BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 25

Refer to the response to the Staff's Second Request, Item 74. Columbia was requested, for the second time, to provide comparative schedules showing by months for the test year and the year preceding the test year the total company balance in each gas plant and reserve account or subaccount included in Columbia's chart of accounts. Columbia submitted plant account and subaccount information in four attachments to the response in Item 74. However, the requested comparison of account balances was not provided, as was requested originally in the Commission Staff's First Data Request dated January 25, 2007, Item 16, and in Item 74.

- a. Using the monthly ending balance data contained in the response to Item 74, prepare the comparison of gas plant and reserve accounts previously requested. Organize the data using the format attached to this data request.
- b. Refer to the response to part (a) above. Using the "12th Month" balances for the test year and the previous 12-month period, for each account where the change in the 12th Month balance is at least 10 percent and \$500,000 or more, explain the reason(s) for the change in the account balance. The change in the balance can be either positive or negative.

Response of Columbia Gas of Kentucky:

- Attached is the comparison of general ledger gas plant and reserve accounts previously requested in Staff's Second Request No. 74 using the format attached to this data request in an Excel spreadsheet and a compact disc (CD) format. Totals have been omitted because totals have no relevance since the values are balances at the end of each month.
- b. Only utility account 376.00 (Mains) for general ledger (G/L) account 106 (Completed Construction not Classified) and G/L account 107 (Construction Work in Progress) satisfy both criteria.
 - For G/L account 106, the variance represents costs of \$1.4 million transferred from Construction Work in Progress to Completed Construction Not Classified as the Louden Avenue Relocation project in the Lexington area was placed in service.

Public Service Commission Data Request Set 3 Question No. **25** (Cont'd) Columbia Gas of Kentucky Respondent: **Kelly Humrichouse**

• For G/L account 107, the variance represents costs recorded in conjunction with a large pipeline extension project involving approximately 38,500 feet of 12" pipe in the Georgetown, Kentucky area. The project is known as the DE Extension, or Lake Carnico project. Costs recorded through the test year were approximately \$3.0 million.

2007-00008 PSG Set 3-25 Attac ...ent Page 1 of 41

(13) 149 149 Sep Sep Sep 13) 13) 149 149 0 0 00 Aug Aug Aug 149 149 0 0 13 3 00 - 0 0 Jul Jul Jul 0 0 1 3 3 149 149 0 -00 Jun ոս Jun 00473 149 149 00 00 May May May 149 149 0 0 13 3 00 - 0 0 Apr Apr Apr 149 149 00 - 0 0 Mar Mar Mar <u>6600</u> 149 149 00 00 Feb Feb Feb 0 0 1 3 3 149 149 00 00 Jan Jan Jan 0 0 1 3 3 149 149 0 0 Comparison of Total Company Test Year Account Balances 00 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec (713) 13 726 0 149 149 00 0 0 Nov Nov Nov (713) 13 726 0 149 149 0 0 0 0 5 0 0 0 0 O 303.10 Intangible Plt DIS Software Oct With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year 303.00 Intangible Plt General 101 - Gas Plant in Service Columbia Gas of Kentucky Columbia Gas of Kentucky 301.00 Organization Costs 101 - Gas Plant in Service Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Decrease Test Year Decrease Prior Year Test Year Test Year Decrease Increase Increase Increase

0 0

00

0 13 0

2007-00008 PSG Set 3-25 Attac ...ent Page 2 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

000 Omitted 101 - Gas Plant in Service

303 30 Intancible Plt Misc Software	-												
Oct	~	VoV	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	5	ep
Test Year	1.164	1,213	1,252	1,252	1,252	1,252	1,252	1,277	1,277	1,2	77	784	869
Prior Year	1,149	1,237	1,237	1,237	1,023	1,023	1,134	1,164	1,164	<u>-</u>	64	1,164	1,164
Increase	15	0	14	4	228	228	118	113	113	~	13	0	
Decrease	0	(24)	0	0	0	0	0	0	0		0	(380)	(295)
Columbia Gas of Kentucky													
Case No. 2007-00008													
Comparison of Total Company Tes	st Year	Account E	3alances										
With Those of the Preceding Year													
000 Omitted													
101 - Gas Plant in Service													
304.10 Land										-	K	Ū	ļ
Oct	_	Vov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	AU	, ,	oep
Test Year	ω	ω	ω	w	8	8	w	8	Ø		ω,	ω (χ
Prior Year	ω	ω	ω	~	8	8	ω	8	Ø		ω,	ω	χ
Increase	0	0	0	U	0	0	0	0	0		0	0 0	о с
Decrease	0	0	0	U	0	0	0	0	0		0	0	0
Columbia Gas of Kentucky													
Case No. 2007-00008													
Comparison of Total Company Te:	st Year	Account E	3alances										
With Those of the Preceding Year													
000 Omitted													
101 - Gas Plant in Service													
374.20 Land Other Distribution Sy	S										•		
õ		Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Inc	AU	0 0	oep
Test Year	880	880	880	88(88(881	88(0 880	880		380	880	8/8
Prior Year	881	881	881	88	88	881	80	1 880	880	~	080 0	088	000
Increase	0	0	0	-	0	0	_	0	0		0	0 0	⊃
Decrease	(1)	(1)	1) (.)	1) 0	<u> </u>	1) 0	0		0	0	E

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

101 - Gas Plant in Service

374.40 Land Rgts Other Distr Sys

462 437 25 0 Sep 2,667 00 2,667 Sep Aug 2,667 2,667 462 437 25 0 0 С Aug 2,667 462 437 25 0 2,667 00 Ju Jul 2,667 2,667 462 437 25 0 00 սոլ Jun 437 20 0 2,667 2,667 00 457 May May 457 437 20 0 2,667 2,667 00 Apr Apr 2,667 2,667 00 457 437 20 С Mar Mar 2,667 2,667 00 457 437 20 0 Feb Feb 2,667 2,667 20 457 437 Jan Jan 2,667 2,667 437 437 0 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec 2,666 2,667 437 0 437 00 Nov Nov 2,666 2,667 - 0 437 426 ÷ 0 Oct o O With Those of the Preceding Year With Those of the Preceding Year 101 - Gas Plant in Service 375.20 Str City Gate Mea & Reg Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-00008 Case No. 2007-00008 374.50 Rights of Way 000 Omitted 000 Omitted Prior Year Decrease Prior Year Test Year Decrease Test Year Increase Increase

Sep 0022 Aug 0022 Jul 0022 Jun 0 0 2 2 May 0 0 2 2 Apr 0022 Mar 0022 Feb 0 0 2 2 Jan 0 0 2 2 Dec 0 0 2 2 Nov 0022 ö Prior Year Test Year Decrease Increase

0 0 2 2

2007-00008 PSG Set 3-25 Attac ...ent Page 4 of 41

Columbia Gas of Kentucky

Case No. 2007-00008 Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted 101 - Gas Plant in Service

375.30 Str General Mea & Reg

562 544 18 0 8800 ÷ † 0 0 Sep Sep Sep 8800 562 544 18 Aug Aug Aug 8800 552 544 8 0 ÷ † 0 0 Jul Jul Ju 8800 552 544 8 0 1100 Jun Jun Jun 8800 545 544 ÷ ÷ o o ~ 0 May May May 545 546 0 (1) 88800 £ £ 0 0 Apr Apr Apr 88800 540 535 5 0 <u>+</u>+00 Mar Mar Mar 8800 540 537 2200 40 Feb Feb Feb 88000 540 537 2200 40 Jan Jan Jan S O 88800 542 537 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 8800 542 530 ÷ † 0 0 ÷ С Nov Nov Nov 88800 544 530 4 O £ £ 0 0 oc O oct O 375.60 Str Distribtn Industrial M&R oct O With Those of the Preceding Year With Those of the Preceding Year 101 - Gas Plant in Service Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-00008 Case No. 2007-00008 375.40 Str Regulating 000 Omitted 000 Omitted **Prior Year** Test Year Prior Year Test Year Decrease Decrease Prior Year Decrease Test Year Increase Increase Increase

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 101 - Gas Plant in Service

375.70 Str Other Distribution Svs														C	
Oct	Z	lov	Dec	Jan	Feb	Mar	Apr	2	/ay	Jun	Jul	4	Aug	Sep	ç
Test Year	125	7,162	7,162	7,162	7,162	7,162	7,	162	7,162	7,16	2 7,	162	7,162	7,16	2
Prior Year	121	7,125	7,125	7,125	7,125	7,125	٦,	125	7,125	7,12	5 7,	125	7,125	, 1 , ,	<u>ດ</u> (
Increase	4	36	36	36	36	36		36	36	n	9	36	36	.,	õ
Decrease	0	0	0	0	0	0		0	0		0	0	C		0
Columbia Gas of Kentucky															
Case No. 2007-00008															
Comparison of Total Company Test	Year /	Account E	3alances												
With Those of the Preceding Year															
000 Omitted															
101 - Gas Plant in Service															
375.71 Str Other Dist Sys Leased														Ċ	
Oct	2	lov	Dec	Jan	Feb	Mar	Apr	C ons	May	Jun	Inc		Aug	, vep	7 7
Test Year	74	74	74	1	1/ 1/	12 t		74	74	-	4	74	/4	~ .	7
Print Year	74	74	74	1/2/1	1 1	t 72		74	74	-	4	74	74		4
	С	0	0	0	0	0	_	0	0		0	0	0		0
	c	C	L	- -	0	0	~	0	0		0	0	0		0
Decrease	5	2	J			,		,							
Columbia Gas of Kentucky															
Comparison of Total Company Test	Year /	Account	Balances												
With Those of the Preceding Year	5														
000 Omitted															
101 - Gas Plant in Service															
375.80 Str Communication														C	
Oct	~	Vov	Dec	Jan	Feb	Mar	Apr		May	Jun	Inc	(Aug	Sep	Ċ
Test Year	33	33	Ř	с С	ю ю	ю ю	~	33	33		33	89 8 89	55 55 6		າ ເ
Prior Year	33	33	ë	e e	с С	с С	m	33			50	ς Υ	ς, ς γ		n n
Increase	0	0	U	0	- -	0	0	0	0		0 0) (5 0		> <
Decrease	0	0	0	0	0	0	0	0	0		0	0	0		>

