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 SECOND REQUEST FOR
INFORMATION DATED JULY 21, 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 Second Request for Information entered July 21, 2026.

Filed: August 4, 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 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 27th day of July 2026, by Ronald J. Amen.

Jill Mead

Notary Public
State of Washington
JILLIAN MEAD
Commission No. 22019875
My Commission Expires
March 16, 2030

Notary Commission No. 22019875

Commission expiration: March 16, 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 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 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.

Donald P. Ayers

The foregoing Verification was signed, acknowledged and sworn to before me this 23rd day of July 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	)	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 29 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. N/A

Commission expiration: N/A

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 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 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.

Judy M Cooper
Judy M. Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 29th day of July 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	)	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

Michael E. Girata

The foregoing Verification was signed, acknowledged and sworn to before me this 30 day of July 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 30 day of July 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 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 28 day of July 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 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

The foregoing Verification was signed, acknowledged and sworn to before me this 30 day of July 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.

Notary Commission No. N/A

Commission expiration: N/A

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
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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 22 day of July 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 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

The foregoing Verification was signed, acknowledged and sworn to before me this 28 day of July 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 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 28 day of July 2026, by Julie C. Wozniak.

Notary Commission No. N/A

Commission expiration: NA

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

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

<u>Data Request No. 1</u>:

Refer to the Direct Testimony of Michael E. Girata, pages 10-15. For each customer class identify:

a. The forecasted increase in customers included[sic] in the Forecasted Test period.

b. The assumptions supporting each forecast.

c. The extent to which the forecast is supported by executed customer agreements, signed service applications, or other committed load.

d. The extent to which the forecast is based upon economic projections or other assumptions rather than committed customers.

e. All students, reports, forecasts, or analysis relied upon in developing these assumptions.

Response:

a. See the Direct Testimony of Michael E. Girata, Page 10, Table 1 – Forecasted Customer Counts (Year End).

b. See the Direct Testimony of Michael E. Girata, Section III (Residential Forecast), Section IV (Commercial Forecast), and Section V (Industrial Forecast).

c. The forecasts for the residential, small commercial, and small industrial forecasts are not tied to any executed agreements or committed load. The forecasts for large commercial and large industrial customer classes are supported by a combination of customer-provided load forecasts, signed service applications where applicable, historical and projected usage patterns, and direct engagement with customers regarding anticipated demand and project development timelines.

d. For the residential, small commercial, and small industrial customer classes, see response to part b. For the large commercial and large industrial customer classes, the forecast also reflects economic projections and planning assumptions for load that are not supported by signed service applications or other customer commitments. These assumptions are informed by customer discussions, industry and business trends, historical consumption patterns, and expected growth within the service territory. As a result, portions of the forecast represent anticipated future demand based on planning assumptions rather than committed customer load.

e. See the Direct Testimony of Michael E. Girata, pages 5 – 6, specifically the question stating, "What data sources do you use to develop econometric models for the residential, small commercial, and small industrial classes?".

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 2:

Refer to the response to the Attorney General's First Request No 138.

a. Provide the total dollar amount by which the rate has increased due to the roll-in of SMPR additions since Case No. 2021-00183.

b. Provide the total dollar amount by which the requested revenue requirement has increased due to the roll-in of SMPR additions since Case No. 2021-00183.

Response:

a. Since Case Nos. 2021-00183 and 2024-00092, Columbia has not rolled SMRP additions into base rates, rather SMRP investments have been recovered via the SMRP Rider. In this proceeding, Case No. 2026-00099, Columbia proposes to roll the 2023 and 2024 SMRP revenues of $7,159,719 into base rates. Total cost recovery will not increase as a result of shifting recovery of 2023 and 2024 SMRP investments from the Rider to base rates; rather, recovery will shift from the Rider to base rates.

b. As reflected on Schedule A-2, Line 2, included in the Application at Tab 72, FR 807

KAR 5:001 Section 16(8)(a), Page 2, Columbia's forecasted test period revenue requirement reflects the incorporation of 2023 and 2024 SMRP Rider revenues into base rates in the amount of $7,159,719.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026

Data Request No. 3:

Refer to the response to the Attorney General's First Request No. 54(e).

a. State whether Columbia or NCSC compares the cost of corporate aircraft travel against the cost of comparable commercial airline travel prior to booking any individual trip.

b. If the answer to subpart (a) is affirmative, describe the process by which that comparison is made.

c. If Columbia does not compare the cost of corporate aircraft travel, explain why such comparison is performed before incurring costs that Columbia seeks to recover.

d. Provide the specific total dollar amount of corporate aircraft costs allocated to Columbia in 2025, the Base Period, and included for recovery in the Forecasted Test Period.

