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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE APPLICATION OF COLUMBIA GAS OF KENTUCKY, INC.)
FOR AN ADJUSTMENT OF RATES FOR GAS SERVICE) CASE NO.
2013-00167

ATTORNEY GENERAL'S INITIAL DATA REQUESTS

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Initial Requests for Information to Columbia Gas of Kentucky, Inc. [hereinafter referred to as "Columbia"] to be answered by the date specified in the Commission's Order of Procedure, and 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 request item will be deemed a satisfactory response.
- (2) Please identify the witness who will be prepared to answer questions concerning each request.
- (3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for Columbia with an electronic version of these questions, upon request.
- (4) These requests shall be deemed continuing so as to require further and supplemental responses if the company receives or generates 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 Counsel for the Office of Attorney General.

(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, please notify the Office of the Attorney General as soon as possible.

(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, 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.

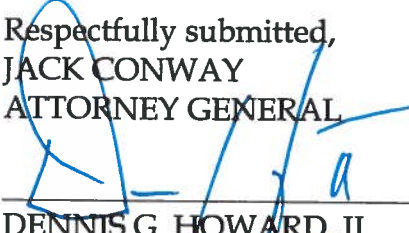
(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(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) Please 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) The Attorney General reserves the right to pose additional preliminary data requests on or before the due date specified in the Commission's procedural schedule.

Respectfully submitted,
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ATTORNEY GENERAL



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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

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this 19th day of July, 2013


Assistant Attorney General

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General Testimonial Questions

- 1) Reference page 2 of Mr. Miller's testimony.
 - a. How long has Mr. Miller been involved in the natural gas industry as an employee, director, officer, etc. of a natural gas company?
 - b. Describe in detail the position(s) which Mr. Miller has held with regard to the answer above along with the years associated with each one(s).
 - c. Describe the responsibilities for each position with regard to the answer above.
 - d. Describe Mr. Miller's training for each position with regard to the answer above.

- 2) Reference page 3 of Mr. Miller's testimony.
 - a. Provide the names of the other local distribution companies that NiSource owns and operates.
 - b. Provide the percentage of revenue that Columbia contributes to NiSource in actual dollars and percentage as the latter relates to NiSource's earnings.
 - c. Provide the actual dollars and percentages for each of the other local distribution companies that contribute to NiSource's earnings.

- 3) Reference pages 4 and 5 of Mr. Miller's testimony.
 - a. Why has the company chosen to use a forecasted test period?
 - b. By choosing a forecasted test period, is it true that the company has requested costs in its rate application that are more speculative in nature, as in history has yet to prove the costs "known and measureable?" If not, why not?
 - c. Will the costs requested with the "enhancement of the AMRP program" be based on reliance that the company will actually incur the costs and provide the service? If not, why not?

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- d. Provide the names of any other NiSource local distribution company that has implemented a rate design that adjusts the base rates for the residential classes' on a quarterly basis to reconcile the difference in non-gas revenues to account for changes in gas usage per customer caused by factors not addressed by the existing Weather Normalization Adjustment.
 - e. Provide the names of any other NiSource local distribution company that has requested but denied Commission approval in other states to implement a rate design that adjusts the base rates for the residential classes' on a quarterly basis to reconcile the difference in non-gas revenues to account for changes in gas usage per customer caused by factors not addressed by the existing Weather Normalization Adjustment.
 - i. Provide the name of the company and the docket number for any such case.
- 4) Reference page 7 of Mr. Miller's testimony.
- a. Provide the number of Columbia's customers for each of the past five years broken down by tariff for each year.
 - b. Provide the gas charge that Columbia has passed along to each of the tariffs on a quarterly basis for the past five years.
- 5) Reference page 8 of Mr. Miller's testimony.
- a. Provide the overall authorized rate of return and the ROE that the other local distribution companies that NiSource owns and operates have been awarded over the past five years.
 - b. Provide the actual authorized rate of return and the ROE that the other local distribution companies that NiSource owns and operates have achieved over the past five years.
- 6) Reference page 8 of Mr. Miller's testimony.
- a. Explain in detail each improvement that the company lists in its purported improvements noted on lines 9 through 19.
- 7) Reference page 9 of Mr. Miller's testimony.
- a. With regard to the "random telephone interviews" conducted by the Thoroughbred Research Group, provide the following:

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- i. The number of customers contacted;
 - ii. The dates when the customers were contacted;
 - iii. The specific questions asked; and
 - iv. Any and all case characteristics which were obtained by the customers, including age, income level, location; etc.
- 8) Reference page 10 of Mr. Miller's testimony.
 - a. Please provide the number of accidents, whether explosions, fires, etc., that have occurred during the past five years on Columbia's system. For each one, identify the following in detail:
 - i. The type of accident;
 - ii. The number of people injured or killed, if any;
 - iii. The cause for the accident;
 - iv. The contractor, company, or person who caused the accident; and
 - v. The damages sustained, whether personal or property.
- 9) Reference page 10 of Mr. Miller's testimony.
 - a. Regarding the leaks per mile, please list for each of the last five years the amount of unaccounted for gas by the company.
- 10) Reference page 10 of Mr. Miller's testimony.
 - a. Please explain in detail what is meant by "inspecting, monitoring, repairing, and replacing (where necessary) its facilities." The inspection should include any and all aspects, whether planning, operations, and accounting.
- 11) Reference the answer to the prior question. Please provide an exact, actual accounting for the past five years for each and every item identified therein.
- 12) Reference pages 10 and 11 of Mr. Miller's testimony. Identify for each of the last five years the number of automatic meter devices the company has installed.

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- 13) Reference the answer to the prior question. Please state the cost for each meter, broken down by cost per unit and installation, as well as the total costs for all unites for each of the past five years.
- 14) Describe the automatic meter read device (hereinafter "AMR" or "device") in detail, including the following:
 - a. Whether the device only sends a signal to the company;
 - b. Type by make, model and year;
 - c. Type and manner of signal used for communicating with the company;
 - d. Type and manner of signal used for communicating with the customer, if applicable; and
 - e. Life cycle of the device.
- 15) Regarding the AMR and more specifically the Miller testimony at page 12, provide in detail any **company** savings anticipated for using same for each of the past five years as well as per year going forward.
- 16) Regarding the AMR and more specifically the Miller testimony at page 12, provide in detail any **customer** savings anticipated for using same for each of the past five years as well as per year going forward. (Customer savings should be interpreted to mean a reduction in usage translating to a reduction in the volumetric portion of his/her bill.
- 17) Does an unprotected gas pipeline over time serve as a potential safety hazard?
- 18) Reference page 12 of Mr. Miller's testimony.
 - a. Is this testimony to be interpreted to mean that that the company waited until 2008 to identify and replace the unprotected gas pipelines in its system? If yes, why did the company wait until 2008?
 - b. If the answer to the prior question is yes, does the company believe that standards in the natural gas industry did not materialize until 2008 to routinely identify and replace unprotected gas pipelines? Regardless of the answer, explain in detail.

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- 19) If the standards did not materialize until 2008, did the company not believe that due diligence would not otherwise dictate that a local distribution company should inspect and replace unprotected gas pipelines prior to that year? Regardless of the answer, explain in detail.
- 20) Reference page 13 of Mr. Miller's testimony. Describe in detail what is meant by "'priority" pipe.'
- 21) Reference pages 14 and 15 of Mr. Miller's testimony. What is meant by a positive variance of 8.2%?
- 22) Reference pages 15 and 16 of Mr. Miller's testimony. Identify the company and case number in which the slippage factor was allowed.
- 23) Distinguish in detail precisely how Columbia's "current and future state of strength of Columbia's capital program" differ from the other company not identified in the testimony.
- 24) Provide the budgeted amounts for the AMRP for the past five years.
- 25) Provide the actual amounts for the AMRP for the past five years.
 - a. What assurances exist, if any, that the company will not deviate from its "positive variance" with its implementation of the AMRP?
- 26) What rate making mechanism exists, if any, if the company deviates from its budget for the implementation for the AMRP? Explain the answer in detail.
- 27) What rate relief exists, if any, if the company deviates from its budgeted AMRP if the Commission awards a positive slippage factor?
- 28) Reference pages 17 and 18 of Mr. Miller's testimony. Is Mr. Miller essentially testifying that, because consumers are conserving (translated as saying a reduction in their carbon footprint) and reducing their bills, the company is entitled to increase its rates and thus create a financial impediment to the customers' efforts in conservation? If not, explain in detail.
- 29) Reference page 18 of Mr. Miller's testimony. Explain in detail how the Revenue Normalization Adjustment will promote energy efficiency at the end-user level.
- 30) Reference pages 20 and 21 of Mr. Miller's testimony. Reconcile the \$1.06 roll-in of the AMRP into base rates and the remaining amount to amount to a customer charge difference from \$12.35 to \$18.50.

