

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S FIRST REQUEST FOR INFORMATION
DATED MAY 7, 2026

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

(1) Accounting;

(2) Engineering;

(3) Legal;

(4) Consultants; and

(5) Other Expenses (Identify separately).

b. For each category identified in Item 14a, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

c. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in Item 14a, with an

estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14a and 14b, and a cumulative total of cost incurred to date for each category. This information should also include an updated estimate of the total cost incurred for this case. Following the public hearing, the Commission will establish a specific deadline for Columbia Kentucky to provide its final update. The final update of the actual costs incurred in conjunction with this rate case should include copies of any invoices or other documentation that support charges incurred in the preparation of this rate case. If necessary, provide an itemized estimate of remaining costs to be incurred for this case as of that date, and include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

Supplemental Response Submitted on September 26, 2026:

a., b., and c.

Please see the table below for the requested rate case expense information which provides a listing of the attachments along with a brief description.

Table: 2026 Rate Case Expense Estimate / Actuals	
Attachment 2026-00099_PSC_Staff_DR_Set_1_No_14_Supplemental_August_Update	Description
Attachment_A	Itemized estimate of the total cost to be incurred for this case, and an update of the actual costs incurred as of September 10, 2026.
Attachment_B	Copies of the support invoices.

Page 1 of Attachment A presents actual rate case expenses incurred for this proceeding as of September 10, 2026, in the same format as cost-of-service Schedule F-9. The requested details are presented on Page 2. As previously shared, Columbia anticipates that the majority of costs for this rate case will occur during the base period. Columbia is deferring the costs for the preparation of this case and requesting a one-year amortization as shown in Schedule F-9 (Attachment A, Page 1).

Also note, per Appendix B of the NiSource Business Expense Policy provided in Staff 1-14, Attachment C, Page 4, receipts / documentation less than \$50.00 are not required for corporate card charges that are pre-populated in the Employee Expense Reimbursement System ("ERS"). In lieu, the company has provided a detailed listing of the expenses from the ERS as supporting documentation.

Columbia will continue to provide monthly updates for actual costs incurred as they become available.

Supplemental Response Submitted on September 4, 2026:

a., b., and c.

Please see the table below for the requested rate case expense information which provides a listing of the attachments along with a brief description.

Table: 2026 Rate Case Expense Estimate / Actuals	
Attachment	Description
2026-00099_PSC_Staff_DR_Set_1_No_14_Supplemental_July_Update	
Attachment_A	Itemized estimate of the total cost to be incurred for this case, and an update of the actual costs incurred as of August 1, 2026.
Attachment_B	Copies of the support invoices.

Page 1 of Attachment A presents actual rate case expenses incurred for this proceeding as of July 1, 2026, in the same format as cost-of-service Schedule F-9. The requested details are presented on Page 2. As previously shared, Columbia anticipates that the majority of costs for this rate case will occur during the base period. Columbia is deferring the costs for the preparation of this case and requesting a one-year amortization as shown in Schedule F-9 (Attachment A, Page 1).

Also note, per Appendix B of the NiSource Business Expense Policy provided in Staff 1-14, Attachment C, Page 4, receipts / documentation less than \$50.00 are not required for corporate card charges that are pre-populated in the Employee Expense Reimbursement System (“ERS”). In lieu, the company has provided a detailed listing of the expenses from the ERS as supporting documentation.

Columbia will continue to provide monthly updates for actual costs incurred as they become available.

Supplemental Response Submitted on August 7, 2026:

a., b., and c.

Please see the table below for the requested rate case expense information which provides a listing of the attachments along with a brief description.

Table: 2026 Rate Case Expense Estimate / Actuals	
Attachment	Description
2026-00099_PSC_Staff_DR_Set_1_No_14_Supplemental_June_Update	
Attachment_A	Itemized estimate of the total cost to be incurred for this case, and an update of the actual costs incurred as of July 1, 2026.
Attachment_B	Copies of the support invoices.

