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 SIXTH REQUEST FOR
INFORMATION DATED OCTOBER 14, 2026

Comes now Columbia Gas of Kentucky, Inc. ("Columbia" or "Company"), by counsel, and does hereby tender its Verified Responses to Commission Staff's Sixth Request for Information entered October 14, 2026.

Filed: October 26, 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 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 20th day of October 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 NICHOLAS R. BLY

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Nicholas R. Bly, Director Accounting Services 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.

Nicholas R. Bly

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of October 2026, by Nicholas R. Bly.

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: December 3, 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 KIMRA H. COLE

STATE OF KENTUCKY)
)
COUNTY OF FAYETTE)

Kimra H. Cole, President and COO 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.

Kimra H Cole
Kimra H. Cole

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of October 2026, by Kimra H. Cole.

Valerie Johnson

Valerie J. Johnson
Notary Public, State of Ohio
My Commission Expires 04-14-2030

Notary Commission No. 2025-RE-888075

Commission expiration: 4-14-30

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 KENTUCKY)
)
COUNTY OF FAYETTE)

Elizabeth J. Owens, Director 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 26th day of October 2026, by Elizabeth J. Owens.

Notary Commission No. KYNP76727

Commission expiration: 8/2/2027

LEIGH ALLYSON PREECE HONAKER - NOTARY PUBLIC
Comm. # KYNP76727
COMMONWEALTH OF KENTUCKY
MY COMM. EXP. 8/2/2027
COMMONWEALTH OF KENTUCKY

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 20th day of October 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 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 and or filing requirements 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

The foregoing Verification was signed, acknowledged and sworn to before me this 22nd day of October 2026, by Elizabeth N. Davis.

Valerie J. Johnson

Valerie J. Johnson
Notary Public, State of Ohio
My Commission Expires 04-14-2030

Notary Commission No. 2025-RE-888075

Commission expiration: 4-14-30

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 22nd day of October 2026, by George B. Jonda.

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: December 3, 2030

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

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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 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 22nd day of October 2026, by Julie C. Wozniak.

Valerie Johnson

NOTARIAL SEAL STATE OF OHIO

Valerie J. Johnson
Notary Public, State of Ohio
My Commission Expires 04-14-2030

Notary Commission No. 2025-RE-888075

Commission expiration: 4-14-30

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Provide any guidance, policies, and procedures that NiSource, Inc and NiSource Corporate Services Company (NCSC) provides to employees related to allocation and billing pools as it relates to Columbia Kentucky.

Response:

The NCSC Cost Allocation Manual (CAM) is the reference document employees use to select the appropriate billing pool. Please note, CAM is an internal naming convention utilized historically by NiSource and should not be confused with the common meaning under guidelines of the National Association of Regulatory Commissioners (NARUC) or the requirements of Kentucky Administrative Regulations. It is updated twice a year when the Allocation Survey is updated. Articles are published periodically on NiSource's internal news service, Viva Engage, to remind employees of the importance of proper allocations and provide them with a link to the CAM. Please see 2026_00099_PSC_Staff_DR_Set_6 No_1 Attachment_A for the CAM.

Additionally, employees are encouraged to consult their Financial Planning & Analysis (FP&A) business partner with questions regarding proper charging. FP&A provides

guidance and assists employees in evaluating their billing pool selections; responsibility for selecting the appropriate billing pool remains with the employee.

Through the monthly budget review process, the FP&A team routinely reviews departmental cost allocations with business partners to support proper charging. These discussions reinforce appropriate billing pool usage and provide informal training on cost allocation.

ATTACHMENT IS AN EXCEL SPREADSHEET AND IS BEING UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to the Direct Testimony of Kimra Cole, Attachment KHC-1, page 1. Provide the cost allocation manual provided to Dean Dorton.

Response:

Please see Response to Staff's Data Request Set Six No. 1 2026_00099_PSC_Staff_DR_Set_6_ No_1_Attachment_A.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to Case No. 2021-00183,[2] Columbia Kentucky's response to the Attorney General's First Request for Information, Item 66, Attachment A. Provide the most recent copy of the Accounting Manual of NCSC in the same format as Item 66, Attachment A.

Response:

Please see Response to Staff's Data Request Set Six No. 1 - 2026_00099_PSC_Staff_DR_Set_6_No_1_Attachment_A. There have been minor-to-moderate formatting changes to better assist employees with selecting a proper billing pool since the above referenced AG Set 1 No. 66 Attachment A response in Case No. 2021-00183; however, there has been no methodology change and the substance of the information remains the same.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Provide any Federal Energy Regulatory Commission (FERC) approval for the cost-allocation methodologies utilized by Columbia Kentucky or any of its affiliates.

Response:

The FERC issues guidance and periodically audits for compliance with their guidance. NiSource Corporate Services Company ("NCSC") underwent an audit by the FERC in 2012 and there were no Compliance Findings or Recommendations related to cost-allocation methodologies. The cost-allocation methodologies are unchanged since the audit and filed annually in the NCSC FERC Form 60 Schedule XXI Methods of Allocation. Please see 2026_00099_PSC_Staff_DR_Set_6_No_4_Attachment_A for a copy of the 2012 FERC Audit report.

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

In Reply Refer To:
Office of Enforcement
Docket No. FA11-5-000
October 24, 2012

NiSource Inc.
Attention: Stephen P. Smith
Executive Vice President and Chief Financial Officer
801 East 86th Ave.
Merrillville, IN 46410

Dear Mr. Smith:

1. The Division of Audits within the Office of Enforcement (OE) has completed the audit of NiSource Inc. (NiSource or Company) and its associated companies from January 1, 2009 through December 31, 2010. The enclosed audit report explains our audit findings and recommendations.

2. On August 21, 2012, you notified us that NiSource agrees with our findings and recommendations. A copy of your verbatim response is included as an appendix to this report. I hereby approve the audit findings and recommended corrective actions. Within 30 days of this letter order, NiSource should submit a plan to comply with the corrective actions. NiSource should make quarterly filings describing how and when it plans to comply with the corrective actions, including dates it has completed each corrective action. The submissions should be made no later than 30 days after the end of each calendar quarter, beginning with the first quarter after this audit report is issued, and continuing until all the corrective actions are completed.

3. The Commission delegated the authority to act on this matter to the Director of OE under 18 C.F.R. § 375.311 (2011). This letter order constitutes final agency action. Your Company may file a request for rehearing with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713 (2011).

4. This letter order is without prejudice to the Commission's right to require hereafter any adjustments it may consider proper from additional information that may come to its attention. In addition, any instance of noncompliance not addressed herein or that may occur in the future may also be subject to investigation and appropriate remedies.

5. I appreciate the courtesies extended to the auditors. If you have any questions, please contact Mr. Bryan K. Craig, Director and Chief Accountant, Division of Audits at (202) 502-8741.

Sincerely,

Norman C. Bay
Director
Office of Enforcement

Enclosure

Federal Energy Regulatory Commission

Audit of NiSource Inc. Affiliate Transactions, including its Compliance with:

- Cross-Subsidization Restrictions on Affiliate Transactions;
- Regulations Under the Public Utility Holding Company Act of 2005; and
- Uniform System of Accounts for Public Utilities and Natural Gas Companies' Accounting for Service Company Transactions

Docket No. FA11-5-000
October 24, 2012

Office of Enforcement
Division of Audits

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Appendix 33

I. Executive Summary

A. Overview

The Division of Audits within the Office of Enforcement has completed an audit of NiSource Inc. (NiSource or the Company) including its service companies, and associated companies (collectively Companies). The audit was initiated to evaluate the Companies' compliance with the Federal Energy Regulatory Commission's (FERC or the Commission's): (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35 (2010); (2) accounting, recordkeeping, and reporting requirements under 18 C.F.R. Part 366 (2010); (3) Uniform System of Accounts (USofA) for centralized service companies under 18 C.F.R. Part 367 (2010); (4) preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368 (2010); and (5) FERC Form No. 60 Annual Report requirements under 18 C.F.R. Part 369 (2010).

The audit also evaluated the associated public utility and natural gas companies' compliance with the Commission's accounting requirements for transactions with associated companies under 18 C.F.R. Parts 101 and 201 (2010), and the applicable reporting requirements in the FERC Form Nos. 1 and 2. The audit period covered January 1, 2009 through December 31, 2010.

B. NiSource Inc.

NiSource, headquartered in Merrillville, IN, is an energy holding company whose subsidiaries provide natural gas, electricity, and other products and services to approximately 3.8 million customers in a corridor that runs from the Gulf Coast through the Midwest to New England.

NiSource is organized into three primary business segments. The Gas Transmission and Storage Operations business segment operates interstate natural gas pipelines and storage facilities. NiSource's natural gas transmission subsidiaries include Columbia Gulf Transmission Company (CGT), Columbia Gas Transmission Company (TCO), Granite State, and others. NiSource's electric operation segment generates, transmits, and distributes electricity through its domestic public utility subsidiary, Northern Indiana Public Service Company (NIPSCO), to approximately 458,000 customers in 20 counties in northern Indiana. NiSource's natural gas distribution operations segment serves more than 3.3 million customers in seven states and operates approximately 59,000 miles of pipeline.

NiSource affiliates are served by two traditional centralized service companies, NiSource Corporate Services Company (NCSC) and NiSource Gas Transmission & Storage Company (NGTSC). Both service companies generally provide human capital services that include accounting, human resources, legal, and information technology support. NCSC provides human capital services to all of NiSource's subsidiaries, whereas NGTSC provides human capital services to only Columbia Gulf Transmission Company, one of NiSource's interstate gas transmission pipeline and storage companies.

C. Summary of Compliance Findings

Audit staff's compliance findings are summarized below. Details are in section IV of this report. Audit staff found eight areas of noncompliance:

- *Electric Public Utility's Accounting for Billings from the Service Company:* NIPSCO did not record some of the costs it received from NCSC in the appropriate accounts as required by the Commission's accounting regulations.

- *Prepayment for the use of Finance and Accounting Transformation Servers:* NCSC improperly accounted for a prepayment for the use of accounting servers in Account 186, Miscellaneous Deferred Debits, when it should have accounted for this prepayment in Account 165, Prepayments.

- *Accounting for Over-Funding of a Single-Employer, Defined Post-Retirement Benefit Plan:* NCSC inappropriately recorded the overfunding of a single-employer, defined post-retirement life insurance benefit plan in Account 186, Miscellaneous Deferred Debits, for 2009 and 2010. The Company should have recorded the overfunded status in Account 128, Other Special Funds.

- *Improperly Recorded Transferred Employee Benefits:* NCSC improperly recorded transferred employee benefits in Account 186, Miscellaneous Deferred Debits, for 2009 and 2010. The Company should have recorded these benefits in Account 146, Accounts Receivable from Associated Companies, until they were paid.

- *FERC-61Reporting:* NiSource did not submit FERC-61, Narrative Description of Service Company Functions, filings for three special-purpose companies between 2006 and 2010, as the Commission regulations require.

- *Untimely Filing for Cash Management Agreement:* NiSource did not file changes to its cash management agreement within 10 days of the change in one occurrence during the audit period, as Commission regulations require.

- *Reporting of Transactions with Associated (Affiliated) Companies:* NiSource's public utility affiliate, NIPSCO, did not report the required information on page 429, Transactions with Associated (Affiliated) Companies, in the FERC Form No. 1s filed in 2009 and 2010. NiSource's natural gas pipeline and storage affiliates, TCO and CGT, did not report the required information on page 358, Transactions with Associated (Affiliated) Companies, in the FERC Form No. 2s filed in 2009 and 2010. Specifically, each entity did not report the accounts charged or credited for certain non-power goods and services provided for or by affiliates.

- *Miscellaneous Accounting Classification Errors:* NCSC improperly classified certain expenses in the wrong FERC accounts. NCSC should have classified these transactions in the proper accounts as the USofA for centralized service companies prescribed under 18 C.F.R. Part 367.

D. Summary of Recommendations

Audit staff's recommendations to remedy these findings are summarized below. Details are discussed in section IV of this report. To address each area of non-compliance, audit staff recommends that NiSource:

- Develop and implement policies and procedures to ensure that NCSC and NIPSCO comply with the Commission's accounting regulations for billings from NCSC.

- Conduct a study from the beginning of the audit period to present to determine the accuracy of the accounts that NIPSCO used to reallocate and record service company billings, and submit the results of this study to audit staff. NiSource should complete this study and submit it to the DA no later than 180 days after the date this audit report is issued.

- Make correcting entries to NIPSCO's accounting records to properly classify all charges the service company billed from the beginning of the audit period to present, and submit these journal entries to audit staff.

- Require NCSC to reclassify the remaining noncurrent prepayment portion of the finance and accounting transformation servers to Account 165.

- Reclassify the overfunded portion of its postretirement life insurance benefit from Account 186 to Account 128 for compliance with Docket No. IA07-1-000.

- Develop policies to ensure that long-term disability insurance for transferred employees is properly accounted for in Account 146.

- Develop and implement a process that periodically reviews all corporate entities that require a FERC-61 filing.

- Develop and/or strengthen policies and procedures for submitting its cash management agreements and subsequent changes or modifications to ensure compliance with Commission filing requirements.

- Strengthen its policies and procedures for submitting data on its FERC Form Nos. 1 and 2 to ensure accurate and complete reporting.

- Implement accounting policies, processes, and procedures to ensure the types of transactions indentified above are recorded according to Commission regulations.

- Post correcting entries to NCSC's accounting records to properly classify all lobbying and political activity charges from the beginning of the audit period to present.

E. Compliance and Implementation of Recommendations

Audit staff further recommends that NiSource:

- Submit its plans for implementing audit staff's recommendations for audit staff's review. NiSource should provide its plan to audit staff within 30 days of the issuance of the final audit report in this docket.

- Submit all correcting entries to the Division of Audits within 30 days of the issuance of the final audit report in this docket, including all correcting entries affecting the books of the service company and associated franchised public utility (FPU).

- Submit quarterly reports to the Division of Audits describing the Companies' progress in completing each corrective action recommended in the final audit report in this docket. NiSource should make its quarterly filings no later than 30 days after the end of each calendar quarter, beginning with the first quarter after the final audit report in this docket is issued, and continuing until NiSource completes all recommended corrective actions.

- Submit copies of any written policies and procedures developed in response to the recommendations in the final audit report. These policies and procedures should be submitted for audit staff's review in the first quarterly filing after the Companies complete these items.

II. Background

A. Service Agreements, Cost Allocations, and Corporate Accounting System

The provisions of the General Service Agreement (GSA) between NCSC and NiSource's affiliates serve as the source of accounting policy and practice for billings of non-power goods and services. A regulated or nonregulated affiliate may select any or all of the services under the GSA. NCSC and its NiSource affiliates review their service agreements annually and agree on what NCSC services will be provided through budgeting. Such goods and services between affiliates are priced at fully allocated cost and to the extent possible, directly charged to the client or clients benefiting from a service. Any remaining charges that cannot be directly charged to an affiliate are allocated between the companies receiving the benefit of the service.

NCSC uses a central accounting system, also known as a work order system, to accumulate costs. This system is used to create and maintain all NCSC work orders, which receive all NCSC costs to bill the proper NiSource affiliate for work performed. The system also assigns a 10-digit alphanumeric code to the project or projects that details how expenses will be charged. The Company said much "front-end" work occurs in meetings between a department head working with an affiliate and NCSC personnel. These meetings help management build a consensus on how a new project's costs will be allocated to NiSource affiliates. Attendees at these meetings discuss the work that will take place to accurately determine which costs should be included in the work order system, the cost allocation base that should be used for the project, which companies benefit from the costs, and the portion of the cost each affiliate should receive and record in its accounting records.

Once NiSource management agrees to the basics of the newly created work order system project, costs are assigned using one of the base allocations[1] the Security and Exchange Commission (SEC) previously approved, or a direct company billing code. The work order system is designed so base allocations never change, but the companies that receive the costs can and do change. NCSC reviews and updates the amounts allocated to its affiliates every six months or

[1] The SEC approved all of NiSource's base allocations, and no other base allocations have been created since the Energy Policy Act of 2005 went into effect.

before, if an affiliated company is sold or no longer receives NCSC services.[2] Both the Company's external and internal auditors analyze the cost allocators yearly, and state public utility commissions also review the Company's cost allocations as they pertain to filed rate cases. The Company said NiSource has never had a cost allocation refused by a regulatory authority.

NCSC's total billings to associated companies for 2009 were $377,469,976. Of that, $276,719,054 was direct-charged (73.3 percent); $99,430,359 (26.3 percent) was indirectly charged; and $1,320,563 (0.3 percent) was compensation for the use of capital. Compensation for the use of capital represents interest expense paid on long-term intercompany notes.

NCSC's total billings to associated companies for 2010 were $409,702,831. Of that, $302,753,123 was direct-charged (73.9 percent); $105,629,146 (25.8 percent) was indirectly charged; and $1,320,562 (0.3 percent) was compensation for the use of capital.

B. Internal Audit Role and Reporting

NiSource's Internal Audit department (Internal Audit) is responsible for reviewing accounting systems, source documents, allocation bases, and billing procedures NCSC used to allocate costs to NiSource's parent holding company and all of its subsidiaries.

Annually, Internal Audit reviews cost allocation bases and billing procedures NCSC uses and recommends improvements to allocation and billing processes. For 2010, the primary business risks associated with these activities were that:

- Allocation factors may not be updated regularly to reflect current statistical data to ensure that NCSC charges are billed relative to current operations;
- Contract and convenience billings may not be properly billed to affiliates;
- Holding company costs may not be properly segregated and paid by the holding company;

[2] If an affiliate that receives allocated costs is sold, the cost allocations it participates in are updated. When an update occurs, the entire allocation system is updated.

- Executive time allocation may not accurately reflect the companies benefiting from their services;

- Not all indirect costs may be appropriately allocated to affiliates monthly; and

- Intercompany payables and receivables may not be billed and settled accurately and on time.

The Internal Audit department performed the annual audit and concluded that the methods and procedures used to allocate costs/expenses and bill subsidiary Companies, including the holding company, were reasonable.

C. Formula Rates

NiSource has one electric FPU jurisdictional to FERC with formula rates, and that company is NIPSCO. NIPSCO is a combination electric and natural gas public utility company that is a transmission-owning member of the Midwest Independent Transmission Service Operator, Inc. (MISO), whose transmission rates are set under formula rate in Attachment O of the MISO Open Access Transmission Energy and Operating Reserve Energy Markets Tariff. Attachment O uses data from the FERC Form No. 1 as inputs to calculate certain transmission rates for service.

To provide rate stability and certainty, rates are updated May 1 of each year, and are not updated out of cycle or recalculated retroactively due to late submissions of information. When MISO is informed of an error in a rate calculation, it reviews and corrects the error prospectively. At the request of the transmission owner, MISO will retroactively recalculate rates, and make refunds and/or charges for the current billing year.

III. Introduction

A. Objectives

The audit's objectives were to evaluate whether the Companies complied with Commission: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R. Part 35 (2010); (2) accounting, recordkeeping, and reporting requirements under 18 C.F.R. Part 366 (2010); (3) Uniform System of Accounts (USofA) for centralized service companies under 18 C.F.R. Part 367 (2010); (4) preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368 (2010); and (5) FERC Form No. 60 Annual Report requirements under 18 C.F.R. Part 369 (2010).

The audit also evaluated associated public utility and natural gas companies' compliance with Commission accounting requirements for transactions with associated companies under 18 C.F.R. Parts 101 and 201 (2010), respectively; and, the applicable reporting requirements in FERC Form Nos. 1 and 2, respectively. The audit covered January 1, 2009 through December 31, 2010.

B. Scope and Methodology

To address audit objectives, audit staff:

- Reviewed NCSC's FERC Form No. 60 Annual Reports and NiSource's notification of holding company status FERC-65 filing. Audit staff reviewed these reports and filings to ensure that the information was reliable, accurate, and complete.

- Reviewed publicly available materials to understand NiSource operations, including select filings to the SEC (10-K and 10-Q), FERC Form Nos. 1, 2, and 2-A filings, prior audits, and other filings with the Commission.

- Identified the standards and criteria for evaluating Company compliance with each of the objectives of the audit scope. These standards and criteria include FERC rules, regulations, letter orders, and other requirements for holding and service companies, and FERC accounting regulations related to public utilities and natural gas companies.

- Conducted one site visit to NiSource offices in Columbus, OH. The site visit helped staff to understand NiSource's structure, activities, functions, systems, and processes used in its operations. While on site, audit staff reviewed and tested the supporting details for NCSC's cost allocation

methods; sampled and selected supporting documents to ensure that NCSC's billings and the FPU's accounting comply with the USofA; sampled and selected supporting documents to ensure that NCSC's accounting complies with the USofA; and ensured that NiSource and NCSC comply with preservation of records requirements.

- Held numerous discussions with Company employees to clarify and supplement Company responses to data requests and provide additional information on other areas of concern.

- Reviewed relevant audit reports and working papers of NiSource's Internal Audit department and external audit firm, Deloitte and Touche. Audit staff also reviewed several prior SEC audit reports.

- Conferred with officials from the Indiana Utility Regulatory Commission who have jurisdiction over NCSC's associated FPU.

- Conferred with other Commission staff on various compliance issues to ensure that audit findings would be wholly consistent with Commission precedent and policy. For example, audit staff conferred with staff from other divisions within the Office of Enforcement, and with technical and legal staff from other Commission offices, including the Office of Energy Market Regulation and Office of General Counsel.

Besides these actions, audit staff reviewed NiSource's regulatory compliance program. Audit staff assessed the compliance program for the audit scope areas consistent with prior Commission orders and policy statements. Specifically, audit staff:

- Reviewed NiSource's regulatory compliance program structure, including its authority and responsibilities for overseeing corporate compliance and the delegation of compliance responsibilities at the department level.

- Reviewed NiSource's Internal Audit department structure, including chain-of-command and access to the Board of Directors through the Audit Committee to assess the effectiveness and independence of the audit process.

- Interviewed executives, managers, and operational employees to evaluate their knowledge and application of NiSource's compliance program.

Audit staff performed several specific actions to evaluate the Companies' compliance with all relevant requirements of audit objectives. A summary of these actions include:

Cross-subsidization Restrictions

To evaluate compliance with Commission's cross-subsidization restrictions on affiliate transactions, audit staff:

- Reviewed policies, procedures, and practices as to the sale of non-power goods and services;
- Interviewed NiSource employees, particularly those who work in accounting and supply chain management on transfers of non-power goods and services;
- Reviewed and tested pricing methods for transferring non-power goods and services between the FPU, market-regulated power sales affiliates, and non-utility affiliates; and
- Sampled charges and payments to determine accurate pricing for the sale of goods and services to verify compliance with Commission pricing rules.

