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;	)	**CASE NO. 2026-00099**
APPROVAL OF DEPRECIATION STUDY;	)	
GENERAL ADJUSTMENT OF RATES	)	
APPROVAL OF TARIFF REVISIONS; AND	)	
OTHER RELIEF	)	

DIRECT TESTIMONY

AND EXHIBITS OF

JOHN DEFEVER, CPA

ON BEHALF OF THE

OFFICE OF THE ATTORNEY GENERAL OF THE COMMONWEALTH OF KENTUCKY

AUGUST 18, 2026

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I. INTRODUCTION

Q. What is your name, occupation, and business address?

A. My name is John Defever. I am a Certified Public Accountant, licensed in the State of Michigan. I am a senior regulatory consultant in the firm of Larkin & Associates, PLLC, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. Please describe the firm Larkin & Associates, PLLC.

A. Larkin & Associates, PLLC is a Certified Public Accounting and Regulatory Consulting Firm. The firm performs independent regulatory consulting primarily for public service/commission staffs, and consumer interest groups (attorneys general, public counsels, public advocates, consumer counsels, etc.). Larkin & Associates, PLLC, has extensive experience in the utility regulatory field as expert witnesses in over 600 regulatory proceedings including numerous electric, gas, telephone, and water and sewer utilities.

Q. Have you prepared an exhibit describing your qualifications and experience?

A. Yes. I have attached Appendix I, which summarizes my experience and qualifications.

Q. On whose behalf are you appearing?

A. Larkin & Associates, PLLC was retained by the Office of the Attorney General ("Attorney General" or "OAG") of the Commonwealth of Kentucky. Accordingly, I am appearing on behalf of the Attorney General.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to review and make recommendations regarding specific issues that affect Columbia Gas of Kentucky, Inc.'s ("Columbia Kentucky" or "Company") requested increase in rates.

Q. How will your testimony be organized?

A. The testimony is organized as follows: Introduction, Overall Financial Summary, Rate Base, Operating Expenses, Other Issues and Conclusion.

II. OVERALL FINANCIAL SUMMARY

Q. Have you prepared any exhibits in support of your testimony?

A. Yes. I have prepared Exhibit JD-1, consisting of Schedules A, B, C, and D with supporting Schedules A-1, B-1 through B-2, and C-1 through C-18.

Q. Have you incorporated the recommendations of other OAG witnesses in your summary schedules?

A. Yes, I have incorporated the capital structure and rate of return recommendations of OAG witness Aaron Rothschild.

Q. Please discuss Schedule A of Exhibit JD-1, which is entitled "Overall Financial Summary."

A. Schedule A presents the overall financial summary for the Forecasted Test Period ("FTP"), which is the twelve months ended December 31, 2027, giving effect to all the adjustments I recommend in my testimony, and the rate of return sponsored by Mr. Rothschild. The rate base and operating income amounts for the FTP are taken from Schedules B and C, respectively. The overall rate of return of 6.69%, for the FTP as presented in the direct testimony of OAG Witness Mr. Rothschild, is provided on Schedule D for ease of reference. The income deficiency shown on line 5 is obtained by subtracting the adjusted operating income on line 4 from the required operating income on line 3. The income deficiency is then grossed up by the Gross Revenue Conversation Factor on line 6 to calculate the OAG's recommended revenue increase on line 7.

Q. Please discuss Schedule B, which summarizes rate base, as adjusted.

A. Adjusted rate base amounts are taken from Columbia Kentucky's Application, Schedule B-1. The adjustments I recommend to the FTP rate base amount are illustrated on Schedule B. Schedules B-1 through B-2 provide further support and calculations for the adjustments I recommend.

Q. Please discuss Schedule C, which summarizes operating income, as adjusted.

A. My recommended adjustments to Columbia Kentucky's expenses for the FTP that are presented in this testimony are provided on Schedule C. Schedules C-1 through C-18 provide further support and calculations for the adjustments I recommend.

Q. Based on your review of Columbia Kentucky's filing, what change in revenue requirement are you recommending at this time?

A. Based on the adjustments that have been quantified to date, coupled with OAG Witness Aaron Rothschild's recommended overall rate of return of 6.69%, the result is a revenue increase of no more than $16,854,268 for the Company's FTP which is summarized in the chart below.

	Pre Tax Adj	NOI After Tax	GRCF	Rev Req Impact	
Columbia Kentucky Requested Rate Increase					$ 35,968,303
OAG Adjustments:					
Rate of Return Impact					$ (11,989,327)
Rate Base Adjustments					
Cash Working Capital				$ (958,924)	
Customer Deposits				$ (174,993)	
Subtotal					$ (1,133,917)
O&M Adjustments					
Rate Case Expense	$ (867,552)	$ 651,098	1.341514	$ (873,457)	
Corporate Aircraft Expense	$ (216,115)	$ 162,194	1.341514	$ (217,586)	
D&O	$ (103,598)	$ 77,750	1.341514	$ (104,303)	
Investor Relations Expense	$ (45,687)	$ 34,288	1.341514	$ (45,998)	
Severance Expense	$ (229,480)	$ 172,225	1.341514	$ (231,042)	
Incentive Compensation	$ (2,294,258)	$ 1,721,841	1.341514	$ (2,309,873)	
Payroll Expense	$ (917,077)	$ 688,266	1.341514	$ (923,319)	
Lobbying	$ (6,283)	$ 4,715	1.341514	$ (6,326)	
Profit Sharing	$ (147,466)	$ 110,673	1.341514	$ (148,470)	
Supplemental Executive Retirment Plan Expense	$ (39,444)	$ 29,603	1.341514	$ (39,712)	
Employee Stock Purchase Plan	$ (37,064)	$ 27,817	1.341514	$ (37,316)	
AGA Dues	$ (31,031)	$ 23,289	1.341514	$ (31,242)	
401(k) Expense	$ (284,207)	$ 213,297	1.341514	$ (286,141)	
Payroll Tax	$ (220,033)	$ 165,135	1.341514	$ (221,531)	
Benefits	$ (199,885)	$ 150,013	1.341514	$ (201,245)	
Customer Deposit Interest	$ 71,015	$ (53,297)	1.341514	$ 71,499	
Interest Synchronization	$ (286,784)		1.341514	$ (384,724)	
					$ (5,990,787)
Subtotal					
OAG Proposed Rate Increase					$ 16,854,268