,ent Page 6 of 41 2007-00008 PSG Set 3-25 Attac

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Compan With Those of the Preceding 000 Omitted 101 - Gas Plant in Service 376 00 Mains	y Test Year Year	Account E	3alances									
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Test Year	117,761	118,034	118,646	118,823	118,880	118,953	119,237	119,200	119,301	119,721	119,888	120,092
Prior Year	113,924	114,148	115,095	115,363	115,421	116,407	117,123	117,318	117,439	717,370	711,343	111,548 2545
Increase	3,837 0	3,886 0	3,551 0	3,459 0	3,458 0	640,2 0	2,114 0	0 0	700'I	0	0,40,4	0
Columbia Gas of Kentucky	•	I										
Case No. 2007-00008			-									
Comparison of Total Compan	ny Test Year	. Account E	salances									
With Those of the Preceding	Year											
101 - Gas Plant in Service												
378.10 Mea & Reg Sta Eq Ge	eneral											1
)	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Test Year	252	252	252	252	252	252	252	252	252	252	252	252
Prior Year	252	252	252	252	252	252	252	252	252	252	252	252 2
Increase	0	0	0	0	0	0	0	0	0	0	0	0 0
Decrease	0	0	0	0	0	0	0	0	0	0	0	0
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compar	ואס Test Yeaו	r Account I	Balances									
With Those of the Preceding	Year											
000 Omitted												
101 - Gas Plant in Service												
378.20 Mea & Reg Sta Eq Re	egulating					:	•	;	-			
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul 101	Aug	deb Veb
Test Year	4,214	4,214	4,210	4,246	4,245	4,245	4,245	4,248	4,257	4,257	4,2/3	4,400
Prior Year	3,997	3,996	4,014	4,014	4,017	4,060	4,114	4,116	4,132	4,132	4,1/3	4,219
Increase	218	218	196	232	228 ô	185	131	132	07L	47 L		4 0 ⊂
Decrease	0	0	0	C	C	D	D	>	2	2	Σ	>

Columbia Gas of Kentucky

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

101 - Gas Plant in Service 000 Omitted

74,257 71,361 258 258 45 0 0 45 0 C Sep Sep Sep 74,006 258 258 45 0 0 0 45 00 Aug Aug Aug 73,736 258 258 0 0 45 0 0 45 0 0 Jul Jul Jul 73,569 258 258 00 45 45 0 Jun ղոր Jun 73,255 71,008 2,247 258 258 45 0 0 00 May May May Apr 73,030 258 258 45 48 (3) 3) 00 Apr Apr 72,926 45 48 (3) 258 258 Mar Mar Mar 72,804 70,507 45 48 (3) 258 258 Feb Feb Feb 72,672 70,349 2,323 45 48 (3) 258 258 Jan Jan Jan 72,472 258 258 45 48 (3) 00 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 72,355 45 48 (3) 258 258 0 0 Nov Nov Nov 72,158 45 48 (3) 258 258 0 0 378.30 Mea & Reg Sta Eq Local Gas 379.10 Mea & Reg Sta Eq City Gate oct O oct O o O With Those of the Preceding Year With Those of the Preceding Year Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service 101 - Gas Plant in Service Case No. 2007-00008 Case No. 2007-00008 380.00 Services 000 Omitted 000 Omitted Prior Year Test Year Test Year Decrease Prior Year Decrease Test Year Increase Increase

2,896

71,361 2,645 0

71,409 2,326 0

71,214 2,355

70,947 2,082

70,749 2,177

2,298

2,276

0

70,196

69,410 2,946

69,288

Prior Year

Decrease

Increase

2,870

0

0

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

000 Omitted 101 - Gas Plant in Service 381.00 Meters

201.UU IVIEIEIS									-	-		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	, un	Inr	Aug	oep
Test Year	9,747	9,731	9,731	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814	9,814
Prior Year	9,558	9,464	9,453	9,453	9,453	9,453	9,453	9,452	9,452	9,778	9,774	9,774
ncrease	189	267	278	361	361	361	361	362	362	36	40	40
Decrease	0	0	0	0	0	0	0	0	0	0	0	0
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compan	iy Test Year	- Account E	3alances									
With Those of the Preceding	Year											
000 Omitted												
101 - Gas Plant in Service												
382.00 Meter Installations												
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	unc	Jul	Aug	Sep
Test Year	7,308	7,312	7,321	7,328	7,332	7,334	7,338	7,342	7,348	7,526	7,533	7,539
Prior Year	7,098	7,108	7,223	7,236	7,253	7,258	7,258	7,263	7,268	7,276	7,273	7,273
Increase	210	204	98	93	79	76	80	62	80	250	261	266
Decrease	0	0	0	0	0	0	0	0	0	0	0	0
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compar	ny Test Year	r Account E	3alances									
With Those of the Preceding	Year											
000 Omitted												
101 - Gas Plant in Service												
383.00 House Regulators										•		(
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep 5 - 200
Test Year	2,447	2,480	2,502	2,518	2,543	2,568	2,599	2,629	2,661	2,697	2,733	29772
Prior Year	1,855	1,886	2,142	2,164	2,187	2,220	2,242	2,2/5	2,308	2,348	Z, 348	Z, 340
Increase	591	595	360	354	356	348	357	354	353	349	985 0	435
Decrease	0	0	0	0	0	0	0	0	0	D	C	0

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted 101 - Gas Plant in Service

384.00 House Regulator Installation

												č
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	cep
Tast Vaar	2 392	2,369	2.369	2.369	2.369	2,369	2,369	2,369	2,369	2,369	2,365	2,364
	10011					0000	0000			000 0	0000	0 200
Prior Year	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,032	2,034	200,2	4,036
Increase	0	0	0	0	0	0	0	0	0	0	0	0
Decrease		(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(27)	(28)
)			-	-							
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compa	ny Test Yea	r Account E	3alances									
With Those of the Preceding) Year											
000 Omitted												
101 - Gas Plant in Service												
385.00 industrial Mea & Rec	l Sta Eq											
•	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Test Year	1.893	1.884	1.877	1.956	1,956	1,961	1,960	1,960	1,983	2,066	2,059	2,065
Drior Voor	1 937	1 933	1 954	1 950	1.951	1.955	1.926	1,911	1,905	1,904	1,902	1,891
					L		VC	70	78	162	157	175
Increase	o	C	D	0	0	C	5	0 t	2	1	5	2
Decrease	(44)	(48)	(20)	0	0	0	0	0	0	0	C	C

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

101 - Gas Plant in Service 387.20 Other Equip Odorization

2007-00008 PSG Set 3-25 Atta. ant Page 10 of 41

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

101 - Gas Plant in Service 387.41 Other Equip Telephone

126 121 50 867 864 с С 711 711 00 Sep Sep Sep 126 S O 121 867 864 с 0 00 711 Aug Aug Aug 126 121 50 867 864 с 0 00 711 711 Jul Jul Jul 867 864 121 00 *с* о 00 711 711 Jun Jun ոու 121 121 00 867 864 00 с 0 Э 711 711 May May May 121 121 00 867 864 711 300 00 Apr Apr Apr 121 102 20 0 867 864 711 343 368 с С 0 Mar Mar Mar 863 870 0 (6) 121 102 20 0 711 343 368 0 Feb Feb Feb 121 80 0 41 863 870 0 (6) 711 343 368 0 Jan Jan Jan 863 870 0 (6) 121 80 41 0 711 343 368 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 121 80 0 41 0 (0) 863 870 711 343 368 0 NoV Nov Nov 121 30 91 (2)870 711 343 368 864 0 0 387.44 Other Equip Oth Communicatn oct O 0 O C C Oct O With Those of the Preceding Year With Those of the Preceding Year 101 - Gas Plant in Service Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service 387.42 Other Equip Radio Case No. 2007-00008 Case No. 2007-00008 000 Omitted 000 Omitted Prior Year Test Year Prior Year Decrease Prior Year Test Year Decrease Decrease Test Year Increase Increase Increase

ent Page 11 of 41 2007-00008 PSG Set 3-25 Atta.

1,031 Sep

Jul

Jun

May

Apr

Mar

Feb

Jan

Dec

NoV

oct O

1,029

1,029

Columbia Gas of Kentucky

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

101 - Gas Plant in Service 000 Omitted

387.45 Other Equip Telemetering

938 93 0 Sep Aug 1,031 938 93 127 Aug 1,031 936 95 0 Jul 1,029 936 93 0 Jun 936 93 С May 1,029 936 93 0 Apr 971 58 0 Mar 1,014 971 43 Feb 968 974 0 (7) Jan 934 974 0 (41) Comparison of Total Company Test Year Account Balances Dec (30) 934 964 0 NoV (30) 127 934 964 0 387.46 Other Equip Customr Info Srv o O With Those of the Preceding Year Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-0008 000 Omitted Prior Year Decrease Test Year increase

127 127 127 0 0 127 127 127 127 0 0 127 0 0 127 127 00 127 127 127 127 127 127 0 127 127 Comparison of Total Company Test Year Account Balances 127 127 127 00 With Those of the Preceding Year Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-00008 000 Omitted Prior Year Decrease Test Year Increase

1,252 1,256 (4 Sep Aug 1,252 1,256 1,252 1,256 0 (4) Jul 1,252 1,256 0 (4) 1,252 1,256 0 (4) 1,252 1,259 0 (7) Mar 1,252 1,259 0 (7) Feb 1,252 1,258 0 (5) Jan 1,252 1,258 0 Dec 1,256 1,296 0 (40) Nov 1,256 1,296 0 (40) Oct O 391.10 OF&E Unspecified Prior Year Decrease Test Year Increase

ent Page 12 of 41 2007-00008 PSG Set 3-25 Atta.

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

391.11 OF&E Data Handling Equip 101 - Gas Plant in Service

47 113 0 113 0 47 Prior Year Test Year Increase

39 47 (9)

39 47 0

39 47 0 (9)

39 47 0 (9)

39 47 0 (9)

39 47 0

(4) 33 (4) 0 43

39 (4) (4)

39 (4) (4)

39 (4) (4)

(99)

(99)

Sep

Aug

Jul

որ

May

Apr

Mar

Feb

Jan

Dec

Nov

Oct

Columbia Gas of Kentucky Decrease

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

391.12 OF&E Information Systems 101 - Gas Plant in Service

467 460 7 0 Sep 460 467 Aug 467 460 ► 0 Jul 467 460 ► 0 Jun 467 460 7 0 May 460 467 N 0 Apr 467 342 125 C Mar 467 342 125 0 Feb 467 341 126 0 Jan 467 341 126 0 Comparison of Total Company Test Year Account Balances Dec 190 490 301 0 Nov 300 460 161 0 oct O With Those of the Preceding Year 392.20 Trans Eq Trailers > \$1000 101 - Gas Plant in Service Columbia Gas of Kentucky Case No. 2007-00008 000 Omitted Prior Year Test Year Decrease Increase

2007-00008 PSG Set 3-25 Attac ...ent Page 13 of 41

Aug Aug Aug 27 32 0 (5) ~ ~ 0 0 0000 Jul Ъ Jul 27 32 0 (5) 0000 ~ ~ 0 0 Jun Jun Jun 27 29 0 0000 ~ ~ 0 May May May 27 29 (2) 0000 ~ ~ 0 Apr Apr Apr 27 29 0 (2) 0000 ~ ~ 0 0 Mar Mar Mar 27 29 0 ~ ~ 0 0 0000 Feb Feb Feb 27 29 0 (2) ~ ~ 0 0 0000 Jan Jan Jan 27 29 0 (2) 0000 ~ ~ 0 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec (14) 0 7 30 33 040 ~ ~ 0 Nov Nov Nov (14) 040 32 30 30 30 ~ ~ 0 0 392.21 Trans Eq Trailers \$1000 or < 394.10 Tools Garage & Service Eq Oct oct O oct O With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year 101 - Gas Plant in Service Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service 101 - Gas Plant in Service 393.00 Stores Equipment Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Decrease Prior Year Decrease Test Year Test Year Decrease Test Year Increase Increase Increase

0000

0000

Sep

~ ~ 0 0

0033

Sep

27 32 0 (5)

27 32 0 (5)

Sep

JUt Page 14 of 41 2007-00008 PSG Set 3-25 Attac.

