

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF COLUMBIA GAS OF)	
KENTUCKY, INC. FOR AN ADJUSTMENT OF)	CASE NO.
RATES; APPROVAL OF DEPRECIATION STUDY;)	2026-00099
APPROVAL OF TARIFF REVISION; AND OTHER)	
RELIEF)	

COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
TO COLUMBIA GAS OF KENTUCKY, INC.

Columbia Gas of Kentucky, Inc. (Columbia Kentucky), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on July 7, 2026. The Commission directs Columbia Kentucky to the Commission's July 22, 2021 Order in Case No. 2020-00085¹ regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the questions related to the information provided. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the person supervising the preparation of the response on behalf of the entity that the

¹ Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Columbia Kentucky shall make timely amendment to any prior response if Columbia Kentucky obtains information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which Columbia Kentucky fails or refuses to furnish all or part of the requested information, Columbia Kentucky shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations. When filing a paper containing personal information, Columbia Kentucky shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to Case No. 2026-00110, *Electronic Purchased Gas Adjustment Filing of Columbia Gas of Kentucky* (Ky. PSC May 28, 2026), Order. Refer also to the Direct Testimony of Judy Cooper (Cooper Direct Testimony) at 10. Provide the proposed rates for each customer classification to which the proposed rates will apply for any GCA rates approved during the pendency of this case. Consider this an ongoing request.
2. Refer to the Application at 2.

a. Provide a breakdown of the actual Safety Modification and Replacement Program (SMRP) Rider plant investments from 2023 and 2024 that Columbia Kentucky is requesting to include in base rates in this proceeding.

b. Further, explain how the incorporation of 2023 and 2024 SMRP Rider plant investments impacted Columbia Kentucky's rate base in this proceeding.

3. Refer to the Application at 13.

a. Explain why Columbia Kentucky is requesting to recover its rate case expense over a period of one year.

b. Explain why it would be reasonable for Columbia Kentucky to amortize these costs over a one-year period, as opposed to a three-year period.

4. Refer to the Application, Volume Five, Tab 72 at Schedule F-1.A.

a. For each of the dues-requiring organizations listed in Schedule F-1.A, provide an explanation as to why these costs should be recovered from ratepayers.

b. Further, explain what benefits Columbia Kentucky or its ratepayers receive from membership with the listed organizations.

5. Refer to the Application, Volume Five, Tab 72 at Schedule F-1.A through Schedule F-1.C. For each of the following schedules, provide a breakdown of the amounts that Columbia Kentucky anticipates to spend in the forecasted test year for each organization in which it pays membership dues to.

a. Schedule F-1.A.

b. Schedule F-1.B.

c. Schedule F-1.C.

6. Refer to the Application, Volume Five, Tab 72 at Schedule F-5.A.

a. Provide a breakdown of the \$70,683 in Total Company Advertising in the forecasted test period into the following categories.

- i. Sales or Promotional Advertising;
- ii. Institutional Advertising;
- iii. Conservation Advertising;
- iv. Consumer or Informational Advertising; and
- v. Other Advertising

b. Provide an explanation as to why each of the following categories of expenditures should be included within the revenue requirement in this proceeding:

- i. Sales or Promotional Advertising;
- ii. Institutional Advertising;
- iii. Conservation Advertising;
- iv. Consumer or Informational Advertising; and
- v. Other Advertising

7. Refer to the Application, Volume Five, Tab 72 at Schedule F-6.A. Confirm that the “O&M Expense – Consulting Services” was removed from Columbia Kentucky’s revenue requirement in the forecasted test period in this proceeding. If not confirmed, provide the historical levels of spend for Columbia Kentucky’s “O&M Expense – Consulting Services” for the years 2020 through 2025, the base period, and the forecasted test period, by year and period.

8. Refer to the Application, Volume Five, Tab 72 at Schedule F-8.A.

a. Confirm that all employee expenses related to Entertainment, Gifts, and Activities & Business Expenses were removed from the revenue requirement in the test year in this proceeding.

b. If the answer to subpart (a) is anything but confirmed, provide a breakdown of the \$1,228,918 in the forecasted test year for Employee Expenses “Not Separately Identified by Cost Element” into the following cost categories:

- i. Employee Expenses – Entertainment
- ii. Employee Expenses – Gifts
- iii. Employee Expenses – Activities and Business Expenses
- iv. Employee Expenses – Budget (Not Separately Identified by Cost Element).