Response:

a. The cost of corporate aircraft travel is not compared to commercial airline travel prior to booking.

b. Please see the response to subpart a.

c. The comparison of costs between corporate and commercial aircraft is not completed prior to travel because the decisions to use corporate travel are based upon efficiency, productivity, and timeliness. For additional explanation, please see Columbia's Response to Staff Set 3, Item 14.

d. Please refer to Table: Aviation Costs (2025, BP, FTP) below, which provides the calendar year 2025, unadjusted base period ("BP"), and the unadjusted and adjusted forecasted test period ("FTP") aviation Operations and Maintenance ("O&M") expenses billed to Columbia for by NiSource Corporate Services Company ("NCSC").

Table: Aviation O&M (2025, BP, FTP)		
Line No.	Period	Amount
1	2025 Actuals	$272,894
2	Unadjusted BP (Sep 2025 – Jun 2026 Actuals / Jul – Aug 2026 Forecast)	$249,076
3	Unadjusted FTP	$217,806
4	Less: Non-recoverables (WPD-2.7.I)	$1,691
5	Adjusted FTP	$216,115

As reflected on line 4 of the table above and explained in the testimony of Witness Davis at Page 20 in describing Schedule D-2.7, Adjustments 9.1 and 9.2, Columbia identified and removed $1,691 (calculated by applying the Gross Domestic Product Implicit Price Deflator growth factor from 2025 to 2027 (1.05308) to the

2025 actual identified exclusion expense level of $1,606) for non-recoverable aviation O&M expenses from the FTP revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 4:

Plant Additions. Refer to the response to Attorney General's First Request No. 49. For each of the projects listed, provide the plant addition amounts included in rate base in the FTP and all corresponding adjustments (accumulated depreciation, accumulated deferred income taxes, depreciation expense, property taxes, etc.).

Response:

The six projects identified in response to Attorney General's First Request No. 49 are SMRP projects and were appropriately excluded from rate base in the FTP. The Company's response to Attorney General No. 49 will be revised to reflect that there are no projects over $3 million included in the FTP.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 5:

Allocated IT. Refer to the response to Staff 2-36 Attachment A.

a. Update the attachments to also include actual amounts for each year 2021, 2022, 2023, 2024 and 2025.

b. Provide copies of documentation supporting the increase to this expense in the FTP. (Invoices, contracts, quotes)

Response:

a. There are no actual amounts for 2021, 2022, 2023, 2024, or 2025.

b. Please see Attachments A through K filed under seal pursuant to a motion for confidential treatment. Columbia will consider this as an ongoing request.

ATTACHMENTS FILED UNDER SEAL PURSUANT TO A MOTION FOR CONFIDENTIAL TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 6:

Internal Audit Reports. Refer to response to Attorney General's First Request No. 80 Attachment A. Provide copies of the following audit reports:

a. Enterprise Architecture Planning & Strategy

b. Corporate Allocations

c. Rate Case Management

d. Employee Relations Process

e. Property Tax Processes

Response:

Please refer to CONFIDENTIAL_2026-00099_AG_DR_Set_2_No_6_Attachment_A for copies of the requested audit reports.

a. Enterprise Architecture Planning & Strategy – Pages 1-5

b. Corporate Allocations – Pages 6-10

c. Rate Case Management – Pages 11-16

d. Employee Relations Process – Pages 17-21

e. Property Tax Processes – Pages 22-27

ATTACHMENT
FILED UNDER SEAL
PURSUANT TO A
MOTION FOR
CONFIDENTIAL
TREATMENT

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 7:

Meter Reading Expense. Refer to the response to Attorney General's First Request No. 103.

a. Explain how the FTP amount was derived and provide supporting calculations.

b. Provide copies of documentation supporting the increase to this expense in the FTP over the 2025 level. (Invoices, contracts, quotes)

Response:

a. and b.