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- 31) Reference page 21 of Mr. Miller's testimony. Explain in detail the reasoning for the increase in the Gas Delivery Charge from \$1.8715 to \$2.4322.
- 32) Reference page 21 of Mr. Miller's testimony.
 - a. Provide the average residential customer use for each of the past five years.
 - b. Provide the average customer use for each tariff on file at the Commission for each of the past five years.
- 33) Reference page 21 of Mr. Miller's testimony. Explain how the increase requested in the filing will only be \$7.98 when the monthly customer charge will increase \$6.15 (\$18.50 - \$12.35) and the average volumetric charge will increase by \$37.00 $((\$2.4322 - \$1.8715) \times 66)$ thus totaling \$43.16.
- 34) Reference page 22 of Mr. Miller's testimony.
 - a. Is there any local distribution company in Kentucky that recaptures "lost sales" from a DSM program from a mechanism other than one that is provided by statute? Regardless of the answer, please provide details.
 - b. Is there any local distribution company in any other state under the jurisdiction of a public utility commission that recaptures "lost sales" from a DSM program from a mechanism other than one that is provided by statute? Regardless of the answer, please provide details.
- 35) Reference page 23 of Mr. Miller's testimony. If known, provide a comparison of the gas costs of Columbia for each quarter for the past five years versus that of each marketer that participates in the Customer Choice Program. A chart depicting the information would be preferred.
- 36) Reference pages 23 and 24 of Mr. Miller's testimony. Provide an example of the "annual disclosure" contemplated by the company. If none exists, explain why not.
- 37) Reference pages 24 and 25 of Mr. Miller's testimony. Will the company commit to continue its shareholder donations of at least \$125,000 per year to charitable donations as it did in 2012?

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- 38) Has the company at any time in the last five years received any notice from any customer that the customer may by-pass Columbia's system? If so, please provide any and all documentation regarding same.
- 39) Reference page 16 of Mrs. Cooper's testimony.
- a. Provide details of what the company is contemplating when the witness testifies that it is "also considering improvements to awareness of resources available to customers to explain the CHOICE program and tools for evaluating participation so it is easier for customers to make price and other comparisons."
 - b. What "other comparisons" is the company considering?
- 40) Reference JMC-1. Please provide it in Excel format.
- 41) Reference page 3 of Mr. Belle's testimony.
- a. Provide the case numbers of all dockets in which the witness has testified in Ohio.
 - b. Reference the prior question. Provide copies of all testimonies, with exhibits with cells intact, in the Ohio dockets in which the witness has testified.
- 42) Reference page 8 of Mr. Belle's testimony.
- a. Provide the names, positions, titles, and company affiliation of each member of the NGD Capital Program Management.
 - b. Is the witness or any other Columbia representative allowed to provide any guidance in the decision making process of the NGD Capital Program Management? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does the witness or any other Columbia representative vote or otherwise participate in the ultimate decision making process of the NGD Capital Program Management? If not, why not. If yes, explain in detail how.

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- 43) Reference pages 9 and 14 of Mr. Belle's testimony.
- a. Is the Optimain DS software a tool that the natural gas industry customarily relies in its decision making process?
 - b. Can an individual independently verify the results of the Optimain software without the use thereof and the same data entries that the company uses? If not, why not.
- 44) Reference page 10 of Mr. Belle's testimony.
- a. Provide for each of the years from 2008 through 2012 the actual capital budget dollars spent.
 - b. Confirm that the witness states that the company spent \$69.9 million over five years.
 - c. Confirm that the average yearly capital spent was \$13.98 million.
 - d. Provide the expected capital budget for calendar year 2013.
- 45) Reference pages 11 and 12 of Mr. Belle's testimony.
- a. Does the AMR provide the customer with any real time data information about usage?
 - b. Has the company done any studies, or is it aware of any studies, to determine whether there are any health effects of AMRs? If yes, please copies of such reports.
- 46) Reference page 12 of Mr. Belle's testimony. Is this testimony to be interpreted to mean that that the company waited until 2008 to replace the certain types of pipe in its system? If yes, why did the company wait until 2008?
- 47) If the answer to the prior question is yes, does the company believe that standards in the natural gas industry did not materialize until 2008 to routinely identify and replace "unprotected coated steel, cast iron and wrought iron ?" Regardless of the answer, explain in detail.
- 48) If the standards did not materialize until 2008, did the company not believe that due diligence would not otherwise dictate that a local distribution company should inspect and replace unprotected gas pipelines prior to that year? Regardless of the answer, explain in detail.

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- 49) Reference page 13 of Mr. Belle's testimony. Does the 25 year planning year horizon provide for any updating of the system's pipes to re-prioritize pipe replacement?
- 50) Reference page 13 of Mr. Belle's testimony regarding the AMRP.
- a. Provide for each of the years from 2008 through 2012 the actual capital budget dollars spent and the miles of "Priority Pipe, associated lines and/or appurtenances" replaced.
 - b. Confirm that the witness states that the company spent \$45 million over five years.
 - c. Confirm that the average yearly capital spent was \$9 million.
- 51) Reference the Gresham testimony in general.
- a. How much does Columbia of Kentucky pay NiSource Corporate Services Company on an annual basis?
 - b. Explain in detail any and all services or goods that NiSource Corporate Services Company provides Columbia of Kentucky on an annual basis.
- 52) Reference page 3 of Mr. Gresham's testimony.
- a. Provide the names, positions, titles, and company affiliation of each member of the Forecasting Group.
 - b. Is any Columbia representative allowed to provide any guidance in the decision making process of the Forecasting Group? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does any Columbia representative vote or otherwise participate in the ultimate decision making process of the Forecasting Group? If not, why not. If yes, explain in detail how.
- 53) Reference page 3 of Mr. Gresham's testimony.
- a. Provide the names, positions, titles, and company affiliation of each member of the Large Customers Relations Team.

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- b. Is any Columbia representative allowed to provide any guidance in the decision making process of the Large Customers Relations Team? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does any Columbia representative vote or otherwise participate in the ultimate decision making process of the Large Customers Relations Team? If not, why not. If yes, explain in detail how.
- 54) Reference page 3 of Mr. Gresham's testimony.
- a. Provide the names, positions, titles, and company affiliation of each member of the New Business Team.
 - b. Is any Columbia representative allowed to provide any guidance in the decision making process of the New Business Team? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does any Columbia representative vote or otherwise participate in the ultimate decision making process of the New Business Team? If not, why not. If yes, explain in detail how.
- 55) Reference page 5 of Mr. Gresham's testimony. Provide a copy of the "econometric model" in Excel, or other commercially available format, with all cells intact that the company references at line 5.
- 56) Reference pages 6 and 7 of Mr. Gresham's testimony. Provide a copy of the "econometric model" in Excel, or other commercially available format, with all cells intact that the company references at page 7, line 2.
- 57) Reference page 8 of Mr. Gresham's testimony. Why does Columbia use a 20 year "normal weather" average instead of the 35 years variable that the witness identifies at line 35?
- 58) Reference page 8 of Mr. Gresham's testimony. Provide all data that the company references at lines 10 through 14 concerning the end use energy efficiency measures.
- 59) Reference page 9 of Mr. Gresham's testimony. Provide the forecasting modeling results for the residential and commercial classes for each of the past six years prior to the year when the actual results became available.
- 60) Reference page 9 of Mr. Gresham's testimony. Provide the actual usage data results for the residential and commercial classes for each of the past five years.

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- 61) Reference page 12 of Mr. Gresham's testimony. Is the witness aware of the fact that Kentucky's electricity generation is composed of approximately 90% coal-fired based? If yes, is the witness also aware of the fact that the electricity rates are trending upwardly because of environmental compliance costs?
- 62) Reference page 6 of Mr. Katko's testimony.
 - a. Provide the names, positions, titles, and company affiliation of each member of the NiSource Gas Distribution ("NGD") business unit.
 - b. Is any Columbia representative allowed to provide any guidance in the decision making process of NiSource Gas Distribution ("NGD") business unit? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does any Columbia representative vote or otherwise participate in the ultimate decision making process of the NiSource Gas Distribution ("NGD") business unit? If not, why not. If yes, explain in detail how.
- 63) Reference page 6 of Mr. Katko's testimony at line 20. Describe in detail the "strategic planning objectives" noted therein.
- 64) Reference page 10 of Mr. Katko's testimony. Provide a comprehensive listing of all planning, activities, operations, etc. that are required "under the federally mandated Distribution Integrity Management Program ("DIMP")."
 - a. Provide a copy of the document(s) related to the DIMP.
 - b. For each item listed, provide the actual or estimated cost over the next five years broken down by years.
- 65) Reference page 11 of Mr. Katko's testimony. Provide a detailed listing and quantification of all "corporate assumptions provided to Columbia" as noted on line 2.
- 66) Reference Mrs. Taylor's testimony in general. Please provide a chart depicting the corporate structure of NiSource and all of its affiliates, whether regulated or unregulated.
- 67) Reference page 9 of Mrs. Taylor's testimony regarding the "meetings and discussions to build consensus on how the job order will be allocated to NiSource affiliates."

