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PUBLIC SERVICE COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF COLUMBIA GAS OF KENTUCKY, INC. FOR AN ADJUSTMENT OF GAS RATES	)	Case No. 2007-00008

ATTORNEY GENERAL'S SUPPLEMENTAL REQUESTS FOR INFORMATION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits the following Supplemental Requests for Information to Columbia Gas of Kentucky, Inc. ["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) 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.

(4) If any request appears confusing, please request clarification directly from the Office of Attorney General.

(5) 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.

(6) 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.

(7) If Columbia objects 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.

(8) 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.

(9) 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.

(10) 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.

Respectfully submitted,
GREGORY D. STUMBO
ATTORNEY GENERAL

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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the Attorney General's Supplemental Requests For Information were served and filed by hand delivery to Beth O'Donnell, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; furthermore, it was served by mailing a true and correct copy of the same, first class postage prepaid, to:

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all on this 8th day of May, 2007.

Lawrence W. Cook
Assistant Attorney General

Attorney General's Supplemental Data Requests
to Columbia Gas of Kentucky
Case No. 2007-00008

I. Accounting and Revenue Requirements

1. With regard to data request PSC-2-38, please provide the following information:

    a. Considering the fluctuating monthly short term debt balances in the test year, as shown in the response to PSC-1-3, Format 3, Schedule 2, page 1, does Mr. Moul believe it to be reasonable to include in the capital structure the single-point-in-time test year-end short term debt balance of $2,569,581 for ratemaking purposes? If not, explain why not.
    b. Please confirm that if the Company had chosen a test year ending 8/31/06 rather than 9/30/06, the Commission's suggested approach in PSC-2-38 would result in a $0 ST debt balance in the capital structure.
    c. Please confirm that if the Company had chosen a test year ending 12/31/05 rather than 9/30/06, the Commission's suggested approach in PSC-2-38 would result in a $32,171,746 ST debt balance in the capital structure.
    d. As Mr. Moul confirms on page 20 of his testimony, there is a direct correlation between CKY's short term debt balances during any particular year and CKY's Gas Stored Underground inventory. As shown on WPB-5.1, sheet 3 of 4, CKY has proposed a Gas Stored Underground inventory balance of $47.8 million in this case, based on a 13-month average test year balance, consistent with Mr. Moul's use of a 13-month average short term debt test year balance. Would Mr. Moul agree that this represents a consistent and appropriate rate making approach? If not, explain why not.

2. With regard to the response to AG-1-6, please provide the following information:

    a. The response to AG-1-6 part a would appear to say that the Company's test year short term debt balance would have been approximately $19,414,727 higher (in order to provide complete investor-supplied funding for the claimed test year rate base investment of $171,447,599) were it not for the fact that approximately $19,414,727 of temporary non-investor supplied funding was available from GCA and CHOICE program over-collections; and if these over-collected funds had not been available, the Company's short-term debt balance would have been $19,414,727 higher, thereby resulting in an appropriate reconciliation between the test year-end rate base and capital structure. If you do not agree, explain your disagreement in detail.
    b. In its response to part b, the Company states that if the opposite had been the case, i.e., if there had been GCA *under-collections* in the test year, the Company's capitalization would have been higher than the rate base. Since temporary GCA under- or over-collections are not funded with permanent

capital such as equity of long-term debt, please confirm that the claimed excess of capitalization over rate base under that scenario would necessarily have to consist of additional short-term debt. If you do not agree, explain your disagreement.

3. Re. response to AG-1-10: What is the nature and purpose of the Intercompany Insurance prepayment balances and why should they be included in rate base?

4. With regard to the response to AG-1-14, please provide the following information:

   a. How and where (account title) are Builder Incentives included in rate base?
   b. What represents Non-Conforming State Depreciation and is this type of depreciation reflected for ratemaking purposes in this case? If so, how and in which account?
   c. Explain the nature and purpose of the two ADIT balances in sub-accounts 2951 and 2953, RRA '93 and Rate Base Adjustment and explain why these two items are not property and/or rate base related.