Accounting, Recordkeeping, and Financial Reporting

To evaluate compliance with the FERC's books, records, and filing requirements, audit staff reviewed NCSC's FERC Form No. 60 Annual Reports, NiSource's Notification of Holding Company Status – FERC-65 filing, and the FERC Form Nos. 1, 2, and 2-A reports of the associated FPU and natural gas companies. Select, electronically filed information in the FERC Form No. 60 was verified with supporting documentation to ensure that required information was reported accurately and consistently. Select information in the FERC Form No. 1 was also compared to the FERC Form No. 60 to ensure it was reported accurately.

To facilitate our review of NCSC's compliance with the USofA, audit staff reviewed, sampled, analyzed, and tested electronic data of NCSC's books to ensure that centralized service company accounting follows the USofA. When necessary, audit staff followed up with additional data requests and interviews.

With respect to the jurisdictional FPU's compliance with the Commission's USofA, audit staff selected and reviewed associated FPU accounts for NCSC's billed costs. Audit staff reviewed the charges billed and identified the accounts the FPU used to ensure that the jurisdictional FPU was properly accounting for service company costs.

We also reviewed NCSC's associated FPU accounting with the FERC Form No. 1 to ensure that NCSC billings for non-power goods and services were properly recorded and reported.

Preservation of Records

To evaluate compliance with preservation of records requirements for NiSource, audit staff interviewed the Company's Corporate Management Records officials responsible for complying with Commission requirements. Audit staff created a sample test for records to ensure that the Company's policies and procedures were being followed.

Cost Allocation and Billings

To facilitate our review of NCSC's cost allocation methods and costs NCSC billed to the associated FPU, audit staff identified all SEC-approved cost allocation methods by NCSC. Audit staff also inquired about any new allocation methods created after the Energy Policy Act of 2005 was implemented. Audit staff reviewed and tested supporting details of select cost allocation methods by reviewing select service company billings and corresponding jurisdictional utilities' accounting entries to determine compliance with the USofA.

IV. Findings and Recommendations

1. Electric Public Utility's Accounting for Billings from the Service Company

Northern Indiana Public Service Company (NIPSCO) did not record some of the costs it received from NCSC in the appropriate accounts as required by the Commission's accounting regulations.

Pertinent Guidance

18 C.F.R. Part 101 Account 163, Stores expense undistributed, states:

> A. This account shall include the cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

18 C.F.R. Parts 101 Account 182.3, Other regulatory assets, states in part:

> A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (*See* Definition No. 30.)

18 C.F.R. Parts 201 Account 182.3, Other regulatory assets, states in part:

> A. This account shall include the amounts of regulatory-created assets, not includible in other accounts, resulting from the ratemaking actions of regulatory agencies. (*See* Definition No. 31.)

18 C.F.R. Parts 101 and 201 Account 923, Outside services employed, state in part:

> A. This account shall include the fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts. It shall include also the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.

18 C.F.R. Part 201, Account 870, Operation supervision and engineering, states:

> This account shall include the cost of labor and expenses incurred in the general supervision and direction of distribution system operations. Direct supervision of specific activities such as load dispatching, main operation, removing and resetting meters, etc., shall be charged to the appropriate account.

18 C.F.R. § 367.4261 Account 426.1, Donations, states:

> This account must include all payments or donations for charitable, social or community welfare purposes.

Order No. 684 Paragraph 124 states in part:

> Therefore, we will require centralized service companies to record the expenses it incurs for conducting operation and maintenance activities related to generation, transmission, distribution and customer services in the same expense accounts public utilities are required to use to record these costs. Using the 500 and 800 series of accounts also provides better assurance that costs are properly assigned because like items will be identified and measured in the same way regardless of the entity performing the work.

Order No. 684 Paragraph 125 states:

> In responding to NARUC's concern, we will not prohibit the recording of charges in Account 923, Outside services. Prohibiting the use of this account would be overly prescriptive. It is possible that some service company costs would be accurately reported in Account 923. However, we believe that it is appropriate for utilities that receive bills from service companies to classify those costs in the appropriate accounts. Utilities would not be in compliance with Part 101, General Instruction 14, if they do otherwise. Specifically, General Instruction 14 requires that transactions with associated companies be recorded in the appropriate accounts for transactions of the same nature. We will require that centralized service companies performing services such as operation and maintenance services related to generation, distribution, transmission, and customer service on behalf of service companies to use the appropriate accounts for those services performed.

Order No. 684 Paragraph 126 states in part:

> As discussed above, the use of the 500 and 800 accounts provides clarity about the types of services performed by centralized service companies and the costs of providing those services. Proper classification of service company costs facilitates proper classification of the costs at the utility. Therefore, we will require centralized service companies to use the 500 and 800 series of accounts as proposed.

Background

During the course of the audit, audit staff tested NIPSCO's accounting for billings received from NCSC, NiSource's primary service company. Audit staff sampled NCSC's transactions and costs billed to NIPSCO to determine how each company accounted for the billed costs. Audit staff discovered inconsistencies between how NCSC and NIPSCO recorded these costs. These inconsistencies occurred because NIPSCO reclassified these billed costs into accounts that differed from how NCSC accounted for these costs.

For example, NCSC billed certain costs to NIPSCO that it accounted for in Account 923, but NIPSCO reclassified some of these costs to Accounts 163, 870, and 182.3. Audit staff is concerned with NIPSCO's reclassifying these costs because the accounting used did reflect the appropriate accounting based on the description of the costs incurred. The costs reflected in the billings from the NCSC are of the nature of outside services that should be properly classified in Account 923. This would be consistent in how NCSC originally accounted for these costs.

Also, audit staff discovered the same inconsistency in NCSC's billings of amounts included in Account 426.1 to NIPSCO. NCSC billed NIPSCO for donations in Account 426.1, which is a below-the-line account,[3] but NIPSCO reclassified these billings to FERC operational Accounts 923 and 163. These transactions not only concern audit staff because the reclassification of service company billings did not result in the appropriate accounting for such costs, but in this instance NIPSCO reclassified these costs from a below-the-line to above-the-line accounts. Since NIPSCO recovers it costs under the MISO formula rate

[3] The "line" is the net utility operating income on the income statement. Above-the-line accounts refer to costs that are recovered by the ratepayer and are accounted for as part of net utility operating income. Below-the-line accounts record costs that are the responsibility of the shareholder and are accounted for on the income statement below net utility operating income.

recovery mechanism, this reclassification was improperly recovered from wholesale customers.

NiSource believes it has complied with Order No. 684 because it allows service companies to use the 500 and 800 accounts to record charges related to generation, transmission, distribution operations, and customer service in the same expense accounts public utilities are required to use to record these costs. Audit staff agrees that Order No. 684 allows service companies to use the 500 and 800 accounts, but it does not circumvent General Instruction 14. Instead, Order No. 684 reaffirms General Instruction 14. Specifically, the instruction requires that transactions with associated companies be recorded in the appropriate accounts for transactions of the same nature. Audit staff determined that NiSource should have accounted for costs billed by NCSC in the appropriate accounts based on the Commission's accounting regulations, which means that it should have accounted for the outside services in Account 923 and donations in Account 426.1. The misclassifications resulted in a *de minimus* increase on NIPSCO's formula rate revenue requirement and did not result in refunds.

Recommendations

We recommend NiSource:

1. Develop and implement policies and procedures to ensure that NCSC and NIPSCO comply with the Commission's accounting regulations for billings from NCSC.

2. Conduct a study from the beginning of the audit period to present to determine the accuracy of the accounts that NIPSCO used to reallocate and record service company billings, and submit the results of this study to audit staff. NiSource should complete this study and submit it to the Division of Audits no later than 180 days after the date this audit report is issued.

3. Make correcting entries to NIPSCO's accounting records to properly classify all charges the service company billed from the beginning of the audit period to present, and submit these journal entries to audit staff.

2. Prepayment for the Use of Finance and Accounting Transformation Servers

NCSC improperly accounted for a prepayment for the use of accounting servers in Account 186, Miscellaneous Deferred Debits, when it should have accounted for this prepayment in Account 165, Prepayments.

Pertinent Guidance

18 C.F.R. § 367.1860 (a) Account 186, Miscellaneous deferred debits, states:

> (a) This account must include all debits not provided for elsewhere, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, that are in the process of amortization and items the proper final disposition of which is uncertain.

18 C.F.R. § 367.1650 Account 165, Prepayments, states:

> This account must include amounts representing prepayments of insurance, rents, taxes, interest and miscellaneous items, and must be kept or supported in a manner so as to disclose the amount of each class of prepayment.

Background

As part of the audit, audit staff tested select accounts that had large increases or decreases during the audit period, or warranted further review due to unusual explanations or circumstances discussed in the notes for the FERC Form No. 60. During this process, audit staff learned that in 2005 NiSource wanted to outsource specific services in finance and accounting, IT, metering cash, human resources, supply chain, and storage services, and asked for bids from several companies that NiSource believed could adequately perform these services. IBM won the contract. These services were known as "towers," and these six towers made up the services IBM provided to NiSource. The 10-year term of the contract expires in June 2015.

From June 2005 to the fall of 2007, NiSource and IBM executed 22 amendments to this agreement. Due to the number of amendments to the 2005 agreement and other issues, NiSource and IBM agreed to negotiate to restructure the nature and manner of services being provided under the original agreement. NiSource and IBM agreed to execute the First Amended and Restated Agreement in December 2007.

In the First Amended and Restated Agreement, NiSource moved back in-house several functions originally outsourced to IBM in June 2005. They included, but were not limited to, finance and accounting, human resources, and supply chain. The cost of the original agreement was adjusted down to reflect the services provided by the newly scaled-back agreement. The term of the new agreement was for the original 10 years and will expire in June 2015.

When this transition occurred, both NiSource and IBM agreed to a financial settlement that included: (1) termination fees of $9.8 million paid to IBM and expensed immediately by NiSource in December 2007; (2) "wind-down" fees (IBM's fee to move work back to NiSource) of approximately $1 million that were immediately expensed on NiSource's books in December 2007 and another $1.2 million expensed over the time it took for the specific functions to be moved back to NiSource; (3) purchases of $2.4 million for meter-to-cash equipment, and $17.5 million for finance and accounting transformation software that NiSource capitalized; and (4) a $12 million prepayment for the future use and support of finance and accounting transformation servers in which the current monthly amortized portion was recorded in Account 165, Prepayments, and the noncurrent portion was accounted for in Account 186, Miscellaneous Deferred Debits. This prepayment is expensed monthly over the remaining term of the IBM contract (91 months) starting back in December 2007, or $131,868 per month ($12,000,000/91 months = $131,868).

Audit staff concluded that the Company should record the current portion of the prepayment in Account 165, but the remaining noncurrent portion should not be accounted for in Account 186. The remaining noncurrent portion of the prepayment should also be accounted for in Account 165.

Recommendations

We recommend NiSource:

4. Require NCSC to reclassify the remaining noncurrent prepayment portion of the finance and accounting transformation servers to Account 165; and

5. Develop policies and procedures to ensure that prepayments are accounted for in Account 165.

3. Accounting for Overfunding of a Single-Employer, Defined Postretirement Benefit Plan

NCSC inappropriately recorded the overfunding of a single employer, defined postretirement life insurance benefit plan in Account 186, Miscellaneous Deferred Debits, for 2009 and 2010. The Company should have recorded the overfunded status in Account 128, Other Special Funds.

Pertinent Guidance

18 C.F.R. § 367.1860 (a) Account 186, Miscellaneous deferred debits, states:

> (a) This account must include all debits not provided for elsewhere, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, that are in the process of amortization and items the proper final disposition of which is uncertain.

18 C.F.R. § 367.1280 (a) Account 128, Other special funds, states:

> (a) This account must include the amount of cash and book cost of investments that have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. This account must also include unrealized holding gains and losses on trading and available-for-sale types of security investments. A separate account with appropriate title, must be kept for each fund.

Docket No. AI07-1-000; To All Jurisdictional Public Utilities and Licensees, Natural Gas Companies, Oil Pipeline and Companies and Centralized Service Companies, states in No. 2:

> 2. Accounts for Recording the Overfunded or Underfunded Status of Postretirement Defined Benefits Plans states in part:
>
> **Question 2A:** What FERC accounts should jurisdictional entities use to record an asset for the overfunded status of one or more employee postretirement benefit plans?
>
> **Response:** Public utilities and licensees, natural gas companies, oil pipeline companies and centralized service companies should use the accounts shown below to record assets for the overfunded status of

their employees postretirement benefit plans. Separate subaccounts should be maintained for each postretirement benefit plan and overfunded plans should not be netted against underfunded plans, consistent with paragraph number 4 of SFAS No. 158.

Jurisdictional Entity	**FERC Accounts**
Public utilities and licensees (Major)	Account 129, Special funds
Public utilities and licensees (Nonmajor)	Account 128, Other special funds, or Account 129, Special funds
Natural gas companies	Account 128, Other special funds
Oil pipeline companies	Account 22, Sinking and other funds
Centralized service companies ▪ Periods prior to January 1, 2008 ▪ January 1, 2008 and subsequent periods	 Account 124, Other investments, or Account 128, Other special funds Account 128, Other special funds

Background

During the testing and verification of service company accounts, audit staff learned that NCSC provided a retiree life insurance benefit for its employees through Prudential Insurance Company (Prudential). An employee's premium is paid by NiSource to Prudential, which provides the benefit. This benefit is available to any active NiSource employee who is 55 years of age and has 10 years of service at retirement. The benefit amount is determined by employee classification (e.g., exempt, nonexempt, nonunion, and by each separate union). A retiree's beneficiary receives life insurance proceeds directly from Prudential.

Aon Hewitt, NiSource's actuary, provides actuarial services at least once annually for NiSource, as ASC 715 (formally SFAS 106) requires, to determine the funded status of NiSource's Postretirement Welfare Plans, for which health care and life insurance benefits are determined separately. Aon Hewitt receives from NiSource the fair value of trust assets on December 31 and determines the obligation associated with the retiree life insurance benefit. The net overfunded status is recorded as a net asset on a respective subsidiary's books, or conversely, the unfunded amount would be recorded as a net liability. NCSC accounted for this overfunding of contributions in Account 186.

Audit staff concluded that the overfunded status of retiree life insurance benefits should not be posted in Account 186. The Company should follow the instructions in Docket No. IA07-1-000 for the overfunded status of one or more employee postretirement benefit plans and use Account 128, Other Special Funds.

Recommendations

We recommend NiSource:

6. Reclassify the overfunded portion of its postretirement life insurance benefit from Account 186 to Account 128 for compliance with Docket No. IA07-1-000; and

7. Properly account for future over- and under-funding of its postretirement life insurance benefit under the requirements in Docket No. IA07-1-000.

4. Improperly Recorded Transferred Employee Benefits

NCSC improperly recorded transferred employee benefits in Account 186, Miscellaneous Deferred Debits, for employees who transferred from Columbia Energy Group (CEG) to NCSC in both 2009 and 2010. The Company should have recorded these benefits in Account 146, Accounts Receivable from Associated Companies, until they were paid.

Pertinent Guidance

18 C.F.R. § 367.1860 (a) Account 186, Miscellaneous deferred debits, states:

> (a) This account must include all debits not provided for elsewhere, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, that are in the process of amortization and items the proper final disposition of which is uncertain.

18 C.F.R. § 367.1460 (a) Account 146, Accounts receivable from associate companies, state:

> (a) This account must include notes and drafts upon which associate companies are liable, and that mature and are expected to be paid in full not later than one year from the date of issue, together with any related interest thereon, and debit balances subject to current settlement in open accounts with associate companies. Items that do not bear a specified due date but that have been carried for more than twelve months and items that are not paid within twelve months from due date must be transferred to account 123, Investment in associate companies (§367.1230).

Background

During review and testing of several select service company accounts, audit staff learned that all NiSource employees are eligible on the date of hire to receive long-term disability (LTD) benefits. Each year, NiSource calculates the LTD estimate based on future medical, dental, and life insurance costs for the next 15 years. Each LTD employee's birthdate is used to determine how much money to accrue per LTD employee per company because employees are eligible to receive these benefits only until age 65. Aon Hewitt, NiSource's actuary, provides the actuarial services for this annual true-up calculation.

NiSource pays an employee's premium for LTD insurance to Prudential. If the employee becomes disabled, Prudential provides LTD coverage and pays benefits directly to the employee.

If an employee transfers to a different affiliate within the NiSource holding company system, the LTD liability balance associated with that employee is also transferred and accounted for in Account 186, Miscellaneous Deferred Debits. In this instance, employees transferred from CEG to NCSC.

Audit staff concluded that the Company's use of Account 186 as an associate company's accounts receivable account was inappropriate. The Company should use Account 146, Accounts Receivable from Associate Companies, for this type of transaction.

Recommendations

We recommend NiSource:

8. Develop policies and procedures to ensure that LTD insurance for transferred employees is properly accounted for in Account 146; and

9. Transfer any remaining LTD amounts for transferred employees to the appropriate account.

Corrective Action

During the audit, NCSC calculated the total deferred debit related to employee transfers and transferred these amounts to Account 146, Accounts Receivable from Associated Companies. NCSC also provided audit staff with journal entries and computer screen images of the completed transactions.

5. FERC-61 Reporting

NiSource did not submit FERC-61, Narrative Description of Service Company Functions, filings for three special-purpose companies between 2006 and 2010, as required under the Commission's regulations.

Pertinent Guidance

18 C.F.R. Part 366.23 (a)(2), FERC Form No. 60, Annual reports of centralized service companies, and FERC-61, Narrative description of service company functions, states:

> (a)(2) FERC–61. Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§366.3 and 366.4, every service company in a holding company system, including a special-purpose company (e.g., a fuel supply company or a construction company), that does not file a FERC Form No. 60 shall instead file with the Commission by May 1, 2007 and by May 1 each year thereafter, a narrative description, FERC–61, of the service company's functions during the prior calendar year. In complying with this section, a holding company may make a single filing on behalf of all such service company subsidiaries.

18 C.F.R. Part 366.1, Definitions, codifies the definitions of "goods" and "service" under PUHCA 2005:

> *Goods.* The term "goods" means any goods, equipment (including machinery), materials, supplies, appliances, or similar property (including coal, oil, or steam, but not including electric energy, natural or manufactured gas, or utility assets) which is sold, leased, or furnished, for a charge.
>
> *Service.* The term "service" means any managerial, financial, legal, engineering, purchasing, marketing, auditing, statistical, advertising, publicity, tax, research, or any other service (including supervision or negotiation of construction or of sales), information or data, which is sold or furnished for a charge.

18 C.F.R. Part 367.1, Definitions, codifies the definitions of "centralized service company" and "service company":

(a)(7) *Centralized service company* means a service company that provides services such as administrative, managerial, financial, accounting, recordkeeping, legal or engineering services, which are sold, furnished, or otherwise provided (typically for a charge) to other companies in the same holding company system. Centralized service companies are different from other service companies that only provide a discrete good or service.

(a)(45) *Service company* means any associate company within a holding company system organized specifically for the purpose of providing non-power goods or services or the sale of goods or construction work to any public utility or any natural gas company, or both, in the same holding company system.

In Order No. 667, the Commission further clarified the distinction between centralized service companies and special-purpose companies:

"Our adoption of different policies for traditional, centralized service companies compared to special-purpose companies could make the distinction between the two more important than it has been previously. We view the former as performing generally corporate administration functions and the latter as providing generally a single input to utility operations, such as fuel supply, construction, or real estate."[4]

Background

Audit staff reviewed all the entities in NiSource's corporate structure to identify any special-purpose companies. Audit staff discovered that NiSource did not submit a FERC-61 describing non-power goods or services provided by CNS Microwave, Inc., NiSource Insurance Corporation, Inc. (insurance company), and NIPSCO Accounts Receivable Corporation (financing subsidiary) for 2009 or 2010.

CNS Microwave, Inc. leases space on communication towers for its customers, including two of NiSource's interstate pipelines, to install antennas. Also, the company leases ground space in the tower compound for customers to place shelters or cabinets with ground equipment. NiSource Insurance Corporation, Inc. (NICI) is a wholly owned insurance subsidiary of NiSource, Inc. NICI was set up for the purpose of decreasing the reliance on commercial insurance markets to reduce price and coverage volatility, provide stable insurance costs and programs, and reduce the long-term cost of risk for NiSource as a whole.

[4] Order No. 667 at n. 178.

NICI participates as a reinsurer within the NiSource insurance program for NiSource companies, including their interstate pipelines and jurisdictional electric company, on these lines of coverage: Property, Workers' Compensation, General Liability, Auto Liability, Long-Term Disability, and Group Life Insurance. NIPSCO Accounts Receivable Corporation is a wholly owned financing subsidiary that buys trade receivables from NIPSCO and sells them to the Royal Bank of Scotland PLC.

After discussions with NiSource's staff, audit staff concluded that these entities should have made FERC-61 filings to the Commission since they provided goods or services to its public utilities or natural gas companies, or both, within NiSource's corporate structure.

NiSource stated that it inadvertently failed to submit FERC-61 filings for their special-purpose companies due to a lack of formal processes and procedures for identifying them.

Recommendations

We recommend NiSource:

10. Submit FERC-61 filings to the Commission for these special-purpose companies in 2009 and 2010;

11. Develop and implement a process that periodically reviews all corporate entities that require a FERC-61 filing; and

12. Submit copies of any written policies and procedures developed in response to this recommendation to the Commission, within 30 days of the issuance of the final report in this docket.

Corrective Actions

On June 10, 2011, NiSource submitted FERC-61 filings to the Commission for its three special-purpose companies for the calendar years 2006 through 2010 under Docket Nos. HC07-7-000, HC08-7-000, HC09-7-000, HC10-7-000, and HC11-7-000.

6. Untimely Filing for Cash Management Agreement

NiSource did not file changes to its cash management agreement within 10 days of the change in one occurrence during the audit period, as Commission regulations required.

Pertinent Guidance

18 C.F.R. § 141.500 Cash management programs states:

> Public utilities and licensees subject to the provisions of the Commission's Uniform System of Accounts prescribed in part 101 and § 141.1 or § 141.2 of this title that participate in cash management programs must file these agreements with the Commission. The documentation establishing the cash management program and entry into the program must be filed within 10 days of the effective date of the rule or entry into the program. Subsequent changes to the cash management agreement must be filed with the Commission within 10 days of the change.

Background

NiSource operates a cash management program known as "the money pool" to facilitate short-term loans to its affiliates. NiSource's cash management agreement provides the terms and conditions that govern money pool contributions and loans. The cash management agreement contains borrowing and lending terms and conditions, and a listing of companies authorized to participate in the money pool, as well as the handling of excess money pool funds and deficiencies.

NiSource files its cash management agreements with the Commission under Docket No. RM02-14. During the audit, audit staff identified five cash management agreements that NiSource filed. However, when audit staff compared the effective dates of the agreements to the filing dates, it was determined that NiSource filed one cash management agreement 14 days after the effective date and not within the 10 days the Commission requires. NiSource stated that the reason for the late filing was due to an oversight on the part of the company.