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

101 - Gas Plant in Service

Oct 394.11 Tool CNG Equip Stationary

Sep

Aug

Jul

Jun

May

Apr

Mar

Feb

Jan

Dec

Nov

335 521 0 (186) 458 521 0 (63) 458 521 0 (63) 458 521 0 (63) 458 521 0 (63) 458 521 0 (63) 458 818 0 (360) 458 818 0 (360) 458 818 0 (360) (360) 458 818 0 Comparison of Total Company Test Year Account Balances 458 818 0 (360) (360) 818 0 458 Columbia Gas of Kentucky Case No. 2007-00008 Prior Year Fest Year Decrease ncrease

With Those of the Preceding Year 101 - Gas Plant in Service 000 Omitted

394.20 Tools Shop Equipment

Datto I UUIS SIND LAUPTRA							•				11	<	~	000
	Oct	Nov	Dec	Jan	Feb	Ma	۲ ۲	Ъг	INIAY	unr	n	C	, Du	deb
Tost Vear	~	~	~		~	 -	~	*			~~ ~		~ -	-
1001 1001	-	•				•	•		*		Ţ	Ţ	*	┭
Prior Year	~ -	~	4		~	.	-					-	- 1	- (
	C	C		~	C	0	0	0	0	_	0	0	0	0
	>)	,		, ,	. (C	C	C		c	c	C	C
Decrease	0	0	_	~	0	0	Э	5		-	>	þ	>	>
Columbia Gas of Kentucky														
Case No. 2007-00008														
Comparison of Total Company	y Test Yea	r Account	t Balances											
With Those of the Preceding	Year													
000 Omitted														
101 - Gas Plant in Service														
394.30 Tools Tools and other														
	ţ	Nov	Dec	Jan	Feb	Ma	Ir A	Apr	May	Jun	Jul	∢	bn	Sep
Toot Voor	1 790	1 790	1.758	3 1.75	8 1.7	758	1.758	1,758	1,758	3 1,7	58 1	,758	1,758	1,758
1 221 1 221			5					1		1		100	1 700	1 700
Prior Year	1,815	1,823	3 1,79(0 1,79	0 1.7	/90	1,790	1,/9(1,19(, I,	- - -	1 30		0211
0300100	C	C		0	0	0	0	0	_	~	0	0	С	D
					ć	(00)	(00)	(2)	13.) (0	321	(32)	(32)	(32)
Derrease	(77)	(32)	(2 (2	ري (2		(27)	(70)	20/	· · ·		(40	1-22	1->/	11

(32)

(32)

(32)

(32)

(25)

Decrease

2007-00008 PSG Set 3-25 Attac ...ant Page 15 of 41

0000

0000

0000

Sep

Aug

Jul

101 101 (1) 00 681 681 0000 Jun Jun nn 100 104 0 (5) 00 681 681 0000 May May May 100 104 0 (5) 681 681 0000 00 Apr Apr Apr 100 104 (5) 681 681 0000 00 Mar Mar Mar 100 104 0 (5) 0000 681 681 00 Feb Feb Feb 100 104 0 (5) 681 681 0000 00 Jan Jan Jan 100 104 0 (5) 681 681 0000 00 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 101 133 0 (32) 681 681 0 0 00110 Nov Nov Nov 101 133 0 (32) 681 681 00 00000 396.00 Power Operated Equipment oct O oct O oct O 395.00 Laboratory Equipment Gas With Those of the Preceding Year With Those of the Preceding Year 398.00 Miscellaneous Equipment With Those of the Preceding Year Columbia Gas of Kentucky 101 - Gas Plant in Service 101 - Gas Plant in Service Columbia Gas of Kentucky Columbia Gas of Kentucky 101 - Gas Plant in Service Case No. 2007-00008 Case No. 2007-0008 Case No. 2007-00008 000 Omitted 000 Omitted 000 Omitted Prior Year Decrease Prior Year Prior Year Decrease Test Year Test Year Decrease Test Year Increase Increase Increase

100 101 (1)

101 101 (1)

οĒ

Sep

Aug

Jul

100 101

681 0 0

00

0

0

681

681 681

681 681

Sep

Aug

Jul

ent Page 16 of 41 2007-00008 PSG Set 3-25 Atta.

Columbia Gas of Kentucky

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

106 - Completed Construction not Classified 000 Omitted

303.30 Intangible Plt Misc Software

391 347 44 0 391 347 44 С 347 45 0 376 0 4 305) 721 0 416 422 0 (5) 415 422 0 (7) 0 (0 421 Comparison of Total Company Test Year Account Balances 348 318 0 29 106 - Completed Construction not Classified 89 0 348 279 374.40 Land Rgts Other Distr Sys With Those of the Preceding Year Columbia Gas of Kentucky Case No. 2007-00008 000 Omitted Prior Year Decrease Increase

391 348

391 347

Sep

Aug

Jul

որ

May

Apr

Mar

Feb

Jan

Dec

Nov

0 O

Test Year

415

391

417

417

44 0

44 0

43 1 (25) 14 39 0 Sep Sep 43 43 (42) 14 39 0 25) Aug Aug 43 43 (42) 14 39 0 (25) Jul Jul 14 39 0 (25) - 43 nn Jun 39 39 20) 43 0 42) May May 43 43 (42) 19 39 0 (20) Apr Apr 1 43 0 (42) 19 47 0 (28) Mar Mar 1 43 0 (42) 19 47 0 (28) Feb Feb 434 (28) 19 47 0 Jan Jan 39 47 0 (8) 1070 Comparison of Total Company Test Year Account Balances Dec Dec 39 47 0 (8) - 69 0 Nov Nov 106 - Completed Construction not Classified 39 47 0 (8) - 69 0ct O 0 O With Those of the Preceding Year Columbia Gas of Kentucky Case No. 2007-00008 374.50 Rights of Way 000 Omitted Prior Year Test Year Prior Year Test Year Decrease Increase

(42)

(42)

42)

68)

(68)

(68)

Decrease

Increase

2007-00008 PSG Set 3-25 Attac ...ent Page 17 of 41

Columbia Gas of Kentucky

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year 000 Omitted

106 - Completed Construction not Classified

375.40 Str Regulating

0 - 00 2000 010(4) 0 <u>1</u> 0 (4) Comparison of Total Company Test Year Account Balances - 8 0 (-- 0 0 With Those of the Preceding Year Columbia Gas of Kentucky Case No. 2007-00008 Prior Year Decrease Test Year Increase

106 - Completed Construction not Classified

000 Omitted

--00

- 0 0

01 - 00

0 - 0 0

+ <u>+</u> 0

Sep

Aug

Jul

Jun

May

Apr

Mar

Feb

Jan

Dec

NoV

oct O

8 44 0 (36) Sep 8 44 0 (36) Aug 8 44 0 (36) Jul 8 44 0 (36) Jun 8 44 0 (36) May 8 44 0 (36) Apr 8 44 0 (36) Mar 8 44 0 (36) Feb 8800 Jan 8 8 0 0 Comparison of Total Company Test Year Account Balances Dec 8800 Nov 106 - Completed Construction not Classified 44 12 32 0 oct O With Those of the Preceding Year 375.70 Str Other Distribution Sys Columbia Gas of Kentucky Case No. 2007-00008 000 Omitted Prior Year Test Year Decrease Increase

2,406 1,315 1,091 Sep Aug 2,347 ۲۲ 2,000 347 2,416 1,682 734 0 Jul 2,651 1,340 1,311 0 Jun 1,341 1,534 0 (193) May 1,128 1,555 0 (427) Apr (822) 1,212 2,035 0 Mar 1,085 2,887 0 (1,802) Feb (2,433) 999 3,432 0 Jan (2,524) 1,018 3,542 0 Dec (2,186) 1,388 3,574 0 Nov (2,117) 1,274 3,391 oct O 376.00 Mains Prior Year Test Year Decrease Increase

Q	20 47 0	(27)	97 26 (8) (8)	ep 1,278 955 323 0
ů	11 89 0	(78)	15 26 0 (12)	,261 911 350 0
Aug	i		Aug	Aug 1
	28 130 0	(102)	9 24 (14)	1,058 866 192 0
Jul				Jul 6 8) 8)
c	130 130	(105		un 1,05 1,15 (9
n L	ល ភ្ ០	(2)	0 (6) (6)	Jı 58 85 0 27)
Aav	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	(1)	Aay	May 1,0 1,0
2	44 148 0	07)	14 51 0 (37)	058 045 13 0
Aor		5	Apr	Apr. 1, 1,
	41 717 0	(75)	12 50 0 (37)	961 97 0
Mar			Mar (Mar
	161 161	(120	6 6 (57 (57	b 1,058 843 215
		64	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	36 Fe 22 7
	4 0	(12	an (0)	au 706 53
es S	55 66 0	12) es	J 15 42 0 (28) Ses	ل 158 793 365 0
alanc	2 2 2	(1 3alano	Dec	Dec
ount B	47 172	(125) (125) ount E	17 9 0 0 0unt E	990 517 473 0
r Acco lified) (ar Acc	Nov ar Acc	Nov
st Yea Class ing	47 134	(87) st Yea Class	t 9 13 13 0 0 0 Class	4 977 977 0 077
y Tes Year n not	5	ny Tee Year n not	Oc ny Te y Year	Ö
cky ompar eding ructio Eq Re		icky ompai seding tructio	ucky ompa seding tructic	
Kentu 2008 2014 Co 21 21 21 21 21 22 21 22 22		Kentu 0008 otal Co Prec	Kentt 0008 e Prec	
as of 007-00 of Tc of the d leted		ias of 007-0 of The of the d oleted vices	Bas of 007-0 007-0 the of the d	ers
hbia G No. 2(arisor Those mittec Comp	rear rear	ase base No. 2 Narisor Those)mitter Comp	Year Year ase ase nbia G No. 2 No. 2 Those Muitte	00 Met Year Year ase
Colurr Case Comp Nith 1 000 O 106 - (378.2(Test \ Prior `	Incres Decre Colun Case Comp Vith ⁻ 106 - 380.0	Test Prior Increé Decre Colur Comp Vith V000 C	381.C Test Prior Increa

2007-00008 PSG Set 3-25 Attac ...ent Page 19 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Totai Company Test Year Account Balances With Those of the Preceding Year 000 Omitted

