has enacted a membership increase for annual membership. Thank you for understanding the increases we incur to demand us to also adjust to today's market We also have more programming than ever and would love to talk to you about ways you can take advantage of the member benefits.

Please also note that due to increasing credit card processing fees, we are implementing a $25 annual administrative fee. If you are interested to use ACH or autopay, we will waive the $25 annual fee for membership. Please email Info@WoodfordCountyInfo.com to sign up.

Thank you!
Submit payment online here

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 29:

Refer to the Direct Testimony of Kimra H. Cole ("Cole Testimony"), page[sic] 8. Ms. Cole states that Columbia Kentucky's need for a rate increase is in part to earn a fair return on capital investments.

a. Provide a detailed list of each substantial capital investment made by Columbia since the 2024 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 2027 and include the amount of the project as well as a brief description of the same.

Response:

a. A substantial capital investment is considered any project that is individually greater than 5% of annual construction. As submitted in schedule 16 (7)(f), there are no projects that meet that criteria since the 2024 rate case.

b. A substantial capital investment is considered any project that is individually greater than 5% of annual construction. As submitted in schedule 16 (7)(f), there are no budgeted projects that meet that criteria through the end of 2027.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 30:

Refer to the Cole Testimony, pages 10-11. 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.

Response:

Objection: Columbia objects that the request seeks a narrative response that would be unduly burdensome to provide. Notwithstanding and without waiving this objection, Columbia responds as follows. For a list of the primary operational efficiencies referred by Company witnesses Cole and Ayers, please see 2026-00099_AG_DR_Set_1_No_30_Attachment_A.

ATTACHMENT A IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 31:

Refer to the Cole Testimony, pages 18 – 19. Ms. Cole asserts that the Company educates and provides support for customers struggling with their monthly utility payments through the following assistance programs: EAP, LIHEAP, and the WinterCare program.

a. For each assistance program previously listed, provide the source of funding, the amount of funding, and whether Columbia 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 natural gas bill each year.

Response:

a. Please see response 2026-00099 AG DR Set 1 No. 22.

b. The chart below reflects the number of customers that utilized the respective assistance programs by year.

	2023	2024	2025	2026 To Date
LIHEAP	2269	1657	2102	1251

WinterCare	1085	404	543	237
Home Energy Assistance Program	1201	919	811	956

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 32:

Refer to the Application generally.

a. Provide an itemized accounting of all capital and O&M costs incurred under the SMRP program since the last rate case.

b. Identify the pipe mileage replaced since the last rate case under the SMRP program.

c. Provide the estimated installation date for each type of pipe, and the average expected life of each type of pipe.

d. Explain in detail which type of pipe Columbia Kentucky is replacing through its SMRP rider program.

e. Explain in detail whether Columbia Kentucky is replacing any of the pipe outside of the SMRP rider program.

f. Confirm that all cast iron pipe has been removed and replaced in Columbia Kentucky's natural gas system.

Response:

a. Please refer to the following Case Nos.

2024-00328 Application for 2025 SMRP work

2025-00071 Balancing Adjustment for 2024 SMRP work

2025-00331 Application for 2026 SMRP work

2026-00083 Balancing Adjustment for 2025 SMRP work

b. Please see the pipe mileage replaced since the last rate case below:

2024	=	10.7 miles
2025	=	2.3 miles

c. Please refer to pages IX-14 through IX-19 of Attachment JJS-2 for the surviving balances by installation date for each type of pipe and the average service life and remaining life of each type of pipe.

d. The SMRP Rider is a planned systematic replacement of certain types of gas main and services through continuous evaluation, planning and prioritization of replacements in order to provide safe, reliable delivery of gas service. The program specifically targets unprotected bare steel, cathodically protected bare steel, cathodically un-protected coated steel, ineffectively coated steel and cast iron mains as priority pipe. It also includes replacement of metallic service lines, service lines not meeting current material, and construction standards and associated appurtenances.

e. The facilities replaced outside of the SMRP program are those not eligible for inclusion in the SMRP program but require replacement according to

Columbia's risk assessment, system growth, public improvement, or operational needs.

f. Columbia confirms that all cast iron pipe has been removed and replaced from its system.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 33:

Refer to the Cole Testimony, page 18. Provide a copy of each customer satisfaction survey that Columbia and/or its parent companies, have been included in from 2024 – 2026[sic].

Response:

Please refer to CONFIDENTIAL_2026-00099_AG_DR_Set_1_No_33_Attachment_A.

ATTACHMENT FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 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").

Response:

See CONFIDENTIAL_2026-00099_AG_DR_Set_1_No_34_Attachment_A and CONFIDENTIAL_2026-00099_AG_DR_ Set_1_No_34_ Attachment_B.

ATTACHMENTS FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 35:

Refer to the Direct Testimony of John J. Spanos ("Spanos Testimony), page 4.

a. Provide the breakdown of the increase in depreciation[sic] expenses, including the categories that had depreciation expense increase and the associated increases.

b. Explain in detail why some parameters have 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.

Response:

a. Please refer to 2026-00099_AG_DR_Set_1_No_35_Attachment_A.

b. The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the additional statistical analyses of data, current Company policies and outlook as determined during conversations with management, and the survivor curve estimates from previous studies of this company and other gas utilities. There have been changes to plant investment since the last study which alone will create different statistical life characteristics.

c. The net salvage estimates were based on informed judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials. The statistical results since the last study as well as some changes in markets can contribute to different estimates.

d. The prior depreciation study did include an adjustment to the accumulated depreciation to be amortized over a period of 3 years. The adjustment and proposed amortized were calculated in the prior study as of December 31, 2023. Given the depreciation study and proposed depreciation rates were not approved and implement until almost one year later, the plant and reserve activity recorded during the two years ending December 31, 2025 did not get fully applied through

December 31, 2025. Therefore, a lesser adjustment was required in the current depreciation study.

e. The proposed depreciation rates are based on the Average Life Group ("ALG") procedure which is also known as the Average Service Life ("ASL") procedure.

f. Columbia Gas of Kentucky has used the Average Life Group ("ALG") procedure to calculate the depreciation rates for the years 2000 to present date as well as all other vintages.

ATTACHMENT A IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 36:

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.

Response:

Columbia Gas of Kentucky, Inc. has included amortization accounting in prior depreciation studies and rates. The rates that have been approved in the past have been based on the same amortization periods in place for many years. Amortization accounting is utilized by many utilities in Kentucky as well as all across the United States and Canada since the early 1990s.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request Nos. 37 and 38:

Refer to the Direct Testimony of Kevin L. Johnson ("Johnson Testimony"), pages 16-17. Mr. Johnson states that the Company's Lead Lag Study produced a negative Cash Working Capital ("CWC") requirement of $(11,189,551) for the Forecasted Test Period, while the traditional 1/8 O&M formula approach produced a positive CWC requirement of $7,386,266. Mr. Johnson further states that Columbia is not using either result and instead is not making any CWC adjustment.

a. Explain in complete detail why Columbia has elected not to incorporate the results of its Lead Lag Study and reflect the negative CWC requirement of ($11,189,551) in rate base.

b. Identify all legal, policy, accounting, ratemaking, and evidentiary bases supporting Columbia's decision to exclude the negative CWC amount from rate base.

c. Quantify the impact on rate base, revenue requirement, and the requested rate increase if the negative CWC amount produced by the Lead Lag Study were included in rate base.

d. Explain whether excluding the negative CWC amount benefits shareholders, customers, or both. Provide all calculations supporting the response.

e. State whether Columbia is aware of any Kentucky Public Service Commission order permitting a utility to disregard the results of its own lead/lag study when that study produces a negative CWC requirement. If so, identify each such case, docket number, and relevant Commission discussion.

Response:

a. There are several methods for computing cash working capital ("CWC"). The Company provided two of the methods, the Lead Lag study (see Rate Base Schedule 5.2.A) and the 1/8 O&M Expense (formula approach) (see Rate Base Schedule 5.2.B) in its filing. For the Forecasted Test Period, the Company's Lead Lag study resulted in a calculated CWC of $(11,189,551). The 1/8 O&M Expense (formula approach) calculation produced a result of $7,386,266, a difference of $18,575,817. As the results of the two CWC methods vary significantly ($(11,189,551) vs. $7,386,266), the Company did not incorporate the results of either method and is not making a CWC adjustment.

b. On page 243 in his book, *Principles of Public Utility Rates, Second Edition*, James C. Bonbright states, "None of the methods for calculating the working capital allowance produce a result that is precisely correct." This statement from Bonbright and the varying results of the two studies (discussed above) supports the Company not making a CWC adjustment.

c. Please see 2026-00099_AG_DR_Set_1_No_38 Attachments A and B, which provide a version of the requested calculations of Columbia Gas of Kentucky's Application. Attachment A provides the CONFIDENTIAL CLEAN version, and Attachment B provides the REDACTED CLEAN version. Tab "A-1 Financial Summary" in both attachments shows the As Filed calculations (CWC at $0) compared to the Revenue Requirement including the calculated negative CWC amount of $11.1M which was updated on "B-5.2.A CWC (Forecast)" Tab. Quantification of using the calculated negative CWC amount, including the impact on rate base, revenue requirement, and the requested rate, can be found in the DIFFERENCE column on the "A-1 Financial Summary" tab of Attachments A and B.

d. Including the negative CWC amount would lower the Company's revenue requirement and therefore lower the amount requested from customers. However, if the 1/8 O&M Expense (formula approach) were included as an addition to rate base, the Company's revenue requirement would be higher and therefore would increase the amount requested from customers. The Company is not requesting a CWC adjustment. The Company's approach strikes a balance between the two varying methods to calculate CWC.

e. Columbia is not aware of any Kentucky Public Service Commission orders addressing this issue.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 39:

Refer to the Direct Testimony of Beth Owens ("Owens Testimony"), page 16-18.

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.

Response:

a. Please see KY PSC Case No. 2026-00099, Staff 1-37, Attachment A for the current labor contract between Columbia Gas of Kentucky and the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, on behalf of Local Union 372.

b. As explained in the Direct Testimony of Columbia Witness Owens at Page 18, the current union contract will expire November 30, 2026.

c. As referenced in KY PSC Case No. 2026-00099, Owens Testimony, page 18, negotiations for the next union contract are expected to occur in October and November 2026.

d. Objection: Columbia objects to producing informal and/or incomplete negotiations of complex labor agreements that are conducted confidentially.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 40:

Refer to the Owens Testimony, pages 30-31.

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."

b. Provide the monetary amount that is associated with incentive compensation tied to financial measures that Columbia Kentucky included in the revenue requirement.

Response:

a. Objection: Columbia objects as this request seeks a legal conclusion from Columbia and is overly broad.

b. The calculation of the incentive compensation is set forth in the Company's response to Attorney General's Requests 1-90.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 41:

Refer to the Owens Testimony, pages 32-48. 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. Provide Columbia Kentucky's contribution percentage share of the premiums for the single coverage health insurance policy offered to its employees. In t h e 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).

b. 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).

c. 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.

d. Provide the contribution amounts to insurance costs that are paid by Columbia Kentucky and the retirees.

e. Provide the contribution amounts to dental insurance costs that are paid by Columbia Kentucky and the employees.

f. Provide the contribution amounts to vision insurance costs that are paid by Columbia Kentucky and the employees.

g. Provide the contribution amounts to term life insurance that are paid by Columbia Kentucky and the employees.

h. Provide the contribution amounts to disability insurance that are paid by Columbia Kentucky and the employees.

Response:

a. Refer to Columbia's Response to Staff Request 1-42.

b. Refer to Columbia's Response to Staff Request 1-42.

c. Employees enrolled in the High Deductible PPO 1 plan are provided a company contribution in the amount of $1,200 annually into the employee's health savings account. Employees enrolled in the High Deductible PPO 2 plan are provided a company contribution in the amount of $700 annually into the employee's health savings account. Employees enrolled in the High Deductible PPO 3 plan are provided a company contribution in the amount of $400 annually into the employee's health savings account. Employees are not required to contribute.

d. – h. Please refer to 2026-00099_ AG_DR_Set_1_No_41_Attachment_A

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RESPONSE 1-41
ATTACHMENT A

Active Medical Premiums & Contributions
Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Non-Union PPO	6876.48	13753.68	13409.4	22349.52
High Deductible PPO 1	2848.44	6266.64	5554.44	9257.4
High Deductible PPO 2	1278.72	2813.4	2493.96	4156.56
High Deductible PPO 3	1002.12	2104.32	1944	3236.64

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Non-Union PPO	22921.56	45845.52	44698.08	74498.4
High Deductible PPO 1	9494.76	20888.64	18514.8	30858
High Deductible PPO 2	8525.04	18756.12	16626.12	27710.76
High Deductible PPO 3	8016.48	16834.68	15552.12	25893.36

Active Full Time Non Union Non Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Non-Union PPO	5730.36	11461.44	11174.52	18624.6
High Deductible PPO 1	2373.72	5222.16	4628.76	7714.56
High Deductible PPO 2	1278.72	2813.4	2493.96	4156.56
High Deductible PPO 3	1002.12	2104.32	1944	3236.64

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Non-Union PPO	22921.56	45845.52	44698.08	74498.4
High Deductible PPO 1	9494.76	20888.64	18514.8	30858
High Deductible PPO 2	8525.04	18756.12	16626.12	27710.76
High Deductible PPO 3	8016.48	16834.68	15552.12	25893.36

Active Full Time Union Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
PPO	5728.2	11456.16	11169.84	18616.44
High Deductible PPO 1	2358.48	5188.68	4599	7665.12
High Deductible PPO 2	1270.56	2795.4	2477.88	4129.92

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
PPO	22912.92	45824.76	44679.24	74465.64
High Deductible PPO 1	9433.92	20754.72	18396.12	30660.24
High Deductible PPO 2	8470.32	18635.88	16519.44	27533.04

Active Dental Premiums & Contributions

Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Preventative Dental	1	2	2	3
Dental	152.82	305.748	298.044	496.836
Dental Plus	238.98	477.708	465.924	776.316

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Preventative Dental	272.4	545.16	531.36	885.6
Dental	509.4	1019.16	993.48	1656.12
Dental Plus	595.56	1191.12	1161.36	1935.6

Active Full Time Union and Non Union Non Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Preventative Dental	1	2	2	3
Dental	127.35	254.79	248.37	414.03
Dental Plus	213.51	426.75	416.25	693.51

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Preventative Dental	272.4	545.16	531.36	885.6
Dental	509.4	1019.16	993.48	1656.12
Dental Plus	595.56	1191.12	1161.36	1935.6

Active Vision Premiums & Contributions

Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Active Full Time Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Basic Vision	0	0	0	0
Vision Plan	28.44	55.56	60.96	80.64

	2026 Annual Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Basic Vision	16.08	27.48	27.36	44.4
Vision Plan	94.8	185.16	203.04	268.68

Active Full Time Union and Non Union Non Exempt Employees

	2026 Annual Employee Contribution			
Option Description	**EE**	**SP**	**CH**	**FM**
Basic Vision	0	0	0	0
Vision Plan	23.76	46.32	50.76	67.2

	2026 AV Premium			
Option Description	**EE**	**SP**	**CH**	**FM**
Basic Vision	16.08	27.48	27.36	44.4
Vision Plan	94.8	185.16	203.04	268.68

Active Employee Life & LTD Insurance Premiums & Contributions
Applies to CKY, NCSC, NiSource and NiSource Gas Distribution Group Employees

Minnesota Life Plan Name	Alight Plan Name	Option Availability	Rate Per 1000 per month (Premium)	Participant Paid Rate Per 1000 per month (Price Tag)		Comments
Basic Active Life – NiSource Flex	Employee Life (Basic Coverage)	2 x pay or $20,000	0.1560	N/A		2 x pay is company paid
Supplemental Life Flex – Employee	Employee Life (Optional Coverage)	3 – 7 x pay	*premium matches price	Age	Rate	Optional Coverage is 100% participant paid
				Under 25	0.0630	
				25 – 29	0.0630	
				30 – 34	0.0840	
				35 – 39	0.0940	
				40 – 44	0.1050	
				45 – 49	0.1570	
				50 – 54	0.2410	
				55 – 59	0.4510	
				60 – 64	0.6930	
				65 – 69	1.3330	
				70 & Over	2.1620	
Basic AD&D	Basic AD&D	2 x pay	0.0250			
Voluntary AD&D – NiSource Flex	Supplemental AD&D	The lesser of 10 times pay or a combined Basic AD&D and Supplemental AD&D maximum coverage amount of $1.5 million.	*premium matches price	$0.027 – You Only $0.031 – You + Child(ren) $0.041 – You + Family		Elected in $10,000 increments 100% Employee Paid

Prudential Plan Name	Alight Plan Name	Option Availability	Premium Rate (per $100)	Participant paid price per $100	Comments
LTD Core	LTD	50% Option	0.5800	N/A	This is 100% subsidized by NiSource
LTD Buy-Up	LTD	60% Option	0.7100	0.7100	**Premium Definition:** The 10% buy up is **$0.13/$100**. This is paid by the participant along with the $0.58 for the core coverage. For coding purposes, HRO must add the Core and Buy Up amount together, in order to correctly report to Prudential. $0.58 + $0.13 = $0.71

Defined Dollar Subsidy Amounts

NiSource's subsidy is a flat annual amount multiplied by an employees years of service and whether they are enrolled in retiree only or retiree and spouse coverage (no additional subsidy if enrolled in family coverage). Based on the plan and coverage tier chosen, retiree cost is variable. Note, for Post-65, the subsidy is different for non-union Post-65 retirees, who get a similar calculation (YOS x flat amount) but it goes towards an HRA if they enroll in an eligible medical plan through the NiSource designated Post-65 exchange offering.