Meter reading expense is recorded to a specific account, FERC account 902. Because the forecasted test period ("FTP") Operations and Maintenance ("O&M") expense is budgeted at the cost category level rather than at the individual account level, the Company utilized calendar year 2025 actual expense to calculate the allocation percentage to derive the FTP O&M budget to FERC account 902 as follows:

Labor: 0. 45233%, Outside Services: 4.43727%, Clearing Accounts: 0. 21795%

Table: Meter Reading O&M Expense (2025 and FTP)				
Line No.	O&M Cost Category	Columbia Unadjusted FTP (AG 1-133, Att A) (1)	2025 % Allocation to FERC Acct 902 (2)	FTP SCH C-2.2.B FERC Acct 902 (3 = 1 * 2)
1	Labor	$11,942,246	0.45233%	$54,018
2	Outside Services (Excluding Consulting*)	$5,615,815	4.43727%	$249,189
3	Clearing Accounts	$3,130,078	0.21795%	$6,822
4	**Total**			**$310,029**

*Outside Services – Consulting is primarily recorded to FERC Account 923 thus excluded when allocating the budget to other FERC Accounts.

Because this is a mathematical calculation, there are no documents responsive to Part b of this request.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 8:

Property Tax. Refer to the response to Attorney General's First Request No. 128.

a. Explain the reason for the decrease in property tax in 2023 over 2021 and 2022 amounts.

b. Explain the reason for the large increase in property tax in 2024 over the 2023 amount.

c. Explain the reason for the decrease in property tax in 2025 over the 2024 amount.

Response:

a. & b. The reason for the changes in total property tax expense from 2021-2024 was primarily driven by the settlement of property taxes for tax years 2020 through 2022. A total of $3.25 million was settled in 2023, which reduced property tax expense in 2023. Excluding this settlement impact, the actual property tax expense recorded in 2023 was $6,366,285. Also, 2024 expense classified pipeline property as tangible personal property, which is taxed at a higher rate due to the *Marathon* ruling from the Kentucky Court of

Appeals. Pipeline property for tax year 2023 was expensed as real property, which is taxed at a lower rate. See schedule below for total adjusted tax expense by year.

Tax Year	**True-Up Amount**
2020	$1.02 million
2021	$1.28 million
2022	$0.95 million
Total	**$3.25 million**

c. The decrease in property tax from 2024 to 2025 resulted from a change in the property tax valuation for pipeline property. When the 2024 expense was recorded pipeline property was expensed as tangible personal property at a higher rate. Pipeline property for tax year 2025 was expensed as real property, which is taxed at a lower rate.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 9:

SERP. Refer to the response to Attorney General's First Request No. 136. Explain what the unadjusted budget amount refers to. Provide the adjusted amount included in the FTP.

Response:

For purposes of Attorney General's First Request No. 136, the forecasted test period ("FTP") unadjusted budget amount represents the SERP budget amount prior to the application of ratemaking adjustments. As the Company has not proposed an adjustment to its SERP costs, the adjusted budget amount is equal to the unadjusted FTP budget amount.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026

Data Request No. 10:

Temporary Help. Refer to the response to Attorney General's First Request No. 141. Explain how the BP and FTP amounts were derived and provide supporting calculations.

Response:

As discussed in Columbia's response to Attorney General's Data Request 1-141 part a, Columbia's budget is not maintained at a Cost Element level of detail. Accordingly, a proxy was developed by utilizing calendar year 2025 as a basis of allocation to derive the amount of Temporary Personnel Services associated with the Outside Services budget. The resulting Base Period ("BP") and Forecasted Test Period ("FTP") amounts are shown in the tables below and reflected in Columbia's response to Attorney General's Data Request 1-141, Excel Attachment A, line 89, Excel column L (BP) and column M (FTP), and Excel Attachment B, line 87, Excel column L (BP) and column M (FTP). Columbia notes that, in its response to Attorney General's Data Request 1-141, part a, the BP and the FTP amounts were inadvertently misstated in the written response and the amounts referenced in Attorney General's Data Request 1-133 are properly reflected. To confirm the amounts Temporary Personnel Services expense are provided in the tables below.