5. With regard to the response to AG-1-19, please provide the following information:

   a. For each of the 5 years prior to 2004, provide the initial annual property tax assessment (annual property tax liability, not the Assessed Value) by the Office of Property Valuation (OPV) and the annual property taxes eventually agreed upon based on negotiations between CKY's representative and OPV.
   b. Provide the initial property tax assessment (annual property tax liability, not the Assessed Value) for tax year 2004 and the eventually settled property tax amount resulting in the tax credit of $72,688.
   c. Provide the initial property tax assessment (annual property tax liability, not the Assessed Value) for tax year 2005 and the eventually settled property tax amount resulting in the tax credit of $45,568.
   d. With regard to the 2006 initial property tax assessment attached in response to AG-1-19c, please provide the following additional information:

      i. What is CKY's annual property tax liability (i.e., annual property tax amount equivalent to the actual test year tax amount of $1,679,517) associated with this most recent tax assessment for tax year 2006 and where can this annual tax amount be found in the attachment?
      ii. What is the dollar magnitude of the Company's protest of this initial property tax assessment for 2006, i.e., what is the Company's proposed Assessed Value versus the $184,360,102 and what would be

the Company's proposed associated annual property tax amount in accordance with its protest?

iii. When was the protest filed and when is a final resolution of the protest expected?

iv. What was the time span between the Company's 2004 and 2005 property tax assessment protests and the eventual settlement date that resulted in the credits of $72,688 and $45,568?

6. Re. response to PSC-2-49: The response indicates that the impacts on annualized and normalized test year gross revenues of using 25-year and 30-year normalized weather data are gross revenue increases of $900,168 and $3,161,671, respectively. Please provide the corresponding impacts on annualized/normalized test year net margins (revenues net of associated gas costs) for both of these scenarios.

7. In response to PSC-2-64, the Company states that the PSC assessment rate used in the development of the revenue requirement represents the most recent assessment rate for the period 7/1/06 through 6/30/07. As shown on Schedule D-2.1, Sheet 6 and Schedule H-1, Sheet 1, the rate that has been used is .1898%. However, in the response to AG-1-32, the Company states that the most recent assessment rate, effective for 7/1/06 through 6/30/07 is .1643%. Please reconcile these two numbers and indicate which is the correct one.

8. The response to AG-1-34a,b shows that the Company's uncollectible ratio experiences upward and downward fluctuations from year to year. Given these annual fluctuations, please explain why the Company believes it to be appropriate to base the uncollectible ratio in this case on the experience of one year rather than the average experience over a number of years.

9. With regard to the response to AG-1-37, please provide the following information:

   a. Explain the consistently declining trend in the Company's total employee level, from 177 in 2003 to 125 in February 2007. In addition, explain whether this trend will continue in the remaining months of 2007 and thereafter.
   b. Actual total employees for the months of March and April 2007.
   c. Explain why it is reasonable to annualize the payroll expenses in this case based on 134 employees given that the employee level has already further declined to 125 in February 2007.
   d. To what extent is the continuing decline in CKY's level of employees (down to 125 employees in February 2007) a result of the implementation of the IBM contract?

10. Regarding the response to PSC-2-35a, please explain how the percentage increases shown on WPD-2.2, Sheet 2 change as a result of the fact that the actual merit increase for exempt was 3.0% rather than the anticipated 3.5%, i.e., it obviously changes the exempt merit increase in column (3), but will it also change the clerical increase in column (2) from 3.50% to 3.00% and the overtime and premium increase in column (4) from 3.50% to 3.00%?

11. In response to AG-1-40e, the Company confirms that during the test year ended 9/30/06, the Company did not book any incentive compensation. The response then goes on with the statement that "The Company did have a payout for 2006 performance with the accrual booked in December 2006." In this regard, please provide the following information:

    a. Was the incentive compensation accrual booked in December 2006 $113,893, as shown in the response to AG-1-39c? If not, please reconcile the 2006 amount of $113,893 to the accrual that was presumably booked in December 2006.
    b. Was the accrual booked in December 2006 the result of the fact that the Board of NiSource decided in 2006 to lower the financial EPS trigger for 2006 in order to still be able to have an incentive payout to its employees for 2006, as described in the response to AG-1-39a, pages 13, 14 and 15? If so, provide details regarding the lowering of the EPS target.
    c. If the 2006 incentive compensation accrual was $113,893, explain how the Company arrived at the pro forma test year $227,789 incentive compensation amount described in the response to AG-1-40a which, presumably, was based on reaching the 2006 financial trigger. If not based on the actual 2006 financial trigger of $1.50 EPS, does this mean that the $227,789 is purely a hypothetical incentive compensation number the Company used for ratemaking purposes in this case?