106 - Completed Construction not C	Classified															
385.00 Industrial Mea & Reg Sta Ec														c	ć	
Oct	Nov	Δ	ec	Jan	Feb		Mar	Apr	~	۸ay	Jun	In		Aug	o Ce	
Test Year	173 1	81	663	ω	84	588	58	0	586	59	<i>с</i>	570	521	22	2	515
Prior Year	55	56	46		47	47	õ	ŝ	38	4	9	60	118	1	12	142
	118	25	616	U)	38	541	55	4	548	54	7	510	403	3	62	373
Decrease	0	0	0		0	0		0	0		0	0	0		0	0
Columbia Gas of Kentucky																
Case No. 2007-00008																
Comparison of Total Company Tes	t Year Acco	unt Ba	llances													
With Those of the Preceding Year																
	- :															
106 - Completed Construction not (Classified															
387.20 Other Equip Odorization										•	-	-	_	V	Ċ	1
Oct	Nov	Δ	ec	Jan	Тер	~	Mar	Apr		May	Jun	nr .		Aug	n N	а
Test Year	4	4	4		4	4		4	4		4	4.	ব •		4 -	4 ~
Prior Year	4	4	4		4	4		4	4		4	4	ব এ		4 0	4 (
Increase	0	0	0		0	0		0	0		0	0	0 0		0 0) (
Decrease	0	0	0		0	0		0	0		0	0	0		0	D
Columbia Gas of Kentucky																
Case No. 2007-00008																
Comparison of Total Company Tes	it Year Acco	ount Ba	alances													
With Those of the Preceding Year																
000 Omitted																
106 - Completed Construction not (Classified															
387.42 Other Equip Radio												-			Ċ	ŝ
Oct	Nov)ec	Jan	Те Ц	0	Mar	Api		May	Jun	nr T	1 (Aug	ň i	d d
Test Year	28	28	28		28	28		ល	25		25	22 50	97. 107.		Ω N c	07 07
Prior Year	0	0	28		28	28	. 1	<u></u> α	87. 78		χ N	07	0 C V			
Increase	28	28	0	_	0	0		0	Э		о (о (⊃			
Decrease	0	0	0		0	0	-	(4)	(4)		(4)	(4)	(4)	_	(4)	t)

2007-00008 PSG Set 3-25 Attac ... ant Page 20 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Y Nith Those of the Preceding Year 000 Omitted 106 - Completed Construction not Cla	rear Acco assified	unt Balan	seo												
Oct	Nov	Dec	Jar	-	-eb	Mar	Apr	M	у	Jun	Jul	<	Bri	Sep	
Test Year	0	0	0	0	0	_	0	0	0		0	0		_	
Prior Year	0	0	0	0	0	-	67	0	0		0 0	0 0		_	
Increase	0	0	0	0	0		0	0	0 0		0 0	5 0		~ ~	
Decrease	0	0	0	0	0	5	67)	0	5		D	0	ر ا	_	
Columbia Gas of Kentucky															
Comparison of Total Company Test N	Year Acco	ount Balan	seo												
With Those of the Preceding Year															
000 Omitted															
106 - Completed Construction not Cla	assified														
387.45 Other Equip Telemetering										•	-	č		c	
Oct	Nov	Dec	Ja	_ _	Feb	Mar	Apr	Ē	ay	nn	Jul		vug	ц л	~ `
Test Year	175	175	175	146	102	~	88	88	õ	~	80	81	ά	•	
Prior Year	122	124	302	302	302		132	135	135	` ·	135	135	37.	et a	
Increase	54	51	0	0	0	0	0	0	0	_	0	0	Į		
Decrease	0	0	(127)	(156)	(20	()	(44)	(48)	(48	ŝ	(48)	(54)	(<u>)</u>	ر)	-
Columbia Gas of Kentucky															
Case No. 2007-00008															
Comparison of Total Company Test	Year Acco	ount Balar	lces												
With Those of the Preceding Year															
000 Omitted															
106 - Completed Construction not Cl	assified														
391.10 OF&E Unspecified										-	-			ć	,
Oct	Nov	Dec	Ъ	L	Feb	Mar	Apr	Z	ay	unr	n r	- r	bnt	7 0 0	0
Test Year	7	7	7	2		2	7			_ 1	- 1	- 1		- 1	
Prior Year	0	0	7	7		2	2	- 2			- c	~ 0		- 0	
Increase	7	7	0	0		0	0	0 () () () (
Decrease	0	0	0	0		0	0	0	-	-	Э	>		5	

81 134 0 (53)

0000

~ ~ 0

2007-00008 PSG Set 3-25 Attac. ...ent Page 21 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances Vith Those of the Preceding Year 000 Omitted 106 - Completed Construction not Classified

391 12 OF&F Information Systems	S													(
	, t	Jov D	ec	Jan	Feb	Mar	Apr	~	Aay	Jun	٦U		Aug	Se Se	0
Lest Year	199	199	199	199	÷	66	199	199	199	`	66	199	~	66	199
Prior Year	19	19	19	19	•	19	294	199	199	•	66	199	~	66	199
	180	180	180	180	÷	80	0	0	0		0	0		0	0
Decrease	0	0	0	0		0	(62)	0	0		0	0		0	0
Columbia Gas of Kentucky															
Case No. 2007-00008															
Comparison of Total Company Te	st Year.	Account Ba	alances												
With Those of the Preceding Year	-														
000 Omitted															
106 - Completed Construction not	t Classifi	ed													
394.30 Tools Tools and other														C	
00	- 5	Vov)ec	Jan	Feb	Mar	Ap		May	Jun	ר ו	=	Aug	00 1	d I
Test Year	47	47	47	69		69	70	70	20		70	70		2	5 i
Prior Year	0	0	47	47		47	47	47	47		47	47		47	47
ncrease	47	47	0	23		23	23	23	23		23	53		23	53
Decrease	0	0	0	0		0	0	0	0		0	0		0	0
Columbia Gas of Kentucky															
Case No. 2007-00008															
Comparison of Total Company Te	est Year	Account Ba	alances												
With Those of the Preceding Year	L														
000 Omitted															
107 - Construction Work in Progre	ess														
303.00 Intangible Plt General														Ċ	
ŏ	ct	Nov [Dec	Jan	Feb	Mar	Ap	<u>ب</u>	May	nn	ゴ	=	Aug	л Г	d d
Test Year	184	106	39	41		39	39	39	30	•	40	40	_	41	701
Prior Year	347	229	160	154	٩	023	104	105	132	<u>.</u> .	121	131		149	184
	С	C	0	0		0	0	0	0	_	0	0		0	0
	14691	10011	14041	6443	(F	1023	(65)	(65)	6)	~	(80)	06))	108)	(82)
Decrease	(001)	(071)	(171)			1001	(>>)	~~~~	, , , , , , , , , , , , , , , , , , ,		~~~~	-		•	•

2007-00008 PSG Set 3-25 Atta. Jnt Page 22 of 41

> May May May 0000 23 19 0 66 0 1 0 Apr Apr Apr 68 75 0 (8) 0000 20 20 4 24 Mar Mar Mar 67 75 0 (8) 8⁺ 4 ⁺ 0 0000 Feb Feb Feb 37 0 37) 67 75 0 (8) 0 7 7 0 Jan Jan Jan 37 0 (37) 67 75 0 (8) 0 4 7 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec (37) 37 0 ~ ~ 0 0 67 18 0 Nov Nov Nov 37 0 (37) 4 ≻ 0 (c) 67 18 49 0 107 - Construction Work in Progress 107 - Construction Work in Progress 107 - Construction Work in Progress Oct o O ö With Those of the Preceding Year With Those of the Preceding Year 374.40 Land Rgts Other Distr Sys 375.70 Str Other Distribution Sys With Those of the Preceding Year Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 375.40 Str Regulating 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Test Year Decrease Test Year Decrease Prior Year Fest Year Decrease Increase Increase ncrease

23 19 19

23 19 0

23 19 0

23 19 0

19 19 19 19

Sep

Aug

Jul

Jun

69 67 2 0

69 67 2 0

69 67 2 0

69 66 0 2

66 0 0 2

Sep

Aug

Jul

Jun

~ O ~ O

0 0 0

0 0 0

0 0 0

. no no

Sep

Aug

Jul

Jun

.ent Page 23 of 41 2007-00008 PSG Set 3-25 Attav

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 107 - Construction Work in Progress 376.00 Mains

3/0.UU Mains											•	•	(
	Oct	Nov	Dec	Jan	Feb	Mar	Apr		May	Jun	Jul	A	ת ק	ep
Test Year	1,284	1,773	4,102	4,515	5,14;	3 5,77	72 6	3,025	6,382	5,31	0 2'9	885	6,066	2,309
Prior Year	1,427	1,379	133	(274	21.	4	18	534	595	62	0	681	549	588
Increase	0	394	3,969	4,790	4,93	2 5,45	55 5	6,492	5,787	4,52	0	204	5,517	1,721
Decrease	(144)	0	0	0		0	0	0	0	-	0	0	0	0
Columbia Gas of Kentucky														
Case No. 2007-00008														
Comparison of Total Company	r Test Year	r Account I	Balances											
With Those of the Preceding Y	ear													
000 Omitted														
107 - Construction Work in Prc	ogress													
378.20 Mea & Reg Sta Eq Reg	julating													
	Oct	Nov	Dec	Jan	Feb	Mar	Apr		May	Jun	Jul	A	br Br)ep
Test Year	87	92	134	116		8	20	120	128	14	4	145	152	147
Prior Year	55	26	47	50	Q	8	85	44	44	4	2	56	72	74
Increase	32	99	87	99	ъ С	0	35	76	83	10	2	89	80	73
Decrease	0	0	0	0		0	0	0	0		0	0	0	0
Columbia Gas of Kentucky														
Case No. 2007-00008														
Comparison of Total Company	r Test Yea	r Account	Balances											
With Those of the Preceding Y	'ear													
000 Omitted														
107 - Construction Work in Pro	ogress													
380.00 Services													·	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr		May	Jun	Jul	Ā	bn	Sep
Test Year	49	35	25		~	6	10	20	17	u)	ß	84	48	17
Prior Year	155	228	52	ЭС С	~	9	21	24	26		2	39	284	531
Increase	0	0	0	0		0	0	0	0	(r)	0	45	0	0
Decrease	(105)	(193)	(27) (28) (1	(2)	10)	(2)	6)	_	0	0	(236)	(459)

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

107 - Construction Work in Progress

381.00 Meters Test Year Prior Year Increase Decrease

-00

00

169 (3) 172 0

140 139

93 92 0

92 92 0

80 79 0

73 64 0

9 23 0 (13)

-00

254 0

732 0

(254)

(732)

Sep

Aug

Jul

Jun

May

Apr

Mar

Feb

Jan

Dec

Nov

0 O O

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

000 Omitted

107 - Construction Work in Progress

381.10 Meters

0 10 0 Sep (7) 34 0 (42) Aug (7) 28 0 (35) Jul (7) 125 0 (133) Jun (7) 119 0 (126) May (7) 112 0 (119) Apr (7) 105 0 (112) Mar 103 0 111) Feb () 96 0 (104) Jan (7) 97 0 (105) Comparison of Total Company Test Year Account Balances Dec (20) 91 0 (111) Nov (20) 84 0 (104) oct O With Those of the Preceding Year Columbia Gas of Kentucky Case No. 2007-00008 000 Omitted Test Year Prior Year Decrease Increase