Recommendation

13. We recommend NiSource develop and/or strengthen policies and procedures for submitting its cash management agreements and subsequent changes or modifications to ensure compliance with Commission filing requirements.

7. Reporting of Transactions with Associated (Affiliated) Companies

NiSource's electric affiliate, NIPSCO, did not report the required information on page 429, Transactions with Associated (Affiliated) Companies, in the FERC Form No. 1s filed in 2009 and 2010. Similarly, NiSource's gas affiliates, Columbia Gas Transmission Company (TCO) and Columbia Gulf Transmission Company (CGT), did not report the required information on page 358, Transactions with Associated (Affiliated) Companies, in the FERC Form No. 2s filed in 2009 and 2010. Specifically, they did not report the accounts charged or credited for certain non-power goods and services provided for or by affiliates.

Pertinent Guidance

In Order No. 715,[5] the Commission added a new schedule on page 429 of the 2008 FERC Form No. 1 to provide further transparency and improve the detection of cross-subsidization. The new schedule, "Transactions with Associated (Affiliated) Companies," provides information concerning affiliate transactions which includes:

> (1) a description of the good or service charged or credited; (2) the name of the associated (affiliated) company; (3) the USofA account charged or credited; and (4) the amount charged or credited.

In Order No. 710,[6] the Commission added a new schedule on page 358 of the 2008 FERC Form No. 2 to provide further transparency and improve the detection of cross subsidization. The new schedule, "Transactions with Associated (Affiliated) Companies," provides information concerning affiliate transactions which includes:

> (1) a description of the good or service transacted; (2) the name of the associated (affiliated) company; (3) the FERC account charged or credited; and (4) the amount charged or credited.

[5] Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees, Order No. 715, FERC Stats. & Regs. ¶ 31,277 (2008).

[6] Revisions to Forms, Statements, and Reporting Requirements for Natural Gas Pipelines, Order No. 710, FERC Stats. & Regs. ¶ 31,267 (2008).

Background

NiSource's holding company includes one regulated electric utility and two regulated gas pipelines. As part of the audit scope relating to affiliate transactions, audit staff reviewed page 429 of NIPSCO's FERC Form No. 1 and page 358 of TCO and CGT's FERC Form No. 2s.

FERC Form No. 1, page 429, requires electric utilities to disclose the non-power goods and services provided by or for affiliates during the calendar year, including a description of services, an affiliate's name, the accounts used to record the services, and the dollar amount of the services. Specifically, column C requires the company to list the accounts used to record services and prohibits it from using general terms such as "various." For 2009 and 2010, NIPSCO reported the accounts in column C as "various" for multiple charges for both non-power goods provided by and for affiliates. NIPSCO should have either listed the accounts used or footnoted them in the notes following page 429.

FERC Form No. 2, page 358, requires jurisdictional gas pipelines to disclose the non-power goods and services provided by or for affiliates during a calendar year, including a description of services, an affiliate's name, the accounts used to record the services, and the dollar amount of the services. As in the FERC Form No. 1, column C of FERC Form No. 2 requires gas pipelines to list the accounts used to record services and prohibits the company from using general terms such as "various." For both 2009 and 2010, TCO and CGT reported the accounts in column C as "various" for multiple charges for both non-power goods provided by and for affiliates. TCO and CGT should have either listed the accounts used or footnoted the accounts in the notes following page 358.

Recommendations

We recommend NiSource:

14. Strengthen its policies and procedures for submitting data on its FERC Form Nos. 1 and 2 to ensure accurate and complete reporting.

15. Resubmit its 2011 FERC Form Nos. 1 and 2 to correct pages 429 and 358, respectively.

8. Miscellaneous Accounting Classification Errors

NCSC improperly classified certain expenses in the wrong FERC accounts. NCSC should have classified these transactions in the proper accounts as the USofA for centralized service companies prescribed under 18 C.F.R. Part 367.

Pertinent Guidance

18 C.F.R. § 367.2 (a) Companies for which this system of accounts is prescribed, states in part:

(a) Unless otherwise exempted or granted a waiver by Commission rule or order pursuant to §§366.3 and 366.4 of this chapter, this Uniform System of Accounts applies to any centralized service company operating, or organized specifically to operate, within a holding company system for the purpose of providing non-power services to any public utility or any natural gas company, or both, in the same holding company system.

Background

As part of the audit, audit staff tested a sample of transactions to determine if the service company's accounting system was accurately charging the proper amounts to the appropriate FERC accounts. Audit staff identified various income statement items in several accounts. In particular, the errors related to:

Description	Account Used	Proper Account
Charitable Contributions	807.2	426.1
	870	426.1
	921	426.1
	930.2	426.1
Lobbying	930.1, then reclassified to 930.2	426.4
Employee Dues and Memberships	408	921
	923	921
	930.2	921

Description	Account Used	Proper Account
Meals and Entertainment	923	921
	930.2	921
	932	921
Company Dues and Memberships	870	930.2
	885	930.2
	903	930.2
	921	930.2
	923	930.2
	932	930.2

NiSource should have classified these transactions mentioned above in the proper account as prescribed by the USofA for centralized service companies under 18 C.F.R. Part 367. Audit staff has determined that such misclassifications are immaterial and have no effect on transmission formula rate billings.

Recommendations

We recommend NiSource:

16. Implement accounting policies, processes, and procedures to ensure the types of transactions indentified above are recorded according to Commission regulations; and

17. Post correcting entries to NCSC's accounting records to properly classify all lobbying and political activity charges from the beginning of the audit period to present.

Appendix



200 Civic Center Drive
Columbus, OH 43215

August 21, 2012

Bryan K. Craig
Director and Chief Accountant
Division of Audits
Office of Enforcement
Federal Energy Regulatory Commission
888 First Street, NE, RM 5K-13
Washington, DC 20426

RE: Audit of NiSource Inc.
Docket No. FA11-5-000

Dear Mr. Craig:

Thank you for the opportunity to review and comment on the August 6, 2012 Draft Audit Report covering the period January 1, 2009 through December 31, 2010, issued to NiSource Inc. ("NiSource") in the above-referenced docket. NiSource has carefully reviewed audit staff's report addressing NiSource's compliance with the Commission's: 1) cross subsidization restrictions on affiliate transactions; (2) accounting, recordkeeping, and reporting requirements; (3) Uniform System of Accounts (USofA) for centralized service companies; (4) preservation of records requirements for holding companies and service companies; (5) FERC Form No. 60 Annual Report requirements, and the associated public utility and natural gas companies' compliance with the Commission's accounting requirements for transactions with associated companies and the applicable reporting requirements in the FERC Form Nos. 1 and 2. NiSource generally agrees with the findings and recommendations included in the Draft Report. As noted in the detail below, NiSource has already implemented many of the corrective actions recommended therein.

With respect to the specific findings and recommendations, NiSource offers the following response and comment, as requested.

1. **Electric Public Utility's Accounting for Billings from the Service Company:** NiSource agrees with this finding and recommendation. NiSource will develop and implement procedures to ensure that NiSource Corporate Services Company ("NCSC") and Northern Indiana Public Service Company ("NIPSCO") comply with the Commission's accounting regulations for billings from NCSC. NiSource will provide these procedures to the Division of Audits within 30 days of the issuance of the final audit report in this docket. NiSource has conducted a study from the beginning of the audit period to the present to determine the accuracy of the accounts that NIPSCO used to reallocate and record service company billings specifically for Accounts 163, 870, and 182.3 that NCSC accounted for in Account 923. Based on the study conducted by NiSource and per discussion with FERC audit staff, these items were all charged to the income statement and rolled to retained earnings in a prior calendar period. Thus, FERC correcting entries to NIPSCO's retained earnings for prior year amounts is not deemed necessary based on the materiality of the amounts charged to these accounts in 2009, 2010, and 2011. Going forward, NIPSCO will record the items previously recorded to Accounts 163, 870, and

182.3 to Account 923. NIPSCO calculated the amount that would be refunded under the MISO formula rate recovery mechanism for the billings of amounts for Account 426.1 which was included by NIPSCO above the line. The amount calculated is immaterial (less than $1800 for all three years 2009, 2010 and 2011) and would not materially impact rates. NiSource has provided copies of the refund calculation herein as "Finding 1_Att A_MISO calc 2009.pdf," "Finding 1_Att B_MISO calc 2010.pdf," and "Finding 1_Att C_MISO calc 2011.pdf." In subsequent reporting periods, NIPSCO will record the items previously recorded to Account 923 for donations to 426.1 as recorded by NCSC.

2. **Prepayment for the Use of Finance and Accounting Transformation Servers:** NiSource generally agrees with this finding and recommendation. NCSC recorded a long-term prepaid balance in Account 186, Miscellaneous Deferred Debits, as it interpreted the USofA Part 367, Subpart F-Balance Sheet Chart of Accounts, 18 C.F.R. § 367.1650, Account 165 Prepayments, to be designated only for "Current and Accrued Assets" as noted under Subpart F. For regulatory accounting, NCSC did reclassify the entire non-current prepayment balance for the use of Finance and Accounting transformation servers at 12/31/11 from Account 186 to Account 165 as noted in the 2011 FERC Form No. 60, page 110, Line No. 4 footnote. The reclassification entry completed at December 31, 2011 is provided herein as "Finding 2_Att. A_165 Transformation.pdf." The prepayment for the use of Finance and Accounting transformation servers will be fully amortized as of June 30, 2015.

3. **Accounting for Overfunding of a Single-Employer, Defined Postretirement Benefit Plan:** NiSource generally agrees with this finding and recommendation. NCSC had recorded its overfunding of its defined postretirement benefit in Account 186, Miscellaneous Deferred Debits, which is a noncurrent asset account in compliance with ASC 715-20, *Compensation-Retirement Benefits, Defined Benefit Plans*. Further, per 18 C.F.R. § 367.1280(b), "amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employee benefits must not be included in Account 128." Therefore, based on the Section 367.128(b), NCSC felt it was in compliance with Title 18 C.F.R. Part 367 – Uniform System of Accounts for Centralized Service Companies as NCSC funds its postretirement benefits through an irrevocable trust agreement. The Commission's Chief Accountant issued a guidance letter in Docket No. AI07-1-1000 in March 2007, which states that centralized service companies should use Account 128 to record assets for the overfunded status of their employee postretirement benefit plans. Based on audit staff's explanation that the guidance letter issued in Docket No. AI07-1-1000 supersedes 18 C.F.R. § 367.1280(b), NCSC made a regulatory accounting reclassification of the overfunding amount in Account 186 to Account 128 to be in full compliance with the guidance issued in Docket No. AI07-1-000. The reclassification entry completed at December 31, 2011 is provided herein as "Finding 3_Att. A_128 Overfunding.pdf." Further, NCSC's 2011 FERC Form No. 60, page 110, Line 5, shows the 186 balance to be $0 at December 31, 2011. At December 31, 2011, and thereafter, NCSC is properly accounting for future over- and underfunding of its postretirement life insurance benefit under the guidance issued in Docket No. AI07-1-000.

4. **Improperly Recorded Transferred Employee Benefits:** NiSource agrees with this finding and recommendation. As noted in the Corrective Actions listed on page 23 of the Audit Report, NiSource has provided audit staff with journal entries and screen images of the

completed transactions. In addition, NiSource's 2011 FERC Form No. 60, page 110, Line 5, shows the 186 balance to be $0 at December 31, 2011. NCSC did develop a new policy and procedure in December of 2011 to ensure that LTD insurance for transferred employees is properly accounted for in Account 146. A copy of the written policies and procedures developed in response to this recommendation is provided herein as "Finding 4_Att. A_LTD Benefits Policy.doc."

5. **FERC-61 Reporting for Special Purpose Companies:** NiSource agrees with this finding and recommendation. As noted in the Corrective Actions listed on page 26 of the Audit Report, NiSource has submitted the FERC-61 filings required for the years 2006 – 2009 for its special-purpose service companies. NiSource has updated its policies and procedures to now include the filing of FERC-61 reports in its regulatory compliance program so that these documents are filed in a timely manner. Copies of the written policies and procedures developed in response to this recommendation are included herein as "Finding 5_Att. A_FERC Holding Co. Policy.pdf" and "Finding 5_Att. B_FERC Service Co. Policy.pdf".

6. **Untimely Filing of Cash Management Programs:** NiSource agrees with this finding and recommendation. NiSource submitted one cash management agreement within 10 business days (14 calendar days), and not within the 10 calendar days as required by the Commission's regulations (18 C.F.R. § 141.500). NiSource has discussed its process internally and commits to strengthen its policies and procedures to ensure that all employees involved in the preparation and filing of cash management agreements are aware of the filing requirements. There have been no other instances of late filings.

7. **Reporting of Transactions with Affiliated Companies:** NiSource agrees with this finding and recommendation. NiSource will resubmit its 2011 FERC Form No. 2 for Columbia Gas Transmission, LLC, and Columbia Gulf Transmission Company to correct page 358 by replacing the term "various" with a listing of accounts used to record the services. Filings will be resubmitted by the end of the third quarter 2012. NIPSCO strengthened its procedures during 2011 and filed the 2011 FERC Form No. 1, page 429, properly by providing a listing of accounts used to record services rather than "various" as done in its 2009 and 2010 filings. Included herein is attachment "Finding 7_Att A_Form 1.pdf" which is a copy of NIPSCO's 2011, Form 1, page 429. NiSource's interstate pipelines have completed their documentation of compliance procedures for each of their Form No. 2 pages. Included herein is attachment "Finding 7_Att B_Form 2 p. 358 procedures.pdf" which is a copy of the NiSource's compliance procedures specifically for p. 358 of Form No. 2. Upon request, NiSource will make copies of all compliance procedures for all pages of its Form No. 2 available to FERC.

8. **Miscellaneous FERC Account Classification Errors:** NiSource agrees with this finding and recommendation. Starting in the third quarter of 2011, NCSC strengthened its policies and procedures for ensuring that expenses were in the proper FERC accounts. A copy of the policy implemented by NCSC is included herein as "Finding 8_Att. A_FERC Classification Policy.docx." In compliance with its policy, NCSC is performing an analysis and making reclassification entries on a quarterly basis to ensure proper recording to FERC accounts. The quarterly reclassification entries made to properly record to FERC accounts are included herein as "Finding 8_Att. B_Q3 2011 FERC Reclass.pdf," "Finding 8_Att. C_Q4 2011 FERC

Reclass.pdf," "Finding 8_Att. D_Q1 2012 FERC Reclass.pdf," and "Finding 8_Att. E_Q2 2012 FERC Reclass.pdf." Amounts recorded for lobbying and political activities for the audit period were immaterial in nature ($748 in 2009 and $10,436 in 2010), have rolled to retained earnings in a prior calendar period, and thus NiSource deems prior period entries unnecessary.

Until all corrective actions have been implemented, NiSource will make the recommended quarterly progress reports no later than 30 days after the end of each calendar quarter.

NiSource appreciates the professionalism and transparency of audit staff assigned to this audit. NiSource takes its compliance obligations very seriously, and we continually strive to improve and enhance our regulatory compliance efforts. Should you have any questions regarding this response, please do not hesitate to contact Susanne M. Taylor, Controller of NiSource Corporate Services Company, at 614-460-4686. Thank you for your time and attention in this matter.

Sincerely,

Stephen P. Smith
Executive Vice President and Chief Financial Officer

cc: Gerald Williams

Attachments Enclosed on CD:
Finding 1 _Att A_MISO calc 2009.pdf
Finding 1_Att B_MISO calc 2010.pdf
Finding 1_Att C_MISO calc 2011.pdf
Finding 2_Att. A_165 Transformation.pdf
Finding 3_Att. A_128 Overfunding.pdf
Finding 4_Att. A_LTD Benefits Policy.doc
Finding 5_Att. A_FERC Holding Co. Policy.pdf
Finding 5_Att. B_FERC Service Co. Policy.pdf
Finding 7_Att A_Form 1.pdf
Finding 7_Att B_Form 2 p. 358 procedures.pdf
Finding 8_Att. A_FERC Classification Policy.docx
Finding 8_Att. B_Q3 2011 FERC Reclass.pdf
Finding 8_Att. C_Q4 2011 FERC Reclass.pdf
Finding 8_Att. D_Q1 2012 FERC Reclass.pdf
Finding 8_Att. E_Q2 2012 FERC Reclass.pdf

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to Columbia Kentucky's response to Commission Staff's Second Request for Information (Staff's Second Request), Item 9.

a. Explain in detail what revenues Columbia Kentucky refers to when stating "certain other gas revenues."

b. Explain in detail why Columbia Kentucky does not forecast unbilled revenues, off-system sales revenues, and certain other gas revenues in a forecasted test period.

c. Explain in detail why the base period should include revenues attributable to unbilled revenues, off-system sales revenues, and certain other gas revenues, yet the forecasted test period should not include those amounts.

d. Provide the total base period amounts for all revenues that were included in the base period and omitted from the forecasted test period.

Response:

a. In reference to Columbia's response to Commission Staff's Second Request, Item 9, "certain other gas revenues" refers to monthly alternative revenue recognition

entries recorded during the actual months of the Base Period (September 2025 through February 2026). These entries reflect differences between recoveries and the Commission-approved Safety Modification and Replacement Program ("SMRP") revenue requirement.

b. With respect to the forecasted test period, Columbia does not forecast revenues attributable to unbilled revenues because the requested revenue requirement is based on twelve complete actual billing periods adjusted for final bills and forecasted growth. Columbia does not forecast off-system sales revenues because the portion shared with customers is passed back to customers via the Performance-Based Rate ("PBR") adjustment through the Gas Cost Adjustment ("GCA") filing annually in June. Columbia does not forecast certain other gas revenues associated with the SMRP because the recoveries are trued up via the SMRP balancing adjustment in the March annual SMRP filing.

c. In Schedule M, page 1 of 3, the Base Period includes unbilled revenues, off-system sales revenues, and SMRP alternative revenue recognition entries because it begins with recorded results from September 2025 through February 2026 that reconcile to the Company's financial statements. For ratemaking purposes, however, in the Cost-of-Service revenue requirement schedules, these recorded amounts are then removed through adjustments because they are not components of the Forecasted Test Period base rate revenue requirement. As explained in part (b), forecasted

revenues are based on twelve complete billing periods, off-system sales margins are returned to customers through the Purchased Gas Adjustment mechanism, and budgeted SMRP revenues already reflect the Commission-approved SMRP revenue requirement.

d. The table below shows total other gas revenues per Schedule M. Amounts highlighted include those that are attributable to unbilled revenues, off-system sales margins, and SMRP alternative revenue recognition, which are included in the base period actual revenues and are removed through adjustments as discussed in Columbia's response to sub-part (c).

Account	Account Description	Schedule M pg 1 of 3 Unadjusted Base Period	Schedule D-1.A Cost of Service Removal Entries	
495	CA04 - Choice Marketer	66,973		
	N032 - Gas Lost Due to Line Breaks	2		
	R230 - Choice	660		
	R412 - Refunds (SMRPalternative revenue recognition)	**(3,942,618)**	**3,942,622**	**D-2.1 Adj 2 (Column 2)**
	R418 - Customer Billing Services	14,423		
	Z016 - Third Party Billing	8,833		
	Other (includes 6 months projected - not split by line item)	89,615		
495	Total Other Gas Revenue	(3,762,112)		
495	**49500485 - Unbilled Residential-Vol**	**7,289,769**		
	49501485 - Unbilled Res Customer Chrg	**82,004**		
	49510485 - Unbilled Commercial-Vol	**2,386,197**		
	49511485 - Unbilled Comm Customer Chrg	**55,330**		
	49520485 - Unbilled Industrial-Vol	**45,971**		
	49521485 - Unbilled Ind Customer Chrg	**220**		
495	**Total Unbilled Revenue**	**9,859,491**		
			(14,344,068)	**D-2.3 Adj 2 (Column 6)**
	49500050 - Billed Off System Sales	**4,484,577**		
	Total Other Gas Revenues	**10,581,956**		**D-1-A Line 14**

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to the Pipeline and Hazardous Materials Safety Administration's (PHMSA) Advisory Bulletins (ADB) concerning the susceptibility of older plastic pipe in gas distribution systems to premature brittle-like cracking, as described in the National Transportation Safety Board's April 23, 1998 special investigation report, Brittle-Like Cracking in Plastic Pipe for Gas Service.3 These include ADB-99-01 and ADB-99-02, issued March 11, 1999; ADB-02-07, issued November 26, 2002; and ADB-07-02, issued September 6, 2007.

a. Explain whether Columbia Kentucky has any Aldyl A pipe or other plastic piping addressed in these advisory bulletins remaining in its system. If yes, identify the manufacturer, material, manufacturing and installation years, locations, main mileage, and number of services.

b. Explain how Columbia Kentucky has evaluated the susceptibility of these facilities to brittle-like cracking and prioritized them for replacement.

Response:

a. Columbia Kentucky (the Company or Columbia) maintains an inventory of older plastic pipe that is susceptible to premature brittle-like cracking addressed in the

named Advisory Bulletins. Per requirements at the time of installation, the manufacturer and manufacturing year was not collected. Therefore, Columbia uses year of installation (Pre 1985) for the inventory of this plastic. Columbia currently maintains 300 miles of Pre 1985 plastic main spread across its service area. See table below for a breakdown by area. The number of Pre 1985 plastic services cannot be gathered due to in the absence of material records. Until 2013, service lines in Kentucky were the responsibility of the customer and not the utility. However, Columbia requested and was granted a deviation from the then existing administrative regulation, in 1998. The deviation allowed Columbia to assume ownership of service lines whenever it established new service to a customer, repaired, or replaced an existing service line. Therefore, records exist today for the material type of some, but not all, service lines.

TCC	Pre-85 Plastic Mileage
Lexington (2621)	112
Frankfort (2623)	30
Winchester (2629)	80
Ashland (2631)	66
Maysville (2632)	6
East Point (2633)	6

b. The vintage plastic analysis is supported by a probabilistic risk assessment (PRA) model that evaluates brittle cracking susceptibility for vintage polyethylene pipe,

particularly pre-1985 installations and pipe populations identified by industry research and regulatory advisories as having elevated cracking risk.

Cracking susceptibility is assessed by evaluating three potential life-limiting mechanisms:

- Previous squeeze-off damage, which can lead to accelerated brittle cracking at the squeeze site in susceptible vintage plastic materials.
- Rock impingement damage, which evaluates the effects of long-term stress from contact with rocks or poor bedding conditions.
- General material aging (service life), which represents the expected life of the plastic pipe independent of specific damage mechanisms.

For each asset, the model estimates the remaining life associated with each mechanism and uses the shortest remaining life as the controlling cracking failure mode. The resulting failure frequency is then adjusted for material susceptibility, mitigative actions, and asset length.