	Retiree	SP	Retiree + SP Combined
Pre-65 (Non-Union & Union Retirees)	$245	$190	$435
Post-65 DD for Union Retirees	$65	$45	$110
Post-65 HRA (Non-Union Retirees)	$45	$30	$75

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 42:

Refer to the Owens Testimony, pages 32-36.

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.

Response:

a. Refer to Columbia's Response to KY PSC Case No. 2026-00099, Staff 1-46.

b. Refer to the Direct Testimony of Columbia Witness Owens, page 35.

c. Refer to Columbia's Response to KY PSC Case No. 2026-00099, Staff 1-46.

d. Please refer to CONFIDENTIAL 2026-00099_PSC_AG_DR_Set_1_No_42_Attachment_A for a copy of the 2025 Aon study.

e. The Company participates in NCSC benefit programs which are benchmarked in the Aon study referred to in d. above.

f. No informal studies are performed, as the data necessary to compare NCSC benefits is included in the Aon study.

ATTACHMENT FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

KY PSC Case No. 2026-00099
Response to Attorney General's Data Request Set One No. 43
Respondent: George B. Jonda, Judy M. Cooper, Elizabeth N. Davis, Craig P. Inscho

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 43</u>:

Acquisition/Merger Costs. Refer to the Application generally. Please provide the total amount of expenses (direct and allocated) associated with mergers and acquisitions (legal, consulting, payroll, etc.) that were completed as well those not completed in each of the years 2021, 2022, 2023, 2024, 2025, the base period ("BP") and included for recovery in the forecasted test period ("FTP"). Also, identify all ongoing and potential merger/acquisitions and state when the Company expects the transactions to be completed.

Response:

Columbia has not incurred any merger- or acquisition-related costs, whether direct or billed to Columbia from NCSC, for the periods requested. Accordingly, no such costs are included for recovery in the forecasted test period revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 44:

Advertising Expense. Refer to the Application generally. Provide the total (direct & allocated) amount of advertising expense by program for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Please refer to 2026-00099_AG_DR_Set_1_No_44_Attachment_A and B, for the Company's advertising expenses for calendar years 2021 through 2025, the BP, and the FTP. Attachment A provides Columbia's advertising expenses and Attachment B provides the NiSource Corporate Services Company ("NCSC") advertising expenses billed to Columbia. Please note, the advertising budget is not maintained at the same level of detail as actuals. As such, the budget by program category is not available and has been presented as the total budget for advertising O&M expense.

ATTACHMENTS ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 45:

Board of Director ("BOD") Fees. Refer to the Application generally. Provide the total amount of fees paid (direct and allocated) to the BOD in 2025, 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.).

Response:

Board of Director ("BOD") Fees O&M expenses are generally recorded to the NiSource, Inc. book of record and are not billed to NiSource's operating companies. As such, calendar year 2025, the BP and the FTP do not include any BOD Fees O&M expenses.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 46:

Business Development Expenses. Refer to the Application generally.

a. Provide the total amount of business development expenses, (direct and allocated) for each of the years, 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

b. Describe the nature of the expenses and state whether they specifically relate to the state of Kentucky.

c. Identify all employees that engage in business development, on the local, state or national level. For each employee provide in schedule form:

    i. Their fully loaded annual salaries included in 2025, the BP and included for recovery in the FTP,

    ii. Percent of time spent on these activities in 2025 and expected in the BP and the FTP,

    iii. All company-paid or reimbursed expenses or allowances in 2025, included in the BP and included for recovery in the FTP and the accounts charged.

Response:

a. Please refer to CONFIDENTIAL_2026-00099_AG_DR_Set_1_No_46_Attachment_A for the business development Operating Expenses (O&M and Payroll Taxes) for calendar years 2021 through 2025, the BP, and the FTP. Please note, the costs for NiSource Corporate Services Company ("NCSC") employees included in Attachment A represent total NCSC costs for these employees and does not represent Columbia's costs billed from NCSC for these employees. Generally, Columbia's ratio of labor to total NCSC is approximately 4.5% (see workpaper WPD-2.7.J(2) footnote 1). Note, the budget is not maintained at the same level of detail as actuals, therefore the requested information for the budget is not available.

b. Business Development expenses consist of employee-related costs and activities that support customer growth and economic development within Columbia's service territory. Employees supporting these functions are primarily dedicated to Columbia, and their expenses are directly related to business development efforts within Columbia's service territories. The employees include NiSource Corporate Services Company ("NCSC") personnel in the New Business Development team that support residential, commercial, and light industrial growth, and one Columbia Gas of Kentucky employee in Large Customer Relations ("LCR") that supports medium- to large-scale industrial recruitment and broader economic development efforts. Activities performed by these employees include 1) attracting new customers and customer retention, 2) coordination with economic development partners, 3) support for prospective and existing commercial and industrial customers, 4) facilitation of new load growth opportunities, and 5) participation in economic development conferences, industry events, and training.

c. The employees supporting Business Development activities are as follows:

Employee 1 – NCSC, Lead Project Manager New Business;

Employee 2 – NCSC, New Business Development Manager; The employee left NiSource in May 2023, and the role was not backfilled;

Employee 3 - Columbia Gas of Kentucky, Director of Government & Public Affairs until April 2025, and as the Director of Regulatory Strategy and Support providing transition support for Employee 4 - Columbia Gas of Kentucky, Director of Government & Public Affairs until the employee's retirement in April 2025;

Employee 4 – Columbia Gas of Kentucky, Manager Large Customer Relations until April 2025, and Columbia Gas of Kentucky, Director of Government & Public Affairs beginning in May 2025; and

Employee 5 – Columbia Gas of Kentucky, Manager Large Customer Relations who was hired in August 2025.

i. Please see Columbia's response to Part A above, specifically Attachment A.

ii. Please see Columbia's response to Parts A and B above.

iii. Please see Columbia's response to Staff Request 1-13 for the lobbying expenses removed from the FTP for Columbia Gas for Kentucky employees 3 and 4 above. Costs for employees 1, 2, and 5, were not adjusted in developing the FTP revenue requirement. Please see Columbia's response to Part A above, specifically Attachment A, for their costs and please note Columbia's explanation above in Part A in regard to Columbia's portion of NCSC billed labor and labor-related costs.

ATTACHMENT FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 47:

Contingencies. Refer to the Application, 807 KAR 5:001, Section 16-(8)(a), page 8 of 247, Schedule B-2. Provide the total dollar amount of contingencies (direct & allocated) included in the 13 month average plant in service in the FTP by major property grouping.

Response:

Capital project budgets have contingencies included in total cost but are not separately planned for in the budget. There are no unallocated contingencies and the company will manage the capital program based upon budgeted dollars and dollars spent, not individual projects. When estimating the cost for a project there is uncertainty as to the precise content of all items in the estimate, how work will be performed, what work conditions will be like when the project is executed, etc. Allocated contingencies are used to identify the cost associated with risks that may occur during the life of the project that may impact construction activities related to installation of the project assets or other project activities.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 48:

Capital Expenditures. Refer to the Application generally.

a. Provide the total actual amount of capital expenditures for each of the following years: 2021, 2022, 2023, 2024 and 2025.

b. Provide the total budgeted capital expenditures for each of the following years: 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

a. The capital expenditures (which reflect spend or debits to Construction Work in Progress) since 2021 were as follows:

Year	Amount $000
2025	$76,784
2024	$67,270
2023	$76,624
2022	$77,212
2021	$74,221

b. The total budgeted capital expenditures since 2021 were as follows:

Year	Amount $000
FTP	$102,907
BP	$90,797
2025	$77,259
2024	$67,462
2023	$68,985
2022	$68,134
2021	$70,858

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 49:

Capital Expenditures. Refer to the Application, 807 KAR 5:001, Section 16-(8)(a), pages 97-98 of 247, Schedule B-2.3. Provide a list of all capital projects included in the FTP over $3 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 orders, contracts, invoices, quotes).

Response:

There are currently six projects estimated to be greater than $3M of spend:

1) West Lexington Ave SMRP,
2) Culpepper SMRP,
3) Worthington East SMRP,
4) Dover Ave SMRP,
5) Poplar St SMRP, and
6) 11th St SMRP

Each project is forecasted to cost between $3.6M - $5.2M. All six projects are age and condition projects projected to replace ~80,000' of plastic mainline and ~1,000 services in total. The project team has not yet estimated project start date for 2027 nor awarded these projects to mainline contractors, therefore contracts, invoices and quotes cannot be provided.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 50:

Caregiver Expenses. Refer to the Application generally. Does the Company, Parent Company or Service Company provide reimbursement for caregiver expenses as a benefit? If so, provide the total amount (direct & allocated) of expense for dependent care, elder care and pet care in 2025, the BP and included for recovery in the FTP.

Response:

The Company does not have a caregiver expense reimbursement program.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 51:

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 in 2025, the BP and included for recovery in the FTP.

Response:

Club Dues and Fees are recorded and budgeted below-the-line to FERC Account 426.1, Other Income and Deductions. Costs recorded to FERC Account 426 are not included in the calculation of the company's revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 52:

Customer Giveaways. Refer to the Application generally. Provide the total annual expense for customer giveaways (e.g., cups, pens, hats, keychains, stickers, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Actual incurred customer giveaways expenses recorded to the listed O&M Cost Categories not readily identifiable in the company's Accounts Payable or Expense Reimbursement System reporting. Generally non-recoverable, non-recurring, or out-of-period Customer Giveaways expenses are recorded below-the-line to FERC Account 426.1, Other Income and Deductions.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 53:

Donations/Contributions. Refer to the Application generally. Provide the total annual donations/contribution expense (direct and allocated) by organization for 2025, the BP and included for recovery in the FTP.

Response:

Please refer to Columbia's response to the Attorney General's Request 1-133.

Charitable Contributions are generally recorded below-the-line to FERC Account 426.1, Other Income and Deductions. Columbia recognizes that misclassification of Charitable Contributions to above-the-line accounts (as utility operating income) can and do occur as evidenced in Attorney General's Request 1-133. As explained in the testimony of Witness Davis at Page 20 in describing Schedule D-2.7, "Adjustments 8.1, 8.2, 9.1, and 9.2 remove a 2027 level of expense based on identified non-recoverable items using 2025 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget". The adjustment amounts to remove a representative level of above-the-line Charitable Contributions expenses from the FTP O&M budget for Columbia direct can be found in Workpaper D-2.7.H, and in Workpaper D-2.7.I for NiSource Corporate

Services Company O&M billed to Columbia.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 54:

Corporate Watercraft/Aircraft. Refer to the Application generally.

a. Identify the total amount (direct & allocated) of corporate watercraft/aircraft costs included in rate base and operating expenses in 2025, the BP and included for recovery in the FTP.

b. Provide the year and model of each corporate aircraft/watercraft.

c. Provide copies of the flight logs supporting the 2025 expenses.

d. For each of the trips in 2025, 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. Provide all supporting documentation that justifies recovery of this expense from ratepayers.

Response:

a. There are no amounts in Columbia's rate base related to corporate aircraft. However, please refer to subpart b below. NiSource Corporate Services Company ("NCSC") allocated costs to Columbia for corporate aircraft are presented in 2026-00099_PSC_AG_DR_1_No_54_Attachment_A. Please note, the budget is not maintained at the same level of detail as actuals.

b. NCSC currently owns one airplane that is a Bombardier Inc. model BD-100-1A10, and two helicopters; a Bell model 206L-3 and a Bell model 429. All costs associated with helicopters have been withdrawn from the revenue requirement in this case.

c. Please refer to CONFIDENTIAL 2026-00099_PSC_AG_DR_1_No_54_Attachment_B.

d. Please refer to part c above.

e. NCSC owns one aircraft to assist with transporting employees for business purposes. Airport hubs at many of NiSource's operating locations are limited, often requiring employees to make multiple connections to get to their final destinations. Corporate aircraft is an effective and efficient way to transport employees for business purposes.

f. Spousal/non-employee companion travel is only permitted in limited circumstances and after a case-by-case review and approval. In general, it is only permitted when accompanying a board member or executive officer of the company and such travel is ancillary to a business purpose. Non-business use by a guest of an eligible board member or executive generally results in income being imputed to the eligible board member or executive at the Standard Industry Fare Level ("SIFL") rate value, for which taxes will be withheld by the Payroll Department.

g. Access to corporate aircraft provides efficiencies and time savings for company personnel. The use of this form of travel cuts down on time waiting for flights in commercial airports, provides a secure environment for discussion of sensitive business matters, and allows a reliable and secured source of internet access to perform job functions while in transit. This provides customers with additional, and more services from these individuals. Further, the Commission has previously recognized that "[w]hile private jet travel may appear to be an extravagance, legitimate travel expenses would have been incurred through commercial airlines."[1] It would be impractical to attempt to quantify an exact savings created by the use of corporate aircraft compared to flights using commercial airlines, those costs would be incurred no matter the type of transportation. These are prudently incurred, reasonable costs of doing business.

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[1] See Case No. 2017-00179, *In the Matter of Electronic Application of Kentucky Power Company for (1) a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2017 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; (4) an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities; and (5) an Order Granting all Other Required Approvals and Relief*, Order (Ky. PSC Jan. 18, 2018) at 17.

ATTACHMENTA IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

ATTACHMENT B FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 55:

Company Events Expense. Refer to the Application generally. Identify the total amount (direct & allocated) of Company events (e.g., picnics/barbeques, parties, fairs, 5-k's, etc.) for 2025, the BP and included for recovery in the FTP.

Response:

Please refer to Columbia's response to the Attorney General's Request 1-133.