12. With regard to Workers Compensation expenses, please provide the following information:

    a. Please reconcile the actual test year net Workers Compensation expenses of $240,869 ($123,420 + $172,116 - $54,667) on Schedule D-2.9 to the actual per books test year Acct 925 I&D expenses of $720,513 shown in the response to PSC-1-20.
    b. Please reconcile the actual annual I&D expenses for the years 2001 through 2005 that are shown in the response to AG-1-56 to the actual per books Account 925 I&D expenses for the corresponding years in the response to PSC-1-20.

c. Please provide the actual annual I&D expenses that are equivalent to the Account 925 I&D expenses shown in the response to PSC-1-20 (for the years 2001 through the test year) for the years 1997 through 2000.

13. The determination of the annualized property and liability insurance expenses proposed by the Company are shown on WPD-2.9 sheet 1 of 3. In this regard, please provide the following information:

    a. Where is the monthly oil insurance of $1,231 shown on WPD-2.9, page 2 of 3? If not shown there, please provide the actual monthly oil insurance from September 2006 through April 2007.
    b. Where is the monthly Non-Affiliate WC insurance of $3,996 shown on WPD-2.9, page 2 of 3? If not shown there, please provide the actual monthly Non-Affiliate WC insurance from September 2006 through April 2007.
    c. What is the basis for the $82,897 St. Paul's travelers WC insurance? Where is this insurance reflected on WPD-2.9, page 2 of 3? If not, provide the actual monthly St. Paul's travelers WC insurance for the annual period May 2006 through April 2007.
    d. Confirm that the updated annualized Affiliate WC insurance amounts to $170,148 (12 x actual monthly expense of $14,179) rather than the amount of $174,588 (12 x $14,549) assumed by the Company. If you do not agree, explain your disagreement.
    e. Confirm that the updated annualized Miscellaneous Other Non-Affiliate insurance amounts to $424,656 (12 x $35,388) rather than the amount of $480,432 (12 x $40,036) assumed by the Company. If you do not agree, explain your disagreement.
    f. Explain why, in calculating the Miscellaneous Other Non-Affiliate insurance, the Non-Affiliate WC insurance of $3,996 is subtracted.

14. Please expand your response to AG-1-78a by providing actual Professional Services expense totals and details for calendar year 2006.

15. With regard to the response to AG-1-78, please provide the following information:

    a. The test year total Professional Services expenses of $11,808,943 are substantially higher than the corresponding total expenses for the prior three years of $7,519,919 (2005), $6,611,665 (2004) and $8,034,117 (2003). Please explain the reasons for this.
    b. As indicated in the response to AG-1-78f, the test year Professional Services expenses for the Stanley Pipeline company of $4,216,366 are almost 5 times higher than the average Stanley Pipeline company expenses of $928,609 for

the prior 5 years, 2001 through 2005, of $1,198,418 (2005), $57,310 (2004), $576,410 (2003), $1,116,799 (2002), and $1,694,110 (2001). Please provide an explanation for this. In addition, provide the reasons why the Company believes that the test year expense of $4,216,366 is to be considered representative of the annual Stanley Pipeline company expenses for ratemaking purposes in this case.

16. With regard to the response to AG-1-79, please provide the following information:

    a. Why should the out-of-period AGA dues of $6,392 for the 4th quarter of 2006 be included for ratemaking purposes in this case?
    b. Nature and purpose of the Common Ground Alliance Corporate membership.
    c. Nature and purpose of the Clear Convenience Bill.

17. Re. response to AG-1-62: Provide a detailed description of the nature of the $16,940.50 expenses for Marketing Services by Vectra. In addition, provide representative copies of the advertising.