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- a. Provide the names, positions, titles, and company affiliation of each person who participates in the meetings and discussions.
 - b. Is any Columbia representative allowed to provide any guidance in the decision making process? If not, why not. If yes, explain in detail how and what is presented.
 - c. Does any Columbia representative vote or otherwise participate in the ultimate decision making process? If not, why not. If yes, explain in detail how.
- 68) Reference page 12 of Mrs. Taylor's testimony.
- a. Has Columbia contested "any particular item for which they are billed" in the past five years?
 - b. If yes, identify each item along with the date of the contest, the cost of the item, and whether Columbia was ultimately billed anything less than that which was originally billed.
- 69) Reference Attachment SMT-2 at Article 4.1.
- a. Have "the Company and Client" met annually since the signing of the agreement to assess the quality of the Services being provided...?"
 - b. If no, explain why not. If yes, have any changes been made or addressed.
- 70) Reference the answer to prior question. Provide any and all documentation pertaining to any of the meetings.
- 71) Provide a copy of an example of a current residential bill based on the average residential usage. The example should include any and all charges, whether customer charge, DSM, volumetric measured in Mcf or otherwise, price per Mcf or other unit, AMRP rider/tracker, franchise fees, taxes, etc. The bill should be indicative of the total amount charged to the customer for that billing cycle. (Use a resident of Lexington, Kentucky as the example.)
- 72) Provide a copy of an example of the proposed residential bill based on the average residential usage. The example should include any and all charges, whether customer charge, DSM, volumetric measured in Mcf or otherwise, price per Mcf or other unit, AMRP rider/tracker, franchise fees, taxes, etc. The bill should be indicative of the total amount charged to the customer for that billing cycle. (Use a resident of Lexington, Kentucky as the example.)

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Depreciation

- 73) Please provide a list of Columbia's retirement units.
- 74) Reference Mr. Spanos testimony at page 13. Please provide the historical data that he collected during the initial phase of the study.
- 75) Reference Mr. Spanos testimony at page 16. Please provide a copy of any notes and/or correspondence Mr. Spanos took or was given when he filed reviews and/or conferred with operations personnel and managers responsible for the installation, operation and removal of the assets.
- 76) Reference Mr. Spanos testimony at page 16. For each supplementary item of information obtained from Company personnel during his trips concerning practices and plans as they relate to plant installation, operation, and removal, please provide the following:
- a. A narrative identification of each separate practice;
 - b. A detailed narrative identification of each separate plan;
 - c. The individual from whom each such practice or plan was obtained;
 - d. The inquiry made to elicit the practice or plan;
 - e. All underlying data, reports, documents, etc., that address each separate practice or plan; and
 - f. The impact each separate practice or plan had in the development of each depreciation parameter, by account.
- 77) Reference Mr. Spanos testimony at pages 12-13. For each account, please provide a specific and detailed narrative of the process employed by the Company's depreciation witness to arrive at his recommended service lives and net salvage rates. The response should identify each significant and/or meaningful item of information, whether that information is the historical data, management input or other and how such information was specifically combined to arrive at the final recommended level for each account. The response should include current life/salvage, industry averages and recommended values.
- 78) To the extent any historical plant investment activity was deemed to be abnormal, atypical, and/or unusual, please provide a detailed description and narrative of the investment activity; why it was considered abnormal, atypical,

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and/or unusual; the dollar level of such investment; the year of placement and transaction within the historical period; and what specific action was taken regarding such investment. Such information should be provided by account.

- 79) Please identify all abnormal, atypical, and/or unusual historical plant activity of the Company's investment which occurred and was removed from the historical analysis of the Company's investment/data for depreciation purposes.
- 80) Please state, by account, the values of additions, retirements, gross salvage, cost of removal, etc., that were modified from the Company's continuing property records for inclusion and presentation in its depreciation study and workpapers. Each adjustment should be categorized by year, account, and dollar amount, (e.g., 2008 gross salvage value for account XXX was adjusted to reflect a reimbursement rather than gross salvage). Further, provide the reason for each modification.
- 81) For each account please provide statistical output of the depreciation program which shows the estimated average service life, the best fitting Iowa dispersion, and a statistical measure of the goodness of fit for each degree polynomial (First, Second, and Third) fitted to the observed retirement data for the full experience band.
- 82) Please provide the statistical results for 10 and 20 year rolling bands, shrinking bands and progressive bands for each account with the same statistical output requested in question 9.
- 83) Would Mr. Spanos agree/disagree with the following statements?
 - a) A rolling-band analysis is where a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped.
 - b) A shrinking-band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band.
 - c) A progressive-band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis.
 - d) Rolling, shrinking and progressive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

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- 84) If Mr. Spanos disagrees with any of the above statements, please provide a full explanation as to why.
- 85) Please provide the input data for each separate life and salvage analysis on disk in Excel format. Please provide a listing of any codes used in the Company's accounting system with a description of what they mean and how are they used.
- 86) Please provide a complete copy of the most recent industry surveys associated with depreciation statistics in the possession of the Company and/or its outside consultant who performed the depreciation study.
- 87) In any instance where the Company relied on typical ranges from other utilities, if any, provide the corresponding data associated with the typical industry data identifying the utility, the specific value associated with that utility and when each utility's regulator approved such a value.
- 88) Please provide a copy of all industry comparative data reviewed and relied upon by the Company during the process of determining appropriate depreciation mortality characteristics for the Company's investment.
- 89) Please provide a copy of each of the Company's depreciation spreadsheets contained in part III - Results of Study pages III-4 through III-5 in Excel executable format with all formulae intact and cells unlocked.
- 90) If not already provided in response to question XX, please provide a copy of all depreciation expense related workpapers. All workpapers reflecting numerical calculations should be provided in an Excel spreadsheet with all formulae intact and cells unlocked.
- 91) Please provide the Company's policy regarding the continuation of recording depreciation expense once an asset becomes fully accrued. Further state when such policy was implemented and all support for the policy. For each account, please state if the historical net salvage data (i.e., gross salvage, cost of removal, and retirements) are time synchronized.
- 92) Please provide the results of the Study as shown on page III-4 and III-5 assuming that average service life procedure was to be used instead of equal life procedure.
- 93) Please provide net salvage statistics (Pages III-92 through III-136 of Part III - Results of Study) in Excel executable format with all formulae intact and cells unlocked.

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- 94) Please provide calculated remaining life depreciation accrual data (Pages III-137 through III-179 of Part III - Results of Study) in Excel executable format with all formulae intact and cells unlocked.
- 95) Please provide copies of all workpapers underlying the depreciation study prepared by Mr. Spanos and submitted in response to Filing Requirement #6-n. Provide in hard copy and, when applicable, in electronic format (Excel) with all formulae intact.
- 96) Please provide all information obtained by Mr. Spanos and/or Gannett Fleming from the Company operating personnel, and separately, financial management personnel relative to current operations and future expectations in the preparation of the depreciation study. All information should be provided in the same format it was provided to Mr. Spanos. Also, please provide all notes taken during any meetings with Company personnel regarding this study. Please identify by name and title, all Columbia personnel who provided the information, and explain the extent of their participation and the information they provided.
- 97) Please identify all plant tours taken during the preparation of the depreciation study.
 - a. Provide the date(s) of which each plant tour occurred.
 - b. Provide a description of all locations visited and the activities and equipment viewed.
 - c. Identify those in attendance and their titles and job descriptions.
 - d. Provide all conversation notes taken during the tour.
 - e. Provide all photographs and images taken during the tour.
- 98) Provide all internal and external audit reports, management letters, consultants' reports etc. from 2010-2012, inclusive, which address in any way, the Company's property accounting and/or depreciation practices.
- 99) Please provide copies of all Board of Director's minutes and internal management meeting minutes from 2010-2012, inclusive, in which the subject of the Company's depreciation rates or retirement unit costs were discussed.

