

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
COLUMBIA GAS OF KENTUCKY, INC.	)	Case No. 2026-00099
FOR AN ADJUSTMENT OF RATES;	)	
APPROVAL OF DEPRECIATION STUDY;	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

**ATTORNEY GENERAL’S SUPPLEMENTAL REQUEST FOR INFORMATION TO
COLUMBIA GAS OF KENTUCKY, INC.**

Comes now the Attorney General of the Commonwealth of Kentucky, by his Office of Rate Intervention (“Attorney General”), and submits these Data Requests to Columbia Gas of Kentucky Inc., (hereinafter “Columbia” or “The Company”) to be answered by the date specified in the Commission’s June 5, 2026 Orders of Procedure in accord with the following:

- (1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate requested item will be deemed a satisfactory response.
- (2) Identify the witness who will be prepared to answer questions concerning each request.
- (3) Repeat the question to which each response is intended to refer.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the companies receive or generate additional information within the scope of these requests between the time of the response and the time of any

hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, please request clarification directly from undersigned Counsel.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, please identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify undersigned Counsel as soon as possible, and in accordance with Commission direction.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and

depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other

marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the company, please state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) “Each and “any” should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that, on July 21, 2026 an electronic copy of the foregoing was served via the Commission's electronic filing system.

This 21st day of July 2026.



Assistant Attorney General

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No. 2026-00099**

Data Requests

1. Refer to the Direct Testimony of Michael E. Girata, pages 10-15. For each customer class identify:
 - a. The forecasted increase in customers include in the Forecasted Test period.
 - b. The assumptions supporting each forecast.
 - c. The extent to which the forecast is supported by executed customer agreements, signed service applications, or other committed load.
 - d. The extent to which the forecast is based upon economic projections or other assumptions rather than committed customers.
 - e. All studies, reports, forecasts, or analysis relied upon in developing these assumptions.
2. Refer to the response to the Attorney General's First Request No 138.
 - a. Provide the total dollar amount by which the rate has increased due to the roll-in of SMPR additions since Case No. 2021-00183.
 - b. Provide the total dollar amount by which the requested revenue requirement has increased due to the roll-in of SMPR additions since Case No. 2021-00183.
3. Refer to the response to the Attorney General's First Request No. 54(e).
 - a. State whether Columbia or NCSC compares the cost of corporate aircraft travel against the cost of comparable commercial airline travel prior to booking any individual trip.
 - b. If the answer to subpart (a) is affirmative, describe the process by which that comparison is made.

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- c. If Columbia does not compare the cost of corporate aircraft travel, explain why such comparison is performed before incurring costs that Columbia seeks to recover.
 - d. Provide the specific total dollar amount of corporate aircraft costs allocated to Columbia in 2025, the Base Period, and included for recovery in the Forecasted Test Period.
- 4. Plant Additions. Refer to the response to Attorney General's First Request No. 49. For each of the projects listed, provide the plant addition amounts included in rate base in the FTP and all corresponding adjustments (accumulated depreciation, accumulated deferred income taxes, depreciation expense, property taxes, etc.)
- 5. Allocated IT. Refer to the response to Staff 2-36 Attachment A.
 - a. Update the attachments to also include actual amounts for each year 2021, 2022, 2023, 2024 and 2025.
 - b. Provide copies of documentation supporting the increase to this expense in the FTP. (Invoices, contracts, quotes)
- 6. Internal Audit Reports. Refer to response to Attorney General's First Request No. 80 Attachment A. Provide copies of the following audit reports:
 - a. Enterprise Architecture Planning & Strategy
 - b. Corporate Allocations
 - c. Rate Case Management
 - d. Employee Relations Process
 - e. Property Tax Processes

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7. Meter Reading Expense. Refer to the response to Attorney General's First Request No. 103.
- a. Explain how the FTP amount was derived and provide supporting calculations.
 - b. Provide copies of documentation supporting the increase to this expense in the FTP over the 2025 level. (Invoices, contracts, quotes)
8. Property Tax. Refer to the response to Attorney General's First Request No. 128.
- a. Explain the reason for the decrease in property tax in 2023 over 2021 and 2022 amounts.
 - b. Explain the reason for the large increase in property tax in 2024 over the 2023 amount.
 - c. Explain the reason for the decrease in property tax in 2025 over the 2024 amount.
9. SERP. Refer to the response to Attorney General's First Request No. 136. Explain what the unadjusted budget amount refers to. Provide the adjusted amount included in the FTP.
10. Temporary Help. Refer to the response to Attorney General's First Request No. 141. Explain how the BP and FTP amounts were derived and provide supporting calculations
11. Uncollectibles. Refer to the response to Attorney General's First Request No. 147. Are the accounts charged off on WPD 2.7 D(2) on line 2, net of recoveries? If not:
- a. Identify the account numbers that write-offs are booked to.
 - b. Identify the account numbers that recoveries are booked to.
12. Employee Stock Purchase Plan. Refer to the response to Attorney General's First Request No. 65. Provide a description of the plan.

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13. Insurance Credits. Refer to the response to Attorney General's First Request No. 94.

Was the EIM credit in 2024 reversed or paid back? Explain.

14. Employees. Refer to the Application generally. State whether the Company expects to or has plans to terminate any employees in the FTP.

15. Incentive Compensation. Refer to the response to Attorney General's First Request No. 82. Were all of the employees that did not receive a payout, eligible? Of not, provide the number that were eligible but did not receive a payout.

16. Healthcare Expense. Refer to the response to the Attorney General's First Request No. 76. Provide the reduction to the FTP healthcare expense to remove the employee contribution in excess of the most recent report from BLS as originally requested.

17. Employee Insurance Plans.

- a. Refer to AG 1-133 Attachment A Line 33. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)
- b. Refer to AG 1-133 Attachment B Line 36. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)

18. Payroll. Refer to the response to the Attorney General's First Request No. 113. Please provide the budgeted and actual number of full time and part time employees for each of the years 2021, 2022, 2023, 2024, 2025, the BP and FTP as originally requested.

19. Outside Services. Refer to the response to the Attorney General's First Request No. 133.

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- a. Refer to AG 1-133 Attachment A Line 127. Explain the reasons for the large increase in the FTP over the 2025 level. Provide supporting documentation (quotes, invoices, contracts)
 - b. Refer to AG 1-133 Attachment B Line 125. Explain the reasons for the decrease in the FTP over the 2025 level.
20. Lobbying. Refer to the response to the Attorney General's First Request No. 102. Provide total amount of lobbying labor included in the Company's application in the FTP.
21. SMRP. Refer to the Application generally. Identify, explain and quantify all changes the Company is proposing to the methodology of the SMRP that affect the FTP revenue requirement.