COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In The Matter Of:	:	
	:	
ELECTRONIC APPLICATION OF COLUMBIA GAS OF KENTUCKY, INC. FOR AN ADJUSTMENT OF RATES; APPROVAL OF DEPRECIATION STUDY; APPROVAL OF TARIFF REVISIONS; AND OTHER RELIEF	: : : :	**Case No 2026-00099**

DIRECT TESTIMONY OF ANTHONY SANDONATO
ON BEHALF OF KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.

INTRODUCTION

Q. Please state your name and business address.

A. My name is Anthony Sandonato. My business address is 570 Colonial Park Drive, Suite 305, Roswell, Georgia 30075.

Q. By whom are you employed and in what position?

A. I am employed as an outside consultant for J. Kennedy and Associates, Inc. (“Kennedy”)

Q. Please describe your education background and professional experience.

A. A summary of my education, experience, and expert testimony appearances is included in Exhibit AMS-1.

Q. Have you previously testified before the Commission?

A. No. However, I have testified before the Public Service Commission of South Carolina across multiple proceedings and appeared as an expert witness in Utah and Georgia.

Q. Please state the purpose of your testimony.

A. My testimony responds to the Direct Testimony of Columbia witness Ronald J. Amen regarding class cost allocation and rate design. While I agree with the foundational ratemaking principles Mr. Amen outlines, specifically his focus on cost causation, my testimony demonstrates that the current rate design for the Delivery Service ("DS") class does not align with those principles. Specifically, I address the allocation and recovery of costs through the Safety Modification and Replacement Program ("SMRP") Rider and the DS class's volumetric block rates.

I recommend two targeted modifications that ensure the Commission's rate design objectives logically follow the cost drivers identified in Mr. Amen's testimony. First, I recommend that the SMRP Rider applicable to the DS class be returned to a fixed monthly customer charge rather than a volumetric charge. Second, I recommend modifying the volumetric rates so that the revenue increase is focused on the demand-related blocks rather than applying an equal percentage increase across all blocks.

SMRP RIDER

Q. Please describe the first issue addressed by your testimony.

A. The first issue concerns the disconnect between the nature of the costs recovered through the SMRP Rider and the current volumetric method used to recover them from DS customers.

Q. How does Mr. Amen describe the costs recovered through the SMRP Rider?

A. At Page 7, Lines 14–17, Mr. Amen explains that the SMRP Rider allows Columbia to recover costs associated with replacing aging components of its distribution system. These costs consist primarily of capital investment in distribution infrastructure and the associated carrying costs.

Q. What is the nature of the costs recovered through the SMRP Rider?

A. The costs recovered through the SMRP Rider are fixed, not volumetric. Pipe in the ground is a fixed asset installed to provide safe and reliable access to the system. These replacement and maintenance costs do not vary based on the daily or monthly volume of gas consumed by an individual DS customer.

Additionally, responses to KIUC DR 1-2 and 1-4 indicate that the Company tracks SMRP expenditures on a total Company basis rather than by customer class, further emphasizing the fixed, system-wide nature of these investments rather than being throughput-driven expenses.

Q. How are SMRP costs currently recovered from DS customers?

A. SMRP costs are currently recovered from DS customers through a volumetric, per-Mcf charge. This method of recovery was established following Columbia's 2021 rate case, when the SMRP was changed from a fixed per-meter charge to a volumetric charge.

Q. Why are you concerned with the current volumetric recovery of SMRP costs from the DS class?

A. The concern is that the amount an individual DS customer pays toward SMRP is driven by that customer's throughput, while the underlying costs being recovered are not. Because DS customers can have very high throughput, the volumetric mechanism can result in some customers paying tens of thousands of dollars per month in SMRP charges even though the underlying infrastructure costs do not increase in proportion to their gas consumption.

This creates a disconnect between cost causation and cost recovery. A DS customer's use of more gas does not, by itself, cause Columbia to install or replace a proportionately greater amount of pipe, yet the current rate design causes that customer's contribution toward SMRP costs to increase directly with its consumption.

Q. Does the current volumetric recovery mechanism create any other concerns for high-volume DS customers?

A. Yes. The volumetric mechanism can result in substantial month-to-month volatility in SMRP charges for high-volume DS customers. For some customers, the SMRP charge in a high-usage month can be several times the amount assessed in a lower-usage month, solely because of changes in monthly throughput.

These significant swings bear little relationship to the underlying SMRP costs, which are fixed infrastructure costs that do not fluctuate with a customer's monthly gas consumption. A fixed monthly charge would eliminate this usage-driven volatility and provide greater rate stability while better aligning the method of recovery with the nature of the costs being recovered.