III. RATE OF RETURN SUMMARY

Q. Please summarize the OAG's rate of return recommendation proposed by Aaron Rothschild.

A. See the chart below comparing the OAG's and the Company's rate of return:

Columbia Kentucky					
Line No.	Description	Amount	Capital Structure	Cost Rate	Weighted Cost
1	Short Term Debt	8,870,145	1.23%	5.00%	0.06%
2	Long Term Debt	333,461,538	46.14%	5.04%	2.33%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Common Equity	380,461,169	52.64%	10.95%	5.76%
5	Total	722,792,852	100.00%		8.15%

OAG				
Line No.	Description	Capital Structure	Cost Rate	Weighted Cost
6	Short Term Debt	1.23%	5.00%	0.06%
7	Long Term Debt	50.38%	5.04%	2.54%
8	Preferred Stock	0.00%	0.00%	0.00%
9	Common Equity	48.39%	8.44%	4.08%
10	Total	100.00%		6.69%

The effect of Mr. Rothschild's rate of return assumptions result in a reduction of $11,989,327 to Columbia Kentucky's proposed revenue requirement.

IV. RATE BASE

A. Cash Working Capital

Q. What is your concern with the Company's cash working capital?

A. Although the Company performed a lead lag study, it did not reflect the results in the FTP.[1] It should be noted that the Commission's Order in a prior rate case stated:

> [T]he Commission places Columbia Kentucky and all other utilities on notice that in any future rate cases, a lead/lag study is to be performed and shall exclude noncash items and balance sheet adjustments.[2]

As a lead lag study is required, it is reasonable to expect the result to be reflected in the Company's request.

Q. In the current case, did the Company's lead/lag study exclude noncash items and balance sheet adjustments?

A. Not exactly. Instead of removing the non-cash items, the Company included them at zero lag days.[3] The result is not the same as excluding them.

Q. What was the result of the Company's lead/lag study?

A. The Company's lead/lag study resulted in a cash working capital component of *negative* $11,189,551 in the FTP.[4]

Q. Why didn't the Company reflect the negative $11,189,551 cash working capital component in its FTP rate base?

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[1] Direct Testimony of Kevin L. Johnson ("Johnson Testimony") page 17.
[2] Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and other Relief* (Ky. PSC Dec. 28, 2021), Order at 14.
[3] Schedule B-5.2A.
[4] Johnson Testimony, page 16.

A. The Company stated that it did not reflect the results of the lead lag study because they differed from the results of using the 1/8 method.[5] The Company stated the following:

> The Company is not making an adjustment for CWC. As noted above, the results of the two methods to calculate CWC vary significantly. The Company is not requesting the full amount that would have been requested in cases prior to the 2021 Rate Case using the 1/8 O&M expense formula approach or the negative amount produced by the Lead Lag method, but instead is not requesting a CWC adjustment.[6]

Q. Do you find the Company's rationale compelling?

A. No. First, the Commission explicitly ordered the Company to perform a lead/lag study.[7] Second, the Commission also stated the following: [t]he Commission has long stated that the most accurate way to determine the amount of CWC component of rate base is a lead-lag study."[8] As the Commission has made it clear the lead/lag study is the most accurate, a different result from another method is not relevant nor cause to ignore the lead/lag results.

Q. What do you recommend?

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[5] *Id*, p. 17.
[6] *Id*, p.17.
[7] Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and other Relief* (Ky. PSC Dec. 28, 2021), Order at 14.
[8] Case No. 2021-00190*, Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Natural Gas Rates; 2) Approval of New Tariffs, and 3) All Other Required Approvals, Waivers, and Relief* (Ky. PSC Dec. 28, 2021), Order at 15; Case No. 2021-00214, Electronic Application of Atmos Energy Corporation for An Adjustment of Rates, (Ky.PSC May 19, 2022), Order at 20; Case No. 2022-00147, *Electronic Application of Water Service Corporation of Kentucky for a General Adjustment in Existing Rates and a Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure* (Ky. PSC April 12, 2023), Order at 18.

A. I recommend that the cash working capital component from the Company's lead/lag study be reflected in rate base. However, as explicitly stated in the Commission's Order, the non-cash items should be removed in their entirety.

Q. Do you reflect any other adjustments to cash working capital?

A. Yes, I also incorporated my O&M adjustments in the cash working capital calculation on Schedule B-1.

Q. What is the total impact of your adjustments to cash working capital?

A. My total adjustment to working capital is *negative* $10,690,903, which is a reduction to rate base. My working capital adjustment is shown on Exhibit JD-1, Schedule B-1. This reduces the revenue requirement by $958,924.

B. Customer Deposits

Q. Please discuss your adjustment for Customer Deposits

A. The Company collects customer deposits from ratepayers.[9] The Company does not hold these funds in a trust or a restricted account.[10] As such, these funds are available to the Company as cost-free capital. Accordingly, these funds should be reflected as a reduction to rate base in the Company's filing.

Q. What were the monthly historical balances of these customer deposits?

A. The amount has fluctuated between $1,545,652 and $2,175,290 from 2021 through 2026 with $2,072,529 as the most recent amount provided.[11]

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[9] Columbia Kentucky's response to the Attorney General's First Request for Information ("Attorney General's First Request"), Item 57.
[10] *Id*.
[11] *Id*.

Q. Does the Company pay interest on these deposits?

A. Yes, 3.64% is the interest rate applicable to deposits in 2026.[12]

Q. What is your recommendation?

A. I recommend that these funds that are available to the Company be reflected as a reduction to rate base in the FTP. Correspondingly, the interest expense should be reflected in operating expense which is shown on Schedule C-18. My adjustment reduces the rate base by $1,950,967 for the 13-month average ending May 2026, as these are the most known and measurable amounts. This is shown on Exhibit JD-1, Schedule B-2. This reduces the revenue requirement by $174,993.

Q. Is this adjustment consistent with how customer deposits are treated in other jurisdictions?

A. Yes. In Connecticut, the Public Utilities Regulatory Authority ("PURA") requires customer deposits to be reflected as a reduction to rate base. For example, the Connecticut PURA stated the following regarding customer deposits:

> Customer deposits are payments made by some customers in order to receive water services. These payments protect Aquarion from potential losses if certain customers fail to pay their bills. The Authority will reduce rate base by $793,827 in the proposed rate year for the customer deposit balance as of March 2013.[13]

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[12] *Id.*

[13] Docket No. 13-02-20, Application of Aquarion Water Company of Connecticut to Amend its Rates, page 30.

