

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 COMMISSION STAFF'S FIFTH REQUEST FOR
INFORMATION DATED SEPTEMBER 9, 2026

Comes now Columbia Gas of Kentucky, Inc. ("Columbia" or "Company"), by counsel, and does hereby tender its Verified Responses to Commission Staff's Fifth Request for Information entered September 9, 2026.

Filed: September 23, 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 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

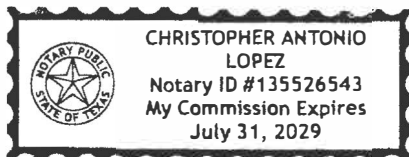
The foregoing Verification was signed, acknowledged and sworn to before me this 21 day of September 2026, by Elizabeth N. Davis.

Christopher Antonio Lopez

Notary Commission No. 135526543

Commission expiration:

7/31/2029



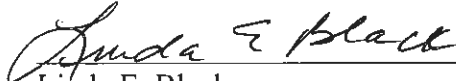
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FOR AN ADJUSTMENT OF RATES;)
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APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

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

The foregoing Verification was signed, acknowledged and sworn to before me this 17th day of September 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

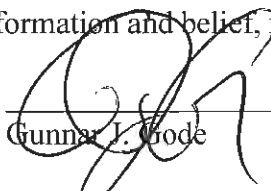
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FOR AN ADJUSTMENT OF RATES;)
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APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

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 22nd day of September 2026, by Gunnar J. Gode.



Elizabeth Bertke
Notary Public, State of Ohio
Commission #: 2015-RE-553341
My Commission Expires 12-3-30



Notary Commission No. 2015-RE-553341
Commission expiration: 12-3-30

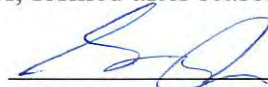
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APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

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 17th day of September 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

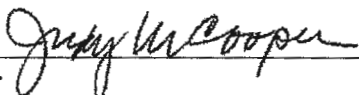
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APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

VERIFICATION OF JUDY M. COOPER

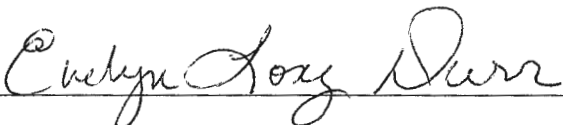
COMMONWEALTH OF KENTUCKY)
)
COUNTY OF FAYETTE)

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.

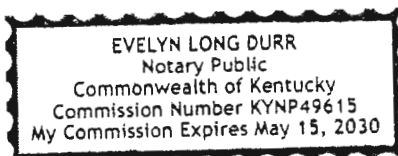


Judy M. Cooper

The foregoing Verification was signed, acknowledged and sworn to before me this 21st day of September 2026, by Judy M. Cooper.



Notary Commission No. KYNP49615
Commission expiration: May 15, 2030



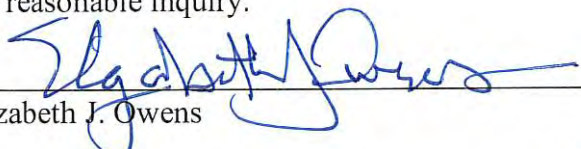
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BEFORE THE PUBLIC SERVICE COMMISSION**

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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 17th day of September 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

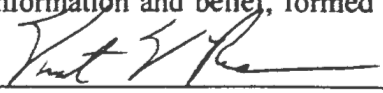
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APPROVAL OF DEPRECIATION STUDY;)
APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

VERIFICATION OF VINCENT V. REA

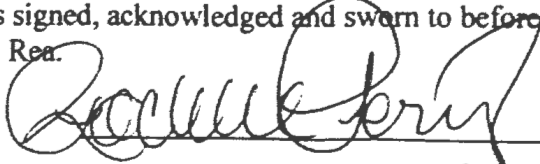
STATE OF NORTH CAROLINA)
)
COUNTY OF MOORE)

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

The foregoing Verification was signed, acknowledged and sworn to before me this 21st day of September 2026, by Vincent V. Rea.



