COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

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

COLUMBIA GAS OF KENTUCKY, INC.'S MOTION FOR REHEARING

Comes now Columbia Gas of Kentucky, Inc. ("Columbia Kentucky"), by counsel, pursuant to KRS 278.400 and respectfully requests the Kentucky Public Service Commission ("Commission") grant rehearing on its July 8, 2026 (the "Order") in the above-styled case. In support of this motion, Columbia Kentucky respectfully states as follows:

BACKGROUND

On May 20, 2026, Columbia Kentucky filed an Application for an adjustment of rates.[1] On June 3, 2026, Columbia Kentucky responded to Staff's First Request for Information.[2] Accompanying both, Columbia Kentucky's Application and the

[1] Application (filed May 20, 2026).

[2] Columbia Kentucky's Responses to Staff's DR 2 (filed July 7, 2026) and Columbia Kentucky's Responses to AG's DR 1 (filed July 7, 2026).

Company's responses to Staff's First Request for Information, was a motion for confidential treatment.[3] The Commission entered an order on July 8, 2026 granting in part and denying in part Columbia's Motions for Confidential Treatment. Columbia Kentucky now makes this Motion for the Commission to reconsider its Order and requests rehearing on certain items denied confidential treatment including the following: 1) Attachment GBJ-5 and Tab 72 (Workpaper WPD-2.7.J(5) regarding future executive compensation; 2) Columbia's response to Staff's First Request Item 11 Attachment A and Attachment GBJ-5 containing cost allocation factors and other information for Columbia's affiliates; and 3) Columbia's response to Staff's First Request Item 54 containing the cost of service study.

APPLICABLE LAW AND STANDARD OF REVIEW

KRS 278.400 governs motions for rehearing which provides the Commission with the ability to correct findings based on material errors or omissions or to correct findings that are unreasonable or unlawful.[4] The statute states in its entirety:

> After a determination has been made by the commission in any hearing, any party to the proceedings may, within twenty (20) days after the service of the order, apply for a hearing with respect to any of the matters determined. Service of a

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[3] Motion for Confidential Treatment (filed May 20, 2026); Motion for Confidential Treatment (filed June 3, 2026).

[4] *Electronic Application of Kenergy Corp. for a Certificate of Public Convenience and Necessity for the Construction of a High-Speed Fiber Network and for Approval of the Leasing of the Network's Excess Capacity to an Affiliate to be Engaged in the Provision of Broadband Service to unserved and Underserved Households and Businesses of the Commonwealth*, Case No. 2021-00365, Order (Ky. PSC May 19, 2022) at 1–2.

> commission order is complete three (3) days after the date the order is mailed. The application shall specify the matters on which a rehearing is sought. The commission shall either grant or deny the application for rehearing within twenty (20) days after it is filed, and failure of the commission to act upon the application within that period shall be deemed a denial of the application. Notice of the hearing shall be given in the same manner as notice of an original hearing. Upon the rehearing any party may offer additional evidence that could not with reasonable diligence have been offered on the former hearing. Upon the rehearing, the commission may change, modify, vacate or affirm its former orders, and make and enter such order as it deems necessary.

A Commission Order is unreasonable when "the evidence presented leaves no room for difference of opinion among reasonable minds."[5] An Order of the Commission is unlawful when it is deemed to be in violation of a state or federal statute, or a constitutional provision.[6]

ARGUMENT

A. Executive Compensation

For Tab 72, the information requested to be confidential is information that is used in calculating base rates and for making a determination regarding Columbia Kentucky's request to remove the service fee from all payment channels. The Commission found that this information should be public based on the principles of transparency. However, the

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[5] *Energy Regulatory Comm'n v. Kentucky Power Co.*, 605 S.W.2d 46, 50 (Ky. App. 1980).

[6] *Public Service Comm'n v. Conway*, 324 S.W.3d 373, 377 (Ky. 2010); *Public Service Comm'n v. Jackson County Rural Elec. Coop. Corp.*, 50 S.W.3d 764, 766 (Ky. App. 2000); *National Southwire Aluminum Co. v. Big Rivers Elec. Corp.*, 785 S.W.2d 503, 509 (Ky. App. 1990).

analysis of payroll costs and executive compensation should be confidential pursuant to KRS 61.878(1)(a) and (c)(1).

As an initial matter, there is confusion with respect to the rationale upon which the Commission relied to deny Columbia's request for confidential treatment of Attachment GBJ-5. While the Commission ultimately recognized that GBJ-5 was used in "calculating base rates and for making a determination in regards to Columbia Kentucky's request to remove the service fee from all payment channels,"[7] early in its Order, the Commission jointly described Colombia's request for confidential treatment of GBJ-5 and Tab 72 stating "Columbia Kentucky argued that the analysis of payroll costs and executive compensation should be confidential pursuant to KRS 61.878(1)(a) and (c)(1)."[8] Attachment GBJ-5, however, does not contain any payroll information. To the extent the Commission denied confidentiality based upon the belief that GBJ-5 contained executive payroll data, that alone should justify granting this Motion for Rehearing. Further reasons for designating this information as confidential are set forth in sub-part (B) of this Motion.