9. Refer to the Application, Volume Five, Tab 72 at Schedule I-1. Refer also to the Application, Volume Five, Tab 72 at Schedule I-2. Provide an explanation for the \$29,661,654 decline in Total Operating Revenues from the base period to the forecasted test period in this proceeding when Columbia Kentucky is forecasting 2,464 more total customers in the forecasted test period.

10. Refer to Application, Schedule D-2.7. For Adjustment 8.1, 8.2, 9.1, and 9.2, explain how Columbia Kentucky forecasted each expense prior to making the adjustment.

11. Refer to the Direct Testimony of Kimra Cole (Cole Direct Testimony), page 18. Provide a breakdown of costs associated with the recent enhancements to the customer experience.

12. Refer to Cole Direct Testimony, Attachment KHC-1, page 1.

- a. Provide the engagement letter.

b. Provide a copy of the contract between Columbia Kentucky and Dean Dorton Allen Ford, PLLC (Dean Dorton).

13. Refer to Cole Direct Testimony, page 10. Provide a breakdown of capital investments that Columbia Kentucky has made in its system since Case No. 2024-00092², exclusive of the SMRP.

14. Refer to Cole Direct Testimony, Exhibit KHC-1, page 5. Explain whether Columbia Kentucky implemented any changes as the result of the listed considerations.

15. Refer to Cole Direct Testimony, page 11. Explain whether Columbia Kentucky has considered moving more toward a levelized yearly recovery.

16. Refer to the Direct Testimony of Judy Cooper (Cooper Direct Testimony), page 11. Explain why the Commission's Order in Case No. 2021-00183³ resulted in Columbia Kentucky not proposing to move investments from the Safety Modification and Replacement Program (SMRP) Rider to rate base in Case No. 2024-00092.⁴

17. Refer to the Direct Testimony of Elizabeth Davis (Davis Direct Testimony), Attachment END-1. Explain how COVID-19 impacted Columbia Kentucky's uncollectible provisions to the point where the years 2020 and 2021 could not be used to calculate the normalized uncollectible provision rate.

18. Refer to Davis Direct Testimony, page 19.

² Case No. 2024-00092, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; and Other Relief.*

³ 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.*

⁴ Case No. 2024-00092, *Electronic Application of Columbia Gas of Kentucky, Inc. for an Adjustment of Rates; Approval of Depreciation Study; Approval of Tariff Revisions; and Other Relief.*

a. Explain why the base period had a \$0 budget for Statement of Financial Accounting Standards 112 Expense.

b. Explain why it is appropriate to include the calendar year 2021 for a five-year average for this adjustment.

19. Refer to Davis Direct Testimony, page 18.

a. Confirm that Columbia Kentucky's 191 active employees reflects a full-staffing level of labor expense.

b. If the answer to subpart (a) is confirmed, explain why Columbia Kentucky is making an adjustment to account for gross overtime and premium pay for its employees.

c. If the answer to subpart (a) is anything but confirmed, provide the employee headcount that Columbia Kentucky considers fully staffed, and explain whether Columbia Kentucky is actively recruiting employees to achieve a fully-staffed employee headcount.

20. Refer to the Davis Direct Testimony, page 19. Explain why a five-year average for the years 2021 through 2025 was utilized as a baseline to adjust Columbia Kentucky's ASC 712 – Post-Employment Benefits in the forecasted test period.

21. Refer to Davis Direct Testimony, page 12, Table END-1. Provide a revised table that removes the 2021 Actuals and adjust the corresponding averages accordingly.

22. Refer to Davis Direct Testimony, pages 16-17.

a. Explain how Columbia Kentucky uses an inflation factor to create its forecasted O&M expenses.

b. Explain why Columbia Kentucky utilizes an inflation factor to determine the level of O&M expense to be removed.

c. Explain if this factor is utilized for internal budgeting for Columbia Kentucky or Nisource.

23. Refer to the Direct Testimony of Ronald J. Amen (Amen Direct Testimony), page 23. Refer also to Case No. 2024-00092, Amen Direct Testimony, page 22.⁵ In regard to the zero-intercept results, explain the differences in the data between the two analyses that resulted in the change of allocation percentage.

24. Refer to the Amen Direct Testimony, page 29, Table 1.

a. Provide the class rates of return at proposed rates.

b. Provide in a detailed table the dollar and percentage amount of interclass subsidization.

