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 SUPPLEMENTAL RESPONSE TO COMMISSION STAFF'S FIFTH REQUEST FOR INFORMATION ITEM 5 DATED SEPTEMBER 9, 2026

Filed: October 27, 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 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 LINDA E. BLACK

STATE OF KENTUCKY)
)
COUNTY OF FAYETTE)

Linda E. Black, Lead Regulatory Analyst for NiSource Corporate Services Company on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that she has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of her knowledge, information and belief, formed after reasonable inquiry.

Linda E Black
Linda E. Black

The foregoing Verification was signed, acknowledged and sworn to before me this 27th day of October 2026, by Linda E. Black.

L Allyson Honaker
Notary Commission No. KYNP76727

Commission expiration: 8/2/27

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 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 GUNNAR J. GODE

STATE OF OHIO)
)
COUNTY OF FRANKLIN)

Gunnar J. Gode, Senior Vice President, Chief Accounting and Tax Officer for NiSource Corporate Services Company, on behalf of Columbia Gas of Kentucky, Inc., being duly sworn, states that he has drafted and/or supervised the preparation of responses to certain requests for information in the above-referenced case and that the matters and things set forth therein are true and accurate to the best of his knowledge, information and belief, formed after reasonable inquiry.

Gunnar J. Gode

The foregoing Verification was signed, acknowledged and sworn to before me this 27th day of October 2026, by Gunnar J. Gode.

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

Notary Commission No. 2015-RE-553341

Commission expiration: 12-3-30

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

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

Supplemental Response

SMRP Comparison: (Black and Cooper)

Columbia supplements its response to Kentucky Commission Staff's Fifth Request for Information, Item 5, because the initial response did not provide a directly comparable assessment of the customer impacts associated with removing the 2023 and 2024 Safety Modification and Replacement Program ("SMRP") investments from the rate case to the SMRP Rider. In the initial response, Columbia relied on the historical assumptions of the 2024 SMRP filing in Case No. 2025-00072 (including but not limited to capital structure, depreciation rates, property tax rates, allocations, etc.) to determine the SMRP rates.

Although that information is correct, it compared previously authorized SMRP assumptions to the Company's proposed rate case assumptions. Because multiple variables changed between the two filings, the use of the historical SMRP case assumptions does not provide an "apples-to-apples" comparison.

Please refer to 2026-00099_PSC_Staff_DR_Set_5_No_5_Supplemental_Attachment_A for an "apples-to-apples" comparison of the forecasted test period ("FTP") revenue requirement with and without the roll-in of the 2023 and 2024 SMRP investments. For purposes of this analysis, the Company applied to the SMRP Rider the same capital structure, depreciation rates, property tax rate, allocation percent based on the overall base revenue distribution, and gross revenue conversion factor used in the Company's rate case, subject to a 10-basis point reduction to the Return on Equity ("ROE"). Table 1 presents the resulting impact on a GSR customer.

Table 1

AS FILED - SCHEDULE N							
Residential (GSR)	Average Monthly Usage (Mcf)	Current Rates	Proposed Rates	Total Current Bill	Total Proposed Bill	$ Difference	% Difference
Customer Charge per billing period		21.25	32.00	$ 21.25	$ 32.00		
Delivery Charge per Mcf	5.4	6.0958	6.9432	$ 32.92	$ 37.49		
SMRP Rider per Mcf - 2023-2024	5.4	0.5600	0.0000	$ 3.02	$ -		
SMRP Rider per Mcf - 2025-2026	5.4	0.8874	0.8874	$ 4.79	$ 4.79		
EECPRC per billing period		0.07	0.07	$ 0.07	$ 0.07		
EAP Rider per billing period		0.30	0.30	$ 0.30	$ 0.30		
Research & Development Rider per Mcf	5.4	0.0125	0.0125	$ 0.07	$ 0.07		
Uncollectible	5.4	0.0154	0.0165	$ 0.08	$ 0.09		
EGC	5.4	6.7705	6.7705	$ 36.56	$ 36.56		
Schedule N - Page 1, Line 4, Columns H, I, & J				**$ 99.06**	**$ 111.37**	**$ 12.31**	**12.4%**

PSC Staff DR Set 5-5 Supplemental Response							
Residential (GSR)	Average Monthly Usage (Mcf)	Current Rates	Proposed Rates	Total Current Bill	Total Proposed Bill	$ Difference	% Difference
Customer Charge per billing period		21.25	32.00	$ 21.25	$ 32.00		
Delivery Charge per Mcf	5.4	6.0958	6.0353	$ 32.92	$ 32.59		
SMRP Rider per Mcf - 2023-2024	5.4	0.5600	0.8978	$ 3.02	$ 4.85		
SMRP Rider per Mcf - 2025-2026	5.4	0.8874	0.8874	$ 4.79	$ 4.79		
EECPRC per billing period		0.07	0.07	$ 0.07	$ 0.07		
EAP Rider per billing period		0.30	0.30	$ 0.30	$ 0.30		
Research & Development Rider per Mcf	5.4	0.0125	0.0125	$ 0.07	$ 0.07		
Uncollectible	5.4	0.0154	0.0165	$ 0.08	$ 0.09		
EGC	5.4	6.7705	6.7705	$ 36.56	$ 36.56		
PSC Staff DR Set 5-5 Supplemental Response				**$ 99.06**	**$ 111.32**	**$ 12.26**	**12.4%**
Difference				**$ -**	**$ (0.05)**	**$ (0.05)**	**0.0%**

As shown in Table 1, the resulting difference in the monthly bill for a GSR customer under this scenario is $0.05. The primary driver of this variance is the 10-basis-point reduction applied to the SMRP ROE from proposed 10.95% to 10.85%.

ADIT SMRP Adjustment in the Revenue Requirement (Davis and Gode)

In preparing this supplemental response, Columbia identified a clerical misinterpretation in the development of its revenue requirement. Specifically, the Accumulated Deferred

Income Tax ("ADIT") associated with the 2023 and 2024 SMRP investments was deducted from Total Company ADIT twice, once in Schedule B-6 and again in Schedule B-1. This duplicate adjustment resulted in an $11.9 million overstatement in Forecasted Test Period rate base and a corresponding $1.2 million overstatement in the Company's proposed FTP revenue requirement. Please refer to 2026_00099_PSC_Staff_DR_Set_5_No_5_Supplemental_Attachment_B for an updated Rebuttal Table END-1R reflecting the resulting $1.2 million reduction to Company's proposed FTP revenue requirement.

ATTACHMENT IS AN EXCEL SPREADSHEET AND IS BEING UPLOADED SEPARATELY