The model also accounts for the increased susceptibility of Low Ductile Inner Wall (LDIW) Aldyl-A pipe and potential LDIW populations using probabilistic material designation logic derived from industry research. Pipe identified as LDIW

(manufactured and installed during years of concern) or Potential LDIW (possibly manufactured during years of concern and installed within acceptable material storage timeline) is assigned a higher cracking susceptibility than other plastic materials.

This methodology prioritizes replacement of vintage plastic assets exhibiting the highest predicted cracking risk based on age, material susceptibility, historical damage mechanisms, and estimated remaining life.

There has not been an annual replacement target established for Aldyl-A or other first-generation plastic pipe. Columbia Kentucky has a 2043 replacement target for its remaining priority pipe, i.e. bare steel, ineffectively cathodic protected pipe and associated facilities. In compliance with the Commission's directive, replacement of all cast iron and wrought iron pipe was completed in 2022.

Beginning in 2016 and in subsequent rate cases, the Company has requested Commission approval to include first-generation plastic pipe in its Safety Modification and Replacement Program (SMRP). The Commission has instead directed Columbia Kentucky to focus the SMRP on its existing priority pipe,

Columbia Kentucky continues to believe that first-generation plastic represents a significant system risk, as reflected in its Distribution Integrity Management Program (DIMP), and that including these facilities as eligible pipe within the SMRP would provide greater flexibility to prioritize replacements based on relative risk. Although doing so could extend completion of the SMRP beyond the current 2043 target, it would allow Columbia to address its system more holistically and generally replace facilities in order of risk, thereby enhancing public safety.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to the PHMSA Annual Report for Calendar Year 2025 Gas Distribution System for Columbia Kentucky.

a. Provide a copy of this report in the record.

b. Explain where the 255 miles of unprotected bare steel mains and 4,591 unprotected bare steel services reported for 2025 are located. Identify the locations by county, city or community, and operating area, including the main mileage and number of services in each area.

c. Provide how much of this unprotected bare steel has been replaced since December 31, 2025. State the main mileage and number of services remaining as of the response date.

d. Explain what specific pipe materials make up the 3.3 miles reported as "Other" in the PHMSA annual report. Identify the location, mileage, diameter, and installation year of each material type. Explain why each material was reported as "Other."

e. Explain whether Columbia Kentucky has experienced any reportable incidents, significant events, or emergencies within the last ten years involving bare steel,

Aldyl A, or piping classified as "Other," regardless of cause. For each occurrence, provide the date, location, pipe material, whether a main or service was involved, cause, incident or event report number, if applicable, and corrective action. Identify whether pipe failure or deterioration caused or contributed to the occurrence.

Response:

a. See 2026_00099_PSC_Staff_DR_Set_6_No_7_Attachment_A for the 2025 Report.

b. See 2026_00099_PSC_Staff_DR_Set_6_No_7_Attachment_B for an Excel file showing locations and mileage for bare steel mains based on GIS data. Until 2013, service lines in Kentucky were the responsibility of the customer and not the utility. However, Columbia requested and was granted a deviation from the then existing administrative regulation, in 1998. The deviation allowed Columbia to assume ownership of service lines whenever it established new service to a customer, repaired, or replaced an existing service line. Accordingly, the Company does not keep the requested services information in the ordinary course of business.

c. The requested data is not yet available for 2026 work.

d. See 2026_00099_PSC_Staff_DR_Set_6_No_7_Attachment_D for an Excel file showing location, installation year, mileage and diameter of pipe. "Other" pipe

has an unknown material type. Pipe with an 1800 install date has an unknown in-service date.

e. In the last ten years, Columbia has experienced only one PHMSA reportable incident on bare steel, Aldyl-A, or "Other" pipe. Refer to PHMSA Report 20260069-42883 for details on City of Worthington incident. For the purposes of this response, Columbia does not consider routine leaks (ie. reported odor of gas, leak surveys or dig-ins) under the category of emergencies.

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629
EXPIRATION DATE: 6/30/2026

		Initial Date Submitted:	03/13/2026
U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration	**ANNUAL REPORT FOR CALENDAR YEAR 2025 GAS DISTRIBUTION SYSTEM**	**Report Submission Type**	INITIAL
		Date Submitted:	

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2137-0629. Public reporting for this collection of information is estimated to be approximately 20 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, PHMSA, Office of Pipeline Safety (PHP-30) 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

Important: *Please read the separate instructions for completing this form before you begin. They clarify the information requested and provide specific examples. If you do not have a copy of the instructions, you can obtain one from the PHMSA Pipeline Safety Community Web Page at http://www.phmsa.dot.gov/pipeline/library/forms.*

PART A - OPERATOR INFORMATION	**(DOT use only)**		20261151-83905

1. Name of Operator	COLUMBIA GAS OF KENTUCKY INC
2. LOCATION OF OFFICE (WHERE ADDITIONAL INFORMATION MAY BE OBTAINED)	
2a. Street Address	2001 Mercer Road
2b. City and County	Lexington Fayette
2c. State	KY
2d. Zip Code	40511
3. OPERATOR'S 5 DIGIT IDENTIFICATION NUMBER	2585
4. HEADQUARTERS NAME & ADDRESS	
4a. Street Address	2001 Mercer Road
4b. City and County	Lexington
4c. State	KY
4d. Zip Code	40511
5. STATE IN WHICH SYSTEM OPERATES	KY
6. **THIS REPORT PERTAINS TO THE FOLLOWING COMMODITY GROUP** *(Select Commodity Group based on the predominant gas carried and complete the report for that Commodity Group. File a separate report for each Commodity Group included in this OPID.)*	
Natural Gas	
7. **THIS REPORT PERTAINS TO THE FOLLOWING TYPE OF OPERATOR** *(Select Type of Operator based on the structure of the company included in this OPID for which this report is being submitted.)***:**	
Investor Owned	

PART B - SYSTEM DESCRIPTION

1.GENERAL

	STEEL				PLASTIC	CAST/ WROUGHT IRON	DUCTILE IRON	COPPER	OTHER	RECONDITIONED CAST IRON	SYSTEM TOTAL
	UNPROTECTED		CATHODICALLY PROTECTED								
	BARE	COATED	BARE	COATED							
MILES OF MAIN	255	0	4.7	767.6	1617.8	0	0	0	3.3	0	2648.4
NO. OF SERVICES	4591	0	86	14086	115635	0	0	0	0	0	134398

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629
EXPIRATION DATE: 6/30/2026

2. MILES OF MAINS IN SYSTEM AT END OF YEAR

MATERIAL	UNKNOWN	2" OR LESS	OVER 2" THRU 4"	OVER 4" THRU 8"	OVER 8" THRU 12"	OVER 12"	SYSTEM TOTALS
STEEL	0.1	170.8	457	282.3	105.7	11.4	1027.3
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	938.9	531.6	146.6	0.7	0	1617.8
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0.8	0.5	0.7	0.7	0.6	0	3.3
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0.9	1110.2	989.3	429.6	107	11.4	2648.4

Describe Other Material: Unknown

3.NUMBER OF SERVICES IN SYSTEM AT END OF YEAR | **AVERAGE SERVICE LENGTH: 75**

MATERIAL	UNKNOWN	1'' OR LESS	OVER 1'' THRU 2''	OVER 2'' THRU 4''	OVER 4'' THRU 8''	OVER 8''	SYSTEM TOTALS
STEEL	0	2169	16322	156	114	2	18763
DUCTILE IRON	0	0	0	0	0	0	0
COPPER	0	0	0	0	0	0	0
CAST/WROUGHT IRON	0	0	0	0	0	0	0
PLASTIC PVC	0	0	0	0	0	0	0
PLASTIC PE	0	109729	5797	403	204	0	116133
PLASTIC ABS	0	0	0	0	0	0	0
PLASTIC OTHER	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0
RECONDITIONED CAST IRON	0	0	0	0	0	0	0
TOTAL	0	111898	22119	559	318	2	134896

Describe Other Material:

4.MILES OF MAIN AND NUMBER OF SERVICES BY DECADE OF INSTALLATION

	UNKNOWN	PRE-1940	1940-1949	1950-1959	1960-1969	1970-1979	1980-1989	1990-1999	2000-2009	2010-2019	2020-2029	TOTAL
MILES OF MAIN	88.9	51.1	30.3	240.8	480.6	198.4	359.5	461.6	264.7	273.6	198.9	2648.4
NUMBER OF SERVICES	0	0	0	5089	11459	7844	16034	32594	21318	20902	19656	134896

PART C - TOTAL LEAKS AND HAZARDOUS LEAKS ELIMINATED/REPAIRED DURING THE YEAR

CAUSE OF LEAK	MAINS		SERVICES	
	TOTAL	HAZARDOUS	TOTAL	HAZARDOUS
CORROSION FAILURE	94	12	315	123
NATURAL FORCE DAMAGE	36	1	72	3
EXCAVATION DAMAGE	32	31	91	90
OTHER OUTSIDE FORCE DAMAGE	5	0	11	5
PIPE, WELD OR JOINT FAILURE	43	5	194	32

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629
EXPIRATION DATE: 6/30/2026

EQUIPMENT FAILURE	11	0	8	1
INCORRECT OPERATIONS	15	2	11	0
OTHER CAUSE	31	3	135	22

NUMBER OF KNOWN SYSTEM LEAKS AT END OF YEAR SCHEDULED FOR REPAIR : 144
NUMBER OF HAZARDOUS LEAKS INVOLVING A MECHANICAL JOINT FAILURE : 23

PART D – EXCAVATION DAMAGE

Notification Issue Sub-Total	48	**Location Issue Sub-Total**	39
No notification made to the One-Call Center/811	36	Facility not marked due to Abandoned facility	5
Excavator dug outside area described on ticket	3	Facility not marked due to Incorrect facility records/maps	0
Excavator dug prior to valid start date/time	1	Facility not marked due to Locator error	6
Excavator dug after valid ticket expired	8	Facility not marked due to No response from operator/contract locator	0
Excavator provided incorrect notification information	0	Facility not marked due to Incomplete marks at damage location	0
		Facility not marked due to Tracer wire issue	0
Excavation Issue Sub-Total	*52*	Facility not marked due to Unlocatable Facility	0
Excavator dug prior to verifying marks by test-hole (pothole)	2	Facility marked inaccurately due to Abandoned facility	0
Excavator failed to maintain clearance after verifying marks	3	Facility marked inaccurately due to Incorrect facility records/maps	12
Excavator failed to protect/shore/support facilities	2	Facility marked inaccurately due to Locator error	11
Improper backfilling practices	0	Facility marked inaccurately due to Tracer wire issue	5
Marks faded or not maintained	5		
Improper excavation practice not listed above	40		
Miscellaneous Root Causes Sub-Total	*1*		
Deteriorated facility	0		
One Call Center Error	0		
Previous damage	0	1. Total Excavation Damages	140
Root Cause not listed	1	2. Number of Excavation Tickets	83492

NOTICE: This report is required by 49 CFR Part 191. Failure to report may result in a civil penalty OMB No. 2137-0629 as provided in 49 USC 60122.

OMB NO: 2137-0629
EXPIRATION DATE: 6/30/2026

PART E – RESERVED

PART F - LEAKS ON FEDERAL LAND	**PART G – PERCENT OF UNACCOUNTED FOR GAS**
TOTAL NUMBER OF LEAKS ON FEDERAL LAND REPAIRED OR SCHEDULED TO REPAIR: 0	UNACCOUNTED FOR GAS AS A PERCENT OF TOTAL CONSUMPTION FOR THE 12 MONTHS ENDING JUNE 30 OF THE REPORTING YEAR. [(PURCHASED GAS + PRODUCED GAS) MINUS (CUSTOMER USE + COMPANY USE + APPROPRIATE ADJUSTMENTS)] DIVIDED BY (CUSTOMER USE + COMPANY USE + APPROPRIATE ADJUSTMENTS) TIMES 100 EQUALS PERCENT UNACCOUNTED FOR. FOR YEAR ENDING 6/30: 0.6%

PART H - ADDITIONAL INFORMATION

Columbia implemented a new work management technology system in July 2025 and is in the process of validating the requisite data. Upon validation of the data, Columbia will submit a supplemental report as needed.

PART I - PREPARER

Brian Powell Integrity Management Engineer (Preparer's Name and Title)	(614) 619-0715 (Area Code and Telephone Number)
bpowell@nisource.com (Preparer's email address)	(000) 000-0000 (Area Code and Facsimile Number)

ATTACHMENT IS AN EXCEL SPREADSHEET AND IS BEING UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTBER 14, 2026

For calendar years 2024 and 2025, identify the number of Grade 1, Grade 2, and Grade 3 leaks identified on each of the following pipe categories. Provide separate totals for each year by leak grade and pipe category, with mains and services reported separately. Provide a copy of this report in the record.

a. Unprotected bare steel;

b. Cathodically protected bare steel;

c. Aldyl A; and

d. Piping identified as "Other" in the PHMSA annual report.

Response: See charts below for requested information of leaks identified and closed. In addition to the table below, there are an additional 412 leaks in 2024 and 2025 that have not yet been worked. Columbia does not classify the material type until the leak is closed.

Calendar Year 2024 Leaks:

Pipe Category	Grade 1 (Mains/Services)	Grade 2+ (Mains/Services)	Grade 2 (Mains/Services)	Grade 3 (Mains/ Services)
Unprotected bare steel	19/142	38/67	116/161	3/20
Cathodically protected bare steel	1/0	1/0	4/1	0/0
Aldyl A – 1st generation	22/40	6/7	5/8	0/0
Other	0/0	0/0	0/0	0/0

Calendar Year 2025 Leaks – 1st half of year:

Pipe Category	Grade 1 (Mains/ Services)	Grade 2+ (Mains/ Services)	Grade 2 (Mains/ Services)	Grade 3 (Mains/ Services)
Unprotected bare steel	6/60	9/30	19/63	0/3
Cathodically protected bare steel	0/2	0/0	0/0	0/0
Aldyl A – 1st generation	8/9	1/6	1/24	0/0
Other	0/0	0/0	1/0	0/0

Calendar Year 2025 Leaks – 2nd half of year:

Pipe Category	Grade 1 (Mains/ Services)	Grade 2+ (Mains/ Services)	Grade 2 (Mains/ Services)	Grade 3 (Mains/ Services)
Steel	6/49	8/26	25/41	1/0

Plastic	19/69	4/3	2/14	0/0

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

For the responses provided to Item 8 above, of the leaks identified in 2024 and 2025, describe how many remain open and unrepaired as of the response date.

Response:

There are 111 leaks from 2024 and 301 leaks from 2025 that are currently active but still within their remediation period. These numbers are not reflected in the tables in response to Commission Staff Set Six No. 8 because main and service line material information is gathered at the time of repair/replacement.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Identify the criteria Columbia Kentucky used to prioritize these facilities for replacement, and explain the weight given to each evaluation criteria.

Response:

Assuming "these facilities" is referring to the leaks identified in data request No. 8 & 9, Columbia uses the probabilistic risk assessment (PRA) to calculate risk for every pipe segment that doesn't require immediate repair or replacement. The PRA is comprised of predicted frequency and consequence of failure for each pipe asset. PRAs use actual predictive values rather than weighting. The input data used includes all relevant available GIS pipeline data, failures, and geospatial environmental threats. Assets are prioritized for replacement by calculated risk values with engineering and SME judgement.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Explain what Columbia Kentucky's annual replacement targets are for these materials, and what is the projected year for completing their replacement.

Response:

There has not been an annual replacement target established for Aldyl-A or other first-generation plastic pipe. Columbia Kentucky has a 2043 replacement target for its bare steel facilities. Beginning in 2016 and in subsequent rate cases, the Company has requested Commission approval to include first-generation plastic pipe in its Safety Modification and Replacement Program (SMRP). The Commission has instead directed Columbia Kentucky to focus the SMRP on its existing priority pipe, including cast iron and bare steel.

Columbia Kentucky continues to believe that first-generation plastic represents a significant system risk, as reflected in its Distribution Integrity Management Program (DIMP), and that including these facilities in the SMRP would provide greater flexibility to prioritize replacements based on relative risk. Although doing so could extend completion of the SMRP beyond the current 2043 target for bare steel, it would allow

Columbia Kentucky to address its system more holistically and generally replace facilities in order of risk, thereby enhancing public safety.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Explain what measures Columbia Kentucky is taking to address the risk of failure in these facilities until replacement is completed. Identify leak survey frequencies, monitoring activities, and criteria for accelerated replacement.

Response:

Columbia Kentucky is following all code requirements. Depending on location of the main line, Columbia is performing leakage inspection every 1 or 3 years. Any leaks identified are graded and then managed appropriately. Grade 1 leaks are worked immediately. Grade 2+ leaks are repaired within 21 days. Grade 2 leaks scheduled for an Operations & Maintenance repair are worked within 15 months. If repaired through capital replacement, Grade 2 leaks must be eliminated within 24 months. All grade 2 leaks are reinspected to ensure the parameters of the leak have not changed. A reinspection is performed on all grade 2 leaks every 6 months until the leak is eliminated. Grade 3 leaks are reinspected or repaired annually not to exceed 15 months from the last inspection date. Accelerated measures may be taken based on unusual circumstances, location and public concern. Examples of accelerated measures could be accelerated replacement of the main or increased leakage inspection.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to Columbia's response to Commission Staff's Fourth Request for Information (Staff's Fourth Request), Item 7, Attachment A, and the Cost Element Descriptions (column N) "Other Depreciation" and "Hardware Depreciation" shown on worksheet "NCSC CB".

a. Provide a description of the capital assets for which this depreciation expense is incurred, their purpose, and their benefit to Columbia Gas in Kentucky.

b. Provide the rationale for the billing pool selection for each billing pool used to allocate depreciation expense.

c. Explain what entity owns the capital assets for which the depreciation expense is incurred.

d. Explain whether the entity that owns the capital assets for which the depreciation expense is incurred earns a return on that investment. If so, explain from where that return is recovered.

e. Provide the regulatory authority under which NiSource allocates depreciation expense to its subsidiary operating companies.

Response:

a. Please refer to Attachment A. The cost element 9310 is comprised of depreciation related to one hundred fifty-four NCSC assets, and the cost element 9302 is comprised of thousands of IT devices acquired under a financing lease. Approximately 95% of depreciation relates to IT hardware & software, which includes but is not limited to data infrastructure, network equipment, cybersecurity systems, disaster recovery infrastructure, end-user computing equipment, and related technology platforms. These assets provide the underlying technology infrastructure necessary to support customer service, business operations, cybersecurity, regulatory compliance, communications, business continuity, and disaster recovery functions utilized by Columbia and other affiliates of NCSC.

b. The cost element 9302 devices acquired under the financing lease are allocated using either billing pool 00MD (All IT Devices not in 00MK) or billing pool 00MK (Desktop, Laptop, Mobile Data Terminal, and Virtual PC). The cost element 9310 assets utilize a variety of billing pools for the 154 separate assets. The IT department is well versed in selecting billing pools and will consult accounting if there are questions about the most appropriate billing pool. A billing pool is rarely right or wrong; if a reasonable choice is made, the resulting allocation is deemed appropriate, and a different reasonable choice would result in a negligible

difference. The sum of all billing pool choices colored in various shades of reasonable, results in an appropriate allocation to Columbia.

c. The assets listed in 9310 are owned by NCSC, and the assets listed in 9302 are owned by Huntington Bank and leased to NCSC. The Huntington Lease is classified as a financing lease in accordance with generally accepted accounting principles, as NCSC effectively has all the benefits and obligations of ownership.

d. In accordance with FERC USoA § 367.29, the NCSC Service Agreement Article 2.5 provides for recovery of all the costs of doing business, including but not limited to compensation for use of capital. NCSC computes a cost of equity based on the weighted average ROA of affiliates and recovers it by billing it to the affiliates.

e. The NCSC Service Agreement Article 2.5 provides for recovery of all the costs of doing business, including but not limited to depreciation and amortization.

ATTACHMENT IS AN EXCEL SPREADSHEET AND IS BEING UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to Columbia's response to Staff's Fourth Request, Item 7, Attachment A, and the Cost Element Descriptions (column N) "Interest Short Term Debt," "Interest Long Term Debt," and "Other Interest" shown on worksheet "NCSC CB".

a. Provide information regarding the loans for which this interest expense is generated, including any supporting documentation which indicates the corporate entity which entered the loan, the term of the loan, and the interest rate for the loan.

b. Provide the regulatory authority and/or the corporate agreements that allow for interest incurred by NCSC to be allocated to Columbia Kentucky.

Response:

a. Please see 2026_00099_PSC_DR_Set_6_No_14_Attachment_A for a loan schedule for long-term notes. Short term financing needs are provided by Money Pool borrowings, which carries a variable rate and balance.

b. In accordance with Federal Energy Regulatory Commission ("FERC") USoA § 367.29, the NiSource Corporate Services Company ("NCSC") Service Agreement

Article 2.5 provides for recovery of all the costs of doing business, including but not limited to compensation for use of capital.

ATTACHMENT IS AN EXCEL SPREADSHEET AND IS BEING UPLOADED SEPARATELY

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Refer to Columbia's confidential response to Commission Staff's Third Request for Information, Item 34, workbook Basis 9 (38), worksheet 'Sheet2' and workbook Basis 20 Support (9), worksheet 'Cognos Query.'

a. Quantify the increase in NCSC costs from calendar year 2024, and provide an explanation for the cost increases quantified for the following categories: [redacted]

b. Describe the incremental benefit to Columbia Kentucky from the NCSC cost increases incurred.

Response:

a. The two files referenced do not provide an apples-to-apples comparison because they were provided for the purposes of Staff DR 3-34 ("Provide the source for each input to the calculation"). The data contained in those worksheets is the historical record at the time of calculation. The NCSC departmental hierarchy adjusts regularly. Additionally, this request does not specify the periods for comparison. Assuming this request is seeking a comparison of actual NCSC O&M costs billed

to Columbia from 2023 to 2024 for the named departments, the table below is being provided by utilizing NCSC's current department hierarchy for an apples-to-apples comparison.

	2023	2024	Increase
Corporate FP&A	274,037	620,353	346,317
Other Corporate	940,120	1,040,769	100,649
NiSource Utilities Admin	25,372	127,991	102,619
Information Technology	5,330,777	6,190,874	860,097
Data Analytics Total	73,308	216,240	142,931
Customer Org	2,211,235	2,698,954	487,719
Utilities Support	3,689,427	4,597,378	907,951
	12,544,276	15,492,559	2,948,283

Please note the table above is comprised of both direct department expenses ("Directs") and indirect department expenses ("Indirects"), where Indirects represents incentive compensation and benefits, and Directs include but are not limited to labor, outside services, and other costs under the control of department leadership. NiSource generally analyzes Directs and Indirects separately due to Indirects variability that's outside the influence of department leadership. Indirects are contributing $882,541 to the total increase of $2,948,283. Incentive compensation varies in payout each year and is planned at a target level. Unless otherwise noted, the remainder of this section will relate to Directs, which was addressed in the responses to Staff's Request for Information Set 3, Number 36:

Utility Support – Increased spend was experienced within Fleet which was driven by higher maintenance spend. Vehicle maintenance directly supports our field workers who are responsible for ultimately ensuring safe and reliable service to

our customers. Other increases were primarily labor driven, including merit, in areas such as Technical Training specifically Pipeline Safety, Work Management Dispatch, and Operational Excellence which includes Quality Management. Similar to Fleet, each of these areas support our field employees, and ultimately customers, in ensuring they have the necessary support to perform their work effectively, efficiently and safely and are important aspects to providing reliable service.

