$\left(\right)$ RECEIVED APR 2 4 2007 PUBLIC SERVICE COMMISSION 1 .

. . Public Service Commission Data Request Set 2 Question No. 1 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 APRIL 10, 2007

Question No. 1

Refer to the Application, Tab 27. The provided schedule is to reflect the reconciliation of the rate base and capital used to determine Columbia's revenue requirement. However, the rate base shown on the schedule does not agree with the rate base provided in Schedule B-1 of the Application. Likewise, the capitalization does shown in Tab 27 does not agree with the capitalization provided in Schedule J-1 of the Application.

- a. Explain in detail why the rate base and capital presented in Tab 27 do not agree with Schedules B-1 and J-1.
- b. Provide the originally required reconciliation of rate base and capital. The reconciliation should begin with the proposed rate base, then list and identify all reconciling items, and conclude with the proposed capital.

Response of Columbia Gas of Kentucky:

- a. The schedule in Tab 27 has been corrected, and now agrees with Schedules B-1 and J-1. See 2007-00008 PSC Set 2-001 Attachment 1.
- b. See response to item a.

COLUMBIA GAS OF KENTUCKY,INC. CASE NO. 2007-00008 HISTORIC TEST PERIOD FILING REQUIREMENTS CORRECTED

LINE		RATE BASE			FINANCIAL
NO.	DESCRIPTION	(SCHED, B-1)	CAPITALIZATION	DIFFERENCE	STATEMENT
					*
	ASSETS				
A					
1	PROPERTY, PLANT AND EQUIPMENT	050 040 505	0	0.000.000	050 040 070
2		200,010,000	0	2,030,308	202,040,873
3		112,159,509		0	112,159,509
4	NET PROPERTY, PLANT AND EQUIPMENT	137,851,056	0	2,636,308	140,487,364
5	CURRENT ASSETS				
6	CASH	3 473 737	0	(265 038)	3 208 699
7	ACCOUNTS RECEIVABLE	0,110,101	Ő	9 058 442	9 058 442
, 8	GAS INVENTORY	47 790 396	0	22 534 448	70 324 844
Ğ	OTHER INVENTORIES	000,000	Ň	40.065	40.065
10	DREDAVMENTS	344 104	0	315 178	650 372
11	REGULATORY ASSETS	044,104	0	2 530 524	2 530 524
12	OTHER	ů N	0	2,000,024	204 120
12		<u>51 609 227</u>	<u> </u>	24,100	06 1/6 005
15	TOTAL CORRENT ASSETS	51,000,527	U	34,037,700	00,140,000
14	INVESTMENT IN SUBSIDIARY	0	0	209.250	209.250
•••		-	-		
15	REGULATORY ASSETS - LONG TERM	0	0	1,717,422	1,717,422
	DEFERRED CHARGES & SPECIAL DEPOSITS & FUNDS	4,281,375	0	(17,353,021)	(13,071,646)
47		100 740 759	0	04 500 467	045 400 475
17	IUTAL ASSETS	193,740,758	U	21,538,407	210,488,475
	CADITALIZATION AND LIABILITIES				
	CAPITALIZATION AND LIABILITIES				
18	CAPITALIZATION				
19	COMMON STOCK EQUITY	0	79,189,296	6.736.244	85.925.540
20	I ONG-TERM DEBT	Õ	72,843,576	(30,788,565)	42,055,011
21		<u> </u>	152 032 872	(24 052 321)	127 980 551
2,		U	102,002,012	(2-1,002,02.1)	121,000,001
22	CURRENT LIABILITIES				
23	ACCOUNTS PAYABLE	0	0	15,397,382	15,397,382
24	ACCOUNTS PAYABLE TO ASSOC, COMPANIES	0	0	5,652,243	5.652.243
25	ACCRUED TAXES	0	0	2,835,321	2,835,321
26	ACCRUED INTEREST	0	0	92,209	92,209
27	ESTIMATED RATE REFUNDS	Ő	ů	33,814	33.814
28	DEFERRED INCOME TAXES	22 129 461	ů 0	(20 555 731)	1 573 730
20	OTHER	<u>م</u> ر بر م	0	34 250 353	34 250 353
30	TOTAL CURRENT LIABILITIES	22,129,461	0	37,705,591	59.835.052
00		22,120,101	v	01,100,001	00,000,000
31	OTHER LIABILITIES AND DEFERRED CREDITS				
32	INCOME TAXES - NONCURRENT	0	0	19,537,312	19.537.312
33	INVESTMENT TAX CREDITS	0	0	963,300	963.300
34	OTHER REGULATORY LIABILITIES - LONG TERM	Ő	ů.	2.708.049	2,708.049
35	OTHER LIABILITIES AND DEFERRED CREDITS	163.698	ñ	4,300.513	4,464,211
36	TOTAL OTHER LIABILITIES AND DEFERRED CREDITS	163,698	0	27,509,174	27,672,872
;		, -			
N.	TOTAL CAPITALIZATION AND LIABILITIES	22,293,159	152,032,872	41,162,444	215,488,475
38	TOTAL	<u>171,447,599</u>	(152,032,872)	(19,623,977)	0

Public Service Commission Data Request Set 2 Question No. 2 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 APRIL 10, 2007

Question No. 2

Refer to the Application, Tab 28.

- a. Refer to page 16. Does Columbia sell its customer accounts receivable? If yes, provide a complete description of this financing option, including when Columbia started the program, all terms and conditions related to the sale of customer accounts receivable, and who bears the risk if the sold customer accounts receivable becomes uncollectible. In addition, describe how this financing option affected Columbia's Kentucky operations during the test year.
- b. For each of the account titles listed below, describe the account and the activity recorded in this account. Also indicate whether this account includes activity for Columbia's Kentucky operations and the applicable Kentucky operations balance for the account as of test-year end.
 - (1) Page 14, Other Accounts Receivable Receivable Lake Choctaw.
 - (2) Page 18, Prepayments Pension Restoration Plan.
 - (3) Page 21, Deferred Assets Longwall Mining Project.
 - (4) Page 21, Other Current Regulatory Assets Super 8 Motel.
 - (5) Page 56, Special Employee Severance Program Delayering Out Place.
 - (6) Page 77, A&G Expenses, Supplies/Expenses Volunteer Activity.
 - (7) Page 84, A&G Expenses, Supplies/Expenses Name Change (Expenses).
 - (8) Page 87, A&G Expenses, Supplies/Expenses STRIVE.
 - (9) Page 87, A&G Expenses, Supplies/Expenses Project Phoenix.
 - (10) Page 96, A&G Expenses, Outside Services Education 2000.

Response of Columbia Gas of Kentucky:

- a. No.
- b. Please refer to 2007-00008 PSC Set 2-002b Attachment 1 for the requested information.

2007-00008 PSC Set 2- 002b Attachment 1

ſ

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

Used by Columbia's Balance as of <u>CKY Operations</u> Activity Sept. 30, 2007	able - Lake Choctaw N/A N/A	in Restoration Plan Yes None 0	ed Assets - Longwall Mining Project No N/A N/A	Current Regulatory Assets - Super 8 Motel No N/A N/A	I Employee Severance Program - Delayering - Out Place Yes None 0	xpenses - Supplies/Expenses - Volunteer Activity No No N/A N/A	xpenses - Supplies/Expenses - Name Change No N/A N/A	xpenses - Supplies/Expenses - STRIVE Yes None 0	xpenses - Supplies/Expenses - Project Phoenix Yes None 0	xpenses - Outside Services - Education 2000 Yes None 0
acility Description	Receivable - Lake Choctaw	Pension Restoration Plan	Deferred Assets - Longwall Mir	Other Current Regulatory Asse	01233 Special Employee Severance F	A&G Expenses - Supplies/Exp	A&G Expenses - Supplies/Exp	A&G Expenses - Supplies/Exp	A&G Expenses - Supplies/Exp	A&G Expenses - Outside Servi
Activity Fa	10842	11190	12495	12540	¥	00046	07685	08141	08142	07652
<u>Auxiliary</u>	0066	0067	3417	3499	0047					
Account	143	165	182	182	242	921	921	921	921	923

ţ

.

2007-00008 PSC Set 2 - 40 attachment

Analysts' Five-Year Projected Growth Rates Earnings Per Share, Dividends Per Share, Book Value Per Share, and Cash Flow Per Share

	-					Value Lin	le	
	I/B/E/S		Reuters			Book	Cash	Percent
	First		Market	Earnings	Dividends	Value	Flow	Retained to
Gas Group	Call	Zacks	Guide	Per Share	Per Share	Per Share	Per Share	Common Equity
AGL Resources, Inc.	4.21%	4.50%	4.66%	4.50%	6.50%	6.00%	5.00%	5.00%
Atmos Energy Corp.	5.17%	5.50%	4.96%	7.00%	2.00%	5.00%	8.00%	5.00%
Laclede Group	ł	ı	ı	5.00%	2.00%	7.50%	8.00%	4.00%
New Jersev Resources Corp.	5.25%	6.00%	5.72%	4.50%	4.50%	6.50%	4.00%	7.00%
NICOR. Inc.	2.67%	2.50%	3.25%	4.00%	1.50%	3.00%	2.50%	3.50%
Northwest Natural Gas	4.88%	4.90%	5.33%	7.00%	4.00%	3.50%	4.50%	3.80%
Piedmont Natural Gas Co.	4.00%	5.60%	4.86%	6.00%	5.50%	3.00%	6.00%	4.50%
South Jersev Industries, Inc.	6.00%	6.00%	6.33%	7.00%	6.00%	6.00%	6.50%	6.50%
WGL Holdings, Inc.	3.50%	3.30%	3.40%	1.50%	2.00%	3.50%	2.00%	4.00%
Average	4.46%	4.79%	4.81%	5.17%	3.78%	4.89%	5.17%	4.81%

Source of Information :

Thomson Financial, September 16, 2006 Zacks, September 16, 2006 Reuters, September 16, 2006 Value Line Investment Survey, September 15, 2006



Public Service Commission Data Request Set 2 Question No. 3 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 APRIL 10, 2007

Question No. 3

Refer to the Application, Tab 31, the Federal Energy Regulatory Commission's ("FERC") Form 2 for 2005. For each of the following items, explain the nature of the transaction represented by the entry and explain why this amount has been recorded in the particular account.

- a. Page 233, Miscellaneous Deferred Debits, Civic Center Building Lease.
- b. Page 234, Accumulated Deferred Income Taxes, Consolidated Rate Effect of Net Operating Loss.
- c. Page 268, Miscellaneous Current and Accrued Liabilities, Accrual for Exchange Gas.
- d. Page 268, Miscellaneous Current and Accrued Liabilities, Accrual for Customer A/R Credit Balances.
- e. Page 269, Other Deferred Credits, Civic Center Building Lease.
- f. Page 269, Other Deferred Credits, Nicole Energy Reserve.
- g. Page 269, Other Deferred Credits, Lake Carnico Capital Project.

Response of Columbia Gas of Kentucky:

- a. Civic Center Building Lease recorded in account 186, Miscellaneous Deferred Debit represents the deferred asset for the difference between the excess levelized lease expense and the cash payment. The offsetting liability is recorded in account 253, Other Deferred Credits.
- b. Consolidated Rate Effect of Net Operating Loss, recorded in account 190, represents estimated deferred income taxes resulting from filing a consolidated Kentucky income tax return. The consolidated return has three major companies, including Columbia Gas of Kentucky, that have tax reporting requirements in the state. Prior to 2005, it was estimated that the three companies combined had more deferred taxes recorded on a separate return basis than required on a consolidated basis. As a result of changes in apportionment and changes in consolidated book versus tax differences, the company no longer has a deferred tax benefit from filing a consolidated Kentucky return and the amounts allocated to the three subsidiaries were reversed in 2006.

Public Service Commission Data Request Set 2 Question No. 3 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly Humrichouse

- c. Exchange Gas recorded in account 242, Miscellaneous Current and Accrued Liabilities represents the liability for gas received in our system with the agreement to return the gas at a pre-determined point in the future.
- d. Customer A/R Credit Balances recorded in account 253, Miscellaneous Current and Accrued Liabilities, represents the balance of tariff customers who have a credit balance on their account.
- e. Civic Center Building Lease recorded in account 253, Other Deferred Credit represents the deferred legal liability for the difference between the excess levelized lease expense and the cash payment. The offsetting asset is recorded in account 186, Miscellaneous Deferred Debit account.
- f. Nicole Energy reserve recorded in account 253, Other Deferred Credits represents the reserve for penalty revenue billed to Nicole Energy.
- g. Lake Carnico Capital Project recorded in Account 253, Other Deferred Credits represents a contribution in aid of construction (CIAC) from Columbia Gas Transmission for improvements on Kentucky's pipeline system to facilitate receiving additional capacity for the Lake Carnico area. In September 2006 the CIAC was transferred to account 107, Construction Work in Progress.

(J

Public Service Commission Data Request Set 2 Question No. 4 Columbia Gas of Kentucky Respondent: John Spanos

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 207

Question No. 4

Refer to the Application, Tab 32. Provide a schedule that compares the current and proposed depreciation rates, by account number and asset groups.

Response of Columbia Gas of Kentucky:

Please see PSC Set 2-004 Attachment.

i.

.

Data:__X__Historic Period____Forecasted Period Type of Filing:__X__Original___Updated

Type of FailingX	
Workpaper Reference	No(s).

Line No.	Description	Gas Plant <u>Account</u> (1)	Current <u>Rate</u> (2) %	Projected <u>Rate</u> (3) %
	INTANGIBLE PLANT			
1	ORGANIZATION COSTS	301.10	Amort.	Amort.
2	MISCELLANEOUS INTANGIBLE PLANT	303.00	Amort.	Amort.
3	MISC INTANGIBLE PLANT-DIS SOFTWARE	303.10	Amort.	Amort.
4	MISC INTANGIBLE PLANT-FARA SOFTWARE	303.20	Amort.	Amort.
5	MISC INTANGIBLE PLANT-OTHER SOFTWARE	303.30	Amort.	Amort.
_	PRODUCTION PLANT			0.00
6	Structures and Improvements	305.00	0.00	0.00
7	Liquefied Petroleum Gas Equipment	311.00	0.00	0.00
	DISTRIBUTION PLANT	074.40	1 60	1.00
8	LAND RIGHTS-OTHER DISTR SYSTEMS	374.40	1.03	 □ 1.00 1.00
9	RIGHTS OF WAY	374.50	1,22	1.39
10	STRUC & IMPROV-CITY GATE M& R	375.20	1.90	2.90
11	STRUC & IMPROV-GENERAL M& R	375.30	1.90	2.90
12	STRUC & IMPROV-REGULATING	275.60	1.90	2.50
13		375.00	2.00	2.00
14		375 71	AMORT	AMORT
10		375 80	5 32	4.63
17		376.00	1.57	0.00
17	Cast iron	376.10	1.01	2 44
	Bare Steel	376.20		2.66
	Costed Steel	376.30		2.05
	Plastic	376.40		2.19
18	M& 8 STATION EQUIP-GENERAL	378.10	2.35	3.19
19	M&R STA EQUIP-GENERAL-REGULATING	378.20	2.35	3.19
20	M & R STA EQUIP-GEN-LOCAL GAS PURCH	378.30	2.35	3.19
21	M& R STA EQUIP-CITY GATE CHECK STA	379.10	2.27	1.77
22	SERVICES	380.00	2.59	0.00
	Bare Steel	380.20		2.96
	Coated Steel	380.30		3.58
	Plastic	380.40		3.69
23	METERS	381.00	2.59	3.46
24	METER INSTALLATIONS	382.00	2.39	3.06
25	HOUSE REGULATORS	383.00	1.39	2.79
26	HOUSE REGULATOR INSTALLATIONS	384.00	1.10	1.42
27	INDUSTRIAL M& R STATION EQUIPMENT	365.00	2.09	4.92
28	OTHER EQUIP-ODORIZATION	307.ZU 207.41	4.44	3.76
29		307.41	2.34	3.76
30		387 44	2.04	3.76
32	OTHER EQUIP-OTHER COMMONICATION	387 45	2.34	3 76
33	OTHER EQUIP-CUST INFO SERVICE	387.46	2.34	3.76
	GENERAL PLANT			
	Office Furniture and Equipment:			
34	OFFICE FURN & EQUIP-UNSPECIFIED	391.10	AMORT.	AMORT.
35	OFFICE FURN & EQUIP-DATA HANDLING	391.11	AMORI.	AMORT.
36	OFFICE FURN & EQUIP-INFO SYSTEMS	391.12	AMORI.	AMORT.
37	I KANS EQUIP-TRAILERS OVER \$1,000	392.20	6.34	4.38
38	TRANS EQUIP-TRAILERS \$1,000 OF LESS	302.21	0.34	4.00 AMOST
39		204 10		
40		20/ 11	12 77	24 32
41		304.11	AMORT	AMORT
***	TOOLS, SHOP & GAR FOUSHOP FOUR	394.20	AMORT	AMORT
40 AA	TOOLS SHOP & GAR FOUTOOLS & OTHER	394.30	AMORT.	AMORT
45	LABORATORY	395.00	AMORT.	AMORT
46	POWER OPERATED EQUIP-GENERAL TOOLS	396.00	0.00	0.00
47	Miscellaneous Equipment	398.00	AMORT.	AMORT.

 $\left(\begin{array}{c} \cdot \\ \cdot \end{array}\right)$

·

.

Public Service Commission Data Request Set 2 Question No. 5 Columbia Gas of Kentucky Respondent: John Spanos

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 5

Refer to the Application, Tab 32, pages III-4 and III-5.

- a. Identify any asset accounts where the information on these pages indicates that the asset has been fully depreciated or will be fully depreciated within 12 months of the end of the depreciation study. If the depreciation study proposes a continuing depreciation rate for an asset that is shown to be fully depreciated, explain in detail why a depreciation rate is necessary for that asset.
- b. For each of the accounts listed below, explain why the net salvage value was selected, considering the data provided on the referenced pages.
 - (1) Account No. 375.34, Structures and Improvements Measuring and Regulating; pages III-87 and III-88.
 - (2) Account No. 376, Mains, all types; pages III-92 and III-93.
 - (3) Account No. 378, Measuring and Regulating Station Equipment General; pages III-94 and III-95.
 - (4) Account No. 379.1, Measuring and Regulating Station Equipment City Gate; pages III-96 and III-97.
 - (5) Account No. 380, Services, all types; pages III-98 and III- 99.
 - (6) Account No. 381, Meters; pages III-100 and III-101.
 - (7) Account No. 382, Meter Installations; pages III-102 and III- 103.
 - (8) Account No. 383, House Regulators; pages III-104 and III- 105.
 - (9) Account No. 387.2, Other Equipment Odorization; pages III-110 through III-113.
 - (10) Account No. 396, Power Operated Equipment; pages III- 114 and III-115.
- c. For each of the accounts listed below, explain how the specific annual accrual rate and composite remaining life values were determined from the data contained on the referenced pages. Include all calculations, assumptions, and other supporting documentation.
 - (1) Account No. 375.7, Other Distribution System Other Buildings and Distribution System Structures; pages III-124 and III-125.

Public Service Commission Data Request Set 2 Question No. 5 (Cont'd) Columbia Gas of Kentucky Respondent: John Spanos

- (2) Account No. 376, Mains, all types; pages III-128 through III-133.
- (3) Account No. 380, Services, all types; pages III-137 through III-139.
- d. For each of the accounts or account categories listed below, explain how the calculated annual accrual rate was determined. Include all calculations, assumptions, and other supporting documentation.
 - (1) Total Account 387, Other Equipment.
 - (2) Total Distribution Plant.
 - (3) Total Account 394, Tools, Shop and Garage Equipment.
 - (4) Total General Plant.
 - (5) Total Depreciable Plant.

Response of Columbia Gas of Kentucky:

- a) There is only one asset account on pages III-4 and III-5 of Tab 32 that is fully depreciated or will be fully depreciated within the next 12 months. The fully depreciated asset class is Account 396, Power Operated Equipment. There is no proposed depreciation rate for this asset class for the existing assets; however, new assets will be depreciated at a 6.35% rate.
- b) A general explanation of how net salvage percentages are determined for all accounts is set forth on pages II-26 and II-27 of Tab 32.
 - 1) The 37 years of historical analysis for Account 375.34, pages II-87 and II-88, coupled with past estimates for this account and the estimates of other gas utilities provided support for the negative 10 percent net salvage.
 - 2) The 37 years of historical analysis for Account 376, pages II-92 and II-93, combined with estimates of other gas utilities and expectations within the gas industry provided support for the negative 15 percent net salvage.
 - 3) The 37 years of historical analysis for Account 378, pages III-94 and III-95, as well as the trend to more negative net salvage and the estimates of other gas utilities established support for negative 10 percent net salvage.
 - 4) There is limited historical analysis for Account 379.1; therefore, informed judgment had a greater impact in the determination of the net salvage percent. The assets in this account are similar to Account 378; therefore, the cost to remove and the expected gross salvage are comparable. Thus, the net salvage percent of negative 10 is based on expectations that net salvage will be similar to Account 378.
 - 5) The 37-year history for Account 380, pages III-98 and III-99 sets forth a negative 68 percent net salvage, however, the most recent 5-year period is negative 51 percent. Expectations that the percentages of the most recent five years, coupled with past estimates for this account and the

trends in the gas industry for services, provide support for the negative 50 percent net salvage.

- 6) The 37-year history for Account 381, pages III-100 and III-101, establishes basically zero percent net salvage for over \$3M of retirements. The zero percent net salvage percent is consistent with gas industry estimates.
- 7) The 37-year history on pages III-102 and III-103 establishes a negative 9 percent net salvage and the most recent five-year period sets forth negative 13 percent net salvage. This historical analysis coupled with past estimates of this account and estimates of other gas utilities for meter installations provides support for the negative 10 percent net salvage.
- 8) The 37-year history for Account 383, pages III-104 and III-105 sets forth a negative 6 percent net salvage. There is a trend for less cost of removal but not a substantial change. Therefore, with past estimates and utility averages ranging from 0 to negative 10 percent, a negative 5 percent was used.
- 9) The 37-year history sets forth a large negative net salvage percent; however, the data is limited and greatly influenced by the 2001 cost of removal. Based on the type of assets in this account, past estimates for this account and estimates used by other gas utilities, it was determined that zero percent net salvage was the most reasonable.
- 10) There is a reasonable amount of data for Account 396, pages III-114 and III-115, but there are a few salvage anomalies which require judgment. The past estimate for this account and estimates for other gas utilities help determine the most reasonable estimate of positive 25 percent net salvage.
- 1) The life, net salvage and surviving original cost by vintage are the bases for the annual accrual rate and composite remaining life. In the case of Account 375.7, there are four categories. The book reserve is allocated proportionately to each vintage within a location based on the calculated accrued depreciation (theoretical reserve). Therefore, the future accruals are the original cost minus the book reserve. The annual accrual is the future accruals divided by the vintage remaining life which is based on the survivor curve and probable retirement data.
 - 2) The calculation for all types of mains in Account 376 is determined in the same fashion as described above. The service life, net salvage percent, surviving plant balance by vintage and where appropriate, truncation date, are the bases for allocating the book reserve to each vintage and in turn

De

c)

Page 3 of 4

Public Service Commission Data Request Set 2 Question No. 5 (Cont'd) Columbia Gas of Kentucky Respondent: John Spanos

determining the annual accrual and composite remaining life. The composite remaining life shown at the bottom of page III-133 is the culmination of all types of main (future accruals divided by annual accruals).

- 3) The calculation is the same as described for Accounts 375.7 and 376.
- d) 1) The calculations on pages III-150 through III-152 establish the individual accrual rates for each of the subaccounts for total Account 387. The total Account 387 accrual rate of 3.95 is the annual accrual amount of the two subaccounts added together divided by the total original cost for the two subaccounts.
 - The 2.81 percent accrual rate for Distribution plant is all the annual accrual amounts for distribution accounts divided by the original cost for the same distribution plant accounts.
 - The accrual rate for total Account 394 of 7.55 percent is the summation of accrual amounts by subaccount divided by the total Account 394 original cost.
 - 4) The calculation for General Plant is the same as that described for Distribution Plant.
 - 5) The total Depreciable Plant accrual rate of 2.93 percent is the summation of all depreciable account annual accrual amounts divided by the total original cost of the same accounts. (7,089,978/241,990,402).

.

.

Public Service Commission Data Request Set 2 Question No. 6 Columbia Gas of Kentucky Respondent: Susanne M. Taylor, NCSC Controller

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 6

Refer to the Application, Tab 38.

- a. Concerning costs allocated to Columbia by NiSource Corporate Services Company ("NCSC"), can costs related to NiSource, Inc.'s ("NiSource") electric operations and non-regulated, non-gas operations be allocated to Columbia's Kentucky operations? Explain the response.
- b. Concerning the "Bases of Allocation" factors applied by NCSC to allocate costs, are NiSource's regulated electric and gas operations separated or combined when calculating the bases? Explain the response.
- c. If the Bases of Allocation factors reflect a combination of NiSource's regulated electric and gas operations, explain why it is reasonable, from the rate-making perspective, that costs associated with NiSource's regulated electric operations should be charged to Columbia's Kentucky gas operations.

Response of Columbia Gas of Kentucky:

- a. No, costs related to NiSource, Inc.'s ("NiSource") electric operations and nonregulated, non-gas operations are billed to those respective companies that are benefiting from the services being provided.
- b. Allocations are billed on a per company basis, and direct billing is always the preferred method of billing by NCSC. However, is not always practical to direct bill and so allocation bases are used in those instances. Based on the nature of service, an allocation basis is selected which best fits the service being performed. There are bases that separate regulated electric and gas operations where gas distribution operations need to be accounted for separately and direct billing is not practical.
- c. Costs associated with NiSource's regulated electric operations are not charged to Columbia's Kentucky gas operations.

Public Service Commission Data Request Set 2 Question No. 7 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 7

Refer to the Direct Testimony of Herbert A. Miller, Jr. ("Miller Testimony"), page 6. When compared to the Accelerated Main Replacement Program ("AMRP") the Commission approved for The Union Light, Heat and Power Company ("ULH&P") in January 2002,¹ Columbia's proposed AMRP would replace 3.6 times as many miles of pipe in just twice the time period. Explain how Columbia developed its time frame of 20 years for its AMRP.

Response of Columbia Gas of Kentucky:

Please refer to the response of question 2007-00008 PSC Set 2-015 as well as the attachment to question 2007-00008 PSC Set 2-014.

¹ Case No. 2001-00092, Adjustment of Gas Rates of The Union Light, Heat and Power Company, final Order dated January 31, 2002. As a result of the merger of Cinergy Corp. and Duke Energy Corporation, ULH&P is now known as Duke Energy Kentucky, Inc. ("Duke Kentucky"). The reference to Duke Kentucky will be utilized through the remainder of this data request.

. .*

.

.

· ()

. .

.

Public Service Commission Data Request Set 2 Question No. 8 Columbia Gas of Kentucky Respondent: Herbert A. Miller, Jr.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 8

Refer to the Miller Testimony, page 10.

- a. What type of customers will Columbia's new employee in the New Business function attempt to attract?
- b. Does Columbia have any other employees who are designated to attract new customers?

Response of Columbia Gas of Kentucky

- a. The new business employee will work to attract new commercial and residential customers.
- b. Yes, Columbia has a new business function to support new business requests.

Charles

·

 $\left(\right)$

.

Public Service Commission Data Request Set 2 Question No. 9 Columbia Gas of Kentucky Respondent: Mark Balmert

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 9

Provide the cost that Columbia will incur in converting its billing system from utilizing a minimum bill to a customer charge. Include all workpapers, calculations, and assumptions used to determine the conversion cost.

Response of Columbia Gas of Kentucky:

Columbia will not incur additional costs in converting its billing system from utilizing a minimum bill to a customer charge.

Public Service Commission Data Request Set 2 Question No. 10 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 10

Refer to the Direct Testimony of James M. Webb ("Webb Testimony"), page 12, line 20. Concerning the replacement of bare steel ("BS") pipes since the late 1960s, the Direct Testimony of Edwin Humphries ("Humphries Testimony"), page 8, states that Columbia's current replacement is 9 miles per year.

- a. What was Columbia's replacement program for BS and cast iron ("CI") prior to the Stone and Webster ("S&W") studies?
- b. How many miles of BS and CI pipe have been replaced on the Columbia system since the late 1960s?

Response of Columbia Gas of Kentucky:

- a. Before Columbia decided to embark upon an accelerated main replacement program, its replacement program involved evaluating the leakage history on the mains and identifying locations having the most leakage repairs. This evaluation also involved consulting local personnel and reviewing the number of clamps required to repair an individual leak. Every effort was made to maximize the amount of bare steel removed by looking for other nearby locations having leakage repairs. Other efforts to maximize the amount of bare pipe removed included: consulting highway and road departments for project lists, looking for opportunities to eliminate dual main streets, and consulting winter operations reports for necessary betterment. The resulting program was one that strived to eliminate the maximum amount of bare steel that was justified by the leakage history.
- b. Columbia has reduced its inventory of unprotected steel by approximately 1035 miles and its inventory of cast iron by 14 miles since the late 1960's. The reductions in the inventory of unprotected steel pipe were not achieved exclusively by replacement. Much of the effectively coated pipe was brought under cathodic protection and is now represented in the inventory of cathodically protected pipe. Historical records do not distinguish between replacements of bare steel and reductions in quantities of unprotected pipe due to bringing such pipe under cathodic protection.

Public Service Commission Data Request Set 2 Question No. 11 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 11

Columbia owns and maintains the service lines. Why is the replacement of the 15,000 BS service lines included in the proposed AMRP program? Explain the response.

Response of Columbia Gas of Kentucky:

Columbia owns, operates and maintains all service lines between the main line and curb valve or customers property line (Company Service). Columbia owns, operates, and maintains all service lines from curb valve or customers property line to the customer's meter (Customer Service) that have been installed new by Columbia or replaced by Columbia pursuant to the order made by the Commission the 10th day of November, 1988, Case No. 10127. Columbia operates and maintains but does not own any customer service line installed before November 10, 1988. Columbia assumes ownership of customer service lines installed before November 10, 1988 only after replacing a customer service line at Columbia's cost.

It has been Columbia's practice to replace all existing steel service lines regardless of ownership during a main replacement project. Original steel service lines are of the same vintage as the main line being replaced and are subject to the same leak causes; corrosion leakage, mechanical joint leakage, and thread leakage are the most common. Only service lines that are plastic from the main to the meter are reconnected to a new main. Unprotected steel service lines are a significant source of leakage and this replacement practice reduces leakage and increases safety for the customer, reduces customer service interruptions, reduces the cost of service line replacement when done with the main line, and avoids re-cutting hard surfaces that were cut for main line replacement. For the reasons stated, both replacement of steel service lines as well as replacement of main lines are appropriately included in the AMRP program.

, · · ·

\$ 1

Public Service Commission Data Request Set 2 Question No. 12 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 12

Refer to the Webb Testimony, page 13, lines 12 and 13. Mr. Webb states that Columbia has averaged over 1,360 corrosion leaks per year over the past 5 years. However, this statement does not appear to agree with the information provided in the Humphries Testimony, Figures 2 through 5 and 7. Reconcile the differences between the statement in Mr. Webb's testimony and the data provided by Mr. Humphries. Explain in detail the differences between the information.

Response of Columbia Gas of Kentucky:

Mr. Webb's testimony refers to both main and service line corrosion leaks while Mr. Humphries' analysis and testimony refers to main leakage only.

.

· . .

. .

Public Service Commission Data Request Set 2 Question No. 13 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 13

Refer to the Webb Testimony, page 15. Mr. Webb indicates that the most costeffective method of replacement is an area-based replacement strategy.

- a. Has Columbia committed itself to employing the area-based replacement strategy as part of its AMRP? Explain the response.
- b. Describe the actions Columbia has undertaken to date to plan for the utilization and implementation of such an area-based replacement strategy.
- c. If the Commission did not approve the proposed AMRP cost recovery mechanism, would Columbia still employ the area-based replacement strategy to replace its existing BS and CI mains? Explain the response.

Response of Columbia Gas of Kentucky:

- a. Columbia will be employing the area-based replacement strategy as part of the AMRP whenever it makes sense to do so. There are several situations where it may not be advantageous to utilize this replacement strategy (i.e. emergency replacement work, cross-country lines, etc). See Webb Testimony, page 15 for additional information.
- b. Columbia has met with a peer company who currently has an AMRP to discuss this strategy and its pros/cons. Current projects utilizing this strategy are planned for 2007 in another Columbia company for evaluation purposes.
- c. Yes, Columbia will begin to employ this strategy, when it makes sense, regardless of whether the Commission approves the proposed AMRP. Columbia believes this strategy will prove to be an effective and efficient way to replace existing BS and CI mains and services. However, if cost recovery through the AMRP is not provided, Columbia would be required to seek base rate relief on a repetitive basis.

. . .

·

Public Service Commission Data Request Set 2 Question No. 14 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 14

Refer to the Webb Testimony, page 18. Provide the workpapers, calculations, and assumptions used to determine Columbia's annual investment in the AMRP would be approximately \$9.9 million.

Response of Columbia Gas of Kentucky:

See Attachment 2007-00008 PSC Set 2-014
2007 - 00. PSC Set 2-014 - Attachment 1

			omhlem Pine Canif	~~~~	New	Economies of	2007	
Replacement Schedule (Years)	Miles New Pipe Installed per Year	Mains	Services	Total	Capital Program	Scale Cost Reduction	Capital Program	2005 Customers
		16 000 726	A 773 094	40 R75 729	26.471.729	ractors 0%	10131 8.600.000	143,051
55	40.9 31.3	10,065,156	3,182,663	13,247,819	19,847,819	. 0%		
				0.035286	010 000 01			
30	15.6	5,032,578	1,193,499	6,967,932	11,567,932	80 80		
PF 05	9.4	3,019,547	954.799	3,974,346	10,574,346	- %0		
60	7.8	2.516.289	795,666	3,311,955	9,438,818	80 80		
80	5.9	1,887,217	596,749	2,483,966	9,083,966	- 0%		
90 100	<u>52</u> 4.7	1,677,526	530,444 477,399	2,207,970	8,587,173	0% I		
	16 717 287	1	0% + / - Variation R	3000 Store 5	218,589,016	\$178,845,559		
I See Total Program Coattan	20/11/201			the state of the s		And in the second s	_	
MAINS 2005 Adj. Unit Cost by Group Min \$/ft (optional)	<=2" 19.27	>2n-4* 44.82	>4°-8″ 40.68	>8-42" 127.16 129.00	>12" 127.16	Total		
Sift used to develop program				STILL STATE				
Steel (Miles) Bare Steel (Miles) CI (Miles)	213 80 80	642 242 262	368 134 134	52 52 0	8 8 8	1,369 515 24		Bare Unpr Coated Unp Bare Poot
Bare Steel & CI (Miles) Bare Steel & CI (Feet)	80 423,229	262 1,381,247	138 728,488	52 274,204	8 39,740	539 2,846,908		Coated Prot Plastic Cast iron
Unit Replacement Cost	30.00	45.00	85.00	127.16	127.16	62.07		Other
Replacement Cost	12,696,860	62,156,111	61,921,486	34,867,177	5,053,214	176,694,849		Total Steel
wiscons and a carrie score of RAI 5 Yr Avg RAI to be used	118 111	2107-0227				643 344 ¢		
Adjusted install Footage	368,025	1,201,084	633,468	236,439	000,45	710'014'7		
Size Reduction Factor increase in size group Decrease in size group	60,054 428,076	5% 31,673 -60,054 1,172,703	5% 11,922 -31,673 613,716	5% 1,728 -11,922 228,245	-1,728 32,829	2,475,572		
	000	45.00	85.00	127.16	127.16	53.03	سبر	
Adjusted Unit Repracement Cost			£0 166 007	20 023 025	A05 A71 A	150.977.346	¥	
Adjusted Replacement Cost w snelo size & reduced foolage	12,842,374	000'1772 1	100'001'70	C30'070'47				Number of
SERVICES		Unit Cost	initial Estimate Per Service	Number	Cost			Services
	Sve Reconnects Sve Replacement Adjacent Xor Replacement Mater Move Outs Adjacent Moler Move Outs Relights Adjacent Rolights Total	200 1,400 2,50 2,50 2,50 2,50 2,50 2,50 2,50 2,	60% 40% 75% 75%	27,843 18,562 4,451 5,688 5,688 6,239 46,405 8,217 8,017	5,568,600 30,237,498 6,230,910 1,422,000 1,559,813 2,320,250 2,320,250 400,871 47,739,942		Bare Unpr Coated Unp Bare Prot Coated Prot Plastic Cast iron Other Total	15,744 1,903 27,520 27,520 86,994 86,994 135,418
	Services Services on BS/CI (DIS) Main (Feet)Services Main (Feet)Services % of Main BS or CI BS & CI Services BS & CI Main (10)Service # of Inside Meters (DIS) # of Inside Meters on BS & CI (DIS) Total Plastic, coated	13,418 26,405 13,207,648 94,7 21,597 61,4 61,4 61,4 61,4 61,4 61,4 61,4 61,4						
	(protected & unprotected) services	119,447						

15,744 1,903 1,903 27,550 89,994 89,994 135,418

	20.2% 0.0% 33.9% 14.5% 1.0%	
Main (Miles)	609 0 654 854 25 25 25 25 25 25 25 25 25 25 25 25 25	

37.2% 0.0% 0.5% 62.4% 100% 1,369

i i

Public Service Commission Data Request Set 2 Question No. 15 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 15

Refer to the Webb Testimony, page 21, line 6. The S&W studies recommended a replacement of 27 miles of BS and CI pipe per year for 20 years. Provide the feasibility study and other criteria taken into consideration for choosing the 20-year program.