Notary Commission No. 201431100199

Commission expiration: 11/2/2029

Rochelle Perry
NOTARY PUBLIC
Richmond County, NC

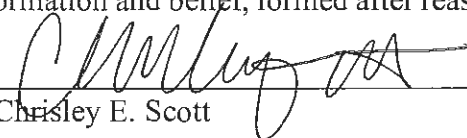
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APPROVAL OF TARIFF REVISIONS; AND)
OTHER RELIEF)

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 23rd day of September 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

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to the Direct Testimony of Aaron Rothschild (Rothschild Direct Testimony), page 56. Provide the justification for utilizing data collected from regulated operating subsidiaries to support Columbia Kentucky's forecasted test year capital structure, instead of the holding company market data used to support its Discounted Cash Flow (DCF) Model, its Capital Asset Pricing Model (CAPM), and its risk premium analyses.

Response:

It is a common practice in utility rate proceedings to reference the market data of utility proxy group holding companies for cost of capital estimation purposes. This is because utility operating subsidiaries are often not publicly traded, and as a result, market-based trading data is generally not available for these companies. And yet, it is market-based information that is invariably required to implement the cost of equity analytical models that are commonly used in utility rate proceedings.

Nevertheless, at the same time, it would be inappropriate to reference the proxy group holding company capital structure for ratemaking purposes, since this capital structure typically reflects the consolidation of all debt and equity balances across the consolidated

enterprise, including those of other gas and electric utility subsidiaries, as well as unregulated business operations.

Moreover, a utility holding company's consolidated capital structure has often been impacted by historical acquisitions, divestitures, spin-offs and other strategic transactions that have the effect of significantly changing the relative composition of equity and debt balances in the consolidated capital structure. This occurs both as a result of the financing activities associated with strategic transactions and also the resulting accounting gains, losses, and other special write-offs that further impact the capital structure. All of these impacts would be inappropriate to overlay on the utility business and to include in customer rates. This is particularly the case because a utility's long-lived rate base assets, which serve the public interest, directly corresponds to the financing activities conducted at the utility operating company level, and not at the consolidated parent company level.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to the Attorney General's First Request for Information (Attorney General's First Request), Item 65 generally. Provide the discount which Columbia Kentucky offers its employees for NiSource common stock through its Employee Stock Purchase Plan.

Response:

The discount used in the NiSource Inc. Employee Stock Purchase Plan ("ESPP") is 10% of the fair market value on the purchase date. Said conversely, employees participating in the ESPP pay 90% of the fair market value when these shares are purchased.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to the Direct Testimony of John Defever (Defever Direct Testimony), page 27.

Explain in detail whether Columbia Kentucky has started transitioning its employees, who have not had their defined benefit pension plans frozen, to a lower-cost defined benefit pension plan, in addition to the defined contribution plan.

Response:

While Columbia does not use the term "frozen," the Company no longer allows new entrants to the pension fund and no longer contributes to the pension fund on behalf of those employees that are still eligible. The pension plan has been closed to new entrants for more than a decade, and the number of employees with dual eligibility (eligible for both the pension plan and the 401(k) plan) will naturally decrease over time as these employees retire or leave the Company. There are 45 remaining Company employees that participate in the pension plan. Each employee has experienced either one or two prior changes (reductions) in their pension benefit, with the latest change occurring as of December 31, 2012. These employees do continue to participate in the 401(k) plan as well, but at a lesser benefit opportunity than their peers hired in 2013 or later. The Company does not currently have any intention to change or reduce the existing defined benefit

pension plan, nor does the Company intend to move these employees who currently participate in both the defined benefit pension plan and the defined contribution 401(k) plan into a single retirement plan.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to the Defever Direct Testimony, pages 13-14, where Mr. Defever recommends removing corporate aircraft expenses from Columbia Kentucky's cost of service in the forecasted test year. Provide a comparison of the cost effectiveness of corporate aircraft expenses as opposed to using commercially-available flights for Columbia Kentucky's employees.