Q. Has Columbia analyzed the impact of the volumetric recovery mechanism within the DS class?

A. Not that I am aware of. As discussed in the Company's response to KIUC DR 1-5, Columbia has not tracked or analyzed the actual bill changes or cost shifts within the IS/DS classes resulting from the switch from a flat per-bill charge to a per-Mcf volumetric charge. Thus, there does not appear to be an analysis demonstrating that the resulting allocation of SMRP costs within the DS class is consistent with cost causation.

Q. What recovery mechanism do you believe would be more appropriate for the DS class?

A. I recommend that the SMRP revenue requirement allocated to the DS class be recovered through a fixed monthly customer charge. A fixed charge would remove throughput as the determinant of how SMRP costs are distributed among DS customers and would better reflect the fixed nature of the infrastructure costs being recovered.

Importantly, this recommendation concerns the method of recovery, not the amount of SMRP revenue allocated to the DS class. Columbia would continue to recover the Commission-approved SMRP revenue requirement allocated to the class.

Q. Has Columbia calculated what the SMRP Rider would be if it were designed as a fixed monthly charge?

A. Yes. In response to KIUC DR 1-6, Mr. Amen calculated that at Columbia's requested SMRP revenue requirement, the proposed IS/DS SMRP revenues could be recovered through a monthly charge of approximately $1,137.45 per bill, which produces the $869,008 in annual revenue that would otherwise be recovered through the currently authorized volumetric rate of $0.0972. However, the specific monthly charge ultimately would depend on the SMRP revenue requirement and class allocation approved by the Commission.

Q. Are you recommending that the Commission change the SMRP rate design for residential customers or other customer classes?

A. No. My recommendation is limited to the IS/DS class. I am not taking a position on whether volumetric SMRP recovery is appropriate for residential customers or other customer classes.

The IS/DS class presents a distinct rate-design concern because individual customers can have very high throughput. Under a volumetric SMRP rate, that throughput can result in substantial monthly SMRP charges even though the underlying infrastructure costs being recovered are fixed and do not increase in proportion to an individual customer's gas consumption.

Accordingly, my recommendation should not be interpreted as asking the Commission to revisit SMRP rate design generally. I am asking the Commission to address the specific mismatch between cost causation and the current recovery mechanism as it applies to the DS class.

Q. Please summarize your recommendation regarding the SMRP Rider.

A. I recommend that the Commission reconsider the current recovery mechanism for the DS class and recover the SMRP revenue requirement allocated to that class through a fixed monthly customer charge rather than a volumetric charge. This change would better align the recovery of SMRP costs with cost causation without affecting the total amount allocated to the DS class.

DS RATE DESIGN

Q. What is Columbia's proposal for the DS volumetric rate design?

A. Columbia proposes to increase each of the three volumetric Delivery Charge blocks by an equal percentage. I do not support this proposal, as it fails to align with the cost-of-service study ("COSS") which indicates that there are no commodity/volumetric costs associated with Columbia's service to DS customers.

Q. Why is an equal percentage increase across all classes and blocks inappropriate?

A. As noted in the Company's response to Staff DR 2-25, Columbia's approach requires an equivalent percentage of revenue increase across all classes, which the Company openly admits results in "no reduction in the existing interclass rate subsidies." The severity of this ongoing subsidization is evident in the Company's own Allocated Cost of Service Study. According to the response to Staff DR 2-24, the proposed revenue allocation for the DS/IS class is $1,935,215 (or 19%) above the equalized rate-of-return revenue responsibility. By applying an equal percentage increase to the volumetric blocks, the Company is not moving rates closer to the cost of service.

	GS-RESIDENTIAL	GS-OTHER	IUS	DS-ML	DS/IS
Proposed Revenue Allocation Difference from ACOSS Results ($)	$ (10,443,449)	$ 7,543,460	$ 10,711	$ 954,064	$ 1,935,215
Proposed Revenue Allocation Difference from ACOSS Results (%)	-6%	11%	10%	440%	19%

Q. Why does an equal percentage increase fail to align with the COSS?

A. Mr. Amen's COSS demonstrates that all DS costs are either customer- or demand-related.[1] Because the DS rate lacks an explicit demand charge, the declining block volumetric mechanism serves as the primary recovery vehicle for these significant demand-related costs. Declining block rates are intended to recover fixed capacity costs in the initial blocks and commodity costs in the "tail" block. Since there are no commodity costs associated with this service, it is critical to minimize tail block charges to the greatest extent practicable. By increasing the tail block by the same percentage as the first and second blocks, the Company would be improperly recovering demand-related costs through the commodity portion of the rate mechanism, which is not justified by the cost of service.