Response of Columbia Gas of Kentucky:

Referring to attachment 2007 – 00008 PSC Set 2-014, it shows that many different replacement schedules were estimated and considered. A cross sectional team of individuals from Engineering, Operations, Regulatory Affairs, Sales, and Communications reviewed and discussed these options. Considerations included a balanced approach with regards to safely managing the inventory of problem pipe and the financial impact of the AMRP to our customers along with the capital dollar requirements for each schedule. The team also weighed the anticipated construction congestion and its impact on neighborhoods and traffic. Finally, the available labor resources within Engineering and Operations, adequate materials, and the availability of qualified contractors to execute this strategy were all considered. Based on these considerations, the cross-sectional team determined that a twenty year replacement period was the best approach. Columbia then hired Stone & Webster to review its leakage data and Stone & Webster agreed that the twenty year replacement schedule was appropriate.

· · ·

.

.

Public Service Commission Data Request Set 2 Question No. 16 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 16

Refer to the Webb Testimony, page 21. Provide all calculations, workpapers, assumptions, and other documentation used to determine the cost per foot estimates Mr. Webb states at lines 21 through 23.

Response of Columbia Gas of Kentucky:

Refer to the Attachment provided in response to question PSC Set 2-014. These "work papers" have the estimated quantities and the calculated unit costs associated with each anticipated activity.

.

.

Public Service Commission Data Request Set 2 Question No. 17 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 17

Refer to the Webb Testimony, Exhibit 1. Indicate which components shown on the schedule titled "Columbia Gas of Kentucky Infrastructure Breakdown" would be included in the proposed AMRP.

Response of Columbia Gas of Kentucky:

The components shown on Exhibit 1 which will be included in the proposed AMRP are the miles of cast/wrought iron mains (25), miles of unprotected /bare steel mains (516) and the miles of other mains (2). In addition there will be a nominal amount of plastic and protected steel mains retired as a result of the AMRP. These situations will occur when it is more economical to install longer, continuous sections of new plastic in order to avoid additional connection costs to short existing sections of plastic or protected steel.

.

Public Service Commission Data Request Set 2 Question No. 18 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 18

Refer to the Humphries Testimony, page 4, line 80. Mr. Humphries states that 10 percent of coated steel was not cathodically protected. Explain why Columbia ignored protecting the coated steel pipes for so many years.

Response of Columbia Gas of Kentucky:

Columbia has not ignored protecting coated steel pipe. The earliest records of Columbia Gas of Kentucky's Corrosion Control program date back to 1968. From that time forward Columbia's Corrosion Technicians have identified and evaluated sections of coated pipe installed prior to July 31, 1971 for cathodic protection. Sections of pipe that were determined to have an effective coating through field inspection and testing were electrically isolated and had a cathodic protected when sufficient current had been applied to the bare pipe surface to meet one of the criteria for cathodic protection listed in Appendix D of CFR Part 192.

During the ongoing process of locating and evaluating sections of pipe for cathodic protection, it was determined that a number of early coatings found in Columbia's systems were, or had become ineffective in providing electrical isolation for the pipe wall from the surrounding soil. The current requirement to achieve cathodic protection for these pipe sections were essentially the same as bare pipe of the same diameter. This category of coated pipe is known in the industry as ineffectively coated pipe and was not cathodically protected.

,

•

.

Public Service Commission Data Request Set 2 Question No. 19 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 19

Refer to the Humphries Testimony, page 4. The data shows there were 6,018 leaks over the last 15 years.

- a. What was the cost of repairing those leaks each year?
- b. Explain why Columbia ignored controlling the high rate of leaks, which has been, according to the S&W study, six times higher than the cathodically protected and plastic pipes.

Response of Columbia Gas of Kentucky:

a. The cost of repairing the leaks for the last 15 years is tabulated below:

Year	Leak Repair Cost
1990	\$ 542,078
1991	\$ 455,545
1992	\$ 460,740
1993	\$ 415,131
1994	\$ 383,821
1995	\$ 461,256
1996	\$ 513,174
1997	\$ 626,120
1998	\$ 426,070
1999	\$ 512,238
2000	\$ 629,690
2001	\$ 684,288
2002	\$ 683,587
2003	\$ 788,926
2004	\$ 600,038
2005	\$ 605,931
2006	\$ 857,561
Total	\$ 9,646,194

Public Service Commission Data Request Set 2 Question No. **19** (Cont'd) Columbia Gas of Kentucky Respondent: **Mike Webb**

- b. Columbia has not ignored controlling the leakage on its bare steel and cast iron main lines. The following methods have been used to reduce the numbers of leaks on bare steel and cast iron facilities:
 - Using a replacement program to identify and remove the poorest performing segments of pipe.
 - Identifying dual main streets and eliminating bare steel footage where ever possible.
 - Coating exposed bare steel mains and installing anodes when the pipe was exposed for leak repair or other reasons.
 - Moving to better repair methods for cast iron bell joints.

.

.

Public Service Commission Data Request Set 2 Question No. 20 Respondent: Ed Humphries

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 20

Refer to the Humphries Testimony, page 6.

- a. In selecting comparison companies for the analysis, explain why the following companies were not included:
 - 1) Bay State Gas Company.
 - 2) Columbia Gas of Maryland, Inc.
 - 3) Columbia Gas of Ohio, Inc. ("Columbia Ohio")
 - 4) Columbia Gas of Pennsylvania, Inc.
 - 5) Columbia Gas of Virginia, Inc.
- b. Would it have been reasonable to have reviewed the data for these NiSource-affiliated distribution companies in conjunction with this analysis? Explain the response.

Response of Stone & Webster:

- a. In the preparation of the independent review of Columbia's proposed AMRP, a great deal of company data was developed and presented by Stone & Webster Consultants. Stone & Webster Consultants compared Columbia results to other results that we had previously developed in other operating companies. The inclusion of the NiSource-affiliated distribution companies did not appear to be necessary. It was thought that the NiSource affiliates would have a similar approach to their bare steel and cast iron replacement program and we wanted to compare Columbia to its peers within its industry.
- b. It is not considered necessary to review and compare the data from other NiSource-affiliated companies. It would be more objective to compare Columbia to other companies and how they approached their bare steel and cast iron replacement program. If for example the NiSource-affiliated companies had no accelerated mains replacement programs in place, then the comparison would be meaningless.

Public Service Commission Data Request Set 2 Question No. 21 Respondent: Ed Humphries

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 21

Refer to the Humphries Testimony, page 8, lines 160 through 171. If the corrosion continues at the same rate, why does Mr. Humphries consider 20 years to be a very manageable schedule for replacement of BS and CI pipes in Columbia's distribution system?

Response of Stone & Webster:

Twenty years is a very manageable schedule for the replacement of all bare steel and cast iron distribution piping. It is three times the current rate of replacement. Adoption of such a program would clear out all BS and CI piping by the year 2027. Review of the example companies indicates that 20 years is regarded as an appropriate schedule.

•

Public Service Commission Data Request Set 2 Question No. 22 Respondent: Ed Humphries

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 22

Refer to the Humphries Testimony, page 8. Mr. Humphries includes a chart showing the current removal rates of selected gas companies. In proposing an AMRP, does accelerated mean a specific number of years or simply replacing the mains at a faster rate than previously experienced? Explain the response.

Response of Stone & Webster:

These two criteria are synonymous. In this instance the proposed AMRP is twenty (20) years. It will require the retirement of 27 miles of main per year to achieve that replacement rate. If one reduces the AMRP to ten years the proposed retirement rate will have to increase to 54 miles per year. Twenty years was selected because it would be a manageable replacement schedule.

.

.

Public Service Commission Data Request Set 2 Question No. 23 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 23

Is S&W providing regression analysis for replacing BS and CI mains and BS service lines? If yes, explain how it is going to be implemented in the proposed program.

Response of Columbia Gas of Kentucky:

No, S&W is currently not providing regression analysis for replacing BS and CI main and BS service lines.

 $\int_{-\infty}^{\infty}$

.

.

Public Service Commission Data Request Set 2 Question No. 24 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 24

Will Columbia establish bid documents for the annual main replacement plan? Explain the response.

Response of Columbia Gas of Kentucky:

Columbia is planning to initially bid much of the larger main replacement work. However, we will continually evaluate our processes to provide an efficient and cost effective replacement program. •

.

6

. .

()

.

Public Service Commission Data Request Set 2 Question No. 25 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 25

Refer to the Humphries Testimony, Figure 3. Figure 3 shows there are a substantial number of leaks, excluding third party and corrosion. Explain the types of these leaks and whether Columbia has any program to control and reduce them.

Response of Columbia Gas of Kentucky:

A review of main line leak history from 1990 through 2006 for all pipe material types showed the following leak locations when corrosion or third party damage was not indicated as the leak cause. The leak locations are listed in descending order of frequency of occurrence.

Location	Most Common Source of Leakage at the location
Valve	Leak around the stem of the valve
Tap Fitting	Leaks around the sealing surface of the cap on a tap fitting
Body of Pipe	Leaks from natural forces, material failure, construction defect, and undetermined cause
Mechanical Joint	Leak at the sealing gaskets of a compression coupling
Fitting	Leaks on a variety of fitting found on main lines
Bell and spigot Joint	Leaks in the sealing area of the joint
Threaded Joint	Leaks at the threads of a threaded joint coupling
Other	Unable to identify the leak source from available information
Weld or Fusion – Girth Weld Longitudinal Drip	Leaks on girth welds on steel and fusions on plastic pipe Leaks on longitudinal welds on steel pipelines Leak on any part of a drip connected to a main line

Programs:

Facility Failure Reporting - Columbia Gas of Kentucky has a program for reporting failures of any facility or material and to control and reduce facility failures. This ongoing program identifies poorly performing components, tools, and materials as well as installation and maintenance procedures that result in more rapid failure. From the information gathered from this program poorly performing materials, fittings, and tools are removed from the approved materials list. Installation and maintenance procedures are updated when current practices are found to be the cause of failure.

Public Service Commission Data Request Set 2 Question No. 25 Columbia Gas of Kentucky Respondent: Mike Webb

Valve Maintenance Program- The majority of main line valve leaks occur in the packing around the valve stem. An annual operational inspection of the valve frequently results in leaks around the stem of the valve. In the Mid 1990s plant technicians were trained to replace the packing in main line gate valves with a longer life packing rather than tighten the packing glands to stop leakage around the valve stem.

Bell and Spigot Joint Repair– In the early 1990s Columbia moved to an internal joint sealing method for the Bell Joint and no longer uses a mechanical joint clamp as a preferred method of repair.

Welding and Fusion – Columbia's welding and fusion procedures are evaluated on an on-going basis. All company and contract welders qualified to weld on Columbia's pipelines must re-qualify under the welding procedures annually and must provide a test weld for evaluation every 6 months to maintain their Columbia welding certification. All company and contract employees qualified to fuse plastic pipe must re-qualify annually under Columbia's fusion procedures.

.

1 . . .

.

Public Service Commission Data Request Set 2 Question No. 26 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 26

Refer to the Humphries Testimony, Figure 7. Figure 7 shows the leaks in some service areas in Frankfort and Lexington are much higher than the average in Columbia's system. Provide the program that shows a priority replacement to sections of BS and CI pipes due to the severity of historic leaks.

Response of Columbia Gas of Kentucky:

Figure 7 in Humphries Testimony compares the leakage in Columbia's service territories. There are several metrics used to compare the leakage in the service territories. Not all of the metrics point to the same conclusion described in question 26. As described in Columbia's responses to questions PSC Set 2-0010 and PSC Set 2-0025, Columbia has many programs aimed at reducing leakage from the major causes of leakage on its system; however, in order to provide a meaningful response to this question, additional clarification about the question is required.

Public Service Commission Data Request Set 2 Question No. 27 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 27

Refer to the Humphries Testimony, Figures 1 and 3 through 9. Several of the black and white versions of the graphs are difficult to read and evaluate. Provide color copies of all graphs presented in these figures.

Response of Columbia Gas of Kentucky:

Please refer to color copies provided of Humphries Testimony, Figures 1 through 9.

Columbia Gas of Kentucky A NiSource Company

Prepared Direct Testimony of Edwin Humphries



Miles Installed by Year



Shaw^{*} Stone & Webster Management Consultants, Inc.

January 23, 2007

Prepared Direct Testimony of Edwin Humphries

ŗ

Columbia Gas of Kentucky A NiSource Company Figure 2 – Gas Main Leaks by Material & Causes

Columbia

		Total	Leaks	563	523	644	600	612	643	705	710	598	632	706	662	685	693	568	465	558	10,567
	Total	Other	Causes	253	220	284	243	236	303	271	291	267	304	309	263	290	277	238	224	276	4,549
			Unknown	107	71	102	58	38	24	23	6	14	16	<u>*</u>	4	22	18	N	32	91	652
es		Bare	Steel	88	64	62	99	77	132	106		104	120	111	109	117	88	77	63	53	1,565
ther Caus		Treated	Steel			~	7	2	10	4	9	9	ω	12	~	Э	10	16	21	27	134
0			Plastic	55	74	87	100	11	124	122	147	129	147	149	123	132	144	131	102	06	1,967
			Other			~~				8	2		2	2			<i>t</i>		2		20
		Cast	Iron	e	10	14	12	ω	13	ω	16	14	Ę	24	15	16	16	12	4	15	211
		Total	Corrosion	310	303	360	357	376	340	434	419	331	328	397	399	395	416	330	241	282	6,018
sion			Unknown			4	,				<i>4</i>	~				£				4	. 9
Corro		Bare	Steel	309	302	356	345	369	336	420	400	320	317	390	398	383	393	311	221	265	5,835
		Treated	Steel			*	, c	0	- cr.	0) (<u>(</u>	0) (s ur)	8	20	101	. «	24	142
		Cact	Lon		- ~-	- 0	10	1 (*) ~	- LC	יר גר	> ←	• ~	- ~	1 ~	- m		1 ~~	- 0	10	35
			Year		1001	1001	1003	2001	1005	1006	1997	1008	1000	2000	2007	2002	2003	2004	2005	2006	Total

Proprietary & Confidential

Shaw* Stone & Webster Management Consultants, Inc.

 \sim

Columbia Gas of Kentucky A NiSource Company

1

Figure 2 – Continued

		Bare Steel			Cast Iron		Totol	<u></u>
			Total			Total	1 Oldi	Totol
	Other		Bare	Other		Cast	Cuner	
Үеаг	Causes	Corrosion	Steel	Causes	Corrosion	lron	Pipe	Leaks
1000	6	309	311	3	~	4	248	563
1001	1 07	302	305	10		-	207	523
1001	, ,	358	369	14	2	16	259	644
1003	34	355	389	12	2	14	197	600
1004	35	373	408	8	ო	11	193	612
1995	30	339	375	13	~	14	254	643
1996	40	429	469	8	2 L	13	223	705
1997	52	414	466	16	Q	21	223	710
1998	32	330	362	14	~~	15	221	598
1999	49	327	376	5	~	12	244	632
2000	43	395	438	24	2	26	242	706
2001	48	398	446	15	~	16	200	662
2002	44	392	436	16	n	19	230	685
2003	40	414	454	16	2	18	221	693
2002	32	329	361	12		13	194	568
2005	21	239	260	4	2	Q	199	465
2006	27	280	307	15	2	17	234	558
Total	549	5,982	6,532	211	35	246	3,789	10,567

Proprietary & Confidential

Shaw[®] Store & Webster Management Consultants, Inc.

January 23, 2007

ς

÷

Figure 3 – Gas Main Leaks/Year Columbia Excluding Third Party

Year	<u>3rd Party</u>	Other Causes	<u>Corrosion</u>	Total	Total excl 3rd Party	Corrosion % of total
1990	50	203	310	563	513	60%
1991	69	151	303	523	454	67%
1992	79	205	360	644	565	64%
1993	78	165	357	600	522	68%
1994	78	158	376	612	534	70%
1995	88	215	340	643	555	61%
1996	98	173	434	705	607	71%
1997	118	173	419	710	592	71%
1998	83	184	331	598	515	64%
1999	117	187	328	632	515	64%
2000	100	209	397	706	606	66%
2001	88	175	399	662	574	70%
2002	89	201	395	685	596	66%
2003	84	193	416	693	609	68%
2004	80	158	330	568	488	68%
2005	79	145	241	465	386	62%
2006	<u>63</u>	<u>213</u>	<u>282</u>	558	<u>495</u>	<u>57%</u>
	1,441	3,108	6,018	10,567	9,126	66%



Figure 4 - Columbia Mains Leak Data

			Colum	bia					
	<u>1998</u>	<u>1999</u>	2000	<u>2001</u>	2002	<u>2003</u>	2004	<u>2005</u>	<u>2006</u>
Miles of unprotected mains									
Bare Steel	507	503	477	490	488	542	513	509	509
Coated steel (BS)	71	66	80	58	59	-	-	-	-
Cast Iron	<u>28</u>	<u>28</u>	<u>27</u>	<u>27</u>	<u>26</u>	<u>26</u>	<u>24</u>	<u>24</u>	<u>24</u>
Total miles of unprotected mains	606	597	584	575	573	568	537	533	533
Total miles of unprotected mains	<u>1,760</u>	<u>1,799</u>	<u>1.843</u>	<u>1,896</u>	<u>1,933</u>	<u>1,957</u>	<u>1,956</u>	<u>1,984</u>	<u>1,984</u>
Total miles of mains	2,366	2,396	2,427	2,471	2,506	2,525	2,493	2,517	2,517
Leaks -Corrosion	331	328	397	399	395	416	330	241	282
Leaks -other causes	267	<u>304</u>	<u>309</u>	<u>263</u>	<u>290</u>	<u>277</u>	<u>238</u>	<u>224</u>	275
Total Leaks	598	632	706	662	685	693	568	465	557
Corrosion Leaks/mile	0.546	0.549	0.680	0.694	0.689	0.732	0.615	0.452	0.529
Leaks -other causes/mile	0.152	0.169	0.168	0.139	0.150	0.142	0.122	0.113	0.139
Total Leaks/Total miles	0.253	0.264	0.291	0.268	0.273	0.274	0.228	0.185	0.221



	<u>1998</u>	<u>1999</u>	2000	<u>2001</u>	2002	<u>2003</u>	<u>2004</u>	2005	<u>2006</u>
Cast Iron									
Leaks -other causes	14	11	24	15	16	16	12	4	15
Leaks -Corrosion	<u>1</u>	1	2	1	<u>3</u>	<u>2</u>	1	2	2
CI - All Leaks	15	12	26	16	19	18	13	6	17
CI - Miles	28	28	27	27	26	26	24	24	24
CI - All Leaks/Mile	0.536	0.429	0.963	0.593	0.731	0.692	0.542	0.250	0.708
Bare Steel									
Leaks -other causes	32	49	43	48	44	40	32	21	27
Leaks -Corrosion	<u>330</u>	<u>327</u>	<u>395</u>	<u>398</u>	<u>392</u>	<u>414</u>	<u>329</u>	<u>239</u>	280
BS - All Leaks	362	376	438	446	436	454	361	260	307
BS - Miles	578	569	557	548	547	542	513	509	509
BS - All Leaks/Mile	0.626	0.661	0.786	0.814	0.797	0.838	0.704	0.511	0.603
All Other Pipe									
Other Pipe - All Leaks	221	244	242	200	230	221	194	199	233
Other Pipe - Miles	1,760	1,799	1,843	1,896	1,933	1,957	1,956	1,984	1,984
Other Pipe - All Leaks/Mile	0,126	0.136	0.131	0.105	0.119	0.113	0.099	0.100	0.117
Bare Steel & Cast Iron									
BS & CI - All Leaks	377	388	464	462	455	472	374	266	324
BS & CI - Miles	606	597	584	575	573	568	537	533	533
BS & CI - All Leaks/Mile	0.622	0.650	0.795	0.803	0.794	0.831	0.696	0.499	0.608

Figure 5 – Gas Main Leaks – Bare Steel & Cast Iron Columbia




Columbia Gas of Kentucky A NiSource Company Figure 6 – 2004 Leaks Removed by Causes and System Types



2004 Annual data reported as of 09/15/2005.

Proprietary & Confidential

ω

ntucky	
s of Ker	ompan
bia Gas	urce C
Columi	A NiSo

,

Figure 7 – Gas Main Leaks by Service Territories

Columbia

								200											
		1990	1991	1992	<u>1993</u>	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	<u>Grand</u> Total
Location																			
Corrosion L	eaks																		
2621	LEXINGTON	123	116	135	159	143	108	189	154	112	131	161	152	158	180	170	115	126	2,432
2623	FRANKFORT	53	63	54	41	35	44	61	74	43	26	76	91	104	75	51	47	48	986
2629	WINCHESTER	64	49	63	43	75	63	50	56	60	69	68	69	63	62	42	31	25	942
2631	ASHLAND	51	59	83	36	94	104	110	118	101	83	80	73	50	85	53	36	67	1,345
2632	MAYSVILLE	8	5	13	m	e	4	10	12	10	ę	ŝ	ო	9	сŋ	4		en	66
2633	LANCER	11	11	12	13	26	17	14	ស	5	13	7	21	14	<u>*</u>	10	*	13	214
Total Corroc	sion Leaks	310	303	360	357	376	340	434	419	331	328	397	333	395	416	330	241	282	6,018
All Leaks																			
2621	LEXINGTON	207	171	242	241	186	174	249	206	182	189	221	198	233	250	227	165	207	3,548
2623	FRANKFORT	72	82	73	53	57	74	62	95	67	5	126	130	153	113	78	73	75	1,452
2629	WINCHESTER	127	74	92	11	127	108	82	68	95	103	109	86	66	83	58	52	48	1,515
2631	ASHLAND	82	38	119	129	127	160	161	175	146	140	116	129	80	133	92	02	130	2,087
2632	MAYSVILLE	13	16	26	aQ	8	18	21	19	17	8	20	S	10	5	11	ъ.	1	220
. 2633	LANCER	12	13	13	14	29	21	15	8	e	24	14	26	21	19	22	22	23	304
Total All Les	iks	513	454	565	522	534	555	607	592	515	515	606	574	596	609	488	386	494	9,126
Corrosion Le	eaks																		
2621	LEXINGTON	%69	68%	26%	66%	%11	62%	76%	75%	62%	%69	73%	%12	68%	72%	75%	70%	61%	69%
2623	FRANKFORT	74%	17%	74%	77%	61%	%69	%11	78%	64%	51%	60%	%04	68%	66%	65%	64%	64%	%89
2629	WINCHESTER	80%	66%	68%	56%	%69	58%	61%	63%	63%	67%	62%	69%	64%	70%	72%	%09	52%	62%
2631	ASHLAND	62%	%09	%02	76%	74%	65%	68%	67%	%69	%69	%69	57%	63%	64%	58%	51%	52%	64%
2632	MAYSVILLE	62%	31%	50%	38%	38%	22%	48%	63%	29%	75%	25%	60%	60%	%09	36%	25%	27%	45%
2633	LANCER	92%	85%	92%	93%	%06	81%	93%	63%	63%	54%	50%	81%	67%	58%	45%	20%	57%	70%
Total Corros	ion Leaks	%09	67%	64%	68%	%04	61%	71%	71%	64%	64%	%99	%02	%99	68%	68%	62%	27%	66%

Proprietary & Confidential

January 23, 2007

တ

÷

mbia Gas of Kentucky	Source Company
olumt	NiSou
S	٩,

Ę

<u>Grand</u> Total			0.03	1.19	0.73	0.52	0.33	0.86	0.68	
2006		t t	06'0	0.79	0.53	0.55	0.18	76.0	0.55	
2005		:	0.46	0.78	0.66	0.30	0.06	0.82	0.47	
2004			0.67	0.83	0.58	0.44	0.25	0.72	0.61	
2003			0.72	1.23	0.86	0.66	0.18	0.78	0.77	
2002			0.71	1.77	0.86	0.42	0.70	0.97	0.79	
2001			0.67	1.60	0.77	0.60	0.35	1.35	0.79	
2000			0.71	1.31	0.87	0.64	0.59	0.43	0.77	
1999										
<u>1998</u>										
1997										
1996										
1995										
1994										
1993										
1992										
1991										
1990										
				L	g					
		ks/Mile	LEXINGTON	ERANKFOR				I ANCER		
	Location	Corrosion Leaf	2621	7673	0000	2020	1002	2633	Total	

Proprietary & Confidential

ı.

Columbia Gas of Kentucky A NiSource Company

Prepared Direct Testimony of Edwin Humphries



Proprietary & Confidential

~-

January 23, 2007



Figure 8 – Gas Main Leaks/Unprotected Mile Comparison to Other Utilities Columbia



Figure 9 – Gas Mains Leaks/Mile Comparison to Other Utilities Columbia

Leaks Other Causes / Total Miles

Year	<u>NWE-MT</u>	NWE-NE/SD	MDU-ND	Peoples-NE	<u>Union</u>	<u>Columbia</u>	<u>Cincinnati</u>	<u>Vedi-North</u>
1998	0.030	0.016	0.039	0.064	0.313	0.088	0.152	0.098
1999	0.025	0.018	0.027	0.062	0.218	0.103	0.184	0.089
2000	0.033	0.020	0.029	0.056	0.285	0.096	0.279	0.100
2001	0.028	0.019	0.022	0.056	0.138	0.084	0.212	0.082
2002	0.036	0.008	0.031	0.056	0.096	0.091	0.274	0.066
2003	0.036	0.016	0.030	0.045	0.186	0.081	0.201	0.112
2004	0.028	0.011	0.022	0.050	0.079	0.072	0.153	0.123
2005	0.029	0.017	0.020	0.042	0.088	0.066	0.119	0.096

, .

•

Public Service Commission Data Request Set 2 Question No. 28 Columbia Gas of Kentucky Respondent: Mike Webb

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 28

Provide maps showing the locations of BS and CI pipes, if available. If maps are not available, when could Columbia provide the maps?

Response of Columbia Gas of Kentucky:

Columbia maintains a set of 1,527 inventory maps. These maps indicate the location of Columbia's facilities relative to road centerlines, taxing districts, geographic boundaries, size of pipe, type of pipe, and year of installation. Columbia considers unlimited public access to these maps to be a potential threat to the security of its infrastructure. Columbia offers to make these maps available for review by commission staff during regular business hours at its Lexington office located at 2001 Mercer Road.

• 1 2

. .

. .

Public Service Commission Data Request Set 2 Question No. 29 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 APRIL 10, 2007

Question No. 29

Refer to the Direct Testimony of Judy M. Cooper ("Cooper Testimony"), page 6 and Attachment JMC-1.

- a. For clarification, is one hour the average time it takes an employee to reconnect a customer?
- b. Provide, in detail, what is included in "overheads" in both the reconnect fee and the returned check fee calculation.
- c. Explain why Columbia decided to round down to the nearest \$5 increment rather than rounding up.
- d. Columbia states that it applied a "behavioral factor" of 75 percent to its calculation of the increase in revenue that it expects to receive from the reconnect fee and the returned check fee. Explain how Columbia developed the behavioral factor.
- e. Has Columbia previously proposed a behavioral factor? If yes, provide the case number.
- f. Provide the charge that Columbia incurs when a deposited check is returned.

Response of Columbia Gas of Kentucky:

- a. Yes, the average amount of time to work a reconnect order is one hour. The average is determined from the time charged by service employees for reconnect work orders as tracked by Columbia's customer information system. This includes all of the testing procedures necessary before re-establishing gas service.
- b. Overheads in both the reconnect fee and returned check fee calculations include: Vacation time, non-productive time, labor benefits (injuries & damage insurance, group insurance plan, thrift plan, and retirement income plan), and payroll taxes (federal insurance contribution, federal unemployment insurance, and state unemployment insurance).

Public Service Commission Data Request Set 2 Question No. 29 (Cont'd) Columbia Gas of Kentucky Respondent: Judy Cooper

- c. The amount was rounded down to the nearest \$5 amount rather than rounding up so that the amount was no more than Columbia's cost
- d. Please see Columbia's response to the Attorney General's data request Set 1-021.
- e. No.
- f. The charge that Columbia incurs when a bad check is passed is related to clerical processing time. When a bad check is presented to Columbia, Columbia's Revenue Recovery department is notified, and various clerical steps are completed to correct the situation. In most cases, the customer is contacted, and if a bad check presented to Columbia to avoid termination, a new shut-off order is scheduled. The Cash department also has a clerical step. They have to post a debit to the account and execute a keyword with the appropriate return check reason code. All told, it is over .5 of an hour to handle a returned check.

 $\left(\begin{array}{c} & & \\ & &$

. .:

· · ·

:

Public Service Commission Data Request Set 2 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 APRIL 10, 2007

Question No. 30

Refer to the Cooper Testimony, page 7. Provide the number of customers that subscribe to the Banking and Balancing service.

Response of Columbia Gas of Kentucky:

As of September 30, 2006, there were 115 customers taking banking and balancing service.

.

.

¢

Public Service Commission Data Request Set 2 Question No. 31 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 APRIL 10, 2007

Question No. 31

Refer to the Cooper Testimony, page 8. Columbia is proposing to change the cash-out provision in order to tie the cash-out price to an index. Explain why any sales by Columbia to the customer under this tariff are charged at 120 percent of the index, while any purchases by Columbia from the customer are only paid at 80 percent of the index.

Response of Columbia Gas of Kentucky:

It is important to note that the intent of Columbia's Delivery Service is for those transportation customers and /or their agents to delivery enough gas to our system to meet their usage needs. Columbia does not plan to purchase gas for Delivery Service customers, nor does it plan on transportation customers' delivering more gas than their allowable banking and balancing service election provides.

Columbia's current Delivery Service tariffs have been in place since 1993. Since then, the natural gas industry has seen an enormous amount of change, including price volatility. The cash-out provisions that exist in Columbia's tariffs today provide an opportunity for arbitrage by the Delivery Service customers and/or agents. This creates operational challenges for Columbia, and it creates an impediment for sales supply (customers). The purpose of the 80/120% proposed tariff change is to remove this arbitrage opportunity, and to provide an incentive to Delivery Service customers and/or their agents to deliver enough gas to our city gates to meet their usage needs or not exceed their banking and balancing tolerance provisions. This practice is used widely in the natural gas industry today, and serves as a means to ensure transportation customers are not creating operational concerns, or disadvantaging sales customers.



Public Service Commission Data Request Set 2 Question No. 32 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 APRIL 10, 2007

Question No. 32

Refer to the Cooper Testimony, page 10. Will the customers participating in the Choice Program benefit from the AMRP? If yes, will they share the costs of the program and how?

Response of Columbia Gas of Kentucky:

The benefits of the AMRP are not dependent upon the customer's supplier of natural gas. Participants in Columbia's Customer Choice program will benefit as will all other Columbia customers and will share the costs of the AMRP in the same manner as all other customers.



BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 33

Refer to the Cooper Testimony, pages 11 through 16.

- a. Columbia proposes to submit its annual AMRP Rider filing on or about March 1 to be effective with bills rendered in its June billing cycle. Was Columbia aware that in the Duke Kentucky AMRP, the Commission reserved the option of extending the review period, and generally has not approved the change in the Duke Kentucky AMRP Rider until the end of August?
- b. Provide examples of the AMRP filing formats Columbia would propose utilizing for its annual AMRP Rider filing.
- c. Was Columbia aware that in Duke Kentucky's AMRP Rider the Commission approved the mechanism for an initial 3-year period and required that, if Duke Kentucky wished to continue the AMRP Rider, it needed to file a general rate case application to "roll-in" the Rider and to justify the continuation of the AMRP Rider?
- d. Would Columbia be opposed to a similar process of having approval for an initial period of years, with a roll-in of the Rider, and a justification of continuing the AMRP Rider as part of a future general rate case? Explain the response.
- e. Explain why the monthly charge resulting from the AMRP Rider should be a percustomer charge rather than a volumetric-based charge.

Response of Columbia Gas of Kentucky:

- a. Columbia was aware of the Duke Kentucky filing dates and the Commission's option for extending the review. Columbia is not opposed to a similar process for the review of its filings.
- b. Please see attached.
- c. Yes.
- d. As these were requirements of the Commission in the Duke Kentucky cases, Columbia recognizes that a similar process of having approval for an initial

period of years, with roll-in of the Rider, and justification of continuing the AMRP Rider as part of future general rate cases could be an outcome of its request. Columbia is willing to consider a definitive period of time, which considers the differences between Duke's program and Columbia's program, within which Columbia would apply for a general rate adjustment.

e. The monthly charge resulting from the AMRP Rider should be a per-customer charge rather than a volumetric based charge because the costs that the charge is designed to recover is fixed charges, not variable charges. Having the distribution system in place to provide natural gas to each customer is a fixed cost regardless of whether, or how much, natural gas the customer uses each month.

AMRP Form 1.0

Ŀ

COLUMBIA GAS OF KENTUCKY Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Determination of Annual Revenue Requirement

	CUMULATIVE AMRP as of 12/31/prior year	AMRP for 12-Months Ending 12/31/20XX	TOTAL AMRP To 12/31/20XX
Return on Investment:			
Original Cost of Plant in Service -			
Mains - Cast Iron / Copper			
Mains - Steel			
Mains - Plastic			
Services - Cast Iron / Copper			
Services - Steel			
Meter Relocations			
Customer Service Lines			
A. Total Original Cost of Plant in Service	0	0	0
Accumulated Depreciation -			
Mains - Cast Iron / Copper			
Mains - Steel			
Mains - Plastic			
Services - Cast Iron / Copper			
Services - Steel			
Services - Plastic			
Meter Relocations			
Customer Service Lines		0	0
C Deferred Income Taxes Associated	U	<u></u>	
with Referenced Plant in Service			
Investment Tax Credit. Liberalized Depreciation			
Net Rate Base for AMRP Purposes			
(A - B - C)	0	0	0
Authorized Rate of Return, adjusted			
for Income Taxes	12.522%	12.522%	12.522%
D. Datum an AMPD Palated Investment	0		0
D. Return on AWRP Related investment			
Onorating Evnenses			· .
Depreciation Expense -			
Mains - Cast Iron / Copper			
Mains - Steel			
Mains - Plastic			
Services - Cast Iron / Copper			
Services - Steel		~	
Services - Plastic			
Meter Relocations			
Customer Service Lines			
Waintenance Expense - Account 887	<u> </u>	0	<u> </u>
	<u></u>	<u>`</u>	<u>_</u>
Total Annual Revenue Requirements (D + E)	0	0	0

Increase (Decrease) in Annual Revenue Requirements - Amount for AMRP Rider rate calculation

0

Columbia Gas of Kentucky Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Rate of Return and Overall Project Summary

Calculation of Authorized Rate of Return :

	% of Total Capital	Cost Rate Allowed	Weighted Aver. Cost of Capital	Gross - up Factor	Authorized Rate of Return
Long-Term Debt	42.617%	5.690%	2.425%		2.425%
Short-Term Debt	5.296%	5.600%	0.297%		0.297%
Common Equity	52.087%	11.500%_	5.990%		9.800%
Totals	100.000%	-	8.712%		12.522%

Supporting Schedules:

Overall Project Recap & Summary -

	Miles Replaced under AMRP	Total Cost of Replacement under AMRP	Percentage Total AMRP Completed to Date
Original from Information submitted in Case No. 2007-00008	540	\$ 198,000,000	N/A
Status of Total AMRP as of this Filing			

Columbia Gas of Kentucky Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Plant in Service Added Through AMRP

Costs for Cumulative Date Project Percentage Current 12 **Total Project** Complete Months Costs **Project Identifier** Started Mains - Plastic 0.00 0.00 Mains - Steel Services -Plastic Services - Steel 0.00 0.00 0.00 0.00 Meter Relocations **Customer Service Lines - Plastic Customer Service Lines - Steel** 0.00 0.00 0.00 0.00 Totals

Ļ

i-

.