Company Events recorded to Employee Expenses - Entertainment or to Employee Expenses – Activities & Business Expenses are generally recorded below-the-line to FERC Account 426.1, Other Income and Deductions. Columbia recognizes that misclassification of Company Events to above-the-line accounts (as utility operating income) can and do occur as evidenced in Attorney General's Request 1-133. testimony of Witness Davis at Page 20 in describing Schedule D-2.7, "Adjustments 8.1, 8.2, 9.1, and 9.2 remove a 2027 level of expense based on identified non-recoverable items using 2025 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget". The adjustment amounts to remove a representative level of above-the-line Employee Expenses, and Miscellaneous and Other expenses from the FTP O&M budget for

Columbia direct can be found in Workpapers D-2.7.H, and in Workpaper D-2.7.I for NiSource Corporate Services Company O&M billed to Columbia.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 56:

Cross-Bore Program. Refer to the Application generally. Provide the actual annual cross bore program expense (direct & allocated) amounts for 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

2021: $586,087

2022: $641,637

2023: $403,464

2024: $645,221

2025: $348,971

Aug 2025-Feb 2026: $185,057

For March 2026 through August 2026 and the Forecasted Test Period, no actual annual program expense has been incurred for the cross-bore program; however, the forecasted amounts included in the remainder of the BP include $261,704 and for the FTP include $346,807.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 57:

Customer Deposits. Refer to the Application generally.

a. Does the Company require deposits from customers? If so, explain the Company's policy. If not, explain why not.

b. Are the customer deposit funds held in a trust or restricted account? Provide detailed explanation of where the customer deposit balances are held.

c. Provide the monthly customer deposit balances for 2021, 2022, 2023, 2024, 2025, and 2026 year-to-date.

d. Provide the amount of customer deposit interest expense included for recovery in the FTP. If no customer deposit interest expense is included in the FTP, provide the interest rate applicable to the FTP customer deposits.

e. Explain why customer deposits are not reflected as a deduction to rate base on Schedule B-1 of the Application.

f. Identify all other jurisdictions in which Columbia reflects customer deposits as a reduction to rate base.

Response:

a. Yes, the company may require customer deposits. The Company's policy can be found on P.S.C Ky. No. 5, Tariff Sheets 71 and 72. As a courtesy, tariff sheets 71 and 72 are provided in 2026-00099_AG_DR_Set_1_No_57_Attachment_A.

b. No, customer deposit funds are not held in trust or restricted account.

c. The monthly customer deposit balances for 2021, 2022, 2023, 2024, 2025 and YTD 2026 are listed in the table below:

Sum of Summary	Year					
Month	2021	2022	2023	2024	2025	2026
January	(2,097,432.02)	(1,738,942.02)	(2,070,391.02)	(2,038,873.02)	(1,879,392.02)	(2,126,548.02)
February	(2,035,282.02)	(1,762,250.02)	(2,074,879.02)	(2,064,722.02)	(1,897,864.02)	(2,175,290.02)
March	(1,820,587.02)	(1,791,270.02)	(2,064,635.02)	(2,022,677.02)	(1,866,833.02)	(2,155,499.02)
April	(1,651,599.02)	(1,782,352.02)	(2,052,049.02)	(1,947,425.02)	(1,830,375.02)	(2,128,821.02)
May	(1,612,890.02)	(1,747,991.02)	(2,014,570.02)	(1,847,533.02)	(1,801,200.02)	(2,072,529.02)
June	(1,589,351.02)	(1,710,179.02)	(1,969,434.02)	(1,776,351.02)	(1,745,332.02)	
July	(1,557,552.02)	(1,697,804.02)	(1,902,443.02)	(1,710,598.02)	(1,788,650.02)	
August	(1,549,430.02)	(1,703,993.02)	(1,932,214.02)	(1,677,640.02)	(1,799,247.02)	
September	(1,545,652.02)	(1,713,225.02)	(1,917,099.02)	(1,660,957.02)	(1,802,959.02)	
October	(1,571,334.02)	(1,797,684.02)	(1,930,445.02)	(1,682,617.02)	(1,825,467.02)	
November	(1,640,512.02)	(1,908,481.02)	(1,981,181.02)	(1,728,126.02)	(1,915,097.02)	
December	(1,684,401.02)	(1,987,587.02)	(1,998,338.02)	(1,809,396.02)	(2,025,936.02)	

d. Customer deposit interest expense is not included for recovery in the FTP. The interest rate applicable to customer deposits for calendar year 2026 is 3.64%.

e. The customer deposit balances are not included in rate base pursuant to Commission precedent. In Case No. 1999-00176, the Commission found that the interest expense associated with customer deposits should be excluded from pro forma operating expenses.[1] In doing so, the Commission determined that customer deposits represent a liability to be repaid to the customer with interest,

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[1] Case No. 1999-00176, *An Adjustment of the Rates of Delta Natural Gas Company, Inc.* (Ky. PSC December 27, 1999), Order at 9

and the deposits are not readily available to the utility as cost-free capital. Additionally, in Case No. 1999-00176, the Commission found that 'Customer deposit balance and interest must both be included in determining the revenue requirement or both excluded".[2]

f. Columbia does not operate in another jurisdiction.

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[2] *Id.*

ATTACHMENT AG 1-57 A

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

21. **RECONNECTION OF SERVICE - (Continued)**

(3) Agrees to a repayment schedule which would permit Customer to become current in the payment of Customer's bill as soon as possible but no later than October 15. However, if, at the time of application for reconnection, Customer has an outstanding bill in excess of $600 and agrees to a repayment plan that would pay current charges and makes a good faith reduction in the outstanding bill consistent with Customers ability to pay, then such plan shall be accepted. In addition to payment of current charges, repayment schedules shall provide an option to Customer to select at least one (1) payment of arrearage per month.

(4) Company shall not require a new deposit from Customer whose service is reconnected due to paragraphs (1), (2), or (3) of this subsection.

B. Certificate of need for reconnection. Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance. A Customer who is eligible for energy assistance under the department's guidelines or is certified as household with gross income at or below 130 percent of the poverty level, may obtain a certificate of need from the department to be used in obtaining a service reconnection from Company.

C. Weatherization program. Customers obtaining a certificate of need under this regulation shall agree to accept referral to and utilize weatherization services which are administered by the Cabinet for Human Resources. The provision and acceptance of weatherization services is contingent on the availability of funds and other program guidelines. Weatherization services include, but are not limited to, weather stripping, insulation and caulking.

D. Customers who are current in their payment plans under subsection A(3) of this section shall not be disconnected.

22. **CUSTOMER DEPOSITS**

Company may require from any Customer a minimum cash deposit or other guaranty to secure payment of bills, except from those Customers qualifying for service reconnection under the Winter Hardship Reconnection Rules, as stated on Sheet Numbers 70 and 71 of this tariff. Service may be refused or discontinued for failure to pay the requested deposit.

All Customer's deposits shall be based upon actual usage of Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The amount of cash deposit shall not exceed two-twelfths (2/12) of Customer's actual or estimated annual bill.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
SEP 1 1993
PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)
BY: [signature]
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993 **DATE EFFECTIVE:** September 1, 1993

Issued by: [signature] Vice President - Regulatory Services

Second Revised Sheet No. 72
Superseding
First Revised Sheet No. 72
P.S.C. Ky. No. 5

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES

22. **CUSTOMER DEPOSITS - (Continued)**

A deposit would normally be required, unless waived at Company's discretion, if any of the following circumstances exist:

1) New business
2) Previous service with bad debt account
3) Transient or seasonal employment
4) Disconnected due to non-pay
5) Renting, short-term employment
6) Unemployed and no regular income
7) Student, or
8) Unable or unwilling to provide identification.
9) Unsatisfactory Credit History

If a deposit has been waived or returned and Customer fails to maintain a satisfactory payment record, a deposit may then be required. Company may require a deposit in addition to the initial deposit if Customer's classification of service changes or if there is a substantial change in usage.

Company will refund the deposit to Customer after twelve (12) consecutive months of good credit and payment history. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to Customer.

Company shall issue to every Customer from whom a deposit is received a receipt of deposit showing, the name of Customer, location of the service or Customer account number, date and amount of the deposit, and informing Customer that they can request a recalculation of the deposit after eighteen (18) months based on actual usage. If the deposit on account differs from the recalculated amount by more than $10.00 for a Residential Customer or 10 percent for a non-residential Customer, Company may collect any underpayment and shall refund any overpayment by check or credit to Customer's bill. No refund will be made if Customer's bill is delinquent at the time of the recalculation.

Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. The interest will be applied as a credit to Customer's bill or will be paid to Customer on an annual basis, except if Customer's bill is delinquent on the anniversary of the deposit date, Company shall not be required to refund or credit interest. If the deposit is refunded or credited to Customer's bill prior to the deposit anniversary date, interest will be paid or credited to Customer's bill on a prorated basis. If interest is not credited to Customer's bill or paid to Customer annually, interest will be computed by a method which will result in an amount no less than that obtained by using a middle course method between simple and compound interest in compliance with Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until credited to Customer's bill or paid to Customer.

DATE OF ISSUE: June 12, 2012

DATE EFFECTIVE: July 12, 2012

ISSUED BY: Herbert A. Miller Jr. President

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH
Bunt Kirtley
EFFECTIVE
7/12/2012
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 58:

Credit Card Payment Fees. Refer to the Application, 807 KAR 5:001, Section 16-(8)(a), page 170 of 247 (Adj 9.4). Provide the annual expense (direct & allocated) for 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP. Provide documentation supporting the FTP amount (invoices, contracts, quotes).

Response:

Please refer to Columbia's Response to Attorney General Request 1-13. The Company does not incur any expense when customers make payments via a credit card. The fee involved in the transaction is paid by the customer. As such, the annual unadjusted expense for each period is $0 (zero). In the Company's Application on May 20, 2026, the Company did propose a ratemaking adjustment (adjusted Forecasted Test Period) to include residential credit card transactions fees as discussed in the testimony of Witness Davis at Page 21, specifically Adjustment 9.4 and further explained in the testimonies of Witnesses Jonda and Cooper.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 59:

Directors & Officers Liability Insurance ("D&O") Expense. Refer to the Application generally. Identify the total amount (direct & allocated) for D&O in 2025, the BP and included for recovery in the FTP.

Response:

Please see the table below for the D&O Liability Insurance for premiums recorded to Operations and Maintenance Expense Account 925, and Cost Element - 4016 Insurance Premiums-Other Expense. Columbia was not billed D&O Liability Insurance premium expense from NiSource Corporate Services Company ("NCSC").

Table: D&O Liability Insurance Premium O&M Expense		
Period	**Columbia**	**NCSC Billed to Columbia**
2025	$136,491	$0
Base Period (9/25-2/26) - Actual	$67,512	$0
Base Period (3/26-8/26) - Budget	$63,837	$0
Forecasted Test Period (2027)	$138,131	$0

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 60:

Deviations. Refer to the Application generally.

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.

Response:

Columbia is not aware of any such deviations.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 61:

American Gas Association ("AGA") Dues. Refer to the Application generally.

a. Provide the amount of AGA dues (direct and allocated) for each of the years 2023, 2024, 2025, the BP and included for recovery in the FTP.

b. Identify the total amount removed from the FTP related to lobbying, legislative advocacy, regulatory advocacy, government relations, advertising and public relations costs. Provide all calculations supporting this adjustment.

c. Provide a copy of the AGA invoice supporting the FTP amount

d. Provide a copy of the AGA's most recent budget by category of how it spends its membership dues. If the Company does not have a copy, state whether members of the AGA are able to request a copy.

e. Identify all employees that serve on any boards or committees of the AGA.

Response:

a., b., and c.

Please refer to Columbia's Response to Staff Request 2-4 and the Attorney General's Requests 1-25, 1-27, 1-28, and 1-62, , as well as Application Tab 72 FR 807 KAR 5:001

Section 16(8)(a), Pages 199 through 201 for Schedule F-1.A (Total Company Corporate Dues and Memberships for the BP and FTP), Schedule F-1.B (Columbia Direct Corporate Dues and Memberships for the BP and FTP), and Schedule F-1.C. (NiSource Corporate Services Company Corporate Dues and Memberships Allocated to Columbia for the BP and FTP). Please note, AGA Dues can be found in Schedule F-1.A and Schedule F-1.B.

d. Columbia is not in possession of the items requested.

e. Refer to the AGA website: https://www.aga.org/about/.

**COLUMBIA GAS OF KENTUCKY, INC.’S
RESPONSE TO ATTORNEY GENERAL’S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 62:

Dues – Industry Associations. Refer to the Application generally.

a. Provide the amount of membership payments to industry associations (direct and allocated) by vendor for each of the years 2021, 2022, 2023, 2024, 2025, 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/advocacy activities, government and public relations, 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 BP and FTP and identify the amount relating to such activities.

Response:

Please refer to Columbia's responses to the Attorney General's Requests 1-25 and 1-28, as well as Application Tab 72 FR 807 KAR 5:001 Section 16(8)(a), Pages 199 through 201 for Schedule F-1.A (Total Company Corporate Dues and Memberships for the BP and FTP), Schedule F-1.B (Columbia Direct Corporate Dues and Memberships for the BP and FTP), and Schedule F-1.C. (NiSource Corporate Services Company Corporate Dues and Memberships billed to Columbia for the BP and FTP).

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 63:

Dues Non-Industry. Refer to the Application generally.

a. Provide the amount of membership payments to non-industry associations (direct & allocated) by vendor for each of the years 2021, 2022, 2023, 2024, 2025, 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/advocacy activities, government and public relations, 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.

Response:

Please refer to Columbia's Response to the Attorney General's Requests 1-25 and 1-28, as well as Application Tab 72 FR 807 KAR 5:001 Section 16(8)(a), Pages 199 through 201 for Schedule F-1.A (Total Company Corporate Dues and Memberships for the BP and FTP), Schedule F-1.B (Columbia Direct Corporate Dues and Memberships for the BP and FTP), and Schedule F-1.C. (NiSource Corporate Services Company Corporate Dues and Memberships billed to Columbia for the BP and FTP).

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 64:

Executive Vehicles. Refer to the Application generally.

a. Provide the total rate base and O&M expense amounts (direct & allocated) associated with vehicles provided to executives in 2025, the BP and included for recovery in the FTP.

b. Also provide a list of each executive vehicle including, year, make and model.

Response:

Columbia does not have an executive vehicle program.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 65</u>:

Employee Stock Purchase Plan Discounts. Refer to the Application generally.

a. Provide the total amount (direct and allocated) Employee Stock Purchase Plan discounts included for recovery in the FTP.

b. Provide supporting documentation showing this expense benefits ratepayers.

c. State which employees are eligible for this benefit.

d. Provide the total number of employees and the number of employees utilizing this benefit in 2025, forecasted in the BP and FTP.

Response:

a. Please refer to Columbia's Response to the Attorney General's Data Request 1-133 Cost Element 9180 – Employee Stock Purchase Plan. The amount reflected in the FTP is $37,064 of which $29,920 is allocated to Columbia and $7,144 is direct to Columbia.

b. The Employee Stock Purchase Plan ("ESPP") is an important component of the total rewards package. By choosing to participate in the ESPP, employees become owners of the company and gain a direct interest in the growth and success of the company. This translates into operating each day in a way that reinforces the Company's goals to provide safe, reliable, and value-added service to customers. The Company's use of an ESPP is intended to strengthen our ability to attract, motivate, and retain employees while reducing the loss of talent and cost of disruption to customer support, rehiring, and retraining due to employee turnover.

c. All full-time and part-time employees are eligible to participate in the ESPP.

d. On average during 2025, there were total 2,776 employees participating in the ESPP. Of those, 882 were NCSC employees and 57 were Columbia employees. The budget for the Base Period and Forecasted Test Period utilized historical experience for calendar year 2024, which was 896 NCSC employees and 59 Columbia employees.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 66:

Employee Benefits. Refer to the Application generally. Provide a detailed listing of all employee benefits (direct & allocated) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP, by benefit type and amount (direct & allocated).