V. OPERATING EXPENSES

C. Rate Case Expense

Q. Has the Company included rate case expense in the FTP?

A. Yes. The Company requests recovery of $1,301,328 of rate case expense in the FTP. However, the Company proposes to amortize the expense over only one year.[14]

Q. What is the Company's basis for amortizing this expense over only one-year?

A. The Company's response to this question did not even consider the time period between cases but appears to be simply an attempt to make up for shortcomings elsewhere. The Company stated the following:[15]

> As demonstrated in Tab 72, FR 807 KAR 5:001 Section 16-(8)(a), Schedule A, Line 3, Columbia's earned rate of return for the Base Period and Forecasted Test Period are 5.138% and 3.754%, respectively. Both periods are shown to be below the Company's current, Commission-approved rate of return of 7.410% from the last rate case, Case No. 2024-00092. Further, as evidenced in Columbia's standard filing requirement Tab 43, FR 807 KAR 5:001 Section 16-(7)(h)(4), Line 3, Columbia's projected earned rate of return for 2028 stands at 3.525% and 3.090% for 2029, absent determination of revenue outcomes from pending cases, including this proceeding. Accordingly, the Company proposed a one-year amortization to prevent further erosion of the Company's earned rate of return.

Q. Is a one-year amortization appropriate for rate case expense?

A. No. If a one-year amortization is approved, the Company will collect the full rate case expense annually until rates are reset.

[14] Application, 807 KAR:5:001, Section 16-(8)(a), page 223 of 247, Schedule F-9.
[15] Columbia Kentucky's response to the Staff's Second Request for Information Item 3.

Q. When does Company intend to file its next rate case?

A. The Company stated that it has not made a decision when it will file its next rate case.[16]

Q. Based on the historical record, is a one-year amortization appropriate?

A. No. The list below shows the amount of time between the Company's rate cases.

Case No.	Filing date*	Years between filings
2009-00141	5/1/2009	
2013-00167	5/29/2013	4
2016-00162	5/27/2016	3
2021-00183	5/28/2021	5
2024-00092	5/16/2024	3
2026-00099	5/20/2026	2
	Average	3.4

* The listed filing date reflects the date that Columbia Gas filed its application.

As shown, the Company has averaged 3.4 years between cases.

Q. What is your recommendation?

A. I recommend amortizing rate case expense over three years, which is still less than the time the Company has averaged over the prior 6 cases. The result is $433,776 annually, a reduction of FTP expense of $867,552 as shown on

[16] Columbia Kentucky's response Attorney General's First Request, Item 129.

Exhibit JD-1, Schedule C-1. This reduces the revenue requirement by $873,457.

D. Corporate Aircraft Expense

Q. What amount has the Company included in the FTP for corporate aircraft expense?

A. The Company requests $216,115 in the FTP for costs allocated from NiSource Corporate Services Company to Columbia Kentucky for corporate aircraft expense.[17]

Q. Does the Company compare the cost of corporate aircraft travel against commercial airline travel?

A. No.[18]

Q. How does the Company justify recovery of this cost?

A. When asked for justification for recovering this cost, the Company stated the following:[19]

> Access to corporate aircraft provides efficiencies and time savings for company personnel. The use of this form of travel cuts down on time waiting for flights in commercial airports, provides a secure environment for discussion of sensitive business matters, and allows a reliable and secured source of internet access to perform job functions while in transit. This provides customers with additional, and more services from these individuals. Further, the Commission has previously recognized that "[w]hile private jet travel may appear to be an extravagance, legitimate travel expenses would have been incurred through commercial airlines." (citation omitted) It

[17] Columbia Kentucky's response to the Attorney General's Second Request, Item 3.
[18] Columbia Kentucky's response to the Attorney General's Second Request, Item 3.
[19] Columbia Kentucky's response to the Attorney General's First Request, Item 54.

> would be impractical to attempt to quantify an exact savings created by the use of corporate aircraft compared to flights using commercial airlines, those costs would be incurred no matter the type of transportation. These are prudently incurred, reasonable costs of doing business.

Q. Is this sufficient support for recovery of this cost?

A. No. As the Company does not compare the costs to commercial flights, claims of ratepayer benefit are unsupported.

Q. Is recovery of such costs prohibited in other jurisdictions?

A. Yes. In Colorado, Revised Statutes 2024, Title 40, Utilities, Section 40-3-114. Cost recovery-prohibitions – reporting-penalties-definitions. (1)(k) states that expenses related to any owned, leased, or chartered aircraft for the utility's board of directors and officers shall not be subsidized by customers. Also, in Connecticut these costs are prohibited pursuant to Public Act No. 23-102, which states that "no public service company shall recover through rates any direct or indirect cost associated with… (3) any owned, leased, or chartered aircraft for such company's board of directors and officers or the board of directors and officers of such company's parent company.[20]

Q. Should ratepayers be responsible for these costs?

A. No. As these costs have not been demonstrated to provide any benefit to ratepayers, they should be disallowed. I recommend disallowance of all corporate jet expense from the FTP, a reduction of $216,115 as shown on

[20] Section 3 (d)(3).

Exhibit JD-1, Schedule C-2. This reduces the revenue requirement by $217,586.

E. Directors and Officers Liability Insurance Expense

Q. What amount has the Company included for Directors and Officers Liability insurance ("D&O") in the FTP?

A. The Company requests $138,131 in the FTP for D&O.[21]

Q. Should ratepayers be responsible for D&O expense?

A. Ratepayers should not be responsible for the full amount. As the Company and its directors and officers are the primary beneficiaries of D&O, they should be responsible for a greater share of the costs.

Q. How are the Company and its directors and officers the primary beneficiaries of D&O?

A. D&O is insurance that protects the Company's directors and officers from lawsuits that arise from their own decisions. As such, the Company and its directors and officers are the primary beneficiaries.