Columbia Gas of Kentucky Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX <u>Plant in Service Retired or Removed Through AMRP</u>

Project Identifier	Date Project Started	Percentage Complete	Total Investment Retired or Removed	Cost of Removal on Investment Retired	Adjustments Due to Retirement or Replacement
Mains - Plastic			0.00	0.00	0.00
Mains - Steel			0.00	0.00	0.00
Mains - Cast Iron			0.00	0.00	0.00
Mains - Wrought Iron/Other			0.00	0.00	0.00
Services - Plastic			0.00	0.00	0.00
Services - Steel			0.00	0.00	0.00
Services - Cast Iron			0.00	0.00	0.00
Meter Relocations			0.00	0.00	0.00
Customer Service Lines - Plastic			0.00	0.00	0.00
Totals			0.00	0.00	0.00

AMRP Form 3.0 Page 1 of 2

Columbia Gas of Kentucky Page 1 Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Accumulated Depreciation and Depreciation Expense Through AMRP

Calculation of Accumulated Depreciation

Depreciable Plant in Service	Beginning AMRP Accumulated Depreciation Balance	Net Depreciation Expense for Current 12 Months	Adjustments Due to Retirement or Replacement	Ending AMRP Accumulated Depreciation Balance
Mains - Plastic	0	0	0	0
Mains - Steel	0	0	0	0
Mains - Cast Iron / Copper	0	0	0	0
Services -Plastic	0	0	0	0
Services -Steel	0	0	0	0
Services - Cast Iron / Copper	0	0	0	0
Meter Relocations	0	0	0	0
Customer Service Lines - Plastic Customer Service Lines - Steel	0	0 0	0 0	0 0
Totals	0	0	0	0

AMRP Form 3.0 Page 2 of 2

÷

Columbia Gas of Kentucky Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Accumulated Depreciation and Depreciation Expense Through AMRP

Calculation of Net Depreciation Expense for Current 12 Months

Depreciable Plant in Service	Depreciable Balance	Authorized in 2007-00008 Depreciation Rate	Depreciation Expense for Current 12 Months	Adjustments to Depreciation Expense Due to Retirement or Replacement	Net Depreciation Expense for Current 12 Months
Mains - Plastic	0	0.00%	0	0	0
Mains - Steel	0	0.00%	0	0	0
Mains - Cast Iron / Copper	. 0	0.00%	0	0	0
Services -Plastic	0	0.00%	0	0	0
Services -Steel	. 0	0.00%	0	0	0
Services - Cast Iron / Copper	0	0.00%	0	0	0
Meter Relocations		NA	0	0	0
Customer Service Lines - Plastic Customer Service Lines - Steel	0	0.00% 0.00%	0 0	0 0	0
Totals	0		0	0	0

AMRP Form 4.0

Columbia Gas of Kentucky Annual AMRP Rider Filing For the 12 Months Ending 12/31/20XX Customer Service Lines and Maintenance Expense - Account 887

Customer Service Lines:

Project Identifier

Date Project Started Cost of Lines Added Due to AMRP Cost of Lines Added Due to Normal Operations

0.00

0.00

Maintenance Expense - Account 887:

Public Service Commission Data Request Set 2 Question No. 34 Columbia Gas of Kentucky Respondent: Judy Cooper (a, b and d) June Konold (c)

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 34

Refer to the Cooper Testimony, pages 17 through 19.

a. Explain further how capitalizing interest after plant is placed in service and deferring depreciation expense and property taxes related to that plant will convince customers to attach to Columbia's system.

b. As envisioned in Columbia's proposed Post In-Service Carrying Charges ("PISCC"), define what constitutes a new business project.

c. Provide a detailed description of Columbia Ohio's PISCC. Include when the PISCC was approved, the goals of the program, and why Columbia Ohio believed the program was necessary. If one of the goals of the Columbia Ohio PISCC was to have an improved growth in the number of customers, provide an analysis of the success of the Columbia Ohio PISCC in achieving that goal.

d. As described in the testimony, the proposed PISCC appears to be an attempt to reduce the regulatory lag experienced when a utility places plant in service between general rate cases.

- (1) Does Columbia agree with this view? Explain the response.
- (2) If this view is correct, explain how this program results in improved growth in the number of customers.

Response of Columbia Gas of Kentucky:

a. Columbia believes it is a sound regulatory policy to encourage utilities to expand their systems to provide greater access to utility service and to spread costs associated with providing service over a larger customer base. PISCC better positions Columbia to invest additional capital in facilities needed to serve new customers through the reduction of the negative impact major construction projects have on net income in between rate cases. Public Service Commission Data Request Set 2 Question No. 34 (Cont'd) Columbia Gas of Kentucky Respondent: Judy Cooper (a, b and d) June Konold (c)

- b. A new business project is a request for service from company's facilities for residential, commercial or industrial use.
- c. The Public Utility Commission of Ohio on May 5, 2004 issued an Entry on Rehearing approving, as part of a settlement in its Case No. 03-1459-GA-ATA, Columbia Gas of Ohio's ("Columbia Ohio") PISCC mechanism. The PISCC mechanism for Columbia Ohio is virtually the same as Columbia Kentucky except it is broader in scope. The mechanism is not limited to new business investment, but includes most Production, Storage and Distribution plant investment including replacement plant expenditures. Certain general plant and EDP equipment investments are excluded.

The application and calculation of the PISCC and deferral of property taxes and depreciation are identical. The illustrations/examples included in Ms. Konold's testimony at Attachment JMK-1 are the same that were included in Columbia Ohio settlement document noted above.

Again, similar to Columbia Kentucky the objective was to encourage necessary investment in new plant additions. Columbia Kentucky PISCC is limited to new business since the AMRP mechanism will provide recovery of plant investment incurred by Columbia Kentucky under its Accelerated Main Replacement Program.

No specific analysis has been prepared on the success of the program.

d. Yes, please see response to part a., above.

(

Public Service Commission Data Request Set 2 Question No. 35 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 35

Refer to the Direct Testimony of Kelly Humrichouse ("Humrichouse Testimony"), page 11.

- a. Did the anticipated wage rate increase of 3.5 percent become effective on March 1, 2007? Explain the response.
- b. Describe Columbia's incentive compensation program. Include copies of program descriptions provided to employees and a detailed description of the goals and performance criteria utilized.

Response of Columbia Gas of Kentucky:

- a. No. The company's merit increase for exempt was 3.0%. This became effective on March 1.
- b. The primary incentive program throughout Columbia Gas of Kentucky (CKY), as well as throughout all of NiSource, is the Corporate Incentive Plan (CIP). All CKY employees participate in this plan. The CIP is offered annually and goals are set at the individual level as well as company level. Each job is assigned a job scope level that is based on the specific requirements of the job. Each job scope level is linked to an incentive range that also provides additional earning potential as a percentage of base salary (percentage of total salary for non-exempt employees) if certain corporate, business unit and individual goals are met, as set each year by the NiSource Board of Directors and through agreement between each employee and his or her supervisor. The corporate goal varies, but is often based on earnings. Individual goals are set through the performance management process utilizing performance management worksheets. Each year employees and their supervisors agree to goals for that year. For exempt employees, these goals and the employees overall performance are key input into the incentive payout. Goals typically include measures of customer service, cost containment, productivity, safety and reliability.

· · · · · ·

Public Service Commission Data Request Set 2 Question No. 36 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 36

Refer to the Humrichouse Testimony, page 13. Describe what is meant by references to the "IBM contract" and explain the impact this contract will have on the operations at Columbia.

Response of Columbia Gas of Kentucky:

The reference to the IBM contract is a generic reference to the outsourcing arrangement that NiSource entered into with IBM and announced in June, 2005. The IBM outsourcing arrangement is intended to allow NiSource to operate its businesses, including Columbia Gas of Kentucky, in a more efficient and cost effective manner, thereby ultimately redounding to the benefit of customers in the form of reduced costs and enhanced service, including the implementation of new technology and management reporting systems.

Under the arrangement, IBM is to operate a broad range of business support functions for the NiSource family of companies, including processes within human resources, supply chain, customer contact, meter-to-cash, and information technology. The initial term of the arrangement is for 10 years.

For Columbia Gas of Kentucky, the impact of the IBM contract includes the closing of Columbia's Lexington customer contact center at the end of March 2006, which operations were integrated with IBM-managed customer contact operations in Smithfield, Pennsylvania. The impact also includes Columbia's meter to cash function. such as billing exceptions, revenue recovery, cash processing and bill printing/inserting. The implementation of the IBM contract has allowed Columbia to consolidate, standardize, and redesign support processes to improve services & reduce costs. In addition, the contract implements new strategies, such as customer segmentation. which will increase Columbia's ability to target the correct customers for collections treatment resulting in O & M savings. Another area that was impacted by the IBM contract is Columbia's supply chain function. Through the introduction of standardized processes and enhanced technology, Columbia's procurement practices drive best cost and value attainment for all of the NiSource companies. Finally, the area of information technology was impacted by the IBM contract. Again, through the introduction of standardized processes and systems, the consolidation of resources and use of lower cost resources, and the introduction of new technologies, Columbia is able to maximize its resources and derive value as a result of the IBM contract.

.

1

Public Service Commission Data Request Set 2 Question No. 37 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 37

Refer to the Direct Testimony of Paul R. Moul ("Moul Testimony"), page 13.

- a. Provide copies of the pages from *The Value Line Investment Survey* from which the Gas Group was chosen.
- b. For each of the gas companies followed by *Value Line*, list the reason for rejection for each of the gas companies not selected as part of the Gas Group.

Response of Columbia Gas of Kentucky:

- a. The Value Line pages that were used in Mr. Moul's testimony were taken from the September 15, 2006 edition. A copy of those pages is attached.
- b. As indicated below, the process of elimination that resulted in the companies selected for Mr. Moul's Gas Group is revealed by screening process that was applied to the gas distribution companies that are included in Value Line. It should be noted that once a company was eliminated, no further consideration was given to that company.

			Gas Group St	election Process			
Ticker	<u>Company</u>	(i) are engaged in the natural gas distribution business	(ii) have publicly- traded common stock	(lii) are contained in The Value Line Investment Survey	(iv) they have a history of increased dividends over the period	(v) they are not currently the target of a merger or acquisition	(vi) they have at least 70% of their assets subject to utility regulation.
ATG	AGL Resources	Yes	Yes	Yes	Yes	Yes	Yes
ATO	Atmos Energy	Yes	Yes	Yes	Yes	Yes	Yes
CGC	Cascade Natural Gas	Yes	Yes	Yes	No		
KSE	KeySpan Corp.	Yes	Yes	Yes	Yes	No	
LG	Lactede Group	Yes	Yes	Yes	Yes	Yes	Yes
NJR	New Jersey Resources	Yes	Yes	Yes	Yes	Yes	Yes
GAS	NICOR Inc.	Yes	Yes	Yes	Yes	Yes	Yes
NWN	Northwest Nat. Gas	Yes	Yes	Yes	Yes	Yes	Yes
PGL	Peoples Energy	Yes	Yes	Yes	Yes	No	
PNY	Piedmont Natural Gas	Yes	Yes	Yes	Yes	Yes	Yes
SEN	SEMCO Energy	Yes	Yes	Yes	No		
SJI	South Jersey Inds.	Yes	Yes	Yes	Yes	Yes	Yes
SUG	Southern Union	Yes	Yes	Yes	No		
SWX	Southwest Gas	Yes	Yes	Yes	No		
UGI	UGI Corp.	Yes	Yes	Yes	Yes	Yes	No
WGL	WGL Holdings Inc.	Yes	Yes	Yes	Yes	Yes	Yes

Source of Information: Value Line Investment Survey
AGL RESOURCES NYSE-ATG	RECENT PRICE	35.97	P/E Ratio	14.	2(Trailin Media	ng: 13,3 an: 14,0)	RELATIVE P/E RATIO	0.8	4 DIV'D YLD	4.2				
TIMELINESS 4 Lowered 8/11/06 High: 20.0 22.0 2 Low: 14.9 17.1 1	1.6 23.4 7.8 17.7	23.4 15.6	23.2	24.5 19.0	25.0 17.3	29.3 21.9	33.7 26.5	39.3 32.0	40.0 34.4		Target	Price	Range	
SAFETY 2 New 7/27/90 LEGENDS				(Sarana)									-128	
BETA .95 (1.00 = Market) 2-for-1 split 12/95													-96	
2009-11 PROJECTIONS Ann'l Total													-64	
Price Gain Return High 50 (+40%) 12%									ometer.				-40	
Low 40 (+10%) 7%					CERTIFICATION OF	allaria	1.11121						-32	
ONDJFMAMJ	1.111111111111111111111111111111111111	¹ 1111111111111	пт- 111-1-		1								16	
Options 1 2 1 0 1 0 0		<u></u>			****		······································	*******	****		% TOT. RETURN	i 8/06	-12	
402005 102006 202006 Percent 12						 					THIS VI STOCK	L ARITH. INDEX		
to Sell 88 83 102 traded 4	a di ta d	anndilimiti	almat								3 yr. 47.1 5 yr. 111.0	49.4 70.4		
1990 1991 1992 1993 1994 1995 1996 19	97 1998	1999 2	2000	2001	2002	2003	2004	2005	2006	2007	© VALUE LINE PUB.	, INC.	9-11	
22.58 20.26 20.43 22.73 23.59 19.32 21.91 22 2.04 2.07 2.31 2.25 2.24 2.33 2.49 2	.75 23.36 .42 2.65	18.71	2.86	19.04 3.31	15.32 3.39	15.25 3.47	23.89 3.29	34.98 4.20	35.55 4.40	36.10 4.50	Revenues per sh " "Cash Flow" per sh		38.45 4.85	
1.01 1.04 1.13 1.08 1.17 1.33 1.37 1 98 1.02 1.03 1.04 1.04 1.04 1.06 1	.37 1.41	.91	1.29	1.50	1.82	2.08	2.28	2.48	2.65 1.50	2.70 1.58	Earnings per sh A I	B b Car	2.95	
2.73 2.95 2.74 2.49 2.37 2.17 2.37 2	.59 2.05	2.51	2.92	2.83	3,30	2.46	3.44	3.44	2.80	3.10	Cap'l Spending per	rsh	2.25	
8.97 9.42 9.70 9.90 10.19 10.12 10.56 10 44.32 47.57 48.69 49.72 50.86 55.02 55.70 56	.99 11.42	57.10	54.00	12.19 55.10	12.52	14.56 64.50	18.08	19.29 77.70	20.40 77.90	21.50 78.00	Book Value per sh Common Shs Outs	t'g E	24.90 78.30	
14.2 15.3 15.5 17.9 15.1 12.6 13.8 1 105 08 94 106 99 84 86	4.7 13.9	21.4	13.6	14.6	12.5	12.5	13.1 60	14.3 76	Bold fig Value	vres are Line	Avg Ann'i P/E Ratio	>	15.0	
6.8% 6.4% 5.9% 5.4% 5.9% 6.2% 5.6% 5.	1% 5.5%	5.5%	6.2%	4.9%	4.7%	4.3%	3.9%	3.7%	estim	ates	Avg Ann'i Div'd Yis	ld	4.0%	
1.05 .98 .94 1.06 .99 .84 .86 .85 .72 1.22 .88 .75 .68 .71 .89 .76 estimates Relative P/E Ratio A.0 6.8% 6.4% 5.9% 5.4% 5.6% 5.5% 5.5% 6.2% 4.9% 4.7% 4.3% 3.9% 3.7% estimates Aug Ann'i Div'd Yield 4.0% CAPITAL STRUCTURE as of 6/30/06 1220.2 1287.6 1338.6 1068.6 607.4 1049.3 868.9 983.7 1832.0 2770 2815 Revenues (\$mill) A 304 Total Debt 2087.0 mill. Due in 5 Yrs \$530.0 mill. 75.6 76.6 80.6 52.1 71.1 82.3 103.0 132.4 153.0 193.0 205 210 Net Profit (\$mill) 23 LT Debt \$1632.0 mill. LT Interest \$100.0 mill. 38.6% 37.9% 32.5% 33.1% 34.3% 40.7% 35.9% 37.7% 38.0% 38.0% Income Tax Rate 36.0% 36.0%														
6.8% 6.4% 5.9% 5.4% 5.9% 6.2% 5.5% 5.5% 6.2% 4.9% 4.7% 4.3% 3.9% 3.7% estimates Avg Ann'l Div'd Yield 4.09 CAPITAL STRUCTURE as of 6/30/06 1220.2 1287.6 1338.6 1068.6 607.4 1049.3 868.9 983.7 1832.0 2718.0 2770 2815 Revenues (\$mill) A 301 Total Debt 2087.0 mill. Due in 5 Yrs \$530.0 mill. 75.6 76.6 80.6 52.1 71.1 82.3 103.0 132.4 153.0 193.0 205 210 Net Profit (\$mill) 23 LT Debt \$1632.0 mill. LT Interest \$100.0 mill. 75.6 76.6 80.6 52.1 71.1 82.3 103.0 132.4 153.0 193.0 205 210 Net Profit (\$mill) 23 (Total Interest coverage: 4.4x) 6.2% 5.9% 6.0% 4.9% 11.7% 7.8% 11.9% 13.5% 8.4% 7.1% 7.5% Net Profit (\$mill) 23 <tr< td=""></tr<>														
(Total interest coverage: 4.4x) Leases. Uncapitalized Annual rentals \$27.0 mill. 46.2% 48.	9% <u>6.0%</u> 7% 47.5%	4.9%	11.7% 45.9%	<u>7.8%</u> 61.3%	58.3%	13.5% 50.3%	8.4% 54.0%	7.1% 51.9%	7.5%	7.5% 50.0%	Long-Term Debt Ra	atio	48.5%	
48.9% 45.	Common Equity Ra Total Capital (Smill	stio	51.5%											
Li Debt \$1632.0 mill. Li interest \$100.0 mill. 38.6% 37.9% 32.5% 33.1% 34.3% 40.7% 36.0% 35.9% 37.7% 38.0% Income Cotal interest coverage: 4.4x) 6.2% 5.9% 6.0% 4.9% 11.7% 7.8% 11.9% 13.5% 8.4% 7.1% 7.5% Net Pro Leases, Uncapitalized Annual rentals \$27.0 mill. 46.2% 48.7% 47.5% 45.3% 45.3% 50.3% 50.3% 51.9% 50.0% Long Ta Pension Assets-12/05 \$371.0 mill. 1201.3 1356.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.4 1386.3 1704.3 1901.4 3008.0 3114.0 3226 3310 Total Pid Stock None 1415.4 1496.6 1534.0 1598.9 1637.5 2058.9 2194.2 2352.4 3178.0 3271.0 3350 3450														
Common Stock 77,878,889 shs. 8.0% 7. as of 7/31/06 11.7% 11.	3% 7.6% 0% 11.1%	5,7% 7.1%	7.4%	6.5% 12.3%	8.1% 14.5%	8.9%	6.3% 11.0%	7.9% 12.9%	8.0% 13.0%	8.0% 12.5%	Return on Total Ca Return on Shr. Equ	p'i ity	7.5% 12.0%	
MARKET CAP: \$2.8 billion (Mid Cap)	3% 12.3%	7.9%	11.5%	12.3%	14.5%	14.0%	11.0%	12.9%	13.0%	12.5%	Return on Com Eq	uity a	12.0%	
CURRENT POSITION 2004 2005 6/30/06 71% 7	4% 64%	101%	72%	65%	52%	53%	49%	52%	57%	58%	All Div'ds to Net Pr	rof	59%	
Cash Assets 49.0 30.0 37.0 BUSINESS Other 1408.0 2002.0 1471.0 nv. lis distri	AGL Resound	irces, Inc. is diaries are	s a publi Atlanta (ic utility Gas Lio	holding ht. Chatt	compa- anocca	propane), Nonreg natural (ulated su bas at re	ubsidiarie tail. Acq.	es: Georgia Natural Virginia Natural Ga	Gais Seas. 10/0	ervices 0. Sold	
Current Assets 1457.0 2032.0 1508.0 Gas, and V Accts Payable 207.0 264.0 566.0 Jon custom	rginia Natura	I Gas. The	utilities aniv Atla	have m	ore than Vircinia	2.2 mil-	Utilipro, Sachs	3/01. O	ff./dir. ov Morgan	vn less t 5.9% (3)	than 1.0% of comm 06 Proxy) Pres &	non; G CEO: J	oldman ohn W	
Debt Due 334.0 522.0 455.0 southem To Other 936.0 1153.0 329.0 southem To	ennessee. A	lso engage	ad in no	nregula	ted natu	ral gas	Somerh	alder II.	Inc.; GA.	Addr.: 1	10 Peachtree Place	N.E.,	Atlanta,	
Current Liab. 1477.0 1939.0 1350.0 Intervent of a state of a st	Resourc	es util	lity l	Jusi	1ess	per-	tano	oga G	as fil	ed for	a \$5.8 mil	llion	rate	
ANNUAL RATES Past Past Est'd '03-'05 formed	l well	despi	ite v	warn	ner-tl	han-	incre	ase v	vith t	the Terris	ennessee Re	egula finar	tory	
Revenues 1.0% 7.0% 7.5% tion by "Cash Flow" 5.0% 7.0% 5.0%	y custo	mers.	Earni	ings	before	e in-	its o	perati	ions a	and lo	wer consun	nptio	n of	
Earnings 6.5% 13.5% 4.5% terest Dividends 1.5% 2.0% 6.5% versus	and ta the year	ves ind vago pe	crease eriod,	≥a ⊅ drive	/ mi en by	a \$6	to be	tter a	ign i	e proj ts inte	erest with cu	es a uston	pian hers,	
Cal- QUARTERLY REVENUES (\$ mill.) A Fuil This ca	decreas n be att	se in (ributed	operat to la	ting st ve	exper ar's v	nses. vork-	by a tual	djusti: consu	ng ra mptio	tes ai n vers	nnually base sus an assun	ed or ned l	a ac- evel.	
endar Mar.31 Jun.30 Sep.30 Dec.31 Year force ar	nd facilit	ies rest	ructu	ring	progr	ams.	We t	hink (Chatta	anooga ate in	a will receive	e son h sh	ne, if	
2004 651.0 294.0 262.0 625.0 1832.0 per cus	tomer t	hrough	out A	GL's	dist	ribu-	provi	ide a l	poost	to ear	nings.		¥.	
2006 1047.0 436.0 405 882 2770 six mor	iths of 2	ecrease 006. Ho	a 9%) weve	r, the	r the ese re:	sults	land	s ex	age	facili	ty has hit	rson a 1	oad	
2007 970 480 405 900 2875 were of Cal- EARNINGS PER SHARE ^ B Full SouthS	fset by a tar. whic	a lacklu ch mark	ister j cets n	perfo	rman al gas	ce at and	bloc	k. In nent (early of Nat	Augu ural l	st, the Louis Resources te	siana rmin	De- ated	
endar Mar.31 Jun.30 Sep.30 Dec.31 Year related	services	to ret	ail cu	ston	iers o	n an	the	compa	iny's	miner	al lease du	e to	the	
2004 1.00 .33 .31 .64 2.28 impacted	d by 1	ower ci	uston	ier i	isage	and	mini	ng act	tivity	on th	e site for six	c moi	nths.	
2006 1.14 .50 .19 .55 2.40 higher 2006 1.41 .25 .27 .72 2.65 Virgin	bad debi ia Nati	t expens iral Ga	se. as (N	/NG)	has	ac-	Ever to re	ı so, t esolvir	ne co ng the	mpanj ese is:	y remains c sues and ge	omm	tted the	
2007 1.30 .37 .29 .74 2.70 cepted	a mod	ified p	erfor	mar	ice-ba	ased	proje	ct co	mplet	ted, v	which will	incr	ease	
endar Mar.31 Jun.30 Sep.30 Dec.31 Year freeze	its base	rates	for f	ive y	vears;	con-	This		utrall	ly r	anked sto	ck	has	
2002 2/ 2/ 2/ 2/ 2/ 1.08 struct 2003 27 28 28 28 1.11 and so	a pipeli uthern s	ne to c systems	onneo , whi	ct its ich is	s nort s expe	ected	wor than	t nwh i ks_pa	ue t artly	to di	return p vidend grow	oten vth j	uai, pros-	
2004 .28 .29 .29 .29 1.15 to cost 2005 .31 .31 .31 .37 1.30 and will	about : I be allo	\$48 mil wed to	llion file fi	to \$6 or a	30 mi perma	llion; inent	pects and	s. The steady	e goo 7. but	d-qua not ov	lity shares verly enticing	are g.	safe	
2006 .37 .37 .37 weathe	r norma	lization	n pla	n. A	lso, C	Chat-	Evai	1 I. BI	atter		Septembe	r 15,	2006	
(A) Fiscal year ends December 31st. Ended \$0.13; '01, \$0.13; September 30th prior to 2002. [\$0.000 \$0.13; '01, \$	'03, d\$0.07.	Next earnin	ıgs (a	ivailable D) Inclu	des intar	icibles. Ir	1 2005; S4	122 millio	n Co Sto	mpany's ock's Pri	Financial Strengti ce Stability	h	8++ 95	

Company's Financial Strength	B++
Stock's Price Stability	95
Price Growth Persistence	70
Earnings Predictability	75
To subscribe call 1-800-8	33-0046.

September 30th pror to 2002. [report due late Oct.] [B) Diluted earnings per share. Excl. nonrecur-for Dividends historically paid early March, ing gains (losses): '95, d\$0.83; '99, \$0.39; '00, ^a 2006, Value Line Publishing, Inc. All rights reserved, Factual material is obtained from sources believed to be reliable and is provided without waranties of any kind. THE FUBLISHER IS NOT RESPONSIBLE FOR ANY ERORDS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or markeling any printed or electronic publication, service or product.

ATMOS ENERG	Y COI	RP.N	YSE-/	ATO P	ecent Rice	28.3	6 P/E Ratio	o 15.	6 (Trailin Media	ng: 18.3) an: 16.0)	RELATIVI Pie rati	0.9	2 DIV'D YLD	4.5	%	/ALUI LINE	₩.	
TIMELINESS 3 Raised 7/28/06	High: Low:	23.0 16.1	31.0 20.9	30.5 22.1	32.3 24.8	33.0 19.6	26.3 14.3	25.8 19.5	24.5 17.6	25.5 20.8	27.6 23.4	30.0 25.0	29.3 25.5			Targe 2009	Price	Range
SAFETY 2 Raised 12/16/05	LEGENI 1.25	DS x Divider	nds p sh					Sections:								2005	-010	64
TECHNICAL Z Raised 8/18/06	aivid Reia 3-for-2 solit	ied by Inti tive Price 5/94	erest Rate Strength	ļĻ.,														-48
2009-11 PROJECTIONS	Options: No Shaded at	o rea indica	tes recess	ion	1.11111.11													-32
Price Gain Return	111112 ····		inter the second se	,14,1,111' 		կետող		THEFT	1 million	1.1 ¹¹⁴⁴⁴⁴⁴	111 ₁₁₁₁ 11						<u> </u>	-24 -20
Low 30 (+5%) 6%		<u> </u>				•••••	щµ <u>. </u>											
ONDJFMAMJ							•		*****	****	• • • • • • • • • • • •	********	.*•					2
toBuy 0 1 0 0 0 0 0 0 0 Options 0 0 0 0 0 0 0 0 1									ļ				48.28			1	 	6
Institutional Decisions	1														810	T. RETUR	VL ARITH.	
402005 102006 202006 to Buy 93 89 102	Percent shares	12 - 8 -	, 				ļ	Satrates Sistemas Resultan				lind of	11.11		1 yr. 3 yr.	2.0 36.1	7,1 49.4	F
Hid's(00) 43022 46004 46293	Iraded	4 -										2005		2007	5 yr.	70.4	70.4	
1906 in the Texas Panhar	dates bac idle, Ove	r the	30.19	30.59	27.90	22.09	26.61	35.36	2002	54.39	46.50	61,75	76.60	79,75	Revenue	es per sh	A	105.00
years, through various merg	ers, it be	came	2.80	2.85	3.38	2.62	3.01	3.03	3.39	3.23	2.91	3.90	4.05	4.30	"Cash F	low" per	sh	5.30
Pioneer named its gas distr	ibution div	vision	1.51 .96	1,34	1.84 1.06	.81 1.10	1.03	1.4/	1.45 1.18	1.20	1.58	1.72	1.80	1.95	Div'ds C	s per sn)ecl'd per	sh Can	2.50
Energas. In 1983, Pione	eer orga	inized	4.84	4.13	4.44	3.53	2.36	2.77	3.17	3.10	3.03	4.14	5.00	5.90	Cap'l Sp	pending p	ersh	7.30
tributed the outstanding sha	res of En	ergas	16.02	29.64	30.40	31.25	31.95	40.79	41.68	51.48	62.80	80.54	82.00	84.00	Commo	n Shs Ou	tst'g D	100.00
to Pioneer shareholders. En	ergas cha Atmos acc	anged	15.1 95	17.9	15.4	33.0	18.9 1 23	15.6	15.2	13.4	15.9	16.1	Bold fig Value	eres are Líne	Avg Ani Relative	n'I P/E Ra	tio	13.0 85
Trans Louisiana Gas in 1986	, Western	Ken-	4.2%	4.2%	3.7%	4.1%	5.9%	5.1%	5.4%	5.2%	4.9%	4.5%	estin	ates	Avg Anr	s'i Div'd Y	leid	4.2%
tucky Gas Utility in 1987, 0 1993 United Cities Gas in 19	Greeley G	ias in thers.	483.7	906.8	848.2	690.2	850.2	1442.3	950.8	2799.9	2920.0	4973.3	6280	6700	Revenu	es (\$mill)	A	10500
CAPITAL STRUCTURE as of 6/3	0/06		23.9 35.7%	39.2 37.5%	36.5%	35.0%	36.1%	37.3%	37.1%	37.1%	37.4%	37.7%	37.5%	37.5%	Income	Tax Rate		38.0%
Total Debt \$2481.2 mill. Due in 5 LT Debt \$2180.8 mill. LT Intere	Yrs \$860.0 st \$135.0 n	nill. nill.	5.0%	4.3%	6.5%	3.6%	3.8%	3.9%	6.3%	2.8%	3.0%	2.7%	2.4%	2.5%	Net Pro	lit Margin	Patio	2.3%
(LT interest earned: 2.7x; total inter coverage: 2.6x)	erest		58.5%	51.9%	48.2%	50.0%	46.1% 51.9%	45.7%	46.1%	49.8%	56.8%	42.3%	43.0%	43.0%	Commo	n Equity	Ratio	45.0%
Leases, Uncapitalized Annual re	ntals \$15.3	mill.	294.6	630.2	769.7	755.1	755.7	1276.3	1243.7	1721.4	1994.8	3785.5	3900	4200	Total Ca	npital (\$m nt (\$m@)	18)	5350 5000
Pension Assets-9/05 \$355.9 m	ill. Oblig. S	\$359.9	10.6%	8.3%	9.0%	5.1%	6.5%	5.9%	6.8%	6.2%	5.8%	5.3%	5.5%	5.5%	Return	on Total C	ap'l	6.5%
Common Stock 81,595,723 shs.			13.9% 13.9%	12.0%	14.9%	6.6%	8.2% 8.2%	9.6%	10.4%	9.3%	7.6%	8.5%	9.0%	9.0%	Return o	on Shr. Ec on Com E	uity nuity	10.5% 10.5%
as of 7/31/06 MARKET CAP: \$2.3 billion (Mid	Cap)		5.1%	3.9%	6.3%	NMF	NMF	2.1%	1.9%	2.8%	1.7%	2.3%	3.0%	3.0%	Retaine	d to Com	Eq	5.0%
CURRENT POSITION 2004	2005 6	/30/06	64%	67%	58%	NMF	112%	79%	82%	1 70%	77%	73%	69%	65%	All Div't	is to Net	Prof	54%
Cash Assets 201.9 Other 475.2	40.1 1224.3 1	26.8 1023.4	distribu	ition and	nos ener sale of	natural	gas to 3	engageo 3.2 millio	n custon	ners via	depreci	ation rate	e 3.7%. F	ias arour	nd 4,330	employe	es. Offic	ers and
Current Assets 677.1 Accts Pavable 185.3	1264.4 1 461.3	050.2 306.8	seven Mid-St	regulate ates Divi	d natural sion, We	gas utili st Texas I	ty opera Division,	tions: Lo Mid-Tex	uisiana I Division,	Division, Missis-	Chairm	rsowna∣ an and	pproximal Chief E	tely 2.6% Executive	o of comination	mon stoc : Robert	k (12/05 : W. Be	Proxy). est, In-
Debt Due 5.9 Other 223.3	148.1 503.4	300.4 407.6	sippi (Combi	Division, ned 200	Colorado 5 das vo	-Kansas lumes: 2	Division, 96 MMc	and Ke Breakd	intucky E Iown: 55	Division. %. resi-	corpora 75265.	ited: Te: Telephol	xas. Add ne: 972-9	Iress: P. 34-9227.	O. Box Internet:	650205, www.atr	Dallas, nosenero	Texas w.com.
Current Liab. 414.5 Fix Cha Cov. 384%	1112.8 1 395%	400%	It a	ppea	rs th	at At	mos	Energ	y's e	arn-	90%	of th	e utili	ity's n	nargir	is are	prote	ected
ANNUAL RATES Past Pa	ast Est'd	'03-'05	ings		shar	e inc	rease	ed ar	õund	5%,	by	weat)	her-no	ormali	zatior	ad and	jūstm	ents
Revenues 6.0% 16	115. 10 ¹ 0 3.5% 11.	19-11 .5%	30th). Wi	thin t	he no	n-util	ity di	vision	, the	Atm	os lo	oks p	oised	to r	egiste	r ste	ady,
Earnings 4.0% 6	5.5% 7	.0%	mar stra	keting tegies	g segn	nent b apture	enefit favo	ed gr brable	eatly arbit	from	if 1 over	neası the	ired, 2009	boti 9-2011	tom-li L per	ine i riod.	i ncre With	ases the
Book Value 6.5% 8	3.5% 5	.0%	spre	ads c	reated	l by r	atura	l gas	volat	ility.	utili	ty div	vision	now	sêrvi	ing 3	.2 mi	illion
Fiscal QUARTERLY REVENUES (\$ mill.) A Sep.30	Full Fiscal Year	tion	was	hamp	pered	by w	armer	tem	pera-	not	depen	dent o	on the	e econ	omic	clima	te in
2003 680.4 1194.1 488.5	436.9	2799.9	ture Tex	s, wh and I	ich e Jouisi	specia. ana u	lly af nits h	fected	the e the	Mid- z did	any more	one : a. the	region non-u	ı of ti Itilitv	he co segm	untry. ents. 1	. Fur partic	ther- ular-
2004 763.6 117.5 546.1 2005 1371.0 1687.8 909.9	492.0	4973.3	not	have	a wea	ther-r	orma	lized	rate s	truc-	ly p	ipelin	es, ha	ive de	ecent	expan	sion	pros-
2006 2283.8 2033.8 863.2 2007 1675 1675 1675	1099.2 1675	6280 6700	unit	s acco	ng th unt fo	at tin or ovei	ne. (C r 60%	of th	nea, 1 e cust	omer	tion,	s. m shar	e net	ough	t to g	grow a	round	d 8%
Fiscal EARNINGS PER SHARE	ABE	Full Fiscal	base	e.) Als	SO, W	e esti	mate Catrir	that	the a	after-	annu	ally (over th	ne 3-t	to 5-ye	ear ho	rizon.	r a
Ends Dec.31 Mar.31 Jun.30 2003 .60 1.24	d.05	Year 1.71	net	by ab	out \$0	10.10	vaci II.	arcu		marc	heal	thy c	lose d	of div	idenc	1 inco	me.	Pros-
2004 .57 1.12 .09	d.11	1.58	We adv	belie ance	ve th abou	t 8%.	ie bo to \$1	ttom 1.95 a	line	will e. in	buti	s for a on see	additio em rea	onal ii asonal	ncreas ble. to	ses in	the d	istri- orted
2006 .88 1.10 d.22	.04	1.80	fisc	al 20	07 , a	ssumi	ng fu	rther	expai	nsion	by o	ur fav	vorabl	e 200	9-201	l proj	ection	s for
2007 .00 1.75 .08 Cal- QUARTERLY DIVIDENDS	DAID Ca	7.95 Full	ton	perat ote th	ing m hat we	argins ather-	norm	alizec	impo I rates	s will	But	long	ergy. - term	total	l-retu	rn po	tenti	al is
endar Mar.31 Jun.30 Sep.30	0 Dec.31	Year	be e	effecti	ve for	the M	Mid-To More	ex ope	eration	n be-	not	spec	tacula es are	ar, as	s capi ed at	tal ar the c	preci	ation
2002 .295 .295 .29 2003 .30 .30 .30	5 .30 .305	1.19 1.21	sign	calli	ng foi	a pa	rtial	decou	pling	from	tatio	n. Al	so, th	e equ	ity is	rank	ed to	per-
2004 .305 .305 .305 2005 .31 .31 .31	5.31 315	1.23 1.25	the will	impa take	ct of effect	unfav for t	vorabl he Lo	ie ter Duisia	npera na un	tures it on	iorm year	i oniy Tahea	n li d.	ne wi	th th	e mar	ket ii	n the
2006 .315 .315 .31	5		Dec	ember	1st.	With	thes	se mo	oves,	some	Frec	lerick	L. Ha	arris, İ	III Se	ptemb	er 15,	2006
(A) Fiscal year ends Sept. 30th	. (B) Dilute	ed Mar	ch, June at clan	, Sept.,	and Dec.	. ■ Div. re	ainvest-	Outstand	ding. Noomelat	ad Linita	d Citice r	ornot 7/	07 Co	mpany's	s Financi	al Streng	yth	8+ 100

shrs. Excl. nonrec. items: '97, d53¢; '99, d23¢; ment plan. Direct stock purchase plan avail. '00, 12¢; '03, d17¢. Next egs. rpt. due early Nov. (C) Dividends historically paid in early © 2006, Value Line Publishing, Inc. All rights reserved. Factual material is obtained from sources believed to be reliable and is provided without waranties of any kind. THE PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or markeling any printed or electronic publication, service or product.