Response:

Please refer to Columbia's response to the Attorney General's data request 1-133, specifically Cost Categories labeled Employees' Insurance Plans, Pension Expenses (Service and Non-Service), OPEB Expenses (Service and Non-Service), Post-Employment Benefits – FAS112, 401K (or Thrift Plan), and Contributions to Employee's Retirement Plan ("CERP", or Profit Sharing).

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 67</u>:

401(k) Plan. Refer to the Application generally.

a. Provide the total 401(k) expense (direct & allocated) for employees who are also covered under a defined benefit plan for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

b. Identify the portion of the 401(k) expense in subpart a that relates to employees that are enrolled in a closed defined benefit retirement plan.

c. Identify the portion of the 401(k) expense in subpart a that relates to employees that are enrolled in a nonfrozen defined benefit retirement plan.

d. Provide the date when the defined benefit plan was closed.

e. Provide the date when the defined benefit plan was frozen.

f. Explain how ratepayers benefit from paying for two retirement plans for select employees.

Response:

As explained in the Direct Testimony of Columbia Witness Owens, at Page 30, "defined benefit plans, are no longer offered to exempt new hires on or after January 1, 2010, and non-exempt new hires on or after January 1, 2013."

In the Tables described and provided below, the 401(k) Plan information from Fidelity has been identified as "Next Generation" in referring to the portion representing the employees who are no longer offered defined benefit plans and "Grandfathered" for those who pre-date. The general ledger 401(k) Plan Expense is not identifiable by Next Generation and Grandfathered.

Please refer to the tables below for the 401(k) Plan ratios from Fidelity, and the general ledger actual 401(k) Plan Expense, unadjusted BP, and adjusted (pro forma) FTP.

Columbia - 401(k)

	2021	2022	2023	2024	2025	BP	FTP
Next Generation	65%	70%	76%	75%	76%	See 2025	
Grandfathered	35%	30%	24%	25%	24%		
Columbia 401K per GL (AG 1-133, Attachment A)	**$559,159**	**$520,923**	**$683,012**	**$737,429**	**$800,085**	**$815,257**	**$841,340**
Columbia 401K - Grandfathered	**$195,706**	**$156,277**	**$163,923**	**$184,357**	**$192,020**	**$195,662**	**$201,922**

NiSource Corporate Services Company billed / budgeted to Columbia – 401(k)

	2021	2022	2023	2024	2025	BP	FTP
Next Generation	68%	73%	79%	85%	86%	See 2025	
Grandfathered	32%	27%	21%	15%	14%		
NCSC-CKY 401K per GL (AG 1-133, Attachment B)	**$385,874**	**$357,065**	**$443,319**	**$562,125**	**$567,261**	**$564,391**	**$587,749**
NCSC-CKY 401K - Grandfathered	**$123,480**	**$96,408**	**$93,097**	**$84,319**	**$79,417**	**$79,015**	**$82,285**

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 68:

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 2021, 2022, 2023, 2024, 2025, 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.

Response:

a. Please refer to Columbia's response to the Attorney General's data request 1-133, specifically Cost Categories labeled Employee Expenses - Activities & Business Expenses and Employee Expenses - Gifts. Actual incurred employee recognition expenses recorded within this category are not readily identifiable in the company's Expense Reimbursement System. Additionally, the company's budget for Employee Expenses is not maintained at a level of detail to provide this information. Employee Expenses – Gifts are generally recorded below-the-line to FERC Account 426.4, Other Income and Deductions.

b. Each leader has the discretion to recognize their employees locally. This recognition typically involves a verbal “thank you” in front of the team or bringing in lunch for the group. Spot Award / Discretionary Bonus and Hire Bonus are issued to individual employees on an ad hoc basis based on their contributions to the organization as determined by their direct leader, or leader of a project team. A level of Spot Award / Discretionary Bonus, and Hire Bonus are representative of an on-going labor-related expense that Columbia will incur when the proposed rates from this case become effective.

A centralized formal company-wide recognition program did not exist prior to 2024. In early 2024, a new Mission Medallion Awards program was announced to recognize employees who are “Exceptional at the Essentials” of Safety, People & Culture, Operational Excellence, Sustainability, Customer Experience, Financial Stewardship, Policy & Regulatory, and Innovation & Technology. Eligibility rules were established and now include non-union employees at the Manager level and below, and union-represented employees subject to the approval of each respective union (Kentucky Steelworkers 372 agreed to participate in this program). Cross-functional selection committees are utilized to review all applications and determine a group of winners each year based upon the employees’ actions taken to support the Essentials described above.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 69:

Entertainment/Sponsorships. Refer to the Application generally. Provide the total amount (direct & allocated) of sporting/entertainment event tickets, season tickets, suites, sponsorships, etc. for 2025, the BP and included for recovery in the FTP.

Response:

Please refer to Columbia's response to the Attorney General's Request 1-133.

Entertainment/Sponsorships are generally recorded below-the-line to FERC Account 426.1, Other Income and Deductions. Columbia recognizes that misclassification of Entertainment/Sponsorships to above-the-line accounts (as utility operating income) can and do occur as evidenced in Attorney General's Request 1-133. As explained in the testimony of Witness Davis at Page 20 in describing Schedule D-2.7, "Adjustments 8.1, 8.2, 9.1, and 9.2 remove a 2027 level of expense based on identified non-recoverable items using 2025 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget." The adjustment amounts to remove a representative level of above-the-line Entertainment/Sponsorships expenses from the FTP O&M budget for Columbia direct can be found in Workpaper D-2.7.H, and in Workpaper D-2.7.I for NiSource Corporate Services Company O&M billed to Columbia.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 70:

Environmental Remediation Expense. Refer to the Application generally. Provide the total amount (direct & allocated) of environmental remediation expense in 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Columbia does not have environmental remediation expense in prior years, nor in the base period or the FTP test year.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 71:

Employee Discounts.

a. Does the Company offer discounts to employees, retirees and surviving spouses for electric utility service? If so, provide a description of the employee discount program and the identify the category of employees that are eligible.

b. Explain how the discounts are reflected in the BP and FTP.

c. Provide the total amount of forgone revenue for each of the years 2021, 2022, 2023, 2024, 2025, the BP and to the FTP.

Response:

a. b. c. Columbia does not offer discounts to employees, retirees, and surviving spouses for electric utility service.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 72:

Employee Gifts. Provide the total amount (direct and allocated) of employee gifts expense (including but not limited to flowers, hams, gift cards, fruit baskets, candy, gifts for: Christmas, holidays, get well, birthday, retirement, marriage, birth/adoption, welcome, bereavement, etc.) for 2025, the BP and included in the FTP.

Response:

Please refer to Columbia's response to the Attorney General's Request 1-133.

Employee Expenses - Gifts are generally recorded below-the-line to FERC Account 426.1, Other Income and Deductions. Columbia recognizes that misclassification of Employee Expenses - Gifts to above-the-line accounts (as utility operating income) can and do occur as evidenced in Attorney General's Request 1-133. As explained in the testimony of Witness Davis at Page 20 in describing Schedule D-2.7, "Adjustments 8.1, 8.2, 9.1, and 9.2 remove a 2027 level of expense based on identified non-recoverable items using 2025 actual data, adjusted for inflation, to arrive at a representative proxy included in the FTP budget." The adjustment amounts to remove a representative level of above-the-line Employee Expenses - Gifts from the FTP O&M budget for Columbia direct can be found in Workpaper D-2.7.H, and in Workpaper D-2.7.I for NiSource Corporate Services Company O&M billed to Columbia.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 73:

Financial Planning Services.

a. Does the Company offer the cost of providing financial planning services as a benefit to employees? If so, provide a description of the benefit and identify which employees are eligible for this benefit.

b. Provide the costs (direct and allocated) for each of the years, 2021, 2022, 2023, 2024, 2025, the BP and included in the FTP.

Response:

a. Yes, the Company provides a financial planning benefit to Executive Vice Presidents, Senior Vice Presidents, and Company Presidents in two ways. The Company has an established relationship and contract with AYCO Asset and Wealth Management/ Goldman Sachs, offering individual financial planning services exclusively to the eligible executives. AYCO bills the Company directly for those services. Also, if the employee prefers to work with their own financial planner, the Company will reimburse the employee for investment fees up to the annual contracted AYCO amount and/or for the full cost of tax preparation fees.

b. Columbia did not incur costs in the years 2021-2025 or between the actual BP of September 2025 to February 2026 from AYCO, direct or billed to Columbia from NCSC, nor did Columbia include any AYCO costs in its budget of the BP or FTP.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 74:

Early Retirement Offers. Refer to the Response to Staff First Request No. 36.

a. Provide the amount of early retirement offer expenses (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

b. Provide a detailed description of the early retirement offers.

Response:

Columbia did not offer any early retirement programs during calendar years 2021 through 2025, the base period or the forecasted test period, as such there are no expenses included within Columbia's proposed revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 75:

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 2023, 2024, 2025 and year-to-date 2026.

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. If there were gains on sales of utility property during 2023-2025 but none were reflected in the revenue requirements in the current case explain why not.

d. Identify all planned and pending sales in 2026 and 2027, including a description of the property, anticipated sales price, original cost of property and expected closing date.

Response:

a. No gain or loss on sale of the Company's utility property were recorded in the income statements for year 2023, 2024, 2025 or year-to-date 2026.

b. Please see the Company's response to sub-part (a).

c. Please see the Company's response to sub-part (a).

d. There are no pending sales at this time.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 76:

Healthcare Expense. Refer to the Application generally.

a. Provide the total amount of healthcare expense included for recovery in the FTP broken out by union, non-union and exempt employees.

b. Provide the percentage paid by union, non-union and exempt employees for their healthcare coverage.

c. State whether the Company made any adjustments to health care 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 provide the amount in excess of the most recent report from BLS statistics applicable to the FTP for union, non-union and exempt employee healthcare. Provide all supporting calculations and documents.

Response:

a. Healthcare expense is not budgeted for by union, non-union and exempt employees and therefore cannot be broken out in the FTP.

b. Please see Columbia's Response to Staff Request 1-42 and the Direct Testimony of Columbia Witness Owens at Page 33, for description of Columbia Kentucky's employee health plan cost sharing.

c. The Company did not make any adjustments to health care expense based upon Bureau of Labor Statistics data. Also, refer to Columbia's Response to Staff Request 1-42 to see current employee contribution rates.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 77:

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 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Columbia Gas of Kentucky
The Lexington, Kentucky headquarters ("Lexington HQ") located at 2001 Mercer Rd. is an owned facility. The Lexington HQ facility has one small fitness room available for employee use. Please see the table below for the Fitness Center ("FC") approximate cost based on the square footage of the room to the total building. Note, operating expenses include: 1) O&M expenses, 2) depreciation, 3) property tax, 4) and income tax expense.

Lexington HQ Fitness Center					
Lexington – 2001 Mercer Rd.	**2023**	**2024**	**2025**	**BP [1]**	**FTP [1]**
Total Sq. Ft. of Lexington HQ	66,000				
Sq. Ft. of Lexington HQ FC	319				
Percentage (%) Fitness Center	**0.48%**				
Lexington HQ Op. Exp.	$745,471	$857,978	$852,457	$852,457	$852,457
Lexington HQ FC Op. Exp.	**$3,578**	**$4,118**	**$4,092**	**$4,092**	**$4,092**

[1] Amounts for the Base Period (BP) and Forecasted Test Period (FTP) represent the most recent, known and available, Lexington HQ building allocation survey for calendar year 2025 costs.

<u>NiSource Corporate Services Company ("NCSC") Billed to Columbia</u>

Rents and leases expenses for facilities, 240 & 290 W. Nationwide Blvd. ("Arena"), and 801 E. 86th Avenue Merrillville, Indiana ("Southlake, or SLC") are billed to Columbia from NCSC based on the monthly allocation of labor overhead for employees who perform work on behalf of the Company in each of the facilities. The Arena and Southlake facilities provide employees with access to one FC at each facility. The FCs include equipment rooms, locker rooms, and a workout lounge. Please see the tables below for the approximate Rents and Leases O&M Expense ("R&L-O&M") based on square footage of the FC to the total building.

NCSC Arena Fitness Center, R&L-O&M					
Arena Building	**2023**	**2024**	**2025**	**BP [1]**	**FTP [1]**
Total Sq. Ft. of Arena Building	283,000				
Sq. Ft. of Arena Fitness Center	3,542				
Percentage (%) Fitness Center	**1.25%**				
Arena Total R&L-O&M - Columbia	$570,596	$602,297	$566,785	$456,906	$456,906
Arena FC R&L-O&M - Columbia	**$7,142**	**$7,529**	**$7,085**	**$5,711**	**$5,711**

NCSC Southlake Fitness Center, R&L-O&M					
Southlake Building	**2023**	**2024**	**2025**	**BP [1]**	**FTP [1]**
Total Sq. Ft. of Southlake Building	315,000				
Sq. Ft. of Southlake Fitness Center	4,360				
Percentage (%) Fitness Center	**1.38%**				
SLC Total R&L-O&M - Columbia	$113,789	$139,903	$130,100	$128,488	$128,488
SLC FC R&L-O&M - Columbia	**$1,575**	**$1,931**	**$1,795**	**$1,773**	**$1,773**

[1] Amounts for the BP and FTP represent the most recent, known and available, Southlake R&L-O&M Billed to Columbia for the 6-month actual BP x 2.

Please see the table below for the Outside Services for the vendors O&M expenses billed to Columbia by NCSC for the Arena and Southlake FCs. Columbia is billed expense from NCSC related to the Arena FC for vendors Martin Carpet for weekly washing of towels, Foxfire Enterprises for quarterly equipment maintenance, Spectrum Business for cable television receivers and Health & Fitness Equipment Centers for Peloton Memberships, and Franciscan Group which manages the Southlake FC.

Arena and Southlake Fitness Centers, Outside Services O&M Expenses					
Facility & Vendor	**2023**	**2024**	**2025**	**BP Actual [1]**	**FTP [1]**
Arena - Martin Carpet	$637	$939	$640	$671	$671
Arena - Foxfire Enterprises	$416	$159	$124	$124	$124
Arena - Spectrum Business (5 Cable Television Receivers)	$40	$48	$54	$55	$55
Arena - Health & Fitness Equipment Centers (Peloton Annual Memberships - 4 Machines)	$0	$0	$0	$106	$106
Southlake - Franciscan Group	$2,861	$2,914	$2,960	$2,960	$2,960
Total Fitness Center Outside Services	**$3,954**	**$4,060**	**$3,778**	**$3,916**	**$3,916**

[1] BP amounts represent actuals for September 2025 to February 2026. BP and FTP budgets are not developed at a vendor level, and are assumed as 2025 actual or 6-month actual BP x 2.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 78:

Inflation. Refer to pages 11-12 of the Davis Testimony. Provide a list of all O&M Account numbers in which only inflation was applied in deriving the FTP amount.

Response:

Please see Columbia's response to Staff Request 2-22.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 79:

IT Transformation Project. Refer to 14 of the Cole testimony. Provide the amount included in the FTP associated with the IT Transformation Project and identify the revenue requirement schedule(s) where it is reflected.

Response:

Please refer to 2026-00099_PSC_Staff_DR_Set_2_No_36.

These costs are reflected in the revenue requirement via NiSource Corporate Services Company ("NCSC") Contract Billed / Budgeted expenses to Columbia reflected within Tab 72 FR 807 KAR 5:001, Section 16(8)(a) as follows:

1) Schedules C-1, C-2, C-2.1.A (unadjusted Base Period ("BP")), C-2.1.B (unadjusted Forecasted Test Period ("FTP")), C-2.2.A (unadjusted BP, by Account), C-2.2.B (unadjusted FTP, by Account), specifically Operating and Maintenance Expenses or Operating Expenses; and

2) Schedule D-1.A (unadjusted and adjusted BP, by Account), Schedule D-1.B (unadjusted and adjusted BP, by Account), and supporting Workpapers WPD-2.4.A, Line 24 (unadjusted BP, by Cost Element ("CE")) and WPD-2.4.B, Line 24 (unadjusted

FTP, by CE) for the NCSC Contract Billed expenses.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 80</u>:

Internal Audit Reports. Refer to the Application generally. Provide a list of all internal audits conducted in 2025 and 2026 year-to-date.