18. Re. response to AG-1-59: Provide the nature and purpose of the $3,500 Ashland Alliance expense and the $412 Chicago Club expense. In addition, provide a dollar amount breakout and description of the 6 expense items making up the $978 expense for Invoices Under $300.

19. It would appear that the Company has only responded to AG-1-61 with regard to service awards. The request also asked for test year expenses (direct expenses as well as NCSC-allocated expenses) associated with employee parties and outings (e.g., Christmas parties, company picnics, golf tournaments, other employee outings, etc) and employee gifts. Please provide these expenses.

20. The response to AG-1-68g indicates that the test year above-the-line expenses include $200,853 for SERP expenses. In this regard, please provide the following information:

    a. Description of what the SERP benefit represents. In addition, explain whether this benefit program is an active on-going program for which current employees are eligible, or whether it is a program that has been discontinued for currently active employees, but is still active for retired employees.
    b. Actual SERP expenses (direct and NCSC-allocated) booked by the Company in each of the years 2002 – 2006.

c. How many employees are the recipients of the $200,853 SERP and what is / are the titles of these employees?
d. Do the employees receiving the SERP benefit also receive the "regular" pension benefits for which all other Company employees are eligible?
e. Reasons why the SERP expense should be charged to the ratepayers rather than the shareholders.

21. The response to AG-1-68g indicates that the test year above-the-line expenses include $76,358 for employee moving expenses. In this regard, please provide the following information:

    a. For how many employees were these moving expenses incurred? And what were the positions and titles of these employees?
    b. Are these moving expenses associated with the employee severances resulting from the IBM agreement or resulting from the NCSC restructuring initiative resulting in severed executive employees, as announced by NiSource in the 4th quarter of 2005? If so, are these moving expenses included in the one-time IBM and/or NCSC related costs which the Company proposes to amortize over 3 years in this case?
    c. Actual employee moving expenses (direct and NCSC-allocated) booked by the Company in each of the years 2001 through 2006.
    d. Why should the CKY ratepayers pay for moving expenses incurred by NCSC personnel?

22. Please provide a dollar breakout and description of all of the expense items making up the $1,913 employee welfare expenses listed in the response to AG-1-68.

23. Please identify any "spousal" expenses (e.g., included in travel and lodging, meals and entertainment expenses) included in the test year direct CKY and NCSC-allocated expenses.

24. With regard to the response to AG-1-44c, were the costs associated with the 2000, 2001 and 2002 restructuring initiatives expensed as incurred or were they deferred and amortized? Please explain the accounting treatment of these costs for both book and ratemaking purposes.

25. With regard to the pro forma NCSC costs shown on Schedule D-2.8, Sheet 1, please confirm the following information:

    a. The "normalized ongoing NCSC costs" of $8,974,936 represent the estimated going level NCSC costs expected to be incurred during the first full year new rates would be in effect, assumed to be starting around the end of 2007. If you do not agree, state your disagreement.

b. The starting point of the normalized ongoing NCSC costs of $8,974,936 is the actual unadjusted test year NCSC O&M expense of $9,265,162, which the Company then adjusted with the following three adjustments: (1) removal of all one-time NCSC costs booked in the test year; (2) adding a pro forma expense increase to reflect the going level IBM costs expected to be incurred during the first full year new rates would be in effect; and (3) adding a pro forma expense adjustment to reflect the annualization of 2007 NCSC labor and benefit expenses. If you do not agree, state your disagreement.

26. With regard to the response to AG-1-50a, please confirm the following information:

    a. As a result of the new IBM contract, 31 call center employees were severed by CKY prior to and during the test year. This employee severance resulted in $812,778 one-time severance costs which the Company is proposing to amortize in rates in this case. If you do not agree, state your disagreement.
    b. The 31 call center employees are no longer reflected in the 9/30/06 test year-end total CKY employee level of 134 which the Company has used to determine the pro forma annualized payroll expenses in this case. Therefore, under the Company's proposed rate treatment, both the (one-time) costs and annual savings from this employee severance would be reflected in the rates to be established in this case. If you do not agree, state your disagreement.