LAC	LEC)E G	ROL	JP NY	'SE-LG		RE	CENT	32.1	3 P/E Ratio	15.	5 (Trailir Media	ig: 14.8 n: 15.0)	RELATIVE P/E RATIC	0.9	1 DIV'D YLD	4.5	% ¥	ALUI LINE	.	
TIMELINE	ss 4	Raised 9/	8/05	High:	23.1 18.4	24.9 20.0	28.6 20.3	27.9	27.0 20.0	24.8 17.5	25.5 21.3	25.0 19.0	30.0 21.8	32.5 26.0	34.3 26.9	35.7 29.1			Target	Price	Range
SAFETY	2	Raised 6/	20/03	LEGEN	VDS D0 x Divide	nds p sh					10000000								2003	2010	64
TECHNICA BETA 85	άL 3	Lowered :	9/15/06	dia Re 2-for-3 su	ided by intelevent	erest Rate Strength															48
2009-	11 PR	DIECTIC	INS	Options: 1 Shaded	No area indica	ites recess	ion							يتحقق الم	111 ¹¹¹ 11	inni 🖷					-32
Pri	ice (Ai Gain	Return	,,111 111 111 111 111 111				للبهبين	។ <u>,</u> រាជា	thin 111	rillit	hu++11 11+1	m.								24 20
Low 3	0 (*	(-5%)	3%			·			******	<u>.</u>		·**.	*****								1-16 12
Insider I O	N D	ons JFM	A M J							****		****		*****	*********						
to Buy O Options O	000	000	000															84 7 03] • • • • • • • •	ti nine	-6
Instituti	onal C)ecisio	ns															76 10	THIS STOCK	VL ARITH INDEX	
to Buy	4Q2905 50	102006	202006	Percen shares	t 7.5 -					-		L I I I			httinablar			1 yr. 3 yr.	5.4 36.5	7.1 49.4	E
10 Seu Hid's (000)	8521	9470	10115	traded	2.5 -			1008		2000	2001	2002	2003	2004	2005	2006	2007	5 yr. © VAL III	74.8 E LINE PIJ	70.4 B., INC. 1	09-11
30.21	28,10	26.83	32.33	33.43	24.79	31.03	34.33	31.04	26.04	29.99	53.08	39.84	54.95	59.59	75.43	93.50	98.60	Revenue	es per sh		116.65
2.13	2.37	2.32	2.81	2.65	2.55	3.29	3.32	3.02	2.56	2,68	3.00	2.56	3.15	2.79	2.98 1.90	3.70 2.15	3.85 2.15	"Cash F Earning	low" per s per sh -	Sh A B	4.70 2.50
1.18	1.20	1.17	1.22	1.42	1.24	1.26	1.30	1.32	1.34	1.34	1.34	1.34	1.34	1.35	1.37	1.40	1.43	Div'ds D	ecl'd per	sh ^c m	1.50
1.87	2.46	2.87	2.62	2.50	2.63	2.35	2.44	2.68	2.58	2.77	2.51	2.80	15.65	2.45	2.84	3.15 19.70	3.40 20.65	Cap'i Sp Book Va	ienoing p ilue per s	ersn hÐ	4.40 25.00
15.59	15.59	15.59	15.59	15.67	17.42	17.56	17.56	17.63	18.88	18.88	18.88	18.96	19.11	20.98	21.17	21.50	21.50	Commo	n Shs Ou	tst'g E	24.00
14.6 1.08	12.5 .80	15.8	13.5	16.4	15.5	11.9	12.5	15.5	15.8	14.9 .97	.74	1.09	.78	.83	.86	Value	Line	Relative	P/E Rati	0	.95
7.5%	7.5%	6.5%	5.6%	5.3%	6.3%	5.6%	5.6%	5.4%	5.8%	6.6%	5.7%	5.7%	5.4%	4.7%	4.4%	6500	nates 0400	Avg Anr	a'l Div'd Y	'ield	4.3%
CAPITAL Total Del	7.5% 7.5% 6.5% 5.6% 5.6% 5.6% 5.6% 5.4% 6.6% 5.7% 5.7% 5.4% 4.4% estimates Avg Ann'l Div'd Yield 4.3% CAPITAL STRUCTURE as of 6/30/06 Total Debt \$518.8 mill. 5.6% 5.6% 5.6% 5.6% 5.6% 5.6% 5.6% 5.7% 5.7% 5.7% 4.4% estimates Avg Ann'l Div'd Yield 4.3% CAPITAL STRUCTURE as of 6/30/06 Total Debt \$518.8 mill. Due in 5 Yrs \$175.0 mill. 32.8 32.5 27.9 26.9 26.0 30.5 22.4 34.6 36.1 40.1 46.0 Net Profit \$mill 60.0 LT Debt \$395.4 mill. LT Interest \$25.0 mill. 35.9% 35.1% 35.5% 35.2% 32.7% 35.4% 35.0% 34.8% 34.1% 34.0% Income Tax Rate 35.0% Chola interest coverage: 3.0x) 6.0% 5.4% 5.5% 4.6% 3.0% 3.0% 3.3% 2.9% 2.5% 2.3% 149.0% 49.0% Long-Term Debt Ratio 48.0% <td>2000</td>															2000					
LT Debt	Long Long Cong Cong <th< td=""><td>35.0%</td></th<>															35.0%					
CAPITAL STRUCTURE as of 6/30/06 544.8 602.8 547.2 491.6 566.1 1002.1 755.2 1050.3 1250.3 1597.0 2010 2120 Revenues (\$mill) A 2800 Total Debt \$518.8 mill. Due in 5 Yrs \$175.0 mill. 32.8 32.5 27.9 26.9 26.0 30.5 22.4 34.6 36.1 40.1 46.0 46.0 Net Profit (\$mill) 60.0 LT Debt \$395.4 mill. LT Interest \$25.0 mill. 35.9% 35.6% 35.5% 35.2% 32.7% 35.4% 35.0% 34.8% 34.1% 34.0% Income Tax Rate 35.0% Cold interest coverage: 3.0x) 6.0% 5.1% 5.5% 4.6% 30.% 3.3% 2.9% 2.5% 2.3% 2.2% Net Profit Margin 2.1% Leases, Uncapitalized Annual rentals \$1.7 mill. 51.6% 68.6% 57.8% 54.5% 50.2% 52.3% 49.4% 48.3% 51.6% 48.1% 49.0% 49.0% 49.0% 60.0% 51.0% 51.0% 51.0%															48.0%						
Leases,	State State <th< td=""><td>52.0% 1200</td></th<>															52.0% 1200					
LT Debt \$395.4 mill. LT Interest \$25.0 mill. 35.9% 36.1% 35.6% 35.5% 35.2% 32.7% 35.4% 34.1% 34.0% 34.0% Income Tax Rate 35.0% (Total interest coverage: 3.0x) 36.9% 36.1% 35.6% 35.5% 35.2% 32.7% 35.4% 34.1% 34.0% 34.0% Net Profit Margin 2.1% Leases, Uncapitalized Annual rentals \$1.7 mill. 57.1% 6.6% 57.8% 54.5% 50.2% 52.3% 49.4% 48.3% 51.8% 49.0% Long-Term Debt Ratio 48.0% Leases, Uncapitalized Annual rentals \$1.7 mill. 57.1% 61.6% 58.6% 57.8% 54.5% 50.2% 52.3% 49.4% 48.3% 51.8% 51.0% 60.0% Common Equily Ratio 52.0% Value Oblig, \$327.2 mill. 006.8 438.0 488.6 519.2 574.4 621.2 646.9 679.5 775 815 Net Plant (\$mill) 105% Pfd Stock \$.8 mill. Pfd Div'd \$.05 mill. 97.4 7.6 % 6.6 % <td>1050</td>															1050						
Commo	1 Stock	21,357,	009 shs.	a w.00 ma	4.	9.4%	9.7%	8.1%	7.1%	6.7%	6.9% 10.5%	6.0%	7.4%	6.6%	10.9%	7.0%	7.0%	Return (on Total C on Shr. E	ap'i quity	6.5% 9.5%
as or //2	6/VC	*****1	19 /0			13.6%	12.9%	10.8%	9.5%	9.1%	10.5%	7.8%	11.6%	10.1%	10.9%	11.0%	10.5%	Return (on Com E	quity	9.5%
CURREN	T CAP:	\$675 mi	2004	2005	6/30/06	4.5% 67%	3.9%	1.8%	1.0% 89%	.2% 98%	1.8%	113%	3.1% 74%	73%	3.1%	4.0%	5.5% 67%	All Div'o	is to Net	Prof	60%
(\$MIL Cash As	L.) ssets		13.9	6.0	31.9	BUSIN	IESS: La	ciede Gr	oup, Inc.,	is a hole	ting com	pany for	Laclede	cial ar	d indus	trial, 239	%; iransı	ortation,	2%; 0	her, 15	%. Has
Current	Assets	, –	323.7 337.6	418.1	351.0	Gas, v	vhich disl St. Loui	ributes n is, St. Lo	atural ga iuls Cour	s in easte ity, and j	parts of	8 other (oing the counties.	6.0% c	s, s is ei	npioyees on shares	s (1/06 P	roxy). Cl	hairman,	Chief E	xecutive
Accts Pa	ayable		68.4	138.4	118.2	Has n	hore than 1/02). The	630,000 erms sok	custome	ers. Purch	hased Si in fiscal	V&P for 2005; 1	\$43 mil- .12 mil.	Officer, Addres	and Pres: 3720 C	sident: 1 Nive Stre	Jougias F iet, St. L	1. Yaege ouis, Mis	r. Incorp isouri 63	orated: M 101. Tel	Aissoun. ephone:
Other	ie 		96.5	110.7	123.4	Rever	iue mix f	or regula	ited oper	ations: re	esidentia	, 60%; c	ommer-	314-34	2-0500.	nternet: \	www.lacle	degas.cx	om,		
Fix. Chg	Liab. J. Cov.		262.6	365.6 293%	290%	Lac hea	lede lthv	Grou resul	piso İtsin	on tra 1 fisc	ack te al 20	o reg)06 (4	ister ends	bene	its fi e las	t Oc	gener tober,	al rai	te nik	e ene ome	from
ANNUA of change	L RATE	S Pas 10 Yr	t P. s. 5'	ast Est' Yrs. to	'd '03-'05 5 '09-'11	Sep	temb	er 3	Dth).	Lacle	de E	nergy	Re-	entit	ies l	ocated	l outs	side t	he sy	/stem	has
Revenu Cash F	ës low"	7. 1.	5% 17 0% 1	7.0% 1.5%	10.5% 8.0%	mer	ites, t	s sti	ll be	nefiti	ng f	rom	sup-	On	a co	s. msoli	dated	i bas	sis, s	hare	net
Earning Dividen	s ds	2. 1.	5% 0%	4.5% .5%	5.0% 2.0%	ply/	demai r's Gu	nd iml If Coa	balanc ist hu	es res rrican	sulting les. pl	g from us a s	i last surge	oug fisca	ht to al 20	grov 06. l	v abo .acled	ut 13 e's bo	i%, to ittom	line	nay
Fiscal		J. TFRIYR	EVENIJES	2.5% (\$ mill)A	Full	in	volum	es (r	eflecti	ng hi	igher	inter	state	flatt	en ou	t nex	t year	beca	use o	f the	diffi-
Year Ends	Dec.31	Mar.3	Jun.3	Sep.3	0 Fisca Year	l bibe	e, SN	A&P	Utility	/ Res	ource	s, the	un-	We	belie	ve tha	at un	exciti	ing re	esults	s are
2003	280.1 332.6	422.2 475.0	186.6 245.1	161.4 197.6	1050.3	regu	ulated king	unit	specia vices	lizing for	in lo ur	cating	g and ound	in 3 2009	store 3-2011	for tim	the lefrai	comp ne.]	any Cheir	over narke	tine tin
2005	442.5 689.2	576.5 708.8	311.3 330.5	266.7 281.5	1597.0 2010	faci	lities,	is be	ing a	ided t	y ne	w bus	iness	which	sh th	e nati	ural g	gas d	ivisio	n ope	rates
2007	635	655	440	390	2120	- sigr	t thi	n exis	bsidia	ry r	ecent.	ly bo	bught	in a	mat	ure s	tage.	More	over,	it ap	pears
Year Ends	EAI Dec.31	1 Mar.3	ER SHARI	Sep.3	0 Fisca Year	Rel	iant S vices	Servic Given	es, wi that	hich j both	provid busin	les si: iesses	milar have	that take	majo plac	or acc ce an	juisiti ytime	ons a soon	re no . Cor	t like Isegue	ently,
2003	.80 87	1.14	.11	d.21 d.28	1.82	cus	tomer	s in t	he sa	me g	eogra	phic a	ireas,	ann	ual sh	are-n	et gai	ns ma	y only	y bê i ne vo	n the
2005	.79	1.06	.29	d.24	1.90	syn sav	ergies ings g	oing f	it to orwar	gener d.	ale (iecent	cost	ty, o	ver th	ie 3- t	o 5-ye	ar ho	rizon.		sacini"
2006	1.23	1.05	.13	d.30	2.1	Bu	t the nerf	core	natu: Lof la	ral ga ite. Ti	as un his ca	it ha n be a	s un- ttrib-	The ret	sto 1rn p	ck's g otent	good ial is	yield not a	1 asi appea	de, t ling.	t otal - That
Cal-	QUAI Mar 2	RTERLY D	WIDENDS	PAID C =	Full 1 Year	ute	d pa	rtly	to h	igher	oper	ation	and	is b	ecaus	e thes	se sha	ires a		raet	trad-
2002	.335	.335	.335	.335	1.34	real diama	intena ased	nce e provi	xpens sion	es, as for ι	s weil	as a ectible	ar in-	Ran	ge, a	nd we	a are	assun	ningt	hat f	uture
2003 2004	.335 .335	.335 .34	.335 .34	.335 .34	1.34	cou	nts. /	decl	ine ir v has	ı volu furti	imes ier er	withi oded	n the earn-	divi the	dend Timel	increa iness	ases w rank	rill be is 4 (E	mode Selow	erate. Avera	Also, age).
2005	34 345	.345 .355	.345	.345 .355	1.38	ing	s. On	the t	oright	side,	there	have	been	Fre	lerick	L. He	arris,	III Še	pteml	ber 15	, <i>200</i> 6
(A) Fisca (B) Base '97, then	d on av diluted	ends Ser verage si I. Exclud	ot. 30th. hares out es nonrei	standing curring lo	thru. Ap ss: m) Dividen oril, July, ont plan a	ds histori and Octo available.	cally paid ber. = Div	in early /idend re	January, nvest-	\$9.63/s (E) in r (F) Qth	h. nillions. A /. egs. m	djusted ay not su	for stock i im due to	split. change	in C Pi	ompany' tock's Pr rice Grov	s Financ Ice Stabi vth Persi	lal Stren ility istence	gth	B+ 95 55

 9/, then diluted. Excludes nonrecurring loss:
 ment plan available.
 (P) QUy. egs. may not sum due to change in Shares outstanding.
 Price growth Persistence
 55

 Q2 '06, 74. Next earnings report due late Oct.
 (D) Incl. deferred charges. In '05: \$203.8 mill., '00) Incl. deferred charges. In '05: \$203.8 mill., '1E PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any primed, electronic or other form, or used for generating or marketing any primed or electronic publication, service or product.
 To subscribe call 1-800-833-0046.

ļ.

NEW	JER	SE	YR	ES. N	YSE-N	JR	RE	ecent Rice	49.5	5 P/E Ratio	20.	6 (Trailir Media	ng: 16.2 n: 15.0)	RELATIVE P/E RATIO	1.2	1 DIV'D YLD	2.9	% V	'ALUI LINE		
TIMELINES	s 4 Rai	sed 2/17	7/06	High: Low:	20.3 14.3	19.9 17.8	28.0 18.8	26.8 21,0	27.4 22.4	29.8 24.1	32.5 24.8	33.6 24.3	39.5 30.0	44.6 36.5	49.3 40.7	51.4 41.5			Target 2009	Price 2010	Range 12011
SAFETY	1 Rai 2 Dai	sed 9/15	5/06 Line	LEGEN	iDS 18 x Divide idea by Int	nds p sh erest Rate					经国际										-120 -100
BETA .80 ((1.00 = Mark	ised 0120 (et)		3-lor-2 sp	lative Price	Strength					2887385) \$22255										
2009-1 ⁴	1 PROJE	CTION	IS I'l Total	Shaded	area indica	tes recess	ion					3 for 2		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·*******	,			******		-48
High 60 Low 50	(+20%	ん) 訓	8% 3%				1	Laz ¹ 8	¹¹ وينين	u]leptipt	11,000,00					*****					32
Insider D	ecisions	F M A	A M J	ч. Ц _{иј}		millinii	11111 11111 11111		***			***			and the second se						1-20 1-16
to Buy O Options 1	0000	0 0 0														*****					-12
Institutio	nal Deci	sions	5												u. h.			% TO	T. RETUR	N 8/06 VL ARITH. INDEX	-8
4 to Buy to Sall	64 60	71 52	73 60	Percen shares traded	t 7.5 - 5 - 2.5 -		1		1	il	1) (2003) 1000120340		hhlu	1111111				1 yr. 3 yr.	9.2 51.6	7.1 49.4	E
Hid's(000) 13	3455 14 991 1 9	778 9 92	16255 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	© VALU	98.0 E LINE PU	70.4 B., INC.	09-11
16.01 1 1.54	15.99 1 1.58 1	6.88 1.95	18.02 2.14	19.22 2.31	17.03 2.13	20.22 2.22	25.97 2.45	26.59 2.60	33.98 2.79	44.13 2.99	76.82 3.18	66.17 3.21	93.43 3.58	91.33 3.75	114.29 3.92	117,45 4.00	120.60 4.20	Revenue "Cash F	is per sh low" per :	A sh	129.80 4.70
.65	.55	1.09	1.15	1.26	1.29	1.37	1.48	1.55	1.66	1.79	1.95	2.09	2.38	2.55	2.65	2.80	2.90	Earning:	s per sh eci'd ner	3 chCarl	3.30 1.70
4.37	2.91	1.99	2.31	2.10	1.77	1.78	1.72	1.60	1.81	1.85	1.66	1.53	1.71	2.17	1.92	1.80	1.95	Cap'l Sp	ending p	er sh	2.10
8.85 20.28 2	8.57 20.95 2	9.44 4.43	9.81 25.23	9.64 25.95	9.70 26.69	10.10 27.13	10.38	10.88 26.72	11.35 26.61	12.43 26.39	13.20 26.66	13.05	15.38 27.23	16.8/	15.90 27.55	17.45 28.10	18.80 28.20	Common	n Shs Ou	1 st'g ^D	23.15 28.50
24.0 1.78	22.3 1.42	12.4 .75	15.1 .89	13.0 .85	11.7 .78	13.6 .85	13.5 .78	15,3 -80	15.2 .87	14.7 .96	14.2 .73	14.7	14.0 .80	15.3 .81	16.8 .90	Bold fig Value	uras are Line	Avg Ann Relative	P/E Ratio	io >	17.0 1.15
6.2%	8.1% 7	.5%	5.8%	6.2%	6.7%	5.6%	5.3%	4.6%	4.5%	4.4%	4.2%	3.9%	3.7%	3,3%	3.1%	estin 2200	2400	Avg Anr	'l Div'd Y	leld	3.0%
Total Debt	\$490.8 m	IRE as III. Du	s of 6/30 ue in 5 '	#06 Yrs \$250. -• \$22.0 r	.0 mill.	546.5 38.7	41.5	43.3	904.3	47,9	2046.4 52.3	56.8	2044.4 65.4	2533.6 71,6	74.4	80.0	82.0	Net Prof	it (Smill)		95.0
Incl. \$6.9 m	nill. capital	ہے ized le	ases.	rost cove	naue.	32.5% 7.1%	33.3% 6.0%	30.4% 6.1%	36.2% 5.0%	37.8%	38.0%	38.7%	39.4%	39.1% 2.8%	39.1% 2.4%	39.0%	39.0% 2.4%	Income Net Prof	Tax Rate it Margin		40.0% 2.5%
4.8x)	cente.9/f	5 \$821	6 mill	1031 0010	ago,	50.7% 45.8%	49.3% 47.1%	51.2%	48.7%	47.0%	50.1% 49.9%	50.6%	38.1% 61.9%	40.3%	42.0% 58.0%	42.0%	41.0% 59.0%	Long-Te Commo	rm Debt I n Equity I	tatio Ratio	37.0% 53.0%
Pfd Stock	None	Q Q D L .	(Oblig. \$9	9.9 mill.	598.2	590.6	638.2	590.4	620.1	706.2	732.4	676.8	783.8	755.3	845	890	Total Ca	pital (\$mi	11)	1055
Common	Stock 28.	080,31	14 shs.			8.1%	8.6%	8.1%	9.0%	9.0%	8.5%	8.7%	10.7%	10.1%	900.1 11.2%	10.5%	10.5%	Return o	on Total C	ap'l	10.5%
as of 8/8/0 MARKET	6 CAP: \$1.4	, pillio	n (Mid (Cap)		13.1% 13.5%	13.9% 14.3%	13.9% 14.4%	14.8%	14.6% 14.6%	14.8% 14.9%	15.7% 15.7%	15.6% 15.6%	15.3% 15.3%	17.0%	16.0% 16.0%	15.5% 15.5%	Return o	on Shr. Ec on Com E	uity quity	14.5% 14.5%
CURRENT	POSITIO	N 2	2004	2005	6/30/06	3.4% 76%	4.0% 73%	4.4% 71%	5.0% 67%	5.4% 63%	6.1% 59%	6.9% 56%	7.7% 51%	7.8% 49%	8.5% 50%	8.0% 52%	7.5% 52%	Retained All Div'd	d to Com Is to Net I	Eq Prof	7.0% 52%
Cash Ass Other	ets	_68	5.0 <u>81.0</u>	25.0 927.8	4.7 808.7	BUSIN	ESS: Ne	w Jerse	y Resource	ces Corp	is the l	l nolding ca	ompany	retail ar	i whole	sate natu	ral gas a	nd relate	d energy	services	to cus-
Acris Pav	sseis	- 00	12 9	54.7	38.0	custon	N Jersey hers at 9/	Naturai (30/05) in	Jas Co., Monmou	a natural ith, Ocea	gas une n, and p	y (about arts of ot	463,000 her N.J.	years.	n 17 st Has 551	utility en	iployees,	16,300	stckhidrs	Off. &	dir. own
Debt Due Other	4010	28 35	87.4 57.4	177.4 744.2	157.0 510.4	ruptible	industri	2005 vo al and e	lectric uti	ity, 42%	u. n. (50 off-syst	m and c	apacity	Laurent	s% of co ce M. Do	whes, inc	100k (12 1.: N.J. A	ddress: 1	415 Wyc	koff Roa	id, Wall,
Current Li	ab. Cov.	68 82	87.7 26%	976.3 660%	705.4 700%	Nev). New .	sev	Reso	ergy sub	resi	ults (guiated	fore.	$\frac{19.161.1}{10}$	ecemb	er. N.	ING t	oropos	ed a	plan
ANNUAL I	RATES ersh) 1	Past 0 Yrs.	Pa 5 Y	ist Est'o rs, to	1 '03-'05 '09-'11	the	first r end	nine ts Ser	e moi	aths per 36	of fi hth) b	scal	2006 Deen	with ties (the N	vew J	ersey	Board	l of P ation	ublic usag	utili- e ad-
Revenues "Cash Flo	s w"	18.5%	6 23	.5% .0%	4.5% 4.0% 4.5%	soli	d. Ea	rning	S OVE	r this		eframe	e in-	justr	nent	(CUA) pl	an t which	o rej	place	the
Dividends	i Jej	2.5%	% 3 % 7	.0% .0%	4.5% 6.5%	with	most	t of th	ne gaii	ns bei	ng dr	iven b	y an	prote	ection	agai	nst be	oth te	mper	ature	and
Fiscal (Year D	QUARTERL	Y REVE	ENUES (5 mill.) A	Full Fiscal	ener	roved 'gy_se	ervice:	s sub	ce at sidiar	y. In	fact,	the	mist	ic that	it the	progr	am w	/ill be	appi	roved
Ends D 2003 6	68.9 115	52.7	369.7	353.1	2544.4	abou	nent 11 909	posteo % this	d an ; year	earni due	ngs a to gro	owth i	n its	and seas	be in on. H	lowev	er, sh	iould	regul	s ne atory	ating ap-
2004 6	43.0 103 54.0 106	17.7 15.1	438.5	414.4 684.9	3148.3	port trac	folio c ts. Sir	of stor ace the	age ar e unit	id tra cover	nspor s mar	tation 1y mai	con- rkets	prov: plori	al not ng alt	: be g ternat	ranteo ives t	i, the hat in	comp	any i s filin	s ex-
2006 11 2007 10	64.6 106 85 115	14.4 50	536.1 610	534.9 555	3300	in t and	he ea Cana	stern ida. i	half t is a	of the	e Uni o car	ted S ture	tates addi-	a ra adde	te in dabo	ncreas	e. Me 70 ne	eanwh w cus	ile, t tome	he u sthr	tility
Fiscal Year Ends D	EARNIN ec.31 Mi	IGS PEI ar.31	R SHARE Jun.30	EAB Sep.30	Full Fiscal Year	tion	al val	ue wh	ien pri	ices fl	uctua	te bet	ween	the t	hird o	quarte	er, and indu	i will strv	likely	grow	ata
2003	.85 1	1.50	.16	d.13	2.38	repr	esent	s over	20%	of corj	porate	earni	ings.	next	few	year	s the	anks	tot	he st	trong
2005	.91 123	1.84	.00 .07 .14	d.17	2.65	the	com	u qua pany	arter s_ma	was in su	a we bsidi	ary, I	New	Abou	it a t	third	of nev	v cus	tomer	s are	con-
2007	1.13	1.84	.10	d.17	2.90	Jer earr	sey N nings	of \$1	al Ga .7 mi	s (N. 11ion,	JNG). well	below	the	vers Tho	ions fi ugh	rom of untix	ner fi nely,	this	stoc	k of	ffers
Cal- endar M	QUARIER Iar.31 Ju	lt divi in.30	Sep.30	Dec.31	Full Year	\$3.9 decr	milli rease	on in was r	the ye orimai	ear-ea ily th	rlier j ne res	period	. The con-	dece large	ent to ely du	otal 1 1e to	r etur ı expar	n pot Iding	t entia profit	ul. Th s from	nis is m its
2002 2003	.30 . .31 .	30 31	.30 .31	.30 .31	1.20 1.24	serv	ation	by c	ustom	ers.	The a	itility	cur-	nonu	itility likelii	opera	tions.	Othe nore	r plus consis	es in tent	clude earn-
2004 2005	.325 . .34	325 34	.325 .34	.325 .34	1.30	plac	e to p	rotect	t agai	nst te	mpera	atures	that	ings	strea	am th	rough	the	CUA	prop	oosal,
2006	.36	36	.36			able	to pr	otect	again	st low	er us	age. T	here-	Eva	n I. B	latter	actitu i	Sej	otemb	er 15,	. 2006
(A) Fiscal y (B) Diluted	/ear ends earnings.	Sept. Next	30th. eaming	s report o	lue me	ii, July, a nt pian a'	nd Octob vailable.	er. • Div	idend reir	ivest-						Co St	mpany's ock's Pri	Financi ce Stabi	al Streng lity	jth	A 100
iate Oct.					(D)	in millior	is, adjust	ed for sp	ht.							Pr	ICS Grow	nn Yersi	SIENCO		85

C) Dividends historically paid in early January, (C) Dividends historically for subscripter's own, non-commercial, internal use. No paid of history paid in early balance of the early paid of electronic publication, service or product. (C) Dividends historically paid in early January, (C) Dividends historically paid in early January, (C) Dividends historically paid in early January, (C) Dividends historically paid in early January, (C) Dividends historically paid in early January, (C) Dividends historical paid paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends historical paid (C) Dividends history (C)

į.

NICO)R.	INC.	NYSE	-GAS			RE	CENT UCE	43.0	5 P/E Ratic	17.2	2(Trailin Media	g: 18.6) n: 14.0)	RELATIVE P/E RATIC	1.0	DIV'D YLD	4.3	% ¥	ALUI LINE		
TIMELINE	ss 3	Raised 7/	7/06	High: Low;	28.5 21.8	37.1 25.4	42.9 30.0	44.4 37.1	42.9 31,2	43.9 29.4	42.4 34.0	49.0 17.3	39.3 23.7	39.7 32.0	43.0 35.5	44.4 38.7			Target	Price 2010	Range
SAFETY	3	Lowered	6/17/05	LEGEN	VDS 30 x Divide	nds p sh					ARER/94/									2010	-120
TECHNIC	AL 3	Raised 5	5/06	div Re	ided by Ini lative Price	lerest Rate Strength			•												L 80
BETA 1.2 2009	11 PR	= market) OJECTIC	INS	2-101-1 sp Options: \ Shaded	nt 4/95 Yes <i>area indici</i>	ates recess	ion													****	-64
Pr	ice	Ai Gain	n'i Total Return				1.111111	ⁱⁿ nd ¹¹	14100000	Little.	humunu		, ^{ji} ni,	1 ¹ 1111111	արդեր	lii₄ii ^{je} ♥					32
High 5 Low 3	5 (* 5 (+30%) -20%)	10% Nil	'I] I ⁺ T_ -	, itilit	ilyster.				·#•			יוי								-24
Insider	Decis	ions	A 14 1										*****								+20 +16
to Buy 1 Ontions C	00	100	100										····	·····	********	····					-12
to Sell (0 0	0 0 2	<u>ŏŏŏ</u>		ļ								+					% TO1	RETUR	N 8/06	-8
manuu	402085	102068	202006	Percen	, t 18 -				ļ									1 yr.	STOCK 10.4	INDEX 7.1	-
to buy to Sell Hidrofom	97 30966	94 32581	30 110 32450	shares traded	12 6	ماليان	alaanaa	. 11 21 1.1	ullillaud	aldella								3 yr. 5 yr.	49.1 44.5	49.4 70.4	-
1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	© VALUE	ELINE PU	B., INC.	09-11
26.52	26.46	28.90	31.02	31.23	29.42	37.39	41.33	30.84	34.45	50.52 6.16	57,30 6.41	43.11 6.03	60.46 5.37	62.12	6.19	73.35 6.45	72.30 6.50	Revenue "Cash Fl	is per sh low" per	sh	71.25 6.80
1.93	1.86	1.92	1.97	2.07	1.96	2.42	2.55	2.31	2.57	2.94	3.01	2.88	2.11	2.22	2.27	2.45	2.50	Earnings	s per sh ⁴		2.80
1.06	1.12	1.18	1.22	1.25	1.28	1.32	1.40	1.48 2.87	1.54	1.66	1.76	1.84	1.86	1.86	1.86	1.85 4.50	1.92 4.50	Div'ds D Cap'l Sp	ect'd per endino p	sh ¤ ≡ er sh	2.02
11.67	12.28	12.76	13.05	13.26	13.67	14.74	15.43	15.97	16.80	15.56	16.39	16.55	17.13	16.99	18.36	18.90	19.40	Book Va	lue per s	h	21.60
57.93	57.30	55.77	53.96	51.54	50.30	49.49	48.22	47.51	46.89	45.49	44.40	44.01	44.04	44.10	44.18	44.50 Bold fig	44.50 vros are	Avg Ann	n Sns Ou 'I P/E Ra	tsrg c tio	44.90
.79	.73	.70	.83	.82	.88	.78	.82	.92	.83	.77	.66	.72	.90	.84	.91	Value estin	Line ates	Relative	P/E Ratio) (-).(1.05
5.1%	5.2%	5.3%	4.4%	4.8%	5.0%	4.4%	3.9%	3.6%	4.1%	4.7%	4.0%	4.9%	2662 7	5.3% 2730 7	4.1%	1265	2225	Avg Ann Revenue	r Divid 1 as /\$mill}	1810	4.3%
Total De	bt \$520	0.2 mill.	as or 6/30 Due in 5	//06 Yrs \$215	.0 mill.	1000.7	124.3	111.1	121.9	136.4	136.3	128.0	93,1	98.1	101.1	110	110	Net Prof	it (\$mill)		125
LT Debt	3.1% 3.2% 3.3% 4.4% 4.0% 5.0% 3.0% 4.1% 4.1% 4.0% 5.0% 3.0% <th< td=""><td>32.0% 3.9%</td></th<>															32.0% 3.9%					
Pension	Asset	- s-12/05 \$	424.0 mil	i. Oblia. S	\$284.4	41.3%	42.3%	42.1%	35.5%	32.7%	37.8%	35.1%	39.6%	39.8%	37.4%	36.0%	35.0%	Long-Te	rm Debt	Ratio	32.0%
mili.					•	58.1%	57.2%	57.4%	64.0%	66.7%	61.7%	64.5%	60.3%	60.1%	62.5%	64.0%	65.0%	Commo Total Ca	n Equity	Ratio	68.0%
Pfd Stor	k \$.6 n	nill.	Pfd Div'c	l \$.03 mil	l.	1771.9	1735.8	1731.8	1735.2	1729.6	1768.6	1796.8	2484.2	2549.8	2659.1	2750	2850	Net Plar	nt (\$mill)		3150
preferred	snares I stock)	014,48%	mandato	niy redee	mabie	11.1%	11.1%	9.9%	10.9%	13.7%	12.3%	12.2%	8.3%	8.8%	9.4%	10.0%	9.5% 12.5%	Return o	on Total (on Shr. Fi	ap'l wity	10.0% 13.0%
Commo as of 4/2	n Stoci 18/06	k 44,536,	603 share	ðs.		16.6%	16.7%	14.5%	15.4%	19.1%	18.7%	17.5%	12.3%	13.1%	12.5%	13.0%	12.5%	Return	on Com E	quity	13.0%
MARKE	T CAP:	\$1.9 bill	ion (Mid	Cap)	6/30/06	7.6%	7.6%	5.4% 63%	6.2% 60%	8.5%	7.9%	6.5% 63%	1.5%	2.1%	2.3%	3.0%	3.0%	Retainer Ail Div'd	d to Com Is to Net	Eq Prof	3.5% 73%
(SMIL	L)	5111ON	83.2	126.9	226.6	BUSIN	ESS: Ni	or inc. is	a holdin		nv with a	as distrib	ution as	include	Tropica	I Shippin	g subsid	liary and	several	energy	related
Other	Accolo	- স	937.7	1218.8	477.4	its prir	nary bus	ness, Se	erves ove	r 2.1 mill	ion custo	mers in r	northern	venture	IS. Dives	ted inlan	d barging about 3	3, 7/86; (700 emol	contract	drilling, 1 If Idir ow	9/86; oil m about
Accts P	ayable		502.9	658.2	433.9	from t	ransporta	tion. 200	us gas u 15 gas s	ales (251	410.0 d(.2 bcf):	residentia	i, 80%;	2.8%	of comm	on stock.	(3/06 pi	roxy). Ch	airman	and CEC	D: Russ
Other	18 1 1 - 1	7	178.3	328.7	511.4	comm ural G	ercial, 18 as Pioeli	%; indus 1e, Horiz	trial, 3%. on Pipeli	Principal ne, and 7	supplyir	ig pipeline urrent op	es: Nat- erations	Teleph	. Inc.: 1L one: 630	Addres: -305-950	s: 1844 8 3. Interne	t; www.n	ad, Nape lcor.com		. 60503.
Fix. Ch	Liao. 3. Cov.	1	428%	367%	NMF	Nic	or's c	ore g	gas di	istrib	ution	segn	nent	men	ts sh	ould	bolst	er th	e bot	tom	line.
ANNUA of change	L RATE	ES Pas 10 Yr	t Pa s. 5)	ast Est' írs. to	d '03-'05 \'09-'11	has	post month	ed m	ixed	resulter and the second	lts. In dis un	n the it post	first ted a	Nico	r's Tr highei	opical r reve	Ship nues.	due to	uniti 5 an i	s gen increa	erat- se in
Revenu "Cash I	es Tow"	8. 4	0% 11 0% 0	.5% .5%	1.0%	mod	lest de	ecline	in op	eratin	ig pro	fits fr	om a	rate	s. But	some	of th	ose ga	ins a	re like	ely to
Earning	s ds	1. 4.	0% -3 0% -3	.5% .5%	4.0% 1.5%	year	ago. mill	Excl	uding	the to a	cost i merc	ecover urv r	ry of epair	be : payr	mitiga oll a	ated, nd tr	in p anspo	art, i ortatio	n cos	sts. S	entai Sepa-
Book V	alue	3.	0% 1	.5%	3.0%	and	insp	ection	prog	ram,	opera	ting e	earn-	rate	ly, tl	he ei	nergy	ven	tures	segi be se	ment
Cal- endar	WUA Mar.31	L Jun.3	Sep.30	(#111#.) Dec.31	Full 1 Year	the	perio	ineu f 1. An	incre	ase in	i base	rates	ы, ш s, ар-	half	of th	is yea	r, as	deferi	red re	venue	e, re-
2003	1171.3	452.8 420 F	294,8	743.8	2662.7	prov	red by	r the	Illinoi elned	s Con	amerc	e Con	mis-	lated	1 to i	ts util recogn	lity bi ized	ill ma	nager	nent	prod-
2005	1179.9	484.4	336.0	1357.5	3357.8	was	parti	ally o	ffset t	y uns	eason	ably v	varm	Nice	or m	ay be	abl	e to	raise	its	divi-
2006	1319.4 1 250	451.3 500	320 350	11/4.3 1125	3205 3225	wea	ther, deliv	which eries.	n redu This	iced t decre	the d	emano in der	1 for nand	den mer	a tol it. In	lowin July	i ga : the	comp	it leg any	reach	ed a
Cal-		ARNINGS	PER SHA	REA	Full	low	ered r	et pro	ofits b	y rou	ghly \$	7.5 m	illion	settl	emen	t with	the S	SEC r	egard	ing th	ie in-
2003	mar.s	<u>. Jun.3</u> .21	, sep.st .01	.78	2.11	com ligh	pared t of tl	. to ∷ ne wea	manaı ather-	gemen relate	d loss	es, th	e gas	gas	costs	betwe	en 20	000 a	nd 20	02. U	Jnder
2004	.96	.44	d.26	1.08	2.22	dist	ribuți	on se	gmen	t will	prob	ably v	veigh	the	terms	of th	e sett	tlemer	nt, Ni	cor w	ill be
2005	.90 .94	.50 .41	d.05	1.15	2.4	on so,	this i	s con	une : isidere	ed a t	: iuli :empo	year. rary i	ssue,	mitt	ing o	r deny	ying a	iny w	rongd	oing.	With
2007	1.00	.40 RTEPLV D	d.05	1.15 PAID B =	2.50	and	an e	ventu	al retu	irn to	norm	al we	ather	the	legal	issue ht to l	is in heag	the r	earvi	ew m	irror, f cash
endar	Mar.3	1 Jun.3	0 Sep.3	Dec.3	1 Year	ope	rating	and	maint	enanc	e exp	enses	have	avai	lable	to sha	rehol	ders.	As of	June	30th,
2002	.46 46	.46 49	.46 5 46	.46 5 46	1.84 5 1.84	bee	n rui tation	nning s. wit	belo belo	w ma m for	inage: furth	ment's ier cos	stre-	ther the	e was balan	s near ce she	uy \$2: et.	27 mi	llion	in ca	sn on
2004	.46	5 .46	5 .46	5 .46	5 1.80	duc	tions.	barri	ing ar	n unfe	oresee	n spil	ke in	The	se s	hares	ma	y int	erest	inc	ome-
2005	.46	io ,46 i5 ,46	5.46	5 .40	J 1.0t	' nat The	ural g e co i	as pri npan	ices. y's o	ther	busi	ness	seg-	orie Cha	rles V	V. Not	unts. 1	Se	pteml	ber 15	, 2006
(A) Base	d on p	rimary ea	mings th	ru. '96, th	ien ite	ms from (discontinu aminos m	ied ops.:	'93, 4¢; '	96, 30¢.	May, A	ugust, No	vember.	= Divider	id reinve adjuster	st- Co	ompany': ock's Pr	s Financi ice Stabi	ial Stren lity	gth	A 55

diluted. Excl. nonrecurring gains/(loss): '89, 7¢; Quarterly earnings may not sum to total due to '97, 6¢; '88, 11¢; '99, 5¢; '00, (\$1.96); '01, 16¢; 'rounding. Next earnings report due early Nov. 'stock split.' 'rounding. Next earnings report due early Nov. 'stock split.' 's