Information Technology (IT) –The increase is partially explained by a shift from Direct expense to NCSC billed expense. Additionally, IT increase relate to increased Labor expense, which includes merit based pay; however, it also includes incremental headcount necessary to support maintenance and improvement of our IT systems. Specific increases include incremental roles supporting new capabilities, transformation delivery roles, architecture insourcing, and backfills vacated during 2023. In addition, IT continually faces inflationary cost pressures related to increases in Software, service providers and telecommunications expenses. Maintaining technology is necessary for nearly all aspects of Columbia's business including directly facing customers interface to assisting field personnel as well as to other corporate rules such as finance and beyond.

Customer Org – The primary increase in this area was in our Customer Care Center (call centers) and driven by labor increases. This increase directly benefits the customer by ensuring we are staffed appropriately to handle customer calls.

Corporate FP&A – The overall increase in FP&A expense was the result of an internal re-organization moving groups into FP&A to better align resources and streamline reporting. The increase in FP&A was not an incremental increase but instead moving resources from other areas of the organization into one overarching FP&A organization.

Data Analytics – Data Analytics was a new department to NiSource beginning late 2022. The Data & Analytics organization is an enterprise capability that supports NiSource's utility operations by transforming Company data into information that facilitates faster and more informed decision-making. The organization supports business intelligence, data science, enterprise data governance, and data strategy, while also maintaining the integrity, security and reliability of enterprise data.

The expenditures associated with these capabilities benefit customers by enabling NiSource to use data to improve operational efficiency and customer service. NiSource has identified applications of data and analytics that support field scheduling, customer service and responsiveness, customer programs, and more informed decision-making throughout the organization. The Company's

enterprise data strategy specifically identifies improved operational efficiency and customer experience as intended outcomes of its advanced analytics and automation capabilities.

NiSource Utilities Admin – This increase is driven by a movement of resources and/or functions under a different department. The internal structure has NiSource Utilities Admin in the same grouping as the operating company Presidents' departments and movement occurred to better align resources and the support they provide.

Other Corporate – Other Corporate consists primarily of Indirects, namely Long-Term Incentive and stock compensation, expense which varies year-over-year based on performance payout. These benefits are discussed in the testimony of Witness Owens.

Please refer to the responses to Staff's Request for Information Set 3, Number 36 which asks "Explain what factors caused allocated O&M costs to increase from a total of 20,998,813 in 2023 to 25,605,083 in 2024. Describe why that elevated level of O&M expense continued in 2025 and is forecasted to be required going forward." for a high-level discussion of variances from 2023 to 2024 and 2025.

b. Incremental benefits to Columbia Kentucky are covered in the response to part A above.

COLUMBIA GAS OF KENTUCKY, INC.
RESPONSE TO STAFF'S SIXTH REQUEST FOR INFORMATION
DATED OCTOBER 14, 2026

Provide the job titles and number of employees who hold each job title employed by NCSC and by Columbia Kentucky as of December 31, 2023, December 31, 2024, and December 31, 2025.

Response:

Please refer to 2026_00099_PSC_Staff_DR_Set_6_No_16_Attachment_A and 2026_00099_PSC_Staff_DR_Set_6_No_16_Attachment_B for the number of active employees by job title as of December 31, 2023, December 31, 2024, and December 31, 2025, for Columbia Gas of Kentucky and NCSC, respectively. For clarity, these headcount numbers are taken from a snapshot in time on the last day of each respective year and do not include employees that are on long-term disability leave. For purposes of these headcount numbers, "active" employees include those on short-term disability leave, personal leave, or other leaves of short duration where the employee has an expected return-to-work date.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Administrative Assistant	1
Assoc Field Eng 1	1
Assoc Field Eng 2	1
Coach On-The-Job Training 2	1
Coach On-The-Job Training 3	1
Coach On-The-Job Training Sr	2
Construction Coordinator-C11	18
Construction Specialist-1	1
Construct-Regulator Oper-C11	3
Corrosion Tech CKY	2
Crossbore Restoration Spec	2
Cust Programs Specialist 1	1
Cust Programs Specialist 2	1
Customer Service A-C11	22
Customer Service B-C11	5
Customer Service Sr-C11	3
Damage Prev Specialist II	1
Damage Prevention Specialist I	1
Dir Gov & Public Affairs	1
Dir Regulatory Affairs	1
Executive Admin Assistant	1
Field Engineer	1
Field Leader Construction	3
Field Leader Corrosion & Leakage	1
Field Leader Gas Operations	7
Field Leader M&R	2
Field Ops Specialist	1
Gas Surv & GPS Qlty Tech II	1
Gas Survey & GPS Quality Tech	1
Inspector A-C11	3
Leader GPS Program Support	1
Leakage Technician	1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
M&R Tech 1-C11	14
M&R Tech 2-C11	2
M&R Tech Sr-C11	1
Manager Systems Operations	1
Mgr Construction	1
Mgr Customer Programs	1
Mgr Field Engineering	1
Mgr Large Customer Relations	1
Mgr Operations Center	1
Mgr Operations Compliance & Risk Management	1
Mgr Regulatory Affairs	1
Mgr Safety	1
Plant/Service Combination-C11	37
President & COO	1
Project Specialist 2	1
Public Affairs Mgr	1
Sr Corrosion Technician	1
Sr Field Engineer	2
Sr Field Engineering Tech	1
Sr Ops Compliance Specialist	1
Sr Work Coordinator	2
Sr. Operations Support Specialist Non-DOT	1
Street Service A-C11	12
Utility A-C11	8
VP Gas Operations	1
Welder AAA-C11	1
Work Coordinator	1
Columbia Gas of Kentucky Inc Total 2023	**189**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2024
Administrative Assistant	1
Assoc Field Eng 1	2
Assoc Field Eng 2	1
Coach On-The-Job Training 3	2
Coach On-The-Job Training Sr	2
Construction Coordinator-C11	17
Construction Process Specialist	2
Construction Technical Specialist	2
Construct-Regulator Oper-C11	3
Corrosion Tech 2	1
Corrosion Technician 4	1
Cust & Emp Eng Specialist	1
Cust Programs Specialist 1	1
Cust Programs Specialist 2	1
Customer Service A-C11	24
Customer Service B-C11	4
Customer Service Sr-C11	3
Damage Prev Specialist II	1
Damage Prevention Specialist I	1
Dir Gov & Public Affairs	1
Dir Regulatory Affairs	1
Executive Admin Assistant	1
Field Engineer	1
Field Leader Construction	3
Field Leader Corrosion & Leakage	1
Field Leader Gas Operations	6
Field Leader M&R	2
Field Ops Specialist	1
Gas Surv & GPS Qlty Tech II	1
Gas Survey & GPS Quality Tech	1
Inspector A-C11	3
Leader GPS Program Support	1
Leakage Technician	1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2024
M&R Tech 1-C11	15
M&R Tech 2-C11	1
M&R Tech Sr-C11	1
Manager Systems Operations	1
Mgr Construction	1
Mgr Customer Programs	1
Mgr Field Engineering	1
Mgr Large Customer Relations	1
Mgr Operations Center	1
Mgr Operations Compliance & Risk Management	1
Mgr Regulatory Affairs	1
Mgr Safety	1
P/S Combo Sr-C11	1
Plant/Service Combination-C11	35
President & COO	1
Project Specialist 2	1
Public Affairs Mgr	1
Safety & Health Coordinator 2	1
Sr Corrosion Technician	1
Sr Field Engineer	2
Sr Field Engineering Tech	1
Sr Ops Compliance Specialist	1
Sr Work Coordinator	3
Sr. Operations Support Specialist Non-DOT	1
Street Service A-C11	17
Utility B-C11	7
Utility Clerk-C11	1
VP Gas Operations	1
Welder AAA-C11	1
Columbia Gas of Kentucky Inc Total 2024	**196**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
Administrative Assistant	1
Associate Engineer Gas	1
Compliance Specialist Senior	1
Construction Coordinator-C11	18
Construction Process Specialist	2
Construction Project Manager	2
Construction Technical Specialist	2
Construct-Regulator Oper-C11	3
Corrosion Tech 2	1
Corrosion Technician 4	1
Cust & Emp Eng Specialist	1
Cust Programs Specialist 1	1
Cust Programs Specialist 2	1
Customer Service A-C11	24
Customer Service B-C11	3
Customer Service Sr-C11	3
Damage Prev Specialist II	1
Damage Prevention Specialist I	1
Dir Gov & Public Affairs	1
Dir Regulatory Affairs	1
Executive Admin Assistant	1
Field Engineer 1	2
Field Engineer 3	1
Field Leader Construction	3
Field Leader Corrosion & Leakage	1
Field Leader Gas Operations	7
Field Leader M&R	2
Field Ops Specialist	1
Field Technical Trainer 3	1
Field Technical Trainer Senior	3
GPS Survey Technician 2	1
GPS Survey Technician 3	1
Inspector A-C11	3

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
COLUMBIA GAS OF KENTUCKY HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
M&R Tech 1-C11	14
M&R Tech 2-C11	1
M&R Tech Sr-C11	1
Major Accounts Mgr	1
Manager Field Engineering	1
Manager State Affairs	1
Manager Systems Operations	1
Mgr Construction Services	1
Mgr Customer Programs	1
Mgr Operations Center	1
Mgr Operations Compliance & Risk Management	1
Mgr Regulatory Affairs	1
Mgr Safety	1
P/S Combo Sr-C11	2
Plant/Service Combination-C11	33
President & COO	1
Public Affairs Mgr	1
Safety & Health Coordinator 2	1
Sr Corrosion Technician	1
Sr Field Engineer	3
Sr Work Coordinator	3
Sr. Operations Support Specialist Non-DOT	1
Street Service A-C11	13
Team Leader AKM	1
Utility A-C11	6
Utility Clerk-C11	1
VP Gas Operations	1
Welder AAA-C11	1
Columbia Gas of Kentucky Inc Total 2025	**191**

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Access Control Admin	1
Administrative Assistant	3
Administrative Clerk	1
AP & Business Services Manager	1
AP Team Leader	1
Architect	7
Assembler 1	2
Assembler 2	4
Asset Program Owner	10
Asset Program Owner TIMP	1
Assigner	8
Assigner 1	27
Assigner 2	12
Assigner 3	3
Assistant General Counsel	8
Assistant General Counsel - Real Estate	1
Assoc Gas Sys Design Eng 1	2
Assoc Gas Sys Planning Eng 2	4
Assoc Gas System Design Engr 2	4
Assoc Instr & Control Eng	2
Associate Project Cost Analyst	1
Attendance Administrator	2
Audit Project Manager	3
Bangs Welder A	5
Benefit Plan Investments Mgr	1
Benefits Analyst	1
Building Technician	2
Business Relationship Mgr	3
C&I Account Specialist	4
CAP Program Lead	5
Captain	1
Cash Exception Processor	2
Category Lead	11
Change Mgmt Delivery Lead	4
Chief of Staff Sr Director	1
Chief Pilot	1
Choice Account Specialist	3

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
CIS Lead Tester	1
Clearance Coordinator 1	4
Clearance Coordinator 2	2
Clearance Engineer 1	4
Clearance Engineer 2	2
Coach On-The-Job Training Sr	1
Communications Coordinator	1
Communications Mgr	12
Communications Specialist	4
Compensation Manager	1
Compliance & SMS Mgr	1
Contract Mgr	2
Contractor Perform Mgr	1
Controller	2
Corporate Finance Mgr	1
Counsel	1
Credit Relationship Mgr	1
Cross Funct Integration Spec	3
Cross-Func Bus Process Lead	1
Cust Insights Perf Lead	4
Customer Care Advisor	2
Customer Care Engagement Lead	1
Customer Experience Prodct Mgr	1
Customer Experience Spec	3
Customer Service Representative 1	140
Customer Service Representative 1 Bilingual	8
Customer Service Representative 2	16
Customer Service Representative 3	4
Customer Service Representative 4	28
Customer Tech Prog Specialist	1
Damage Prevention Screener	9
Data and Perf Metr Analyst II	1
Data Integ Reporting Analyst	1
Dir & HR Business Partner	2
Dir Accounts Payable	1
Dir Agile&Delivery Enablement	1
Dir Asset Class Owner	3

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Dir Benefit Plan Investments	1
Dir Billing Payment and Customer Programs	1
Dir Change Management	2
Dir Communications	5
Dir Compensation	2
Dir Compliance	1
Dir Cons Ext Rpt Tech Acct&SOX	1
Dir Corp Compl Bus Continuity	1
Dir Corp Ethics	1
Dir Corporate Insurance	1
Dir Corporate Security	1
Dir Cust Experience & Insights	1
Dir Customer Contact Centers	2
Dir Data & Analytics	1
Dir DP Strategy & Central Ops	1
Dir E Channels	1
Dir Employee Relations	1
Dir Enterprise Architecture	1
Dir Enterprise Project Management Office	1
Dir Env Permitting	1
Dir Env Policy & Sustain	1
Dir Environmental Compliance	1
Dir Environmental Remediation	1
Dir Federal Govern Affairs	1
Dir Field Engineering	1
Dir Financial Planning & Analysis	3
Dir Gas Control & Sys Planning	1
Dir HR Operations Delivery	1
Dir HR Optimization & Technology	1
Dir Income Tax Planng&Contvrsy	1
Dir Indirect Category Mgmt	1
Dir Indirect Tax	1
Dir Internal Audit	2
Dir IT Applications	2
Dir IT Business Management	1
Dir IT GRC	1
Dir IT Infrastructure	3

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Dir IT Security	1
Dir Labor Relations	1
Dir Marketing New Business	1
Dir New Business	1
Dir Renewable Assets	1
Dir Safety Svcs&Occup Safety	1
Dir Strategy	1
Dir Supply Chain Strat&Anlytcs	1
Dir Supply Development	1
Dir Technical Services	1
Dir Training Execution	2
Dir Transformation	5
Dir Transformation Delivery	4
Dir Work Management	4
Director Aviation	1
Director Benefits	1
Director CDC Capital Program & Suppt Services	1
Director Commercial JV Assets	1
Director Corporate Social Responsibility	1
Director Data Governance	1
Director Data Science	1
Director Financial Systems & Continuous Improvement	1
Director Fleet	1
Director Operational Excellence	1
Director Operational Excellence - Contractor Performance	1
Director Operational Excellence - Performance & Process Management	1
Director Operational Excellence - Process Safety	1
Director Operational Safety	1
Director Project Management Center of Excellence	1
Director Project Management Office	2
Director Real Estate Services	1
Director Regulatory Strategy	1
Director Standards and Compliance	1
Director Strategic Planning & Capital	1
Director Talent Acquisition	1
Director Talent Strategy & LD	1
Director Training and Development	1

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Diversity Equity & Inclusion Manager	2
DP Screening Specialist	1
Emergency Manager	4
Emergency Mgmt Specialist	1
Employee Relations Consultant	4
Engineer Level II	1
Engineer Level III	2
Engineering Administrator	1
Enterprise Agile Coach	5
Environmental Coordinator 2	21
Environmental Coordinator 3	11
Environmental Inspector 1	1
Environmental Inspector 2	14
Environmental Inspector Lead	8
Environmental Inspector Sr	4
Environmental Principal	11
Equipment Technician	1
EVP & Chief Financial Officer	1
EVP & Chief Innovation Officer	1
EVP & Group President Utilities	1
EVP Operations & Chief Safety Officer	1
EVP Strategy Risk and Chief Commercial Officer	1
Executive Admin Assistant	18
Facilities Eng/Maint Supv	4
Facility Damage Coordinator	9
Facilty R&E Specialist	2
FERC Compliance Manager	1
Field Experience Lead	1
Field Leader Construction	1
Field Leader Gas Operations	3
Financial Analyst II	2
Flight Coordinator	3
FLL Skill Assessment	3
Frontline Leader QA	5
G I S Specialist	7
Gas Accountant	2
Gas Control Engineer	1

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Gas Control Support Specialist	6
Gas Controller	11
Gas Qualification Specialist	13
Gas Standards Engineer 2	1
Gas Standards Engineer 3	5
Gas Sys Design Eng	6
Gas Sys Planning Eng	4
Gas Sys Planning Technician	7
Gas Trader	1
Gas Trader 3	1
Gas Transportation Analyst	4
GIS Technician 1	16
GIS Technician 2	38
GIS Technician 3	5
Group Ldr Gas Ops Scheduling	1
GTS Account Specialist	6
Health Safety Pgm Mgr	1
HR Business Partner Manager	6
HR Payroll Analyst	3
HR Technology Consultant	2
HR Technology Lead	1
Hyperion Planning Admin Lead Analyst	1
Hyperion Plnng Application Mgr	1
IC Specialist	4
Industrial Hygienist 2	1
Insert Machine Technician I	1
Insert Machine Technician II	1
Inst & Control Eng	2
Instr & Control Spec 2	6
Instructional Program Designer	8
Insurance Business Analyst	1
Integrity Mgmt Engineer	1
Integrity Mgmt Engineer 2	4
Integrity Mgmt Engineer 3	1
Integrity Specialist II	1
Integrity Specialist III	1
Intern HR	2

COLUMBIA GAS OF KENTUCKY, INC.
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DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Intern IT	3
Intern Marketing	2
Intern Procurement	2
Intern Risk Assessment	1
Investigation & Rec Specialist	1
IT Analyst	6
IT Business Analyst	1
IT Planning Mgr	1
IT Security Analyst	2
IT Security Analyst Lead	1
IT Systems Analyst	7
IVR Product Owner	1
Labor Relations Specialist	2
Land Agent	9
Land Agent II	5
Land Tech 2	5
Land Technician	8
Ld Delivery Supprt Analyst R2R	1
Ld Financial Planning Analyst	2
Ldr Capital Close Out	5
Ldr Clearance Coordinator	1
Ldr Damage Prev Screening	1
Ldr Design Engineering	4
Ldr Facility Rec & Enhancement	1
Ldr Field Engineering	1
Ldr Gas Systems Planning	2
Ldr Instr & Controls	2
Ldr Meter Shop	1
Ldr Meter to Cash	1
Ldr Mobile Leak Detection	1
Ldr New Business Solutions	1
Ldr On-the-Job Training	3
Ldr Survey and Land	5
Lead Architect	22
Lead Auditor	5
Lead Benefits Analyst	2
Lead Bus App Support Analyst	1

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
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Job Title	12/31/2023
Lead Business Analyst	5
Lead Claims Analyst	1
Lead Compliance & Perf Analyst	1
Lead Compliance Analyst	1
Lead Counsel	1
Lead Cross Functional Tech	2
Lead Cyber Assessment Analyst	3
Lead Cyber Compliance Analyst	4
Lead Data & Analytics Developer	1
Lead Data Governance Analyst	1
Lead Data Scientist	1
Lead Electronic Discovery & Legal Hold Specialist	1
Lead Financial Analyst	27
Lead Forecasting Analyst	1
Lead IC Business Analyst	1
Lead IT Analyst	11
Lead IT Security Analyst	8
Lead IT Systems Analyst	8
Lead New Business Specialist	10
Lead Operational Excellence Management of Change	1
Lead PMO Analyst	6
Lead Process Safety Specialist	1
Lead Project Manager New Business	3
Lead QA Project Mgmt Spec	1
Lead Quality Assurance	3
Lead Regltry Studies Analyst	4
Lead Regulatory Analyst	23
Lead Risk Consultant	1
Lead Safety Program Specialist	1
Lead Strategy & Planning Spec	3
Lead Tax Analyst	4
Lead Testing Analyst	2
Lead Training Coordinator	5
Lead Transformation Consultant	1
Leader Facility Damages	2
Leader Field Engineering Electric	1
Leader GPS Program Management	1

COLUMBIA GAS OF KENTUCKY, INC.
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DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2023
Leader ISO TVC	1
Leader Meter Operations	2
Leader of Materials	1
Leader Project Mgmt	2
Leader Standards	1
Leak Analyst	2
Legal Assistant	3
Legal Operations & Technology Director	1
Legal Summer Clerk	1
Local Fleet Supv	3
Mailing Coordinator I	1
Manager Category Management	7
Manager Corporate Insurance	1
Manager Corporate Talent Acquisition	1
Manager Cyber Assessments	1
Manager Cyber Compliance	1
Manager Data & Analytics	1
Manager Environmental Remediation	1
Manager HR Compliance	1
Manager HR Optimization	1
Manager HR Shared Services	1
Manager HR Technology	1
Manager Income Tax	1
Manager Labor Relations	3
Manager New Business	3
Manager of Data Science	1
Manager of Process & Reporting	1
Manager of QMS Process Development	1
Manager Operational Excellence	1
Manager Organization Effectiveness	1
Manager Payroll	1
Manager People Analytics	1
Manager Performance Support	1
Manager Planning	2
Manager Planning Commercial Support	1
Manager Regulatory	5
Manager Renewable Assets	1

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
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Job Title	12/31/2023
Manager Research Development & Partnerships	1
Manager Risk	1
Manager Risk and Policy	1
Manager Standards	1
Manager Sustainability Strategy	2
Manager Talent Acquisition	1
Manager Training and Development	2
Manager Work Forecasting and Modeling	1
Manager Work Management	6
Market Research Ldr	2
Materials Specialist	2
Measurement & Regulation Technician 1	1
Media and Content Design Lead	1
Meter Shop Floor Ldr	1
Meter Shop Office Admin	1
Meter Shop Specialist	1
Meter Technician	4
Mgr Accounting	6
Mgr Accounting Research	1
Mgr Billing Exceptns&Payments	1
Mgr Budgets	2
Mgr Business Support	1
Mgr C&I Acct Mgmt & Gas Trans	1
Mgr Capital Close Out	1
Mgr Capital Planning	1
Mgr CCC	2
Mgr Change Mgmt Delivery	2
Mgr Choice & Trans Supp Serv	1
Mgr CI Performance	2
Mgr Claims	1
Mgr Clearance Coord Center	1
Mgr Contractor Perf Mgmt	1
Mgr Cust Billing Process Del	1
Mgr Customer Care Advisors	1
Mgr Data Governance	2
Mgr Delivery Methods&Practices	1
Mgr Demand Forecasting	1