27. With regard to the response to AG-1-46 and AG-1-47a, please provide the following information:

    a. As confirmed in the response to AG-1-47a, as of December 31, 2006 872 employees were severed from NiSource as a result of the IBM agreement and 196 of the 872 severed employees were NCSC employees; and, as confirmed in the response to AG-1-46c, the one-time severance costs associated with these severed employees amount to $2,308,090, which the Company is proposing to amortize in rates in this case. Please confirm this. If you do not agree, explain your disagreement.
    b. As confirmed in the response to AG-1-46b, the above-referenced employee severance occurred prior to and during the test year and any payroll[1]

[1] Which should include wages/salaries and all payroll overhead such as fringe benefits, payroll taxes, and other employee related expenses.

reduction savings were booked started in the month after the severance. In this regard, please provide the following additional confirmations and information:

1) Since the starting point of the Company's proposed normalized ongoing NCSC expenses of $8,974,936 is the actual unadjusted per books test year NCSC expenses, the Company's proposed pro forma NCSC expenses on Schedule D-2.8, Sheet 1 do not reflect the *annualized* payroll savings from the NCSC employees that were severed *during* the test year (i.e., the Company did not base the pro forma NCSC payroll costs chargeable to CKY on the 9/30/06 test year-end NCSC employee level as it did for the "direct" CKY payroll). Rather, the Company's proposed pro forma NCSC expenses on Schedule D-2.8, Sheet 1 only reflect the actual "as they fall" payroll savings booked in the test year after the particular employee severances took place during the test year. If you do not agree, please explain your disagreement.
2) Basing the normalized ongoing NCSC costs in this case on the test year-end NCSC employees (which would exclude the full impact of most of the IBM agreement-related NCSC employee severances prior and during the test year) would be consistent with the Company's objective to reflect the going level NCSC costs expected to be incurred during the first full year new rates would be in effect. If you do not agree, please explain your disagreement.
3) Please re-calculate the normalized ongoing NCSC costs of $8,974,936 on Schedule D-2.8, Sheet 1 based on the actual NCSC level of employees as of 9/30/06, which employee level would exclude all of the IBM-related severances experienced by NCSC prior to and during the test year. Provide all workpapers in support of this re-calculation.

28. With regard to the response to AG-1-46b, please provide the following information:

   a. In the same format as currently shown in the table at the bottom of the response, provide the monthly employee severances prior to 7/05 (if any), for 7/05 (illegible), and for 11/06 and 12/06. In addition, reconcile the total of these monthly employee severances to the total 872 employee severance as of 12/31/06 referenced in the response to AG-1-46a/47a.
   b. If the table currently shown (and to be expanded in response to part a above) represents NiSource employee severance (rather than NCSC severances), provide a similar table showing the monthly NCSC employee

severances for each month in 2005 and 2006. In addition, reconcile the total of these monthly employee severances to the total 196 NCSC employee severance as of 12/31/06 referenced in the response to AG-1-46a/47a.

29. What is the average labor cost per NCSC employee included in the normalized ongoing NCSC cost amount of $8,974,936? [Note: the average labor cost per NCSC employee should include salaries/wages, incentive compensation, fringe benefits (pension, OPEB, health insurance, life insurance, LTD, STD, SERP, etc), payroll taxes, and other labor related overhead costs].

30. With regard to the response to AG-1-45, please provide the following information:

    a. Provide a table showing the exact dates (months) in 2005 and 2006 (through 12/31/06) and the corresponding number of NCSC employee severances experienced by NCSC as a result of the executive employee reduction announced by NiSource in the fourth quarter of 2005.
    b. In the response to AG-1-45c, the Company states that the one-time severance costs associated with these NCSC employee severances are included on Schedule D-2.8, Sheet 2, line 11 ($79,348) and line 13. Since the $812,778 shown in line 13 is represented to be the "direct" severance costs associated with the 31 CKY employee severances, explain what portion of the $812,778 in line 13 relates to the above-referenced NCSC severances.
    c. Please confirm that the normalized ongoing NCSC costs of $8,974,936 on Schedule D-2.8, Sheet 1 only reflects the payroll savings experienced and booked by NCSC *after* the employee severance on an "as it falls" basis and does not reflect the annualized impact of the payroll savings associated with each employee severance during and after the test year.
    d. Explain in more detail the Company's response to AG-1-45a that the severances related to this restructuring occurred prior to and during the test period, *except for two individuals.*
    e. Please re-calculate the normalized ongoing NCSC costs of $8,974,936 on Schedule D-2.8, Sheet 1 based on the actual NCSC level of employees as of 9/30/06, which employee level would exclude all of the severances experienced by NCSC under this restructuring program prior to and during the test year and, in addition, would exclude the two positions severed after the end of the test year. Provide all workpapers in support of this re-calculation.