Page 1 of Attachment A presents actual rate case expenses incurred for this proceeding as of July 1, 2026, in the same format as cost-of-service Schedule F-9. The requested details are presented on Page 2. As previously shared, Columbia anticipates that the majority of costs for this rate case will occur during the base period. Columbia is deferring the costs for the preparation of this case and requesting a one-year amortization as shown in Schedule F-9 (Attachment A, Page 1).

Also note, per Appendix B of the NiSource Business Expense Policy provided in Staff 1-14, Attachment C, Page 4, receipts / documentation less than \$50.00 are not required for corporate card charges that are pre-populated in the Employee Expense Reimbursement System (“ERS”). In lieu, the company has provided a detailed listing of the expenses from the ERS as supporting documentation.

Columbia will continue to provide monthly updates for actual costs incurred as they become available.

Supplemental Response Submitted on July 8, 2026:

a., b., and c.

Please see the table below for the requested rate case expense information which provides a listing of the attachments along with a brief description.

Table: 2026 Rate Case Expense Estimate / Actuals	
Attachment 2026-00099_PSC_Staff_DR_Set_1_No_14_Supplemental_May_Update	Description
Attachment_A	Itemized estimate of the total cost to be incurred for this case, and an update of the actual costs incurred as of June 1, 2026.
Attachment_B	Copies of the support invoices.

Page 1 of Attachment A presents actual rate case expenses incurred for this proceeding as of June 1, 2026, in the same format as cost-of-service Schedule F-9. The requested details are presented on Page 2. As previously shared, Columbia anticipates that the majority of costs for this rate case will occur during the base period. Columbia is deferring the costs for the preparation of this case and requesting a one-year amortization as shown in Schedule F-9 (Attachment A, Page 1).

Also note, per Appendix B of the NiSource Business Expense Policy provided in Staff 1-14, Attachment C, Page 4, receipts / documentation less than \$50.00 are not required for corporate card charges that are pre-populated in the Employee Expense Reimbursement System (“ERS”). In lieu, the company has provided a detailed listing of the expenses from the ERS as supporting documentation.

Columbia will continue to provide monthly updates for actual costs incurred as they become available.

Response:

a., b., and c.

Please see the table below for the requested rate case expense information which provides a listing of the attachments along with a brief description.

Table: 2026 Rate Case Expense Estimate / Actuals	
Attachment 2026-00099_PSC_Staff_DR_Set_1_No_14	Description
Attachment_A	Itemized estimate of the total cost to be incurred for this case, and an update of the actual costs incurred as of April 30, 2026.
Attachment_B and Attachment_B_Redacted	Copies of the support invoices.
Attachment_C	NiSource "Business Expense Policy"
Attachment_D	Agreement 1 – ACOS & Rate Design
Attachment_E	Agreement 2 – Depreciation Study
Attachment_F	Agreement 3 – Rate of Return
Attachment_G1(Pgs1-100)	Agreement 4 – Rate Case Preparation & Discovery (Contract Pages 1-100)
Attachment_G2(Pgs101-200)	Agreement 4 – Rate Case Preparation & Discovery (Contract Pages 101-200)
Attachment_G3(Pgs201-300)	Agreement 4 – Rate Case Preparation & Discovery (Contract Pages 201-300)
Attachment_G4(Amendment)	Agreement 4 – Rate Case Preparation & Discovery (Contract Amendment)

Page 1 of Attachment A presents actual rate case expenses incurred for this proceeding as of April 30, 2026 in the same format as cost-of-service Schedule F-9. The requested details are presented on Page 2. Note, Columbia anticipates that the majority of costs for this rate case will occur during the base period. Columbia is deferring the costs for the preparation of this case and requesting a one-year amortization as shown in Schedule F-9 (Attachment A, Page 1).

Also note, per Appendix B of the NiSource Business Expense Policy (Attachment C, Page 4) receipts / documentation less than \$50.00 are not required for corporate card charges that are pre-populated in the Employee Expense Reimbursement System ("ERS"). In lieu, the company has provided a detailed listing of the expenses from the ERS as supporting documentation.

- d. Columbia will provide monthly updates for actual costs incurred as they become available.