107 - Construction Work in Progress 382.00 Meter Installations

2007-00008 PSG Set 3-25 Atta. ...ent Page 25 of 41

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

000 Omitted 107 - Construction Work in Progress 383.00 House Regulators

Č	÷	Nov	Dec	Jan	Ш.,	eb	Mar	ЧР	L	Мау	nn	٦٢		Aug	Sep	-
	, , ,		7) }	c	1	C			5	с ,	ç	<u>о</u> п	31		0	48
Test Year	12	-	-	Z	01	2		Z	7	V	, .	24	5.	, ·	2 0	1 -
Prior Year	178	180		7	വ	ω		9	ω		ი	9	15	7	Ņ	/0
	C	0		5	1	11		14	13	~	~~	15	16		0	0
Derrease	(166)	(169)		0	0	0		0	0		0	0	0	C	2)	(28)
	122.1															
Columbia Gas of Kentucky Case No. 2007-00008																
Comparison of Total Company Te	act Vear	. Account	Balance	ý												
With Those of the Preceding Yea		אמחווי	המומו כל	ç												
000 Omitted																
107 - Construction Work in Progr	ess															
385.00 Industrial Mea & Reg Sta	Еq														,	
ŏ	t.	Nov	Dec	Jar	ш. –	eb	Mar	Ą	r	May	Jun	٦ ا		Aug	Sel	-
Test Year	584	600	U	37	67	99		61	61	0,)2	96	62	<u> </u>	<u>.</u>	69
Prior Year	52	78	Ψ	34	243	250	က	04	346		6	453	398	4		552
Increase	533	522		0	0	0		0	0		0	0	0		0	0
Decrease	C	0	11	(2)	(176)	(184) (2	(43)	(285)	(28	34)	(357)	(337)	ð.	48)	(483)
Columbia Gas of Kentucky			•	-		•										
Case No. 2007-0008																
Comparison of Total Company Te	est Year	- Account	Balance	s												
With Those of the Preceding Yea	L															
000 Omitted																
107 - Construction Work in Progr	ess															
387.42 Other Equip Radio															i	
Ō	t	Nov	Dec	Jar	۲ ۲	eb.	Mar	Ą	٦٢	May	Jun	ŗ		Aug	Se	0
Test Year	0	0		0	0	0		0	0		0	0	0		0 (0 0
Prior Year	36	36		0	0	0		0	0		0	0	C		о [,]	0
increase	0	0		0	0	0		0	0		0	0	0		0	0
Decrease	(36)	(36	~	0	0	0		0	0		0	0	0		0	0

2007-00008 PSG Set 3-25 Attau. ..ent Page 26 of 41

Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances With Those of the Preceding Year

000 Omitted 107 - Construction Work in Progress

387.

387.45 Other Equip Telemeter	ring	Nour		-	5	цо Р	W	4	Ľ	Mav	nh	-	Jul	Aug		Sep	
	ы С		DAC	ŏ	- -	- 20			j.	(h	c c	- C		20	۵V	•	67
Test Year	(1	00	27	39	ero I	4	33	33		55	0 0	5		ומ			- L
Prior Year	25	60	257	68	9	ŝ	73	69		57	57	57		21	79		ŝ
			c	C		c	С	0		0	0	0		0	0		2
Increase		>	5			s ĝ		(40)	1		(101)	1001)	18)	(14)		С
Decrease	(23	32)	(231)	(29)	<u>.</u>	3)	(0)	(10)	-	(+7	(44)	(72)	-	101			>
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Compan	y Test Υ	ear Acc	ount Balaı	nces													
With Those of the Preceding	Year																
000 Omitted																	
107 - Construction Work in Pr	ogress																
391.10 OF&E Unspecified														•		(
	Oct	Nov	Dec	۔ ب	an	Feb	Ma	۲ ۲	Ъr	May	٦U	с	lul	Aug		Sep	(
Test Year		0	0	0		0	0	0		0	0	0		0	0		0
			7	c		C	C	С		0	0	0		0	0		0
Prior Year		_	~ 1	5 0		2 0	, ,	, c			C	C		C	C		С
Increase		0	0	0		0	о '	о ^с		5 0	5 0	5 0					
Decrease		(_)	(2)	0		0	0	0		0	D	5		5	>		>
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Compar	iy Test Y	'ear Acc	count Bala	nces													
With Those of the Preceding	Year																
000 Omitted																	
107 - Construction Work in Pi	rogress																
391.12 OF&E Information System	stems					1	:				-	ŝ	1.1	VIIV	r	u ov	
	Oct	NoV	Dec	ר י	lan	Feb	Ma	ar	Apr	May	- L	, E	in n	ñr r	י ת-	100	¢

0000

0000

0000

0000

(12) 12 0

0000

0000

0000

0000

0000

0000

0000

Prior Year Test Year

Decrease Increase

Sep Sep Sep 565 598 33 66 1010 107 ∧ 0 Aug Aug Aug 595 562 33 0 106 99 7 0 10 10 0 Jul Jul Jul 592 560 33 0 106 98 **∧** 0 1010 Jun Jun Jun 590 557 33 0 1010 105 98 ∨ 0 May May May 587 554 33 0 104 97 17 0 17 0 ► 0 Apr Apr Apr 584 551 33 0 104 96 7 0 7 0 1 0 1 0 1 0 Mar Mar Mar 581 549 33 0 103 97 9 0 10 10 0 10 Feb Feb Feb 579 546 103 96 33 0 0 1010 Jan Jan Jan 576 543 33 0 102 96 0 10 0 10 0 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 573 540 33 0 101 95 0 44 0 (44) 9 0 Nov Nov Nov 108 - Accumulated Provision for Depreciation 108 - Accumulated Provision for Depreciation 0 41 0 (141 0 (141 0) 538 33 0 571 101 94 6 0 107 - Construction Work in Progress oct O oct O o O 374.40 Land Rgts Other Distr Sys With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year 394.30 Tools Tools and other Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 374.50 Rights of Way 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Prior Year Decrease Test Year Decrease Test Year Decrease Test Year Increase Increase Increase

107 100

► 0

17 0 17 0 600 568 33 0

ant Page 28 of 41 2007-00008 PSG Set 3-25 Attac.

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year

108 - Accumulated Provision for Depreciation 000 Omitted

295 296 0 <u>+</u>+00 0020 Sep Sep Sep 295 294 0 0020 00 Ξ 1 Aug Aug Aug 294 293 <u>+</u>+00 0020 Jul Jul Jul 293 292 ÷ † 0 0 0 ~ 0020 Jun Jun Jun 293 291 1100 **~**___ 0020 May May May 292 302 0 <u> 7</u>00 0020 Ţ Apr Apr Apr 0 (c) 296 300 -----0 0 2 0 Mar Mar Mar 295 306 0 2200 0 0 2 2 Feb Feb Feb 295 305 00 0 50020 Jan Jan Jan 0 6 295 304 00 60020 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 294 305 0 00 77 60020 Nov Nov 108 - Accumulated Provision for Depreciation Nov 108 - Accumulated Provision for Depreciation 0 8 296 304 F 00 6 6 0 0 oct O oct O Oct O With Those of the Preceding Year With Those of the Preceding Year 375.20 Str City Gate Mea & Reg 375.30 Str General Mea & Reg Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-00008 375.40 Str Regulating 000 Omitted 000 Omitted Prior Year Prior Year Test Year Test Year Decrease Prior Year **Fest Year** Decrease increase Increase ncrease

0

0

(10)

(10)

(10)

(11)

Decrease

2007-00008 PSG Set 3-25 Attac. .ent Page 29 of 41

Aug 1,820 1,678 22 20 20 20 143 0 36 35 2 0 Aug Aug 22 20 20 20 1,808 1,666 143 34 36 34 36 0 ۱u Ju Ъ 220 1,654 143 34 36 34 1,797 0 Jun Jun Jun 21 21 0 36 34 0 2 34 0 ,785 1,642 143 0 May May May 21 21 02 143 1,773 1,630 36 36 36 36 Apr Apr Apr 21 21 0 1,618 143 0 36 34 0 2 36 1,761 Mar Mar Mar 21 21 0 1,749 1,606 143 35 34 2 2 0 Feb Feb Feb 21 21 0 2 143 1,594 35 34 0 2 2 1,737 Jan Jan Jan 0 7 19 0 2 19 1,725 1,583 143 0 5 33 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 0 7 10 20 1,713 143 1,571 0 35 33 23 23 Nov δ 108 - Accumulated Provision for Depreciation Nov 108 - Accumulated Provision for Depreciation 375.70 Str Other Distribution Sys 108 - Accumulated Provision for Depreciation 0 7 18 0 2 18 0 2 33 33 1,701 1,559 142 0 ö oct O Oct 375.60 Str Distribtn Industrial M&R With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year 375.80 Str Communication Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Test Year Test Year Decrease Decrease Prior Year Test Year Decrease Increase Increase increase

1,832 1,690 143 0

Sep

36 35 2 0

Sep

22 20 20 0

Sep

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 108 - Accumulated Provision for Depreciation 376.00 Mains

1/0.UU Mains										-		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	, unu	In	Aug	oep
Test Year	41,839	41,932	42,048	42,195	42,339	42,486	42,635	42,783	42,933	43,087	43,243	43,358
Prior Year	40.493	40.594	40,644	40,761	40,863	40,978	41,295	41,357	41,367	41,491	41,606	41,715
	1 346	1 338	1,404	1.434	1.476	1,508	1,340	1,426	1,566	1,596	1,636	1,643
ווכו במסב							с	C	С	0	0	0
Jecrease	D	D	D	C	2	5	2	þ	þ)	•	
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compar	ny Test Year	- Account E	3alances									
With Those of the Preceding	Year											
000 Omitted												
108 - Accumulated Provision	for Depreci	ation										
378.10 Mea & Reg Sta Eq G	eneral										•	C
)	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Test Year	264	264	264	264	264	264	264	264	264	264	264	264
Drior Year	258	258	259	259	260	260	261	261	262	262	263	263
ncrease	9	9	9	ъ	5	4	4	ო	က	2	2	((
Decrease	0	0	0	0	0	0	0	0	0	0	0	0
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compai	ny Test Yea	r Account F	Balances									
With Those of the Preceding	Year											
000 Omitted												
108 - Accumulated Provision	I for Depreci	ation										
378.20 Mea & Reg Sta Eq R	egulating									-		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	vep 2 2 2 2
Test Year	1,980	1,988	1,992	1,998	2,004	2,012	2,020	2,021	2,029	2,037	2,045	1 000 1
Prior Year	1,891	1,899	1,903	1,909	1,917	1,921	706'I	1,900	1,900 AA	1, U/U	1,302 64	090°''
Increase	89	06	68	θ Ω	10	5	8	200	5 0	5 0		
Decrease	0	0	0	0	0	C	C	0	5	>	>	>

ent Page 31 of 41 2007-00008 PSG Set 3-25 Attau

Sep 48,524 48,800 Sep Sep (183) Aug 48,463 48,646 248 242 6 0 24 24 1 Aug Aug (146) 48,546 48,400 248 242 6 0 25 25 Jul Jul Jul (115) 48,342 48,456 0 247 241 60 25 24 1 Jun Jun Jun (23) 48,365 0 48,312 247 241 25 24 1 90 May May May Apr 1 48,269 (153) 48,422 0 25 26 0 (2) 246 240 6 0 Apr Apr 48,226 48,291 (65) 24 26 (2) 246 240 6 0 Mar Mar Mar Feb 48,223 48,158 65 0 24 26 (2) 245 239 6 0 Feb Feb 48,188 48,021 167 24 26 (2) 245 239 90 Jan Jan Jan 48,089 47,883 207 24 26 (2) 244 238 6 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec 48,128 24 26 (2) 47,777 351 244 238 90 Nov Nov Nov 108 - Accumulated Provision for Depreciation 108 - Accumulated Provision for Depreciation 108 - Accumulated Provision for Depreciation Oct 48,912 47,679 1,233 24 26 (2) 243 237 9 0 378.30 Mea & Reg Sta Eq Local Gas 379.10 Mea & Reg Sta Eq City Gate oct O oct O With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-00008 Case No. 2007-00008 380.00 Services 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Prior Year Test Year Decrease Test Year Decrease Test Year Decrease Increase Increase Increase

