

March 30, 2007

Beth O'Donnell,
Executive Director,
Kentucky Public Service Commission
P.O. Box 615,
211 Sower Boulevard,
Frankfort, Kentucky 40602-0615
Phone (502) 564-3940

RECEIVED

MAR 30 2007

PUBLIC SERVICE
COMMISSION

**Re: Columbia Gas of Kentucky, Inc.
Case No. 2007-00008**

Dear Ms. O'Donnell,

Enclosed please find the original and seven (7) copies of the CORRECTED attachment to the response of Columbia Gas of Kentucky, Inc. ("Columbia") to PSC data request Set 1-0020, Attachment B, Page 2. Upon reviewing the original attachment provided, Columbia determined that the salary information contained in the second page of the attachment did not reconcile with the salary and wage information used in Columbia's Application.

The corrected information is shown in **boldface type** on the attached page. Please use this CORRECTED response to replace all prior copies of PSC Set 1-0020, Attachment B, Page 2. The figures on this CORRECTED response now reconcile with the data used in Columbia's Application (e.g. see Application, Volume 8, WPD 2.2). We regret any inconvenience that this may have caused.

A copy of this information is also being provided to the Attorney General's office and all parties to this case as shown in the attached certificate of service. As always, if you have any questions, please call me at 724.416.6328 or e-mail me at mkempic@nisource.com.

Sincerely,


Mark Kempic

Enclosures

cc: All Parties of Record
Hon. Richard S. Taylor
Hon. Stephen B. Seiple

Columbia Gas of Kentucky, Inc. CASE NO. 2007-00008 Analysis of Salaries and Wages for the Calendar Years 2001 through 2005 and the Test Year "000 Omitted"												
Line No.	Item (a)	3rd		2nd		1st		Test Year		Amount (l)	% (m)	
		Amount (f)	% (g)	Amount (h)	% (i)	Amount (j)	% (k)	Amount	%			
7.	Administrative and general expenses (continued):											
	(h) Franchise requirements	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	
	(i) Regulatory commission expenses	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	
	(j) Duplicate charges - cr.	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	
	(k) Miscellaneous general expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	
	(l) Maintenance of general plant	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	
8.	Total administrative and general expenses L7 (a) through L7(l)	\$238	-46.3%	\$596	150.7%	\$1,000	67.8%	\$331	-67.0%			
9.	Total salaries and wages charged expense (L2 through L6 + L8)	\$6,620	-14.3%	\$6,645	0.4%	\$7,074	6.5%	\$6,191	-12.5%			
10.	Wages Capitalized	\$2,285	16.5%	\$2,498	9.3%	\$2,459	-1.6%	\$2,300	-6.5%			
11.	Total Salaries and Wages	\$8,905	-8.1%	\$9,143	2.7%	\$9,533	4.3%	\$8,491	-10.9%			
12.	Ratio of salaries and wages charged expense to total wages (L9 / L11)	0.74	-6.8%	0.73	-2.2%	0.74	2.1%	0.73	-1.7%			
13.	Ratio of salaries and wages capitalized to total wages (L10 / L11)	0.26	26.7%	0.27	6.5%	0.26	-5.6%	0.27	5.0%			

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing responses of Columbia Gas of Kentucky, Inc. were served via either personal hand delivery, First Class U.S. Mail postage prepaid or overnight mail on the following parties, all on this 30th day of March, 2007.

Hon. Dennis G. Howard, II
Hon. Lawrence W. Cook
Assistant Attorney General
Office of the Attorney General
Utility and Rate Intervention Division
1024 Capital Center Drive, Suite 200
Frankfort, Kentucky 40601-8204

Hon. David J. Barberie
Hon. Leslye M. Bowman
Lexington-Fayette Urban
County Government
Department of Law
200 East Main Street
Lexington, Kentucky 40507

Hon. David F. Boehm
Boehm, Kurtz & Lowry
36 E. Seventh Street, Suite 1510
Cincinnati, Ohio 45202
Attorney for Kentucky Industrial Utility Customers

Mark Kempic (gme)

Mark R. Kempic, Esq.

Attorney for Columbia Gas of Kentucky, Inc.