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- 100) Please provide copies of all industry statistics available to Mr. Spanos and/or Columbia relating to gas or common depreciation rates. Also, identify all industry statistics upon which Mr. Spanos or the Company relied in formulating the depreciation proposals.
- 101) Please provide a copy of the Company's current capitalization policy. If the policy has changed at all since 2010, please provide a copy of all prior policies in effect during any portion of that period. Please identify and explain all changes since the last depreciation study which might affect depreciation rates.
- 102) Please provide a copy of the Company's 2009, 2010, 2011 and 2012 annual reports to the KY Public Service Commission. Please reconcile the December 31, 2012 plant shown in the depreciation study with the EOY 2012 plant shown in the 2012 Commission Report, and provide a complete explanation for each difference.
- 103) Please provide all tabulations included in the depreciation study and all data necessary to recreate in their entirety, all analyses and calculations performed for the preparation of the depreciation study. Please provide this and all electronic data in Excel, with all formulae intact. Please provide any record layouts necessary to interpret the data. Include in the response electronic spreadsheet copies of all of the schedules and/or tables included in the depreciation study, with all formulae intact. Identify and explain any and all unique spreadsheet formulae or assumptions required to recreate in their entirety all of Mr. Spanos' calculations given his inputs.
- 104) For *each* plant account, and for each year since the inception of the account up to and including 2008, please provide the following standard depreciation study data as identified at pages 27-30 of the August 1996 NARUC Public Utility Depreciation Practices Manual ("NARUC Manual"). At a minimum, the data provided should be the same data set used to conduct the life analyses included in the depreciation study. Please provide the data in electronic format (Excel or .txt). Provide aged vintage data if available. Use the codes identified for each type of data, unless the Company regularly uses other codes. In those circumstances, identify and explain the Company's coding system.

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Code	Data Type
9	Addition
0	Ordinary Retirement
1	Reimbursement
2	Sale
3	Transfer – In
4	Transfer – Out
5	Acquisition
6	Adjustment
7	Final retirement of life span property (see NARUC Manual, Chapter X)
8	Balance at Study Date
	Initial Balance of Installation

- 105) If the depreciation study data provided in response to the preceding question is not the exact set of data used to conduct the life studies for the depreciation study submitted in this case, please explain all differences and reconcile the amounts provided to those used in the depreciation study.
- 106) Please provide the proposed depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.
- 107) Please provide electronic copies (Excel) of Schedules B-3, B-3.2 and D-2.6 and all supporting workpapers, with all formulae intact. For each Schedule, show how the amounts were calculated, including the depreciation rate applied and the applicable plant balances. Provide a source for all depreciation rates used in the calculations.
- 108) Please provide a sample work order showing the retirement of a gas main.
- 109) Please provide the current depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.

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Financial Community

- 110) Please provide copies of all presentations made at conferences and/or to rating agencies and/or investment firms by NiSource or Columbia between January 1, 2009 and the present.
- 111) Please provide copies of all prospectuses for any security issuances by NiSource or Columbia since January 1, 2009.
- 112) Please provide copies of all studies performed by NiSource or Columbia or by consultants or investment firms hired by NiSource or Columbia to assess (1) NiSource's or Columbia's financial performance, (2) the performance of NiSource or Columbia relative to other utilities, or (3) the adequacy of NiSource's and/or Columbia's return on equity or overall rate of return.
- 113) Please provide copies of credit reports for NiSource or Columbia to the major credit rating agencies published since January 1, 2009.
- 114) Please provide copies of all correspondence between NiSource or Columbia and any of the three major bond rating agencies (S&P, Moody's, and Fitch) from January 1, 2009 to the present. These include copies of letters, reports, presentations, emails, and notes from telephone conversations.
- 115) Please provide the corporate credit and bond ratings assigned to NiSource, Columbia Energy Group, and Columbia since the year 2000 by S&P, Moody's, and Fitch. For any change in the credit and/or bond rating, please provide a copy of the associated report.
- 116) Please provide the breakdown in the expected return on pension plan assets. Specifically, please provide the expected return on different assets classes (bonds, US stocks, international stocks, etc) used in determining the expected return on plan assets. Please provide all associated source documents and work papers.
- 117) For the past five years, please provide the dates and amount of:
 - a. cash dividend payments made by Columbia to Columbia Energy Group and/or NiSource; and
 - b. cash equity infusions made by NiSource and/or Columbia Energy Group into Columbia.

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- 118) Please provide Columbia's authorized and earned return on common equity over the past ten years. Please show the figures used in calculating the earned return on common equity for each year, including all adjustments to net income and/or common equity. Please provide copies of all associated work papers and source documents. Please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulae intact.
- 119) Please provide the revenue requirement impact of a 50-basis-point change in return on equity. Explain how the response was calculated.
- 120) Please provide the revenue requirement impact of a 100-basis-point change in return on equity. Explain how the response was calculated.
- 121) Please provide the revenue requirement impact of a 200-basis-point change in return on equity. Explain how the response was calculated.

General Questions and Revenue Requirement

- 122) Please provide copies of all Board of Director's minutes and internal management meeting minutes from 2010-2012, inclusive, in which the subject of the Company's rate application was discussed.
- 123) Please provide the following:
 - a. A schedule of revenues for each active rate schedule reflecting test-year revenues per book rates, revenues at present rates annualized, and revenues at proposed rates annualized.
 - b. A schedule showing the amount and percent of any proposed increase or decrease in revenue distributed to each rate schedule. This schedule is to be accompanied by a statement that explains, in detail, the methodology or basis used to allocate the re-requested increase or decrease in revenue to each of the respective customer classes.
 - c. A schedule showing how the increase or decrease in the item above was further distributed to each rate charge (i.e., customer or facility charge, Mcf charge, etc.). This schedule is to be accompanied by a statement that explains, in details, the methodology or basis used to allocate the increase or decrease.
 - d. A reconciliation of the Gas Cost Adjustment revenue and expenses for the test year.

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- 124) Please provide the following information, in comparative form, for the test year and the 12-month period immediately preceding the test year:
- a. A Kentucky jurisdictional operations income statement, a statement of changes in financial position, a statement of cash flows, a statement of changes in owner's equity, and a balance sheet.
 - b. A total company income statement, a statement of charges in financial position, a statement of cash flows, a Statement of changes in owner's equity, and a balance sheet.
- 125) Please list each common general office account (asset, reserve, and expense accounts) covering the 12 months of the test year applicable to more than one jurisdiction or utility operation. If any amounts were allocated, show a calculation of the factor used to allocate each account.
- 126) Please describe in detail how the base period capitalization rate was determined. If different rates were used for specific expenses (i.e., payroll, clearing accounts, depreciation, etc.), indicate the rate and how it was determined. Indicate all proposed changes to the capitalization rate and how the changes were determined.
- 127) Please provide a statement of the gas plant in service, per company books, by account for the test year.
- 128) Please provide the studies for the test year, including all applicable workpapers, which are the basis of jurisdictional plant allocations and expense account allocations.
- 129) Please provide any information, when known, that would have a material effect on net operating income, rate base, or cost of capital that have occurred after the test year but were not incorporated in the filed testimony and exhibits.
- 130) Please provide the average number of customers for each customer class (i.e., residential, commercial, and industrial) for the three calendar years preceding the test year, the test year, and for each month of the test year.
- 131) Please describe the status of any outstanding recommendations contained in Columbia's management audits. Identify any savings or costs related to management audit recommendations, the impact of which is not already reflected in the test year of this case.

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- 132) In the same format and detail as shown on Schedule C-2.1, column (1) ["unadjusted total utility"], please provide schedules showing a side-by-side comparison of the actual "Operating Revenues and Expenses by Accounts" for calendar years 2009, 2010, 2011, 2012.
- 133) Please provide Columbia's balance sheets for each of the months of 2013 through April and continue to provide these monthly reports as more actual data becomes available.
- 134) Please provide the actual unit cost of gas Columbia has experienced for each month from January 2009 through April 2013.
- 135) Please provide the actual uncollectible expenses booked in Account 904 for each of the years 2009 through the test year.
- 136) With regard to the CIP incentive Compensation program and the Profit Sharing program offered to the employees of Columbia, please provide the following information:
- a. Management summary of the CIP program and, separately, of the Profit Sharing program. These management summaries should include descriptions of the type and level and employees that may participate in these programs, as well as the type of performance goals that must be achieved in order to receive incentive compensation from the two programs.
 - b. Copies of all internal Company documents describing the CIP program and the Profit Sharing program.
 - c. Actual CIP incentive compensation expenses and, separately, Profit Sharing program expenses booked by the Company in each of the years 2008 through 2012, in the test year, and in the pro forma adjusted test year.
- 137) Please provide the number of NiSource Service employees who have provided services to Columbia, in total and broken out by employee category, for each month of 2011, 2012, and 2013 through May. In addition, provide the budgeted number of NCSC employees for the year 2013.
- 138) To the extent that any changes or revisions should be made to the filing data based on errors/omissions/revisions found after the Company filed its case, please provide a listing and description of these required changes revisions, as well as the impact on the Company's filed revenue requirement.