The Commission also denied confidential treatment of Tab 72, which does contain various sets of payroll data. The Commission's basis for denial rests in its rationale that it "has consistently held that executive compensation information is not subject to

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[7] Order at 3

[8] Order at 1.

confidential treatment because the salaries are included in rate base calculation." Columbia Kentucky understands that the Commission does not typically provide confidential treatment for executive compensation. Indeed, executive compensation is often publicly reported with the Securities and Exchange Commission ("SEC") such that it does not meet the basic standard for confidential treatment. However, the compensation information over which Columbia sought confidential protection was limited to forecasted payroll data such that it has not yet been reported in the annual filings with the SEC.

To the contrary, the projected compensation is not known to the public and could certainly have a material negative impact on Columbia as it would provide competitors non-public compensation information that could then be used to attract talent away from NiSource and Columbia. This information has been provided to the Staff and any parties that have executed a confidentiality agreement; thus, making this information public in the interests of "transparency" will only serve the purpose of allowing the public (including competitors) to know projected compensation information. The disclosure of this information could result in further competitive harm to Columbia as it would allow competitors to gain information and insight into various levels of Columbia's employment practices and overall future business strategies.

Perhaps more importantly, some of the information contained in Tab 72 (Schedule G-2, page 226 of 247) goes far beyond "executive" compensation – including compensation information for positions such as HR Business Partner Manager, Senior Enterprise Architect, CyberSecurity Consultant, and Customer Service Representative 1, which is certainly outside the Commission's precedent for publicly disclosing "executive" compensation. For some of these positions, there is a single person such that it would publicly reveal the specific compensation information for that individual further exacerbating the concerns of competitive harm. This information is treated extremely sensitive within the Company such that access is highly restricted even from internal employees. In fact, some of the information, such as the expected future merit increase, is not even known by internal employees, which can cause further harm and potential increased costs for the Company when employees have insight into expected future compensation.

For this myriad of reasons, Columbia respectfully requests that the Commission grant confidentiality over this information, which can readily be reviewed and analyzed by the parties in the case that have executed confidentiality agreements.

B. Affiliates

Columbia Kentucky's response to Staff's First Request, Item 11, Attachment A contains cost allocation factors for all NiSource Corporate Service Company affiliates which should be kept confidential pursuant to KRS 61.878(1)(c)(1). The information is generally not disclosed and, if disclosed, could harm NiSource and its other operating corporations and could ultimately impact costs that are allocated to Columbia Kentucky and its customers. Further, this information is critical to Columbia Kentucky's effective execution of business decisions and strategy, particularly in regard to its human resources management responsibilities and NiSource affiliates. The Commission's Order found that Columbia Kentucky did not provide sufficient evidence as to why allocation factors would competitively harm Columbia Kentucky. Similarly, Attachment GBJ-5 contains third-party credit, debit, and ACH transactions for the various affiliates of Columbia that is not generally disclosed and would also reveal business information of affiliates not jurisdictional to this Commission.

Columbia's affiliates are not parties to this proceeding and are not subject to the Commission's jurisdiction and therefore, the sensitive information regarding the amounts these entities pay for services and specifics about how their revenues are collected should be confidential in this proceeding. The affiliates have a reasonable expectation that their inner business workings would not be made public in a proceeding to which they are not a party to. The Commission has granted confidential treatment to information regarding Columbia Kentucky's affiliates in the past[9] and Columbia Kentucky respectfully requests that the Commission do the same in this case.

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[9] *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief*, Case No. 2021-00183 (Order entered August 19, 2021).

C. Cost of Service Study

Columbia Kentucky's response to Staff's First Request, Item 54 contained the Cost of Service Study which should be granted confidential protection pursuant to KRS 61.878(1)(a) and KRS 61.878(1)(c)(1). This information has never been disclosed and release of this information would harm Columbia Kentucky's ability to competitively hire and retain employees. The Commission's Order found that Columbia Kentucky did not provide sufficient evidence that this information should be subject to confidential treatment and the information supports the final revenue requirement number and adjustments made which should be available for purposes of transparency but stated that Columbia Kentucky may refile a motion requesting specific information within the Cost of Service Study be made confidential.

Columbia Kentucky agrees that the Cost of Service Study supports the final revenue requirement number and adjustments made which should be available for purposes of transparency. Columbia provided the .pdf version of the Cost of Service Study and is specifically limiting its request for confidential treatment of the Excel document. The Cost of Service Study represents the culmination of hundreds of hours of labor to develop an analytical model that is unique to Columbia Kentucky and based upon information that is confidential and proprietary. The .pdf version of the Cost of Service Study was provided in order to cross reference the numbers; however, the Excel version of this document is proprietary because it contains specific cross references and formulas between tabs. These cross references and formulas take time to produce and develop and disclosure of the same would provide competitors with an advantage over Columbia Kentucky. For this reason, Columbia requests confidential treatment of the Excel model only.

CONCLUSION

WHEREFORE, on the basis of the foregoing, Columbia Kentucky respectfully requests that the Commission grant rehearing and reconsider the Order to the extent that it denies confidential treatment to Attachment GBJ-5, Columbia's response to Staff's First Request Item 11 Attachment A, Tab 72, and Columbia's response to Staff's First Request Item 54.

This the 27^{th} day of July, 2026.

Respectfully submitted,

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CERTIFICATE OF SERVICE

This is to certify that the electronic filing was transmitted to the Commission on July 27, 2026, and that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding. Pursuant to the Commission's July 22, 2021 Order in Case No. 2020-00085 no paper copies of this filing will be made.

L Allyson Honaker

Counsel for Columbia Gas of Kentucky, Inc.