Q. What is your recommendation?

A. I recommend a 75/25 sharing of this expense between shareholders and ratepayers, respectively. The results in a reduction of $103,598 to FTP expense

[21] Columbia Kentucky's response to the Attorney General's First Request, Item 59.

as shown on Exhibit JD-1, Schedule C-3. This reduces the revenue requirement by $104,303.

Q. Is your recommendation consistent with the treatment of this expense in other jurisdictions?

A. Yes. Recovery of D&O in rates has been limited to 25% in Connecticut. For example, Connecticut PURA disallowed 75% of D&O costs in the following dockets: Docket No. 23-08-32 *Application Connecticut Water Company to Amend its Rate Schedule, p. 109* and Docket No. 16-06-04, *Application of The United Illuminating Company to Increase Its Rates and Charges, pp. 35-36*;

F. Investor Relations Expense

Q. Does the Company request recovery of investor relations expenses in the FTP?

A. Yes. The Company requests recovery of $60,916 in the FTP.[22]

Q. Please describe investors relations expense.

A. The Company describes investor relations expense as follows:

> These costs are reflective of necessary spend to assemble, review, develop and manage the consistent and transparent dissemination of information about the company that is of interest to the investment and financial communities. Included in the costs are market research and financial information services expenses to support the monitoring of investor ownership, market trends, peer company performance, analyst activity and broader capital markets developments. Also, because NiSource is a publicly-traded company, we are required to pay various listing and subscription fees to NYSE and for documents required by the Securities and Exchange Commission. All of these costs support services that help ensure that investors and other key financial and regulatory stakeholders have the information needed to assess

[22] Columbia Kentucky's response to the Attorney General's First Request, Item 97.

> NiSource's business and financial performance as well as potential opportunities and risk. Columbia depends upon NiSource to secure capital for its infrastructure replacement program, which occurs at a cost lower than Columbia could achieve on a stand-alone basis. The effectiveness of the Investor Relations department contributes to the acquisition of optimally priced capital improving Columbia's ability to serve our customers as discussed in part d. [23]

Q. Should these costs be recovered from ratepayers?

A. Not entirely. The Company's shareholders should be responsible for a greater share of these costs as they are the primary beneficiaries.

Q. What is your recommendation?

A. I recommend a 75/25 sharing of this expense between shareholders and ratepayers, respectively. This reduces the FTP expenses by $45,687, as shown on Exhibit JD-1, Schedule C-4. This reduces the revenue requirement by $45,998.

Q. Is this expense prohibited in other jurisdictions?

A. Yes. In Connecticut, Public Act No. 23-102 states the following:

> (d) No public service company shall recover through rates any direct or indirect cost associated with … (4) investor relations.[24]

G. Severance

Q. Has the Company included Severance Expense in the FTP?

A. Yes, it appears so. The OAG requested the amount of severance expense in the FTP and the Company's response stated that its "budget for Miscellaneous

[23] *Id*.
[24] Section 3 (d)(4).

and Other expense is not maintained at a level of detail requested to identify specific costs related to Severance Pay Expense."[25] The Company's response refers to the response to the Attorney's General's First Request Item 133. The Attachments to that show that the Company incurred $229,480 of severance expense in 2025 ($108,001 for Columbia Gas and $121,479 allocated from NiSource Corporate Services Company ("NCSC").[26]

Q. Should severance expense be recovered from ratepayers?

A. No. Ratepayers should not be responsible for the costs for these former employees no longer providing utility service. If the Company wants to provide this generous benefit it should be at shareholder, not ratepayer expense. My adjustment reduces the FTP expenses by $229,480, as shown on Exhibit JD-1, Schedule C-5. This reduces the revenue requirement by $231,042. This adjustment also has a corresponding adjustment to payroll taxes which is reflected on Schedule C-14.

H. Incentive Compensation Expense

Q. Has the Company requested incentive compensation expense in the FTP?

A. Yes. The Company requests $2,325,278 in the FTP for Short-Term Incentive ("STI") and $2,311,577 for Long-Term Incentive ("LTI) compensation expense in the FTP.[27]

[25] Columbia Kentucky's response to the Attorney General's First Request, Item 137.
[26] Columbia Kentucky's response to the Attorney General's First Request, Item 133 Attachments A and B.
[27] Columbia Kentucky's response to the Attorney General's First Request, Item 90.

Q. What amount of the incentive compensation is related to financial goals?

A. For the STI, $1,627,695 of the goals are related to financial measures. For the LTI, $666,563 is related to financial measures. [28]

Q. Should ratepayers be responsible for incentive compensation based on financial measures?

A. No. The Commission has long-standing precedent of disallowing recovery of incentive compensation based on financial measures.[29] The Commission stated that it has:

> …consistently disallowed recovery of the cost of employee incentive compensation plans that are tied to financial measures because such plans benefit shareholders while ratepayers receive little benefit.[30]

Q. What is your recommended adjustment?

A. Consistent with Commission precedent, I recommend disallowance of the incentive compensation based on financial measures, a reduction to STI of $1,627,695 and a reduction of $666,563 to LTI. This is a total reduction to incentive compensation expense of $2,294,258 as shown on Exhibit JD-1, Schedule C-6. This reduces the revenue requirement by $2,309,873 This

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[28] Columbia Kentucky's response to the Attorney General's First Request, Item 90.

[29] Case No. 2023-00191, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates, A Certificate of Public Convenience and Necessity for Installation of Advanced Metering Infrastructure, Approval of Regulatory and Accounting Treatments, and Tariff Revisions* (Ky. PSC 2024) Order at 17; Case No. 2018-00358, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (Ky. PSC June 27, 2019), Order at 43; Case No. 2020-00160, *Electronic Application of Water Service Corporation of Kentucky for a General Adjustment in Existing Rates* (Ky. PSC Dec. 8, 2020), Order at 19 – 20; Case No. 2014-00396, *Application of Kentucky Power Company for: (1) A General Adjustment of its Rates for Electric Service; (2) An Order Approving its 2014 Environmental Compliance Plan; (3) An Order Approving its Tariffs and Riders; and (4) An Order Granting All Other Required Approvals and Relief* (Ky. PSC June 22, 2015), Order at 25.

[30]Case No. 2018-00358, *Electronic Application of Kentucky-American Water Company for an Adjustment of Rates* (Ky. PSC June 27, 2019), Order at 43.

adjustment also has a corresponding adjustment to payroll taxes which is reflected on Schedule C-14.