25. Refer to the Amen Direct Testimony, page 29, Table 1. The Main Line Delivery Service (MLDS) class carries a high rate of return. Explain what Columbia Kentucky has done to decrease the amount of interclass subsidization provided by MLDS to the remaining rate classes.

26. Refer to the Amen Direct Testimony, pages 42-43. Explain and provide any supporting evidence for the proposed MLDS rate structure.

27. Refer to the Direct Testimony of Donald Ayers (Ayers Direct Testimony), pages 11-12. Explain where the approximate \$700,000 in annual savings is reflected in the test year as a result of Columbia Kentucky streamlining its 811 line locating program.

⁵ Case No. 2024-00092, Direct Testimony of Ronald J. Amen (filed May 16, 2024) at 22.

28. Refer to the Direct Testimony of Kevin Johnson (Johnson Direct Testimony), page 5. Explain whether the Lead-Lag approach or the one-eighth method approach is more indicative of Columbia Kentucky's historical experiences when calculating the Cash Working Capital component of Columbia Kentucky's rate base.

29. Refer to the Direct Testimony of George Jonda (Jonda Direct Testimony), Exhibit GBJ-1. For each individual calendar year 2023 through 2025, the base period, and the forecasted test period, provide a list of all accounts associated with each allocation basis that shows the amounts that Columbia Kentucky was allocated from NiSource.

30. Refer to Jonda Direct Testimony, page 19. Provide the monthly variance analysis for 2025 to present.

31. Refer to Jonda Direct Testimony, page 23.

a. Explain why Columbia Kentucky decided to socialize processing fees across all residential ratepayers rather than those who utilize payments.

b. Explain whether Columbia Kentucky looked at how other gas companies handle processing fees when coming to this decision. If so, explain what other gas companies have done.

32. Refer to the Jonda Direct Testimony, page 21 and 24. Explain why Columbia's NCSC Forecasted Test Period O&M expense in Table GBJ-3 of \$24,079,433 differs from the stated Forecasted Test Period O&M expense of \$24,299,719 on page 24 of the Jonda Direct Testimony.

33. Refer to the Direct Testimony of Chrisley Scott (Scott Direct Testimony), page 8. Explain how the approximate \$102.9 million in capital expenditures in the test year ties into Columbia Kentucky's rate base in the test year in this proceeding.

34. Refer to the Scott Direct Testimony, page 8. Provide a breakdown of each capital expense category except for the \$61.5 million in SMRP spending. Include in the response each individual project as well as the associated expense and identify the category in which it was included.

35. Refer to the Scott Direct Testimony, page 8. Confirm that the shared services category of capital spend does not include any expense related to the IT improvement project. If not confirmed, explain the response.

36. Refer to Case No. 2026-00129.⁶ Confirm that no expenses related to the referenced case have been included in the base period or the forecasted period. If not confirmed, provide identify both the expense and the account included in this case.

37. Refer to the Direct Testimony of John Spanos (Spanos Direct Testimony), Exhibit JJS-2, generally. Provide all workpapers and schedules associated with the preparation and completion of Exhibit JJS-2, Columbia Kentucky's Depreciation Study, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

38. Refer to the Spanos Direct Testimony, Exhibit JJS-3, generally. Provide all workpapers and schedules associated with the preparation and completion of Exhibit JJS-

⁶ Case No. 2026-00129 *Electronic Application Of Columbia Gas Of Kentucky, Inc. For A Declaratory Order Or In The Alternative A Certificate Of Public Convenience And Necessity Authorizing The Installation Of New Customer Service Software System Upgrades.*

3, Columbia Kentucky's Depreciation Study, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

39. Refer to Spanos Direct Testimony, page 4.

a. Explain why items not yet in service should be considered in the depreciation expense calculation.

b. Explain why items for projects not yet approved by the Commission should be included in the depreciation expense calculation.

40. Refer to Spanos Direct Testimony, page 4. Explain how often the methodology of forecasting is used in calculating depreciation expense.

41. Refer to the Spanos Direct Testimony, Exhibit JJS-3, generally. Provide all workpapers and schedules associated with the preparation and completion of Exhibit JJS-3, Columbia Kentucky's Depreciation Study, in Excel spreadsheet format with all formulas, rows, and columns unprotected and fully accessible.