249 243

25 24 1

90

(277)

0

ant Page 32 of 41 2007-00008 PSG Set 3-25 Attac

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances Nith Those of the Preceding Year

000 Omitted 108 - Accumulated Provision for Depreciation 381.00 Meters

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	3 187	3 495	3.518	3 522	3.545	3.569	3.592	3,616	3,639	3,663	3,686	3,710
		0,100	2 2 2 2 2	3 310	3 337	3 354	3 378	3,399	3.422	3.445	3,469	3,491
rior Year	0,00 1 F.1	0,400 720	0,400 031	010.0	213	214	214	216	217	217	218	219
increase	2	707	- 04	1	1		i		C	C	C	C
Decrease	0	0	0	0	0	D	D	C	D	>	>	>
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compar	ny Test Ye	ar Account I	Balances									
With Those of the Preceding	Year											
000 Omitted												
108 - Accumulated Provision	for Depre	ciation										
382.00 Meter Installations												
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Test Year	2,96(3 2,975	2,965	2,978	2,990	3,001	3,013	3,024	3,035	3,046	3,057	3,068
Prior Year	2,822	2 2,833	2,846	2,858	2,871	2,882	2,892	2,903	2,915	2,927	2,939	2,953
Increase	143	3 142	119	120	119	119	122	121	120	118	119	011 0
Decrease	U	0	0	0	0	0	0	0	0	0	0	C
Columbia Gas of Kentucky												
Case No. 2007-00008												
Comparison of Total Compai	ny Test Ye	ar Account	Balances									
With Those of the Preceding	Year											
000 Omitted												
108 - Accumulated Provision	I for Depre	ciation										
383.00 House Regulators										-		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	IN	ang	sep
Test Year	91	3 916	919	921	924	927	929	932	935	937	941	943
Prior Year	88	5 888	890	892	894	897	899	901	903	906	908	911
Increase	5	7 28	29	29	30	30	90	31	31	32	33	25
Decrease	-	0	0	0	0	0	0	0	0	0	0	C
			•									

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Cornpany Test Year Account Balances With Those of the Preceding Year 000 Omitted 108 - Accumulated Provision for Depreciation

384.00 House Regulator Installation													
Oct	Z)ec	Jan	Feb	Mar	Apr	May	Jun	Jul	Auç	5	ep
Fest Year	,626	1,605	1,607	1,609	1,611	1,614	1,616	1,618	1,620	1,62	22	I,620	1,622
Prior Year	,599	1,602	1,604	1,606	1,608	1,610	1,612	1,615	1,617	1.0	6	l,621	1,623
ncrease	26	n	ო	с С	с С	e	с С	с С	က		ო	0	0
Jecrease	0	0	0	0	0	0	0	0	0		0	(1)	(2)
Columbia Gas of Kentucky													
Case No. 2007-00008													
Comparison of Total Company Tes	st Year /	Account Ba	alances										
With Those of the Preceding Year													
000 Omitted													
108 - Accumulated Provision for De	epreciat	ion											
385.00 Industrial Mea & Reg Sta Eu	ъ												
Oct	~	lov [Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	λη	5	sep
Test Year	928	920	914	918	921	926	926	930	935	б	39	937	941
Prior Year	984	981	983	983	987	985	959	939	937	Ő	39	940	932
Increase	0	0	0	0	0	0	0	0	0		0	0	10
Decrease	(26)	(62)	(69)	(65)	(99)	(09)	(33)	(6)	33	~	0	(3)	0
Columbia Gas of Kentucky													
Case No. 2007-00008													
Comparison of Total Company Tes	st Year /	Account B	alances										
With Those of the Preceding Year													
000 Omitted													
108 - Accumulated Provision for De	epreciat	ion											
387.20 Other Equip Odorization													
Oct	~	Jov [Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	5	Sep
Test Year	98	66	66	100	101	101	102	103	103	~	40	105	105
Prior Year	127	98	66	100	100	93	94	95	95 95		96 0	97 2	16 1
Increase	0	0	0	0	0	ω	∞	ω	ŝ		ω	ω	χ
Decrease	(29)	0	0	0	0	0	0	0	0		0	0	0

2007-00008 PSG Set 3-25 Attac ant Page 34 of 41

Columbia Gas of Kentucky Case No. 2007-00008

Case No. 2007-00008																	
Comparison of Total Company Ter	st Year Acco	ount Bala	ances														
Nith Those of the Preceding Year																	
000 Omitted																	
108 - Accumulated Provision for D	Depreciation																
387.41 Other Equip Telephone		:				•		<			2		1.1	νıν	c	uan Van	
o	X Nov	Ğ	с	Jan	Feb		lar	Apr		INIAY			5		с 205	2	908
Test Year	191	193	194	Ę)5 1	197	19	ω	199		<u> </u>	202	~ ~	5.0 1 1		~ ~	
Prior Year	178	179	180	÷	õ	181	18	5	183	, 8	4	186		/8/	188	-	0 F
ncrease	13	13	14	·	5	16	~	9	17	~	7	1		۲۱/	2		2 0
Decrease	0	0	0		0	0		0	0		0	0		0	0		0
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company Te	est Year Acc	ount Bala	ances														
With Those of the Preceding Year	L																
000 Omitted																	
108 - Accumulated Provision for L	Depreciation																
387.42 Other Equip Radio														•		Ċ	
ŏ	ct Nov	صّ	S	Jan	Feb		Var	Ap	L	May	Jun		Jul	٦٢ !	бг. Бг	vep	l
Test Year	433	433	435	4	37	438	4	억	442	4	4	445	7	447	449		101
Prior Year	427	429	424	4	25	427	42	3 C	425	42	2	428	•	427	429	•	131
Increase	9	5	1		1	7	~	7	7	`	7	17		20	07.0		07
Decrease	0	0	0		0	0		0	0		0	0		0	0		C
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company Te	est Year Acc	ount Bal	ances														
With Those of the Preceding Yea	IL																
000 Omitted																	
108 - Accumulated Provision for I	Depreciation																
387.44 Other Equip Oth Commur	nicatn												-	4		Ċ	
Ŏ	ct Nov	ŏ	9C	Jan	Feb	_	Mar	Ap	Ļ	May	וחר יי	_	Jul	A di	br	dep	Ç
Test Year	46	46	46		47	47	7	47	47		8	4 2 2		φ 1 2	4	. .	4 v v v
Prior Year	43	43	43		44	44	•	44	45	-	15	45 6		4 0 0	4		6 0 0
Increase	ო	с	က		ო	ო		ო	(C) -			n u		n o	., (00
Decrease	0	0	0		0	0		0	0		0	>		2	2	_	>

ent Page 35 of 41 2007-00008 PSG Set 3-25 Attav

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 108 - Accumulated Provision for Depreciation

387.45 Other Equip Telemetering						1			:	-		1		1	2		
Oct	No		ec	Jan	Feb	2	lar	Apr	Мау	ר	nn	Inc		Bnt	den oeh		
Lest Year	340	342	344	34	9	349	351	35	<i>с</i> о	355	351	~	359	362	~	364	
Drinr Vear	368	370	372	37	5	376	368	33	5	337	ээ ЭЭ	~	341	343	~	345	
	C	С	С		0	0	0	~	ø	18	1	~	18	4	~	18	
lici ease Jerresse	(28)	(28)	(28)	(2	(6	(28)	(11)		0	0	0	~	0	0	~	0	
Courcesso Dointerbia Gas of Kanturky			-	•													
	+ Voor Ao		anonch														
Comparison of Lotal Company Les	I Tear AU		and ices														
WITH THOSE OF THE FLECEUING TEAL																	
	:																
108 - Accumulated Provision for De	epreciation	c															
387.46 Other Equip Customr Info S	ŝr														Ċ		
Oct	No	ں >)ec	Jan	Feb	2	/ar	Apr	May	-, ,	n	٦u		Aug	λ ά	10	
Test Year	94	94	94	0,	<u>)</u> 5	95	95	0)	ប	96	Ō	ő	96	Ō	0	16	
Drior Year	<u>9</u>	91	91	0,	32	92	92	0	ы М	63	ດ	ო	93	б О	ო	94	
	, (r	¢.	ر ې		e	С	с С		ო	ო		ო	ო		ო	ო	
	0) () (C	C		c	C		c	С		C	0	
Decrease	0	0	C		0	5	2		5	>		5	>		5	>	
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company Tes	st Year Ac	count B	alances														
With Those of the Preceding Year																	
000 Omitted																	
108 - Accumulated Provision for De	epreciatio	Ц															
392.20 Trans Eq Trailers > \$1000															(
Oct	N N)ec	Jan	Feb	~	Mar	Apr	May	,	jun	InL		Aug	Nel Nel		
Test Year	44	44	45	1	45	45	46	7	9	46	4	7	47	4	7	48	
Prior Year	40	41	41		11	42	42	7	5	42	4	ო	43	4	ი [.]	44	
Increase	4	4	4		4	4	4		4	4		4	4		4	4	
	C	С	0		0	0	0		0	0		0	0		0	0	
	>	>	,)	1											

2007-00008 PSG Set 3-25 Attac ...ent Page 36 of 41

Aug Aug Aug 575 570 50 188 187 0 ~ ~ 0 0 Jul Ju Jul 575 570 5 0 183 181 0 ~ ~ 0 Jun Jun Jun 575 570 S O 175 0 0 177 ~ ~ 0 May May May 575 570 5 0 172 169 0 3 ~ ~ 0 0 Apr Apr Apr 575 570 5 0 167 459 292) 0 ~ ~ 0 0 Mar Mar Mar 575 570 5 0 288) 162 449 0 ~ ~ 0 Feb Feb Feb (283) 575 570 156 440 0 ŝ ~ ~ 0 Jan Jan Jan (279) 575 570 50 151 431 0 ~ ~ 0 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec (275)525 570 45 0 146 421 0 ~ ~ 0 Nov Nov 108 - Accumulated Provision for Depreciation Nov 108 - Accumulated Provision for Depreciation 108 - Accumulated Provision for Depreciation (271) 570 525 45 412 0 141 0 ~ ~ 0 0 392.21 Trans Eq Trailers \$1000 or < 396.00 Power Operated Equipment oct O oct O сt О 394.11 Tool CNG Equip Stationary With Those of the Preceding Year With Those of the Preceding Year With Those of the Preceding Year Columbia Gas of Kentucky Columbia Gas of Kentucky Columbia Gas of Kentucky Case No. 2007-00008 Case No. 2007-0008 Case No. 2007-00008 000 Omitted 000 Omitted 000 Omitted Prior Year Prior Year Test Year Decrease Decrease Test Year **Test Year** Prior Year Decrease Increase Increase ncrease