Response:

Columbia objects insomuch as some of the information requested is subject to Attorney-Client Privilege. Notwithstanding and without waiving the objection, Columbia responds as follows:

Please refer to 2026-00099_AG_DR_Set_1_No_80_Attachment_A.

ATTACHMENT AG 1-80 A

Date of Report	Audit	Attorney-Client Privilege	Type	Scope
Various	Technology Transformation Programs - Time & Attendance Modernization		Advisory	IT Audit with potential indirect CKY impact (corporate employees only)
Various	Technology Transformation Programs - Work & Asset Management		Advisory	IT Audit with potential indirect CKY Impact
1/7/2025	Revenue Forecasting Planning Processes		Advisory	Corporate
1/8/2025	Columbia Distribution Companies Abnormal Operating Conditions Processes (AOCs)		Assurance	Potential CKY Impact
1/13/2025	Safety Management System (SMS), Asset Class Risk Mgmt (ACRM) & Transmission Integrity Mgmt Program (TIMP) Processes		Assurance	Potential CKY Impact
2/12/2025	Operational Incident Root Cause Analysis Activities		Advisory	Potential CKY Impact
2/20/2025	Enterprise Architecture Planning & Strategy		Advisory	IT Audit with potential indirect CKY Impact
2/26/2025	Pipeline Encroachment Processes		Assurance	Potential CKY Impact
2/26/2025	Corporate Allocations		Assurance	Corporate
3/7/2025	Gas Supervisory Control and Data Acquisition (SCADA) - Controls over Critical Assets		Assurance	IT Audit with potential indirect CKY Impact
5/1/2025	Rate Case Management		Assurance	Corporate
5/5/2025	Gas Control Processes Part 2		Assurance	Potential CKY Impact
7/11/2025	Apollo Cost Savings Sustainability Assurance Report		Assurance	Corporate
7/28/2025	Compensation Processes General Controls		Assurance	Corporate
7/29/2025	Federal Energy Regulatory Commission (FERC) Compliance		Assurance	Potential CKY Impact
7/29/2025	Technology Risk Assessment and Monitoring Activities		Advisory	IT Audit with potential indirect CKY Impact
7/30/2025	Gas Distribution Companies Measurement & Regulating Processes		Assurance	Potential CKY Impact
8/29/2025	Employee Relations Processes		Assurance	Corporate
9/26/2025	Greenwashing Risk Management		Assurance	Corporate
10/3/2025	Corporate Ethics Program		Assurance	Corporate
10/8/2025	Asset Retirement Obligation (ARO) Processes		Assurance	Potential CKY Impact
10/8/2025	Survey & Land Activities		Assurance	Potential CKY Impact
10/9/2025	Compliance with PHMSA TVC Requirements	✓	Assurance	Potential CKY Impact
12/15/2025	Business Continuity Planning		Assurance	Corporate
12/17/2025	Active Directory & MS Entra ID IAM Security Configuration		Assurance	IT Audit with potential indirect CKY Impact
12/18/2025	Property Tax Processes		Assurance	Corporate
12/19/2025	Gas Distributution Integrity Management Program Processes		Assurance	Potential CKY Impact
12/19/2025	Asset Start Up & Commissioning Program		Assurance	Potential CKY Impact
1/2/2026	Supply Chain Vendor Intake Processes		Assurance	Corporate
1/8/2026	Telematics Program	✓	Advisory	Potential CKY Impact
1/12/2026	Gas Equipment Calibration Activities		Advisory	Potential CKY Impact
1/12/2026	Labor Negotiations Preparedness Activities Work Continuity Planning	✓	Advisory	Corporate
1/14/2026	Field Employee Onboarding Activities		Advisory	Corporate
1/14/2026	Artificial Intelligence Technology Governanace		Advisory	IT Audit with potential indirect CKY Impact
4/22/2026	Drug & Alcohol Testing Program		Assurance	Corporate
4/24/2026	Products & Services Customer Relationship Management Ecosystem		Assurance	Potential CKY Impact
4/29/2026	Contingent Worker Processes & Controls	✓	Assurance	Corporate
4/30/2026	Critical Valve Processes		Assurance	Potential CKY Impact

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

<u>Data Request No. 81</u>:

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 2024, 2025, and 2026.

Response:

Please see CONFIDENTIAL 2026-00099_AG_DR_Set_1_No_81_Attachment_A for the short-term incentive compensation plans for 2024, 2025, and 2026. Please see CONFIDENTIAL 2026-00099_AG_DR_Set_1_No_81_Attachment_B for the award agreements that govern the terms and conditions of LTI awards for 2024, 2025, and 2026. The incentive compensation plans for the FTP will be established and formally approved in January 2027.

ATTACHMENT AG 1-81 A

2026 CASH-BASED AWARDS PROGRAM
TERMS AND CONDITIONS
a/k/a Short Term Incentive (STI) Program

NiSource Inc.
2020 Omnibus Incentive Plan

1. Background

Under Article XI of the NiSource Inc. 2020 Omnibus Incentive Plan (the "Plan"), and subject to its terms, the Compensation and Human Capital Committee (the "Committee") of the Board of Directors of NiSource Inc. (the "Corporation") may grant Cash-Based Awards to Employees subject to such terms and conditions as determined by the Committee. This document describes the terms and conditions under which Cash-Based Awards may be paid for performance beginning January 1, 2026 and ending December 31, 2026 (the "Performance Period") to the eligible participating employees ("Participants") (as defined below). Any capitalized term that is not defined in this document shall have the meaning assigned to it in the Plan.

2. Eligibility for Participation

All Employees of the Corporation and its Affiliates are eligible to be a Participant in this 2026 Cash-Based Awards Program (the "Program'), other than:

A. Employees who are eligible under any other 2026 Cash-Based Award program;

B. Any Participant who has received a last chance letter, final notice letter or equivalent during the Performance Period;

C. Certain Employees who participate in other specialized functional incentive plans; and

D. Interns

provided, however, that the Committee or its delegate may add additional Employees and/or remove Employees in its discretion.

The Committee or the Corporation's Chief Executive Officer may determine which Employees or groups of Employees shall be Participants in the Program. The Committee and the Chief Executive Officer generally shall make this determination each calendar year. Employees chosen to participate in the Program are "Participants." Designation by the Committee or Chief Executive Officer as a Participant in the Performance Period shall not confer on such Participant the right to be a Participant in any other performance period, and designation as a Participant in any other performance period shall not confer on any Employee the right to be a Participant in this Program.

Except as provided below, a Participant whose employment with the Corporation and its Affiliates terminates prior to the distribution of the Program payment will cease to be a Participant and will not be eligible to receive payment under this Program.

- Notwithstanding the foregoing, any Participant who terminates employment with the Corporation and its Affiliates during the Performance Period due to death, disability, retirement, or termination as of July 1, 2026 or later pursuant to the terms of the Executive Severance Policy, will be eligible to receive a pro rata portion of any payment due under this Program calculated based on Eligible Earnings through the date of termination of employment. For purposes of this Program, (i) "retirement" means the Employee's termination from Service at or after attainment of age 55 and completion of at least 10 years of continuous Service, measured from the most recent date of hire with the Corporation or an Affiliate and (ii) "disability" means the Employee's disability as defined in the long-term disability plan of the Corporation or one of its Affiliates that is applicable to the Employee.

- Notwithstanding the foregoing, any Participant who terminates employment with the Corporation and its Affiliates after the Performance Period ends but prior to payment of the Participant's 2026 Cash-Based Award under this Program pursuant to the terms of the Executive Severance Policy or General Severance Policy will remain eligible to receive the payment as outlined in Section 5.

3. Cash-Based Award Performance Measures, Weightings and Target Opportunities will be as follows:

[redacted]

A. Adjusted Earnings per Share - based on the Corporation's achievement of adjusted earnings per share, after accounting for the cost of payments under the Program ("Adjusted EPS"). The Corporation shall have full discretion and authority to determine whether this measure has been achieved and whether any adjustments shall be made in the calculation of Adjusted EPS to reflect unusual or non-recurring events.

B. Operational Excellence Index Scorecard- The Index consists of five components in 2026 across Gas, Electric, And Construction. The Index metric is calculated by taking a weighted average of the % of *Target* for each of the 5 metrics. Each metric can carry the weight of another, if one is under performing, but performance is capped at *Stretch* percentage. An OPEX Index score below 1.00 is unfavorable to *Target* and a score over 1.00 is favorable to *Target*. The five components are:

Measure	***Description***	***Trigger***	***Target***	***Stretch***
ILI Miles	*In-Line-Inspection is a tool that is used to evaluate and confirm various threats on NiSource's transmission assets. This leading indicator tracks the percentage of miles retrofitted and inspection-ready assets and supports PHMSA compliance requirements for transmission pipelines.*	*44.1%*	*45.0%*	*45.6%*
Pipe Installed	*Miles of installed distribution pipe for infrastructure modernization programs focused on accelerating the replacement of aged distribution and mainline facilities that are prone to leakage.*	*229 miles*	*243 miles*	*285 miles*
Leak Repair	*Execution of planned Grade 2 underground leaks repaired.* *Measuring completed mainline repair and service line repair/replacement orders by gas operations*	*80%*	*90%*	*100%*
SAIFI	*System Average Interruption Frequency Index (SAIFI), excluding major event days, is the electric reliability indicator measuring the average number of interruptions per customer during the year.*	*1.00*	*0.95*	*0.87*
Electric Poles Inspected	*Maintenance program that identifies at-risk electric poles to effectively establish corrective actions that prolong the service life of the asset. This leading indicator tracks the number of electric poles inspected.*	*28,000 poles*	*33,000 poles*	*38,000 poles*

C. Safety

i. DART- Days Away, Restricted or Transferred (DART) incident rate for all injuries meeting OSHA reportability that require an employee to not report to work, to restrict their duties or transfer to another role as a result of the injury

ii. PVC - Preventable Vehicle Collisions (PVC) rate for all vehicle crashes deemed to be the responsibility of the company-employed driver

4. Incentive Pool Creation:

At the end of the performance period, results of all STI Measures described in Part 3 will be determined through an STI scorecard.

The individual incentive opportunity for a Participant is calculated as follows:

- Weighted percentage of STI Measure scorecard results x Participant's STI target percentage x Participant's eligible earnings (as defined below)

Eligible Earnings consist of the Participant's base earnings for the Performance Period, unless otherwise determined by the Corporation. Additionally, Eligible Earnings for Participants who are non-exempt Employees shall include all shift premiums and overtime pay for the Performance Period. Reimbursements such as educational assistance, relocation, meals, and mileage, as well as incentive payments, the value of equity awards vesting, and long-term disability payments are not included in Eligible Earnings. The Corporation reserves the right to determine what is included in Eligible Earnings.

The Individual Incentive Opportunity for each Participant will be added together, and the sum of such amounts shall create the "Incentive Pool."

5. Calculation of Incentive

Awards will be distributed as follows.

i. **Non-Exempt Employees:** In general, Participants who are non-exempt Employees will receive one hundred percent (100%) of their individual incentive opportunity as calculated under the Program.

ii. **Exempt Employees:** The payout opportunity of individual incentive for Participants who are exempt is 100% discretionary and is based upon individual performance. Notwithstanding anything herein to the contrary, the Committee reserves the right to reduce the payouts for any other factors it deems relevant, including an assessment of individual performance.

Notwithstanding anything herein to the contrary, any Participant who has received one or more suspensions without pay totaling five days or more during the Performance Period shall have his or her Individual Incentive Opportunity reduced by at least fifty percent (50%) solely for purposes of calculating such Participant's STI Program payment.

6. Extraordinary Events

For purposes of calculating the amount of Cash-Based Awards, the Committee may adjust the performance results or the Cash-Based Awards to reflect the following extraordinary events and other similar items:

1. Equity issuances;
2. Debt issuances;
3. Discontinued operations;
4. Mergers, acquisitions, and divestitures;
5. Capital expenditures;
6. Asset write-downs;
7. Litigation or claim judgments or settlements;
8. The effect of changes in tax laws, accounting principles, or other laws or provisions affecting reported results;
9. Any reorganization or restructuring programs;
10. Foreign exchange gains and losses;
11. Extraordinary, unusual, or other nonrecurring items as described in U.S. Generally Accepted Accounting Principles or as described in management's discussion and analysis of financial condition and results of operations appearing in the Corporation’s consolidated report to the investment community or investor letters;
12. Significant movements in gas prices; and
13. Significant changes in the law.

7. General Timing of Payment

If payable, the Participant’s incentive will be distributed to the Participant, or the Participant’s estate in the event of the Participant’s death before payment, in cash in a single sum, as soon after the end of the applicable Performance Period as practicable, but no later than March 15 after the end of the Performance Period in accordance with the Corporation’s payroll practices.

8. Notices

Any notice required or permitted to be given by the Corporation or the Committee pursuant to the Plan shall be deemed given when personally delivered or deposited in the United States mail, registered or certified, postage prepaid, addressed to the Participant, his or her beneficiary, executors, administrators, successors, assigns or transferees, at the last address shown for the Participant on the records of the Corporation or subsequently provided in writing to the Corporation.

9. Miscellaneous Provisions

A. Nothing contained herein will confer upon any Participant the right to be retained in the service of the Corporation or any Affiliate thereof nor limit or interfere with, in any way, the right of the Corporation or any Affiliate thereof to discharge any Participant at

any time for any reasons whatsoever, with or without cause, or to modify an Participant's position, duties or other terms of employment.

B. The provisions of the Plan shall be construed and interpreted according to the laws of the State of Indiana, except as preempted by federal law.

C. The Committee retains all discretion conferred under the Plan to determine any amount payable under the Program.

2025 CASH-BASED AWARDS PROGRAM
TERMS AND CONDITIONS

a/k/a "Short Term Incentive Plan"

NiSource Inc.
2020 Omnibus Incentive Plan

1. Background

Under Article XI of the NiSource Inc. 2020 Omnibus Incentive Plan (the "Plan"), and subject to its terms, the Compensation and Human Capital Committee (the "Committee") of the Board of Directors of NiSource Inc. (the "Corporation") may grant Cash-Based Awards to Employees subject to such terms and conditions as determined by the Committee. This document describes the terms and conditions under which Cash-Based Awards may be paid for performance beginning January 1, 2025 and ending December 31, 2025 (the "Performance Period"), to the Eligible Employees (as defined below). Any capitalized term that is not defined in this document shall have the meaning assigned to it in the Plan.

2. Eligibility for Participation

All exempt and non-exempt Employees of the Corporation and its Affiliates are eligible to participate in this 2025 Cash-Based Awards Program (the "Program') under the Plan, other than:

A. Participants who are eligible under any other 2025 Cash-Based Award program;

B. Employees who have received a last chance letter, final notice letter or equivalent during the Performance Period;

C. Certain exempt Employees who participate in other specialized functional incentive plans; and

D. Interns;

provided, however, that the Committee or its delegate may add additional Employees and remove Employees in its discretion ("Eligible Employees"). The Committee or the Corporation's Chief Executive Officer may determine which Eligible Employees or groups of Eligible Employees shall participate in the Program. The Committee and the Chief Executive Officer generally shall make this determination each calendar year. Eligible Employees chosen to participate in the Program are "Participants." Designation by the Committee or Chief Executive Officer as a Participant in the Performance Period shall not confer on such Participant the right to be a Participant in any other performance period and designation as a participant in any other performance period shall not confer on any Employee the right to be a Participant in this Program.