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Job Title	12/31/2023
Mgr Design & Construction	1
Mgr Design Engineering	1
Mgr Employee Relations	2
Mgr Engr Servs/SUP	1
Mgr Env Policy & Sustain	2
Mgr Environmental Compliance	2
Mgr Environmental Mgmt Systs	1
Mgr Fabrication Shop	1
Mgr Field Engineering	1
Mgr Field Leadership Dev	3
Mgr Financial Planning & Analysis	7
Mgr Gas Control Ops	1
Mgr Gas Sys Planning	1
Mgr GIS Strategy	1
Mgr GPS Program Mgmt	1
Mgr H&W Benefits Admin	1
Mgr IAM	1
Mgr Industrial Hygiene	1
Mgr Instructional Prog Design	2
Mgr IT Applications	9
Mgr IT Compliance	1
Mgr IT Infrastructure	5
Mgr IT Portfolio	7
Mgr IT Security	3
Mgr Major Projects	2
Mgr Management of Change	1
Mgr Marketing Communications	1
Mgr Meter To Cash	3
Mgr Nat Resource Permitting	2
Mgr New Business Reporting	2
Mgr Operational Excellence - Process Safety	1
Mgr Operational Excellence - Safety Management System Strategy & Process	1
Mgr Operations Programs	1
Mgr Operator Qualification	1
Mgr Planning	1
Mgr Plng Bus Continuity	1
Mgr Portfolio Mgmt	1

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Job Title	12/31/2023
Mgr QMS Perf&Process Mgmt	1
Mgr QMS Strategy & Plg	1
Mgr Rate Case Execution	2
Mgr Real Estate Services	3
Mgr Records & Info Mgmt	1
Mgr Records Mgmt	1
Mgr Regulatory Studies	2
Mgr Retirement & Benefits Engagement	1
Mgr Risk Assessment	1
Mgr Safe Adv Ply & Tch Prg Sup	1
Mgr Safety Advancement Constr	1
Mgr Safety Advancement Prog	1
Mgr Scheduling & Accounting	1
Mgr SEC Fin Reporting	1
Mgr Security Systems	1
Mgr Service Integration	1
Mgr Service Management	1
Mgr SMS Execution	1
Mgr Strategic Financial Plng	1
Mgr Strategic Supplier Mgmt	2
Mgr Strategy & Risk	3
Mgr Survey & Land	1
Mgr Talent Sourcing & Engagement	1
Mgr Tax other than Income Tax	1
Mgr Technical Training	4
Mgr Training & QA	1
Mgr Treasury Operations	1
Mgr Warehouse Operations	1
Mgr Wrkfce Plng & Data Integ	1
Mobile Product Owner	1
New Business Specialist	11
NIPSCO Finance Director	1
Nominations Specialist	1
Office Administrator	1
Operational Excellence Specialist	1
Operational Excellence Specialist Lead	7
Operational Excellence Specialist Senior	11

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
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Job Title	12/31/2023
Operational Excellence Supervisor	1
Operations Analyst	1
Operator Qual Proj Spec 2	6
Paralegal	1
People Analytics Consultant	1
Performance Support Spec 1	2
Performance Support Spec 2	3
Performance Support Specialist Lead	2
Performance Support Specialist Sr	1
Pipeline Integrity Engineer 1	4
Pipeline Integrity Engineer 2	3
Pipeline Integrity Engineer 3	1
Plasma Cutter CNC	2
PM Major Projects	5
Political Affairs Mgr	1
Portfolio Owner	3
Pres & Chief Executive Officer	1
Principal Engineer	17
Principal Engineer - Electric	1
Print Technician I	1
Process Automation Specialist	1
Product Owner	5
Program Communications Mgr	1
Program Marketing Coms Mgr	1
Project Consultant	1
Project Documentation Specialist	3
Project Leader	4
Project Management Director	3
Project Management Manager	11
Project Manager	20
Project Manager New Business	5
Project Manager- Real Estate	1
Project Specialist	3
Project Specialist 1	3
Project Specialist 2	1
Project Specialist 2- Major Projects	2
Quality Assurance Specialist	11

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
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Job Title	12/31/2023
Quality Control Technician II	1
Real Time Analyst	4
Recruiting Partner	5
Renew Assets Perf Eng Sr	1
Reporting & Analytics Lead	2
Revenue Recovery Coordinator	7
Revenue Recovery Senior	5
Risk Assessment Analyst Lead	2
RTO Policy Mgr	1
Safety Construction Specialist	2
Safety Specialist	11
Safety Strategy Lead	1
Safety Technology Lead	1
Safety Technology Mgr	2
Scheduler	3
Scheduler of Operator Quals	3
Scheduling Leader	54
Scrum Master	5
Security Compliance Mgr	1
Security Lead	4
Security Operations Center Supervisor	1
Security Ops Manager	3
Security Systems Specialist	1
Senior Benefits Analyst	1
Senior Curriculum QAQC	1
Senior Customer Service Representative	12
Senior Data Scientist	3
Senior Gas Quality Engineer	1
Senior Graphic Designer	2
Senior Instr & Control Spec	1
Senior IT Security Analyst	8
Senior Leave of Absence Consultant	1
Senior Operations Analyst	7
Senior PMO Analyst	5
Senior Project Cost Analyst	1
Senior Sustainability Strategy Consultant	1
Senior Talent Training Specialist	1

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Job Title	12/31/2023
Shift Lead Gas Controller	4
Shop Floor Leader	1
SMS Data Analytics&Rprtg Lead	1
SMS Electric Mgr	1
SMS Process Lead	1
SMS Strategy Lead	1
Social Media Mgr	1
Specialist II	1
Specialist III	1
Sr Auditor	5
Sr Billing Specialist	4
Sr Board Securities & Corporate Liaison	2
Sr Budget Analyst	1
Sr Bus App Support Analyst	4
Sr Bus Cont & Tech Analyst	1
Sr Business Analyst	12
Sr Business Analyst SRI	1
Sr Captain	2
Sr Category Analyst	5
Sr Claims Analyst	1
Sr Communications Specialist	2
Sr Compensation Analyst	1
Sr Compliance & Perf Analyst	1
Sr Compliance Analyst	2
Sr Construction Scheduling Ldr	1
Sr Consultant Employee Relations	3
Sr Contract & Sourcing Analyst	1
Sr Counsel	14
Sr Data & Analytics Developer	1
Sr Dir Asset and Risk Management	1
Sr Dir Asset Knowledge Management	1
Sr Dir Business Integration	1
Sr Dir Ops Excellence	1
Sr Director Columbia Rates & Regulatory	1
Sr Director Financial Planning & Analysis	2
Sr Director Investor Relations	1
Sr Director NIPSCO Rates and Regulatory	1

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Job Title	12/31/2023
Sr Energy Assistance Prog Mgr	1
Sr Engineer	3
Sr Field Engineer	1
Sr Financial Analyst	17
Sr Financial Planning Analyst	2
Sr Fleet Spec Consultant	1
Sr Forecast Analyst	1
Sr Gas Controller	5
Sr Gas Standards Engineer	5
Sr Gas Sys Design Eng	10
Sr Gas Sys Planning Eng	4
Sr Gas Sys Planning Technician	1
Sr HR Payroll/Tax Compliance Analyst	2
Sr HR Technology Consultant	1
Sr HR/Payroll Analyst	1
Sr Industrial Hygienist	1
Sr Instr & Control Eng	2
Sr Instructional Designer	3
Sr Integrity Mgt Analyst	1
Sr IT Analyst	4
Sr IT Ops Analyst	1
Sr IT Systems Analyst	12
Sr Labor Relations Consultant	2
Sr Land Agent	10
Sr Leak Analyst	1
Sr Leave Compliance Coord	1
Sr Legal Analyst	1
Sr Manager Ops Support CCC	1
Sr New Business Specialist	13
Sr Nominations Specialist	1
Sr Paralegal	5
Sr PM Major Projects	4
Sr Project Manager New Business	14
Sr Record Management Analyst	2
Sr Recruiting Partner	5
Sr Regulatory Analyst	7
Sr Standards Specialist	1

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Job Title	12/31/2023
Sr Talent Developmt Consultant	1
Sr Talent Sourcing & Engagement Consultant	1
Sr Tech Field Support Spec	2
Sr Technical Suppt Specialist	18
Sr Technical Trainer	9
Sr Work Coordinator	16
Sr. Director Office of CIO	1
Sr. Transformation Consultant	2
Standards & Compliance Admin	1
State SMS Lead	7
Strategy & Risk Consultant Sr	1
Strategy Risk & Treasury Coord	1
Strategy&Risk Consultant Lead	3
Strategy&Risk Integration Dir	1
Supplier Diversity Manager	1
Supply Chain Enablement & Service Delivery Manager	1
Supply Chain Governance Analyst	1
Supply Chain Systems Lead	1
Supply Services Analyst	1
Supt Gas Control	1
SVP & Chief Human Resources Officer	1
SVP & Chief Information Officer	1
SVP & Chief Sustainability Officer	1
SVP Administrative Services and Chief Procurement Officer	1
SVP Construction	1
SVP Financial Planning & Analysis	1
SVP General Counsel & Corporate Secretary	1
SVP Technical Services & Asset Risk Management	1
Talent Acquisition Anlyst	1
Talent Consultant 2	1
Talent Engagement Coordinator	1
Talent Sourcing & Engagement Consultant	1
Team Ldr Bill Exception & Pymt	1
Team Ldr C&I Acct & Opt Serv	1
Team Ldr Choice Prog Mgmt	1
Team Ldr Gas Operations	17
Team Ldr GTS Program Mgmt	1

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Job Title	12/31/2023
Team Ldr Printing&Inserting	1
Team Ldr Project Cost Analyst	2
Team Ldr Risk&Process Imprvmnt	1
Team Ldr Scheduling	1
Team Ldr Supply Services	1
Team Ldr Trans Support Serv	1
Team Leader CCC	14
Team Leader Data Integrity	1
Team Leader Environmental	7
Team Leader New Business	8
Team Leader Payroll	1
Tech Facility Rec Enhancement	3
Technical Support Specialist 2	26
Technical Trainer 1	6
Technical Trainer 2	17
Technical Trainer 3	12
Trainer CCC	3
Training Center Coordinator	2
Training Lead	1
Training Senior Program Analyst	2
Trans Support Services Spec	3
Transformation Mgr	3
User Experience Manager	2
VP & Chief Accounting Officer	1
VP & Deputy General Counsel - Chief Compliance Officer	1
VP & DGC Commercial	1
VP & DGC Corporate	1
VP & DGC Litigation	1
VP & DGC Regulatory	1
VP & DGC Securities and Assistant Corporate Secretary	1
VP Business Transformation & Governance	1
VP Chief Audit Officer	1
VP Chief Diversity Equity & Inclusion Officer	1
VP Customer Care Centers	1
VP Customer Operations	1
VP Customer Solutions Products & Services	1
VP Data & Analytics	1

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Job Title	12/31/2023
VP Engineering & Standards	1
VP Environmental Policy & Sustainability	1
VP Gas Distribution Construction	1
VP Health Safety & Environmental Execution	1
VP HR Services & Solutions	1
VP Investor Relations & Treasury	1
VP IT Customer & Corporate Systems	1
VP IT Infrastructure	1
VP IT Utilities Systems	1
VP Labor Relations	1
VP Operational Excellence	1
VP Operations Transformation	1
VP Rates & Regulatory Strategy	1
VP Security & Chief Information Security Officer	1
VP State Communications	1
VP Strategy & Risk	1
VP Supply & Optimization	1
VP Supply Chain	1
VP Talent	1
VP Tax	1
VP Technical Training	1
VP Total Rewards	1
VP Treasurer and Corporate Finance	1
VP Work Management	1
Warehouse Coordinator	2
Web Product Owner	1
Welder B Bangs	1
Welder C Bangs	1
Welding Tech Trainer	1
Work Coordinator	44
Work Planning and Forecasting Manager	14
Workday Support Specialist	1
Workforce Mgmt Team Leader	1
Workforce Mgmt Specialist	2
Workforce Planning Coordinator	1
NCSC Total 2023	**2,248**

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Job Title	12/31/2024
Administrative Assistant	2
Administrative Clerk	1
AP & Business Services Manager	1
AP Team Leader	1
Architect	6
Archive Coordinator	1
Assembler 2	5
Asset Program Owner	8
Asset Risk Analyst 1	1
Assigner	5
Assigner 1	25
Assigner 2	12
Assigner 3	6
Assistant General Counsel	7
Assistant General Counsel - Real Estate	1
Assoc Field Eng 2	1
Assoc Gas Sys Design Eng 1	1
Assoc Gas Sys Planning Eng 2	4
Assoc Gas System Design Engr 2	8
Assoc Instr & Control Eng	1
Associate Project Cost Analyst 2	1
Associate Project Scheduler	1
Attendance Administrator	2
Audit Project Manager	5
Aviation Maintenance Technician	2
Bangs Fabrication Coordinator	1
Bangs Welder A	5
Benefit Plan Investments Mgr	1
Benefits Analyst	1
Board Securities & Corporate Liaison 1	1
Building Technician	1
Business Process Specialist	3
Business Relationship Mgr	3
C&I Account Specialist	4
Captain	1
Cash Exception Processor	2
Category Analyst	1

COLUMBIA GAS OF KENTUCKY, INC.
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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
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Job Title	12/31/2024
Category Lead	15
Change Management Analyst	3
Change Mgmt Delivery Lead	13
Chief Pilot UAS Operations	1
Choice Account Specialist	3
CHRO & SVP Administration	1
CI Performance Analyst	1
CIS Lead Tester	1
Clearance Coordinator 1	4
Clearance Coordinator 2	2
Clearance Engineer 1	3
Clearance Engineer 2	2
Coach On-The-Job Training Sr	1
Commissioning Lead	8
Communications Mgr	4
Communications Specialist	2
Compensation Manager	2
Construction Superintendent	2
Construction Supervisor	1
Construction Technical Specialist	1
Content Specialist	1
Contingent Workforce Lead	1
Continuous Improvement Project Lead	2
Continuous Improvement Sustainability Manager	1
Controller	2
Counsel	1
Credit Relationship Mgr	1
Cust Insights Perf Lead	4
Customer Care Advisor	2
Customer Care Engagement Lead	1
Customer Service Representative 1	152
Customer Service Representative 1 Bilingual	12
Customer Service Representative 2	14
Customer Service Representative 3	8
Customer Service Representative 4	38
Customer Solutions Project Management Manager	1
Customer Tech Prog Specialist	1

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Job Title	12/31/2024
Customer Technology Product Owner	1
Cyber Assessment Analyst	1
CyberSecurity Consultant	2
Damage Prevention Screener	16
Data & Analytics Developer	1
Data & Analytics Program Manager	1
Data and Perf Metr Analyst II	1
Data Governance Analyst	3
Data Governance Analyst Lead	4
Data Integ Reporting Analyst	1
Data Scientist	1
Dir & HR Business Partner	2
Dir Accounting Services	1
Dir Asset Class Owner	4
Dir Benefit Plan Investments	1
Dir Billing Payment and Customer Programs	1
Dir Business Continuity	1
Dir Change Management	1
Dir Communications	3
Dir Communications Channels & Brand	1
Dir Compensation	1
Dir Corp Ethics	1
Dir Corporate Development	1
Dir Corporate Security	1
Dir Cust Experience & Insights	1
Dir Customer Contact Centers	2
Dir DP Strategy & Central Ops	1
Dir E Channels	1
Dir Employee Relations	1
Dir Enterprise Architecture	1
Dir Enterprise Project Management Office	1
Dir Env Permitting	1
Dir Env Policy & Sustain	1
Dir Environmental Compliance	1
Dir Environmental Remediation	1
Dir ESG, Sustainability, & Government Affairs Communications	1
Dir Field Engineering	1

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Job Title	12/31/2024
Dir Finance & Strategy Communications	1
Dir Financial Planning & Analysis	4
Dir Gas Control & Sys Planning	1
Dir HR Operations Delivery	1
Dir HR Optimization & Technology	1
Dir Income Tax Operations	1
Dir Indirect Category Mgmt	1
Dir Internal Audit	2
Dir IT Applications	2
Dir IT Business Management	1
Dir IT GRC	1
Dir IT Infrastructure	3
Dir Labor Relations	2
Dir Marketing New Business	1
Dir Mtr Reading and Rev Rec	1
Dir New Business	1
Dir Operations & Safety Communications	1
Dir People, Culture & Legal Communications	1
Dir Safety Svcs&Occup Safety	1
Dir Strategy	2
Dir Supply Chain Strat&Anlytcs	1
Dir Supply Development	1
Dir Training Execution	2
Dir Training Execution - Technical Services	1
Dir Transformation	6
Dir Transformation Delivery	5
Dir Work Management	5
Director Aviation	1
Director Benefits	1
Director Business Intelligence & Analytics	1
Director CDC Capital Program & Suppt Services	1
Director Centralized Compliance	1
Director Contractor Performance Management	1
Director Cybersecurity	2
Director Data Governance	1
Director Data Science & AI	1
Director Economic Development	1

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Job Title	12/31/2024
Director Financial Analysis & Projects	1
Director Financial Systems & Continuous Improvement	1
Director Fleet	1
Director GIS Strategy	1
Director of Enterprise Data Strategy	1
Director of Operational Strategy & Execution	1
Director Operational Excellence	1
Director Operational Excellence - Emergency Management	1
Director Operational Excellence - Human and Organizational Performance	1
Director Operational Excellence - Performance & Process Management	1
Director Operational Excellence - Process Safety	1
Director Operational Safety	1
Director Operations Support	1
Director Products & Services	1
Director Project Management Center of Excellence	1
Director Project Management Office	2
Director Real Estate Services	1
Director Regulatory	2
Director Renewable Generation	1
Director Renewable O&M	1
Director Standards and Compliance	1
Director Strategic Planning & Capital	1
Director Talent Acquisition	1
Director Talent Strategy & Leadership Development	1
Director Training and Development	1
Diversity Equity & Inclusion Manager	2
DP Screening Specialist	2
Emergency Manager	6
Employee Relations Consultant	4
Engineer Level II	2
Engineer Level III	4
Engineering Administrator	1
Enterprise Agile Coach	4
Environmental Coordinator 2	20
Environmental Coordinator 3	11
Environmental Inspector 2	17
Environmental Inspector Lead	8

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Job Title	12/31/2024
Environmental Inspector Sr	4
Environmental Principal	10
Equipment Technician	1
EVP & Chief Financial Officer	1
EVP & Group President Utilities	1
EVP Chief Operating & Safety Officer	1
EVP Strategy Risk and Chief Commercial Officer	1
Executive Admin Assistant	23
Facilities Eng/Maint Supv	4
Facility Damage Coordinator	7
Facilty R&E Specialist	2
FERC Compliance Manager	1
Field Experience Lead	1
Field Leader Construction	2
Field Leader Gas Operations	3
Financial Analyst	5
Fleet Analyst	2
Fleet Program Manager	1
Flight Coordinator	2
Front Line Leader Skill Assessment	3
Frontline Leader QA	5
G I S Specialist	8
Gas Control Engineer	2
Gas Control Support Specialist	6
Gas Controller	10
Gas Qualification Specialist	13
Gas Standards Engineer 2	2
Gas Standards Engineer 3	5
Gas Sys Design Eng	6
Gas System Planning Engineer	3
Gas Systems Planning Technician	6
GIS Technician 1	12
GIS Technician 2	32
GIS Technician 3	10
Group Ldr Gas Ops Scheduling	2
GTS Account Specialist	6
Health Safety Pgm Mgr	1

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Job Title	12/31/2024
HOP Training and Integration Manager	1
HR Business Partner Manager	7
HR Compliance Consultant	1
HR Payroll Analyst	3
HR Service Center Consultant 1	2
HR Technology Analyst	2
Human and Organizational Performance Program Manager	1
Hyperion Planning Admin Lead Analyst	1
Hyperion Plnng Application Mgr	1
Industrial Hygienist 2	1
Insert Machine Technician I	2
Insert Machine Technician II	1
Inst & Control Eng	3
Instr & Control Spec 2	5
Instructional Program Designer	11
Insurance Business Analyst	1
Integrity Mgmt Engineer	1
Integrity Mgmt Engineer 2	5
Integrity Mgmt Engineer 3	2
Intern Engineering	4
Intern Finance	2
Intern HR	2
Intern IT	4
Intern Marketing	1
Intern Operations	2
Intern Procurement	2
Intern Risk Assessment	2
Investigation & Rec Specialist	1
Investor Relations Manager	1
IT Analyst I	2
IT Analyst II	10
IT Planning Mgr	1
IT Security Analyst	3
IT Security Analyst Lead	1
IVR Product Owner	1
Labor Relations Specialist	2
Land Agent	11

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Job Title	12/31/2024
Land Agent II	5
Land Tech 2	6
Land Technician	10
Ld Delivery Supprt Analyst R2R	1
Ld Financial Planning Analyst	1
Ldr Capital Close Out	6
Ldr Clearance Coordinator	1
Ldr Clearance Engineer	1
Ldr Damage Prev Screening	1
Ldr Design Engineering	4
Ldr Facility Rec & Enhancement	1
Ldr New Business Solutions	1
Ldr Technical Training	4
Lead Architect	28
Lead Auditor	3
Lead Benefits Analyst	2
Lead Bus App Support Analyst	1
Lead Business Analyst	1
Lead Claims Analyst	2
Lead Compensation Analyst	1
Lead Compliance & Perf Analyst	2
Lead Compliance Analyst	1
Lead Consultant Employee Relations	1
Lead Continuous Improvement Analyst	1
Lead Counsel	1
Lead Cross Functional Tech	1
Lead Cyber Assessment Analyst	3
Lead Cyber Compliance Analyst	4
Lead Data & Analytics Developer	1
Lead Data Architect	1
Lead Data Engineer	1
Lead Data Scientist	3
Lead Electronic Discovery & Legal Hold Spec	1
Lead Financial Analyst	26
Lead Forecasting Analyst	1
Lead Gas Accountant	1
Lead Gas Scheduling & Confirmations Analyst	1

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Job Title	12/31/2024
Lead Gas Trader	2
Lead IC Business Analyst	1
Lead IT Analyst	40
Lead IT Security Analyst	9
Lead Learning Technologies Specialist	2
Lead New Business Specialist	13
Lead Operational Excellence - Corrective Action Program (CAP) Execution	7
Lead Operational Excellence Management of Change	1
Lead Operations Analyst	2
Lead Process Safety Specialist	2
Lead Project Manager New Business	7
Lead Quality Assurance	2
Lead Regltry Studies Analyst	4
Lead Regulatory Analyst	25
Lead Risk Consultant	1
Lead Strategy & Planning Spec	3
Lead Tax Analyst	3
Lead Training Coordinator	5
Lead Transformation Consultant	3
Leader Business Analytics	1
Leader Contractor Performance Management	2
Leader Facility Damages	2
Leader Gas System Planning	2
Leader GPS Program Management	1
Leader Instruments and Controls	2
Leader ISO TVC	1
Leader Meter Operations	3
Leader Meter to Cash	1
Leader of Materials	1
Leader Standards	2
Leader Survey and Land	5
Leader Technical Training	1
Leader Transmission Integrity Engineering	2
Leak Analyst 1	2
Leak Analyst 2	1
Learning Technologies Specialist 1	2
Learning Technologies Specialist 2	3