575 570

575 570 5 0

Sep

50

(123)

75 198 0

193 193 0

Sep

~ ~ 0 0

~ ~ 0 0

Sep

2007-00008 PSG Set 3-25 Attac ...ent Page 37 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 111 - Accumulated Provision for Amortization 303.00 Intangible Plt General

	Oct	Nov	Dec		Jan	Feb	Ma	r A	pr	May	Ŀ	u	Jul	٩٢	ŋ	Sep	
$T \sim -1 \sim -1$	5	20	07	go	Ŭ	80	66	66	100		100	101		01	102	10	N
lest rear	.,								č		2	05		05	96	σ	ç
Prior Year		2	91	92		92	93	93	94		94	C N		20	n S	D	2 d
Increase		9	9	9		9	9	9	9		9	9		9	Q		9
Decrease		0	0	0		0	0	0	0		0	0		0	0		0
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company	y Test Y	ear Acc	ount Bala	nces													
With Those of the Preceding	Year																
000 Omitted																	
111 - Accumulated Provision f	for Amo	rtization															
303.10 Intangible Plt DIS Soft	ware															(
ı	Oct	Nov	De	0	Jan	Feb	Ma	حر 	\pr	May	う	Ę	Jul	A	Ð	çep	
Test Year		13	13	13		13	13	13	с С	_	13	13		13	0		0
Prior Year	2	25	725	12		12	12	12	12		12	13		13	13	~	<u>~</u>
Increase		0	0			~ -	~	-	4		~-	0		0	0		0
Decrease	(7	12)	(712)	0		0	0	0	0		0	0		0	(13)	E	3
Columbia Gas of Kentucky	-	ĺ															
COUNTING Cas OF NETRUCKY																	
	V 100 L	000 000		0000													
Comparison of 1 otal Compan	IV LEST Y	ear Acc	ount Data	IIICES													
With Those of the Preceding	Year																
000 Omitted																	
111 - Accumulated Provision	for Amo	rtization															
303.30 Intangible Plt Misc Sof	ftware																
)	Oct	Nov	D	с	Jan	Feb	Ÿ	ar A	Apr	May	- D	n	Jul	Ā	бn	Sep	
Test Year	ω	51	883	901	თ	18	935	951	306	~	985	1,002	1,0	019	542	56	80
Prior Year	0	01	924	946	o	62	725	753	759	•	774	260		305	820	õ	30
Increase		0	0	0		0	209	199	200	•	211	212		214	0		0
Decrease)	50)	(41)	(45)	<u> </u>	44)	0	0	0	~	0	0	_	0	(278)	(21	76)

2007-00008 PSG Set 3-25 Attac. ...ent Page 38 of 41

Columbia Gas of Kentucky

Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year 000 Omitted

111 - Accumulated Provision for Amortization

375.71 Str Other Dist Sys Leased

(2)435 59 0 62 52 10 494 Sep Sep Sep (0, -7, 0)488 429 59 0 62 51 10 0 Aug Aug Aug (2) (2)483 424 59 0 61 51 10 Jul Jul Jul (0, 1, 0)478 419 59 0 60 10 0 Jun Jun որ (2) (2) (2)473 414 59 49 0 59 0 May May May 0000 408 59 0 0 10 10 10 10 10 467 Apr Apr Apr (2) 0 (1) (0)462 403 59 0 57 47 10 0 Mar Mar Mar (2) 0 (1) (2)457 398 59 0 57 46 0 Feb Feb Feb (2) 0 (1) (2)0 10 10 10 0 10 452 393 59 0 Jan Jan Jan (2) (2) (2)447 388 59 0 55 45 10 Comparison of Total Company Test Year Account Balances Comparison of Total Company Test Year Account Balances Dec Dec Dec (67) 445 0 0 418 27 0 54 44 0 0 Nov Nov Nov 111 - Accumulated Provision for Amortization 111 - Accumulated Provision for Amortization (99) 440 413 0 8 2 53 43 0 27 0 oct O oct O 391.11 OF&E Data Handling Equip oct O With Those of the Preceding Year With Those of the Preceding Year Columbia Gas of Kentucky Columbia Gas of Kentucky 391.10 OF&E Unspecified Case No. 2007-00008 Case No. 2007-00008 000 Omitted 000 Omitted Prior Year Prior Year Test Year Prior Year Decrease Test Year Decrease Test Year Decrease Increase Increase Increase

2007-00008 PSG Set 3-25 Atta. .ent Page 39 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 111 - Accumulated Provision for Amortization 391.12 OF&E Information Systems

SULT OF &E INFORMATION SYSTEMS														
Oct	No	ت <)ec	Jan	Feb	Mar	۹	٦pr	May	Jun	luc	4	yug	Sep
rest Year	248	259	247	258	3(39	280	291	302	31	4	325	336	347
Prior Year	129	134	140	146	÷	53	171	182	193	20	4	215	226	237
ncrease	119	125	107	11	÷	17	109	110	110	11	0	110	110	110
Jecrease	0	0	0	U	0	0	0	0	0		0	0	0	0
Columbia Gas of Kentucky														
Case No. 2007-00008														
Comparison of Total Company Test	: Year Ac	count Ba	alances											
With Those of the Preceding Year														
000 Omitted														
111 - Accumulated Provision for Am	nortization	-												
393.00 Stores Equipment														
Oct	No	~)ec	Jan	Feb	Mar	٩.	٨pr	May	Jun	Jul	•	Aug	Sep
Fest Year	~-	٠	*	·		~	-	~~	~~			~-	~	~~
Prior Year	15	15	~~	·				€	~			-	~	-
ncrease	0	0	0	0	0	0	0	0	0		0	0	0	0
Jecrease	(14)	(14)	0	0	0	0	0	0	0		0	0	0	0
Columbia Gas of Kentucky	•													
Case No. 2007-00008														
Comparison of Total Company Test	Year Ac	count Ba	alances											
With Those of the Preceding Year														
000 Omitted														
111 - Accumulated Provision for Arr	ortization	-												
394.10 Toois Garage & Service Eq														
Oct	No	~)ec	Jan	Feb	Mar	۲	٨pr	May	Jun	Jul	•	Aug	Sep
Test Year	4	4	(113)	(11	2) (1	12)	(112)	(112)	(112	(11)	2)	(112)	(112)	(112)
^o rior Year	ი	ო	-			~	2	7	2		4	4	4	4
ncrease	2	2	C)	0	0	0	0	0		0	0	0	0
Jecrease	0	0	(114)	(11	(†	14)	(114)	(114)	(114	(11)	6)	(116)	(116)	(116)

2007-00008 PSG Set 3-25 Attac ant Page 40 of 41

Columbia Gas of Kentucky Case No. 2007-00008 Comparison of Total Company Test Year Account Balances With Those of the Preceding Year 000 Omitted 111 - Accumulated Provision for Amortization

394.13 Underground Tank Cleanur	0																
Oct		Νον	Dec		an	Feb	2	lar	Apr	May	`	un	Jul		Aug	Sep	_
Test Year	181	18		181	18	~	181	181	18		181	18		181	18		181
Prior Year	181	18	-	181	18	~	181	181	18	~	181	18	5	181	18	~	181
Increase	0		0	0		0	0	0		0	0		0	0		0	0
Decrease	0		0	0		0	0	0		0	0		0	0		0	0
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company Tes	st Year	Accourt	nt Balan	ces													
With Those of the Preceding Year																	
000 Omitted																	
111 - Accumulated Provision for Al	mortiza	ation															
394.20 Tools Shop Equipment																I	
Oct		Nov	Dec	,	lan	Feb	~	/ar	Apr	May	,	n	Jul		Aug	Sel	•
Test Year			ر	~		2	2	7		7	2		5	0		2	2
Prior Year	~		~~			~	~-	-		-	~ -			-		~	~
Increase	0		0	0		0	0	0		0	0		0	0		0	0
Decrease	0		0	0		0	0	0		0	0		0	0		0	0
Columbia Gas of Kentucky																	
Case No. 2007-00008																	
Comparison of Total Company Te	st Year	· Accoul	nt Balar	ces													
With Those of the Preceding Year																	
000 Omitted																	
111 - Accumulated Provision for A	mortiza	ation															
394.30 Tools Tools and other																4	
õ		Nov	Dec		Jan	Feb	C	dar	Apr	Maj	`	Jun	Jul		Aug	Se	0
Test Year	860	86	9	840	84	Ģ	852	858	80	14	870	ω	26	882	88	ωı	894
Prior Year	819	82	5	798	80	ប	811	817	8	n	829	ద	35	841	84		854
Increase	41	7	-	4	ч		41	41	7	<u>-</u>	4	7		41	4	, ,	4
Decrease	0		0	0		0	0	0		0	0		0	0		0	0

2007-00008 PSG Set 3-25 Atta. ant Page 41 of 41

> Columbia Gas of Kentucky Case No. 2007-00008

Comparison of Total Company Test Year Account Balances

With Those of the Preceding Year 000 Omitted

111 - Accumulated Provision for Amortization

51 54 5 0 4 0 - 0 Sep Sep 51 55 51 5 0 0 7 3 3 Aug Aug 50 55 0 0 0 7 3 3 Jul luل 50 55 0 5 m ← 0 Jun Jun 40 46 0 3 n n + 0 May May 45 0 3 45 0 n n ← 0 Apr Apr e e − 0 Mar Mar 44 0 3 ~~~ O Feb Feb 44 33 0 3 e e ← 0 Jan Jan 46 33 0 33 0 7 3 3 Comparison of Total Company Test Year Account Balances Dec Dec 47 71 0 (24) ~ ~ 0 0 Nov Nov 111 - Accumulated Provision for Amortization 46 70 0 (23) ~ ~ 0 0ct O oct O 395.00 Laboratory Equipment Gas With Those of the Preceding Year 398.00 Miscellaneous Equipment Columbia Gas of Kentucky Case No. 2007-00008 000 Omitted Prior Year Prior Year Test Year Decrease Test Year Decrease Increase Increase

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 26

Refer to the response to the Staff's Second Request, Item 77. Provide a schedule listing all lobbying expenses incurred during the test year that related to issues of workplace safety, customer rates, pipeline location requirements, and reducing customer risks.