42. Refer to Tab 72, Schedule I-2. Refer also to Direct Testimony of Michael Girata (Girata Direct Testimony), page 10, Table 1.

a. Explain why Schedule 1-2 has 49 industrial sales customers listed on line 19 while the year end customer count in Table 1 is listed at 48.

b. Explain why the adjusted base period customer count is 50 customers for industrial sales customers when the year-end customer counts from 2025-2029 never indicate more than 48 industrial customers.

43. Refer to Girata Direct Testimony, pages 14-15. Provide ex-post testing and results for each year from 2022-2024.

44. Refer to Girata Direct Testimony, pages 6-7. Provide the population, monthly variables for shaping, single-month indicator variables, and a discussion addressing any outliers for the following forecasts:

- a. Residential customer forecast;
- b. Residential use per customer forecast;
- c. Commercial customer forecast; and
- d. Commercial use per customer forecast.

45. Refer to Girata Direct Testimony, page 6. Explain why Columbia Kentucky switched from IHS Markit to Moody's. Describe any model modifications required as a result of that switch.

46. Refer to the Direct Testimony of Vincent V. Rea (Rea Direct Testimony), page 15. If available, provide supporting documentation showing the volatility of Columbia Kentucky's throughput due to upturns or downturns in the U.S. economic cycle.

47. Refer to the Rea Direct Testimony, page 21. Explain whether, since the time the testimony was developed in this matter, any of the discussed trends in the U.S. economy have stabilized in a way that would materially impact the conclusions.

48. Refer to the Rea Direct Testimony, page 22. Provide this analysis of the change in the average "A-rated" long-term utility bond yield and "Baa-rated" long-term utility bond yield since the date of the Commission's final Order in Case No. 2024-00092.

49. Refer to the Rea Direct Testimony, page 23.

- a. Confirm that no adjustment was made, but rather the results of the analysis reflect the market conditions discussed. If not confirmed, explain the response.

b. Provide a discussion on whether the recent changes seen in the U.S. economy and capital markets are already reflected in the market.

c. Provide updates to this discussion as new or updated information regarding the U.S economy and capital markets becomes available throughout the pendency of this proceeding that may materially alter the conclusions discussed. Consider this an ongoing request.

50. Refer to the Rea Direct Testimony, page 25. Provide examples of what may qualify as a “significant revenue stabilization mechanism” versus an insignificant revenue stabilization mechanism.

51. Refer to the Rea Direct Testimony, page 25. Explain whether any other events other than acquisitions were considered.

52. Refer to the Rea Direct Testimony, page 29. Provide a discussion comparing a subsidiary such as Columbia Kentucky with access to a holding company’s support versus a stand-alone capitalization firm regarding the use of a size premium.

53. Refer to the Rea Direct Testimony, page 31. Discuss Columbia Kentucky’s position with regard to financial risk considering its proposed equity ratio based upon total capitalization is approximately 10 percent above the average equity ratio of the proxy group companies.

54. Refer to the Rea Direct Testimony, page 36. Provide the supporting documentation for the national average of authorized ROEs for gas utilities for the five-year period 2021 to 2025.

55. Refer to the Rea Direct Testimony, page 53. Provide the expected terms of the issuance and any information used supporting the estimated cost rate of 6.5 percent.

56. Refer to the Rea Direct Testimony, page 54.

a. Provide the workpapers for the cost of short-term debt estimate in Excel spreadsheet format with all columns, rows, and formulas unprotected and fully accessible.

b. Quantify the risk premium used for potential differences in Federal Reserve policy during the forecasted test period.

57. Refer to the Rea Direct Testimony, page 77. Explain the basis for relying on the December 2025 average actual yield rather than an average actual yield over a longer time horizon.

58. Refer to the Rea Direct Testimony, page 79.

a. Explain the reasoning for only referencing beta values from Value Line Investment Survey (Value Line) in the Capital Asset Pricing Model analysis.

b. Provide a discussion comparing the Value Line beta values used to other analyst expectations of the beta values for the companies in the proxy groups.

59. Refer to the Rea Direct Testimony, Appendix A, page 3. Provide the time period used to calculate the 30-day average stock price, 60-day average stock price, and 90-day average stock price, respectively.

60. Refer to the Rea Direct Testimony, Appendix B, page 6, lines 6-9. Explain whether and how this approach would skew any other results within the analyses.

61. Refer to the Direct Testimony of Julie Wozniak (Wozniak Direct Testimony), page 7. Explain why Columbia Kentucky does not forecast final bills.