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Job Title	12/31/2024
Learning Technologies Specialist Sr	1
Legal Assistant	3
Legal Operations & Technology Director	1
Legal Summer Clerk	1
Local Fleet Supv	4
M&R Technician 3	1
Mailing Coordinator I	1
Manager Advanced Mobile Leak Detection	1
Manager Aviation Maintenance	1
Manager Business Process	1
Manager Continuous Improvement	1
Manager Contractor Performance Management	2
Manager Corporate Finance	1
Manager Corporate Insurance	1
Manager Corporate Talent Acquisition	1
Manager Cyber Assessments	1
Manager Cyber Compliance	1
Manager Cybersecurity	5
Manager Data & Analytics	2
Manager Environmental Management Systems	1
Manager Environmental Remediation	1
Manager Fleet	1
Manager Gas Accounting	1
Manager HR Compliance	1
Manager HR Optimization	1
Manager HR Shared Services	1
Manager HR Technology	1
Manager Income Tax	1
Manager Labor Relations	2
Manager Learning Technologies and Governance	1
Manager Major Projects	3
Manager Natural Resource Permitting	3
Manager New Business	3
Manager New Business Reporting	2
Manager of Data Science	2
Manager of Ethics	1
Manager of Process & Reporting	1

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Job Title	12/31/2024
Manager of Utilities Strategy and Reporting	1
Manager Operational Excellence	1
Manager Operational Excellence - SMS Process and Documentation	1
Manager Operational Excellence Utilities Performance	2
Manager Operational Excellence Utility Governance	1
Manager Organization Effectiveness	1
Manager Payroll	1
Manager People Analytics	1
Manager Physical Security	4
Manager Planning	2
Manager Planning Commercial Support	1
Manager Regulatory	5
Manager Regulatory Strategy	1
Manager Renewable Asset Management	1
Manager Renewable O&M	1
Manager Resource Capacity	1
Manager Risk	1
Manager Risk and Policy	1
Manager Standards	1
Manager Strategy and Risk	4
Manager Talent Acquisition	1
Manager Talent Strategy	3
Manager Training & QA	1
Manager Training and Development	2
Manager Work Forecasting and Modeling	1
Manager Work Management	7
Market Research Ldr	2
Materials Specialist	2
Media and Content Design Lead	1
Meter Shop Floor Ldr	1
Meter Shop Office Admin	1
Meter Shop Specialist	1
Meter Technician	5
Meter to Cash Analyst	1
Mgr Accounting	6
Mgr Accounting Research	1
Mgr Billing Exceptns&Payments	1

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Job Title	12/31/2024
Mgr Budgets	2
Mgr Business Support	1
Mgr C&I Acct Mgmt & Gas Trans	1
Mgr Capital Close Out	1
Mgr Capital Planning	3
Mgr Category Management	8
Mgr CCC	2
Mgr Change Mgmt Delivery	3
Mgr Choice & Trans Supp Serv	1
Mgr CI Performance	2
Mgr Claims	1
Mgr Clearance Coord Center	1
Mgr Construction Services	1
Mgr Content Production	1
Mgr Contractor Perf Mgmt	1
Mgr Cust Billing Process Del	1
Mgr Customer Care Advisors	1
Mgr Data Governance	4
Mgr Delivery Methods&Practices	2
Mgr Design & Construction	1
Mgr Design Engineering	1
Mgr Employee Relations	2
Mgr Engr Servs/SUP	1
Mgr Env Policy & Sustain	2
Mgr Environmental Compliance	2
Mgr Fabrication Shop	1
Mgr Field Engineering	1
Mgr Field Leadership Dev	3
Mgr Financial Planning & Analysis	9
Mgr Gas Control Ops	1
Mgr Gas Scheduling & Confirmations	1
Mgr Gas Sys Planning	1
Mgr GPS Program Mgmt	1
Mgr H&W Benefits Admin	1
Mgr IAM	1
Mgr Industrial Hygiene	1
Mgr Instructional Prog Design	2

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Job Title	12/31/2024
Mgr IT Applications	9
Mgr IT Compliance	1
Mgr IT Infrastructure	6
Mgr IT Portfolio	7
Mgr Management of Change	1
Mgr Meter Shop	1
Mgr Meter To Cash	3
Mgr Operational Excellence - Process Safety	2
Mgr Operational Excellence - Safety Management System Strategy & Process	1
Mgr Operations & Safety Communications	1
Mgr Operations Center	1
Mgr Operations Programs	1
Mgr Operator Qualification	1
Mgr Planning	1
Mgr Plng Bus Continuity	1
Mgr Policy & Regulatory Communications	1
Mgr Portfolio Mgmt	2
Mgr Quality Assurance	1
Mgr Rate Case Execution	3
Mgr Real Estate Services	4
Mgr Records & Info Mgmt	1
Mgr Records Mgmt	1
Mgr Regulatory Studies	2
Mgr Retirement & Benefits Engagement	1
Mgr Risk Assessment	1
Mgr Safe Adv Ply & Tch Prg Sup	1
Mgr Safety Advancement Constr	1
Mgr SEC Fin Reporting	1
Mgr Service Integration	1
Mgr Service Management	1
Mgr SMS Execution	1
Mgr Strategic Financial Plng	1
Mgr Strategic Supplier Mgmt	2
Mgr Survey & Land	1
Mgr Talent Sourcing & Engagement	1
Mgr Technical Training	5
Mgr Treasury Operations	1

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Job Title	12/31/2024
Mgr Warehouse Operations	1
Mgr Wrkfce Plng & Data Integ	1
Mobile Product Owner	1
NCS Regulatory Manager	1
New Business Specialist	11
NIPSCO Finance Director	1
NRP Principal	1
Office Administrator	1
Operational Excellence - Corrective Action Governance Lead	2
Operational Excellence - Corrective Action Governance Specialist	2
Operational Excellence - Corrective Action Governance Supervisor	2
Operational Excellence - Corrective Action Program Supervisor	2
Operational Excellence Specialist Lead	7
Operational Excellence Specialist Senior	10
Operations Analyst	2
Operator Qual Proj Spec 2	7
Paralegal	1
Physical Security Specialist	7
Pipeline Integrity Engineer 1	4
Pipeline Integrity Engineer 2	6
Pipeline Integrity Engineer 3	2
Planner Renewable Maintenance	1
Plasma Cutter CNC	2
PM Major Projects	3
Portfolio Owner	2
Pres & Chief Executive Officer	1
Principal Cybersecurity Architect	1
Principal Engineer	22
Principal Engineer - Electric	1
Principal Human and Organizational Performance Consultant	3
Print Technician I	2
Process Automation Specialist	1
Process Safety Specialist	2
Product Owner	7
Program Marketing Coms Mgr	1
Project Consultant	1
Project Consultant Lead	3

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Job Title	12/31/2024
Project Documentation Specialist	3
Project Leader	6
Project Management Director	3
Project Management Manager	16
Project Manager	19
Project Manager 1	1
Project Manager New Business	7
Project Manager- Real Estate	1
Project Mgr Integrity	1
Project Scheduler	1
Project Specialist	3
Project Specialist 1	4
Project Specialist 2	1
Project Specialist 2- Major Projects	3
Quality Assurance Specialist	12
Quality Control Technician II	1
Rates & Regulatory Manager	1
Real Estate Services System Administrator	1
Real Time Analyst	3
Recruiting Partner	4
Renew Assets Perf Eng III	1
Renew Assets Perf Eng Sr	1
Renewable Asset Manager II	1
Renewable Asset Manager III	1
Reporting & Analytics Lead	2
Revenue Recovery Coordinator	2
Revenue Recovery Coordinator II	5
Revenue Recovery Senior	5
RTO Policy Mgr	1
Safety Specialist	13
Safety Strategy Lead	1
Safety Technology Lead	1
Safety Technology Mgr	2
Scheduler of Operator Quals	3
Scheduling Leader	51
Scrum Master	4
Security Compliance Mgr	1

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Job Title	12/31/2024
Senior Benefits Analyst	1
Senior Continuous Improvement Analyst	1
Senior Curriculum QAQC	1
Senior Customer Service Representative	13
Senior Cyber Assessment Analyst	1
Senior Data Architect	1
Senior Data Product Owner	2
Senior Data Scientist	3
Senior Director Business Alignment	1
Senior Director Stakeholder Engagement	1
Senior Gas Quality Engineer	1
Senior Graphic Designer	2
Senior Instr & Control Spec	3
Senior IT Security Analyst	8
Senior Leave of Absence Consultant	1
Senior Operations Analyst	3
Senior Supplier Diversity Analyst	1
Shift Lead Gas Controller	3
Shop Floor Leader	1
SMS Strategy Lead	1
Space and Occupancy Planning Lead	1
Specialist III	1
Sr Asset Risk Analyst	2
Sr Auditor	7
Sr Billing Specialist	4
Sr Board Securities & Corporate Liaison	1
Sr Budget Analyst	1
Sr Bus App Support Analyst	5
Sr Bus Cont & Tech Analyst	1
Sr Captain	4
Sr Category Analyst	6
Sr Communications Specialist	5
Sr Compliance & Perf Analyst	2
Sr Compliance Analyst	1
Sr Construction Scheduling Ldr	1
Sr Consultant Employee Relations	1
Sr Contract & Sourcing Analyst	2

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Job Title	12/31/2024
Sr Counsel	16
Sr Cybersecurity Engineer	2
Sr Data & Analytics Analyst	1
Sr Data & Analytics Analyst Developer	3
Sr Data Engineer	2
Sr Data Governance Analyst	3
Sr Data Governance Consultant	1
Sr Dir Asset and Risk Management	1
Sr Dir Asset Knowledge Management	1
Sr Dir Federal Govern Affairs	1
Sr Dir Ops Excellence	1
Sr Dir Site Start Up and Commissioning	1
Sr Director Columbia Rates & Regulatory	1
Sr Director Cybersecurity	1
Sr Director Environmental & Sustainability	1
Sr Director Financial Planning & Analysis	1
Sr Director Investor Relations	1
Sr Director NIPSCO Rates and Regulatory	1
Sr Director Real Estate Services & Aviation	1
Sr Director Regulatory Strategy	1
Sr Director Work Management	1
Sr Energy Assistance Prog Mgr	1
Sr Engineer	3
Sr Field Engineer	1
Sr Field Leader Development Lead	6
Sr Financial Analyst	24
Sr Financial Planning Analyst	3
Sr Fleet Spec Consultant	1
Sr Forecast Analyst	1
Sr Gas Accountant	2
Sr Gas Controller	7
Sr Gas Scheduling & Confirmations Analyst	9
Sr Gas Standards Engineer	7
Sr Gas Sys Design Eng	10
Sr Gas Sys Plan Specialist	1
Sr Gas Sys Planning Eng	5
Sr Gas Sys Planning Technician	2

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Job Title	12/31/2024
Sr HR Compliance Analyst	1
Sr HR Data Quality Analyst	1
Sr HR Payroll/Tax Compliance Analyst	1
Sr HR Technology Consultant	3
Sr Industrial Hygienist	1
Sr Instr & Control Eng	2
Sr Instructional Designer	3
Sr Integrity Mgt Analyst	1
Sr IT Analyst	39
Sr Labor Relations Consultant	5
Sr Land Agent	10
Sr Leak Analyst	1
Sr Leave Compliance Coord	1
Sr Legal Analyst	1
Sr New Business Specialist	10
Sr Paralegal	5
Sr People Analytics Consultant	1
Sr PM Major Projects	7
Sr Project Cost Analyst	4
Sr Project Manager	4
Sr Project Manager New Business	8
Sr Record Management Analyst	2
Sr Recruiting Partner	5
Sr Regulatory Analyst	7
Sr Reporting & Analytics Analyst	1
Sr Strat Supplr Mgmt Analyst	1
Sr Talent Sourcing & Engagement Consultant	2
Sr Tech Field Support Spec	2
Sr Technical Suppt Specialist	24
Sr Technical Trainer	4
Sr Trans Support Services Spec	1
Sr Work Coordinator	23
Sr. Director Office of CIO	1
Sr. Operations Support Specialist Non-DOT	1
Sr. Quality Assurance Analyst	1
Sr. Transformation Consultant	1
Standards & Compliance Admin	1

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Job Title	12/31/2024
Strategy & Risk Consultant Sr	3
Strategy&Risk Consultant Lead	5
Supplier Diversity Manager	1
Supplier Enablement Analyst	1
Supply Chain Enablement & Service Delivery Manager	1
Supply Chain Governance Analyst	1
Supt Gas Control	1
Sustainability Intern	2
Sustainability Principal	1
SVP & Chief Information Officer	1
SVP Construction	1
SVP Customer Operations	1
SVP Financial Planning & Analysis	1
SVP Gas Operations	1
SVP General Counsel & Corporate Secretary	1
SVP Operations Support	1
SVP Supply Chain & Chief Procurement Officer	1
Talent Sourcing & Engagement Coordinator	1
Talent Sourcing & Engagement Specialist	1
Talent Strategy Consultant	2
Team Ldr Bill Exception & Pymt	1
Team Ldr C&I Acct & Opt Serv	1
Team Ldr Choice Prog Mgmt	1
Team Ldr Gas Operations	18
Team Ldr GTS Program Mgmt	1
Team Ldr Printing&Inserting	1
Team Ldr Project Cost Analyst	2
Team Ldr Risk&Process Imprvmnt	1
Team Ldr Trans Support Serv	1
Team Lead GPS QA	1
Team Leader CCC	14
Team Leader Data Integrity	1
Team Leader Environmental	8
Team Leader HR Technology	1
Team Leader New Business	8
Team Leader Payroll	1
Team Leader Quality Assurance	1

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Job Title	12/31/2024
Team Leader Security Operations Center	1
Team Leader Workforce Management	1
Tech Facility Rec Enhancement	3
Tech GIS/GPS Quality Control	1
Technical Support Specialist 1	1
Technical Support Specialist 2	17
Technical Trainer 1	4
Technical Trainer 2	12
Technical Trainer 3	14
Technical Writing Specialist	1
Third Party Risk Lead	1
Trainer CCC	3
Training Center Coordinator	2
Training Lead	1
Training Senior Program Analyst	2
Trans Support Services Spec	3
Transformation Mgr	4
Transformation Program Manager	1
TVC Analyst	6
User Experience (UX) Research and Design Specialist	2
User Experience Manager	2
Vice President Major Projects	1
Vice President Public Affairs & Sustainability	1
VP & Chief Accounting Officer	1
VP & Deputy General Counsel - Chief Compliance Officer	1
VP & DGC Commercial	1
VP & DGC Corporate	1
VP & DGC Litigation	1
VP & DGC Securities and Assistant Corporate Secretary	1
VP Business Transformation & Governance	1
VP Chief Audit Officer	1
VP Chief Diversity Equity & Inclusion Officer	1
VP Communications	1
VP Customer Care Centers	1
VP Customer Solutions Products & Services	1
VP Data & Analytics	1
VP Engineering & Standards	1

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Job Title	12/31/2024
VP Gas Distribution Construction	1
VP Health Safety & Environmental Execution	1
VP HR Services & Solutions	1
VP IT Customer & Corporate Systems	1
VP IT Infrastructure	1
VP IT Utilities Systems	1
VP Labor Relations	1
VP Operational Excellence	1
VP Operations Transformation	1
VP Rates & Regulatory Strategy	1
VP Security & Chief Information Security Officer	1
VP Strategy & Risk Operations	1
VP Supply & Optimization	1
VP Supply Chain	1
VP Talent	1
VP Tax	1
VP Technical Training	1
VP Total Rewards	1
VP Treasurer and Corporate Finance	1
Warehouse Coordinator	1
Web Product Owner	1
Welder B Bangs	2
Welder C Bangs	1
Welding Tech Trainer	3
Work Coordinator	39
Work Planning and Forecasting Manager	15
Workforce Continuity Director	2
Workforce Mgmt Specialist	2
Workforce Planning Coordinator	1
NCSC Total 2024	**2,537**

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Job Title	12/31/2025
Administrative Assistant	2
AKM Specialist 1	12
AKM Specialist 2	3
AMI Operations Specialist Sr	1
AP & Business Services Manager	1
AP Team Leader	1
Archive Coordinator	1
Assembler 1	2
Assembler 2	3
Asset Program Owner	7
Asset Risk Analyst 1	1
Asset Risk Analyst 2	2
Assigner	9
Assigner 1	19
Assigner 2	10
Assigner 3	6
Assistant General Counsel	5
Assistant General Counsel - Real Estate	1
Assistant Treasurer	1
Associate Project Cost Analyst	3
Associate Project Scheduler	1
Attendance Administrator	2
Audit Project Manager	5
Aviation Maintenance Technician	2
Bangs Fabrication Coordinator	1
Bangs Welder A	7
Benefit Plan Investments Mgr	1
Benefits Analyst	1
Board Sec & Corp Liaison 1	1
Building Technician	1
Business App Support Analyst	1
Business Process Specialist	3
Business Relationship Mgr	2
CAP Application Product Owner	2
Capt & Mgr Aviation Ops Safety	1
Captain	2
Cash Exception Processor	1

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Job Title	12/31/2025
Category Analyst	3
Change Management Analyst	4
Change Mgmt Delivery Lead	12
Chief Pilot	1
CI Performance Analyst	1
CIS Lead Tester	1
Clearance Coord 1	4
Clearance Coord 2	1
Clearance Engineer 1	1
Clearance Engineer 3	1
Commissioning Lead	7
Communications Mgr	5
Compensation Analyst	1
Compensation Manager	2
Compliance Administrator	1
Construction Project Manager	2
Construction Superintendent	1
Construction Technical Specialist	1
Contingent Workforce Lead	1
Continuous Improvement Performance Lead	1
Continuous Improvement Project Lead	2
Continuous Improvement Sustainability Manager	1
Controller	1
Counsel	1
Credit Relationship Mgr	1
Cust Insights & Market Research Lead	4
Customer Care Advisor	2
Customer Care Engagement Lead	1
Customer Service Representative 1	135
Customer Service Representative 1 Bilingual	7
Customer Service Representative 2	10
Customer Service Representative 3	7
Customer Service Representative 4	53
Customer Solutions Project Management Manager	1
CyberSecurity Analyst	2
CyberSecurity Consultant	12
Damage Prevention Screener 1	8

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Job Title	12/31/2025
Damage Prevention Screener 2	3
Damage Prevention Screening Specialist	2
Data & Analytics Developer	1
Data & Analytics Program Manager	1
Data and Perf Metr Analyst II	1
Data Governance Analyst	3
Data Integ Reporting Analyst	1
Data Product Manager	1
Data Scientist	1
Design & Construction Sr Project Manager	1
Dir & HR Business Partner	2
Dir Accounting Services	1
Dir AI & Analytics	1
Dir Asset Class Owner	2
Dir Benefit Plan Investments	1
Dir Billing Payment and Customer Programs	1
Dir Business Continuity	1
Dir Category Management	3
Dir Change Management	1
Dir Communications	1
Dir Communications Channels & Brand	1
Dir Compensation	1
Dir Cons Ext Rpt Tech Acct&SOX	1
Dir Corp Ethics	1
Dir Corporate Development	1
Dir Corporate Insurance	1
Dir Corporate Security	1
Dir Cust Exp & Tech Engagement	1
Dir Cust Experience & Insights	1
Dir Customer Contact Centers	2
Dir DP Strategy & Central Ops	1
Dir Employee Relations	1
Dir Enterprise Architecture	1
Dir Env Permitting	1
Dir Env Policy & Sustain	2
Dir Environmental Compliance	1
Dir Environmental Remediation	1

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Job Title	12/31/2025
Dir ESG, Sustainability, & Government Affairs Communications	1
Dir Field Engineering	1
Dir Finance & Strategy Communications	1
Dir Financial Planning & Analysis	3
Dir Gas Operations	1
Dir HR Operations Delivery	1
Dir HR Optimization & Technology	1
Dir Income Tax Planng&Contvrsy	1
Dir Indirect Tax	1
Dir Internal Audit	2
Dir IT Applications	2
Dir IT Business Management	1
Dir IT GRC	1
Dir IT Infrastructure	2
Dir Labor Relations	1
Dir Major Projects & PMCoE	1
Dir Marketing & Customer Acquisition	1
Dir Mtr Reading and Rev Rec	1
Dir Operations & Safety Communications	1
Dir People, Culture & Legal Communications	1
Dir Portfolio Planning & Orig	1
Dir Safety Svcs&Occup Safety	1
Dir Strategy	1
Dir Strategy & Risk Integration	1
Dir Supply Development	1
Dir Survey & Land	1
Dir Tech Acctng Commercial Dev	1
Dir Training Execution	2
Dir Training Execution - Technical Services	1
Dir Transformation	7
Dir Transformation Delivery	5
Dir Warehouse Enterprise Solutions	1
Dir Work Management	4
Director - Office of the Group Utilities President	1
Director Aviation	1
Director Benefits	1
Director Centralized Compliance	1

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Job Title	12/31/2025
Director Contractor Performance Management	1
Director Cybersecurity	2
Director Data Governance	1
Director Economic Development	1
Director Enterprise Security Governance	1
Director Financial Analysis & Projects	1
Director Financial Systems & Continuous Improvement	1
Director Fleet	1
Director Gas Distribution Project Management	1
Director GIS Strategy	1
Director Major Projects	1
Director of Enterprise Data Strategy	1
Director of Operational Strategy & Execution	1
Director Op Ex - Human & Org Performance	1
Director Operational Excellence	1
Director Operational Excellence - Emergency Management	1
Director Operational Excellence - Process Safety	1
Director Operational Safety	1
Director Operations Support	1
Director Products & Services	1
Director Program Management	1
Director Project Engineering	1
Director Project Management Office	2
Director Real Estate Services	1
Director Regulatory	2
Director Regulatory Strategy	1
Director Renewable Generation	1
Director Standards and Compliance	1
Director Strategic Planning & Capital	1
Director Talent Acquisition	1
Director Talent Strategy & Leadership Development	1
Director Training and Development	1
Director Workplace Connection	1
Director, Supply Chain Governance & Data Insights	1
Economic Inclusion Manager	1
Emergency Mgr	4
Employee Relations Consultant	4