I. Payroll Expense

Q. What amount has the Company included for payroll expense in the FTP?

A. In the FTP, the Company requests $13,008,188 (Columbia Gas and NCSC) for payroll expense, an increase of $1,065,945 over the unadjusted FTP amount of.[31] Although the Company has budgeted 210 Columbia Gas employees and 2,578 NCSC employees for the FTP, as of December 2025, the Company only had 191 Columbia employees and 2,555 NCSC employees.[32]

Q. Has the Company had an issue with vacancies historically?

A. Yes. The chart below of the budgeted to actual employees for March 2021 – February 2026 shows that the Company has consistently had vacancies.[33]

[31] 807 KAR 5:001 Section 16-(8)(a) page 173 of 247.
[32] Columbia Kentucky's response to the Attorney General's First Request, Item 112.
[33] Columbia Kentucky's response to the Attorney General's First Request, Item 112. Columbia Kentucky's response to the Attorney General's Second Request, Item 18. Columbia Kentucky's response to the Staff's First Request, Item 38.

		JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	AVG
2021	BUDGET			2,432	2,432	2,432	2,434	2,434	2,434	2,432	2,432	2,432	2,432	2,432.6
	ACTUAL			2,081	2,077	2,070	2,063	2,052	2,072	2,080	2,071	2,106	2,129	2,080.1
	Vacancies			351	355	362	371	382	362	352	361	326	303	352.5
2022	BUDGET	2,325	2,307	2,300	2,284	2,276	2,293	2,289	2,285	2,279	2,274	2,268	2,261	2,286.8
	ACTUAL	2,195	2,212	2,208	2,214	2,241	2,224	2,242	2,237	2,241	2,213	2,198	2,189	2,217.8
	Vacancies	130	95	92	70	35	69	47	48	38	61	70	72	68.9
2023	BUDGET	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537	2,537.0
	ACTUAL	2,221	2,243	2,252	2,249	2,247	2,254	2,292	2,310	2,325	2,342	2,371	2,436	2,295.2
	Vacancies	316	294	285	288	290	283	245	227	212	195	166	101	241.8
2024	BUDGET	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824.0
	ACTUAL	2,477	2,485	2,506	2,505	2,561	2,598	2,614	2,625	2,646	2,684	2,697	2,713	2,592.6
	Vacancies	347	339	318	319	263	226	210	199	178	140	127	111	231.4
2025	BUDGET	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821.0
	ACTUAL	2,727	2,728	2,720	2,748	2,772	2,763	2,754	2,765	2,748	2,738	2,741	2,746	2,745.8
	Vacancies	94	93	101	73	49	58	67	56	73	83	80	75	75.2
2026	BUDGET	2,788	2,788											2,788.0
	ACTUAL	2,764	2,785											2,774.5
	Vacancies	24	3											13.5
								Average Vacancies Mar 2021 - February 2026:				183		
											Vacancy %	7.05%		

The chart shows the Company averaged 7.05% vacancies during the five-year period. Because the Company has consistently had vacancy issues, it cannot be assumed that the Company will hire and retain all of the employees budgeted for the forecasted test period. Ratepayers should not be responsible for the salaries, benefits, and taxes related to non-existent employees.

Q. What can be done to protect ratepayers from paying for vacancies?

A. The Company should employ a vacancy factor. In other words, the Company should reduce its payroll and related costs by the 7.05% average vacancies over the prior 5 years.

Q. What is your recommended adjustment to payroll expense?

A. I recommend a reduction of 7.05% to labour expense. This results in a reduction of $917,077 as shown on Exhibit JD-1, Schedule C-7. This reduces the revenue requirement by $923,319. This also results in flowthrough adjustments to payroll tax and benefits which are reflected on Schedules C-14 and C-15, respectively.

J. Lobbying Expense

Q. Did the Company include lobbying expenses in the FTP?

A. Yes. The Company stated it inadvertently included $6,283 of lobbying in the FTP which should be removed. The Company states that its intent is to include $0 of lobbying.[34] As such, I have reflected the removal of lobbying in Exhibit JD-1, Schedule C-8. This reduces the revenue requirement by $6,326.

K. Profit Sharing Expense

Q. What amount has the Company included for profit sharing expense?

A. The Company has included $210,666 for profit sharing expense in the FTP, $147,466 of which is related to financial goals.[35]

Q. Have you made an adjustment to profit sharing expense?

A. Yes. Similar to incentive compensation, a portion of the Company's profit-sharing plan, (approximately 70%)[36] is tied to financial goals which provides

[34] Columbia Kentucky's response to the Attorney General's Second Request, Item 20.
[35] Columbia Kentucky's response to the Attorney General's First Request, Item 110.
[36] Columbia Kentucky's response to the Attorney General's First Request, Item 110.

little to no benefit to ratepayers. Instead, the Company's employees and shareholders receive most of the benefit.

Q. What is your recommended adjustment?

A. I recommend disallowance of the 70% of profit-sharing expense that is related to financial goals. This results in a reduction of $147,466 to the FTP, as shown on Exhibit JD-1, Schedule C-9. This is reduction to the revenue requirement of $148,470.

Q. Did the Commission, in Case No. 2021-00183, disallow Columbia Kentucky's expense associated with its profit-sharing compensation program?

A. Yes. The Commission removed profit sharing expense from the revenue requirement, stating "…Columbia Kentucky did not provide sufficient evidence that the additional form of compensation provides a benefit to customers."[37]

L. Supplemental Executive Retirement Plan

Q. What amount has the Company included for Supplemental Executive Retirement Plan ("SERP") Expense for recovery in the FTP?

A. The Company requests $39,444 for SERP expense allocated by NiSource Corporate Services Company in the FTP.[38]

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[37] Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief* (Ky. PSC Dec. 28, 2021), Order at 28.
[38] Columbia Kentucky's response to the Attorney General's First Request, Item 136.

Q. Please describe SERP.

A. SERP, in general, is an additional retirement benefit exceeding IRS limits provided to a select few highly-compensated executive employees.

Q. What employees are eligible to receive the SERP benefits?

A. The Company states that "there are no current employees who are eligible for SERP."[39]

Q. Should SERP expense be recoverable from ratepayers?

A. No. If the Company wants to provide this generous benefit to its employees it should be the responsibility of shareholders, not ratepayers.