Table: Temporary Personnel Services (2025, BP, FTP) – Columbia			
Line No.	Period	BP	FTP
1	Total Outside Services 2025 Actuals	$4,465,768	
2	Temporary Personnel Services 2025 Actuals	$38,722	
3	Temporary Personnel Services % of Total Outside Services (Line 2 / Line 1)	0.87%	
4	Total Outside Services Budget	$4,800,075	$5,674,402
5	Temporary Personnel Services Budget (Line 4 * Line 3)	$41,620	$49,201

Table: Temporary Personnel Services (2025, BP, FTP) – NCSC Billed to Columbia			
Line No.	Period	BP	FTP
1	Total Outside Services 2025 Actuals	$8,997,061	
2	Temporary Personnel Services 2025 Actuals	$372,233	
3	Temporary Personnel Services % of Total Outside Services (Line 2 / Line 1)	4.14%	
4	Total Outside Services Budget	$8,852,022	$7,356,248
5	Temporary Personnel Services Budget (Line 4 * Line 3)	$366,232	$304,348

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 11:

Uncollectibles. Refer to the response to Attorney General's First Request No. 147. Are the accounts charged off on WPD 2.7 D(2) on line 2, net of recoveries? If not:

a. Identify the account numbers that write-offs are booked to.

b. Identify the account numbers that recoveries are booked to.

Response:

The amount reflected on Workpaper WPD-2.7.D(2), Line 2 is not presented net of recoveries; however, the amounts presented in Line 3 provide the uncollectible recoveries. The total of Lines 2 and 3 present charge-offs net of recoveries. Lines 1 through 3 are captured in Columbia's uncollectible provision net charge-off rate on Line 7.

a. Workpaper WPD-2.7.D(2), Line 2 reflects charges to the reserve recorded to account 14400150, Accrued Provision for Uncollectible-Charge-Offs, and account 14400700, Accumulated Provision Uncollectible-Miscellaneous.

b. Credits (recoveries) to the reserve are recorded to account 144002000, Accrued Provision for Uncollectible-Recoveries, and are reflected on Workpaper WPD-

2.7.D(2), Line 3.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 12:

Employee Stock Purchase Plan. Refer to the response to Attorney General's First Request No. 65. Provide a description of the plan.

Response:

The Amended and Restated NiSource Inc. Employee Stock Purchase Plan ("ESPP" or "Plan") provides an opportunity for eligible employees of NiSource Inc. ("NiSource") with the opportunity to purchase shares of common stock of NiSource at a discount from market value through payroll deductions. The primary purposes of the Plan are to provide employees of NiSource and its participating subsidiaries an additional means of saving a portion of their earnings and to encourage employee ownership of Common Stock.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 13:

Insurance Credits. Refer to the response to Attorney General's First Request No. 94. Was the EIM credit in 2024 reversed or paid back? Explain.

Response:

The EIM charge provided in 2024 in the Company's original response to AG-DR-1-94 was an accounting oversight and the proper amount should have reflected $0. Mutual insurer distributions are discretionary and EIM did not issue a member distribution in 2024. Please see the supplemental response to AG-DR-1-94 for a revised Attachment A.

COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026

Data Request No. 14:

Employees. Refer to the Application generally. State whether the Company expects to or has plans to terminate any employees in the FTP.

Response:

There are no expected or planned employee terminations assumed for purposes of the FTP.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 15:

Incentive Compensation. Refer to the response to Attorney General's First Request No. 82. Were all of the employees that did not receive a payout, eligible? Of not, provide the number that were eligible but did not receive a payout.

Response:

All employees participate in the short-term incentive plan. Employees identified as "Did Not Receive Payout" in Witness Owens' Response to Attorney General's Data Request 1-82 were eligible for the plan; however, they did not receive payment.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 16:

Healthcare Expense. Refer to the response to the Attorney General's First Request No. 76. Provide the reduction to the FTP healthcare expense to remove the employee contribution in excess of the most recent report from BLS as originally requested.

Response:

Objection: As explained in the response to the Attorney General's First Request No. 76, Columbia objects because it seeks information not kept in the ordinary course of business, would be unduly burdensome to provide, nor would such a response be relevant to this proceeding. Notwithstanding and without waiving these objections, Columbia responds as follows. This information would not have any impact on the FTP because the Company does not utilize Bureau of Labor Statistics data when determining health care expense. 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
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 17:

Employee Insurance Plans.

a. Refer to AG 1-133 Attachment A Line 33. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)

b. Refer to AG 1-133 Attachment B Line 36. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)

Response:

a. and b.

Columbia objects to the characterization of "large increase" which is subjective, vague, and undefined. Columbia further objects that this Request seeks information that is not relevant to this proceeding nor would it lead to the discovery of admissible evidence in this proceeding. Without waving this objection, the Company states as follows. Employee insurance costs are generally expected to increase from year to year due to the continued rise in the cost of medical services and prescription drugs, provider reimbursement rates, and the utilization of services by covered employees and dependents. These increases are also affected by broader health care inflation, changes in the mix and severity of claims, and the introduction of new or higher-cost treatments and medications. As a result, even when plan design and covered populations remain relatively stable, the underlying cost of providing employee insurance benefits typically trends upward over time.