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- 139) Please provide the Consumer Price Index ("CPI") and the Consumer Price Index - Urban ("CPI-U") for each of the calendar years 2003 through 2012 (measured as of December).
- 140) Please provide the actual Injury and Damages expenses booked by the Company for each of the years 2003 through 2012.
- 141) With regard to professional services expenses, please provide the following information:
- a. In the same format and detail as per filing requirement Schedule F-7, provide a breakout of the professional services expenses (e.g., legal, engineering, accounting, other) included in the pro forma adjusted test year results.
 - b. Equivalent actual professional service expenses (by the categories identified in part a above) booked in each of the years 2008 through 2012. For each of the expense category expenses from 2008 through the pro forma test year to be provided in response to parts (a) and (b) above, provide the portions charged to O&M expense.
- 142) Please provide Columbia's authorized and earned return on common equity over the past ten years. Please show the figures used in calculating the earned return on common equity for each year, including all adjustments to net income and/or common equity. Please provide copies of all associated work papers and source documents. Please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulae intact.
- 143) Please provide a general map of the Company's service area(s).
- 144) Please provide a tabulation of the complaints received by the Company for each of the last five (5) years from customers regarding leaks or other problems and concerns regarding gas mains, service lines and risers in the Company's system. Include in this response, the date, type of customer, reason for the complaint, facility affected, description of problem, response time, repair time, and total time the customer was without gas service for each complaint identified.
- 145) Please provide a detailed listing, description and dollar breakout of all test year social and service club dues, country club dues and charitable expenses included in the above-the-line test year expenses (both directly booked by Columbia Gas of Kentucky and as included in the NCSC- allocated charges).

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- 146) Please provide a detailed listing, description and dollar breakout of all above-the-line expenses (both directly booked by Columbia Gas of Kentucky and as included in the NCSC-allocated charges) associated with employee awards, gifts and prizes, company picnics, Christmas parties, employee outings, and other similar employee related expenses.
- 147) Please provide a detailed listing, description and dollar breakout of all test year advertising expenses included in the above-the-line test year expenses (both directly booked by Columbia Gas of Kentucky and as included in the NCSC-allocated charges). In addition, indicate which of these advertising expenses can be considered promotional and institutional advertising.
- 148) Please provide a detailed listing, description and dollar breakout of all test year public relations and community relations/civic affairs expenses included in the above-the-line test year expenses (both directly booked by Columbia and as included in the NCSC-allocated charges).
- 149) Please provide any expenses associated with fines and penalties included in the above-the-line test year expenses (both directly booked by Columbia and as included in the NCSC-allocated charges).
- 150) With regard to AGA dues, please provide the following information:
 - a. Total AGA dues included in the test year expenses. In addition, explain as to whether 100% of these expenses are booked above-the-line or whether a portion of them are booked below-the-line, and explain the reason for this below-the-line portion.
 - b. Please provide the latest available percentage breakout with regard to the activities performed by the American Gas Association.
 - c. Provide a copy of the latest American Gas Association document that includes detailed descriptions of the nature and purpose of each of the functional areas to be provided in response to part b above.
- 151) Please provide a detailed listing, description and quantification of the following expenses included in the above-the-line test year O&M expenses (both direct Columbia and allocated NCSC expenses):
 - a. Spousal expenses.

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- b. Non-Deductible Meals and Entertainment expenses. In addition, explain why these expenses are non-deductible.
 - c. Employee welfare expenses.
 - d. Employee moving expenses. In addition, provide the actual employee moving expenses booked by CGK in each of the years 2008 through 2012.
- 152) Please provide a detailed breakout of the components making up all of the company dues and subscriptions and employee dues and descriptions included in the test year.
- 153) Please provide the following actual test-year amounts by class or rate schedule as available:
- a. Late payment charges,
 - b. Customer deposits,
 - c. Customer advances, and,
 - d. Uncollectibles expense.
- 154) Please provide the annual level of write-offs by rate schedule for each of the last five (5) years (net of surrendered deposits).

Sales Forecast

- 155) Reference Gresham testimony at pages 3-5, please provide any and all work papers used to develop number of customers by service type and/or service classification. Work papers should be provided in Excel format with all cells unlocked.
- 156) Reference Gresham testimony at page 5. Please provide the econometric models, and all input data in Excel format, referenced used to develop the residential and commercial usage per customer (lines 5 and 11 respectively).
- 157) Reference Gresham testimony beginning at line 18 of page 5. Please provide all work papers and all input data in Excel format, referenced used to develop the volume for each group of customers (i.e., residential, commercial, CHOICE, residual, industrial and "all other").

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- 158) Reference Gresham testimony at page 11. Please provide any and all workpapers used to develop the graph on page 11. The work papers should show both non-normalized and weather normalized sales.
- 159) Reference Gresham testimony at page 12. Please provide data used to produce the graph on page 12 and please provide the source of the data.
- 160) Reference Gresham testimony at page 11. Please provide any and all work papers that were used to develop the claim that a reduction in customer usage of 1.9% per year for the past ten years is caused by structural conservation. Please provide the source for all data used to support your answer.
- 161) Reference Gresham testimony at page 11. Please provide any and all work papers that were used to develop the claim that a reduction in customer usage of 1.2% per year for the past five years is caused by structural conservation. Please provide the source for all data used to support your answer.
- 162) Please provide the weather normalized sales by month and by service classification for 2008, 2009 and 2010, 2011 and 2012.
- 163) Please provide the actual sales by month and by service classification for 2008, 2009 and 2010, 2011 and 2012.
- 164) Reference Gresham testimony at pages 8 and 9. For each model listed on pages 8 and 9, please provide the model and database (in electronic format) of independent and explanatory variables used for each model. The databases should include but not be limited to monthly historical customer count (by class), gas cost, throughput data, degree-days, price information and economic and demographic data.
- 165) Please explain and provide all analyses supporting the system design day average temperature (heating degree days).
 - a. Please identify the weather station(s) in which the Company utilizes heating degree data for design day and weather nominalization purposes.
 - b. Please provide daily heating degree days for as long as available. Please provide in hard copy as well as in electronic format.

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O&M/Benefits/Payroll/Organization/Budgets

- 166) Please provide a revised Schedule I-1 Sheet 1 of 1 for Filing Requirement 13-I from witness Katko (on pages 108-110 of Volume #8), so that it will contain the same breakdown of Revenues & Expenses as Schedules C-2.1A & C-2.1B from witness Katko (on pages 53-56 of Volume #8).
- 167) Please provide copies of any existing Labor Agreements and any source documents, work papers and underlying data being used in any current or future labor negotiations.
- 168) Please provide copies of any existing Incentive Compensation Plans and any source documents, work papers and underlying data being used for any current or future compensation plans.
- 169) Please provide copies of Balance Sheets and Statements of Cash-Flows for each year 2009-2012, 2013 year-to-date and the base & test years.
- 170) Accounts Receivable. For each year 2009 through 2012, 2013 year-to-date and the base & test years, provide the monthly accounts receivable balance due from customers.
- 171) Advertising. Provide the total advertising expense for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 172) Board of Directors Meeting Minutes. Please provide copies of the Board of Directors Meeting Minutes for the years 2009 through 2012 and 2013 year-to-date.
- 173) Health Care Costs.
 - a. Please identify any and all measures the Company has undertaken within the past three years, including the test year, to minimize its employee benefit health care costs.
 - b. State the annualized cost savings associated with each measure, and show how the Company estimated such amount.
 - c. Has the Company increased the co-payment provisions borne by employees? If not, why not?
 - d. Describe any and all incentives the Company has built into its employee health care benefit package to encourage cost economies.

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- 174) Health Care Costs. Provide the most current health care premiums and related invoices.
- 175) Insurance. For insurance coverage for which the Company is self-insured, please provide a description of that self insurance, a description of how it is accounted for in the utility's books and records and a description of activity for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 176) Insurance Expense. Please provide the amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors & officers liability insurance, etc.) for each year 2009 through 2012, 2013 year-to-date and the base & test years and identify the accounts in which the associated costs are included.
- 177) Benefits. Please provide a detailed listing for each of the respective employee benefits, including:
- a. the amount budgeted by account for each year 2009 through 2012, 2013 year-to-date and the base & test years,
 - b. the amount expensed by account for each year 2009 through 2012, 2013 year-to-date and the base & test years,
 - c. an explanation for any change of 10% or more from the previous year,
 - d. the amount charged to capital,
 - e. the amount charged to other, and
 - f. any studies the Company is relying on as justification for the reasonableness of the benefits provided.
- 178) Pension. Please provide a copy of the Company's most recent pension plan actuarial report for each pension plan provided by the Company.
- 179) Budget Variance Reports. Provide for each year 2009 through 2012, 2013 year-to-date and the base & test years, the capital budget variance reports of the Company, and the operating budget variance reports of the Company, in the most detailed format available.
- 180) Budget. Provide all assumptions reflected in the Company's base and test year budgets.