Response of Columbia Gas of Kentucky:

In reference to Columbia's response to Staff's Second Request, Item 77, the list of issues for which there may be lobbying expenses is not an exclusive list, but was provided by way of example. During the test year, lobbying expenses as disclosed in Columbia's response to Staff's First Request, Item 30, were filed as part of a public record with the Kentucky Legislative Ethics Commission and reflected numerous legislative initiatives monitored by Columbia. In the 2006 General Assembly, bills were introduced that included the following issues: utilities buying synthetic gas from coal (SB 131); exempting greenhouses and nurseries from sales tax on natural gas (HB 29); concealed weapons - with no exemptions for employer worksites (HB 243, 290); appropriation of \$10 million for low-income energy assistance plans (HB 283); establishing utility energy assistance programs (HB 742); exempting intrastate natural gas transmission pipeline equipment from sales tax (HB 678); requesting the PSC to disapprove utility rate increases in 2006 (H Con Res 28) and multiple eminent domain bills. The lobbying expenses of the salaried Columbia employee reported in above Item 30 (and therefore Item 77 above), were for the purposes of monitoring, analyzing and communicating about these, and other legislative activities. All of the reported expenses included the employee's apportioned salary expense; travel to and from legislative related meetings, meals and lodging, supplies and related expense. Columbia does not track these expenses on an issue-by-issue basis.

Public Service Commission Data Request Set 3 Question No. 27 Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 27

Refer to the response to the Attorney General's First Data Request dated April 10, 2007 ("AG's First Request"), Item 7. Was Mr. Humrichouse aware that in previous rate cases utilizing the historic test year, the Commission has normally reflected the proposed adjustment to depreciation expense as an adjustment to the accumulated depreciation balance utilized in the calculation of the rate base? Explain the response.

Response of Columbia Gas of Kentucky:

Columbia is aware that, in other cases, the Commission has included proposed adjustments to depreciation expense as an adjustment to the accumulated depreciation balance utilized in the calculation of rate base. As explained in response to AG-1-7, such an adjustment would have the effect of reducing Columbia's rate base by an amount not yet recovered from customers, which would be inappropriate. The linkage between allowance for depreciation expense (return of) and return on rate base (return on) capital expenditures made by a utility is that until the utility's investment in an asset is recovered from the customers through incorporating an approved level of depreciation in rates, then the utility should recover a fair and reasonable return on the existing or remaining unrecovered investment. This linkage would be broken by reducing rate base for a depreciation level not yet incorporated in, billed, and recovered through rates.

Furthermore, the adjustment to the accumulated reserve is just one side of the rate base equation. Using the end of test year level of rate base provides a reasonable estimate of the rate base level expected to be in place and funded by investors during the first twelve months rates are in effect. Including an adjustment to the reserve, without any recognition of any future plant additions, particularly non-revenue plant additions, distorts the level of rate base expected to be in effect during the first twelve months of the new rates. Absent the plant additions from Columbia's Accelerated Main Replacement Program which will be addressed through Columbia's proposed Accelerated Main Replacement Rider, Columbia believes the rate base it proposed in this case represents the level that will be effect during the rate year.

Public Service Commission Data Request Set 3 Question No. 28 Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 28

Refer to the response to the AG's First Request, Item 9. Explain in detail the rationale behind Columbia's current accounting treatment for materials and supplies, which utilizes a miscellaneous deferred debit account. Indicate in this response if this accounting treatment is required by the Securities and Exchange Commission.

Response of Columbia Gas of Kentucky:

Account 186-9999-12357, Miscellaneous Deferred debit – Mutual Material, includes the same type of material and supplies ("M&S") as account 154, Plant Material and Operating Supplies, i.e., materials purchased primarily for use by Columbia of Kentucky in its business for construction, operations and maintenance. Prior to outsourcing Columbia's inventory management, M&S purchases were recorded directly to account 154. Now, they are cleared through account 186-9999-12357 before being transferred to account 154. While a zero balance is targeted, due to pricing and timing this does not always occur. The amounts should be included in rate base as a capital investment similar to account 154 since they are the same type of costs. While accounting treatment is not required by the Securities and Exchange Commission it is consistent with Generally Accepted Accounting Principles.

() . .

Public Service Commission Data Request Set 3 Question No. 29 Columbia Gas of Kentucky Respondent: Kelly Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 29

Refer to the response to the AG's First Request, Item 12, Attachment 1. Explain the negative ending balance and average rate per decatherm in 2003, 2004, 2005 and 2007.

Response of Columbia Gas of Kentucky:

The negative balance and rate is a result of using a LIFO (last in-first out) method to value storage. Under this method, an average annual anticipated rate is developed and used for a calendar period. This rate is adjusted quarterly, and all activity to date in that calendar year is adjusted to reflect the most recent developed quarterly rate. The updated quarterly rate remains a partially estimated annual rate for the calendar year activity but includes known costs to date in the respective year. The LIFO rate used in December is based on actual gas expense information for the year and all injection and withdrawal activity for that year is adjusted to this actual rate. A current year LIFO rate is used when the anticipated injection/withdrawal activity for the upcoming year is not a net withdrawal. This is generally the case.

As an example, the December 2003 ending volume in storage is 4,128,063 DTH and the December 2002 ending volume in storage is 4,924,567 DTH. The net withdrawal activity for 2003 of 796,504 would have been removed from the storage dollar balance by using a rate representative of prior years' layer(s). However, as of December 2004 the ending volume in storage is 4,258,368 DTH. This increase in volume from the prior year end balance of 130,305 was valued at a 2004 average gas cost rate. These annual LIFO rates are not shown on Attachment 1 pages 1 and 2 of 2, as provided in response to the AG's First Request, Item 12, as this initial request asked for actual volumes in DTH, actual average monthly rates and actual resulting dollar balances.

The negative rate and balances occur when withdrawals in the heating season at the beginning of a calendar period are priced at an estimated LIFO rate for the year which when applied to the withdrawal volume is higher than the ending storage dollar balance from the prior year-end.

For example, at the end of 2003 the storage volume balance was 4,128,063 and the dollar balance was \$8,849,908 equating to an average rate in storage of \$2.14. This volume and dollar balance represents more than one year's layer of storage. Some layers could have a rate higher than \$2.14 and others lower than this average.

Public Service Commission Data Request Set 3 Question No. **29** (Cont'd) Columbia Gas of Kentucky Respondent: **Kelly Humrichouse**

However, in January 2004, a withdrawal of 1,599,196 DTH was made at an average estimated annual LIFO rate for 2004 of \$6.05. In other words, a withdrawal of \$9,674,949 was made (1,599,196 DTH X \$6.0499). The \$6.0499 represented an estimated average annual 2004 gas cost rate. The actual average annual LIFO rate used for 2004, once all actual was known, was \$6.9983 or (\$9,761,823 December 2004 Storage Value - \$8,849,908 December 2003 Storage Value = \$911,915) divided by (4,258,368 December 2004 DTH – 4,128,063 December 2003 DTH = 130,305 annual net injection).

.

Public Service Commission Data Request Set 3 Question No. 30 Columbia Gas of Kentucky Respondent: Judy Cooper

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 30

Refer to the response to the AG's First Request, Item 21. Columbia states that it estimated the "behavior" factor based on an expected decrease in occurrences if the proposed increase in miscellaneous revenue items is implemented.

- a. When Columbia has increased its miscellaneous charges in the past cases, did it experience a decrease in the occurrences of those charges?
- b. If yes, provide the percentage decrease in the occurrences.

Response of Columbia Gas of Kentucky:

- a. The miscellaneous charges for reconnection of service due to disconnection and returned checks were last increased in1983 and 1994, respectively. Columbia does not have records going back far enough to document its experience in these cases. However, as provided in the testimony of Columbia witness Gresham at page 3, lines 1 through 13 regarding customer usage, Columbia's experience with natural gas prices in more recent years clearly exhibits that customers' response to rising prices is to decrease the number of occurrences.
- b. N/A

. .

Public Service Commission Data Request Set 3 Question No. **31** Columbia Gas of Kentucky Respondent: **Kelly Humrichouse**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 31

Refer to the response to the AG's First Request, Item 65. Explain in detail why the \$9,500 for charges relating to public and community relations and civil affairs should be included for rate-making purposes.

Response of Columbia Gas of Kentucky:

Participation in local business, community, civic events and activities, and charitable activities provides a benefit to customers by giving Columbia an opportunity to communicate with its customers and other stakeholders, promote natural gas and energy safety and conservation, and support the community. Columbia's customers and the entire community benefit from the support of local economic efforts, and such activities have become a normal practice in the business community. As such, Columbia should be entitled to the recover such costs.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 32

Refer to the response to the AG's First Request, Item 67. Based on the definitions of the American Gas Association ("AGA") functional cost centers, explain why an adjustment based on the budget percentages applicable to "Policy, Planning & Regulatory Affairs" and "Public Affairs" should not be made to reduce the test-year AGA dues expense for rate-making purposes.

Response of Columbia Gas of Kentucky:

AGA provides a bundled service. As a customer of the AGA, a utility does not have the ability to pick and choose services. In this way, the AGA fee is not unlike many fees for services and products which are recoverable in the rate-making process. "Policy, Planning and Regulatory Affairs" provides Columbia with updates on current regulatory issues such as: purchase gas adjustments, weather normalizations, low income assistance programs, and others. The AGA Rate Committee develops studies and research projects on matters pertaining to rate of return, rate base, rate design, revenue requirements, rate administration, rate case presentations, the impact of rates on load growth and financial results, and the analysis of trends in innovative rate structures. The AGA Regulatory Affairs also covers costs associated with providing the utilities opportunities to participate in audio conferences with other utilities. Many other Policy, Planning and Regulatory Affairs services can be reviewed at <u>www.aga.org</u>. "Public Affairs" provides information about many pertinent items such as: distribution pipeline safety requirements and system compliance, environmental matters, natural gas prices and supply. Many other helpful topics can be found at the website noted above.

Columbia believes the AGA provides many useful services and much information, including that noted above, that ultimately is beneficial to Columbia's customers. Columbia and its customers benefit from the many things that AGA provides that keep members current on a myriad of industry issues, from environmental matters, to pipeline safety issues, to supply availability. For any one company to stay abreast of so many far-ranging topics would be difficult and costly; for AGA to provide members such information and service is extremely cost-effective and efficient. It is for these reasons that Columbia believes this portion of the AGA dues should not be excluded from test year expense.

·

Public Service Commission Data Request Set 3 Question No. 33 Columbia Gas of Kentucky Respondent: Judy Cooper

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED MAY 8, 2007

Question No. 33

Refer to the response to the Lexington-Fayette Urban County Government's First Data Request dated April 10, 2007, Item 13. Columbia provided a list of addresses for every location in Fayette County where a customer can go to pay a bill or have a question answered in a face-to-face setting.

- a. Are these locations actually dedicated to Columbia business or are they other businesses that accept payments from Columbia customers?
- b. If these locations are other businesses that accept payments from Columbia customers, describe the training the businesses receive in order to answer questions from Columbia customers.

Response of Columbia Gas of Kentucky:

- a. The Columbia Gas location is dedicated to Columbia business. The other locations accept payments from Columbia customers.
- b. The other business locations are only trained to accept customer payments. They refer all other questions to Columbia's customer service number.