Q. What is your recommended adjustment?

A. I recommend disallowance of all SERP expenses, a reduction of $39,444 from the FTP, as shown on Exhibit JD-1, Schedule C-10. This reduces the revenue requirement by $39,712.

Q. Is this recommendation consistent with prior Commission decisions?

A. Yes. The Commission has disallowed SERP expense from the revenue requirement repeatedly stating the following:

> …retirement plans that benefit highly-compensated employees without providing a benefit to ratepayers are the type of costs the Commission finds should not be borne by ratepayers.[40]

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[39] *Id.*

[40] Case No. 2020-00174, *Electronic Application of Kentucky Power Company for (1) A General Adjustment of its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) Approval of a Certificate of Public Convenience and Necessity; and (5) All Other Required Approvals and Relief* (Ky. PSC Jan. 13,

M. Employee Stock Purchase Plan

Q. Has the Company included costs for an employee stock purchase plan in the FTP?

A. Yes. The Company included $37,064 in the FTP for an employee stock purchase plan.[41]

Q. Please describe the plan.

A. The plan provides an opportunity for employees to purchase NiSource common stock at a discount from market value.[42]

Q. Should these costs be recovered from ratepayers?

A. No. Ratepayers should not be subsidizing stock purchases for utility employees. If the Company wants to offer discounted stock to employees, it should be at shareholder, not ratepayer expense.

Q. What is you recommended adjustment?

A. I recommend disallowance of the full amount, a reduction of $37,064 in the FTP as shown in Exhibit JD-1, Schedule C-11. This reduces the revenue requirement by $37,316.

2021), Order at 16. Case No. 2023-00159, *Electronic Application of Kentucky Power Company for (1) A General Adjustment of its Rates for Electric Service; (2) Approval of Tariffs and Riders; (3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; (4) A Securitization Financing Order; and (5) All Other Required Approvals and Relief* (Ky. PSC Jan. 19, 2024), Order at 26 – 28.

[41] Columbia Kentucky's response to the Attorney General's First Request for Information, Item 65.

[42] Columbia Kentucky's response to the Attorney General's Second Request for Information, Item 12.

N. American Gas Association ("AGA") Dues

Q. Has the Company included AGA dues expense in the FTP?

A. Yes. The Company included $31,031 ($33,715-$2,684) in the unadjusted base period.[43] However, the Company has not identified the AGA dues expense in the FTP, providing instead a total amount for industry/non industry dues in the FTP but not by organization.[44] As the Company paid AGA dues in 2021, 2022, and 2023, and has not indicated otherwise, it is reasonable to assume it will pay AGA dues in the FTP.

Q. Why are AGA dues a concern?

A. The AGA engages in lobbying, political advocacy, and public relations for which costs are typically disallowed for recovery from ratepayers. The AGA describes its mission as follows:

> The American Gas Association (AGA) develops and advocates for informed, innovative, and durable policy that fulfills our nation's energy needs, environmental aspirations and economic potential. Additionally, the AGA provides state-of-the-art solutions for AGA members to safely and securely deliver reliable and affordable natural gas and advanced fuels to homes and businesses across the nation.[45]

Q. Did the Company remove any costs for AGA lobbying, political advocacy, or public relations?

A. Yes. The Company removed $2,684 for lobbying in the FTP but it is not clear that all lobbying costs are removed.[46] In addition, the Company did not remove any amounts for political advocacy or public relations.

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[43] 807 KAR 5:001 Section 16-(8)(a) page 199 of 247 Schedule F-1.A.
[44] *Id.*
[45] https://www.aga.org/about/.
[46] 807 KAR 5:001 Section 16-(8)(a).

Q. Did the Company provide a breakdown of how AGA spends the dues collected from the Company?

A. No. The Company stated that it did not have this information.[47]

Q. What has the Commission stated in prior cases?

A. The Commission stated the following in Case No. 2021-00214:

> As noted in Case Nos. 2020-00350 and 2021-00183, Atmos Kentucky has the burden of establishing that costs it seeks to recover in rates for dues paid to associations like AGA do not include prohibited costs for lobbying and political activity, including costs for legislative lobbying, regulatory advocacy, and public relations. When asked by the Attorney General whether each association for which dues were included in rates engaged in such activity, Atmos Kentucky indicated that it "identified the AGA and Kentucky Chamber of Commerce as organizations that engage, directly or indirectly, in one or more of the listed activities," without indicating whether or not others did. Atmos Kentucky then estimated percentages of the dues related only to lobbying for the AGA and Kentucky Chamber of Commerce without identifying amounts paid for other prohibited costs. Thus, the Commission finds that Atmos Kentucky has not met its burden of proof that the association and social organization/social club dues are properly recoverable from ratepayers and do not include expenses related to legislative advocacy, regulatory advocacy, or public relations. The Commission will remove all such dues, excluding the Southern Gas Association, because it has been specifically approved in recent gas rate cases. (citations omitted)[48]

In another case, which settled, the Commission's Order stated the following:

> The Commission finds that Columbia Kentucky has failed to meet its burden of proof that AGA dues are properly recoverable from its customers. Columbia Kentucky failed to prove that inclusion of these dues in the revenue requirement results in rates that are fair, just and reasonable. Columbia Kentucky has not provided support for the assertion that the amounts removed as lobbying expenses accurately incorporate all legislative advocacy,

[47] Columbia Kentucky's response to the Attorney General's First Request, Item 28.

[48] Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates* (Ky. PSC May 19, 2022), Order at 24 – 25.

> regulatory advocacy, and public relations costs. Accordingly, the Commission has reduced Columbia Kentucky's revenue requirement by $47,561. (citation omitted)[49]

Q. What is your recommended adjustment?

A. As the Company has not demonstrated that it has removed all costs related to legislative advocacy, regulatory advocacy, and public relations, I recommend removing AGA dues of $31,031 from the FTP, as shown on Exhibit JD-1, Schedule C-12. This reduces the revenue requirement by $31,242.

O. 401(k) Expense

Q. Has the Company included 401(k) expenses in the FTP for employees who are also covered under a defined pension plan?

A. Yes. The Company included $284,207.[50]

Q. What has the Commission stated regarding recovery of costs for employees that have both a defined pension plan and contribution plan?