62. Refer to the Direct Testimony of Craig Inscho (Inscho Direct Testimony), page 10.

a. Explain whether the O&M budget is created following the calendar year or the fiscal year.

b. Provide any documentation regarding variances in the O&M Budget as discussed for 2025 through present.

63. Refer to Columbia Kentucky's Response to Staff's First Request for Information (Staff's First Request), Item 4, footnote.

a. Explain why a combination of the timing of payments and cash receipts during the month of November caused the cash account balance of \$1. Include in this explanation, a more detailed explanation of the footnote, including specific examples as to what payments and cash receipts are being referenced in the footnote.

b. Provide the monthly November cash account balances for the years 2023 and 2024.

64. Refer to Columbia Kentucky's Response to Staff's First Request, Item 1, Attachment 1.

a. Explain why there is a 1,513.18 percent change for other gas purchases for the base period vs 2025.

b. Explain the fluctuation between 2023 through the base period for taxes other than income- other.

65. Refer to Columbia Kentucky's response to Staff's First Request, Item 56, Attachment A.

a. Explain how Columbia Kentucky calculated the \$8.61 cost for inbound calls for late payment penalties.

b. For the years, 2024 and 2025, by month, provide the number of inbound calls related to late payments specifically for Columbia Kentucky.

66. Refer to Columbia Kentucky's response to Staff's First Request, Item 10(c)-(e).

a. Explain the drop in participation the Low Income Furnace Program.

b. Explain the current steps Columbia Kentucky is taking to make customers aware of this offering.

67. Refer to Columbia Kentucky's response to Staff's First Request, Item 11. Explain what process or procedure is in place to prevent the following, "[n]ote, the NCSC accounts receivable of \$64,106 for Employee Expenses and Miscellaneous and Other Operations and Maintenance (O&M) expenses consists primarily of receivable owed to Columbia Gas of Kentucky ("Columbia") from NCSC for payments erroneously paid to vendors from the bank account of Columbia."

68. Refer to Columbia Kentucky's response to Staff's First Request, Item 14.

a. Explain the role of Agile One for Columbia Kentucky.

b. Provide the specific work performed identified by the billing in Attachment B.

69. Refer to Columbia Kentucky's response to Staff's First Request, Item 14, Attachment B, page 37. Provide the engagement letter reference in the invoice.

70. Refer to Columbia Kentucky's response to Staff's First Request, Item 14. Identify the following amounts: total amount of tips and gratuities and total amount for delivery service.

71. Refer to Columbia Kentucky's response to Staff's First Request, Item 52, Attachment A.

a. Explain the fluctuation in income taxes-federal and income taxes-other between 2023 and 2025.

b. Explain why income taxes- federal doubled between 2025 and the base period.

c. Explain the increase in income taxes- other between 2025 and the base period.

72. Refer to the Cole Direct Testimony, page 10, lines 1-17. Provide a variance analysis for O&M and capital investment by FERC account that compares the requested revenue requirement in the instant case with the approved revenue requirement that determined rates from the previous rate case (2024-00092). Provide a detailed variance explanation for any account balance or expense that has changed by greater than 10 percent between the two rate cases.

73. Refer to the Cole Direct Testimony, page 11, lines 12-18. Provide any analysis Columbia Kentucky has provided on the bill impacts for differently situated residential customers from the proposed increase in the customer charge to \$32 per month. Differently situated residential customers could mean, but is not limited to, customers with different levels of average usage, customers at various income levels, or customers in different locations across Columbia Gas's system.

74. Refer to the Black Direct Testimony, page 7, lines 15-18.

a. Explain how Columbia Kentucky differentiates between investments forecasted for recovery in the SMRP rider and those forecasted for recovery through base rates. Under what conditions could that categorization change.

b. Explain whether it is possible for plant investment forecasted to be included in base rates to be included in a future SMRP for recovery.

c. Explain whether it is possible for plant investment forecasted for the SMRP to instead be recovered through base rates once the investment is place in service.

75. Refer to Girata Direct Testimony, page 9, lines 11-13. Describe qualitatively and quantitatively the relationship between heating degree days (HDD) and small industrial gas consumption. Explain how statistically significant the correlation between those variables is.

Linda Bridwell

LB

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DATED **JUN 17 2026**

cc: Parties of Record

Case No. 2026-00099

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