31. With regard to the proposed amortization of the NCSC-related Loss on Mainframe and Marble Cliff Building costs, please provide the following information:

    a. When (month & year) were these costs booked by NCSC?

b. Were these costs expensed when incurred or deferred? In addition, explain in which account (acct number and title) these losses were recorded.
c. What are the benefits to the ratepayers of the loss on mainframe and sale of Marble Cliff building?
d. Why should the ratepayers of CKY be charged with these one-time losses?

32. With regard to the response to AG-1-72, what specific review process has the Commission established for CKY in terms of each of the six items listed in AG-1-72?

33. With regard to the response to PSC-2-33e, please indicate whether the monthly charge resulting from CKY approved AMRP Rider represents a per customer charge or a volumetric-based charge.

34. The proposed PISCC rate mechanism constitutes single-issue ratemaking. Please confirm your agreement with this statement. If you do not agree, explain your disagreement.

35. With regard to the response to AG-1-58 Supplement, please provide the following information:

a. Description of nature and purpose of $1,698 Employee Recognition expenses included in account 903 on page 1 of 3.
b. Description of nature and purpose of $300 Seminar Registration Fees (e.g., what kind of seminar?) included in account 908 on page 2 of 3.
c. Description of nature and purpose of $4,000 and 550 Rebates and Promotional expenses included in account 908 on page 2 of 3 and account 921 on page 3 of 3.
d. For what professional/civic organization is the $500 due amount in account 908 on page 2 of 3?
e. Description of nature and purpose of $9,123 Meals, Meetings and Entertainment expenses included in account 908 on page 2 of 3? For example, do these expenses include the costs of outings and dinners with customers? If so, describe the type of these outings and dinners.
f. Description of nature and purpose of $1,000 Industry Association expenses included in account 921 on page 3 of 3.
g. Account 921 includes $1,946 total expenses for what is described as "Inside Sales/Marketing." What do these activities exactly represent and do they include promotional activities?
h. Description of nature and purpose for *each* of the account 921 Regulatory Policy/Governmental Affairs expenses of $6,183 (travel and expenses);

$1,275 (seminar registration fees - e.g, indicate what type of seminar); $2,783 (meals, meetings and entertainment).

i. Description of nature and purpose for *each* of the account 921 Governmental Affairs expenses of $6,645 (travel and expenses); $4,126 (seminar registration fees - e.g, indicate what type of seminar); $8,663 (meals, meetings and entertainment).

II. RATE DESIGN

36. The CD provided with the data responses did not contain the bill frequency data requested in D.R. No. 106. Please provide the requested data in Excel format.

37. The attachment to Columbia's response to AG DR No. 115 shows the number of services of different sizes, but not the unit costs. Please provide the unit costs.

38. The attachment to AG DR No. 106 is missing. Please provide the attachment.

39. Please explain your answer to AG DR No. 122, which implies that uncollectible accounts are based on estimates of future uncollectible amounts, not on the actual experience of uncollectible accounts.

40. Please provide an update of the Administrative Charge cost study provided in response to AG DR No. 127.

41. Refer to your response to AG DR No. 139. If no customers take GPS service, why does the Company continue to offer it?

42. Your response to AG DR No. 141 is not fully responsive. Please answer the question.

43. Refer to your response to AG DR No. 151. If there are no customers taking service under the AFDS schedule, why does Columbia continue to offer it?

44. Refer to your response to KPSC Staff DR 2-31. Is the Company aware of any specific examples of the arbitrage of which it complains in this response? If so, please provide a full description.