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- 181) Capital Budget. Provide copies of all operating and capital budget instructions, assumption, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures used for each year 2009 through 2013.
- 182) Capital Budgets. Provide, in the most detailed format available, for each year 2009 through 2012, 2013 year-to-date and the base & test years:
 - a. the budgeted capital additions by type of plant,
 - b. the actual results for each year by type of plant, and
 - c. an explanation for any variance of 10% or more.
- 183) Capital Budgets. Provide, by project, for 2009 - 2012 and the base & test years, the budgeted reliability capital additions and the actual reliability capital additions. Explain any variance of 10% or more.
- 184) Capital Budgets. RE: Belle direct at page 8, lines, 12-14, for each year for the period 2003-2013, for that portion that relates to Columbia, please provide the multi-year capital investment plan produced.
- 185) Capital Budget. RE: Belle direct at page 9 line 20, for each year for the period 2003-2012, please provide the annual NGD capital program.
- 186) Chart of Accounts. Please identify any changes made to the chart of accounts during the past three years.
- 187) Cost Savings Programs.
 - a. Please list and describe all cost savings programs implemented from the time of Columbia's last rate case through the present.
 - b. Please describe each program and provide the anticipated savings as well as the actual savings realized to date.
 - c. Include calculations of savings amounts and explain any assumptions used in such calculations.
 - d. For each cost-saving program listed, provide the cost-benefit analyses. Show the impact of each cost saving program on the base & test years.
 - e. If there are none, explain why.

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- 188) Customer Service Deposits. Provide the amount of customer service deposits by month for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 189) Payroll. Please provide all compensation and benefit studies the Company has for the years 2009-2012 that are used as a basis for determining payroll increases and the appropriateness of payroll compensation levels.
- 190) Payroll. Please provide all compensation and benefit studies the Company has for the years 2009-2012 that are specific to the compensation benefits of Kentucky employees.
- 191) Payroll. Please provide for each year 2009 through 2012, 2013 year-to-date and the base & test years, the amount of distribution base pay, overtime, incentive compensation and the amount of other pay broken down in the most detailed format available including the amount charged to capital, charged to expense and charged to other. If any of the other is ultimately expensed, provide the amount ultimately expensed in each year.
- 192) Payroll. For each year, 2009 through 2012, 2013 year-to-date and the base & test years, provide a comparison of the amount of payroll that is budgeted versus actual charged to capital and O&M expense.
- 193) Payroll. For each employee group, provide the annual 2009 through 2012, 2013 year-to-date and the base & test years, the aggregate percentage increase in compensation granted and provide a breakdown of the aggregate percentage increase by type of increase (i.e. merit, promotion, step, etc.).
- 194) Payroll. Provide for each year 2009 through 2012, 2013 year-to-date and the base & test years, the distribution overtime by account. For any account that increased from one year to the next by more than 10% provide a detailed explanation of the activities that caused the increase.
- 195) Payroll - Vacant Positions. For the respective base & test years, provide the number of positions included in the request that are not currently filled, a listing of the positions and the associated payroll expense for those vacant positions.
- 196) Payroll Expense. Provide a comparison of allowed payroll expense reflected in current rates to actual payroll expense for each calendar year since the Company's last rate case.

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- 197) Employees. Provide, for each Columbia employee group, by month, for each year 2009 through 2012, 2013 year-to-date and the base & test years, the number of full time employees budgeted, the number of part time employees budgeted and the actual number of full time employees and part time employees (not FTEs). Provide on a total company basis and on a distribution basis for setting rates. Also, provide for each period the budgeted and actual FTEs.
- 198) General Ledger. Provide a detailed General Ledger for each year 2009 through 2012, and 2013 year-to-date.
- 199) Incentive Programs. Please provide complete copies of any incentive compensation plan, bonus programs or other incentive award programs in effect at the Company for each year 2010 through 2012, and 2013 year-to-date.
- 200) Incentive Compensation. Provide for 2009, 2010, 2011 and 2012 and the base & test years the various goals on which incentive payments were to be determined and the actual achievement attained (i.e. the response should show actual metrics and not a simple reference that the goal was at target, not at target, at maximum, etc.) Also, provide the incentive compensation goals for the base & test years.
- 201) Incentive Compensation. For each plan, for each of the years 2009-2012 and 2013 year-to-date, provide the total Company amount of incentive compensation capitalized and the amount expensed. Also, provide the amount of incentive compensation capitalized and the amount expensed.
- 202) Incentive Compensation. Please provide any studies the Company has in its possession that reflect a comparison of the Company's incentive compensation to that allowed in rates in other jurisdictions.
- 203) Incentive Compensation. Provide, for each plan, for each year 2009 through 2012, 2013 year-to-date and the base & test years, the number of employees eligible under the plan for incentive compensation payment and the number of eligible employees that did not receive incentive compensation payment.
- 204) Internal Audits. Provide a list of internal audits completed, scheduled, or in progress at the Company for the years 2009-2013. For each, list the subject of the audit, date of audit, date of report, and title of report. Provide a copy of each of the completed studies for review on-site.
- 205) Legal Settlements. List all amounts over \$50,000 included in the base & test years which are the result of the settlements of claims against the Company.

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- 206) Management & Performance Audit. Please provide a copy of the last management and performance audit report of the Company issued.
- 207) Materials & Supplies. Provide the amount of materials and supplies balances by month for each year 2009 through 2012, 2013.
- 208) Officer Compensation. Please identify and provide a copy of all compensation surveys, studies of total compensation and payroll studies that the Company has used in the past five years, is currently using, and/or plans to use in 2013-2015 to evaluate whether the compensation levels of its executives are reasonable
- 209) Penalties and Fines. Provide for each year 2009 through 2012, 2013 year-to-date a list of any and all penalties and fines paid by the Company and a description of why the penalty/fine was paid.
- 210) Early Retirement Plan. Did the Company offer an early retirement plan during the period 2009-2013 year-to-date? If so, provide details including written descriptions provided to potentially eligible employees. Provide the details of impacts on annual expenses. Include a copy of any cost-benefit analyses associated with such early retirement programs. Also, describe any early retirement or employee severance plans being considered for the base & test years and indicate whether or not the program is reflected in the filing. If so, identify where.
- 211) Plant Held for Future Use ("PHFU"). Provide for each year 2009 through 2012, 2013 year-to-date and the base & test years a summary of all PHFU showing a description of the property, the date acquired, the date included in PHFU, the proposed site use and a date for any proposed plant to be constructed and put in service.
- 212) Property Taxes. Provide on a monthly basis the company's property taxes for the period 2009 through 2013 year-to-date and the base & test years.
- 213) Property Taxes. For each taxing district, please provide the data that tax bills are sent and when they are paid.
- 214) Property Taxes. For each taxing district, for any given year, please indicate whether taxes are based on actual plant in service or whether it is based on an assessed value. If the Company is taxed based on an assessed value, please indicate when the assessment is made relative to when the tax bill is issued (i.e. if tax bills are sent June 1, on what date is the assessment based on).

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- 215) Property Taxes. Assume that new plant in service was placed into service on January 1, 2012 at a cost of \$1,000,000: for each taxing district, please provide the tax rate per thousand dollars and provide a calculation of how much tax the Company would have to pay, the date that the tax bill would be sent and the date the payment would be due.
- 216) Rate Case Expense. Provide by account, the monthly amortization of rate case expense associated with the Company's last rate case proceeding.
- 217) Rental Income. Please provide annual rental income for each year 2009 through 2012, 2013 year-to-date and the test year.
- 218) Rental Income. Provide monthly rental income for the years 2012 and 2013 year-to-date.
- 219) Rental Income. Please provide the budgeted rental income for base & test years.
- 220) Research and Development. Identify the amount of research and development expense recorded during the test year and identify the account charged for each project. Provide a description of the project and any and all associated cost/benefit analysis. Also, identify whether the project is recurring in nature.
- 221) Research and Development.
- a. Does the company undertake R&D projects for only those studies which will most beneficially impact its operations?
 - b. How does the Company determine which R&D studies will be most cost beneficial?
 - c. Provide a copy of any and all cost/benefit analyses for each research and development project for which the Company is incurring cost in the base & test years.
 - d. Provide the amount of R&D expense recorded for each year 2009 through 2012, 2013 year-to-date and the base & test years and identify the accounts charged.
- 222) Employee Relocation Expense. List employee relocation expense included in the base & test years and the previous three calendar years. Indicate the accounts in which such expense is provided. Indicate the amount budgeted for 2013 and the level requested in each base & test years.