A. The Commission stated that all employees should have a retirement benefit, but that it is "excessive and not reasonable" for a utility to contribute to both a defined benefit pension plan as well as a defined contribution plan for the same employee.[51]

Q. What is your recommended adjustment?

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[49] Case No. 2021-00183, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; Issuance of a Certificate of Public Convenience and Necessity; and Other Relief* (Ky. PSC Dec. 28, 2021), Order at 10.

[50] Columbia Kentucky's response to the Attorney General's First Request, Item 67.

[51] Case No. 2016-00169, *Application of Cumberland Valley Electric, Inc. for a General Adjustment of Rates* (Ky. PSC Feb. 6, 2017), Order at 10; Case No. 2017-00349, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates and Tariff Modifications* (Ky. PSC May 3, 2018), Order at 19 – 20.

A. For employees that are also covered under a defined benefit plan, I recommend disallowance of 401(k) expense in the FTP. This adjustment reduces the revenue requirement by $284,207 ($201,922 Columbia plus $82,285 NCSC allocated) as shown on Exhibit JD-1, Schedule C-13. This reduces the revenue requirement by $286,141.

P. Flow Through Adjustments

Payroll Tax Expense

Q. Please discuss your adjustment to payroll tax.

A. The adjustment is a flowthrough from my adjustment to payroll, incentive compensation and severance. This proposed adjustment reduces payroll tax by $220,033 in the FPT, as shown on Exhibit JD-1, Schedule C-14. The revenue requirement impact is a reduction of $221,531.

Benefits Expense

Q. Please discuss your adjustment to benefits expense.

A. The adjustment is a flow through from my adjustment to payroll. This adjustment reduces benefits expense by $199,885 in the FPT, as shown on Exhibit JD-1, Schedule C-15. The revenue requirement impact is a reduction of $201,245.

Income Tax

Q. Please discuss your adjustment to income tax.

A. The adjustment is a flow-through from my adjustments to O&M expenses. All of my O&M expense reductions effectively increase operating income, with the exception of customer deposit interest which decreases operating income. As a result, income tax is increased. My adjustments increase federal income taxes and state income taxes by $1,389,257 in the forecasted test year, as shown on Exhibit JD-1, Schedule C-17.

Interest Synchronization

Q. Please discuss your adjustment to interest synchronization.

A. The adjustment is a flow-through from my adjustments to rate base. My adjustment to rate base decreases rate base and applying the OAG's recommended debt and equity rates increases interest expense by which decreases income tax expense. My adjustment decreases income tax expense by $284,784 in the forecasted test period as shown on Exhibit JD-1, Schedule C-17.

VI. Other Issues

Safety Modification and Replacement Program ("SMRP") Rider

Q. Is the Company proposing to roll in the plant investments from the SMRP Rider into base rates in this case?

A. Yes. The Company is proposing to roll in the 2023 and 2024 SMRP plant investments into base rates.[52]

Q. Do you agree with the Company's proposal?

[52] Kimra Cole Testimony, p. 10.

A. No. In Case No. 2021-00183, page 40 of the Commission's Order stated:

> Further, the Commission recognizes that capital spending is Columbia Kentucky's greatest expense and this spending has increased substantially in the past ten years. Further, the Commission believes depicting the SMRP and its associated spending as a separate line item on customer bills allows for transparency. Therefore, in Columbia Kentucky's next base rate case, Columbia Kentucky is to file testimony demonstrating why the rider should be rolled in to base rates.

Q. Did the Company propose to roll in the SMRP investments in its rate case following Case No. 2021-00183?

A. No.

Q. Did the Company's testimony in this case explain why the rider should be rolled into base rates?

A. The Company stated the following:

> Columbia is requesting that the recovery of 2023 and 2024 SMRP capital investments be moved into the base rates. The SMRP Rider rates will be reduced to reflect removal of the 2023 and 2024 investments from the SMRP Rider calculation and into the base rates proposed in this case. The SMRP Rider will continue to provide the mechanism for recovery of SMRP related capital investments from 2025 forward, and Columbia's 2027 SMRP filing will be submitted in October 2026. Pursuant to Columbia's tariff, the filing will include the prior SMRP related investments for calendar years 2025, 2026, and the forecasted 2027 investments. The explanation of the adjustment to the SMRP Rider is discussed further by Witness Cooper. Therefore, the 2023 and 2024 capital investments that are currently included within SMRP Rider and are now purely historical investments, no longer subject to a true-up, are proposed to be included in base rates resulting from this case.[53]

In addition, the Company stated the following:

> The rate design associated with the recovery of SMRP investments has been an effort in refinement from the original design of the program. The understanding gained from these iterations has informed the proposal to move purely historical SMRP investment from the Rider rates into base

[53] Linda E. Black Testimony, pp. 5-6.

rates and provide for recovery of present and future investments in the proposed Rider rates.[54]

Q. Did the Company provide an alternative revenue requirement excluding the roll in of the SMRP investments?

A. No. AG 1-138 requested this, but the Company's response stated that it was burdensome and did not provide the information.

Q. What do you recommend?

A. I recommend that the 2023 and 2024 SMRP investments and corresponding adjustments (accumulated depreciation, deferred income taxes, depreciation expense, property taxes, etc.) be excluded from the revenue requirement in this case and continue to be reflected in the SMRP rate to allow for more transparency on customers' bills.

VII. Conclusion

Q. Does this conclude your testimony?

A. Yes. However, I reserve the right to supplement my testimony upon receipt of additional relevant information. It should be noted that my silence on any issues should not be interpreted as acceptance of any Company proposal.

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[54] Judy M. Cooper Testimony, pp. 13.

APPENDIX I - QUALIFICATIONS OF JOHN DEFEVER

John Defever, CPA is a regulatory consultant with Larkin & Associates. As such, Mr. Defever is responsible for the review and analysis of regulatory filings and the preparation of testimony, discovery requests, briefs, schedules, exhibits and reports. Mr. Defever also assists with the annual audit of a Michigan Railroad Company. Mr. Defever has been employed with the firm of Larkin and Associates since 2010.

Mr. Defever has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, California, Connecticut, District of Columbia, Florida, Hawaii, Iowa, Maine, Maryland, Massachusetts, Mississippi, Oregon, New Hampshire, and Vermont.