Except as provided below, a Participant whose employment with the Corporation and its Affiliates terminates prior to the end of the Performance Period will cease to be a Participant and will not be eligible to receive a payment under this Program. A Participant who terminates his or her employment after the end of the Performance Period but before the distribution of the incentive payment will be eligible to receive a payment due under this Program, unless terminated "for cause" in which case he or she will not be eligible to receive a payment under the Program. Notwithstanding the foregoing, any Participant who terminates employment with the Corporation and its Affiliates during the Performance Period due to death, disability or retirement will be eligible to receive a payment due under this Program on a pro-rated basis to reflect Service from the beginning of the Performance Period through the date of termination of employment. For purposes of this Program, (i) "retirement" means the Employee's termination from Service at or after attainment of age 55 and completion of at least 10 years of continuous Service, measured from the most recent date of hire with the Corporation or an Affiliate and (ii)"disability" means the Employee's disability as defined in the long-term disability plan of the Corporation or one of its Affiliates that is applicable to the Employee.

Notwithstanding the previous paragraphs, an Eligible Employee described above shall be a "Limited Participant" if he or she has received one or more suspensions without pay totaling five days or more during the Performance Period. Each Limited Participant will have his or her individual incentive opportunity reduced by at least fifty percent (50%). A Participant not described under the preceding sentences is a "Full Participant."

3. Cash-Based Award Performance Measures, Weightings and Target Opportunities will be as follows:

STI Metrics- Measures	STI Weighting	Trigger	Target	Stretch
Financial				
Adjusted Earnings Per Share	70%	$1.85	$1.88	$1.91
Operational Excellence				
Operations or Process Failure	10%	2	1	0
Safety				
DART	5%	0.59	0.56	0.50
PVC	5%	1.35	1.29	1.16
Customer Experience				
Customer Satisfaction	10%	71%	73%	75%

A. Adjusted EPS Financial Measure - based on the Corporation's achievement of net operating earnings per share, after accounting for the cost of payments under the Program ("Adjusted EPS"). The Corporation shall have full discretion and authority to determine whether this measure has been achieved and whether any adjustments shall be made in the calculation of Adjusted EPS to reflect unusual or non-recurring events.

B. Operational Excellence **-** number of significant injuries or fatalities (SIF) or PHMSA reportable incidents due to operations or process failures (employees)

C. Occupational Health and Safety
   i. DART- Days Away, Restricted or Transferred (DART) incident rate for all injuries meeting OSHA reportability that require an employee to not report to work, to restrict their duties or transfer to another role as a result of the injury
   ii. PVC - Preventable Vehicle Collisions (PVC) rate for all vehicle crashes deemed to be the responsibility of the company-employed driver

D. Customer Satisfaction - Post-transactional/ customer relationship satisfaction survey; score comprises five post-transactional customer channels (CSR, Field Service, IVR, Online, and Project Work/Site Restoration) and one customer relationship measure

4. Incentive Pool Creation:

At the end of the performance period, results of all STI metrics will be determined through an STI scorecard using the measures shown in Part 3 above.

The individual incentive opportunity for a Participant is calculated as follows:

- Weighted percentage of STI scorecard results x individual payout target percentage x participant eligible earnings

Eligible Earnings consist of the Participant's base earnings for the Performance Period, unless otherwise determined by the Committee. Additionally, Eligible Earnings for Participants who are non-exempt Employees shall include all shift premiums and overtime pay for the Performance Period. Reimbursements for educational assistance, relocation, meals, and mileage, as well as incentive payments, stock option gains, the value of equity awards vesting, and long-term disability payments are not included in Eligible Earnings.

5. Calculation of Incentive

The individual incentive opportunity for each Employee will be added together, and the sum will equal the Incentive Pool. Awards will be distributed as follows.

i. Non-Exempt Employees: In general, Participants who are non-exempt Employees will receive one hundred percent (100%) of their individual incentive opportunity as calculated under the Program.

ii. **Exempt Employees:** The payout opportunity of individual incentive for Participants who are exempt is 100% discretionary and is based upon individual performance. Notwithstanding anything herein to the contrary, the Committee reserves the right to reduce the payouts for any other factors it deems relevant, including an assessment of individual performance.

6. Extraordinary Events

For purposes of calculating the amount of Cash-Based Awards, the Committee may adjust the performance results or the Cash-Based Awards to reflect the following extraordinary events and other similar items:

1. Equity issuances;
2. Debt issuances;
3. Discontinued operations;
4. Mergers, acquisitions, and divestitures;
5. Capital expenditures;
6. Asset write-downs;
7. Litigation or claim judgments or settlements;
8. The effect of changes in tax laws, accounting principles, or other laws or provisions affecting reported results;
9. Any reorganization or restructuring programs;
10. Foreign exchange gains and losses;
11. Extraordinary, unusual, or other nonrecurring items as described in U.S. Generally Accepted Accounting Principles or as described in management's discussion and analysis of financial condition and results of operations appearing in the Corporation’s consolidated report to the investment community or investor letters;
12. Significant movements in gas prices; and
13. Significant changes in the law.

7. General Timing of Payment

If payable, the Participant’s incentive will be distributed to the Participant, or the Participant’s estate in the event of the Participant’s death before payment, in cash in a single sum, as soon after the end of the applicable Performance Period as practicable, but no later than March 15 after the end of the Performance Period in accordance with the Corporation’s payroll practices.

8. Notices

Any notice required or permitted to be given by the Corporation or the Committee pursuant to the Plan shall be deemed given when personally delivered or deposited in the United States mail, registered or certified, postage prepaid, addressed to the Participant, his or her beneficiary, executors, administrators, successors, assigns or transferees, at the last address shown for the Participant on the records of the Corporation or subsequently provided in writing to the Corporation.

9. Miscellaneous Provisions

A. Nothing contained herein will confer upon any Participant the right to be retained in the service of the Corporation or any Affiliate thereof nor limit or interfere with, in any way, the right of the Corporation or any Affiliate thereof to discharge any Participant at

any time for any reasons whatsoever, with or without cause, or to modify a Participant's position, duties or other terms of employment.

B. The provisions of the Plan shall be construed and interpreted according to the laws of the State of Indiana, except as preempted by federal law.

C. The Committee retains all discretion conferred under the Plan to determine any amount payable under the Program.

2024 CASH-BASED AWARDS PROGRAM
TERMS AND CONDITIONS
a/k/a "Short Term Incentive Plan"

NiSource Inc.
2020 Omnibus Incentive Plan

1. Background

Under Article XI of the NiSource Inc. 2020 Omnibus Incentive Plan (the "Plan"), and subject to its terms, the Compensation and Human Capital Committee (the "Committee") of the Board of Directors of NiSource Inc. (the "Corporation") may grant Cash-Based Awards to Employees subject to such terms and conditions as determined by the Committee. This document describes the terms and conditions under which Cash-Based Awards may be paid for performance beginning January 1, 2024 and ending December 31, 2024 (the "Performance Period"), to the Eligible Employees (as defined below). Any capitalized term that is not defined in this document shall have the meaning assigned to it in the Plan.

2. Eligibility for Participation

All exempt and non-exempt Employees of the Corporation and its Affiliates are eligible to participate in this 2024 Cash-Based Awards Program (the "Program') under the Plan, other than:

A. Participants who are eligible under any other 2024 Cash-Based Award program;

B. Employees who have received a last chance letter, final notice letter or equivalent during the Performance Period;

C. Certain exempt Employees who participate in other specialized functional incentive plans; and

D. Interns;

provided, however, that the Committee or its delegate may add additional Employees and remove Employees in its discretion ("Eligible Employees"). The Committee or the Corporation's Chief Executive Officer may determine which Eligible Employees or groups of Eligible Employees shall participate in the Program. The Committee and the Chief Executive Officer generally shall make this determination each calendar year. Eligible Employees chosen to participate in the Program are "Participants." Designation by the Committee or Chief Executive Officer as a Participant in the Performance Period shall not confer on such Participant the right to be a Participant in any other performance period and designation as a participant in any other performance period shall not confer on any Employee the right to be a Participant in this Program.

Except as provided below, a Participant whose employment with the Corporation and its Affiliates terminates prior to the end of the Performance Period will cease to be a Participant and will not be eligible to receive a payment under this Program. A Participant who terminates his or her employment after the end of the Performance Period but before the distribution of the incentive payment will be eligible to receive a payment due under this Program, unless terminated “for cause” in which case he or she will not be eligible to receive a payment under the Program. Notwithstanding the foregoing, any Participant who terminates employment with the Corporation and its Affiliates during the Performance Period due to death, disability or retirement will be eligible to receive a payment due under this Program on a pro-rated basis to reflect Service from the beginning of the Performance Period through the date of termination of employment. For purposes of this Program, (i) “retirement” means the Employee’s termination from Service at or after attainment of age 55 and completion of at least 10 years of continuous Service, measured from the most recent date of hire with the Corporation or an Affiliate and (ii)“disability” means the Employee’s disability as defined in the long-term disability plan of the Corporation or one of its Affiliates that is applicable to the Employee.

Notwithstanding the previous paragraphs, an Eligible Employee described above shall be a “Limited Participant” if he or she has received one or more suspensions without pay totaling five days or more during the Performance Period. Each Limited Participant will have his or her individual incentive opportunity reduced by at least fifty percent (50%). A Participant not described under the preceding sentences is a “Full Participant.”

3. Cash-Based Award Performance Measures, Weightings and Target Opportunities will be as follows:

STI Metrics- Measures	STI Weighting	Trigger	Target	Stretch
Financial				
Net Operating Earnings Per Share	70%	1.69	1.72	1.75
Operational Excellence				
Operations or Process Failure	10%	2	1	0
Safety				
DART	5%	0.60	0.57	0.51
PVC	5%	1.53	1.46	1.31
Customer Experience				
Customer Satisfaction	10%	69.5%	71.5%	73.5%

A. NOEPS Financial Measure - based on the Corporation’s achievement of net operating earnings per share, after accounting for the cost of payments under the Program (“NOEPS”). The Corporation shall have full discretion and authority to determine whether this measure has been achieved and whether any adjustments shall be made in the calculation of NOEPS to reflect unusual or non-recurring events.

B. Operational Excellence **-** number of significant injuries or fatalities (SIF) or PHMSA reportable incidents due to operations or process failures (employees)

C. Occupational Health and Safety

i. DART- Days Away, Restricted or Transferred (DART) incident rate for all injuries meeting OSHA reportability that require an employee to not report to work, to restrict their duties or transfer to another role as a result of the injury

ii. PVC - Preventable Vehicle Collisions (PVC) rate for all vehicle crashes deemed to be the responsibility of the company-employed driver

D. Customer Satisfaction - Post-transactional/ customer relationship satisfaction survey; score comprises five post-transactional customer channels (CSR, Field Service, IVR, Online, and Project Work/Site Restoration) and one customer relationship measure

4. Incentive Pool Creation:

At the end of the performance period, results of all STI metrics will be determined through an STI scorecard using the measures shown in Part 3 above.

The individual incentive opportunity for a Participant is calculated as follows:

- Weighted percentage of STI scorecard results x individual payout target percentage x participant eligible earnings

Eligible Earnings consist of the Participant's base earnings for the Performance Period, unless otherwise determined by the Committee. Additionally, Eligible Earnings for Participants who are non-exempt Employees shall include all shift premiums and overtime pay for the Performance Period. Reimbursements for educational assistance, relocation, meals, and mileage, as well as incentive payments, stock option gains, the value of equity awards vesting, and long-term disability payments are not included in Eligible Earnings.

5. Calculation of Incentive

The individual incentive opportunity for each Employee will be added together, and the sum will equal the Incentive Pool. Awards will be distributed as follows.

i. Non-Exempt Employees: In general, Participants who are non-exempt Employees will receive one hundred percent (100%) of their individual incentive opportunity as calculated under the Program.

ii. **Exempt Employees:** The payout opportunity of individual incentive for Participants who are exempt is 100% discretionary and is based upon individual performance. Notwithstanding anything herein to the contrary, the Committee reserves the right to reduce the payouts for any other factors it deems relevant, including an assessment of individual performance.

6. Extraordinary Events

For purposes of calculating the amount of Cash-Based Awards, the Committee may adjust the performance results or the Cash-Based Awards to reflect the following extraordinary events and other similar items:

1. Equity issuances;
2. Debt issuances;
3. Discontinued operations;
4. Mergers, acquisitions, and divestitures;
5. Capital expenditures;
6. Asset write-downs;
7. Litigation or claim judgments or settlements;
8. The effect of changes in tax laws, accounting principles, or other laws or provisions affecting reported results;
9. Any reorganization or restructuring programs;
10. Foreign exchange gains and losses;
11. Extraordinary, unusual, or other nonrecurring items as described in U.S. Generally Accepted Accounting Principles or as described in management's discussion and analysis of financial condition and results of operations appearing in the Corporation’s consolidated report to the investment community or investor letters;
12. Significant movements in gas prices; and
13. Significant changes in the law.

7. General Timing of Payment

If payable, the Participant’s incentive will be distributed to the Participant, or the Participant’s estate in the event of the Participant’s death before payment, in cash in a single sum, as soon after the end of the applicable Performance Period as practicable, but no later than March 15 after the end of the Performance Period in accordance with the Corporation’s payroll practices.

8. Notices

Any notice required or permitted to be given by the Corporation or the Committee pursuant to the Plan shall be deemed given when personally delivered or deposited in the United States mail, registered or certified, postage prepaid, addressed to the Participant, his or her beneficiary, executors, administrators, successors, assigns or transferees, at the last address shown for the Participant on the records of the Corporation or subsequently provided in writing to the Corporation.

9. Miscellaneous Provisions

A. Nothing contained herein will confer upon any Participant the right to be retained in the service of the Corporation or any Affiliate thereof nor limit or interfere with, in any way, the right of the Corporation or any Affiliate thereof to discharge any Participant at

any time for any reasons whatsoever, with or without cause, or to modify an Participant’s position, duties or other terms of employment.

B. The provisions of the Plan shall be construed and interpreted according to the laws of the State of Indiana, except as preempted by federal law.

C. The Committee retains all discretion conferred under the Plan to determine any amount payable under the Program.

A CONFIDENTIAL VERSION OF ATTACHMENT A IS FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

ATTACHMENT B FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 82:

Incentive Compensation. Refer to the Application generally. For each incentive plan, for each of the years 2021, 2022, 2023, 2024, and 2025, provide the number of employees (direct and allocated) eligible under the plan for an incentive compensation payment and number of eligible employees (direct and allocated) that did not receive an incentive compensation payment.

Response:

2021 Plan Year (Payout in 2022)		
Company	Eligible and Received Payout	Did Not Receive Payout
NCSC	1,989	28
CKY	207	3

2022 Plan Year (Payout in 2023)		
Company	Eligible and Received Payout	Did Not Receive Payout
NCSC	2,029	39
CKY	207	0

2023 Plan Year (Payout in 2024)		
Company	Eligible and Received Payout	Did Not Receive Payout
NCSC	2,257	32
CKY	192	0

2024 Plan Year (Payout in 2025)		
Company	Eligible and Received Payout	Did Not Receive Payout
NCSC	2,501	13
CKY	195	0

2025 Plan Year (Payout in 2026)		
Company	Eligible and Received Payout	Did Not Receive Payout
NCSC	2,539	17
CKY	188	3

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 83:

Incentive Compensation. Refer to the Application generally. Did the Company reduce incentive compensation payments paid to its employees in any year during the last five years based on the disallowance of the financial portion in rates by the Commission? If so, explain. Also identify the number of employees that left the Company each year due to this reason.