Q. What is your recommendation for the DS rate design?

A. The Commission should assign the revenue requirement increase primarily to the first and second blocks, which are designed to recover demand costs. The tail block, which effectively serves to recover non-existent commodity costs, should be maintained at its current level. This approach ensures that cost recovery remains

[1] See Attachment RJA-2, page 34.

consistent with the underlying cost-causation principles identified in Mr. Amen's COSS, and may help mitigate the interclass subsidization issues identified in Staff DR 2-24.

CONCLUSION

Q. Please summarize your recommendations.

A. I recommend that the Commission:

1. Direct the recovery of the DS class SMRP Rider through a fixed monthly customer charge of rather than a volumetric charge; and
2. Maintain the tail block at its current level and assign the volumetric rate increase to the first and second blocks.

These modifications ensure that the final rate design for large industrial customers adheres to the cost causation principles outlined in Mr. Amen's testimony.

Q. Does this conclude your testimony?

A. Yes.

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AFFIDAVIT OF ANTHONY SANDONATO

STATE OF Georgia)
) *SS*
COUNTY OF Fulton)

ANTHONY SANDONATO, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

Anthony Sandonato

Sworn to and subscribed before me on this
18th day of August, 2026.

Jessica K. In

Notary Public
My Commission Expires: July 31, 2027

Jessica K Inman
NOTARY PUBLIC
Cherokee County, GEORGIA
My Commission Expires 07/31/2027

RESUME OF ANTHONY SANDONATO,
SANDONATO UTILITY REGULATORY SPECIALISTS, INC.,
OUTSIDE CONSULTANT TO J. KENNEDY AND ASSOCIATES, INC.

EDUCATION

B.S., Nuclear Engineering, North Carolina State University, 2011

EXPERIENCE

Since receiving his undergraduate degree in nuclear engineering in 2012, Mr. Sandonato has worked in the electric utility industry in the areas of energy policy, utility regulation, renewable resource evaluation, integrated resource planning, electrification, and energy efficiency program design and implementation. Mr. Sandonato started his career at ICF and worked on behalf of utilities administering both residential and commercial energy efficiency programs satisfying multiple state legislative and regulatory requirements. After that, he worked for approximately 7 years at the South Carolina Office of Regulatory Staff, starting as a Regulatory Analyst participating in water, wastewater, natural gas and electric rate proceedings and annual filings. Ultimately, He served as Deputy Director for Energy Planning and Emerging Technology, where he prepared testimony and functioned as an expert witness before the Public Service Commission of SC on matters such as annual fuel recovery, base rate cases, and integrated resource planning. Mr. Sandonato was on the Board of the Low-Level Radioactive Waste Forum and assisted the Atlantic Compact Commission ensuring compliance with federal and state laws. Mr. Sandonato spent almost two years at Laurence Berkeley National Lab where he conducted research and presented his findings on state energy efficiency policy, electrification, distribution system planning and cost recovery. During his time at the Lab, he also helped administer the National Community Solar Partnership, which offered technical assistance and education to solar developers, state local and tribal government entities, NGOs, and community-based organizations. Mr. Sandonato began work as an Outside Consultant for J. Kennedy and Associates in February 2025 and provides analytical support to clients in the areas of utility resource planning, energy efficiency, electrification, cost recovery and grid modernization.

2025 to Present: **J. Kennedy and Associates, Inc.**
Outside Consultant (February 2025 – Present)

Performs analysis and prepares expert witness testimony on utility planning studies and economic evaluations in review of electric utility regulatory filings. Clients include State Public Service Commissions, Industrial Users Groups, and Consumer Advocacy Groups.

2023 to 2025: Laurence Berkeley National Laboratory
Energy Policy Researcher: (July 2023 - February 2025)

Supported the National Community Solar Partnership, through the development of tools and curricula to advance and implement community solar programs in various regulatory jurisdictions. Conducted research and presented findings on energy efficiency, grid modernization, utility planning, electrification, decarbonization, and energy policy.