Please see the table below for the requested employee insurance plan's expense information which provides a listing of the attachments along with a brief description.

Table: Employee's Insurance Plans (FTP)	
Attachment	**Description**
2026-00099_AG_DR_Set_2_No_17_Attachment_A	Unadjusted FTP vs. 2025 - Columbia
2026-00099_AG_DR_Set_2_No_17_Attachment_B	Unadjusted FTP vs. 2025 – NCSC Billed to Columbia
Confidential_2026-00099_AG_DR_Set_2_No_17_Attachment_C	Aon (Lockton) Actuarial Studies
2026-00099_AG_DR_Set_2_No_17_Attachment_D	Update of AG 1-133, Attachment B NCSC by Cost Category

ATTACHMENTS A, B, AND D ARE EXCEL SPREADSHEETS AND UPLOADED SEPARATELY

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

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 18:

Payroll. Refer to the response to the Attorney General's First Request No. 113. Please provide the budgeted and actual number of full time and part time employees for each of the years 2021, 2022, 2023, 2024, 2025, the BP and FTP as originally requested.

Response:

For purposes of this response, the Company understands the reference in the request to Attorney General's First Request No. 113 to be a reference to Attorney General's First Request No. 112.

Please refer to 2026-00099_AG_DR_Set_2_No_18_Attachment_A for Columbia's budgeted and actual number of full-time and part-time employees for calendar years 2021 and 2022. Please also refer to 2026-00099_PSC_Staff_DR_Set_1_38_Attachment_A for the corresponding information for calendar years 2023, 2024, 2025, as well as the BP and FTP.

Please refer to 2026-00099_AG_DR_Set_2_No_18_Attachment_B, which updates Attachment A to the Company's response to Attorney General's First Request No. 112 to include calendar years 2021 and 2022 for the NiSource Corporate Services Company budgeted and actual number of full-time and part-time employees.

ATTACHMENTS ARE EXCEL SPREADSHEET AND UPLOADED SEPARATELY

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 19:

Outside Services. Refer to the response to the Attorney General's First Request No. 133.

a. Refer to AG 1-133 Attachment A Line 127. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)

b. Refer to AG 1-133 Attachment B Line 125. Explain the reasons for the decrease in the FTP over the 2025 level.

Response:

a. and b.

Columbia objects to the characterization of "large increase" which is subjective, vague, and undefined. Without waving this objection, the Company states as follows. Columbia's Outside Services FTP increase of $1,134,019 as compared to calendar year 2025 actual Outside Services shown in Attorney General's Request 1-133 Attachment A Line 127, and Columbia's NiSource Corporate Services Company ("NCSC") Outside Services FTP decrease of $1,299,032 as compared to calendar year 2025 actual NCSC Outside Services shown in Attorney General's Request 1-133 Attachment B Line 125, are primarily driven by a reclassification of two property tax invoices totaling $899,214, which were originally booked to NCSC O&M inadvertently. When the reclassification took place, rather than credit NCSC O&M, the entry was inadvertently credited to Outside Services O&M Expense. While this has no impact on total company O&M, it artificially lowered the Outside Services O&M Expense and artificially increased the NCSC O&M. When adjusting calendar year 2025 Outside Services O&M expense for this reclass, the adjusted 2025 actual of $5,364,982 more closely aligns to the FTP 2027 adjusted budget of $5,599,786. When adjusting calendar year 2025 NCSC Outside Services O&M expense for this entry, the adjusted 2025 actual of $8,097,847 more closely aligns to the FTP 2027 adjusted budget of $7,698,029.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 20:

Lobbying. Refer to the response to the Attorney General's First Request No. 102. Provide total amount of lobbying labor included in the Company's application in the FTP.

Response:

The Company inadvertently included $6,283 in the FTP and it is the Company's intent that lobbying is $0.

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
SECOND REQUEST FOR INFORMATION DATED JULY 21, 2026**

Data Request No. 21:

SMRP. Refer to the Application generally. Identify, explain and quantify all changes the Company is proposing to the methodology of the SMRP that affect the FTP revenue requirement.

Response:

There is no change in the methodology. Please see Columbia's response to Attorney General Set 2, No. 2.