Response:

Columbia Kentucky cannot provide a precise trip-by-trip retrospective comparison of corporate aircraft costs to commercial flights because the Company does not maintain contemporaneous commercial airfare quotes for trips using the corporate aircraft. Any such comparison would require assumptions about available flights, fares, itineraries, booking options, and scheduling requirements at the time travel decisions were made. Because commercial airfare is dynamic and historical fare information generally does not establish what fare would have been available for a specific business itinerary, number of travelers, and required travel schedule, the Company provides the qualitative and illustrative comparison below based on available information.

The appropriate comparison is not limited to airfare alone but should consider the fully loaded cost of commercial travel, including airfare, lodging, ground transportation, meals, and the business impact of additional nonproductive travel time. It also should distinguish fixed aircraft costs from incremental trip costs. Except for direct flight expenses, many aircraft-related costs are fixed and are not avoided based on whether a particular trip uses the aircraft. This distinction does not establish recoverability of aircraft costs, but it informs the incremental cost comparison for specific business trips and should be considered with the reasonableness and business purpose of the travel. Moreover, because many NiSource operating locations have limited commercial airport access, commercial travel may require multiple connections, extended layovers, or overnight stays, which is less likely with corporate travel that can access smaller airports in closer proximity. Eliminating these issues associated with commercial travel can reduce certain travel expenses such as lodging and meal expense as well as increase productivity time.

For example, in June, five individuals traveled to Columbia for a business conference, resulting in approximately \$2,500 of vehicle, lodging, and meal expense, plus approximately one day of lost productivity (which is not included in the \$2,500 estimate). If the corporate aircraft had been used, the estimated incremental fuel cost would have been approximately \$1,500, with minimal additional travel expense, and the employees could have returned to Columbus around noon and resumed work the same day. This

example is illustrative only and does not replace a flight-by-flight comparison, but it shows that the lowest transportation fare, standing alone, does not necessarily represent the lowest total cost when related travel expenses, scheduling constraints, and productivity impacts are considered.

In many circumstances, corporate aircraft use can reduce nonproductive travel time, support confidential business discussions, and allow employees to remain productive while in transit. Based on estimated travel-time differentials, commercial travel can add approximately 8 to 12 hours per trip, which would have resulted in approximately 4,500 additional travel hours in 2025.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to the Defever Direct Testimony, page 31. Refer also to Columbia Kentucky's response to the Attorney General's First Request, Item 138 generally. Provide comparisons of Columbia Kentucky's forecasted test year revenue requirement, including and excluding Columbia Kentucky's 2023 and 2024 Safety Modification and Replacement Program (SMRP) investments, inclusive of all adjustments made to exclude the 2023 and 2024 SMRP investments. Provide the answer in Excel spreadsheet format with all formulas, columns, and rows unprotected and fully accessible.

Response:

Please see 2026-00099_PSC_Staff_DR_Set_5_No_5_Attachment_A, which provides revenue requirement comparisons for both the base period and forecasted test period by comparing the Company's As-Filed position, inclusive of the roll-in of 2023 and 2024 Safety Modification and Replacement Program ("SMRP") investments, with the revenue requirement excluding the SMRP roll-in as well as a comparison to the 2024 SMRP Filing Case No. 2025-00072.

In addition, please refer to 2026-00099_PSC_Staff_DR_Set_5_No_5_Attachment_B_REDACTED, which contains the Excel workbook supporting the

Company's cost of service calculation for the revenue requirement excluding the roll-in of 2023 and 2024 SMRP investments.

Please refer to 2026_00099_PSC_Staff_DR_Set_5_No_5_Attachments C and D for the typical bill comparisons based upon the analyses set forth in Attachments A and B.

Please refer to 2026_00099_PSC_Staff_DR_Set_5_No_5_Attachments E and F for revenues at current and proposed rates based upon the analyses set forth in Attachments A and B for the base period and forecasted test period respectively.