2016 to 2023: **South Carolina Office of Regulatory Staff**
Deputy Director – Energy Planning and Emerging Technology (December 2021 – July 2023)
Senior Regulatory Manager – Energy Operations (October 2019 – December 2021)
Regulatory Analyst (September 2016 – October 2019)

Prepared and assisted in the preparation of testimony and exhibits for formal regulatory proceedings before the Public Service Commission of South Carolina. Functioned as an expert witness before the Commission on a range of electric proceedings, including annual fuel recovery, base rate cases, integrated resource planning (encompassing integrated system operations planning), transmission and facility siting, battery energy storage systems, electric vehicles, and distributed energy resources. Validated capacity expansion and production cost modeling software for utilities' integrated resource planning and evaluated energy efficiency and demand-side management programs proposed by electric utilities. Managed the Radioactive Waste program to continue compliance with the SC Atlantic Implementation Act and Atlantic Compact Law and interface with the Atlantic Compact Commission on behalf of the state of SC.

2012 to 2016: **ICF**
Smart Energy in Offices Engagement Lead (July 2015 – September 2016)
Analyst (February 2014 – July 2015)
Account Manager (May 2012 – July 2013)

Developed and implemented energy efficiency programs, including building operator challenges to increase building efficiency and comfort, leveraging partnerships with universities for data analysis and facilitating operator interaction. Engaged property managers and tenants in energy-saving initiatives. Managed field engagement teams conducted commercial and industrial field inspections and developed energy savings estimates. Verified technical information and savings for projects, stayed current on building and energy codes, and provided technical training to contractors. Developed training materials and techniques for energy simulation software, trained contractors on its use, and advised them on business and sales strategies related to high-efficiency HVAC and weatherization.

2013 to 2014: **South Carolina Energy Office**
Technical Assistance Manager

Helped develop the Technical Assistance Program for the State Energy Office by offering Energy Assessments to Government entities outlining potential energy efficiency upgrades. Evaluated energy savings calculations for State grants and loans.

CLIENTS SERVED

Utah Office of Consumer Services
Georgia Public Service Commission Staff
Kentucky Industrial Utility Customers, Inc.
Louisiana Public Service Commission Staff
South Carolina Office of Regulatory Staff

RESUME OF ANTHONY SANDONATO,
SANDONATO UTILITY REGULATORY SPECIALISTS, INC.,
OUTSIDE CONSULTANT TO J. KENNEDY AND ASSOCIATES, INC.

TESTIMONY AND EXPERT WITNESS APPEARANCES

Date	Case	Jurisdict	Party	Utility	Subject
04/18	2016-384-E	SC	South Carolina Office of Regulatory Staff	Moore Sewer	Adjustment of Rates and Charges and Modification to Certain Terms and Conditions for the Provision of Collection-Only Sewer Service
08/18	2018-197-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc. f/k/a South Carolina Electric & Gas Company	Certificate of Environmental Compatibility and Public Convenience and Necessity
10/18	2018-5-G	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc. f/k/a South Carolina Electric & Gas Company	Annual Review of Purchased Gas Adjustment and Gas Purchasing Policies
02/19	2018-319-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC	Adjustments in Electric Rate Schedules and Tariffs and Request for an Accounting Order
03/19	2018-318-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Progress, LLC	Adjustments in Electric Rate Schedules and Tariffs and Request for an Accounting Order
03/19	2019-2-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc. f/k/a South Carolina Electric & Gas Company	Annual Review of Base Rates for Fuel Costs
10/19	2019-5-G	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc. f/k/a South Carolina Electric & Gas Company	Annual Review of Purchased Gas Adjustment and Gas Purchasing Policies
01/20	2019-290-WS	SC	South Carolina Office of	Blue Granite Water Company	Approval to Adjust Rate Schedules and Increase Rates

Date	Case	Jurisdict	Party	Utility	Subject
			Regulatory Staff		
03/20	2020-2-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Annual Review of Base Rates for Fuel Costs
05/20	2020-1-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Progress, LLC	Annual Review of Base Rates for Fuel Costs
07/20	2019-226-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	2020 Integrated Resource Plan
08/20	2020-3-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC	Annual Review of Base Rates for Fuel Costs
10/20	2019-227-E	SC	South Carolina Office of Regulatory Staff	Lockhart Power Company	2020 Integrated Resource Plan
10/20	2020-5-G	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Annual Review of Purchased Gas Adjustment and Gas Purchasing Policies
11/20	2020-125-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Adjustments of Rates and Charges
03/21	2019-224-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, Inc	2020 Integrated Resource Plan
03/21	2019-225-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Progress, Inc	2020 Integrated Resource Plan
09/21	2021-3-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC	Annual Review of Base Rates for Fuel Costs
06/22	2022-93-E	SC	South Carolina Office of Regulatory Staff	SR Lambert I, LLC	Certificate of Environmental Compatibility and Public Convenience and Necessity
06/22	2022-97-E	SC	South Carolina Office of Regulatory Staff	SR Lambert II, LLC	Certificate of Environmental Compatibility and Public Convenience and Necessity