Response:

No, the Company did not reduce any incentive compensation payments based on disallowance of the financial portion by the Commission.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 84:

Incentive compensation. Refer to the Owens Testimony, page 3, lines 1-3. Identify the other jurisdictions that allow full recovery of Columbia's total rewards package.

Response:

Columbia does not operate in another jurisdiction.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 85:

Incentive Compensation. Refer to the Owens Testimony, page 3, lines 1-3. Provide copies of all studies and analysis that show that its incentive compensation plan provides benefits to ratepayers.

Response:

Please see the Direct Testimony of Columbia Witness Owens at Page 23-25 and 28-29.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 86:

Incentive Compensation. Refer to the Owens Testimony, pages 21-25. Provide for the each of the years 2021, 2022, 2023, 2024, 2025 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.).

Response:

Please refer to 2026-00099_AG_DR_Set_1_No_86_Attachment_A for the various goals on which incentive payments were determined and the actual achievement attained for 2021, 2022, 2023, 2024, and 2025. This information is also available in the publicly filed proxy.

RESPONSE 1-86
ATTACHMENT A

2021 STI Results as % of Target for All Eligible Employees

Measures	2021 Weighting %		Goals			Results
	Executive	Nonexecutive				
FINANCIAL			Stretch	Target	Trigger	
NiSource Net Operating Earnings Per Share	70%	70%	$1.39	$1.31 - $1.33	$1.25	$1.37
SAFETY						
Safety Scorecard (30% total weighting):						
•DART	5%		0.15	0.30	0.71	**0.98**
•Executive Observations	5%		200%	100%	75%	141%
•Process Safety Incidences	10%		0	0	0	
•Standard Operating Procedures (SOP) Development	5%		40	35	30	46
•Records and Mapping GIS service lines mapped	2.5%		96%	93%	90%	93%
•Records and Mapping GIS drawings complete	2.5%		65%	60%	55%	93%
Public safety perception[1]:						
•Safety & Reliability (gas)		5%	*829*	*825*	*821*	*825*
•Power Quality & Reliability (electric)		5%	*787*	*783*	*779*	*781*
CUSTOMER						
Public perception[1] of:						
•Billing & Payment		5%	*824*	*820*	*816*	*820*
•Pricing		5%	*718*	*715*	*711*	***714***
MSR Customer Satisfaction Survey		10%	91%	90%	89%	

	ELT	119%
Final Results as a % of Target	Executive	113%
	All Others	111%

[1] As measured by 2021 J.D. Power Gas Utility and Electric Residential Customer Studies

2022 STI Results for Officers as % of Target

Measures for Officers	Weighting %	Goals			Final Results	% Achieved	% Weighted Achieved
FINANCIAL		Stretch	Target	Trigger			
Net Operating Earnings Per Share	70%	$1.52	$1.44-1.46	$1.38	**$1.47**	108%	**75.8%**
SAFETY							
Safety Scorecard:							
Severe Injury and Event Reduction	5%	50%	20%	10%	**50%**	150%	**7.5%**
Executive and Leadership Safety Observations	5%	39,160	35,600	35,600	**53,448**	150%	**7.5%**
Process Safety Incidents	10%	NA	0	NA	**0**	100%	**10.0%**
Operational Rigor - SOP Utilization	5%	98	95	90	**100**	150%	**7.5%**
Records and Technology:							
-Completion of 100% of POD and District Regulator Station Isometric Drawings for Above Ground Assets	5% (Combined Achievement)	100%	97%	93%	**99%**	133%	**6.4%**
-Buried Control Lines Located and Mapped on Isometric Drawings (>=125# Station Inlet Pressure)		12%	10%	7%	**22%**	150%	
-% of leak survey main miles completed by Picarro technology		30%	27%	25%	**27%**	100%	
-% of identified field employees protected with 4 gas sensor/Lone Worker technology (NiSafe/Blackline)		100%	98%	95%	**99%**	125%	
Total							**115%**[1]

2022 STI Results for Non-Officers as % of Target

Measures	Weighting %	Goals			Results	% Achieved	% Weighted Achieved
FINANCIAL		Stretch	Target	Trigger			
Net Operating Earnings Per Share	70%	$1.52	$1.44-1.46	$1.38	**$1.47**	108%	**76%**
SAFETY							
Leadership Field Safety Observations	10%	39,160	35,600	35,600	**53,448**	150%	**15%**
CUSTOMER							
JD Power Gas Utility and Electric Residential Customer Satisfaction: Overall Customer Satisfaction Index (OCSI)	10%	768	764	761	**757**	0%	**0%**
MSR Customer Satisfaction Survey	10%	76%	75%	74%	**72%**	0%	**0%**
Total							**91%** [1]

[1] As a result of the 2 employee groups having different outcomes: 115% and 91%, the Company took a weighted average approach for funding the program: no change in expense, however both employee groups incentive pools were funded at 94.44% of target

2023 STI Results as % of Target for All Eligible Employees

Measures	2023 Weighting %	Goals			Results	% Achievement	Weighted % Achievement
Financial		Trigger	Target	Stretch			
NiSource Net Operating Earnings Per Share	**70%**	**$1.51**	**$1.56**	**$1.61**	**1.60**	**180%**	**126.00%**
Occupational Health and Safety							
DART	**5%**	**0.74**	**0.70**	**0.63**	**0.65**	**171%**	**8.57%**
PVC	**5%**	**1.73**	**1.65**	**1.49**	**1.49**	**200%**	**10.00%**
Operational Excellence							
Operations or Process Failure	**10%**	**0**	**0**	**0**	**0**	**100%**	**10.00%**
Customer							
Customer Satisfaction Survey	**10%**	**67%**	**70%**	**73%**	**71.50%**	**150%**	**15.00%**

Result as a % of Target **170%**

2024 STI Results as % of Target for All Eligible Employees

Measures	2024 Weighting %	Goals			Current Status	% Achievement	Weighted % Achievement
Financial		Trigger	Target	Stretch			
Adjusted EPS*	70%	$1.69	$1.72	$1.75	$1.75	200%	140%
Operational Excellence							
Operations or Process Failure	10%	2	1	0	0	200%	20.00%
Safety							
DART	5%	0.60	0.57	0.51	0.59	67%	3.33%
PVC	5%	1.53	1.46	1.31	1.35	173%	8.67%
Customer							
Customer Satisfaction Survey	10%	69.5%	71.5%	73.5%	72.8%	165%	17%
					Results as a % of Target		189%

SHORT TERM INCENTIVE PROGRAM
2025 Scorecard Results

	2025 WEIGHTING %	GOALS					
		TRIGGER	TARGET	STRETCH	CURRENT STATUS	% ACHIEVEMENT	WEIGHTED % ACHIEVEMENT
Adjusted EPS*	70%	$1.85	$1.88	$1.91	$1.90	167%	117%
Operations or Process Failure	10%	2	1	0	0	200%	20%
DART	5%	0.59	0.56	0.50	0.51	183%	9%
PVC	5%	1.35	1.29	1.16	1.57	0%	0%
Customer Satisfaction Survey	10%	71.0%	73.0%	75.0%	69.8%	0%	0%

RESULTS AS A % OF TARGET 146%

**Adjusted earnings per share ("EPS")*

2019-2021 LTI (PSU) Results as % Target

Performance Shares/ Weighting		2019-2021 Goals		Results		% Achieved	% Weighted PSU Achievement
1. Cumulative NOEPS	81.25%	Stretch - 200% $4.35 Target - 100% $4.14 Trigger - 50% $3.93		2019 2020 2021 Total	$1.32 $1.37 $1.37 $4.06	80.95%	65.77%
1a. Cumulative NOEPS Modifier: Relative Total Shareholder Return		First Quartile	25%	☑			
		Second Quartile	0				
		Third Quartile	0				
		Fourth Quartile	-25%				
2. Customer Value Index (See Appendix for Details)	18.75%	Safety		⊗		60.00%	11.25%
		Customer		☑			
		Financial		☑			
		Culture		⊗			
		Environmental		☑			
						Total	77.02%

2020-2022 LTI (PSU) Results as % of Target

Performance Shares/ Weighting		2020-2022 Goals			Results		% Achieved	% Weighted PSU Achievement
1. Cumulative NOEPS	81%	Stretch -	200%	$4.47	2020	$1.37	91%	74%
		Target -	100%	$4.25	2021	$1.37		
		Trigger -	50%	$4.03	2022	$1.47		
					Total	$4.21		
1a. Cumulative NOEPS Modifier: Relative Total Shareholder Return		First Quartile	25%		Second Quartile		0%	0%
		Second Quartile	0					
		Third Quartile	0					
		Fourth Quartile	-25%					
2. Customer Value Index	19%	Safety			Not met		25%	5%
		Customer			Not met			
		Culture			Not met			
		Environmental			Met			
							Total	79%

2021-2023 Special PSU Results as % of Target

(Part 1 of 2 Performance Periods)

Performance Shares	Weight	2021-2023 Goals			Final Results		% Achieved
Relative Total Shareholder Return	100%	Stretch - Target - Trigger -	200% 100% 50%	90 55 50	As of 12/31/2022	82	177%
Safety: Scorecard	+/-20% Magnifier	Stretch - Target - Trigger -	20% 0% -20%	120 100 80	2021 2022 2023 Total	66 130 100 99	-1%
						Total*	175%

Note: Vesting dates=67% of award on 2/28/23 and 33% on 2/28/24

2021-2023 Special PSU Results as % of Target

(Part 2 of 2 Performance Periods)

Performance Shares	Weight	2021-2023 Goals			Results		% Achieved
Relative Total Shareholder Return	100%	Stretch - Target - Trigger -	200% 100% 50%	90 55 50	As of 12/31/23	75	157%
Safety: Scorecard[1]	+/-20% Magnifier	Stretch - Target - Trigger -	20% 0% -20%	120 100 80	2021 2022 2023 Total	66 130 117 104	4%
						Total	164%

2021-2023 LTI (PSU) Results as % of Target

Performance Shares/Weighting		2021-2023 Goals	Results		% Achieved	% Weighted Achievement
Financial						
Cumulative NOEPS	50%	Stretch - 200% $4.50 Target - 100% $4.28 Trigger - 50% $4.06	2021 2022 2023 Total	$1.37 $1.47 $1.60 $4.44	173%	86%
rTSR (percentile)	50%	Stretch - 200% 80 Target - 100% 50 Trigger - 25% 30	As of 12/31/23	75	183%	92%
Safety						
Safety: Scorecard	+/-20% Magnifier	+20% - 20% 120 Goal - 0% 100 -20% - -20% 80	2021 2022 2023 Total	66 130 117 104	4%	8%
Workforce & Sustainability						
Environmental: Greenhouse Gas Emission Reduction	+/-10% Magnifier	Reduce CO2 emissions by 11.9 million tonnes +10% - 10% 182,373 Goal - 0% 147,569 -10% - -10% < Goal	As of 12/31/23	10.2 million tonnes 215,243	10%	18%
DEI: Diversity of Workforce	+/-10% Magnifier	+10% - 10% 12 Goal - 0% 10 -10% - -10% 8	As of 12/31/23	8	-10%	-18%
					Total	186%

2022-2024 LTI (PSU) Results as % of Target

Performance Shares/ Weighting		2022-2024 Goals			Status		% Achieved[2]	% Weighted Achievement
Financial								
Cumulative Adjusted EPS[1]	50%	Stretch - Target - Trigger -	200% 100% 50%	$4.99 $4.75 $4.51	2022 2023 2024 Total	$1.47 $1.60 $1.75 $4.82	129.17%	65%
rTSR (percentile)	50%	Stretch - Target - Trigger -	200% 100% 25%	80 50 30	As of 12/31/24	91	200.00%	100%
						Financial Total		165%
MAGNIFIERS (% added to or subtracted from results above)								
Safety							% Achieved	
Safety: Scorecard[4]	+/-20%	+20% - Goal - -20% -	20% 0% -20%	120 100 80	2022 2023 2024 Total	130 117 120 122	20.0%	
Workforce & Sustainability								
Environmental: Greenhouse Gas Emission Reduction[5]	+/-10%	Reduce CO2 emissions by 11.9 million tonnes +10% - Goal - -10% -	 10% 0% -10%	 42.6% 14.4% < Goal	As of 12/31/24	10.1 million tonnes 29.70%	5.43%	
DEI: Diversity of Workforce	+/-10%	+10% - Goal - -10% -	10% 0% -10%	12 11 10	As of 12/31/24	8	-10.00%	
					Magnifier Total		15%	
					Grand Total[3]		190%	

LONG TERM INCENTIVE PROGRAM

2023 Scorecard Results

	2023 WEIGHTING %	2023-2025 Goals	STATUS	% ACHIEVEMENT[2]	WEIGHTED % ACHIEVEMENT
Cumulative Adjusted EPS[1]	50%	Stretch – 200% – $5.16 Target – 100% – $5.01 Trigger – 50% – $4.86	2023 $1.60 2024 $1.75 2025 $1.90 Total $5.25	200%	100%
rTSR (percentile)	25%	Stretch – 200% – 80 Target – 100% – 50 Trigger – 25% – 30	97	200%	50%
Annual Operational Excellence Index Scorecard: 3 Year	10%	See OPEX Scorecard Details[4]	2023 183% 2024 200% 2025 200%	194%	19%
Employee Engagement Index Score	5%	Stretch – 200% – 81% Target – 100% – 79% Trigger – 50% – 77%	79%	100%	5%
Economic Inclusion	5%	Stretch – 200% – 30% Target – 100% – 25% Trigger – 50% – 22%	26%	120%	6%
Environmental GHG[3]	5%	Retire Schahfer Generating Station coal units* (to achieve 11.9M tonnes CO2 reduction) and reduce NI LDC fugitive and methane emissions by the following % (from 2005 baseline): Stretch – 200% – 34% Target – 100% – 15.3% Trigger – 50% – <15.3%	41.6%	200%	10%
				RESULTS AS A % OF TARGET	190%

NiSource

*The permanent 11.9 million tonnes CO2 reduction can be achieved by the retirement of Units 17 and 18 by 2025, with an exception provided if any of these units are required to operate for reliability purposes beyond 2025. Note: On December 23, 2025, we received a federal directive ordering NIPSCO to continue operating Units 17 and 18 beyond the previously scheduled retirement date of December 31, 2025, therefore this exception was applied consistent with how it was applied to the 2022-2024 LTI results that the Committee approved January 2025, whereby this metric is omitted from the achievement of results and results will rely on the reduction in emissions.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 87:

Incentive Compensation. Refer to the Owens Testimony, pages 21-25. Did the Company adjust the non-financial goals based on prior years achievements in the last five years? If so, explain the changes that were made each year. If not, explain why not.

Response:

Objection: The Company objects to this request as vague and undefined.

Notwithstanding and without waiving this objection, Columbia responds as follows:

Please see the Company's response to 2026-00099_PSC_AG_DR_Set_1_No_86.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 88:

Incentive Compensation. Refer to the Owens Testimony, page 22. Is there a financial goal, that if not met, would result in no incentive compensation payments being made? If so, identify the goal.

Response:

As described in the Direct Testimony of Columbia Witness Owens at Page 22, incentive metrics are determined each year, stand on their own, and are paid out based on performance in each specific metric. In all cases, each metric will only pay out if it meets or exceeds the "trigger" level of performance. Therefore, if a particular financial goal did not meet "trigger" level of performance, that metric would pay $0.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 89:

Incentive Compensation. Refer to the Owens Testimony, pages 20-21. In what possible scenarios would no incentive compensation payments be made?

Response:

Objection: The Company objects to this request as vague, undefined, and overly broad. Columbia further objects that the request calls for an incomplete hypothetical that would be unduly burdensome to provide. Notwithstanding and without waiving these objections, Columbia responds as follows:

There are multiple scenarios in which an incentive compensation payment would not be made:

- New employees hired just before incentive payments are made (typically the January 1 through March 1 window) are not eligible for an incentive payment. They will be eligible the following year, provided all other criteria are met.
- If the participant earned a "Needs Improvement" rating for that performance year, the manager may use their discretion to not give that employee a short-term incentive payment.