**ATTACHMENTS A-F ARE
EXCEL SPREADSHEETS AND
UPLOADED SEPARATELY**

**ATTACHMENT B IS
CONFIDENTIAL AND
BEING FILED PURSUANT
TO A MOTION FOR
PROTECTIVE ORDER**

KY PSC Case No. 2026-00099
Response to Staff's Data Request Set Five No. 6
Respondent: Elizabeth N. Davis and Elizabeth J. Owens

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to Commission Staff's Third Request for Information (Staff's Third Request), Item 24, where it states "the majority of these positions have been replaced, are in the process of being replaced, or are expected to be replaced." Indicate which of the positions in Attachment A and Attachment B Columbia does not intend to replace.

Response:

Please refer to 2026-00099_PSC_Staff_DR_Set_5_No_6_CONFIDENTIAL_Attachment_A and B REDACTED, which identify the employees that Columbia and NiSource Corporate Service Company, respectively, do not intend to replace. Specifically, please see Excel Column J.

**ATTACHMENTS A AND B
ARE CONFIDENTIAL AND
BEING FILED PURSUANT
TO A MOTION FOR
PROTECTIVE ORDER AND
EXCEL SPREADSHEETS AND
UPLOADED SEPARATELY**

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Tab 72, 807 KAR 5:001 Section 16-(8)(a), WPD-2.7 J(5), page 189.

- a. Explain how many of the "positions hired post annualization date" and "open positions post annualization date" represent backfills from previously departed employees.
- b. Explain how many open positions Columbia Kentucky is currently attempting to fill as of the date of this response.

Response:

- a. There were 24 "positions hired post annualization date" that were backfills of previously departed employees and there were no "open positions post annualization date" that represent backfills from previously departed employees. Additionally, please see 2026-00099_PSC_Staff_DR_Set_5_No_7_Attachment_A _REDACTED for an updated version of Tab 72, 807 KAR 5:001 Section 16-(8)(a), WPD-2.7 J(5), page 189; specifically, adding Column 10 – "Job Posting Reason" for supporting information to reflect the current hiring status as of July 7, 2026.
- b. Columbia is attempting to fill 2 open positions at the time of this response.

**ATTACHMENT A
IS AN EXCEL
SPREADSHEET
AND UPLOADED
SEPARATELY**

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to Staff Third Request, Item 25. Provide the effective property tax rate, and inputs to that calculation, based on calendar year 2025 data.

Response:

Columbia Gas of Kentucky has not yet received all property tax bills for tax year 2025 such that it is not able to provide the effective property tax rates for the 2025 calendar year at this time. Therefore, Columbia of Kentucky is using its 2024 tax year effective property tax rate of 1.302 percent to estimate tax for 2025. 2026-00099_PSC_Staff_DR_Set_3_No_25_Attachment_A provides the inputs and calculations supporting the effective tax rate for tax year 2024.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 2b where it states "[t]he rates proposed in this base rate case include a reduction to the currently authorized SMRP Rider rates to reflect the removal of the 2023 and 2024 SMRP investments coincident with the implementation of the base rates authorized in this case that include those investments."

- a. Provide a reference to the location in this case filing where that reduction in the SMRP rates is shown.
- b. Provide all supporting calculations and workpapers, in native executable format with links intact, that were used in the calculation of that SMRP rate reduction.

Response:

- a. The reduction to the SMRP rates, removing 2023 and 2024, is shown in the customer notice, which is set forth in Volume 5, Tab 86 of the Application. Because the SMRP is a mechanism separate from the base rates, the calculation of the reduction would be shown in the filings to update the SMRP Rider. Additionally, an illustration of the calculation regarding the reduction in the SMRP rates based upon balances beginning January 2025 was provided in response to 2026-

00099_PSC_Staff_DR_Set_4_No_8_Attachment_A which reflects the removal of 2023 and 2024 SMRP capital investments, retirements, cost of removal, depreciation, accumulated reserve, ADIT, and property tax from the SMRP. By removing all rate components associated with the 2023 and 2024 capital investments from the SMRP, Attachment A shows the resulting SMRP rider and rates as if those investments are rolled into base rates in this proceeding.