Mr. Defever received a Bachelor of Business Administration, Major: Accounting from Eastern Michigan University and an Associate in Applied Science at Schoolcraft College. Mr. Defever is a member of the Michigan Association of Certified Public Accountants and maintains continuing professional education in accounting, auditing, and taxation.

Partial list of utility cases participated in:

Docket No. 10-02-13	Aquarion Water Company of Connecticut Connecticut Department of Utility Control
Docket No. 10-70	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 10-12-02	Yankee Gas Services Company Connecticut Department of Utility Control
Docket No. 11-01	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Case No. 9267	Washington Gas Light Company Maryland Public Service Commission

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Case No. 9286	Potomac Electric Power Company Maryland Public Service Commission
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190	Green Mountain Power Company Before the Vermont Public Service Board
Docket No. 8191	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Case No. 9354	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-06	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Case No. 9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority.

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Docket No. 15-149	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8710	Vermont Gas Systems Inc. Before the Vermont Public Service Board
Docket No. 8698	Vermont Gas Systems Inc. Alternative Regulation Before the Vermont Public Service Board
U-15-091 / U-15-092	College Utilities Corporation Golden Heart Utilities, Inc. Regulatory Commission of Alaska
Docket No.16-06-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 15-05-42	Southern Connecticut Gas Company Connecticut Public Utilities Regulatory Authority
Docket No. 20160251-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 20170141-SU	KW Resort Utilities Florida Public Service Commission
Application No. A.16-09-001	Southern California Edison California Public Utilities Commission
Case No. 18-0409-TF	Vermont Gas Systems, Inc. Vermont Public Utility Commission
Docket No. 17-10-46	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 2017-0105	Hawaii Gas Company Hawaii Public Utilities Commission

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Docket No. 18-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. A.17-11-009	Pacific Gas & Electric California Public Utilities Commission
Docket No. 18-05-16	Connecticut Natural Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-05-10	Yankee Gas Connecticut Public Utilities Regulatory Authority
Docket No. 18-11-12	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 18-07-10	SJW Group and Connecticut Water Service Connecticut Public Utilities Regulatory Authority
Docket No. 2018-0388	Kona Water Service Company Hawaii Public Utilities Commission
Docket No. RPU-2019-0001	Interstate Power and Light Iowa Utilities Board
Docket No. DE 19-057	Public Service Company of New Hampshire New Hampshire Public Utilities Commission
Application No. A.19-08-013	Southern California Edison Public Utilities Commission
Docket No. D.P.U. 19-120	NSTAR Gas Company d/b/a Eversource Energy Massachusetts Department of Public Utilities
Docket No. 2019-00333	Maine Water Company – Skowhegan Division Public Utilities Commission

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Docket No. D.P.U. 19-113	Massachusetts Electric Company & Nantucket Electric Company Each d/b/a National Grid
Docket No. 20-03-01	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-03-02	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-12-30	Connecticut Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-08-03	The Connecticut Light and Power Company & The United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 20-120	National Grid Massachusetts Department of Public Utilities
Docket No. 21-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 21-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 21-887-EL-AIR	Duke Energy Ohio Public Utilities Commission of Ohio
Application No. 21-06-021	Pacific Gas & Electric 2023 GRC California Public Utilities Commission
Docket No. 22-07-01	Aquarion Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority

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Docket No. 22-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 22-057-03	Dominion Energy Resources Utah Public Service Commission
Docket No. 22-22	NSTAR Electric Massachusetts Department of Public Utilities
Docket No. 22-143	NSTAR Storm Massachusetts Department of Public Utilities
Docket No. 22-08-08	United Illuminating Company, Connecticut Public Utilities Regulatory Authority
Formal Case No. 1169	Washington Gas Light District of Columbia Public Service Commission
Case No. 22-900-EL-SSO	Dayton Power & Light, d/b/a AES Ohio Public Utilities Commission of Ohio
Docket No. 23-08-32	Connecticut Water Company Connecticut Public Utilities Regulatory Authority
Docket No. 23-01-03	Connecticut Light & Power Company Connecticut Public Utilities Regulatory Authority
Docket No. 23-01-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Case No. 2023-00147	Taylor Country Rural Electric Cooperative Before The Public Service Commission
Docket No. DE-23-039	Liberty Electric New Hampshire Public Utilities Commission
Docket No. DG-23-039	Liberty Gas New Hampshire Public Utilities Commission

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Docket No. 23-24	National Grid Storm Massachusetts Department of Public Utilities
Docket No. 23-150	National Grid Rate Case Massachusetts Department of Public Utilities
Application No. 23-05-010	Southern California Edison California Public Utilities Commission
Case No. 2024-00092	Columbia Gas Kentucky of Kentucky, Inc. Before The Public Service Commission
Docket No. R-2024-3046931	PECO Energy Company-Electric Division Pennsylvania Public Utility Commission
Docket No. R-2024-3046932	PECO Energy Company-Gas Division Pennsylvania Public Utility Commission
Docket No. 24-12-01	Yankee Gas Connecticut Public Utilities Regulatory Authority
Docket No. 24-10-04	United Illuminating Company Connecticut Public Utilities Regulatory Authority
Docket No. 24-03-30	Eversource Energy Storm Connecticut Public Utilities Regulatory Authority
D.P.U. 24-41	National Grid Storm Massachusetts Department of Public Utilities
D.P.U. 25-143	NSTAR Electric Company

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	Massachusetts Department of Public Utilities
D.P.U. 25-61	National Grid Storm Massachusetts Department of Public Utilities
Case No. 2025-00122	Kentucky American Water Company Before The Public Service Commission
Case No. 2025-00277	Kentucky Frontier Gas Before The Public Service Commission
Case No. 2026-00099	Columbia Gas Before The Public Service Commission
Case No. 2026-00094	Kentucky American Water Company Before The Public Service Commission
Case No. 2026-00043	Central Maine Company Maine Public Utilities Commission
Case No. 2026-00049	Unitil Maine Public Utilities Commission

AFFIDAVIT

STATE OF MICHIGAN)

COUNTY OF WAYNE)

John Defever, 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.

John Defever

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

Notary Public

CHRISTINE MILLER
NOTARY PUBLIC, STATE OF MI
COUNTY OF WAYNE
MY COMMISSION EXPIRES Nov 8, 2028
ACTING IN COUNTY OF Wayne