N.W. NAT'L GAS) NYSE	-NWN		RI Pi	ecent Rice	38.1	9 P/E Ratio	16.	7 (Trailin Media	ng: 17.6 in: 15.0)	RELATIVE P/E RATIO	6 0.9	8 DIV'D YLD	3.6	% V	'ALUI LINE	Ē	
TIMELINESS 3 Raised 8/25/06	High:	22.8 18.3	25.9 20.8	31.4 23.0	30.8 24.3	27.9 19.5	27.5	26.8 21.7	30.7 23.5	31.3 24.0	34.1 27.5	39.6 32.4	38.8 32.8			Target	Price	Range
SAFETY 1 Raised 3/18/05	LEGEN	NDS 10 x Divide	nds o sh					Siestion .								2005	2010	2011
TECHNICAL Z Raised 9/15/06	div Re	ided by Intelative Price	teresi Rate Strength															$\frac{1}{1}$ 60
2009-11 PROJECTIONS	- Options: Shaded	kit 9/96 Yes <i>area indica</i>	tos moss	ion														-50 40
Ann'i Tota Price Gain Return	Jilducu								innette		ul _{trin} ul	hrifi, i firi	11111					L30
High 45 (+20%) 8%	1. U	ى. ئائۇلىرىدى	linest estimated	******		^I II ^{IIII} III		L. P.		L ₁₁₁ ['''							<u> </u>	-25
Insider Decisions	1			*••*	•,		·1·										<u> </u>	- 15
toBuy 000011000									[`		******							10
to Sell 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<u></u>	<u> </u>			<u> </u>										% то	T. RETUR	IN 8/06	~7.5
402005 102006 202006	Percen	 † 9.==			1					<u> </u>						STOCK	VL ARITH. INDEX	
to Buy 59 62 77 to Seil 54 59 59	shares traded	6 3	there -												3 yr.	0.1 51.4 97.4	49.4 70.4	<u> </u>
Hids(00) 12922 13095 14328	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	© VALU	ELINE PU	B., INC.	09-11
17.02 16.74 14.10 18.15	18.30	16.02	16.86	15.82	16.77	18.17	21.09	25.78	25.07	23.57	25.69	33.01	39.65	42.25	Revenue	s per sh		51.80
3.22 2.57 3.25 3.74	3.50	3.41	3.86	3.72	3.24	3.72	3.68	3.86	3.65	3.85	3.92	4.34	4.60	4.75	Cash F	low" per : s per sh 4	sh A	5.10 2.85
1.10 1.13 1.15 1.17	1.17	1.18	1.20	1.21	1.22	1.23	1,24	1.25	1.26	1.27	1.30	1.32	1.38	1.42	Div'ds D	eci'd per	sh ^B ∎	1.70
3.85 3.58 3.73 3.61	4.23	3.02	3.70	5.07	4.02	4.78	3.46	3.23	3.11	4.90	5.52	3.48	3.70	3.60	Cap'i Sp Book Va	ending p	ersh h	3.60 25.55
17.41 17.68 19.46 19.77	20.13	22.24	22.56	22.86	24.85	25.09	25.23	25.23	25.59	25.94	27.55	27.58	27.75	27.80	Commo	n Shs Ou	tst'g C	28.00
	13.0	12.9	11.7	14.4	26.7	14.5	12.4	12.9	17.2	15.8 QA	16.7	17.0	Bold fig Value	vres are Líne	Avg Anr Relative	I'l P/E Rai	tio	15.0 95
6.7% 5.9% 5.7% 5.2%	5.5%	5.7%	5.2%	4.8%	4.5%	5.0%	5.6%	5.1%	4.5%	4.6%	4.2%	3.7%	əstin	ates	Avg Anr	'l Div'd Y	ield	4.3%
CAPITAL STRUCTURE as of 6/3	0/06	010	380.3	361.8	416.7	455.8	532.1	650.3	641.4	611.3	707.6	910.5	1025	1050	Revenue	es (\$mill)		1450
LT Debt \$577.3 mill. Due in 5 LT Debt \$492.0 mill. LT Intere	Yrs \$204. ist \$31.0 r	.2 mili. niil.	46,8	43.1	27.3	44.9	47.8	35.4%	43.8	33.7%	50.6 34.4%	58.1	62.0	66.5	Net Prot	it (\$mill) Tax Rate		80.0
(Total interest coverage: 3.4x)			12.3%	11.9%	6.6%	9.9%	9.0%	7.7%	6.8%	7.5%	7.1%	6.4%	5.7%	5.7%	Net Prof	it Margin		5.5%
Dension Access 42/05 \$2/18 6 m	a)		41.4%	46.0%	45.0%	46.0%	45.1%	43.0%	47.6%	49.7%	46.0%	47.0%	47.0%	47.0%	Long-Te	rm Debt I o Fauity I	Ratio Ratio	47% 53%
Oblig. \$267.9 mill.	#1.		657.4	748.0	815.6	861.5	887.8	880.5	937.3	1006.6	1052.5	1108.4	1150	1200	Total Ca	pital (\$mi	11)	1350
Pfd Stock None			745.3	827.5	894.7	895.9	934.0	965.0	995.6	1205.9	1318.4	1373.4	1375	1400	Net Plan	nt (\$mill)	- Ilan	1500
Common Stock 27,548,346 shs.			12.1%	10.7%	5.0% 6.1%	9.7%	9.8%	10.0%	8.9%	9.1%	8,9%	9.9%	10.0%	10.5%	Return	on Shr. Ec	uity	10.5%
MARKET CAP \$1.1 billion (Mid	Cap)		12.7%	11.0%	6.0%	9.9%	10.0%	10.2%	8.5%	9.0%	8.9%	9.9%	10.0%	10.5%	Return o	on Com E	quity	10.5%
CURRENT POSITION 2004	2005	6/30/06	5.0% 63%	3.6%	NMF 118%	2.8%	3.1% 70%	3.5% 67%	1.9% 79%	72%	69%	63%	5.7% 62%	59%	All Div'c	is to Net I	Prof	5.0% 50%
(\$MILL.) Cash Assets 5.2	7.1	6.6	BUSIN	ESS: No	orthwest	ı Natural G	as Co.	i distribute	s natural	gas at	Pipeline	e system	to bring	gas to	market.	Owns loo	cal unde	rground
Other 231.9 Current Assets 237.1	316.6	<u>191.5</u> 198.1	retail t	o 90 com and in s	nmunities	s, 624,00 t Washin	0 custon aton stat	ners, in e. Princh	Oregon (oal cities	90% of served:	storage dustrial	. Rev. b . cas tra	reakdow/ nsportatio	n: resider	ntial, 53% other, 20	%; comm %, Empl	ercial, 2 ovs 1.30	7%; in-)5. Bar-
Accts Payable 102.5 Debt Due 117.5	135.3 134.7	76.8 85.3	Portlar	id and E	ugene, (DR; Vanc	ouver, V	IA. Serv	ice area	popula-	clays o Mark S	wns 6.2%	6 of share	es; inside	rs, 1% (4	NM 2nd	y). CEO:	ortland
Other 47.3 Current Liab 267.3	56.6 326.6	<u>53.0</u> 215.1	an an	d U.S. j	producers	i; has tr	ansportal	ion right	ts on No	orthwest	OR 972	209. Tel.:	503-226	-4211. In	ternel: w	ww.nwna	tural.con).
Fx. Chg. Cov. 316%	340%	NMF	Nor	thwe	st N	atura	l's s	econ	d-qua	rter	Ear	nings	in 2	2007	will	likely	y bèr	nefit
ANNUAL RATES Past P of change (per sh) 10 Yrs. 5	ast Est'o Yrs, to	d '03-'05 '09-'11	ear	nings ected	turn desr	ed ou site w	it a t eathei	nit be r thai	tter 1 t was	than 16%	effor	n nev rts. N	v em Vorthv	cienc vest l	r y an has b	a cos egun	to in	nple-
Revenues 4.5% "Cash Flow" 1.5%	3.0% 1 2.5% ·	1.0% 4.5%	war	mer t	han	avera	ze an	d 129	% wa	rmer	men	taco	mpan	ywide	plan	to re	duce	costs
Earnings 1.5% Dividends 1.0%	5.0% 1.0%	7.0% 4.0%	thar com	n last modit	year v cost	s. Ine savin	e com	pany: ded a	s sna bout \$	re or 60.03	dard	izing	functi	g son ons, a	ne op and ou	itsour	cing s	scan-
Book Value 4.0%	3.5%	3.5%	a sl	nare	in the	Jun	e per	iod, z	ind p	rofits	oper	ations	, such	as n	ew co	nstru	ction.	The
endar Mar.31 Jun.30 Sep.3	o (\$ mill.) 0 Dec.31	Full Year	add	itional	rstate	gas s 2. Op	eratio	ns ar	nd ma	inte-	comp	pletely	rake 7 and	will	proba	bly r	esult	ina
2003 206.5 117.5 69.5	217.8	611.3	nan	ce ex	pense	s wer	e up	3%	but v	vould	work	force	reduc	tion of	of 200	to 25	i0 em	ploy-
2004 254.5 109.7 61.4 2005 308.7 153.7 106.7	202.0 341.4	910.5	cost	e risei s, due	n 2% to hij	gher g	as pri	rease	u bau	aeor	Nor	thwes	st's €	arnii	ngs v	will	prob	ably
2006 390.4 171.0 130	333.6 350	1025	We	anti	cipate	rou	ghly	norr	nal e	arn-	grov	w fast	ter th	an its	s ind	ustry'	s, tha	anks
Cal- EARNINGS PER SHA	REA	Full	yea	r. No	win hwe	st N	atural	l inci	reased	lits	The	area	to the	sout	heast	of Po	rtland	i will
endar Mar.31 Jun.30 Sep.3	0 Dec.31	Year 1 76	cust	omer	count	by 3.	3% ir	the	12 m	onths	soon	be ze	oned i	for hi	gher (densit	y pei	rmit-
2004 1.24 d.03 d.30	.95	1.86	shou	n na 11 bi	ost e	e, and arning	gs the	rough	2006 2	and	and	signif	licant	custo	mer g	rowth	i. And	1 the
2005 1.44 .04 d.31 2006 1.48 07 d.30	.94	2.11	200	7. W	hile	the i	nation	ale	conom	y is	com	pany s	serves	less	than it	60% (of its	mar-
2007 1.55 .05 d.30	1.10	2.40	den doir	incery	ter th	ing, r ian th	e nat	ion a	saw	, be hole,	cust	omers	as ol	d oil t	anks	need	replac	ing.
Cal- QUARTERLY DIVIDENDS	PAIDB∎ R Dec 24	Full Year	with	1 littl	e decl	ine in	new	home	e cons	struc-	The	se ne	eutral	lly ra	ankec	l sha	res l	have
2002 .315 .315 .315	.315	1.26	ing	fuel	is ove	er 90%	%.) B	ut th	e com	ipany	at t	heir	recen	t que	otatio	m. Al	thoug	h we
2003 .315 .315 .315	.325 325	1.27	plar	is to l	ay off	50 to	100 ·	emplo	yees i	n the	like	North	west's	s pros	pects,	we th	ink i inver	nves-
2005 325 325 325	.345	1.32	cost	s will	proba	ably a	dd up	to ar	ound	\$0.04	bett	er pric		w obb				a
2006 .345 .345 .345		<u> </u>	a sh	are in	n the f	ourth	quart	er.			Sigo	ourney	' B. Ro	omain	e Se	ptemb	er 15,	2006
(A) Diluted earnings per share	xcludes n	ion- I mid	I-Mav. mi	d-August	, and min	1-Novemb	er. I						Cc	mpany s	s rinanci	ai strent	រព	A

Sigourney B.	Romaine	September	15, 2	201
	Company's Fi Stock's Price	nancial Strength Stability		/ 100
	Price Growth	Persistence		5
	Earnings Pred	lictability		7

bany	's Finar	icial Str	ength	A
ťs É	rice Sta	bility	•	100
Gro	wth Per	sistenc	8	55
ngs	Predict	ability		75

1

 (A) Diluted earnings per share. Excludes non-recurring gain: '98, \$0.15; '00, \$0.11. Next = Divid reinvestment plan available.
 earnings report due early November.
 (C) In millions, adjusted for stock split.
 (B) Dividends historically paid in mid-February,
 © 2006, Value Line Publishing. Inc. All rights reserved. Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind.
 THE PUBLISHER IS NOT RESPONSIBLE FOR ANY ERORS OR CMMSSIONS HERRIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, tesoid, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product. To subscribe call 1-800-833-0046.

PIED)M()NT	NAT	L. NY	(SE-PN)	Y	Ri	RICE	25.2	P/E RATII	18.9) (Trailir Media	ng: 18.2) in: 17.0)	RELATIVE P/E RATIO	51.1	1 DIV'D YLD	3.9	% Y	ALUI LINE	- 99	
TIMELINE	iss 4	Raised 12	2/23/05	High:	12.4	12.9	18.2 11.0	18.1 13.9	18.3 14.3	19.7 11.8	19.0 14.6	19.0 13.7	22.0 16.6	24.3 19.2	25.8 21.3	26.2 23.2			Target	Price	Range
SAFETY	2	New 7/27	/90	LEGEN	NDS 40 x Divíde	nds o sh					ana ana								2003	2010	2011
TECHNIC	AL Z	Raised 9	18/06	da Re	vided by Infelative Price	terest Rate Strength															60
BETA .80 2009	(1.00 » -11 PR	ojectic	NS	2-10r-1 Sp 2-for-1 Sp Options:	nt 4/93 xit 11/04 No									2-	or•1						
P	rice	Ai Gain	nn'i Total Return	Shaded	area indica	ales recess	ion														-30
High 4 Low 3	0 (+60%) +20%)	15% 8%							······				ыцан ^{та} н	կկտով ի						20
Insider	Decis	ions		********	<u> </u>		II		httor of	1. I I I I I I I I I I I I I I I I I I I	市営に行	¹ 111111	111								-15
to Buy 10	24 11	10 9 9	999	<u>111.1111</u>		than the															- 10
to Sell (0 2	0 1 1	101						1			1 1	1	atas	*******	****		% TOT	. RETUR	N 8/06	7.5
រោទពលេដ	402005	102006	202005	Percen	ı ıt 7.5 –				L	╇		┥						1 vr.	STOCK	WDEX 7.1	<u> </u>
to Buy to Sell	76 77 20410	66 71 21060	85 61	shares traded	5 2.5			1.1.11			mant							3 yr. 5 yr.	51.6 97.3	49.4 70.4	F
1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	©VALUE	LINE PU	B., INC.	ð9-11
9.42	8.32	8.91	10.57	10.82	8.76	11.59	12.84	12.45	10.97	13.01	17.06	12.57	18.14	19.95	22.96	26.00	28.20	Revenue	s per sh	A	33.10 3.20
.97 .61	.78 .44	1.07	1.14	1.13	.73	.84	.93	.98	.93	1.01	1.01	.95	1.11	1.27	1.32	1.30	1.40	Earnings	i per sh	B 8	1.75
.42	.44	.46	,48	.51	.54	.57	.61	.64	.68	.72	.76	.80	.82	.85	.91	.96	1.00	Div'ds D	ecl'd per	sh ⊂∎ ar ch	1.17
1.62	1.37	5.13	5.45	5.68	6.16	6.53	6.95	7.45	7.86	8.26	8.63	8.91	9.36	11.15	11.53	10.85	11.35	Book Va	lue per s	5 SI	12.75
42.87	49.46	51.59	52.30	53.15	57.67	59.10	60,39	61.48	62.59	63.83	64.93	66.18	67.31	76.67	76.70	75.00	74.50	Common	1 Shs Ou	tst'g E	72.50
11.3 ,84	16.3 1.04	12.3	.91	15.7	92	13.9	13.0	.85	1.01	14.3 .93	.86	10.4	.95	.88	.95	Hold ng Value	ures are Line	Relative	P/E Ratio	30	1.25
6.0%	6.0%	5.3%	4.3%	4.8%	5.4%	4.9%	4.8%	4.0%	4.1%	5.0%	4.5%	4.6%	4.4%	4.1%	3.8%	estin	ates	Avg Ann	'l Div'd Y	leid	3.5%
CAPITA Total De	LSTRU	ICTURE: 2.0 m谁。	as of 4/30 Due in 5)/06 Yrs \$325	i.0 mill.	685.1	775.5	765.3	686.5 58.2	830.4 64.0	1107.9	832.0 62.2	1220.8	1529.7	1761.1	1950 100	2100 105	Revenue Net Prof	is (\$miii) It (\$miii)	A	2400 130
LT Debt	\$625.0	mil. I	LT Intere	st \$40.0 i	mill,	38.9%	39.1%	39.2%	39.7%	34.7%	34.6%	33.1%	34.8%	35.1%	33.7%	35.0%	36.0%	Income	Tax Rate		36.0%
(L r anea 4.5x)	551 Gali	160. 4.07,		1031 0040	uaga.	7.1%	7.1%	7.9%	8.5%	7.7%	5.9%	7.5%	6.1%	6.2%	5.8%	43.5%	5.1% 42.5%	Net Prof.	it Margin rm Debt i	Ratio	<u>5.3%</u> 42.0%
Pension	Asset	s-10/05 \$	199.2 mil	ι.		49.7%	52.4%	55.3%	53.8%	53.9%	52.4%	56.1%	57.8%	56.4%	58.6%	56.5%	57.5%	Common	1 Equity I	Ratio	58.0%
			0	blig. \$23	16.6 mill.	777.1	800.8	829.3	914.7	978.4	1069.4	1051.6	1090.2	1514.9	1509.2	1440	1470 2170	Total Ca Net Plan	pital (\$m t (\$mill)	il)	1600 2400
Pfd Stoo	k None	3				8.2%	8.9%	9.2%	8.1%	8.3%	7.9%	7.8%	8.6%	7.8%	8.2%	8.5%	8.5%	Return o	in Total C	ap'l	9.0%
Commo	n Stoci	k 75,277,	520 shs.			12.6%	13.1%	13.2%	11.8%	12.1%	11.7%	10.6%	11.8%	11.1%	11.5%	12.0%	12.5%	Return o	in Shr. Ed in Com F	uity min	13.0% 13.0%
MARKE	T CAP:	\$1.9 bill	ion (Mid	Cap)		3.9%	4.6%	4.7%	3.3%	3.5%	3.0%	1.7%	3.1%	3.7%	3.6%	3.5%	4.0%	Retained	to Com	Eq	4.5%
CURRE	NT POS	SITION	2004	2005	4/30/06	69%	65%	65%	72%	71%	75%	83%	74%	66%	68%	72%	70%	All Div'd	s to Net	Prof	67%
Cash A Other	ssets		5.7 329.5	7.1 497.8	20.3 431.7	BUSIN	IESS: Pi natural c	edmont I as distri	Natural G butor, se	as Com wing ov	pany is j er 990,0	orimarily 00 custo	a regu- mers in	8.7 yea equipm	ars. Non- ient; natu	regulated Iral gas b	operation operation operation operation operation operation operation operation operation operation operation o Province operation	ns: sale propane	of gas-p sales. I	lowered las abou	neating ut 2,125
Current	Assets	s T	335.2	504.9 182.8	452.0	North	Carolina,	South C	arolina, a	nd Tenn %) indu	essee, 20 etrial /13)05 reven %) other	ue mix:	employ (1/06 p	ees. Offi	cers & dir FO & Pre	ectors o sident: T	wn less th homas E	an 1% (Skains	of commi inc.: NC	on stock
Debt Du	10		109.5 97.1	193.5 152.3	287.0 123.0	Princip	al suppi	ers: Trai	nsco and	Tennes	see Pipe	line. Ga	s costs:	1915 F	Rexford F	Road, P.C). Box 3	3068 Ch	arfotte, N	IC 2823	3. Tele-
Current	Liab.		306.2	528.6	483.7	71.6%	of revei	10es. 05	deprec.	rate: 3.	3%. Estu	nated pla	int age:	phone:	104-304	-3120. In	emer. w	se mi	Uion	in ar	mual
ANNUA	L RATE	ES Pas	t Pa	ast Est'	d '03-'05	sha	re lo	ss th	an w	e ha	d an	ticipa	ited.	cost	savin	gs beg	innin	g in 20	007.		
of change Revenu	(per sh) Ies	10 Yr: 7.	s. 51 5% 11	′rs. to .0%	o '09-'11 8.5%	The	fiscal	third	l quar	ter (e luced	ended marg	July ins di	31st)	The	com	pany lv re	's no: prese	nutili ent a	ty oj gre:	perat ater	ions per-
Cash I Earning	-low" Is	7.(5.)	0% 5 5% 5	.5% .0%	6.0% 6.0%	rate	desig	gn cha	anges,	and	costs	assoc	iated	cent	tage	of fut	ure p	rofits	. Öve	r the	first
Dividen Book V	ds alue	5. 6.	5% 5 5% 6	.0%	5.5% 3.0%	with	1 the	comp am. Îr	any's 1 July	corpo Pied	rate i mont	restru and N	ctur- lorth	tribu	montr ited e	ns or arning	2006, is of \$	tnese 25.5 r	e actr nillioi	n, wh	ich is
Fiscal Year	QUA	RTERLY RE	EVENUES (\$ mill.) A	Full Fisca	Car	olina's	Atto	rney (Gener	al offi	ce rea	ched	near	$1y_{20}$)% at	ove	the y	ear-a	go pe	eriod.
Ends 2003	Jan.5 493.5	407.8	140.1	179.4	1220.8	a s trac	ettien ker r	ate m	echan	ism, "	omer which	deco	uples	up r	nost	of Pie	eguia	it's to	tal in	come	, un-
2004	618.8	482.4	214.7	213.8	1529.7	the	collec	tion (of util	ity n	argin	from	cus-	regu	lated	oper Pine 1	ations	s such	h as Sout	Car hStar	dinal - En-
2005	921.4	483.2	237.9	307.5	1950	both	1 cust	comers	s, who	o will	bene	fit by	the	ergy	prov	ide an	adde	d boos	st to 1	the co	mpa-
2007 Fiscal	875 FA	505 RNINGS P	375 FR SHARF	345 ABF	Full	mor	e effic	ient u	ise of lors w	natur /ho.w	al gas	, and suffe	Pied-	ny's	botto inue	m lin to pu	e. We rsue ∌	e expe strate	ct Pi vic in	edmoi vestri	nt to nents
Year Ends	Jan.3	1 Apr.30) Jul.31	Oct.3	1 Fisca Year	l neg	ative	conse	quenc	es of	conse	rvatio	n by	to d	iversi	fy its	earn	ings s	trean	n ove	r the
2003	.87 1.03	.47 .54	d.15 d.11	d.08 d.21	1.11	cust	omer:	s. As will f	part (fund)	ot the	agre \$1.5	ement millio	, the n an-	next Tho	iew y ugh	ears. unti	imelv	, th	is s	stock	is
2005	.93	.52	d.06	d.07	1.32	nua	lly ov	er the	next	few y	ears t	oward	l cus-	suit	able	for	con	serva	tive	inc	ome-
2000	.94 .98	.57 .57	d.06	d.09	1.30	tom	er con he \$5	nserva 00.00	ition j 0 it h	orogra ad al	ams, i readv	n add	ution litted	orie spec	table	divide	end y	riednield a	t 3.99	% and	a re- i has
Cal-	QUA	RTERLY D	IVIDENDS	PAID Cm	Full	to s	pend.	Furt	hermo	re, P	iedmo	nt's ii	nitial	an /	Above	Avera	age Š	afety	rank	(2). I	More-
2002	.193	.20	<u>. 360.30</u> .20	.20	.79	rest reti	remer	nng it to	mana	vea geme	nt-lev	el em	ploy-	dive	, the rsifies	its s	supply	/ porti	folio	away	from
2003	.20	.208	208	.208	.82	ees	and v	vill ev	entua	Ily in	clude	other	posi-	the	Gulf (Coast	regio	n thro	ugh a	greer	nents Com-
2004	.200	.215	.215	.215	.91	bus	iness	proce	sses a	nd in	nprove	e corp	orate	pany	y and	Hardy	y Stor	age C	ompa	ny.	
2006	.23	.24	.24			effi	ciencie	es. Th	ne cor	npany	y sho	uld re	alize	Eva	n I. B	latter		Sej	otemb	er 15	, 2006
(A) Fisca (B) Dilut	al year ed earr	ends Oct	ober 31st d. extraor	dinarv ite	em: AD) Divideno ril. Julv. (is histori October.	ally paid	mid-Janı	iary,	\$4.0 mi (E) In n	illion, 5¢/9 tillions, a	snare. djusted f	or stock s	plits.	St	ompany' ock's Pr	s ⊢inanci ice Stabi	ai stren lity	gm	в++ 100

*	-
Company's Financial Strength	B++
Stock's Price Stability	100
Price Growth Persistence	75
Earnings Predictability	80
To subscribe call 1-800-	833-0046.

Ļ

 LB) Lillated earnings. Excl. extraorolnary item:
 April, July, October.
 (E) In millions, adjusted for stock splits.

 100, 8¢. Excl. nonrecurring charge: '97, 2¢.
 Bri'd reinvest, plan available; 5% discount.
 (F) Quarters may not add to total due to charges. At 10/31/05:

 Next earnings report due mid-Dec.
 (D) Includes deferred charges. At 10/31/05:
 (F) Quarters may not add to total due to charge substanting.

 0206, Value Line Publishing, Inc. All rights reserved.
 Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind.

 THE PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No part of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product.

SOU	TH,	JERS	SEY	IND	S. ny	SE-sji	PI	icent Rice	28.8	D PIE Ratk) 15 .2	2 (Traillir Media	ng: 17.2) in: 14.0)	P/E RATIO	6.0	9 YLD	3.2	% ¥	LINE		
TIMELINE	ess 5	Lowered 4/7	/06	High: Low:	11.8 8.9	12,3 10.1	15.3 10.5	15.4 11.0	15.4 10.8	15.1 12.3	17.0 13.8	18.3 14.1	20.3 15.3	26.5 19.7	32.4 24.9	30.2 25.6			Target	Price 2010	Range
SAFETY	2	Lowered 1/4	/91	LEGEN	IDS)3 x Divide	nds p sh					親談機能								2005	2010	_80
TECHNIC BETA .70	AL 3 (1.00 ∞ N	Raised 7/21/ farket)	/06	div •••• Re 2-for-1 se	ided by lai lative Price lit 7/05	erest Rate Strength									2.for-						1-60 1-60
2009	-11 PRO	JECTION	S Il Total	Options: 1 Shaded	Vo area indica	tes recess	ion	·							****						
Pi Hinh A	rice G	ain Ro 10%) 1	eturn												լու ^{լլ} ուլ,	u ⁿ n •					
Low 3	30 (+	5%)	4%										مىلىلىلىيە سىلىلىلىيە	1111 I.I.I.							-20
Insider (Decisio ND J	IFMA	MJ	111, 1 , 11, 14, 14, 14, 14, 14, 14, 14, 14, 14			41.po+101		╗┙╖	an Anna		<u>.</u>									10
to Buy C Options C to Sall C) 1 0 0) 0 0 0) 0 0 0) 0 0 0) 0 0 0) 0 3 0			a.I <u>etul</u> iu		****	•••••		··			*****			••••		N 707	nenio	1 0/00	-7.5
Instituti	ional De	cisions	5															% IUI	, REIUR THIS STOCK	N 8/05 VLARITH.	-
to Buy	402095 63 40	59	202000 64 46	Percent shares	t 6 -			liti.			129% 120% 120%				allallall			1 yr. 3 yr.	1.5 67.6	7.1 49.4	Ē
Hid's(000)	14085	14260	15700 1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	5 yr. © VALUE	115.8 Line Pui	70.4 3., INC, 1	09-11
14.40	15.10	16.67	17.03	17.45	16.50	16.52	16.18	20.89	17.60	22.43	35.30	20.69	26.34	29.51	31.78	32.90	34.10	Revenue	s per sh		38.25
1.34	1.37 64	1.56	1.54	1.35 61	1.65	1.54 85	1.60 86	1.44 .64	1.84	1.95 1.08	1.90	2.12	2.24	2.44	2.51	2.80 1.85	3.00 1.95	"Cash Fl Earninos	ow" per s i per sh	sh	3.50 2.35
.70	.71	.71	.72	.72	.72	.72	.72	.72	,72	.73	.74	.75	.78	.82	.86	.92	.96	Div'ds D	ect'd per	sh ^B m	1.15
2.11 6.79	2.17 6.77	1.69 6.95	1.87 7.17	1.93	2.08	2.01 8.03	2.30 6.43	3.06 6.23	2.19 6.74	2.21 7.25	2.82	3,47 9.67	2.36	2.67	3.21 13.50	3.60 14.30	3.70 15.10	Cap'l Sp Book Val	ending po ve per sl	arsn 1 ^C	4.05 17.55
18.06	18.48	19.00	19.61	21.43	21.44	21.51	21.54	21.56	22,30	23.00	23.72	24.41	26,46	27.76	28.98	29.20	29.60	Common	Shs Out	st'g ^D	31.00
13.6	14.5 .93	13.2	15.8 .93	16.1	.82	13.3	13.8	1.10	13.3	.85	.70	.74	.76	.74	.88	Bold fig Value	ures are Lino	Relative	P/E Ratic		.95
7.7%	7.6%	6.6%	5.9%	7.4%	7.2%	6.4%	6.1%	5.3%	5.4%	5.2%	4.7%	4.6%	4.3%	3.7%	3.0%	estin	tates	Avg Ann	'I Div'd Y	ield	3.5%
CAPITAI Total De	L STRUC bt \$505.1	TURE as (mill, Du	of 6/30 te in 5)/06 Yrs \$175.	.0 mill.	355.5 18.5	348.6 18.4	450.2 13.8	392,5	515.9 24.7	837.3	505.1 29.4	696.8 34.6	43.0	921.0 48.6	960 55.0	1010 60.0	Net Profi	s (\$miii) t (\$mill)		1185 70.0
LT Debt (Total int	\$358.1 m erest cov	ill. LT erage: 4.8	' Interes 8x)	st \$20.0 n	nill.	35.5%	36.8%	46.2%	42.8%	43.1%	42.2%	41.4%	40.6%	40.9%	41.5%	40.5%	40.5%	Income 1	ax Rate		40.5%
						46.1%	54.6%	57.3%	53.8%	4.0% 54.1%	57.0%	53.6%	50.8%	48.7%	44.9%	43.0%	43.0%	Long-Ter	m Debt F	Ratio	40.0%
Pension	Assets-	12/05 \$10	8.5 mill 0	l. blia, \$12	6.7 mill.	53.2%	35.8%	33.5%	37.0%	37.6%	35.9%	46.1%	49.0% 608.4	51.0% 675.0	55.1%	57.0% 735	57.0%	Common Total Car	Equity F	tatio III	<u>60.0%</u> 895
Pfd Stoo	ck none					423.9	456.5	504.3	533.3	562.2	607.0	666.6	748.3	799.9	877.3	940	1010	Net Plan	t (\$mill)		1200
Commo	n Stock 2	29,232,80	1 comm	non shs.		7.9% 10.5%	6.7% 10.5%	5.3%	7.4%	7.4%	6.9%	7.6%	7.3%	7.9%	8.3%	8.5% 13.0%	8.5%	Return o Return o	n Total C n Shr. Eo	ap'i uity	9.0% 13.0%
MADVE	T.CAD. 6	950 millie	nn íCim	all (Can)		10.6%	13.3%	10.3%	14.6%	14.8%	12.8%	12.5%	11.6%	12.5%	12.4%	13.0%	13.0%	Return o	n Com E	quity	13.0%
CURRE	NT POSI	FION 2	004	2005	6/30/06	1.0% 85%	2.1% 84%	112%	9.2%	4.0% 67%	5.5% 76%	4.7% 62%	57%	52%	50%	50%	50%	All Div'd	s to Net F	Prof	52%
Cash As	.L.) ssets	1	0.6	4.9	6.9	BUSIN	ESS: So	uth Jerse	ey Indust	ies, Inc.	is a hold	ing comp	any. Its	South J	lersey Er	nergy, So	uth Jerse	y Resou	rce Grou	p, Marin	a Ener-
Current	Assets	28	3.9	357.5	295.8	SUDSID 322,42	ary, soi 4 custoi	un Jers ners in	ey Gas New Je	rsey's si	outhern	naturai counties,	gas to which	gy, and Off./dir.	cntrl. 1	.5% of c	om, shai	rvices Pa res; Dime	is. rias	Fund A	dvisors,
Debt Du	ayable Ie	11 9	18.8	179.0 149.7	74.8 147.0	covers mix 0	2,500 se 5: resider	quare mil itial, 45%	es and ir comme	nciudes A rcial, 239	Itlantic C 6; cogen	ity. Gas r eration ar	revenue nd elec-	7.9%; I ham. In	Barclays, Icorp.: N.	5.3% (3 J. Addres	/06 proxy is: 1 Sou	y). Chrmr th Jersey). & CEC Plaza, F); Edwa (te. 54,	rd Gra- Folsom,
Current	Liab.	28	35.3	403.1	327.0	tric ge	neration	4%; Indu	istrial, 23	%. Non-	utility op	erations i	include:	NJ 080	37. Tel.:	609-561-	9000. Int	ernet: ww	w.sjindu	stries.co	m.
Fix, Cho ANNUA	J. COV. L RATES	42 Past	26% Pa	486% ist Est'e	445% d '03-'05	Sou com	th J paris	lersey	y In havel	dustr been	ies' weak	earni : over	ings • the	Casi: enha	no & inced	Spa. towa	Resul	its sho e end	ould l	pe fui next	year
of change Revenu	(per sh) es	10 Yrs. 5.5%	5Y 6 7	rs. to .5%	'09-'11 4.5%	firs	t six	mont	hs of	2006	. This	is la	rgely	where the l	n an Sorgat	800-rc	om te	ower i	s con	nplete	ed at
"Cash F Earning	"low"	4.5% 8.0%	6 6. 6 11	.5% .5%	6.5% 7.0%	and	conse	rvatio	on by	custor	ners :	as a r	esult	of co	mplet	ing a	3.8 n	legaw	att m	ethan	ie-to-
Dividen Book V	ds alue	1.5% 5.5%	6 2 6 13	.5% .0%	6.0% 6.0%	of h side	igh na . ther	atural e is c	gas p ontinu	prices. led op	On t. timisi	he pos n tha	sitive t the	elect Cour	ric ge ntv di	enerat strict	ion pi landfi	roject ill, wh	at th ich sl	e wa hould	pro-
Cal-	QUARI Mar 31	ERLY REV	ENUES	(\$ mill.)	Full	com	pany's		ervati	on an	d usa	ge ad	just-	vide Look	åddit	tional	oppo:	rtuniti	ies fo	r gro	wth.
2003	279.9	106.2	90.1	220.6	696.8	New	7 Jers	ey Bo	ard o	f Pub	lic Ut	ilities	and	to be	enefit	shoul	d a ca	isino/h	iotel h	e bui	ilt on
2004 2005	307.6 328.6	136.5 154.0	129.5 157.0	245.5 281.4	819.1	be i	n pla More	ce by over.	next the ut	winte ilitv a	er's he added	ating 8.740	sea- cus-	a 50 locat	-acre :ed ne	prope xt to f	rty ov the Bo	vned t orgata.	y MC	sivi tr	nat is
2006	365.0 375	155.5 175	162 172	277.5 288	960 1010	tom	ers du	iring	the p	ast 12	2 mon	ths, v	which	Afte	r a	slow	stari	tto	the y	year, Ser	the
Cal-	EA	RNINGS PE	ER SHAF	REA	Full	prio	r year	Due	to the	e stre	ngth (of the	local	busi	iness	may	excee	ed its	2005	perf	orm-
endar 2003	Mar.31 .92	Jun.30 .08	Sep.30 d.07	Dec.31	Year 1.37	ecor regi	iomy on. th	and o e com	ieman nanv	d for should	hous d add	ing ir custo	1 the mers	ance due	e goi to re	ng fo cent a	orwar additio	d. Th ons to	is is its r	prim ortfo	iarily lio of
2004	.91	.15	.02	.50	1.58	ata	i rate	exce	eding	the in	ndust	ry ave	erage	serv	ices tl	hat in	clude	propa	ne he	eaters	and
2006	.93	.25	.14	.53	1.85	for e	earnin	igs to	ew yea advan	ars. F ice ab	out 89	6, to \$	1.85,	vent	ilatin	s, and g, and	air c	onditio	ning	syste	ms.
2007	.98 QUARI	.30 FERLY DIVI	DENDS	.55 PAID Bm	7.95 Fuil	due	to a j wed	pickuj bv a	o in n more	onreg	ulated	l activ le 6%	vities, 6–7%	This inve	s unti	imely s seek	stoci	k is t noder	ate v	uiteo vield	and
endar	<u>Mar.31</u>	Jun.30	Sep.30	Dec.31	Year	rate	out t	o late	decad	le.			£	goo	d div	idenc	l gro	wth p	oten	tial.	Over
2002	.185 	.188 .193	.188 .193	.38 .395	.94	gro	rına wth.	Ener It rec	ently	compl	leted	the ex	pan-	divid	iend i	ncrea	ses, w	hich s	should	i pusi	h the
2004		.202 .213	.202 .213	.415 .438	.82	sion	of it	s Atla he 50	antic 0.000-	City t squar	herm	al pla expai	nt to nsion	yielo redu	i to a action	round in the	1 3.5% debt-	, alon to-eou	ig wit iitv ra	has atio	slight
2006		.225	.225			tot	he ga	ming	area	at th	e Bor	gata	Hotel	Eva	n I. B.	latter		Sep	otemb	er 15,	, 2006
(A) Base '01, \$0.1	d on avg 3. Excl g \$1 14 %	, shs. Exc ain (losse 97, (\$0.24	cl. nonro s) from	ecur. gair discont. (\$0.26): '	1: '03 acc 99. ren	, (\$0.09); t'g chang ort due is	'05, (\$0. je: '93, \$l ate Oct.	02). Excl).04; '01,	. gains du \$0.14. N	ie to ext egs.	late Dec (C) Incl. 12/31/0	. # Div. r regulato 5, \$4.19	einvest. ry assets per shr.	plan avail (\$121.5	. (2% dis mill.): at	c.). Co St Pr	ompany's ock's Pri ice Grow	s Financia ce Stabil th Persis	al Streng ity stence	ith	B++ 100 95

 (\$0.02); '00, (\$0.04); '01, (\$0.02); '02, (\$0.04); '(1)
 (B) Dividends paid early Apr., Jul., Oct, and '(D) In millions, adjusted for split.
 In millions, adjusted for split.
 Earnings Predictability '00

 • 2006, Value Line Publishing, Inc. 44 infphs reserved. Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind.
 90

 • 2006, Value Line Publishing, Inc. 44 infphs reserved. Factual material is obtained from sources believed to be reliable and is provided without warranties of any kind.
 90

 • 11me PUBLISHER IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS HEREIN. This publication is strictly for subscriber's own, non-commercial, internal use. No pair of it may be reproduced, resold, stored or transmitted in any printed, electronic or other form, or used for generating or marketing any printed or electronic publication, service or product.
 To subscribe call 1-800-833-0046.