- b. Please see 2026-00099_PSC_Staff_DR_Set_4_No_8_Attachment_A. This attachment reflects the ongoing SMRP, assuming the 2023 and 2024 capital investment rolls into rate base in this proceeding.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to Commission Staff's Fourth Request for Information (Staff's Fourth Request), Item 8(a) where it states "2026-00099_PSC_Staff_DR_Set_4_No_8_Attachment_A reflects how the removal of 2023 and 2024 SMRP investments, including all associated amounts in Forms 2.0 through 7.0 of the SMRP Rider filing formats, will be addressed" and "[i]f the Commission accepts Columbia Kentucky's proposal, new base rates and new SMRP rates (which would track the process set forth in 2026 00099_PSC_Staff_DR_Set_4_No_8_Attachment_A) will be established at the conclusion of this case". Identify specifically where in Columbia Kentucky's response to Staff's Fourth Request, Item 8 Attachment_A these issues are addressed.

Response:

The specific tabs in 2026-00099_PSC_Staff_DR_Set_4_No_8_Attachment_A illustrating the process of how the 2023 and 2024 SMRP investments would be removed from the rider with balances beginning January 2025 are as follows:

Tab 2.0 Revenue Requirement – formula driven from changes to all below tabs.

Tab 3.0 Plant in Service – Removed Additions and Retirements monthly activity
beginning January 2023 – December 2024.

Cell References:

2023 Additions: D18-D22:O18-O22

2023 Retirements: D27-D31:O27-O31

2024 Additions: D91-D95:O91-O95

2024 Retirements: D100-D104:O100-O104

Tab 4.0 Accumulated Depr – Removed Cost of Removal monthly activity
beginning January 2023 – December 2024.

Cell References:

2023 Cost of Removal: D37-D41:O37-O41

2024 Cost of Removal: D118-D122:O118-O122

Tab 5.0 Depr Expense – formula driven from changes to Tab 3.0 Plant in Service

Tab 6.0 ADIT Normalized – updated ADIT Balance to start with 2025

December 2023 – ADIT balance form 6.1 changed to zero (0).

Cell Reference N18

December 2024 – ADIT balance form 6.1 changed to zero (0).

Cell Reference N27

Tab 6.1 ADIT Calculated p.1 – formula driven from changes to Tabs 6.1 ADIT
Calculated p.2 & Tabs 6.1 ADIT Calculated p.3

Tab 6.1 ADIT Calculated p.2 – formula updates:

Column (C) Line 1 – formula changed to start with 2025 data for Mains and Service Lines (from Tab 5.0 Depr Expense – Cell Reference Q175 + Q195)

Column (D) Line 1 – formula changed to start with 2026 data for Mains and Service Lines (from Tab 5.0 Depr Expense– Cell Reference Q258 + Q278)

Column (C) Line 2 – updated the Composite Tax Rate for 2025

Column (D) Line 2 – updated the Composite Tax Rate for 2026

Tab 6.1 ADIT Calculated p.3 – formula updates:

Column (C) Line 1 – formula changed to start with 2025 data for Plant Regulators, Meter Installations & House Regulators (from Tab 5.0 Depr Expense – Cell Reference Q185 +Q205 + Q215)

Column (D) Line 1 – formula changed to start with 2026 data for Plant Regulators, Meter Installations & House Regulators (from Tab 5.0 Depr Expense – Cell Reference Q268 +Q288 + Q298)

Tab 7.0 Property Tax – formula update, cell reference G18 (Line No. 1) – Property Tax for the 2025 investments (the sum of the Cumulative Total Plant in Service and Cumulative Accumulated Depreciation).

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIFTH REQUEST FOR INFORMATION
DATED SEPTEMBER 8, 2026

Refer to Columbia Kentucky's response to Staff's Fourth Request, Item 12. Confirm that the sum of the "Actual \$" costs by category does not equal the Total of 80,253. If confirmed, please provide a corrected table.

Response:

Confirmed. See corrected table below.

Category (dollars in thousands)	Budget \$	Actual \$	Variance \$	Variance %
Growth	11,156	12,385	1,229	11.0%
Betterment	14,684	18,650	3,966	27.0%
SMRP	44,313	39,400	(4,912)	(11.1%)
Shared Services	7,106	9,817	2,711	38.2%
Total	77,259	80,253	2,994	3.9%