- If an employee is under investigation and the situation meets the criteria for 100% reduction in their calculated short-term incentive payment.
- If all of the short-term incentive metrics fail to reach their respective Trigger measurements, then no incentive is paid to any participants.

See also CKY AG Set 1 No 82 for the number of participants that did not receive incentive payments in recent years.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 90:

Incentive Compensation. Refer to the Application, 807 KAR 5:001, Section 16-(8)(a), page 225 of 247, Schedule G-1. Provide the total amount of incentive compensation included in the BP and the FTP related to financial measures (direct & allocated).

Response:

The 2026 STI to be paid in 2027 includes a blend of 70% financial goals and 30% non-financial, operational excellence and safety. Please see Page 22 of Witness Owens testimony.

The 2026 LTI reflects a blend of financial and non-financial metrics. LTI consists of Restricted Stock Units ("RSUs") and Preferred Stock Units ("PSUs"). As explained in the testimony of Witness Owens at Pages 26-28, the RSUs do not have a financial component, and the 2024-2026 PSUs are a blend of financial and non-financial measures. The ratio of each LTI employee's financial vs. non-financial metrics is dependent on their level in the Company, their individual mix of RSUs and PSUs granted each year, and the specific metrics utilized each year. More specifically, Attachment EJO-7 accompanying the testimony of Witness Owens provides the overall average LTI grants made in 2024 and to be vested in 2027 for eligible and participating Columbia employees as 50% financial and 50% non-financial, and 47% financial and 53% non-financial for NiSource Corporate Services Company ("NCSC") employees.

Please see the tables below for the identification and quantification of STI and LTI financial and non-financial O&M Expense for the unadjusted Base Period ("BP") and adjusted (pro forma) Forecasted Test Period ("FTP"). Totals in the table are per amounts provided in Colombia's response to AG DR-1-133, Attachments A & B.

Short-Term Incentive Compensation

Base Period STI Compensation	**Financial**	Non-Financial	Total
Columbia	**$1,003,249**	$429,964	$1,433,213
NCSC Billed / Budgeted to Columbia	**$1,010,518**	$433,079	$1,443,597
Total	**$2,013,767**	$863,043	$2,876,810

FTP STI Compensation	**Financial**	Non-Financial	Total
Columbia	**$677,547**	$290,377	$967,924
NCSC Billed / Budgeted to Columbia	**$950,148**	$407,206	$1,357,354
Total	**$1,627,695**	$697,583	$2,325,278

Long-Term Incentive Compensation

Base Period LTI Compensation	**Financial**	Non-Financial	Total
Columbia – RSUs	**$0**	$294,138	$294,138
Columbia – PSUs	**$234,462**	$234,462	$468,924
Columbia – Other	**$9,520**	$0	$9,520
Total Columbia LTI	**$243,982**	**$528,600**	**$772,582**
NCSC Billed / Budgeted to Columbia – RSUs	**$0**	$482,641	$482,641
NCSC Billed / Budgeted to Columbia – PSUs	**$444,633**	$401,395	$946,028
NCSC Billed / Budgeted to Columbia – Other	**$14,928**	$0	$14,928
Total NCSC Billed / Budgeted to Columbia LTI	**$459,561**	**$884,036**	**$1,443,597**
Total	**$703,543**	$1,412,636	$2,216,179

FTP LTI Compensation	**Financial**	Non-Financial	Total
Columbia – RSUs	**$0**	$408,722	$408,722
Columbia – PSUs	**$223,495**	$223,495	$446,990
Columbia – Other	**$8,956**	$0	$8,956
Total Columbia LTI	**$232,451**	**$632,217**	**$864,668**
NCSC Billed / Budgeted to Columbia – RSUs	**$0**	$539,481	$539,481
NCSC Billed / Budgeted to Columbia – PSUs	**$419,733**	$473,316	$893,050
NCSC Billed / Budgeted to Columbia – Other	**$14,379**	$0	$14,379
Total NCSC Billed / Budgeted to Columbia LTI	**$434,112**	**$1,012,797**	**$1,446,909**
Total	**$666,563**	$1,645,014	$2,311,577

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 91:

Incentive Compensation. Refer to the Application generally. Provide the total amount (direct and allocated) of incentive compensation broken out by plan, including the profit sharing plan) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP. If there are amounts charged to capital provide those separately.

Response:

Please refer to 2026-00099_DR_AG_Set_1_No_91_Attachment_A, herein, for the general ledger actual and forecasted BP and FTP detail of labor, short-term incentive ("STI"), long-term incentive ("LTI"), and Contributions to Employee Retirement Plans ("CERP"), or Profit Sharing by Capital and Operations & Maintenance ("O&M") Expense for Columbia Direct and NCSC allocated to Columbia. Please note, the O&M presented in Attachment A is further detailed in Columbia's response to AG 1-133 (Columbia Direct), and Attachment B (NCSC allocated to Columbia), by Cost Category, for labor (payroll), incentive (STI), stock compensation (LTI), and Contributions to Employee Retirement Plans ("CERP"), or Profit Sharing.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 92:

Injuries and Damages. Refer to the Application generally.

a. Provide the injuries and damages reserve balance, including debits and credits to the reserve, for each of the years 2021, 2022, 2023, 2024, 2025 and 2026 year-to-date.

b. Provide the injuries and damages expense (direct and allocated) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included in the FTP.

Response:

Please see KY PSC Case No. 2026-00099_DR_AG_Set_1_No_92_Attachment A for the injuries and damages reserve balance, including debit and credit activity recorded to the reserve. Note, Columbia has not experienced any claim activity requiring a reserve to-date in 2026, as such the balance as of June 2026 remains at a $0 balance.

ATTACHMENT
AG 1-92 A

Columbia Gas of Kentucy
Injuries and Damages Reserve (2021 - May 2026)

Accd Liab-Insurance Account 24207500

Year	Month	Beginning Balance	Sum of Debits	Sum of Credits	Ending Balance
2021	3	(80,435.48)	**1,004,157.80**	**(923,722.32)**	
2021	8		**770.00**	**(138.21)**	
2021	9		**138.21**	**(1,698,845.00)**	
2021	11		**-**	**(594.00)**	
2021	12		**24,536.12**	**-**	(1,674,132.88)
2022	1	(1,674,132.88)	**92,179.94**	**(435,681.38)**	
2022	2		**483,455.33**	**(336,716.84)**	
2022	3		**358,781.76**	**(54,599.62)**	
2022	4		**187,115.88**	**-**	
2022	5		**2,762.72**	**-**	
2022	6		**166,441.17**	**-**	
2022	7		**48,343.71**	**-**	
2022	8		**44,682.73**	**-**	
2022	9		**43,247.12**	**-**	
2022	10		**11,578.00**	**-**	
2022	11		**2,470.99**	**-**	
2022	12		**10,536.50**	**(729,278.51)**	(1,778,813.38)
2023	1	(1,778,813.38)	**1,500.00**	**-**	
2023	2		**19,560.50**	**-**	
2023	3		**107,078.47**	**(389,413.50)**	
2023	4		**271,527.28**	**-**	
2023	5		**47,613.22**	**-**	
2023	6		**5,105,455.35**	**(4,600,000.00)**	
2023	7		**551,515.02**	**-**	
2023	8		**128,767.45**	**-**	
2023	9		**535,209.59**	**-**	
2023	10		**29,323.65**	**-**	
2023	11		**947.20**	**-**	
2023	12		**-**	**(30,270.85)**	(0.00)
2024	1	(0.00)	**-**	**-**	
2024	2		**-**	**-**	
2024	3		**-**	**-**	
2024	4		**-**	**-**	
2024	5		**-**	**-**	
2024	6		**-**	**-**	
2024	7		**-**	**-**	
2024	8		**-**	**-**	
2024	9		**-**	**-**	
2024	10		**-**	**-**	
2024	11		**-**	**-**	
2024	12		**-**	**-**	(0.00)
2025	1	(0.00)	**-**	**-**	
2025	2		**-**	**-**	
2025	3		**-**	**-**	
2025	4		**-**	**-**	
2025	5		**-**	**-**	
2025	6		**-**	**-**	
2025	7		**-**	**-**	
2025	8		**-**	**-**	
2025	9		**-**	**-**	
2025	10		**-**	**-**	
2025	11		**10.38**	**-**	
2025	12		**-**	**(10.38)**	(0.00)
2026	1	(0.00)	**-**	**-**	
2026	2		**-**	**-**	
2026	3		**-**	**-**	
2026	4		**-**	**-**	
2026	5		**-**	**-**	(0.00)

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 93:

Insurance Expense. Refer to the Application generally. 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 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Please refer to KY PSC Case No. 2026-00099_AG_DR_Set_1_No_93_Attachment_A. Please also see the testimony of Columbia Witness Inscho, Attachment CI-1 for the adjusted FTP support for Columbia's corporate insurance requested in this case.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026

Data Request No. 94:

Insurance Credits. Refer to the Application generally. Provide the total amount (direct & allocated) insurance credits/distributions received by type (e.g., Energy Insurance Mutual Limited, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, 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.

Response:

Please see attachment 2026-00099_AG_DR_Set_1_No_94_Attachment_A for credits received years 2021, 2022, 2023, 2024, 2025, and included in the Base Period ("BP") and Forecasted Test Period ("FTP"). Columbia does not reflect credits in the FTP due to the unknown value of such credits. Values represented in the BP in the attachment reflect actual credits received.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 95:

Insurance Expense. Refer to the Application generally. Was/is the Company listed as a beneficiary on any insurance policies (direct and allocated) covering specific current or former employees/executives in any of the years 2021, 2022, 2023, 2024, 2025, and 2026? If so:

a. Provide copies of the policies.

b. Did the Company receive any proceeds from any of these policies in any of the years 2021, 2022, 2023, 2024, 2025, or 2026? If so, provide the annual amounts received. (direct and allocated)

c. Provide the annual expense (direct and allocated) associated with the policies for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

d. State whether ratepayers have historically funded the expenses for these policies.

Response:

a. - d. Columbia is not listed as a beneficiary on any insurance policy covering current or former employees or executives for calendar years 2021 through 2026, the base period, and the forecasted test period.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 96:

Insurance Expense-Business Interruption. Refer to the Application generally.

a. Does the Company have a Business Interruption Insurance policy? If so, provide a detailed explanation of what the policy covers, including whether it covers all or a portion of the company's profits.

b. Provide a copy of the policy.

c. Identify the total amount (direct and allocated) of business interruption insurance expense for each of the years 2021, 2022, 2023, 2024, 2025, the BP and the amount included for recovery in the FTP.

Response:

Columbia does not have Business Interruption Insurance on any of its policies.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 97:

Investor Relations Expense. Refer to the Application generally.

a. Provide the total amount expensed (direct & allocated) included for recovery in the FTP by category.

b. Provide a description of what the investor relations costs represent.

c. Describe the specific tasks that the employees and contractors performing investor relations duties are responsible for.

d. Explain how investor relations costs benefit Kentucky ratepayers. Provide supporting documentation.

Response:

a) Please refer to 2026-00099_AG_DR_Set_1_No_97_Attachment_A for a breakdown of cost in the FTP for our Investor Relations department.

b) These costs are reflective of necessary spend to assemble, review, develop and manage the consistent and transparent dissemination of information about the company that is of interest to the investment and financial communities. Included in the costs are market research and financial information services expenses to support the monitoring of investor ownership, market trends, peer company performance, analyst activity and broader capital markets developments. Also, because NiSource is a publicly-traded company, we are required to pay various listing and subscription fees to NYSE and for documents required by the Securities and Exchange Commission. All of these costs support services that help ensure that investors and other key financial and regulatory stakeholders have the information needed to assess NiSource's business and financial performance as well as potential opportunities and risk. Columbia depends upon NiSource to secure capital for its infrastructure replacement program, which occurs at a cost lower than Columbia could achieve on a stand-alone basis. The effectiveness of the Investor Relations department contributes to the acquisition of optimally priced capital improving Columbia's ability to serve our customers as discussed in part d.

c) The costs associated with the Investor Relations function support activities that benefit Columbia by helping maintain access to capital markets and supporting NiSource's ability to finance utility infrastructure investments, including Columbia's infrastructure replacement and modernization programs.

Investor Relations employees are responsible for developing and maintaining effective communication with investors, analysts, rating agencies and other members of the financial community. These responsibilities include preparing investor materials, responding to investor and analyst inquiries, supporting earnings and disclosure processes, coordinating investor meetings and conferences, monitoring market activity and investor sentiment, and helping ensure that external stakeholders receive timely, accurate and consistent information regarding NiSource's business strategy, financial performance, capital investment plans and risk profile.

Because Columbia relies on NiSource to obtain capital necessary to fund its utility operations and infrastructure programs, Columbia benefits from the Investor Relations department's efforts to promote transparent, timely and consistent communication with the financial community. These efforts support investor understanding of NiSource's business and financial performance, which contributes to NiSource's ability to obtain capital on reasonable terms and at a lower cost than Columbia could likely obtain independently.

d) The Investor Relations function ultimately benefits Columbia customers by supporting NiSource's ability to access capital at efficient and competitive rates, which helps mitigate customer costs. Columbia has substantial ongoing capital needs related to infrastructure replacement, system safety, reliability, and modernization. NiSource's ability to secure capital on favorable terms directly enables Columbia to finance these investments in a cost-effective manner.

By helping ensure that investors, analysts, rating agencies and other key financial stakeholders have accurate and transparent information regarding NiSource's financial performance, utility investment plans and business outlook, the Investor Relations department contributes to maintaining investor confidence and access to capital. This, in turn, supports the acquisition of optimally priced capital used to fund Columbia's utility investments.

In addition, certain Investor Relations costs include exchange listing and related subscription fees associated with maintaining NiSource's status as a publicly traded company on the NYSE. These costs support compliance with listing standards and public company requirements, which help promote transparency, investor protections and confidence in the company's financial disclosures and governance practices. Maintaining an exchange listing also supports access to a broader investor base, which can improve NiSource's ability to attract capital from a wide range of current and prospective investors. This broader access to capital markets benefits Columbia and its customers by supporting NiSource's ability to finance utility investments efficiently and at competitive rates.

Therefore, the Investor Relations department's role in supporting access to lower-cost capital provides a direct benefit to Columbia's customers by helping reduce or mitigate financing costs associated with necessary utility infrastructure investments. Without the support of NiSource's Investor Relations function, Columbia could face higher costs to independently secure capital, which could increase costs ultimately borne by customers.

ATTACHMENT IS AN EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 98:

Judgements/Settlements. Refer to the Application generally. Provide the total amount expensed (direct & allocated) in 2023, 2024, 2025, the BP and included for recovery in the FTP. Include a brief description of the nature of the lawsuits.

Response:

Columbia did not expense any lawsuit judgments or settlements during the periods requested.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 99:

Late Payment Charges. Refer to the Application generally. Does the Company currently assess late payment charges to customers? If so provide the amount for each of the years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Response:

Please see table below for the amount of late payment charges to customers for years 2021, 2022, 2023, 2024, 2025, the BP and included for recovery in the FTP.

Year	Late Payment Charges
2021	544,707.10
2022	570,794.16
2023	643,754.53
2024	558,411.17
2025[1]	188,376.05
BP (Sep 2025 - Aug 2026)[2]	171,361.55
FTP (Jan 2027 – Dec 2027)[3]	150,000.00

[1] From Case No. 2024-00092, Late payment charges no longer apply to residential service.
[2] Contains six months of actual information (September 2025 - February 2026) and six months of projections (March 2026 - August 2026).
[3] Contains twelve months of projections.