í.

WGL	. H()LDI	NGS	NYSE	-WGL		PI	icent NCE	30.7	7 P/E Ratic	14,4	1 (Trailin Media	ng: 17.1 in: 15.0)	RELATIVE Pie ratio	0.8		4.5	% ¥			
TIMELINE	ss 4	Raised 8/	4/06	High:	22.4	25.0 19.1	31.4	30.8 23.1	29.4 21.0	31.5 21.8	30.5 25.3	29.5 19.3	28.8 23.2	31.4 26.7	34.8 28.8	31.5 27.0			Target	Price	Range
SAFETY	1	Raised 4/	2/93	LEGEN	IDS 30 x Divide	nds p sh			2		attining the								2005	2010	2011
TECHNIC	AL 3	Raised 5/	26/06	div • • • • Re	ided by initiative Price	erest Rate Strength															-60
2009	-11 PR	DJECTIC	NS	Options:	No Vo area indica	iles recess	on				E CONTRACTOR OF										
Pr	ice	Ai Gain	n'i Total Return					uun dee			and the second s			o-quant ⁱ	11111111				*****		-30
High 3 Low 3	5 (1	-15%) (-5%)	7% 4%	14 TTTTT	, initiality	Prograp.			Π	11-24-122-	AND A	1111									-20
Insider C	Decisi	ions JFM	AMJ	<u>-</u>					·····	·····		···****	•*•								
to Buy O Options C	00	$\begin{smallmatrix} 0 & 0 & 0 \\ 0 & 0 & 0 \\ 0 & 0 & 0 \\ \end{smallmatrix}$	$\begin{smallmatrix} 0 & 0 & 0 \\ 0 & 0 & 0 \\ 0 & 0 & 0 \\ \end{smallmatrix}$								27.5655.54 27.565555 1.6396154			<u>}</u>	*******	••••					+-10 75
to Sell C Instituti	onal C	000 Jecisio	000 ns	1														% TO1	F. RETUR	N 8/06 VL ARITH.	
to Buy	4Q2005 88	1Q2006 70	202006 73	Percen shares	t 9			·····			20125555 201255555 11 20175555		in t					1 yr. 3 yr	-1.2 32.0	7.1 49.4	F
to Sell Hid's(000)	67 27959	27311	29760	traded	3 ~											2006	2007	5 yr.	44.8	70.4	00.44
1990	1991 17.50	1992	21.55	21.69	1995	1996 22.19	1997 24.16	23.74	20.92	2000	2001	32.63	42.45	42.93	44.94	53.80	55.40	Revenue	s per sh	A	61.50
2.17	2.04	2.17	2.25	2.43	2.51	2.93	3.02	2.79	2.74	3.20	3.24	2.63	4.00	3.87	3.97	3.75	3.90	"Cash Fl	low" per	sh	4.50
1.26	1.14 1.05	1.27	1.31	1.42	1.45	1.85 1,14	1,85 1,17	1.54	1.47	1.79 1.24	1.88	1.14	2.30	1.98	1.32	1.85	1.35	Div ds D	s per sn · ecl'd per	sh ⊂∎	2.30 1.48
2.38	2.05	2,17	2.43	2.84	2.63	2.85	3.20	3.62	3.42	2.67	2.68	3.34	2.65	2.33	2.32	3.40	3.30	Cap'l Sp Book Va	ending p	ersh D	4.00
39.23	39.89	40.62	41.50	42.19	42.93	43.70	43.70	43.84	46.47	46.47	48.54	48.56	48.63	48.67	48.65	48.70	48.70	Commor	n Shs Ou	tsťg E	48.80
11.7	12.8	13.6	15.6	14.0	12.7	11.5	12.7	17.2 RQ	17.3 99	14.6 .95	14.7 75	23.1	11.1	14.2	14.7 .78	Bold fig Value	uros aro Line	Avg Ann Relative	'l P/E Rat P/E Ratio	tio	14.0 .90
6.9%	.02. 7.2%	6.2%	5.3%	5.6%	6.1%	5.4%	5.0%	4.5%	4.8%	4.8%	4.6%	4.8%	5.0%	4.6%	4.2%	estin	ates	Avg Ann	'l Div'd Y	ield	4.3%
CAPITAI Total De	STRU		as of 6/30 Due in 5	0/06 Vrc \$52() () mill	969.8	1055.8	1040.6	972.1	1031.1	1446.5	1584.8	2064.2	2089.6	2186.3	2620	2700	Revenue	es (\$mill) St (\$mill)	A	3000
LT Debt	\$581.8	mili.	LT Intere	ist \$40.0	mill.	37.7%	36.9%	35.6%	36.0%	36.1%	39.6%	34.0%	38.0%	38.2%	37.4%	38.0%	38.0%	Income	Tax Rate		38.0%
(L.) mere 4.2x)	St ear	eu. 4.04,		1621 0046	iage,	8.4%	7.8%	6.6%	7.1%	8.2%	6.2%	3.5% 45.7%	5.4%	4.7%	4.8%	3.5%	3.6%	Net Prof	it Margin rm Debt I	Ratio	<u>3.8%</u> 39.0%
Pension	Assets	3-9105 20	91.7 mil. O	blig. \$69	1.2 mill.	59.4%	56.2%	57.1%	56.1%	54.8%	56.3%	52.4%	54.3%	57.2%	58.6%	59.0%	59.0%	Common	n Equity	Ratio	59.0%
Preferre	d Stoci	(\$28.2 m	nill. Pfd C)iv'd \$1.3	s mili.	941.1	1049.0	1064.8	1218.5	1299.2	1400.8	1462.5	1454.9	1443.6	1478.1	1515 2120	1575	Total Ca Net Plan	pital (Sm it (Smili)	11)	1780 2550
Commo as of 7/3	n Stoci 1/06	. 48,773,	729 shs.			10.1%	9.3%	8.0%	7.1%	7.9%	7.9%	5.3%	9.1%	8.2%	8.5%	6.0%	6.0%	Return o	on Total C	ap'l	6.5%
						13.9%	13.3%	10.8%	9.7%	11.4%	11.0%	7.0%	13.7%	11.5%	12.0%	10.0%	10.0%	Return o	n onr. Eu m Com E	quity	11.0%
MARKE	T CAP:	\$1.5 bill	ion (Mid	Cap)	20100	5.6%	5.1%	2.5%	1.8%	3.7%	3.8%	NMF	6.2%	4.1%	4.6%	2.5%	3.0%	Retained	to Com	Eq Prof	4.0% 64%
CORRET (\$MIL Cash A	L.)	HUN	66	48	88.1	BUSIN	63% ESS: W	GL Holdi	nas. Inc.	is the p	arent of	Washingt	on Gas	vides e	nergy re	lated pro	ducts in	the D.C.	metro a	rea; Wa	sh, Gas
Other	Assete		426.3	476.2	454.3	Light,	a natura	gas dis	tributor in	n Washir nt'i and	igton, D.	C. and a	adjacent 032 198	Energy cond s	Sys. de	esigns/ins Americar	stalls con Century	nm'i heal Inv. own	ting, ven 9.3% of	tilating, f commo	and air n stock:
Accts P	ayable		179.0	204.9	172.4	meters). Hamp	shire Ga	s, a fede	rally reg	ulated s	ub., open	ates an	Off./dir.	less tha	in 1% (1/	06 proxy	Chimni.	& CEO:	J.H. De	Graffen-
Other	l iah		77.6	115.5	147.8	Wash.	Gas En	jas-storač ergy Svo	je tacilit is. sells i	y in wy and deliv	ers natu	eguiateo ral gas a	and pro-	20080.	Tel.; 202	2-624-641	10. Intern	et: www.v	vgiholdin	gs.com.	
Fix. Cho	. Cov.		449%	460%	450%	WG	L Ho	lding	s pos	ted s	olid	result	s in	proje	ct is !	fully r	ecove	red th	rough	ara	te in-
ANNUA of change	L RATE (per sh)	S Pas 10 Yr	t Pa s. 5Y	ast Est (rs. to	d '03-'05 '09-'11	tne qua	sea rter	sona: (endeo	iy v i Jun	veak e 30th	nsc 1). It	report	ced a	reali	ze a \$	60.16-a	a-shar	e boos	st to e	arnin	gs.
Revenu "Cash F	es flow"	7. 5.0	5% 14 2% 6	.5%	6.0% 2.0%	sha	re net	loss c	of \$0.0	1, wh	ich ex	Ame	d the	The \$855	com	pany lion d	is sla on ca	ted to	o spe impi	nd a rover	bout nent
Dividen	s ds alua	4. 1. 4	5% 0 5% 1 0% 3	.0% 1.5%	2.0%	Con	busti	on Ir	ndustr	ies s	subsid	iary,	sig-	proj	ects	out to	o 2010	. WG	L exp	ects t	o be-
Fiscal	QUAR	TERLY RE	VENUES ((\$ mill.) A	Full	resu	antly	anea ere dr	a or i iven b	ast ye y low	ears i er ope	igure. ratior	and	ity i	n lat	te 200	10111)8 pe	nding	regu	latory	/ ap-
Ends	Dec.31	Mar.31	Jun.30	Sep.30	Year	mai	ntena	nce (expens	se, u	tility forma	custo	omer t the	prov	al, tv vinate	vo ye d due	ars la to ze	ater t ming	han and c	previent	ously legal
2003	585.3	862.2	356.9	285.2	2089.6	reta	il ene	rgy-n	arket	ing b	usines	s. In	fact,	chall	enges	s, and	schee	fuled	to be	comp	leted
2005	623.4 909.3	929.0	349.0	204.1 293.4	2186.3	inco fron	me fr 1 the	om tr vear-a	nis seį ago pi	gment eriod,	to \$6	iy dou 3.1 mi	llion,	appr	ne zu oval	is gr	anted	inter. I WG	L wi	ll ex	plore
2007	960	1010	380	350	2700 Fuil	that	nks to	high	ier gr	oss m	argin	s fron	the This	othe	r opp	ortuni	ities t	o me	et its	peak	a day
Year Ends	Dec.31	Mar.3	i Jun.30	Sep.3	Fisca Year	sho	uld h	elp p	ush n	onutil	lity e	arning	gs to	The	se sh	ares	are t	best s	uited	for	con-
2003	1.10	1.61 1.62	d.05 d.08	i d.36 d.37	2,30	abo	ut \$0. al im	21 a prover	share nents	this likelv	year in 20	with 107.	addi-	serv stan	' ative ds at	4.5%	estors , abov	ve the	e aivie e indu	lend Istry	yield aver-
2005	.88	1.63	d.17	d.23	2.11	WG	Lex	pects	to fil	lear	air e	of rat	e in-	age,	whil	e the	stoc	k's Sa	fety	rank	is 1 Vaeb
2007	.9	1.4) d.15	d.25	1.9	gini	a ses. a Sta	te Co	rporat	tion C	omm	lission,	and	ingt	$\operatorname{SD}_{\operatorname{SD}}$	as to	add	about	25,0	00-3	0,000
Cal-	QUA Mar 34	RTERLY D	VIDENDS	PAID⊂∎ B Dec 3	Full 1 Year	ano	ther v	vith t	he Ma	irylan	d Pul	olic Se	ervice mary	new the	utilit new ۲	y cus Iome	tomer constr	s ann uctior	ually, 1 expe	than ected	ks to in its
2002	.315	.318	.318	.318	1.27	nee	d for	the M	laryla	nd ra	te inc	rease	is to	serv	ice ar	eas o	ver th	e nex	t 20	years	. The
2002	.318 .32	.32 .325	.32 .325	.32 .325	1.28	Geo	over c rge's	costs Coun	associ ty re	ated habili	with tation	une P prog	rince gram.	form	k, wh nance	is dep	s not pendal	well ble for	ranke incor	ne. B	per- ut its
2004	.325	.333	.333 338	.333	1.32	The	proje	ct is s	chedu	lied to	be co	mplei	ted in	price Eve	e rang n T P	ge only Natter	y inch	es up	over i ntemi	time. ber 15	2006
	l vears	end Sec	at. 30th.		 Ne	xt earnin	us report	due early	y Nov,	1011	(D) Incl	udes defe	erred chi	arges and	intangib	les. C	ompany'	s Financi	al Stren	gth	A

····	•
Company's Financial Strength	A
Stock's Price Stability	100
Price Growth Persistence	70
Earnings Predictability	60
To subscribe call 1-800	833-0046

.

(B) Based on diluted shares. Excludes non-recurring losses: 101, (13¢); 102, (34¢); discontinued operations: 101, (13¢); 102, (34¢); discontinued operations: 106, (3¢).
 (C) Dividends historically paid early February, 105; \$150.0 million, \$3,08/sh.
 (E) In millions, adjusted for stock split.
 (E) In millions, adjust

Public Service Commission Data Request Set 2 Question No. 38 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 38

Refer to the Moul Testimony, pages 18 through 22 and Attachment PRM-5.

- a. Was Mr. Moul aware that when utilizing a historic test year, the Commission has normally used the test-year-end balances for the components of capitalization, including short-term debt? Explain the response.
- b. Recalculate Attachment PRM-5 reflecting the test-year-end balance for Columbia's short-term debt.
- c. Mr. Moul has reflected a post-test-year adjustment to long-term debt to recognize a November 2006 debt issuance. Did Mr. Moul review previous Commission decisions to determine if his pro forma treatment was consistent with the approach normally followed by the Commission for such adjustments? Explain the response.
- d. Was the capital structure proposed for Columbia in its last general rate case, Case No. 2002-00145,¹ based on the capital structure of Columbia Energy Group ("CEG")? Explain the response.

Response of Columbia Gas of Kentucky:

- a. Mr. Moul is unaware of the Commission's general policy in this regard. Mr. Moul has reviewed the Commission's Order in Case No. 2005-00042. While short-term debt was included in the capitalization of Union Light, Heat and Power Company, the method used to determine the balance of short-term debt is not stated.
- b. A modified Attachment PRM-5 is attached that includes the test year end September 30, 2006 balance of short-term debt.
- c. Mr. Moul has not reviewed previous Commission decisions to determine if the pro-forma adjustment to include the November 2006 debt issue is consistent with those decisions.

¹ Case No. 2002-00145, Adjustment of Gas Rates of Columbia Gas of Kentucky, Inc

Public Service Commission Data Request Set 2 Question No. **38** (Cont'd) Columbia Gas of Kentucky Respondent: **P.R. Moul**

d. Yes. At that time Columbia Energy Group had debt outstanding that was held by outside investors.

<u>Columbia Gas of Kentucky, Inc.</u> Investor-provided Capitalization <u>Actual and Pro Forma at September 30, 2006</u>

	Actua	l j		Pro Forma		Hypothetic	al
	Amount		Pro Forma	Amount		Amount	
	Outstanding	Ratios	Adjustments	Outstanding	Ratios	Outstanding	Ratios
				(\$000's)		(\$000's)	
Long Term Debt	\$ 42,055,000	32.214%	\$ 16,000,000 (2)	58,055,000	39.614%	<u>\$ 64,791,243</u> ⁽³⁾	44.211%
Common Stock Equity							
Common Stock	23,806,202			23,806,202			
Additional Paid in Capital	4,749,592			4,749,592			
Retained Earnings	57,369,745			57,369,745			
Total Common Equity	85,925,539	65.818%	*	85,925,539	58.632%	79,189,296 (3)	54.036%
Total Permanent Capital	\$ 127,980,539	98.032%	\$ 16,000,000	\$ 143,980,539	98.246%	\$ 143,980,539	98.247%
Short Term Debt (1)	\$ 2,569,581	1.968%	-	\$ 2,569,581	1.753%	\$ 2,569,581	1.753%
Total Capital Employed	\$ 130,550,120	100.000%	\$ 16,000,000	\$ 146,550,120	99.999%	\$ 146,550,120	100.000%

Notes: (1) September 30, 2006 balance

(2) Reflects debt issued in November 2006

⁽³⁾ Reflects hypothetical capitalization using 45% long-term debt and 55% common equity

Source of information: Company provided data

·

Public Service Commission Data Request Set 2 Question No. 39 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 39

Refer to the Moul Testimony, page 22, and Attachment PRM-6.

- a. Explain in detail why it was reasonable to price the hypothetical amount of debt at the rate paid for the November 2006 new debt issue.
- b. Explain why this additional block of debt was not priced at the overall weighted average cost of all long-term debt.
- c. Explain in detail why the pro forma weighted average cost of long-term debt could not have been applied to debt balance rather than including a hypothetical amount of long-term debt.

Response of Columbia Gas of Kentucky:

- a. The hypothetical debt was priced at the same rate as the November 2006 debt issue because it was a rate that reflected recent market conditions, and it was in close proximity to the test year end.
- b. Because the hypothetical debt was incremental to the other existing debt outstanding.
- c. Because the dollar amount of debt used to calculate the cost of debt would not be related to the dollar amount of debt used to derive the hypothetical capital structure ratios. That is to say, the procedure that has been proposed is necessary to synchronize the cost of debt with the debt contained in the hypothetical capital structure.

.

ł

Public Service Commission Data Request Set 2 Question No. 40 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 40

Refer to the Moul Testimony, page 33 and Attachment PRM-9. Provide the underlying data by company for each bar in the graph.

Response of Columbia Gas of Kentucky:

Please refer to the Excel spreadsheet that is attached.

2007-00008 PSC Set 2 - 40 attachment

7

Analysts' Five-Year Projected Growth Rates Earnings Per Share, Dividends Per Share, Book Value Per Share, and Cash Flow Per Share

						Value Lin	le	
	I/B/E/S		Reuters			Book	Cash	Percent
	First		Market	Earnings	Dividends	Value	Flow	Retained to
Gas Group	Call	Zacks	Guide	Per Share	Per Share	Per Share	Per Share	Common Equity
AGL Resources, Inc.	4.21%	4.50%	4.66%	4.50%	6.50%	6.00%	5.00%	5.00%
Atmos Energy Corp.	5.17%	5.50%	4.96%	7.00%	2.00%	5.00%	8.00%	5.00%
Laclede Group	ı	3	I	5.00%	2.00%	7.50%	8.00%	4.00%
New Jersey Resources Corp.	5.25%	6.00%	5.72%	4.50%	4.50%	6.50%	4.00%	7.00%
NICOR, Inc.	2.67%	2.50%	3.25%	4.00%	1.50%	3.00%	2.50%	3.50%
Northwest Natural Gas	4.88%	4.90%	5.33%	7.00%	4.00%	3.50%	4.50%	3.80%
Piedmont Natural Gas Co.	4.00%	5.60%	4.86%	6.00%	5.50%	3.00%	6.00%	4.50%
South Jersey Industries, Inc.	6.00%	6.00%	6.33%	7.00%	6.00%	6.00%	6.50%	6.50%
WGL Holdings, Inc.	3.50%	3.30%	3.40%	1.50%	2.00%	3.50%	2.00%	4.00%
Average	4.46%	4.79%	4.81%	5.17%	3.78%	4.89%	5.17%	4.81%
Source of Information :	Thomson Financ	ial. September 16.	2006					

Zacks, September 16, 2006 Reuters, September 16, 2006 Value Line Investment Survey, September 15, 2006

 $\int dx dx$

 $\left(\right)$

Public Service Commission Data Request Set 2 Question No. 41 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 41

Refer to the Moul Testimony, pages 43-46. Provide an explanation of why a 20 basis point adjustment was made to the risk premium to account for differences between the Gas Group and Standard & Poor's Public Utilities (RP = 5.00%), but a similar adjustment is not warranted for the return (i = 6.25%).

Response of Columbia Gas of Kentucky:

The difference of 0.20% between the Risk Premium of the S&P Public Utilities and the Gas Group was a reflection of the difference in the risk traits noted on lines 2 through 5 of page 46. No similar adjustment was required for the yield on A-rated public utility bonds because the average credit quality rating of the Gas Group was A as noted on lines 5 through 7 of page 14.

,

.

Public Service Commission Data Request Set 2 Question No. 42 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 42

Refer to the Moul Testimony, pages 48.

- a. Provide copies of industry literature commonly available to investors, such as Ibbotsons, which prescribes how and why Betas need to be unleveraged and then re-leveraged for use in the Capital Asset Pricing Model ("CAPM") analyses.
- b. Provide the source data with references and calculations supporting a leveraged Beta equal to one.

Response of Columbia Gas of Kentucky:

a. The adjustment procedure used to unleverage and relever the betas was based upon research published by Robert S. Hamada, "The Effects of the Firm's Capital Structure on the Systematic Risk of Common Stocks" The Journal of Finance Vol. 27, No. 2, Papers and Proceedings of the Thirtieth Annual Meeting of the American Finance Association, New Orleans, Louisiana, December 27-29, 1971. (May 1972), pp. 435-452. A copy is attached. The requirement for that adjustment is revealed by the empirical data related to the market capitalization and book value capitalization:

1	Market Values		Book Values
Beta	Common Equity Ratio	Beta	Common Equity Ratio
0.84	67.52%	1.00	53.98%

b. Please refer to the Excel spreadsheet that is attached.



The Effect of the Firm's Capital Structure on the Systematic Risk of Common Stocks

Robert S. Hamada

The Journal of Finance, Vol. 27, No. 2, Papers and Proceedings of the Thirtieth Annual Meeting of the American Finance Association, New Orleans, Louisiana, December 27-29, 1971. (May, 1972), pp. 435-452.

Stable URL:

http://links.jstor.org/sici?sici=0022-1082%28197205%2927%3A2%3C435%3ATEOTFC%3E2.0.CO%3B2-3

The Journal of Finance is currently published by American Finance Association.

Your use of the JSTOR archive indicates your acceptance of JSTOR's Terms and Conditions of Use, available at http://www.jstor.org/about/terms.html. JSTOR's Terms and Conditions of Use provides, in part, that unless you have obtained prior permission, you may not download an entire issue of a journal or multiple copies of articles, and you may use content in the JSTOR archive only for your personal, non-commercial use.

Please contact the publisher regarding any further use of this work. Publisher contact information may be obtained at http://www.jstor.org/journals/afina.html.

Each copy of any part of a JSTOR transmission must contain the same copyright notice that appears on the screen or printed page of such transmission.

JSTOR is an independent not-for-profit organization dedicated to creating and preserving a digital archive of scholarly journals. For more information regarding JSTOR, please contact support@jstor.org.

http://www.jstor.org/ Tue Mar 7 22:23:36 2006

THE EFFECT OF THE FIRM'S CAPITAL STRUCTURE ON THE SYSTEMATIC RISK OF COMMON STOCKS

ROBERT S. HAMADA*

I. INTRODUCTION

ONLY RECENTLY has there been an interest in relating the issues historically associated with corporation finance to those historically associated with investment and portfolio analyses. In fact, rigorous theoretical attempts in this direction were made only since the capital asset pricing model of Sharpe [13], Lintner [6], and Mossin [11], itself an extension of the Markowitz [7] portfolio theory. This study is one of the first empirical works consciously attempting to show and test the relationships between the two fields. In addition, differences in the observed systematic or nondiversifiable risk of common stocks, β , have never really been analyzed before by investigating some of the underlying differences in the firms.

In the capital asset pricing model, it was demonstrated that the efficient set of portfolios to any individual investor will always be some combination of lending at the risk-free rate and the "market portfolio," or borrowing at the riskfree rate and the "market portfolio." At the same time, the Modigliani and Miller (MM) propositions [9, 10] on the effect of corporate leverage are well known to the students of corporation finance. In order for their propositions to hold, personal leverage is required to be a perfect substitute for corporate leverage. If this is true, then corporate borrowing could substitute for personal borrowing in the capital asset pricing model as well.

Both in the pricing model and the MM theory, borrowing, from whatever source, while maintaining a fixed amount of equity, increases the risk to the investor. Therefore, in the mean-standard deviation version of the capital asset pricing model, the covariance of the asset's rate of return with the market portfolio's rate of return (which measures the nondiversifiable risk of the asset—the proxy β will be used to measure this) should be greater for the stock of a firm with a higher debt-equity ratio than for the stock of another firm in the same risk-class with a lower debt-equity ratio.¹

This study, then, has a number of purposes. First, we shall attempt to link empirically corporation finance issues with portfolio and security analyses through the effect of a firm's leverage on the systematic risk of its common

^{*} Graduate School of Business, University of Chicago, currently visiting at the Graduate School of Business Administration, University of Washington. The research assistance of Christine Thomas and Leon Tsao is gratefully acknowledged. This paper has benefited from the comments made at the Finance Workshop at the University of Chicago, and especially those made by Eugene Fama. Remaining errors are due solely to the author.

^{1.} This very quick summary of the theoretical relationship between what is known as corporation finance and the modern investment and portfolio analyses centered around the capital asset pricing model is more thoroughly presented in [5], along with the necessary assumptions required for this relationship.

The Journal of Finance

stock. Then, we shall attempt to test the MM theory, or at least provide another piece of evidence on this long-standing controversial issue. This test will not rely on an explicit valuation model, such as the MM study of the electric utility industry [8] and the Brown study of the railroad industry [2]. A procedure using systematic risk measures (β s) has been worked out in this paper for this purpose.

If the MM theory is validated by this procedure, then the final purpose of this study is to demonstrate a method for estimating the cost of capital of individual firms to be used by them for scale-changing or nondiversifying investment projects. The primary component of any firm's cost of capital is the capitalization rate for the firm if the firm had no debt and preferred stock in its capital structure. Since most firms do have fixed commitment obligations, this capitalization rate (we shall call it $E(R_A)$; MM denote it $\rho\tau$) is unobservable. But if the MM theory and the capital asset pricing model are correct, then it is possible to estimate $E(R_A)$ from the systematic risk approach for individual firms, even if these firms are members of a one-firm risk-class.²

With this statement of the purposes for this study, we shall, in Section II, discuss the alternative general procedures that are possible for estimating the effect of leverage on systematic risk and select the most feasible ones. The results are presented in Section III. And finally, tests of the MM versus the traditional theories of corporation finance are presented in Section IV.

II. SOME POSSIBLE PROCEDURES AND THE SELECTED ESTIMATING RELATIONSHIPS

There are at least four general procedures that can be used to estimate the effect of the firm's capital structure on the systematic risk of common stocks. The first is the MM valuation model approach. By estimating ρ^{τ} with an explicit valuation model as they have for the electric utility industry, it is possible to relate this ρ^{τ} with the use of the capital asset pricing model to a nonleveraged systematic risk measure, $_{A}\beta$. Then the difference between the observed common stock's systematic risk (which we shall denote $_{B}\beta$) and $_{A}\beta$ would be due solely to leverage. But the difficulties of this approach for all firms are many.

The MM valuation model approach requires the specification, in advance, of risk-classes. All firms in a risk-class are then assumed to have the same ρ^{τ} —the capitalization rate for an all-common equity firm. Unfortunately, there must be enough firms in a risk-class so that a cross-section analysis will yield statistically significant coefficients. There may not be many more risk-classes (with enough observations) now that the electric utility and railroad industries have been studied. In addition, the MM approach requires estimating expected asset earnings and estimating the capitalized growth potential implicit in stock prices. If it is possible to consider growth and expected earnings without having

^{2.} It is, in fact, this last purpose of making applicable and practical some of the implications of the capital asset pricing model for corporation finance issues that provided the initial motivation for this paper. In this context, if one is familiar with the fair rate of return literature for regulated utilities, for example, an industry where debt is so prevalent, adjusting correctly for leverage is not frequently done and can be very critical.

to specify their exact magnitude at a specific point in time, considerable difficulty and possible measurement errors will be avoided.

The second approach is to run a regression between the observed systematic risk of a stock and a number of accounting and leverage variables in an attempt to explain this observed systematic risk. Unfortunately, without a theory, we do not know which variables to include and which variables to exclude and whether the relationship is linear, multiplicative, exponential, curvilinear, etc. Therefore, this method will also not be used.

A third approach is to measure the systematic risk before and after a new debt issue. The difference can then be attributed to the debt issue directly. An attractive feature of this procedure is that a good estimate of the market value of the incremental debt issue can be obtained. A number of disadvantages, unfortunately, are associated with this direct approach. The difference in the systematic risk may be due not only to the additional debt, but also to the reason the debt was issued. It may be used to finance a new investment project, in which case the project's characteristics will also be reflected in the new systematic risk measure. In addition, the new debt issue may have been anticipated by the market if the firm had some long-run target leverage ratio which this issue will help maintain; conversely, the market may not fully consider the new debt issue if it believes the increase in leverage is only temporary. For these reasons, this seemingly attractive procedure will not be employed.

The last approach, which will be used in this study, is to assume the validity of the MM theory from the outset. Then the observed rate of return of a stock can be adjusted to what *it would have been* over the same time period had the firm no debt and preferred stock in its capital structure. The difference between the observed systematic risk, $_{B}\beta$, and the systematic risk for this adjusted rate of return time series, $_{A}\beta$, can be attributed to leverage, if the MM theory is correct. The final step, then, is to test the MM theory.

To discuss this more specifically, consider the following relationship for the dollar return to the common shareholder from period t - 1 to t:

$$(X-I)_t(1-\tau)_t - p_t + \Delta G_t = d_t + cg_t$$
(1)

where X_t represents earnings before taxes, interest, and preferred dividends and is assumed to be unaffected by fixed commitment obligations; I_t represents interest and other fixed charges paid during the period; τ is the corporation income tax rate; p_t is the preferred dividends paid; ΔG_t represents the change in capitalized growth over the period; and d_t and cg_t are common shareholder dividends and capital gains during the period, respectively.

Equation (1) relates the corporation finance types of variables with the market holding period return important to the investors. The first term on the left-hand-side of (1) is profits after taxes and after interest which is the earnings the common and preferred shareholders receive on their investment for the period. Subtracting out p_t leaves us with the earnings the common shareholder would receive from currently-held assets.

To this must be added any change in capitalized growth since we are trying to explain the common shareholder's market holding period dollar return. ΔG_t

must be added for growth firms to the current period's profits from existing assets since capitalized growth opportunities of the firm—future earnings from new assets over and above the firm's cost of capital which are already reflected in the stock price at (t - 1)—should change over the period and would accrue to the common shareholder. Assuming shareholders at the start of the period estimated these growth opportunities on average correctly, the expected value of ΔG_t would not be zero, but should be positive. For example, consider growth opportunities five years from now which yield more than the going rate of return and are reflected in today's stock price. These growth opportunities will become one year closer to fruition at time t than at time t - 1 so that their present value would become larger. ΔG_t then represents this increase in the present value of these future opportunities simply because it is now four years away rather than five.³

Since the systematic risk of a common stock is:

$$_{B}\beta = \frac{\operatorname{cov}\left(R_{B_{t}}, R_{M_{t}}\right)}{\sigma^{2}(R_{M_{t}})}$$
(2)

where R_{B_t} is the common shareholder's rate of return and R_{M_t} is the rate of return on the market portfolio, then substitution of (1) into (2) yields:

$${}_{B}\beta = \frac{\cos\left[\frac{(X-I)(1-\tau)_{t}-p_{t}+\Delta G_{t}}{S_{B_{t-1}}}, R_{M_{t}}\right]}{\sigma^{2}(R_{M_{t}})}$$
(2a)

where $S_{B_{t-1}}$ denotes the market value of the common stock at the beginning of the period.

The systematic risk for the same firm over the same period *if* there were no debt and preferred stock in its capital structure is:

$${}_{A}\beta = \frac{\operatorname{cov}(R_{A_{t}}, R_{M_{t}})}{\sigma^{2}(R_{M_{t}})}$$
$$= \frac{\operatorname{cov}\left[\frac{X(1-\tau)_{t} + \Delta G_{t}}{S_{A_{t}-1}}, R_{M_{t}}\right]}{\sigma^{2}(R_{M_{t}})}$$
(3)

where R_{At} and S_{At-1} represent the rate of return and the market value, respectively, to the common shareholder if the firm had no debt and preferred stock. From (3), we can obtain:

$$_{A}\beta S_{A_{t-1}} = \frac{\operatorname{cov} \left[X(1-\tau)_{t} + \Delta G_{t}, R_{M_{t}}\right]}{\sigma^{2}(R_{M_{t}})}$$
(3a)

3. Continual awareness of the difficulties of estimating capitalized growth, or changes in growth, especially in conjunction with leverage considerations, for purposes such as valuation or cost of capital is a characteristic common to students of corporation finance. This is the reason for the emphasis on growth in this paper and for presenting a method to neutralize for differences in growth when comparing rates of return.