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- 223) Reserve Accounts. Provide the monthly balances in each reserve account (e.g., injuries and damages reserve account) for each year 2009 through 2012, 2013 year-to-date and the base & test years. This listing should include the monthly debits and credits to the reserve accounts.
- 224) Revenues. Provide by month for each year 2009 through 2012, 2013 year-to-date and the test year, the revenues from customers.
- 225) Other Revenues. Please provide the amount of Other Revenues by revenue type for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 226) Late Payment Revenues. Provide the annual actual late payment revenues for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 227) Miscellaneous Revenues. Provide the annual actual miscellaneous revenues for each year 2009 through 2012, 2013 year-to-date and the base & test years.
- 228) Trial Balance. Provide the trial balances for the years ending December 31, 2009 through 2012 and 2013 year-to-date.
- 229) Uncollectibles. Provide for each year 2009-2012 and the test year the total amount of actual write-offs, the total amount of recoveries and the total revenues for the year.
- 230) Organization Chart. Provide a copy of the current Columbia organization charts.
- 231) Spousal/Family Travel. What is the Company's policy regarding spousal/family travel? Include test year expense levels recorded above-the-line and those requested in the base & test years.

Operation and Maintenance Expenses

- 232) Reference testimony of Katko. Please provide all work papers, source documents and underlying data used in the development of the line item depreciation & amortization expense for Schedule D-2.3 Sheet 1 of 1 for both the forecast and base period and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 233) Reference testimony of Katko, Schedule C-2.2A & 2.2B, Sheets 1 of 2 which shows property Tax Expenses for the Forecasted Period are increasing 19.9% due to an increased level of Property including Storage Gas. Please provide all work papers, source documents and underlying data used in the development of both forecast and base period property taxes and actual booked charges for the years 2009, 2010, 2011 and 2012.

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- 234) Reference testimony of Katko, Schedule D-2.2 Sheet 2 of 3. Please provide all work papers, source documents and underlying data used in the development of both forecast and base period management fees and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 235) Reference testimony of Katko, Schedule D-2.2 Sheet 2 of 3 from witness Katko (on page 73 of Volume #8). Please provide all work papers, source documents and underlying data used in the development of both forecast and base period uncollectible accounts expenses and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 236) Please provide Average-Aged Trial Balances for 2010, 2011 & 2012 and the first 5 months of 2013.
- 237) Reference testimony of Katko, page 10. Mr. Katko states that uncollectible accounts expense is based on the latest estimate of net charge-offs as a percentage of residential revenue. For the period 2008-June 2013, please provide monthly net charge-offs and residential revenues booked by the Company.
- 238) Reference testimony of Katko. Please provide all work papers, source documents and underlying data to attachment SMK-1 Page 1 with respect to Deferred Credit Expenses for the forecasted and base periods and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 239) Reference testimony of Katko, Schedule F-6 Page 1 of 1. Please provide all work papers, source documents and underlying data to attachment SMK-1 Page 1 with respect to Public Awareness/Pipeline Safety Expenses for the forecasted and base periods and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 240) Reference testimony of Katko, Schedule F-9 Page 1. Please provide all work papers, source documents and underlying data with respect to Political Activities Expense the forecasted and base periods and actual booked charges for the years 2009, 2010, 2011 and 2012.
- 241) Schedule F-9 page 1 provides the detail of Political Activities Expenses. In his testimony, Mr. Miller states on page 4, line 8 that expenditures in the Political Activities Expense category allow Columbia "to continue to provide safe and reliable service at the lowest reasonable price to its customers". Please elaborate on this statement. Please explain how each expenditure in this category allow Columbia "to continue to provide safe and reliable service at the lowest reasonable price to its customers"

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- 242) Reference testimony of Katko, Schedule F-1. For each line item under Corporate Dues and Membership, please provide an explanation as to why the Company considers it reasonable for ratepayers to fund such organizations as are presented in this list. For example, why is it reasonable for Kentucky ratepayers to fund a \$7,500 contribution to the University of Missouri?

Cost of Capital

- 243) Please provide electronic (Microsoft Excel) copies of all rate of return, capital structure, and debt cost rate schedules with all data and formulas intact.
- 244) Please provide copies of all presentations made to rating agencies and/or investment firms by NiSource Inc. ("NiSource") and/or Columbia Gas of Kentucky, Inc. ("Columbia") between January 1, 2012 and the present.
- 245) Please provide copies of all prospectuses for any security issuances by NiSource and Columbia since January 1, 2010.
- 246) Please provide copies of all studies performed by NiSource and/or Columbia, or by consultants or investment firms hired by NiSource and/or Columbia, to assess: (1) Columbia's financial performance; (2) the performance of the Columbia relative to other utilities; or (3) the adequacy of the Columbia's return on equity or overall rate of return.
- 247) Please provide copies of all known investment reports on NiSource published since January 1, 2012.
- 248) Please provide copies of credit reports for NiSource and Columbia from the major credit rating agencies (S&P, Moody's, and Fitch) published since January 1, 2011.
- 249) Please provide the S&P and Moody's credit and bond ratings for NiSource and Columbia for the past five years.
- 250) Please provide the breakdown in the expected return on pension plan assets for Columbia. Specifically, please provide the expected return on different assets classes (bonds, US stocks, international stocks, etc.) used in determining the expected return on plan assets. Please provide all associated source documents and work papers.

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- 251) Please provide the authorized and earned return on common equity over the past five years for Columbia. Please show the figures used in calculating the earned return on common equity for each year, including all adjustments to net income and/or common equity. Please provide copies of the source documents, work papers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
- 252) Please provide copies of the financial statements (balance sheet, income statement, statement of cash flows, and the notes to the financial statements) for Columbia for 2010, 2011 and 2012, when available. Please provide copies of the financial statements in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
- 253) For the past three years, please provide the dates and amount of: (1) cash dividend payments made by Columbia to NiSource; and (2) cash equity infusions made by NiSource into Columbia.
- 254) Please provide the SEC 10-k reports for NiSource and Columbia for 2011 and 2012. If the 2012 10-k is not yet available, please provide it when it becomes available.
- 255) Please provide the authorized and earned returns on equity for the operating local distribution gas companies subsidiaries of NiSource for the past three years.
- 256) Reference Mr. Paul's testimony in general and at pages 5 and 11 through 13 in particular. For each member of his proxy group of companies, state which ones have the following (with the word being liberally construed to include "mechanism" meaning a tracker, line-item on the bill, accounting measure, etc.):
- a. A weather normalization mechanism;
 - b. A demand side management mechanism;
 - c. A revenue normalization mechanism; and
 - d. An accelerated mains replacement mechanism.
- 257) Reference Mr. Paul's testimony in general and at page 5. For each member of his proxy group of companies, state which ones have the following:
- a. The residential monthly customer bill and volumetric charge per Mcf;

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- b. The commercial monthly customer bill and volumetric charge per Mcf;
and
 - c. The industrial monthly customer bill and volumetric charge per Mcf.
- 258) Confirm that, all else being equal, a mechanism that ultimately recovers lost sales will increase or at least stabilize revenue.
- 259) Confirm that a mechanism that increases or stabilizes revenues will enable a company to enhance or stabilize its profitability.
- 260) Confirm that a mechanism that enhances or stabilizes a company's profitability will lower its risk profile.
- 261) Confirm that a company with a lower risk profile is more attractive to lenders.
- 262) Confirm that a company with a lower risk profile is more attractive to investors.
- 263) Please provide an executable electronic copy of the Company's proof of revenues at current and proposed rates.
- 264) Please provide an executable electronic copy of Mr. Feingold's class revenue increase distribution calculations.
- 265) Please provide an executable electronic copy (with all formulas intact) of the Gas Class Cost of Service Models used for purposes of this case.
- 266) With regard to Schedule 4 of Company witness Feingold, please provide all workpapers, spreadsheets, source documents, calculations, etc. that show how each of the external allocation factors designated "EXT" was determined for the Design Day (Pages 5 through 10) and the Peak & Average (Pages 11 through 16) cost of service studies. Please provide in executable electronic format as well as in hardcopy.
- 267) Please provide a table with the following information by rate schedule/class for each of the last five years (annual):
- a. uncollectible write-off; and,
 - b. total rate revenue (including all surcharges and gas costs).
- 268) With respect to Company Workpapers WPM-B, WPM-C, and WPM-D, please provide the following in executable electronic format:

