

**COLUMBIA GAS OF KENTUCKY, INC.'S
RESPONSE TO ATTORNEY GENERAL'S
FIRST REQUEST FOR INFORMATION DATED JUNE 22, 2026**

Data Request No. 141:

Temporary Employee Expense. Refer to the Application generally.

- a. Provide the total (direct and allocated) amounts of expense for temporary employees (i.e. employees retained through a temporary hiring agency, interns, etc.) for each of the years 2021, 2022, 2023, 2024, 2025, the BP and FTP.
- b. For any year over year increases over 10%, explain the reason for the increase.

Updated Response Submitted August 7, 2026:

- a. Please refer to Columbia's Response to the Attorney General's Data Request 1-133 Attachment A (Columbia Direct) and Attachment B (NiSource Corporate Services Company ("NCSC") billed to Columbia) for actual 2021 through 2025, the BP and the FTP expense for Operations and Maintenance Expense cost category Outside Services, Cost Element 3011 – Temporary Personnel Services. Columbia's budget is not maintained at a Cost Element level of detail; as such, a proxy was developed by utilizing calendar year 2025 as a basis of allocation to derive the amount of Temporary Personnel Services associated with the Outside Services forecast as shown below. The calculated expense based on the Cost Element allocation of

Temporary Personnel Services to Total Outside Services O&M expenses for Columbia of \$41,620 for the BP, and \$49,201 for the FTP and NCSC billed to Columbia of \$366,232 for the BP, and \$304,348 for the FTP.

- b. Temporary Personnel Services costs can fluctuate from year-to-year / period-to-period based on business activity levels, project-specific resource requirements, and the timing of operational and business initiatives. Temporary personnel are utilized to provide specialized expertise, address short-term workload demands, support vacant positions during recruitment periods, and supplement internal staff during peak work periods. As a result, annual spending may vary depending on the scope, duration, and timing of these needs.

Response:

- a. Please refer to Columbia's Response to the Attorney General's Data Request 01-133 Attachment A (Columbia Direct) and Attachment B (NiSource Corporate Services Company ("NCSC") billed to Columbia) for actual 2021, 2022, 2023 expense for Operations and Maintenance Expense cost category Outside Services, Cost Element 3011 – Temporary Personnel Services. Columbia's budget is not maintained at a Cost Element level of detail; as such, a proxy was developed by utilizing calendar year 2025 as a basis of allocation to derive the amount of Temporary Personnel Services associated with the Outside Services forecast as

shown below. The calculated expense based on the Cost Element allocation of Temporary Personnel Services to Total Outside Services O&M expenses for totals \$302,228 for the Base Period, and \$275,111 for the Forecasted Test Period.

- b. Temporary Personnel Services costs can fluctuate from year-to-year / period-to-period based on business activity levels, project-specific resource requirements, and the timing of operational and business initiatives. Temporary personnel are utilized to provide specialized expertise, address short-term workload demands, support vacant positions during recruitment periods, and supplement internal staff during peak work periods. As a result, annual spending may vary depending on the scope, duration, and timing of these needs.