Next, by expanding and rearranging (2a), we have:

$$_{B}\beta S_{B_{t-1}} = \frac{\operatorname{cov}\left[X(1-\tau)_{t} + \Delta G_{t}, R_{M_{t}}\right]}{\sigma^{2}(R_{M_{t}})} - \frac{\operatorname{cov}\left[I(1-\tau)_{t}, R_{M_{t}}\right]}{\sigma^{2}(R_{M_{t}})} - \frac{\operatorname{cov}\left(p_{t}, R_{M_{t}}\right)}{\sigma^{2}(R_{M_{t}})}$$
(2b)

If we assume as an empirical approximation that interest and preferred dividends have negligible covariance with the market, at least relative to the (pure equity) common stock's covariance, then substitution of the LHS of (3a) into the RHS of (2b) yields:⁴

$${}_{B}\beta S_{B_{t-1}} = {}_{A}\beta S_{A_{t-1}}$$
(4)

or

$$_{A}\beta = \left(\frac{S_{B}}{S_{A}}\right)_{t-1}{}_{B}\beta \tag{4a}$$

Because S_{At-1} , the market value of common stock *if* the firm had no debt and preferred stock, is not observable since most firms do have debt and/or preferred stock, a theory is required in order to measure what this quantity *would have been* at t - 1. The MM theory [10] will be employed for this purpose, that is:

$$S_{A_{t-1}} = (V - \tau D)_{t-1}.$$
 (5)

Equation (5) indicates that if the Federal government tax subsidy for debt financing, τD , where D is the market value of debt, is subtracted from the observed market value of the firm, V_{t-1} (where V_{t-1} is the sum of S_B , D and the observed market value of preferred), then the market value of an unleveraged firm is obtained. Underlying (5) is the assumption that the firm is near its target leverage ratio so that no more or no less debt subsidy is capitalized already into the observed stock price. The conditions under which this MM relationship hold are discussed carefully in [4].

It is at this point that problems in obtaining satisfactory estimates of $_{A}\beta$ develop, since (4) theoretically holds only for the next period. As a practical matter, the accepted, and seemingly acceptable, method of obtaining estimates of a stock's systematic risk, $_{B}\beta$, is to run a least squares regression between a stock's and market portfolio's *historical* rates of return. Using past data for $_{B}\beta$, it is not clear which *period's* ratio of market values to apply in (4a) to estimate the firm's systematic risk, $_{A}\beta$. There would be no problem if the market value ratios of debt to equity and preferred stock to equity remained relatively stable over the past for each firm, but a cursory look at these data reveals that this is not true for the large majority of firms in our sample. Should we use the market value ratio required in (4a) that was observed at the start of our regression period, at the end of our regression period, or some kind of average over the period? In addition, since these different observed ratios will give us different estimates for $_{A}\beta$, it is not clear, without some criterion, how we should select from among the various estimates.

4. This general method of arriving at (4) was suggested by the comments of William Sharpe, one of the discussants of this paper at the annual meeting. A much more cumbersome and less general derivation of (4) was in the earlier version.

It is for this purpose—to obtain a standard—that a more cumbersome and more data demanding approach to obtain estimates of $_{A}\beta$ is suggested. Given the large fluctuations in market leverage ratios, intuitively it would appear that the firm's risk is more stable than the common stock's risk. In that event, a leverage-free rate of return time series for each firm should be derived and the market model applied to this time series directly. In this manner, the beta coefficient would give us a *direct* estimate of $_{A}\beta$ which can then be used as a criterion to determine if any of the market value ratios discussed above can be applied to (4a) successfully.

For this purpose, the "would-have-been" rate of return for the common stock if the firm had no debt and preferred is:

$$R_{A_t} = \frac{X_t(1-\tau)_t + \Delta G_t}{S_{A_{t-1}}}.$$
 (6)

The numerator of (6) can be rearranged to be:

$$X_t(1-\tau)_t + \Delta G_t \equiv [(X-I)_t(1-\tau)_t - p_t + \Delta G_t] + p_t + I_t(1-\tau)_t.$$

Substituting (1):

$$X_t(1-\tau)_t + \Delta G_t = [d_t + cg_t] + p_t + I_t(1-\tau)_t.$$

Therefore, (6) can be written as:

$$R_{A_{t}} = \frac{d_{t} + cg_{t} + p_{t} + I_{t}(1 - \tau)_{t}}{S_{A_{t-1}}}.$$
 (7)

Since S_{At-1} is unobservable for the firms with leverage, the MM theory, equation (5), will be employed; then:

$$R_{A_{t}} = \frac{d_{t} + cg_{t} + p_{t} + I_{t}(1 - \tau)_{t}}{(V - \tau D)_{t-1}}.$$
(8)

The observed rate of return on the common stock is, of course:

$$R_{B_{t}} = \frac{(X-I)_{t}(1-\tau)_{t} - p_{t} + \Delta G_{t}}{S_{B_{t-1}}} = \frac{d_{t} + cg_{t}}{S_{B_{t-1}}}.$$
 (9)

Equation (8) is the rate of return to the common shareholder of the same firm and over the same period of time as (9). However, in (8) there are the underlying assumptions that the firm never had any debt and preferred stock and that the MM theory is correct; (9) incorporates the exact amount of debt and preferred stock that the firm actually did have over this time period and no leverage assumption is being made. Both (8) and (9) are now in forms where they can be measured with available data. One can note that it is unnecessary to estimate the change in growth, or earnings from current assets, since these should be captured in the market holding period return, $d_t + cg_t$.

Using CRSP data for (9) and both CRSP and Compustat data for the components of (8), a time series of yearly R_{At} and R_{Bt} for t = 1948-1967 were derived for 304 different firms. These 304 firms represent an exhaustive sample of the firms with complete data on both tapes for all the years.

440

A number of "market model" [1, 12] variants were then applied to these data. For each of the 304 firms, the following regressions were run:

$$R_{Ait} = {}_{A}\alpha_{i} + {}_{A}\beta_{i} R_{Mt} + {}_{A}\epsilon_{it}$$
(10a)

$$R_{Bit} = {}_{B}\alpha_{i} + {}_{B}\beta_{i} R_{Mt} + {}_{B}\epsilon_{it}$$
(10b)

$$\ln(1 + R_{Ait}) = {}_{AC}\alpha_i + {}_{AC}\beta_i \ln(1 + R_{M_t}) + {}_{AO^{\epsilon}it}$$
(10c)

$$\ln(1 + R_{Bit}) = {}_{BO}\alpha_i + {}_{BC}\beta_i \ln(1 + R_{M_t}) + {}_{BO^{e_{it}}}$$
(10d)

$$i = 1, 2, ..., 304$$

 $t = 1948-1967$

where R_{Mt} is the observed NYSE arithmetic stock market rate of return with dividends reinvested, α_i and β_i are constants for each firm-regression, and the usual conditions are assumed for the properties of the disturbance terms, ϵ_{tt} . Equations (10c) and (10d) are the continuously-compounded rate of return versions of (10a) and (10b), respectively.⁵

III. THE RESULTS

An abbreviated table of the regression results for each of the four variants, equations (10a)-(10d), summarized across the 304 firms is shown in Table 1.

The first column designated "mean" is the average of the statistic (indicated by the rows) over all 304 firms. Therefore, the mean ${}_{A}\hat{\alpha}$ of 0.0221 is the intercept term of equation (10a) averaged over 304 different firm-regressions. The second and third columns give the deviation measures indicated, of the 304 point estimates of, say, ${}_{A}\hat{\alpha}$. The mean standard error of estimate in the last column is the average over 304 firms of the individual standard errors of estimate.

The major conclusion drawn from Table 1 is the following mean β comparisons:

$$_{\rm R}\hat{\beta} > _{\rm A}\hat{\beta}, \text{ i.e., } 0.9190 > 0.7030$$

 $_{\rm RC}\hat{\beta} > _{\rm AC}\hat{\beta}, \text{ i.e., } 0.9183 > 0.7263.$

The directional results of these betas, assuming the validity of the MM theory, are not imperceptible and clearly are not negligible differences from the investor's point of view. This is obtained in spite of all the measurement and data problems associated with estimating a time series of the RHS of (8) for

5. Because the R_{M_t} used in equations (10) is defined as the observed stock market return, and since adjusting for capital structure is the major purpose of this exercise, it was decided that the same four regressions should be replicated on a leverage-adjusted stock market rate of return. The major reason for this additional adjustment is the belief that the rates of return over time and their relationship with the market are more stable when we can abstract from all changes in leverage and get at the underlying risk of all firms.

For the 221 firms (out of the total 304) whose fiscal years coincide with the calendar year, average values for the components of the RHS of (8) were obtained for each year so that R_{M_t} could be adjusted in the same way as for the individual firms—a yearly time series of stock market rates of return, if all the firms on the NYSE had no debt and no preferred in their capital structure, was derived. The results, when using this adjusted market portfolio rate of return time series, were not very different from the results of equations (10), and so will not be reported here separately.

441

	Mean	Mean Absolute Deviation*	Standard Deviation	Mean Standard Error of Estimate
. Â	0.0221	0.0431	0.0537	0,0558
ĵβ	0.7030	0.2660	0,3485	0.2130
\hat{R}^2	0.3799	0.1577	0,1896	
AÔ	0.0314			
	0.0187	0.0571	0.0714	0.0720
ĥ	0.9190	0.3550	0.4478	0.2746
$\hat{\mathbf{R}}^2$	0.3864	0,1578	0.1905	
вô	0.0281			
10 ⁰	0.0058	0.0427	0.0535	0.0461
ACβ	0.7263	0.2700	0.3442	0.2081
\hat{R}^2	0.3933	0.1586	0.1909	`
ACÂ	0.0268	·		
BOQ	0.0052	0.0580	0.0729	0.0574
BCβ	0.9183	0.3426	0.4216	0.2591
R_{R}^{2}	0,4012	0.1602	0.1922	
BCÔ	0.0262			
	$\sum_{i=1}^{N} \mathbf{x}_i - \bar{\mathbf{x}} $	999 _{999 - 1} 99 - 199 -		

			- 17	istr i			
SUMMARY	RESULTS	OVER	304	FIRMS	OF	EOUATIONS	(10a)-(10d)

* Defined as: $\frac{1-1}{N}$, where N = 304. $\hat{\rho}$ = first order serial correlation coefficient.

each firm. One of the reasons for the "traditional" theory position on leverage is precisely this point—that small and reasonable amounts of leverage cannot be discerned by the market. In fact, if the MM theory is correct, leverage has explained as much as, roughly, 21 to 24 per cent of the value of the mean β .

We can also note that if the covariance between the asset and market rates of return, as well as the market variance, was constant over time, then the systematic risk from the market model is related to the expected rate of return by the capital asset pricing model. That is:

$$E(R_{A_t}) = R_{F_t} + {}_{A}\beta[E(R_{M_t}) - R_{F_t}]$$
(11a)

$$E(R_{B_{t}}) = R_{F_{t}} + {}_{B}\beta[E(R_{M_{t}}) - R_{F_{t}}]$$
(11b)

Equation (11a) indicates the relationship between the expected rate of return for the common stock shareholder of a debt-free and preferred-free firm, to the systematic risk, $_{A}\beta$, as obtained in regressions (10a) or (10c). The LHS of (11a) is the important $\rho\tau$ for the MM cost of capital. The MM theory [9, 10] also predicts that shareholder expected yield must be higher (for the same real firm) when the firm has debt than when it does not. Financial risk is greater, therefore, shareholders require more expected return. Thus, $E(R_{Bt})$ must be greater than $E(R_{At})$. In order for this MM prediction to be true, from (11a) and (11b) it can be observed that $_{B}\beta$ must be greater than $_{A}\beta$, which is what we obtained.

Using the results underlying Table 1, namely the firm and stock betas, as the

criterion for selecting among the possible observed market value ratios that can be used, if any, for (4), the following cross-section regressions were run:

$$(_{B}\beta)_{i} = a_{1} + b_{1} \left(\frac{S_{A}}{S_{B}} _{A}\beta \right)_{i} + u_{1i} \quad i = 1, 2, ..., 102$$
 (12a)

$$(_{BC}\beta)_i = a_2 + b_2 \left(\frac{S_A}{S_B} A_C \beta\right)_i + u_{21} \quad i = 1, 2, ..., 102$$
 (12b)

$$(_{\Delta}\beta)_{i} = a_{3} + b_{3} \left(\frac{S_{B}}{S_{\Delta}} {}_{B}\beta \right)_{i} + u_{3i} \qquad i = 1, 2, ..., 102$$
 (13a)

$$(_{AC}\beta)_{i} = a_{4} + b_{4} \left(\frac{S_{B}}{S_{A}} BC\beta \right)_{i} + u_{4i} \quad i = 1, 2, ..., 102$$
 (13b)

Because the preferred stock market values were not as reliable as debt, only the 102 firms (out of 304) that did not have preferred in any of the years were used. The test for the adequacy of this alternative approach, equation (4), to adjust the systematic risk of common stocks for the underlying firm's capital structure, is whether the intercept term, a, is equal to zero, and the slope coefficient, b, is equal to one in the above regressions (as well as, of course, a high R^2)—these requirements are implied by (4). The results of this test would also indicate whether future "market model" studies that only use common stock rates of return without adjusting, or even noting, for the firm's debtequity ratio will be adequate. The total firm's systematic risk may be stable (as long as the firm stays in the same risk-class), whereas the common stock's systematic risk may not be stable merely because of unanticipated capital structure changes—the data underlying Table 3 indicate that there were very few firms which did not have major changes in their capital structure over the twenty years studied.

The results of these regressions, when using the average S_A and average S_B over the twenty years for each firm, are shown in the first column panel of Table 2. These regressions were then replicated twice, first using the December 31, 1947 values of S_{A_1} and S_{B_1} instead of the twenty-year average for each firm, and then substituting the December 31, 1966 values of S_{A_1} and S_{B_1} for the 1947 values. These results are in the second and third panels of Table 2.⁶

From the first panel of Table 2, it appears that this alternative approach via (4a) for adjusting the systematic risk for the firm's leverage is quite

6. The point should be made that we are not merely regressing a variable on itself in (12) and (13), (12a) and (12b) can be interpreted as correlating the $_{B}\beta_{1}$ obtained from (10b) and (10d)—the LHS variable in (12a) and (12b)—against the $_{B}\beta_{1}$ obtained from rearranging (4)—the RHS variable in (12a) and (12b)—to determine whether the use of (4) is as good a means of obtaining $_{B}\beta_{1}$ as the direct way via the equations (10). We would be regressing a variable on itself only if the $_{A}\beta_{1}$ were calculated using (4a), and then the $_{A}\beta_{1}$ thus obtained, inserted into (12a) and (12b).

Instead, we are obtaining $_{A}\beta_{1}$ using the MM model in *each* of the twenty years so that a leverageadjusted 20 year time series of $R_{A_{1}}$ is derived. Of course, if there were no data nor measurement problems, and if the debt-to-equity ratio were perfectly stable over this twenty year period for each firm, then we should obtain perfect correlation in (12a) and (12b), with a = 0 and b = 1, as (4) would be an identity.

444

The Journal of Finance

* Standard error in parentheses.

satisfactory (at least with respect to our sample of firms and years) only if long-run averages of S_A and S_B are used. The second and third panels indicate that the equations (8) and (10) procedure is markedly superior when only one year's market value ratio is used as the adjustment factor. The annual debt-to-equity ratio is much too unstable for this latter procedure.

Thus, when forecasting systematic risk is the primary objective—for example, for portfolio decisions or for estimating the firm's cost of capital to apply to prospective projects—a long-run forecasted leverage adjustment is required. Assuming the firm's risk is more stable than the common stock's risk,^{τ} and if there is some reason to believe that a better forecast of the firm's future leverage can be obtained than using simply a past year's (or an average of past years') leverage, it should be possible to improve the usual extrapolation forecast of a stock's systematic risk by forecasting the total firm's systematic risk first, and then using the independent leverage estimate as an adjustment.

IV. TESTS OF THE MM VS. TRADITIONAL THEORIES OF CORPORATION FINANCE

To determine if the difference, $_{B}\beta - _{A}\beta$, found in this study is indeed the correct effect of leverage, some confirmation of the MM theory (since it was assumed to be correct up to this point) from the systematic risk approach is needed. Since a direct test by this approach seems impossible, an indirect, inferential test is suggested.

The MM theory [9, 10] predicts that for firms in the same risk-class, the capitalization rate if all the firms were financed with only common equity, $E(R_A)$, would be the same—regardless of the actual amount of debt and preferred each individual firm had. This would imply, from (11a), that if $E(R_A)$ must be the same for all firms in a risk-class, so must $_A\beta$. And if these firms had different ratios of fixed commitment obligations to common equity, this difference in financial risk would cause their observed $_B\beta$ s to be different.

The major competing theory of corporation finance is what is now known as the "traditional theory," which has contrary implications. This theory predicts that the capitalization rate for common equity, $E(R_B)$, (sometimes called the required or expected stock yield, or expected earnings-price ratio) is constant, as debt is increased, up to some critical leverage point (this point being a function of gambler's ruin and bankruptcy costs).⁸ The clear implication of this constant, horizontal, equity yield (or their initial downward sloping cost of capital curve) is that changes in market or covariability risk are assumed not to be discernible to the shareholders as debt is increased. Then the traditional theory is saying that the $_B\beta$ s, a measure of this covariability risk, would be the same for all firms in a given risk-class irregardless of differences in leverage, as long as the critical leverage point is not reached.

Since there will always be unavoidable errors in estimating the β 's of indi-

^{7.} A faint, but possible, empirical indication of this point may be obtained from Table 1. The ratio of the mean point estimate to the mean standard error of estimate is less for the firm β than for the stock β in both the discrete and continuously compounded cases.

^{8.} This interpretation of the traditional theory can be found in [9, especially their figure 2, page 275, and their equation (13) and footnote 24 where reference is made to Durand and Graham and Dodd].

Industry Number of Firms P/S Food and Kindred 30 Mean* 0.02 1.18 0.0 Products 30 Mean* 0.00 2.52 0.0 Products 30 Mean* 0.00 2.52 0.0 Products 30 Mean 0.00 2.52 0.0 Products 30 Mean 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.51 0.0 Products 13 Mean 0.00 0.83 0.0 Products 21 Mean 0.00 0.14 1.31 0.0 Machinery, except 28 Mean 0.00 0.14 0.0 0.49 0.0 Machinery, except 28 Mean 0.00 0.14 0.13 0.0 0.00 0.14 0.0 0.00 0.14 0.0 0.0 0.14 0.0 0.0 0.14 0.0 0.0 0.14	INDUSTRY MARKET	VALUE RATIO	S OF PREFERRED S	TOCK (P)	AND DE	звт (D) т(COMMO	IN STOCK (S)	_		
Food and Kindred 30 Mean* 1.18 0.02 Food and Kindred 30 Mean* 0.22 1.18 0.00 Products ROCR*** 0.00 2.52 0.0 Chemicals and Allied 30 Mean 0.00 2.52 0.0 Products ROCR 0.00 0.51 0.0 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.33 0.0 Products ROM 0.00 0.33 0.0 0.33 0.0 Products ROM 0.00 0.33 0.0 0.00 0.33 0.0 Products 21 Mean 0.00 0.00 0.33 0.0 Primary Metals 21 Mean 0.00 0.00 0.00 0.0 Machinery, except 28 Mean 0.00 0.00	T.s. district	Number			9					а +	
Food and Kindred 30 Mean* 0.22 Products ROM** 0.00 1.18 0.0 Chemicals and Allied 30 Mean 0.07 2.52 0.0 Chemicals and Allied 30 Mean 0.00 2.52 0.0 Products ROCR 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.33 0.0 Products ROM 0.00 0.05 0.0 0.0 Products ROM 0.00 0.14 0.0 0.0 Primary Metals 21 Mean 0.00 0.14 0.0 Machinery, except 28 Mean 0.00 0.01 1.31 0.0 Belectrical 80M 0.00 0.00 0.49 0.0 0.0	Á risndit	OI FILMS		4	<u>\$</u>		ผ่า			a	
Froducts KUM^{**} 0.00 1.18 0.0 1.18 0.0 1.18 0.0 2.52 0.0 0.01 2.52 0.0 0.01 2.52 0.0 0.01 2.52 0.0 0.01 0.01 0.01 0.51 0.0 0.51 0.0 0.51 0.0 0.51 0.0 0.01 0.51 0.0 0.01 0.51 0.0 0.01 0.51 0.0 0.00 0.51 0.0 0.00 0.01 0.00	Food and Kindred	30	Mean*	0	.22		0.8			1.04	
Chemicals and Allied 30 Mean 0.07 0.51 0.0 Products ROM 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 0.33 0.0 Products ROM 0.00 0.33 0.0 0.33 0.0 Primary Metals 21 Mean 0.00 0.14 1.31 0.0 Primary Metals 21 ROM 0.00 0.14 1.31 0.0 Rothinery, except 28 Mean 0.00 0.49 0.0 Machinery, except 28 Mean 0.00 0.49 0.0	Froducts		ROCR***	0.00	2.1	22 18	0.0	3.55 8.10	0.0 0.0		4.13
Products ROM 0.00 0.51 0.0 Petroleum and Coal 18 Mean 0.00 1.54 0.0 Petroleum and Coal 18 Mean 0.00 0.26 0.0 Products ROM 0.00 0.26 0.0 0.33 0.0 Primary Metals 21 Mean 0.00 1.31 0.0 Primary Metals 21 Mean 0.00 4.69 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROM 0.00 0.49 0.0 0.0 0.49 0.0	Chemicals and Allied	30	Mean	o	10		0.2	2		0.33	
ROCR 0.00 1.54 0.0 Petroleum and Coal 18 Mean 0.06 0.26 0.0 Products ROM 0.00 0.26 0.0 0.83 0.0 Primary Metals 21 Mean 0.00 0.14 0.0 0.04 Primary Metals 21 ROM 0.00 1.31 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROCK 0.00 0.49 0.0 0.49 0.0	Products		ROM	0.00	0	51 (00.0	0.90	0.00		1.20
Petroleum and Coal 18 Mean 0.06 0.26 0.0 Products ROM 0.00 0.83 0.0 Primary Metals 21 Mean 0.00 1.31 0.0 Primary Metals 21 Mean 0.00 1.31 0.0 Machinery, except 28 Mean 0.00 4.69 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROM 0.00 0.09 0.49 0.0			ROCR	0.00	1.1	24	00.0	2.07	0.00		2.92
Products ROM 0.00 0.26 0.0 Primary Metals 21 Mean 0.00 0.33 0.0 Primary Metals 21 Mean 0.00 1.31 0.0 Machinery, except 28 Mean 0.00 4.69 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROM 0.00 0.49 0.0 0.49 0.0	Petroleum and Coal	18	Mean	0	90.		0.2	2		0.27	
ROCR 0.00 0.83 0.0 Primary Metals 21 Mean 0.14 1.31 0.0 Primary Metals 21 Mean 0.00 4.69 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROM 0.00 0.49 0.0 0.49 0.0	Products		ROM	0.00	0	26 (00.0	0.55	0.03		0.57
Primary Metals 21 Mean 0.14 ROM 0.00 1.31 0.0 ROCR 0.00 4.69 0.0 Machinery, except 28 Mean 0.00 0.49 0.0 Electrical ROM 0.00 0.49 0.0 0.49 0.0			ROCR	0.00	0.0	33 (00.0	1.54	0.00		2.30
ROM 0.00 1.31 0.0 ROCR 0.00 4.69 0.0 Machinery, except 28 Mean 0.07 Electrical 28 ROM 0.00 0.49 0.0 Electrical ROCR 0.00 0.49 0.0 0.00	Primary Metals	21	Mean	Ő	14		0.5	4		0.68	
ROCR 0.00 4.69 0.0 Machinery, except 28 Mean 0.07 9.00 Electrical ROM 0.00 0.49 0.0 ROCR 0.00 1.28 0.0			ROM	0.00	-	31 (00.0	1.95	0.00		3.04
Machinery, except 28 Mean 0.07 Electrical ROM 0.00 0.49 0.0 ROCR 0.00 1.28 0.0			ROCR	0.00	4.6) 6	00'0	6.20	0.00	·	7.49
Electrical ROM 0.00 0.49 0.0 ROCR 0.00 1.28 0.0	Machinery, except	28	Mean	Ó	20		0.3	8		0.40	
ROCR 0.00 1.28 0.0	Electrical		ROM	0.00	0) 61	00.0	1.92	0.00		2.32
			ROCR	0.0	1.2	8	00.0	6.92	0.00		7.62

TABLE 3

446

The Journal of Finance

Ļ

P/S D/S D/S 0.01 0.41 1.33 0.01 0.41 1.33 0.01 1.13 0.01 1.13 0.01 1.13 0.01 2.53 0.01 2.53 0.01 1.13 2.53 0.01 1.13 2.53 0.00 2.53 2.53 0.00 2.53 2.53 0.00 2.53 2.53 0.00 2.53 0.25 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 2.53 0.00 5.76 0.00 6.09 6	Nismher	Numher						ç		- 0	1
Electrical Machinery & 13Mean ROM 0.00 0.29 0.00 0.35 1.31 0.01 1.41 EquipmentROM 0.00 1.13 0.00 2.53 0.00 2.53 0.00 2.53 Transportation Equip-24Mean 0.00 0.08 0.54 0.00 0.38 0.93 0.00 0.47 Transportation Equip-27Mean 0.00 0.25 0.00 2.33 0.00 0.47 1.32 Utilities27Mean 0.00 0.25 0.53 0.49 1.03 0.00 0.02 Utilities17Mean 0.00 0.13 0.53 0.49 1.03 1.28 3.12 Utilities17ROM 0.00 0.13 0.38 0.01 1.52 0.01 0.52 $1.9.52$ Dep't Stores, Order17Mean 0.00 0.13 0.38 0.01 1.52 0.01 0.62 Dep't Stores, Order17Mean 0.00 0.13 0.38 0.01 0.49 0.00 0.02 Must Own on the set of the field 0.00 0.00 0.00 0.00 0.00 0.01 0.00 0.01 Dep't Stores, Order 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Must Own on the set of the field 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Must Own own own own o	Indus	stry	of Firms			P/S		D/S			.
Transportation Equip- ment 24 Mean ROM 0.00 0.38 0.93 0.00 0.47 1.32 ment 27 Mean 0.00 2.33 0.00 3.76 0.00 6.09 Utilities 27 Mean 0.00 2.33 0.49 1.03 2.64 0.53 1.03 Vilities 27 Mean 0.00 3.12 0.12 1.03 2.64 0.53 19.52 Dep't Stores, Order 17 Mean 0.00 3.12 0.12 1.640 0.12 19.52 House & Vending 17 RoM 0.00 0.13 0.38 0.01 1.52 0.01 1.67	Ilectrical A Equipme	Machinery & nt	13	Mean ROM ROCR	0.00	0.06 0.29 1.13	0.00	0.35 1. 2.	31 53	0.01 0.00	1.33 2.53
Otilities 27 Mean ROM 0.25 0.00 0.25 0.12 1.03 0.12 1.03 0.52 1.03 0.52 1.28 0.52 3.12 0.52 1.03 0.52 1.03 0.52 1.28 0.52 3.12 0.52 3.12 0.52 1.03 1.03 1.03 1.05 19.52 19.52 19.52 19.52 19.52 19.52 19.52 19.52 10.64 0.16 1.87 19.52 10.64 0.62 1.87 19.52 0.01 1.87 10.64 0.01 1.87 10.64 0.01 1.87 10.64 0.01 1.87 10.62 1.87	Transporta ment	tion Equip-	24	Mean ROM ROCR	00.0	0.08 0.54 2.33	0.00	0.38 3.0	93 76	0 ^{.0} 0.00	7 1.32 6.09
Dep't Stores, Order 17 Mean 0.13 0.49 0.62 Houses & Vending 17 Mean 0.00 0.38 0.01 1.52 0.01 1.81 Houses & Vending ROM 0.00 1.09 0.00 3.19 0.00 3.66	Utilities		27	Mean ROM	0.0	0.25 0.53 3.12	0.49 0.12	1.03 2 16	-64 40	1. 0.52 0.12	8 3.12 19.52
	Dep't Store Houses {	es, Order & Vending	17	Mean ROM ROCK	0.00	0.13 0.38 1.09	0.00	0.49 1 3	.52 .19	0.01 0.00 0.00	52 1.87 3.66

Capital Structure and Systematic Risk

TABLE 3 (Continued)

** "Range of Means" (ROM) refers to the lowest firm's mean (over 20 years) ratio and the highest firm's mean (over *** "Range of Company Ranges" (ROCR) refers to the lowest and highest ratio in the industry, regardless of the year.

447
vidual firms and in specifying a risk-class, we would not expect to find a set of firms with identical systematic risk. But by specifying reasonable a priori risk-classes, if the individual firms had closer or less scattered $_{A}\beta$ s than $_{B}\beta$ s, then this would support the MM theory and contradict the traditional theory. If, instead, the $_{B}\beta$ s were not discernibly more diverse than the $_{A}\beta$ s, and the leverage ratio differed considerably among firms, then this would indicate support for the traditional theory.⁹

In order to test this implication, risk-classes must be first specified. The SEC two-digit industry classification was used for this purpose. Requiring enough firms for statistical reasons in any given industry, nine risk-classes were specified that had at least 13 firms; these nine classes are listed in Table 3 with their various leverage ratios.¹⁰ It is clear from this table that our first requirement is met—that there is a considerable range of leverage ratios among firms in a risk-class and also over the twenty-year period.

Three tests will be performed to distinguish between the MM and traditional theories. The first is simply to calculate the standard deviation of the unbiased β estimates in a risk-class. The second is a chi-square test of the distribution of β 's in an industry compared to the distribution of the β 's in the total sample. Finally, an analysis of variance test on the estimated variance of the β 's between industries, as opposed to within industries, is performed. In all tests, only the point estimate of β (which should be unbiased) for each stock and firm is used.¹¹

The first test is reported in Table 4. If we compare the standard deviation of ${}_{AC}\beta$ with the standard deviation of ${}_{BC}\beta$ by industries (or risk-classes), we can note that $\sigma({}_{AC}\beta)$ is less than $\sigma({}_{BC}\beta)$ for eight out of the nine classes. The probability of obtaining this is only 0.0195, given a 50% probability that $\sigma({}_{AC}\beta)$ can be larger or smaller than $\sigma({}_{BC}\beta)$. These results indicate that the systematic risk of the firms in a given risk-class, if they were all financed only with common equity, is much less diverse than their observed stock's systematic risk. This supports the MM theory, at least in contrast to the traditional theory.¹²

9. The traditional theory also implies that $E(R_A)$ is equal to $E(R_B)$ for all firms. Unfortunately, we do not have a functional relationship between these traditional theory capitalization rates and the measured β s of this study. Clearly, since the $_A\beta$ s were obtained assuming the validity of the MM theory, they would not be applicable for the traditional theory. In fact, no relationship between the $_A\beta$ and $_B\beta$ for a given firm, or for firms in a given risk-class, can be specified as was done for the capitalization rates.

10. The tenth largest industry had only eight firms. For our purpose of testing the uniformity of firm β s relative to stock β s within a risk-class, the use of the two-digit industry classification as a proxy does not seem as critical as, for instance, its use for the purpose of performing an MM valuation model study [8] wherein the ρ^{τ} must be pre-specified to be exactly the same for all firms in the industry.

11. Since these β s are estimated in the market model regressions with error, precise testing should incorporate the errors in the β estimation. Unfortunately, to do this is extremely difficult and more importantly, requires the normality assumption for the market model disturbance term. Since there is considerable evidence that is contrary to this required assumption [see 3], our tests will ignore the β measurement error entirely. But ignoring this is partially corrected in our first and third tests since means and variances of these point estimate β s must be calculated, and this procedure will "average out" the individual measurement errors by the factor 1/N.

12. Of course, there could always be another theory, as yet not formulated, which could be even

Capital Structure and Systematic Risk

Industry Number	Industry	Number of Firms		_A β	_B β	ΔΟβ	всβ
20	Food & Kindred Products	30	Mean β σ(β)	0.515 0.232	0.815 0.448	0.528 0.227	0,806 0,424
28	Chemicals & Allied Products	30	Mean β σ(β)	0.747 0.237	0.928 0.391	0.785 0.216	0.946 0.329
29	Petroleum & Coal Products	18	$\frac{\text{Mean }\beta}{\sigma(\beta)}$	0.633 0.144	0.747 0.188	0.656 0.148	0.756 0.176
33	Primary Metals	21	Mean β $\sigma(\beta)$	1.036 0.223	1.399 0.272	1.106 0.197	1.436 0.268
35	Machinery, except Electrical	28	$\frac{\text{Mean }\beta}{\sigma(\beta)}$	0.878 0.262	1.037 0.240	0.917 0.271	1.068 0.259
36	Electrical Machinery and Equipment	13	Mean β σ(β)	0.940 0.320	1.234 0.505	0.951 0.283	1.164 0.363
37	Transportation Equipment	24	Mean β σ(β)	0.860 0.225	1.062 0.313	0.875 0.225	1.048 0.289
49	Utilities	27	$\frac{\text{Mean }\beta}{\sigma(\beta)}$	0.160 0.086	0.255 0.133	0.166 0.098	0.254 0.147
53	Department Stores, etc.	17	Mean β σ(β)	0.652 0.187	0.901 0.282	0.692 0.198	0.923 0.279

TABLE 4 MEAN AND STANDARD DEVIATION OF INDUSTRY β 's

Our second test, the chi-square test, requires us to rank our 300 $_{A}\beta$ s into ten equal categories, each with 30 $_{A}\beta$ s (four miscellaneous firms were taken out randomly). By noting the value of the highest and lowest $_{A}\beta$ for each of the ten categories, a distribution of the number of $_{A}\beta$ s in each category, by risk-class, can be obtained. This was then repeated for the other three betas. To test whether the distribution for each of the four β 's and for each of the risk-classes follows the expected uniform distribution, a chi-square test was performed.¹³

Even with just casual inspection of these distributions of the betas by risk-class, it is clear that two industries, primary metals and utilities, are so highly skewed that they greatly exaggerate our results.¹⁴ Eliminating these

14. Primary metals have extremely large betas; utilities have extremely small betas.

more strongly supported than the MM theory. If we compare $\sigma(_A\beta)$ to $\sigma(_B\beta)$ by risk-classes in Table 4, precisely the same results are obtained as those reported above for the continuously-compounded betas.

^{13.} By risk-classes, seven of the nine chi-square values of $_{A}\beta$ are larger than those of $_{B}\beta$, as are eight out of nine for the continuously-compounded betas. This would occur by chance with probabilities of 0.0898 and 0.0195, respectively, if there were a 50% chance that either the firm or stock chi-square value could be larger. Nevertheless, if we inspect the individual chi-square values by risk-class, we note that most of them are large so that the probabilities of obtaining these values are highly unlikely. For all four β s, the distributions for most of the risk-classes are nonuniform.

The Journal of Finance

two industries, and also two miscellaneous firms so that an even 250 firms are in the sample, new upper and lower values of the β 's were obtained for each of the ten class intervals and for each of the four β 's.

In Table 5, the chi-square values are presented; for the total of all riskclasses, the probability of obtaining a chi-square value less than 120.63 is over 99.95% (for $_{A}\beta$), whereas the probability of obtaining a chi-square value less than 99.75 is between 99.5% and 99.9% (for $_{B}\beta$). More sharply contrasting results are obtained when $_{AC}\beta$ is compared to $_{BC}\beta$. For $_{AC}\beta$, the probability of obtaining less than 128.47 is over 99.95%, whereas for $_{BC}\beta$, the probability of obtaining less than 78.65 is only 90.0%. By abstracting from financial risk, the underlying systematic risk is much less scattered when grouped into risk-classes than when leverage is assumed not to affect the systematic risk. The null hypothesis that the β 's in a risk-class come from the same distribution as all β 's is rejected for $_{AC}\beta$, but not for $_{BC}\beta$ (at the 90% level). Although this, in itself, does not tell us *how* a risk-class differs from the total market, an inspection of the distributions of the betas by risk-class underlying Table 5 does indicate more clustering of the $_{AC}\beta$ s than the $_{BC}\beta$ s so that the MM theory is again favored over the traditional theory.