Date	Case	Jurisdict	Party	Utility	Subject
12/22	2022-254-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Progress, LLC	Application for an Increase in Electric Rates, Adjustments in Electric Rate Schedules and Tariffs, and Request for an Accounting Order
02/23	2022-239-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC	Determinations Regarding Balancing Area Competitive Procurement of Renewable Energy Framework and 2022 Solar Procurement Program
02/23	2022-240-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Progress, LLC	Determinations Regarding Balancing Area Competitive Procurement of Renewable Energy Framework and 2022 Solar Procurement Program
05/23	2021-93-E	SC	South Carolina Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Request for “Like Facility” Determinations Pursuant to S.C. Code Ann. § 58-33-110(1) and Waiver of Certain Requirements of Commission Order No. 2007-626
05/23	2022-158-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC and Duke Energy Progress, LLC	Electric Vehicle Make Ready Credit Program
05/23	2022-159-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC and Duke Energy Progress, LLC	Electric Vehicle Supply Equipment Program
05/25	56002	GA	Georgia Public Service Commission Staff	Georgia Power Company	2025 Integrated Resource Plan
12/25	25-035-06	UT	Office of Consumer Services	Rocky Mountain Power	Application for Approval to Implement Community Clean Energy Program Authorized by the Community Clean Energy Act
04/26	2025-230-E	SC	South Carolina Office of Regulatory Staff	Duke Energy Carolinas, LLC and Duke Energy Progress, LLC	Joint Application of Duke Energy Carolinas, LLC and Duke Energy Progress, LLC to Engage in a Business Combination, Address Regulatory Conditions and Code of Conduct, and Request for Accounting Order
05/26	56765	GA	Georgia Public Service Commission Staff	Georgia Power Company	Georgia Power Company’s Fuel Cost Recovery Application (FCR-27)

REPORTS AND INDUSTRY PUBLICATIONS

Date	Title	Author(s)
07/20	Review of Dominion Energy South Carolina, Inc.'s 2020 Integrated Resource Plan Docket No. 2019-226-E	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.
10/20	Review of Lockhart Power Company's 2020 Integrated Resource Plan Docket No. 2019-227-E	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.
03/21	Review of Duke Energy Carolinas, Inc.'s 2020 Integrated Resource Plan Docket No. 2019-224-E	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.
03/21	Review of Duke Energy Progress Inc.'s 2020 Integrated Resource Plan Docket No. 2019-225-E	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.
06/24	Community Solar for Opportunity States: An exploration of development models for community solar projects in states that lack explicit enabling policies	LBNL - Sandonato, Anthony, Bentham Paulos, Greg Leventis
01/25	Unlocking load growth at the grid edge: Practices for managing, recovering, and allocating distribution system investments	LBNL - Pereira, Guillermo, Jeff Deason, Anthony Sandonato
01/25	Reimagining Energy Efficiency Resource Standards	LBNL - Frick, Natalie Mims, Angela Long, Grace Relf, Anthony Sandonato
07/25	Review of Dominion Energy South Carolina, Inc.'s 2025 Integrated Resource Plan Update Docket No. 2025-9-E	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.
12/25	Review of South Carolina Public Service Authority's 2025 Integrated Resource Plan Update	South Carolina Office of Regulatory Staff and J. Kennedy and Associates, Inc.

PRESENTATIONS

- Sandonato, A and Frick, N.M. "Updating Energy Efficiency Resource Standards." Presented at ACEEE conference, October 2023

- Sandonato, A "The National Community Solar Partnership." Presented to NASUCA, November 2023
- Sandonato, A and Schwartz, L. "Regulator challenges with cost recovery for grid modernization." Presented at IEEE Power & Energy Society Innovative Smart Grid Technologies Conference, February 2024
- Sandonato, A and Schwartz, L. "Regulator challenges with cost recovery for grid modernization." Presented to NARUC Electric Vehicle States Working Group, May 2024

OTHER EXPERIENCE

Dates	Case	Jurisdict	Party	Utility	Subject
1/24	R-31106	LA	Louisiana Public Service Commission Staff	Various	Approval of Phase II Energy Efficiency Rule and Implementation of Statewide Program (Transition)
3/25	2024-00326	KY	Kentucky Industrial Utility Customers	KU/LG&E	2024 Joint Integrated Resource Plan (Comments)
9/25	U-36190	LA	Louisiana Public Service Commission Staff	Entergy Louisiana	Application for And Approval of the 2021 Solar Portfolio, Rider Geaux Green Option, Cost Recovery and Related Relief.