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Job Title	12/31/2025
Engineering Administrator	1
Enterprise Agile Coach	2
Environmental Coordinator 2	18
Environmental Coordinator 3	15
Environmental Inspector 2	13
Environmental Inspector Lead	8
Environmental Inspector Sr	7
Environmental Principal	9
Equipment Technician	1
EVP & Chief Financial Officer	1
EVP & Group President Utilities	1
EVP Chief Operating & Safety Officer	1
EVP General Counsel & Corporate Secretary	1
EVP of Administration & CHRO	1
EVP, Technology, Customer and Chief Commercial Officer	1
Executive Admin Assistant	19
External Locate & Mark Specialist	1
Facilities Eng/Maint Supv	5
Facilities Records Enhancement Technician	3
Facility Damage Coordinator 2	4
Federal Government Affairs Manager	1
FERC Compliance Manager	1
Field Leader Development Lead 3	1
Field Technical Trainer 2	3
Finance & Supply Chain Communications Mgr	1
Financial Analysis & Projects Manager	2
Financial Analyst	3
Fleet Analyst	2
Fleet Program Manager	1
Flight Coordinator	1
Front Line Leader Skill Assessment	3
Frontline Leader QA	4
Gas Control Engineer 2	1
Gas Control Engineer 3	1
Gas Control Support Specialist 2	3
Gas Control Support Specialist 3	4
Gas Controller	7

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Job Title	12/31/2025
Gas Qualification Specialist	13
Gas Scheduling & Confirmations Analyst	1
Gas Standards Eng 1	1
Gas Standards Engineer 2	1
Gas Standards Engineer 3	6
Gas Systems Design Engineer 1	1
Gas Systems Design Engineer 2	5
Gas Systems Design Engineer 3	8
Gas Systems Planning Engineer 2	3
Gas Systems Planning Engineer 3	3
Gas Systems Planning Technician	6
Gas Systems Planning Technician 2	2
Gas Trader	1
GIS Technician 1	14
GIS Technician 2	35
GIS Technician 3	11
Health Safety Pgm Mgr	4
HOP Training and Integration Manager	1
HPI Consultant II	1
HR Business Partner Manager	7
HR Compliance Consultant	1
HR Payroll Analyst	2
HR Service Center Consultant	2
HR Specialist	1
HR Technology Consultant	2
Human and Organizational Performance Program Manager	1
Hyperion Planning Admin Lead Analyst	1
Industrial Hygienist	1
Innovation, Technology & Transformation Communications Mgr	1
Instructional Program Designer	7
Instrumentation & Control Engineer 2	2
Instrumentation & Control Engineer 3	4
Instrumentation & Control Specialist 2	2
Instrumentation & Control Specialist 3	4
Insurance Business Analyst	1
Integrity Analyst 3	1
Integrity Management Engineer 1	2

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Job Title	12/31/2025
Integrity Management Engineer 3	3
Integrity Mgmt Engineer 2	4
Intern Engineering	6
Intern Engineering NIPSCO	1
Intern Finance	4
Intern HR	1
Intern IT	5
Intern Operations	5
Intern Risk Assessment	1
Investigation & Rec Specialist	1
Investigation and Recovery Specialist	1
IT Analyst I	3
IT Analyst II	5
IT Engineer I	5
IT Engineer II	4
IT Planning Mgr	1
IT Security Analyst	1
IVR Product Owner	1
Knowledge Sharing Specialist	1
Labor Relations Specialist	2
Land Agent	9
Land Agent II	6
Land Tech 2	7
Land Technician	8
Ld Delivery Supprt Analyst R2R	1
Ld Financial Planning Analyst	1
Ldr Technical Training	4
Lead Architect	1
Lead Auditor	5
Lead Benefits Analyst	3
Lead Bus App Support Analyst	9
Lead Category Specialist	8
Lead Claims Analyst	2
Lead Compliance & Performance Analyst	2
Lead Compliance Analyst	1
Lead Consultant Employee Relations	1
Lead Continuous Improvement Analyst	2

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Job Title	12/31/2025
Lead Contract Specialist	2
Lead Counsel	1
Lead Cyber Assessment Analyst	3
Lead Cyber Compliance Analyst	4
Lead Data & Analytics Developer	3
Lead Data Architect	1
Lead Data Engineer	1
Lead Data Governance Analyst	2
Lead Data Scientist	5
Lead Electronic Discovery & Legal Hold Spec	1
Lead Financial Analyst	30
Lead Forecasting Analyst	1
Lead Gas Accountant	1
Lead Gas Scheduling & Confirmations Analyst	4
Lead Gas Trader	2
Lead HR Service Center Consultant	1
Lead IT Analyst	39
Lead Learning Technologies Specialist	1
Lead New Business Specialist	16
Lead Operational Excellence - Corrective Action Program (CAP) Execution	5
Lead Operational Excellence Management of Change	1
Lead Operations Analyst	1
Lead Process Safety Analyst	3
Lead Process Safety Specialist	2
Lead Project Manager	2
Lead Project Manager New Business	6
Lead Quality Assurance	2
Lead Regltry Studies Analyst	4
Lead Regulatory Analyst	26
Lead Risk Consultant	2
Lead Safety Program Specialist	1
Lead SC Governance Analyst	1
Lead SRM Analyst	1
Lead Tax Analyst	4
Lead Testing Analyst	1
Lead Training Coordinator	5
Lead Transformation Consultant	2

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Job Title	12/31/2025
Lead Transformation Specialist	5
Lead Work Forecasting and Modeling Analyst	1
Leader Business Analytics	1
Leader Contractor Performance Management	3
Leader Cross Bore Program	1
Leader ISO TVC	1
Leader Meter Operations	3
Leader Meter to Cash	1
Leader of Materials	1
Leader Safety Program Management and Content	1
Leader Safety Strategy & Programs	1
Leader Safety Technology	1
Leader Standards	2
Leader Strategy & Planning	1
Leader Survey and Land	3
Leader Technical Training	1
Leader Transmission Integrity Engineering	2
Leak Analyst 1	1
Leak Analyst 2	2
Learning Technologies Specialist 1	2
Learning Technologies Specialist 2	3
Learning Technologies Specialist Sr	2
Legal Assistant	3
Legal Operations & Technology Director	1
Legal Summer Clerk	1
Local Fleet Supv	4
Mailing Coordinator I	2
Manager Advanced Mobile Leak Detection	1
Manager Aviation Maintenance	1
Manager Business Process	1
Manager Continuous Improvement	1
Manager Contractor Performance Management	2
Manager Corporate Finance	1
Manager Corporate Insurance	1
Manager Corporate Talent Acquisition	2
Manager Cyber Assessments	1
Manager Cyber Compliance	1

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Job Title	12/31/2025
Manager Cybersecurity	5
Manager Damage Prevention	1
Manager Damage Prevention Central Support & Strategy	1
Manager Data & Analytics	1
Manager Energy Efficiency Services	1
Manager Environmental Management Systems	1
Manager Environmental Remediation	1
Manager Fleet	1
Manager Gas Accounting	1
Manager HR Compliance	1
Manager HR Optimization	1
Manager HR Shared Services	1
Manager HR Technology	1
Manager Labor Relations	2
Manager Learning Technologies and Governance	1
Manager Major Projects	6
Manager Mapping and Records	1
Manager Marketing	1
Manager Natural Resource Permitting	3
Manager New Business	2
Manager New Business Reporting	1
Manager Occupational Health	1
Manager of Ethics	1
Manager of Process & Reporting	1
Manager of Strategy and Assurance	1
Manager of Utilities Strategy and Reporting	1
Manager Operational Excellence	1
Manager Operational Excellence - SMS Process and Documentation	1
Manager Operational Excellence Utilities Performance	2
Manager Operational Excellence Utility Governance	1
Manager Payroll	1
Manager People Analytics	1
Manager Physical Security	5
Manager Planning	2
Manager Planning Commercial Support	1
Manager Process Safety Work Methods	1
Manager Procurement Operations Systems	1

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Job Title	12/31/2025
Manager Project Change Communications	1
Manager Regulatory	5
Manager Regulatory Strategy	1
Manager Renewable Asset Management	1
Manager Resource Capacity	1
Manager Risk	1
Manager Risk and Policy	1
Manager Solar and BESS O&M	1
Manager Standards	1
Manager Strategy and Risk	4
Manager Talent Strategy	3
Manager Tax	2
Manager Threat & Intelligence	1
Manager Training & QA	1
Manager Training and Development	2
Manager Warehouse Enterprise Inventory	1
Manager Wind and Hydro O&M	1
Manager Work Forecasting and Modeling	1
Market Research Ldr	2
Marketing Coordinator	1
Material Equipment Operator	1
Materials Specialist	2
Media and Content Design Lead	1
Meter Shop Floor Ldr	1
Meter Shop Office Admin	1
Meter Shop Specialist	1
Meter Technician	5
Meter to Cash Analyst	1
Mgr Accounting	6
Mgr Accounting Research	1
Mgr Billing Exceptns&Payments	1
Mgr Business Support	4
Mgr C&I Acct Mgmt & Gas Trans	1
Mgr Capital Close Out	1
Mgr Capital Planning	3
Mgr Category Management	7
Mgr CCC	2

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Job Title	12/31/2025
Mgr Change Mgmt Delivery	3
Mgr Choice & Trans Supp Serv	1
Mgr CI Performance	1
Mgr Claims	1
Mgr Clearance Coordination Center	1
Mgr Construction Services	1
Mgr Content Production	1
Mgr Contractor Perf Mgmt	1
Mgr Cust Billing Process Del	1
Mgr Customer Care Advisors	1
Mgr Customer Insights	1
Mgr Data Governance	2
Mgr Delivery Methods&Practices	2
Mgr Design & Construction	1
Mgr Employee Relations	1
Mgr Engr Servs/SUP	1
Mgr Env Policy & Sustain	1
Mgr Environmental Compliance	2
Mgr Fabrication Shop	1
Mgr Field Leadership Dev	2
Mgr Financial Planning & Analysis	12
Mgr Gas Scheduling & Confirmations	1
Mgr Gas System Planning	1
Mgr GPS Program Mgmt	1
Mgr H&W Benefits Admin	1
Mgr Indirect Taxes	1
Mgr Instructional Prog Design	2
Mgr Investor Relations	1
Mgr IT Applications	11
Mgr IT Compliance	1
Mgr IT Infrastructure	7
Mgr IT Portfolio	7
Mgr Land Assets	1
Mgr Land Projects	1
Mgr Management of Change	1
Mgr Meter Shop	1
Mgr Meter To Cash	3

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Job Title	12/31/2025
Mgr of Data Science	1
Mgr Op Ex - SMS Strategy & Process	1
Mgr Operational Excellence - Process Safety	2
Mgr Operator Qualification	1
Mgr Planning	1
Mgr Plng Bus Continuity	1
Mgr Portfolio Mgmt	2
Mgr Project Controls	1
Mgr Project Management Gas Distribution Construction	2
Mgr Rate Case Execution	3
Mgr Real Estate Services	4
Mgr Regulatory Studies	2
Mgr Retirement & Benefits Engagement	1
Mgr Risk Assessment	1
Mgr Safety - Safety Services & Technology	1
Mgr Safety Advancement Constr	1
Mgr Safety, Health Compliance & Policy	1
Mgr Safety, Safety Programs & Strategy	1
Mgr SEC Fin Reporting	1
Mgr Service Integration	1
Mgr Service Management	1
Mgr SMS Execution	1
Mgr Start Up & Commissioning	1
Mgr Strategic Financial Plng	1
Mgr Strategic Supplier Mgmt	1
Mgr Talent Sourcing & Engagement	1
Mgr Technical Training	6
Mgr Transformation	3
Mgr Treasury Operations	1
Mgr UAS (Unmanned Aircraft Systems) Operations	1
Mgr Warehouse Operations	1
Mgr Work Management	6
Mgr Wrkfce Plng & Data Integ	1
Mobile Product Owner	1
NCS Regulatory Manager	1
New Business Specialist	8
NIPSCO Finance Director	1

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Job Title	12/31/2025
NRP Principal	1
Office Administrator	1
Op Ex Specialist CAP Execution	1
Operation Strategy and Execution Manager	7
Operational Excellence - Corrective Action Governance Lead	1
Operational Excellence - Corrective Action Governance Specialist	3
Operational Excellence - Corrective Action Program Supervisor	2
Operational Excellence Specialist Lead	7
Operational Excellence Specialist Senior	10
Operations & Safety Communications Manager	1
Operations Analyst	3
Operator Qual Proj Spec 2	6
OpsEx Corrective Action Gov Sr	1
Paralegal	1
Physical Security Specialist	8
Pipeline Integrity Engineer 1	3
Pipeline Integrity Engineer 2	6
Pipeline Integrity Engineer 3	3
Planner Renewable Maintenance	1
Plasma Cutter CNC	2
PM Major Projects	3
Policy & Regulatory Communications Mgr	1
Portfolio Owner	2
Pres & Chief Executive Officer	1
Principal Cybersecurity Architect	11
Principal Engineer	20
Principal Enterprise Architect	1
Principal Human and Organizational Performance Consultant	4
Principal IT Engineer	16
Print Technician I	2
Process Automation Specialist	1
Process Safety Specialist	3
Product Owner	4
Progam Manager - Major Projects	1
Program & Account Specialist	12
Program Manager - Operational Excellence	1
Program Marketing Coms Mgr	1

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Job Title	12/31/2025
Program Support Specialist	2
Project Consultant	1
Project Cost Analyst	1
Project Documentation Specialist	4
Project Leader	5
Project Management Director	3
Project Management Manager	11
Project Manager	18
Project Manager New Business	8
Project Manager- Real Estate	1
Project Mgmt Manager	5
Project Mgr Integrity	1
Project Scheduler	1
Project Specialist	3
Project Specialist 1	6
Project Specialist 2	2
Project Specialist 2- Major Projects	3
Project Specialist 3	1
Quality Assurance Specialist	12
Quality Control Technician II	1
Rates & Regulatory Manager	1
Real Estate Contracts Manager	1
Real Estate Services Construction Mgr	1
Real Estate Services System Administrator	1
Real Time Analyst	4
Recruiting Partner	4
Regulatory Analyst	1
Renewable Asset Manager II	1
Renewable Asset Performance Engineer 3	1
Renewable Assets Perf Engineer 2	1
Reporting & Agreement Mgr	1
Reporting & Analytics Lead	2
Revenue Recovery Coordinator	1
Revenue Recovery Coordinator II	4
Revenue Recovery Senior	5
RTO Policy Mgr	1
Safety Program Analyst	1

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Job Title	12/31/2025
Safety Specialist	14
Safety Technology Mgr	2
Scheduler of Operator Quals	3
Scheduling Leader	54
Scrum Master	5
Senior Change Lead	2
Senior Construction Project Manager	1
Senior Continuous Improvement Analyst	1
Senior Curriculum QAQC	1
Senior Customer Service Representative	14
Senior Cyber Assessment Analyst	5
Senior Data Product Owner	2
Senior Data Scientist	1
Senior Director Business Alignment	1
Senior Director Stakeholder Engagement	1
Senior Enterprise Architect	3
Senior Executive Administrative Assistant	7
Senior Gas Controller	9
Senior Gas Quality Engineer	1
Senior Gas Standards Engineer	5
Senior Gas Systems Design Engineer	12
Senior Graphic Designer	3
Senior Insert Machine Technician	1
Senior IT Engineer	8
Senior Leave of Absence Consultant	1
Senior Operations Analyst	4
Senior Program Manager	1
Senior Program Support Specialist	1
Senior Strategy & Planning Specialist	3
Shift Lead Gas Controller	4
Shop Floor Leader	1
SMS Strategy Lead	1
Space and Occupancy Planning Lead	1
Sr AKM Specialist	2
Sr Asset Risk Analyst	1
Sr Auditor	6
Sr Billing Specialist	3

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Job Title	12/31/2025
Sr Board Sec & Corp Liaison	1
Sr Budget Analyst	1
Sr Bus App Support Analyst	6
Sr Business Analyst SRI	1
Sr Business Continuity Specialist	1
Sr Captain	2
Sr Category Analyst	5
Sr Communications Specialist	9
Sr Compliance & Performance Analyst	2
Sr Construction Scheduling Ldr	1
Sr Counsel	15
Sr Cybersecurity Engineer	13
Sr Damage Prevention Screener	3
Sr Data & Analytics Developer	2
Sr Data Engineer	2
Sr Data Governance Analyst	2
Sr Data Governance Consultant	1
Sr Dir Asset and Risk Management	1
Sr Dir Asset Knowledge Management	1
Sr Dir Federal Govern Affairs	1
Sr Dir Ops Excellence	1
Sr Dir Site Start Up and Commissioning	1
Sr Director Capital Planning and Support Services	1
Sr Director Columbia Rates & Regulatory	1
Sr Director Cybersecurity	1
Sr Director Environmental & Sustainability	1
Sr Director Financial Planning & Analysis	1
Sr Director NIPSCO Rates and Regulatory	1
Sr Director Operational Excellence	1
Sr Director Real Estate Services & Aviation	1
Sr Director Work Management	1
Sr DSM Analyst	1
Sr Economic Inclusion Analyst	1
Sr Energy Assistance Prog Mgr	1
Sr Enterprise Compliance Analyst	1
Sr Facility Damage Coordinator	2
Sr Field Leader Development Lead	4

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Job Title	12/31/2025
Sr Financial Analyst	21
Sr Financial Planning Analyst	3
Sr Fleet Spec Consultant	1
Sr Forecast Analyst	1
Sr Gas Accountant	2
Sr Gas Scheduling & Confirmations Analyst	5
Sr Gas Sys Plan Specialist	1
Sr Gas Systems Planning Engineer	6
Sr GIS Technician	1
Sr HR Compliance Analyst	1
Sr HR Data Quality Analyst	1
Sr HR Payroll/Tax Compliance Analyst	1
Sr HR Technology Consultant	2
Sr HR/Payroll Analyst	1
Sr Industrial Hygienist	1
Sr Instr & Control Eng	2
Sr Instructional Designer	4
Sr Integrity Mgt Analyst	1
Sr IT Analyst	33
Sr Labor Relations Consultant	5
Sr Land Agent	11
Sr Leak Analyst	1
Sr Leave Compliance Coord	1
Sr Legal Analyst	1
Sr New Business Specialist	8
Sr Paralegal	4
Sr People Analytics Consultant	1
Sr PM Major Projects	9
Sr Process Safety Analyst	3
Sr Project Cost Analyst	6
Sr Project Manager	3
Sr Project Manager New Business	9
Sr Record Management Analyst	2
Sr Recruiting Partner	6
Sr Regulatory Analyst	5
Sr Renewable Asset Manager	1
Sr Reporting & Analytics Analyst	1

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NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
Sr Security Specialist	1
Sr Strat Supplr Mgmt Analyst	1
Sr Talent Sourcing & Engagement Consultant	2
Sr Tax Analyst	1
Sr Tech Field Support Spec	2
Sr Technical Suppt Specialist	24
Sr Technical Trainer	6
Sr Work Coordinator	23
Sr Work Forecasting and Modeling Analyst	2
Sr. Dir Customer Engagement	1
Sr. Director Office of CIO	1
Sr. Operations Support Specialist Non-DOT	1
Standards & Compliance Admin	1
Strategy & Risk Consultant Lead	1
Strategy & Risk Consultant Sr	5
Strategy & Risk Integration Manager	1
Strategy & Workplace Planning Manager	1
Strategy&Risk Consultant Lead	2
Supplier Enablement Analyst	1
Supply Chain Governance Manager	1
Supt Gas Control	1
Sustainability Intern	1
Sustainability Principal	1
SVP & Chief Information Officer	1
SVP Chief Accounting and Tax Officer	1
SVP Commercial Development	1
SVP Construction	1
SVP Customer	1
SVP Customer Solutions & Prod	1
SVP Electric Operations	1
SVP Financial Planning & Analysis	1
SVP Gas Operations	1
SVP Generation Construction	1
SVP Operations Support	1
SVP Supply Chain & Chief Procurement Officer	1
Talent Sourcing & Engagement Coordinator	1
Talent Strategy Consultant	2

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
Talent Strategy Coordinator	1
Tax Mgr	1
Team Ldr Bill Exception & Pymt	1
Team Ldr Gas Operations	16
Team Ldr Printing&Inserting	1
Team Ldr Project Cost Analyst	1
Team Ldr Risk&Process Imprvmnt	1
Team Leader AKM	10
Team Leader CCC	15
Team Leader CCC Application Support	1
Team Leader Clearance Engineers	1
Team Leader Damage Prevention Screening	1
Team Leader Data Integrity	1
Team Leader Design Engineering	3
Team Leader Environmental	9
Team Leader Facility Damages	2
Team Leader Gas Systems Planning	2
Team Leader HR Technology	1
Team Leader Instrumentation & Controls	2
Team Leader New Business	7
Team Leader Payroll	1
Team Leader Program & Account Management	2
Team Leader Quality Assurance	1
Team Leader Security Operations Center	1
Team Leader Training	1
Team Leader Workforce Management	1
Technical Accounting Project Manager	1
Technical Support Specialist 1	1
Technical Support Specialist 2	12
Technical Trainer 1	1
Technical Trainer 2	20
Technical Trainer 3	15
Technical Writing Specialist	1
Third Party Risk Lead	3
Trainer CCC	3
Training Center Coordinator	2
Training Senior Program Analyst	2

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
Transformation Mgr	10
Transformation Program Manager	1
UAS Pilot (Unmanned Aircraft Systems)	1
User Experience (UX) Research and Design Specialist	2
User Experience Manager	1
Vice President Major Projects	2
Vice President Public Affairs & Sustainability	1
VP & Deputy General Counsel - Chief Compliance Officer	1
VP & DGC Commercial	1
VP & DGC Litigation	1
VP & DGC Regulatory	1
VP & DGC, Corporate and Assistant Corporate Secretary	1
VP Business Transformation & Governance	1
VP Chief Audit Officer	1
VP Communications	1
VP Customer Solutions Products & Services	1
VP Data & Analytics	1
VP Engineering & Standards	1
VP Gas Distribution Construction	1
VP Health Safety & Environmental Execution	1
VP HR Services & Solutions	1
VP Investor Relations	1
VP IT Customer & Corporate Systems	1
VP IT Infrastructure	1
VP IT Utilities Systems	1
VP New Customer Growth & Enablement	1
VP Operational Excellence	1
VP Operations Transformation	1
VP Rates & Regulatory Strategy	1
VP Security & Chief Information Security Officer	1
VP Strategy & Risk	1
VP Supply & Optimization	1
VP Supply Chain	1
VP Talent & Workplace Connection	1
VP Technical Training	1
VP Total Rewards	1
VP Treasurer & Corporate Finance	1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2026 - 00099
NISCOURCE CORPORATE SERVICE COMPANY ("NCSC") HEADCOUNT BY JOB TITLE FOR
DECEMBER 31, 2023, DECEMBER 31, 2024, AND DECEMBER 31, 2025

Job Title	12/31/2025
Warehouse Coordinator	2
Warranty Analyst	1
Web Product Owner	1
Welder B Bangs	1
Work Coordinator	28
Work Planning and Forecasting Manager	15
Workforce Continuity Director	1
Workforce Continuity Manager	1
Workforce Mgmt Specialist	2
Workforce Planning Coordinator	1
Workplace Connections Mgr	1
NCSC Total 2025	**2,584**