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- a. a narrative explanation of the Company's forecasting approach and method; and,
 - b. all workpapers, source documents, calculations, etc. that show how the Company determined the forecasted amounts for each of the rate schedules.
- 269) Please explain what the line item "Finaled Bills" represents and how the figures for each rate schedule were determined in Workpaper WPM-B.
- 270) Please provide the same information as shown in Company Workpaper WPM-B and WPM-C (by month) for the five-year period ending August 2012. Please provide in executable electronic format as well as in hardcopy.
- 271) Please provide each of the Company's Workpapers contained in Volume 10 of the Filing in executable Excel format (including all linked files).
- 272) With respect to the Company's Workpapers sponsored by witness R. A. Feingold consisting of 22 pages, please provide all workpapers, spreadsheets, analyses, source documents, calculations, etc. that show how each of the amounts for each class/rate schedule was determined. In this response, please provide in executable electronic format as well as in hardcopy.
- 273) Please quantify and provide the basis for the Company's proposed design day heating degree days.
- 274) Please provide the Company's total distribution actual peak sendout (MCF or Dth) and date of the sendout in each of the last 10 calendar years.
- 275) Please provide a list of all curtailments by rate schedule, by date, for each curtailment in the last five years. In this response, please provide an estimate of the MCF of Dth curtailed for each curtailment.
- 276) With respect to the Company's Workpapers sponsored by witness R.A. Feingold at Page 18, please provide in executable electronic format:
- a. all workpapers, spreadsheets, source documents, calculations, etc. that show how each of the figures in Lines 1, 2, and 3 for each of Steel and Plastic was determined; and,
 - b. the bases and determinations of the unit costs (apparently in 2012 dollars) that were used in the determinations of the dollar amounts for each of Steel and Plastic in Line 2.

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- 277) Please provide Mains investment footage and dollar investment by vintage year, by size, and by type of pipe. Please provide this response in executable electronic format.
- 278) Please provide all inflation/cost trending factors used to trend historical vintage year Mains costs to constant dollar amounts. Please provide in executable electronic format as well as hardcopy.
- 279) Please provide an estimate of the current average cost of Mains (materials plus capitalized labor) for the following sizes and types of pipe:
- a. Plastic, 2-inch;
 - b. Plastic, 4-inch;
 - c. Plastic, 6-inch;
 - d. Plastic, 8-inch;
 - e. Steel, 2-inch;
 - f. Steel, 4-inch;
 - g. Steel, 6-inch;
 - h. Steel, 8-inch;
 - i. Steel, 10-inch; and,
 - j. Steel, 12-inch.
- 280) With regard to Contributions in Aid of Construction ("CIAC") and Customer Advances:
- a. Please explain where these rate base deductions are reflected in the Company's Application as well as in Mr. Feingold's class cost of service study;
 - b. Please quantify the amount of CIAC and Customer Advances reflected in the Company's Application;

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- c. Please provide CIAC and Customer Advances (separately) for each of the last five years; and,
 - d. Please provide CIAC and Customer Advances as of December 31, 2012 by rate schedule or customer class.
- 281) Please provide the model inputs, statistical outputs, models, and all diagnostic statistics for each of the regression formulations used by Mr. Feingold in conducting his zero intercept studies. Please provide the responses in executable electronic format as well as in hard copy.
- 282) With regard to flex and/or negotiated rate customers, please provide the following for each customer (customers do not need to be identified by name), by rate schedule:
- a. the actual rate(s) currently being charged and the rate schedule(s) from which service is taken;
 - b. a copy of any service agreement (contract) and/or other documentation currently in effect establishing the rate(s) under which service is taken;
 - c. all records, documents, evaluations and analyses undertaken by or for the Company and/or undertaken by the customer that "... demonstrate to Company that a lower rate is necessary. . ." associated with each customer such that a flex rate is appropriate since the "... only alternative would be to shut down or relocation of facilities, or that the lower rate is necessary to expand facilities." (quotations from Flex Provision of tariff);
 - d. all records, documents, analyses, correspondence, studies, etc. that show that the Company has sought to maximize the flex rate associated with each customer;
 - e. the timeframe and extent of the procedures used by the Company to monitor and evaluate whether a customer should continue as a flex rate customer and/or that revisions to the flex rate level(s) are appropriate;
 - f. annual throughput for each of the last five years;
 - g. maximum contract demand; and,
 - h. list of any other rate schedules in which delivery service is provided.

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- 283) With regard to NiSource Corporation Service Company ("NCSC"), please provide the amount charged to Columbia Gas of Kentucky for each of the last five years by service area or cost center as defined within the Direct Testimony of witness Taylor on Pages 7 and 8 and Attachment SMT-2, Pages 7 through 11. If the requested information is not available by service area, please provide in the greatest detail possible; e.g., by cost center, business activity, etc.
- 284) With regard to NiSource Corporation Service Company ("NCSC"), please provide the amount charged to Columbia Gas of Kentucky for the future test year by service area or cost center as defined within the Direct Testimony of witness Taylor on Pages 7 and 8 and Attachment SMT-2, Pages 7 through 11. If the requested information is not available by service area, please provide in the greatest detail possible; e.g., by cost center, business activity, etc.
- 285) Please provide the amount of future test year NCSC charges to Columbia Gas of Kentucky by service area or cost center assigned to each FERC account; i.e., please provide a matrix of detailed NCSC charges by service area or cost center, and by FERC account.
- 286) Please provide Residential weather normalized usage (Dth or MCF) for each of the last 10 calendar years. In this response, please indicate the approach and basis for estimating normalized consumption and indicate if the methods, heating degree days, and models are the same or different by year. If different, please provide the parameters used to normalize usage by year.
- 287) Please provide the number of actual meter reading bills and estimated usage bills (non-meter reading) for each rate schedule during the last 12-months.
- 288) Please provide the number of customers (meters) served with a common service line, by class.
- 289) For the most recent 12-months, please provide the number of customers and total MCF or Dth that participated in budget billing (by rate schedule).
- 290) Please provide the amount of Mains footage by pressure criteria; e.g., low pressure, medium pressure, and high pressure.
- 291) With regard to the Company's Mains replacement program, is Columbia installing smaller size Mains operating at higher pressures or is Columbia maintaining its historic pressurizations throughout its distribution system?
- 292) Please provide a comparison of pipe capacities for 2-inch, 4-inch, and 6-inch Mains at various operating pressures used by the Columbia companies.

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- 293) With regard to each current conservation program, please provide the following:
- a. name and explanation;
 - b. annual cost (most recent 12-months);
 - c. cost reflected in future test year;
 - d. estimated annual MCF or Dth savings (most recent 12-months); and,
 - e. estimated annual MCF or Dth savings (future test year).
- 294) With regard to each proposed new conservation program, please provide the following:
- a. name and explanation;
 - b. annual cost in future year; and,
 - c. estimated MCF or Dth savings in future test year.
- 295) Please provide a copy of all cost/benefit studies/analyses conducted regarding the Company's AMR system.
- 296) Please provide a copy of all internal reports, memoranda, etc. requesting and approving an AMR for Columbia Gas of Kentucky.
- 297) Please provide details of the amount of proposed AMR rate base and expenses included in the Company's Application.
- 298) Please provide a detailed description of all cost savings (quantified) that are expected with the implementation of an AMR system and indicate where these specific cost savings are included in the Company's Application.
- 299) With regard to the Company's proposed AMR program, will AMR devices be installed for all customer classes? If no, please indicate the classes and estimated number of meters that will have AMR capabilities.
- 300) Please provide a time frame for full implementation of the proposed AMR program.

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- 301) Please provide a copy of all contracts with AMR vendors and/or contractors.
- 302) Please provide a copy of all bids for AMR equipment, software, construction, and contracting services.
- 303) Please explain and quantify the amounts of AMR-related costs from affiliates within the Company's Application.
- 304) Please provide detailed per books operating income and rate base (by account) for the period 2006 through 2012.
- 305) Please provide all source documents and workpapers used to development Attachment RAF-4.
- 306) With regard to Attachment RAF-4, the reduction in average use per customer between 2011 and 2012 is larger than any other change since the 2005 to 2006 change. Please explain any known reasons for this large change in usage between 2011 and 2012.
- 307) With regard to the Direct Testimony of Mr. Feingold, Page 62, Lines 15-17, please provide all source documents supporting the statement that "as of May 2013 there were twenty-one (21) states that have approved revenue decoupling, and five (5) additional states that have approved SFV rate design."