The analysis of variance test is our last comparison of the implications of the two theories. The ratio of the estimated variance between industries to the estimated variance within the industries (the F-statistic) when the seven

	•			-	
Industry		_A β	вβ	aoβ	всβ
Food and Kindred	Chi-Square P $\{\chi^2 < \}^* =$	18.67 95-97.5%	11.33 70-75%	26.00 99.5-99.9%	9.33 50-60%
Chemicals	Chi-Square P { $\chi^2 <$ } =	9.33 50-60%	10.67 60-70%	12.00 75-80%	7.33 30-40%
Petroleum	Chi-Square $P \{\chi^2 < \} =$	17.56 95-97.5%	25.33 99.5-99.9%	18.67 95-97.5%	22.00 99-99.5%
Machinery	Chi-Square $P \{\chi^2 < \} =$	19.14 97.5-98%	12.00 75-80%	24.86 99.5-99.9%	9.14 50-60%
Electrical Machinery	Chi-Square P { $\chi^2 <$ } =	13.92 80-90%	7.77 40-50%	12.38 80-90%	9.31 50~60%
Transportation Equipment	Chi-Square P $\{\chi^2 < \} =$	15.17 90-95%	16.83 90-95%	13.50 80-90%	6.83 30-40%
Dep't Stores	Chi-Square P { $\chi^2 <$ } =	14.18 80-90%	3.59 5-10%	14.18 -80-90%	3.59 5-10%
Miscellaneous	Chi-Square P $\{\chi^2 < \} =$	12.67 80-90%	12.22 80-90%	6.89 30-40%	11.11 70-75%
Total	Chi-Square $P \{\chi^2 < \} =$	120.63 over 99.95%	99.75 99.5-99.90%	128.47 over 99.95%	78.65 90.0%

TABLE 5 CHI-SQUARE RESULTS FOR ALL β'S AND ALL INDUSTRIES (EXCEPT UTILITIES AND PRIMARY METALS)

* Example: $P{\chi^2 < 18.67} = 95-97.5\%$ for 9 degrees of freedom.

industries are considered (again, the two obviously skewed industries, primary metals and utilities, were eliminated) is less for $_{B}\beta$ (F = 3.90) than for $_{A}\beta$ (F = 9.99), and less for $_{BC}\beta$ (F = 4.18) than for $_{AC}\beta$ (F = 10.83). The probability of obtaining these F-statistics for $_{A}\beta$ and $_{AC}\beta$ is less than 0.001, but for $_{B}\beta$ and $_{BC}\beta$ greater than or equal to 0.001. These results are consistent with the results obtained from our two previous tests. The MM theory is more compatible with the data than the traditional theory.¹⁵

V. CONCLUSIONS

This study attempted to tie together some of the notions associated with the field of corporation finance with those associated with security and portfolio analyses. Specifically, if the MM corporate tax leverage propositions are correct, then approximately 21 to 24% of the observed systematic risk of common stocks (when averaged over 304 firms) can be explained merely by the added financial risk taken on by the underlying firm with its use of debt and preferred stock. Corporate leverage does count considerably.

To determine whether the MM theory is correct, a number of tests on a contrasting implication of the MM and "traditional" theories of corporation finance were performed. The data confirmed MM's position, at least vis-à-vis our interpretation of the traditional theory's position. This should provide another piece of evidence on this controversial topic.

Finally, if the MM theory and the capital asset pricing model are correct, and if the adjustments made in equations (8) or (4a) result in accurate measures of the systematic risk of a leverage-free firm, the possibility is greater, without resorting to a fullblown risk-class study of the type MM did for the electric utility industry [8], of estimating the cost of capital for individual firms.

REFERENCES

- 1. M. Blume. "Portfolio Theory: A Step Toward Its Practical Application," Journal of Business 43 (April, 1970), 152-173.
- 2. P. Brown. "Some Aspects of Valuation in the Railroad Industry." Unpublished Ph.D. dissertation, Graduate School of Business, University of Chicago, 1968.
- 3. E. Fama. "The Behavior of Stock Market Prices," Journal of Business 38 (January, 1965), 34-105.
- E. Fama, and M. Miller. The Theory of Finance. Chapter 4, Holt, Rinehart and Winston, 1972.
 R. Hamada. "Portfolio Analysis, Market Equilibrium and Corporation Finance," Journal of Finance (March, 1969), 13-31.
- J. Lintner. "The Valuation of Risk Assets and the Selection of Risky Investments in Stock Portfolios and Capital Budgets," Review of Economics and Statistics (February, 1965), 13-37.
- 7. H. Markowitz. Portfolio Selection: Efficient Diversification of Investments. New York: John Wiley & Sons, Inc., 1959.
- 8. M. Miller, and F. Modigliani. "Some Estimates of the Cost of Capital to the Electric Utility Industry, 1954-57," *American Economic Review* (June, 1966), 333-91.

15. All of our tests, it should be emphasized, although consistent, are only inferential. Aside from assuming that the two-digit SEC industry classification is a good proxy for risk-classes and that the errors in estimating the individual fs can be safely ignored, the tests rely on the two theories exhausting all the reasonable theories on leverage. But there is always the use of another line of reasoning. If the results of the MM electric utility study [8] are correct, and if these results can be generalized to all firms and to all risk-classes, then it can be claimed that the MM theory is universally valid. Then our result in Section III does indicate the correct effect of the firm's capital structure on the systematic risk of common stocks.

- 10. nomic Review (June, 1963), 433-43.
 11. J. Mossin. "Equilibrium in a Capital Asset Market," Econometrica (October, 1966), 768-83.
 12. W. Sharpe. "A Simplified Model for Portfolio Analysis," Management Science (January, 1963),
- 277-93.
- Risk," Journal of Finance (September, 1964), 425-42. 13.

452

	AGL <u>Resources</u> 12/31/05	apitalization at Fair Values Debt(D) 1,784,000 Preferred(P) 2,704,737 Total Total	Sapital Structure Ratios39.74%Debt(D)0.00%Preferred(P)60.26%Equity(E)60.26%Total100.00%	common Stock Issued 77,700.000 Treasury 0.000 Outstanding 77,700.000 Year-End Price \$34.81	Capitalization at Carrying Amounts Debt(D) 1,615,000 Preferred(P) 1,499,000 Total 3,114,000	2apital Structure Ratios Debt(D) 51.86% Preferred(P) 0.00% Equity(E) 48.14% Total	<u>3etas</u> Value Line 0.95	Hamada BI = Bu 0.84 = Bu 0.84 = Bu 0.84 = Bu 0.64 = Bu	lamada BI = 0.64 BI = 0.64
	Atmos <u>Energy</u> 09/30/05	2,078,300 0 2,275,238 4,353,538	47.74% 0.00% 52.26% 100.00%	80,539.401 0.000 80,539.401 \$28.25	2,190,142 0 <u>3.792,564</u>	6 57.75% 6 0.00% 6 <u>42.25%</u> 6 <u>100.00%</u>	0.75	[1+ [1+ [1+ 1.3134	+ <u>+ </u>
	Laclede <u>Group</u> 09/30/05	413,524 1,009 <u>687,879</u> 1,102,412	37.51% 0.09% <u>62.40%</u> 100.00%	21,172.009 0.000 21,172.009 \$32.49	380,433 1,009 <u>366,525</u> 747,967	50.86% 0.13% <u>99.99%</u>	0.85	(1 - t) (1-0.35) 0.65	(1 - 1) 0.65
Gas Group Year End 2005	New Jersey <u>Resources</u> 09/30/05	266,800 0 1,266,571 1,533,371	17.40% 0.00% <u>82.60%</u> 100.00%	28,183.032 636.895 27,546.137 \$45.98	264,800 0 438,052 702,852	37.68% 0.00% <u>62.32%</u> 100.00%	0.80	D/E 0.4788 0.4788	D/E 0.8484
	<u>NICOR</u> 12/31/05	565,000 600 <u>1,736,715</u> 2,302,315	24.54% 0.03% <u>75.43%</u> 100.00 <u>%</u>	44,179.972 0.000 44,179.972 \$39.31	18.36 540,000 600 <u>811,300</u> 1.351,900	39.94% 0.04% <u>60.01%</u>	1.20	+ + +	+ +
	Northwest <u>Natural</u> 12/31/05	579,382 0 <u>942,660</u> 1.522,042	38.07% 0.00% <u>61.93%</u> 100.00%	27,579.296 0.000 27,579.296 \$34.18	529,500 0 <u>586,931</u> 1.116,431	47.43% 0.00% <u>52.57%</u> <u>100.00%</u>	0.75	P/E 0.0022 0.0022	P/E 0.0042
	Piedmont <u>Natural Gas</u> 10/31/05	753,267 0 <u>1.814,675</u> 2.567.942	29.33% 0.00% <u>70.67%</u>	76,698.000 0.000 76,698.000 78,598.000	660,000 0 <u>884,192</u> 1.544,192	42.74% 0.00% <u>57.26%</u> 100.00%	0.80	bund bund	ب سر بسر
	South Jersey Industries 12/31/05	334,300 34,500 844,548 1,178,848	28.36% 0.00% <u>71.64%</u>	28,982.440 0.000 28,982.440 \$29.14	321,400 0 <u>391,185</u> 712,585	45.10% 0.00% <u>54.90%</u> 100.00%	0.70		
	WGL. <u>Holdings</u> 09/30/05	626,800 28,200 <u>1,564,870</u> 2,219,870	28.24% 1.27% <u>70.49%</u> 100.00%	48,704.340 0.000 48,704.340 \$32.13	584,200 28,200 <u>893,992</u> 1.506.392	38.78% 1.87% <u>59.35%</u> 100.00%	0.80		
	Average	1,537,544	32.33% 0.15% <u>67.52%</u> 100.00%			45.79% 0.23% <u>53.98%</u> 100.00%	0.84		

.

2007-00008 PSC Set 2 - 42b attacnment

 $\left(\begin{array}{c} & & \\ & & \\ & & \\ & & \end{array} \right)$

1

Public Service Commission Data Request Set 2 Question No. 43 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 43

Refer to the Moul Testimony, page 49. Should the reference to Attachment PRM-11 on line 11 read Attachment PRM-13?

Response of Columbia Gas of Kentucky:

Yes.

(4

.

.

Public Service Commission Data Request Set 2 Question No. 44 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 44

Refer to the Moul Testimony, page 49 and Appendix I, page I-4. There appears to be a discrepancy between the correct number used for the risk free rate, i.e. 5.25 percent and 5.50 percent. Which is the correct risk free rate used in the CAPM calculations?

Response of Columbia Gas of Kentucky:

The correct risk-free rate of return is 5.25%. The number shown on line 17 of page I-4 of Appendix I should be corrected to 5.25%. This change has no further impact on the testimony.

, .

Public Service Commission Data Request Set 2 Question No. 45 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 45

Refer to the Moul Testimony, page 50 and 51. Provide additional explanation and documentation which proscribes a size adjustment of 102 basis points for mid-cap companies.

Response of Columbia Gas of Kentucky:

The size adjustment of 102 basis points was taken from the Ibbotson <u>2005 Yearbook</u> as shown on page 142. Please refer to pages 139 to 142 from the Ibbotson <u>2006 Yearbook</u> that is attached. Since the average market capitalization of the Gas Group is \$1,538 million (see the attachment to Staff 42b), the Gas Group warrants a size adjustment of at least that associated with a portfolio of mid-cap companies.

Stocks, Bonds, Bills, and Inflation



2006 Yearbook Market Results for 1926–2005

ibbotson.

© Ibbotson Associates, Inc. 2006

Size of the Deciles

Table 7-5 reveals that most of the market value of the stocks listed on the NYSE/AMEX/NASDAQ is represented by the top three deciles. Approximately two-thirds of the value is represented by the first decile, which currently consists of 169 stocks. The smallest decile represents just over one percent of the market value of the NYSE/AMEX/NASDAQ. The data in the second column of Table 7-5 are averages across all 80 years. Of course, the proportions represented by the various deciles vary from year to year.

In columns three and four are the number of companies and market capitalization. These present a snapshot of the structure of the deciles near the end of 2005.

The lower portion of Table 7-5 shows the largest firm in each decile and its market capitalization.

Table 7-5

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ: Bounds, Size, and Composition

from 1926 to 2005

Decile	Historical Average Percentage of Total Capitalization	Recent Number of Companies	Recent Decile Market Capitalization (in thousands)	Recent Percentage of Total Capitalization
1-Largest	63.29%	169	\$8,869,801,117	60.92%
2	13.97%	182	2,025,323,685	13.91%
3	7.57%	195	1,074,448,763	7.38%
4	4.74%	206	656,297,080	4.51%
5	3.24%	207	452,329,097	3.11%
6	2.37%	238	389,595,517	2.68%
7	1.73%	299	319,642,175	2.20%
8	1.28%	352	287,783,718	1.98%
9	0.99%	693	268,738,291	1.85%
10-Smallest	0.81%	1,746	216,334,858	1.49%
Mid-Cap 3-5	15.55%	608	2,183,074,940	14.99%
Low-Cap 6-8	5.39%	889	997,021,410	6.85%
Micro-Cap 9-10	1.80%	2,439	485,073,149	3.33%

Source: Center for Research in Security Prices, University of Chicago.

Historical average percentage of total capitalization shows the average, over the last 80 years, of the decile market values as a percentage of the total NYSE/AMEX/NASDAQ calculated each month. Number of companies in deciles, recent market capitalization of deciles and recent percentage of total capitalization are as of September 30, 2005.

Decile	Recent Market Capitalization (in thousands)	Company Name
1-Largest	\$367,495,144	General Electric Co.
2	16,016,450	Entergy Corp.
3	7,187,244	Chesapeake Energy Corp.
4	3,961,425	Ball Corp.
5	2,519,280	Celenese Corp.
6	1,728,888	AGCO Corp.
7	1,280,966	ESCO Technologies Inc.
8	872,103	West Pharmaceutical Services Inc.
9	586,393	General Cable Corp.
10-Smallest	264,981	4Kids Entertainment Inc.

Source: Center for Research in Security Prices, University of Chicago.

Market capitalization and name of largest company in each decile as of September 30, 2005.

Long-Term Returns in Excess of Risk

The Capital Asset Pricing Model (CAPM) does not fully account for the higher returns of small company stocks. Table 7-6 shows the returns in excess of risk over the past 80 years for each decile of the NYSE/AMEX/NASDAQ.

The CAPM can be expressed as follows:

$$\mathbf{k}_{s} = \mathbf{r}_{t} + (\beta_{s} \times \mathbf{ERP}) \tag{28}$$

where,

 $k_s = the expected return for company s;$

r, = the expected return of the riskless asset;

 β_s = the beta of the stock of company s; and,

ERP = the expected equity risk premium, or the amount by which investors expect the future return on equities to exceed that on the riskless asset.

The amount of an asset's systematic risk is measured by its beta. A beta greater than 1 indicates that the security is riskier than the market, and according to the CAPM equation, investors are compensated for taking on this additional risk. However, based on historical return data on the NYSE/AMEX/NASDAQ decile portfolios, the smaller deciles have had returns that are not fully explainable by the CAPM. This return in excess of CAPM grows larger as one moves from the largest companies in decile 1 to the smallest in decile 10. The excess return is especially pronounced for micro-cap stocks (deciles 9–10). This size related phenomenon has prompted a revision to the CAPM that includes the addition of a size premium.

The CAPM is used here to calculate the CAPM return in excess of the riskless rate and to compare this estimate to historical performance. According to the CAPM, the return on a security should consist of the riskless rate plus an additional return to compensate for the systematic risk of the security. Table 7-6 uses the 80-year arithmetic mean income return component of 20-year government bonds as the historical riskless rate. (However, it is appropriate to match the maturity, or duration, of the riskless asset with the investment horizon.) This CAPM return in excess of the riskless rate is β (beta) multiplied by the realized equity risk premium. The realized equity risk premium is the return that compensates investors for taking on risk equal to the risk of the market as a whole (estimated by the 80-year arithmetic mean return on large company stocks, 12.30 percent, less the historical riskless rate, 5.22 percent). The difference between the excess return predicted by the CAPM and the realized excess return is the size premium, or return in excess of CAPM.

This phenomenon can also be viewed graphically, as depicted in the Graph 7-2. The security market line is based on the pure CAPM without adjusting for the size premium. Based on the risk (or beta) of a security, the expected return should fluctuate along the security market line. However, the expected returns for the smaller deciles of the NYSE/AMEX/NASDAQ lie above the line, indicating that these deciles have had returns in excess of their risk.

Table 7-6

Size-Decile Portfolios of the NYSE/AMEX/NASDAQ: Long-Term Returns in Excess of CAPM from 1926 to 2005

		Arithmetic Mean	Actual Return in Excess of	CAPM Return in Excess of	Size Premium (Return in
Decile	Beta*	Heturn	HISKIESS Hate	HISKIESS Mate	EXCESS OF CAPMI)
1-Largest	0.91	11.29°ò	6.07%	6.45%	-0.37%
2	1.04	13.22%	8.00%	7.33%	0.67%
3	1.10	13.84%	8.62%	7.77%	0.85%
4	1.13	14.31%	9.09%	7.98%	1.10%
5	1.16	14.91%	9.69%	8.20%	1.49%
6	1.18	15.33%	10,11%	8.38%	1.73%
7	1.23	15.62%	10.40%	8.73%	1.67%
8	1.28	16.60%	11.38%	9.05%	2.33%
9	1.34	17.48%	12.26%	9.50%	2.76%
10-Smallest	1.41	21.59%	16.37%	10.01%	6.36%
Mid-Cap, 3-5	1.12	14.15%	8.94%	7,91%	1.02%
Low-Cap, 6-8	1.22	15.66%	10.44%	8.63%	1.81%
Micro-Cap, 9-10	1.36	18.77%	13.55%	9.61%	3.95%

*Betas are estimated from monthly returns in excess of the 30-day U.S. Treasury bill total return, January 1926-December 2005.

"Historical riskless rate measured by the 80-year arithmetic mean income return component of 20-year government bonds (5.22).



Security Market Line Versus Size-Decile Portfolios of the NYSE/AMEX/NASDAQ: from 1926 to 2005



Source: Center for Research in Security Prices, University of Chicago (decile data).

Public Service Commission Data Request Set 2 Question No. 46 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 46

Refer to the Moul Testimony, Appendix F, Flotation Costs.

- a. Provide an explanation of how firms operating in non-regulated competitive markets treat and recover flotation costs when the firm raises additional capital through the equity markets.
- b. Similarly, provide an explanation of whether this treatment is different when bonds, rather than equity, are issued.
- c. Provide a step-by-step description of how Columbia acquires additional capital through its parent, beginning with how the parent acquires capital.

Response of Columbia Gas of Kentucky:

- a. Flotation costs exist for both regulated and non-regulated firms. Since non-regulated firms do not operate in protected markets, the returns that they realized are based on sales derived from competitively determined pricing. For this reason, a flotation cost adjustment was not applied to the Comparable Earnings approach.
- b. For regulated firms, the cost of issuing stock is no different from the cost of issuing debt. In each instance, those costs are recoverable in the rate setting process. This differs from financing costs in competitive markets that are not restricted by cost of service principles.
- c. Columbia obtains additional equity through both the retention of a portion of its earnings and through issuance of new equity. Columbia would obtain its new equity from CEG, which in turn obtains its new equity from NiSource Inc.

.

.

.

Public Service Commission Data Request Set 2 Question No. 47 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 47

Refer to the Moul Testimony, Attachment PRM-12, page 2 of 2. Provide an explanation of why using either the various range median values or the average of the geometric mean and median values to obtain a midpoint estimate provides a meaningful calculation of risk differentials.

Response of Columbia Gas of Kentucky:

The use of arithmetic means, geometric means, and medians provides a comprehensive basis to analyze the historical returns. Each measure is a statistically valid representation of the historical data series. Mathematically, the geometric mean receives 25% weight, the median receives 25% weight, and the arithmetic mean receives 50% weight in the data presented on page 2 of Attachment PRM-12. In Mr. Moul's opinion, these are reasonable weights for analyzing the historical premium for the Risk Premium approach.

Public Service Commission Data Request Set 2 Question No. 48 Columbia Gas of Kentucky Respondent: **P.R. Moul**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 48

Did Mr. Moul take into consideration Columbia's proposals to establish an AMRP mechanism and a PISCC program when developing his recommendations on the cost of equity? Explain the response, including a discussion on the importance either program would have on Columbia's level of risk.

Response of Columbia Gas of Kentucky:

Mr. Moul has reviewed the testimony of Messrs. Miller, Webb and Humphries, and Ms. Cooper when he preformed his cost of equity analysis. As noted in Mr. Moul's direct testimony at pages 7 through 12, such regulatory mechanisms have become common for companies included in Mr. Moul's Gas Group. As such, no separate recognition of these mechanisms is necessary in the cost of equity analysis because the effects of those mechanisms are already reflected in the stock prices (with one exception) of the Gas Group companies.

.

. .

. .

Public Service Commission Data Request Set 2 Question No. 49 Columbia Gas of Kentucky Respondent: Mark Balmert

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 49:

Refer to the Direct Testimony of Mark P. Balmert ("Balmert Testimony"), page 10. For all schedules based on the 20-year normalized weather data provided by Mr. Gresham, provide revised versions which include sales volumes based on 25-year and 30-year normalized weather data.

Response of Columbia Gas of Kentucky:

25 Years:

Throughput volume changes from 33,970,051.3 to 34,067,824.1 an increase of 97,772.8 Mcf.

Revenue changes from \$157,294,349.77 to \$158,194,517.52 an increase of \$900,167.75.

30 Years:

Throughput volume changes from 33,970,051.3 to 34,321,667.5 an increase of 351,616.2 Mcf.

Revenue changes from \$157,294,349.77 to \$160,456,020.31 an increase of \$3,161,670.54.

See attached work-papers WPM-C and WPM-D and Schedule M-2.2 affected by both the 25 year (Attachment 1) and 30 year (Attachment 2) normalizations.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 1 of 48

.

			Columbia	Gas of Kentuck	y, Inc.			W	orkpaper WPM-C	
		:	For the 12 Mon	Volumes (Mcf ths Ended Septe) mber 30, 2006	5		Sheet 1 of 5		
			9/30/06	-				Rate		
Line		Physical	Weather	Industrial	Increme	ntal Custon	lers	Schedule	Per Books	
<u>No.</u>	<u>Description</u>	Flow (1)	<u>Adjustment</u> (2) (WP D)	<u>Adi</u> (3) (WP E)	<u>New Const.</u> (4) (WP E)	<u>Conv.</u> (5) (WP E)	<u>Attrition</u> (6)	<u>Transfers</u> (7)	<u>Adjusted</u> (8=1 thru 7)	
1	RESIDENTIAL									
2 Ra 3 Fir 4 Ov 5 Tol	te Schedule GRS st 1 Mef er 1 Mef tal Rate Schedule GRS	880,569.5 <u>5,656,961.3</u> 6,537,530.8	3,339.6 <u>252,026.6</u> 255,366,2	0.0 <u>0.0</u> 0.0	4,320.0 <u>26,741.0</u> 31,061.0	239.0 <u>822.0</u> 1,061.0	(1,971.0) <u>(69,745.0)</u> (71,716.0)	0.0 <u>0.0</u> 0.0	886,497.1 <u>5.866,805.9</u> 6,753,303.0	
6	COMMERCIAL									
7 Ra	te Schedule G1C	5,859.4	121.0	0.0	0,0	0.0	0.0	0.0	5,980.4	
8	RESIDENTIAL									
9 Ra	te Schedule G1R	2,785.9	105.3	0.0	0.0	0.0	0,0	0.0	2,891.2	
10	RESIDENTIAL									
11 Ra	te Schedule IN3	1,395.9	50.2	0.0	0.0	0.0	0,0	0.0	1,446.1	
12	COMMERCIAL									
13 Ra	te Schedule IN3	75.3	1.9	0.0	0,0	0.0	0.0	0.0	77.2	
14	RESIDENTIAL			,						
15 Ra	te Schedule IN4	98.5	3.2	0.0	0,0	0.0	0.0	0.0	101.7	
16	RESIDENTIAL									
17 Ra	te Schedule IN5	656.4	23.3	0.0	0.0	0.0	0.0	0.0	679.7	
18	RESIDENTIAL									
19 Ra	te Schedule LG2	556.9	17.2	0.0	0.0	0.0	0.0	0.0	574,1	
20	COMMERCIAL									
21 Ra	te Schedule LG2	924.3	22.6	0.0	0,0	0.0	0.0	0.0	946.9	
22	RESIDENTIAL									
23 Rat 24 Firs 25 Om	te Schedule LG3 st 2 Mcf er 2 Mcf	22.8 459 0	0.0 10.2	0.0	0.0 0.0	0,0 0,0	0.0 0.0	0.0 0.0	22.8 469.2	
26 Tot	al Rate Schedule GRS	481.8	10.2	0.0	0.0	0.0	0.0	0.0	492.0	
24	RESIDENTIAL									
25 Rai	te Schudule LG4	268.9	8.1	0.0	0.0	0.0	0.0	0.0	277.0	
26	COMMERCIAL									
27 Rat	te Schedule GSÖ	02 004 0	787 A	0.0	1 በናታ በ	66.0	(488 M	0.0	94 814 5	
28 Pits 29 Nes	st 1 Mer	1,427,083.6	20,904.4	0,0	33,574.0	1,197.0	(127,864.0)	0,0	1,354,895.0	
30 Ne	kt 350 Mcf	1,417,887.3	48,180.8	0,0	5,404.0	0.0	0.0	0.0	1,471,472.1	
31 Ne	kt 600 Mcf	402,902.2	20,988.8	0.0	0.0	0,0	0,0	0.0	423,891.0	
32 Ove 33 Tot	er 1,000 Mcf al Rate Schedule GSO	<u>452,565.0</u> 3,794.325.0	<u>27.188.9</u> 117,560.5	0.0 2.0	<u>0.0</u> 40,030,0	<u>0.0</u> 1,263.0	<u>0.0</u> (128,352.0)	<u>0.0</u> 0.0	<u>479,753,9</u> 3,824,826.5	
		a se a resultante de	********	+1 4		-,	······			

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 2 of 48

			Columbia	Gas of Kentuc	ky, Inc.			Wa	orkpaper WPM-(
			For the 12 Moni	Volumes (Me ths Ended Sept	f) ember 30, 2006				Sheet 2 of
			6/20/06					Rofe	
ino.	` p	hysical	Weather	Industrial	Incremen	tal Customer	rs	Schedule	Per Books
No. Desc	rintion	Flow	Adjustment	Adj	New Const.	Conv,	Attrition	Transfers	Adjusted
		(1)	(2) (3/P D)	(3) (WP E)	(4) (WP E)	(5) (WP E)	(6)	(7)	(8=1 thru 7)
			(112 2)	(11 4)	((
I INDU	STRIAL								
2 Rate Schedule G	so	_							200.0
3 First 1 Mcf		395.2	0.0	0.0	0.0	0.0	0.0	0.0	393.2 14 644 6
4 Next 49 Mcf		14,644.6	0.0	0,0	0.0	0.0	0.0	0.0	14,0440 62 919 2
5 Next 350 Mcf		63,818,3	0,0	0.0	0.0	0.0	0.0	0.0	30 836 9
6 Next 600 Mct		39,830,3	0,0	0.0	0.0	0.0	0.0	0.0	35 552 (
7 Over 1,000 Mcr		<u>33,332,0</u>	0.0	0.0	0.0	0.0	0.0	0.0	154 246 6
8 Total Rate Sched	lie GSU	134,440.0	0.0	0.0	0,0	0,0	0.0	0,0	10,0,0,0,0
9 COMM	ERCIAL								
10 Rate Schedule G	ST								
11 First 1 Mcf		11.0	0,0	0.0	0.0	0.0	0,0	0.0	11.
12 Next 49 Mcf		531.0	5.0	0.0	0.0	0.0	0,0	0.0	3,086
13 Next 350 Mcf		2,110.0	100.6	0.0	0.0	0.0	0.0	0.0	2,210,6
14 Next 600 Mcf		653.0	10,8	0.0	0,0	0.0	0.0	0,0	003.0
15 Over 1,000 Mcf		0.0	0.0	<u>U.Q</u>	0.0	<u>U.U</u>	0.0	0.0	2 421
16 Total Rate Sched	ule GST	3,305.0	116,4	0.0	0.0	0.0	0.0	0.0	3,421.4
17 INDU	STRIAL				-				
18 Rate Schedule G	ST							• •	
19 First 1 Mcf		6.0	0,0	0.0	0.0	0.0	0.0	0.0	0.0
20 Next 49 Mcf		294.0	0,0	0.0	0.0	0.0	0.0	0.0	294.0
21 Next 350 Mcf		1,345.0	0.0	0.0	0,0	0.0	0,0	0.0	1,343.1
22 Next 600 Mcf		289.0	0.0	0.0	0.0	0.0	0.0	0.0	289.0
23 Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	0.0	<u>67</u> 0	0.0	. 0.0	0.0	1 024 (
24 Total Rate Sched	ile GST	1,934.0	0.0	0.0	0.0	0.0	0.0	0.0	1,954.0
25 COMM	ERCIAL								
26 Rate Schedule IS	i .		-					5.5	2 700 /
27 First 30,000 Mc	f.	2,729.0	70.4	. 0.0	0.0	0,0	0,0	0.0	2,199.4
28 Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	0.0	0.0	0.0
29 Total Rate Schedi	ile IS	2,729.0	70,4	0.0	0.0	0.0	0.0	0.0	2,199.4
30 INDUS	STRIAL								
31 Rate Schedule IS	5		. .			~~			
32 First 30,000 Mc	af (33,189.0	0.0	0.0	0,0	0,0	0.0	0.0	22,189.0
33 Over 30,000 Mcf 34 Total Rate Schedu	ile IS	<u>0.0</u> 33,189.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0,0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0,0	0.0	<u>0.0</u> 33,189.0
35 WHOT	ESALE	,		-					
	~~.	al bar a		0.0	0.0		0.0	0.0	014004 fc
36 Rate Schedule II	IS	21,904.0	0.0	U.U	0.0	U,U	0.0	V.V	21,704.0
37 COMM	ERCIAL								
38 Rate Schedule S	5 - Firm Service	4.042.0	41.1	0.0	0.0	0.0	0.0	0.0	4 0.24 1
37 PITSE 30,000 MC	4	V.COE,P	41.1	0.0	0.0	0.0	0.0	0.0	1, 1 04,1 1.6
40 Over 50,000 Mcr 41 Total Rate Schedi	ile SS	<u>0.0</u> 4,963.0	21,1	0.0	0.0	0.0	0.0	0.0	4,984.1
42 Rate Schedule St	S - Intermitible Service								
43 First 30 000 Mr	f	2,047.0	8.7	0.0	0.0	0.0	0.0	0.0	2,055.7
44 Over 30.000 Mof	-	0.0	0.0	0,0	0.0	0.0	0,0	0.0	0.0
45 Total Rate Schedu	de SS	2,047.0	8.7	0.0	0.0	0.0	0.0	0.0	2,055.7

.

į

i , ~

.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 3 of 48

-

		Wa	Workpaper WPM-C							
			For the 12 Mon	ths Ended Septe	ember 30, 2006	i			Sheet 3 of 5	
Line <u>No.</u>	Description	Physical <u>Flow</u> (1)	9/30/06 Weather <u>Adiustment</u> (2) <i>(WP D</i>)	Industrial <u>Adi</u> (3) <i>(WP E)</i>	Incremen <u>New Const.</u> (4) <i>(WP E)</i>	tal Custom <u>Conv.</u> (5) (WP E)	ners <u>Attrition</u> (6)	Rate Schedule <u>Transfers</u> (7)	Per Books <u>Adjusted</u> (8=1 thru 7)	
1	INDUSTRIAL									
2 R: 3 Fi 4 O 5 To 6 R: 7 Fi	ate Schedule SS – Firm Service rst 30,000 Mcf ver 30,000 Mcf atal Rate Schedule SS ate Schedule SS – Interruptible S rst 30,000 Mcf	22,324.0 <u>0.0</u> 22,324.0 ervice 7.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	22,324.0 <u>0.0</u> 22,324.0 7.0	
8 Ov 9 To	ver 30,000 Mcf Ital Rate Schedule SS	<u>0,0</u> 7,0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 7.0	
10 To	wiff Sales Summary by Custome	r Class	255 583 7	0.0	31.051.0	1.061.0	(71.716.0)	0.0	6.759.764.8	
11 70	tal Commercial Salar	2 914 229 1	117 022 6	0.0	40.030.0	1 263 0	(128 352 (1)	0.0	3 845 091 6	
10	an Commercial Sales	3,014,220.0	117,522.0	0.0	40,000.0	1,205.0	(120,002.0)	0.0	211 200 6	
12 To	tal Industrial Sales	211,700.5	0.0	0.0	0.0	0.0	0.0	0.0	211,700.0	1
13 To	tal Wholesale Sales	21,904,0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0,0</u>	<u>0.0</u>	21,904.0	
14 To	tal Tariff Sales	10,591,607.7	373,506.3	0.0	71,091.0	2,324.0	(200,068,0)	0.0	10,838,461.0	
15	RESIDENTIAL		<u>, , , , , , , , , , , , , , , , , , , </u>							
16 Ra 17 Fir 18 Ov 19 To 20	tte Schedule GTR st 1 Mcf ter 1 Mcf tal Rate Schedule GTR COMMERCIAL	247,667.1 <u>1.781,113.9</u> 2,028,781.0	558.9 <u>78.110.0</u> 78,668.9	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0,0 <u>0,0</u> 0,0	0.0 <u>0.0</u> 0.0	248,226.0 <u>1,859,223.9</u> 2,107,449.9	
21 Ra 22 Fir 23 Ne 24 Ne 25 Ne 26 Ov 27 To	tte Schedule GTO st 1 Mcf xt 49 Mcf xt 350 Mcf xt 600 Mcf er 1,000 Mcf tal Rate Schedule GTO	31,291.8 518,212.2 592,600.8 187,177.5 <u>176.461.4</u> 1,505,743.7	53.2 7,481.6 17,449.0 8,171.6 <u>11,709.6</u> 44,865.0	0.0 0.0 0.0 0.0 <u>0.0</u> 0.0	0,0 0,0 0,0 0,0 0,0	0.0 0.0 0.0 0.0 0.0 0.0	0.0 0.0 0.0 <u>0.0</u> 0.0	0.0 0.0 0.0 0.0 0.0	31,345.0 525,693.8 610,049.8 195,349.1 <u>188,171.0</u> 1,550,608.7	
1	INDUSTRIAL									
2 Ra 3 Fin 4 Ne 5 Ne 6 Ne 7 Ov 8 Tet	te Schedule GTO st 1 Mcf xt 49 Mcf xt 350 Mcf xt 600 Mcf er 1,000 Mcf tal Rate Schedule GTO	102.2 4,094.0 19,055.7 16,851.3 <u>12,498.6</u> 52,601.8	0.0 0.0 0.0 0.0 <u>0.0</u> 0.0	0.0 0.0 0.0 <u>0.0</u> 0.0	0,0 0,0 0,0 0,0 0,0 0,0	0.0 0.0 0.0 0.0 <u>0.0</u> 0.0	0,0 0,0 0,0 0,0 <u>0,0</u> 0,0	0.0 0.0 0.0 0.0 <u>0.0</u> 0.0	102.2 4,094.0 19,055.7 16,851.3 12,498.6 52,601.8	

.

1

i

					PS	SC Case N	o. 2007-00	800		
			Columbia	Gos of Kentuc	w. The	P36	Attachme	nt 1 1	orkoaper WPM-C	-
			Continuora	Volumes (Mel))		Page 4 o	148 ***	Short d of 5	
			For the 12 mon	ths Ended Septe	ember 30, 2000	1			Stice: 4 01 3	
Line		Physical	9/30/06 Weather	Industrial	Incremen	tal Custom	ers	Rate Schedule	Per Books	
No.	Description	Flow	Adjustment	Adi	New Const.	Conv.	Attrition	Transfers	Adjusted	
		(1)	(2) (WP D)	(3) (WP E)	(4) (WP E)	(3) (WP E)	(0)	(i)	(o-1 (010 ()	
1	COMMERCIAL									
ንኩ	nta Schedula DS.IS									
3 Fi	rst 30,000 Mcf	1,406,093.0	38,883.3	0,0	0.0	0.0	0.0	0.0	1,444,976.3	
4 O 5 Te	ver 30,000 Mcf nal Rate Schedule DS-IS	<u>0.0</u> 1,406,093.0	<u>0,0</u> 38,883.3	0.0	0.0	0.0	0.0	0.0	1,444,976.3	
6	INDUSTRIAL									
7 12	nte Schedule DS-IS									
8 Fi	rst 30,000 Mcf	4,830,084.0	0,0	0.0	0.0	0.0	0.0	0.0	4,830,084.0	
9 O 10 Ta	ver 30,000 Mcf stal Rate Schedule DS-IS	<u>2,698,204.0</u> 7,528,288.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>2,698,204,0</u> 7,528,288.0	
. 11	INDUSTRIAL									
10 0	to Cabadala DO OMITI									
12 K	rst 30,000 Mcf	116,733.0	0,0	0.0	0.0	0.0	0.0	0.0	116,733.0	
14 O 15 To	ver 30,000 Mcf atal Rate Schedule DS-SMITH	<u>0.0</u> 116,733.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0,0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 116,733.0	
16	COMMERCIAL									
17 19.	to Saladula DS CS									ŗ
17 K	rst 1 Mcf	2(6.0	0.0	0.0	0.0	0.0	0.0	0.0	216.0	
19 N	ext 49 Mcf	10,576.0	0.0	0.0	0.0	0.0	0.0	0.0	10,576.0	
20 No 21 No	ext 350 Mcf	. 98,088.0	1,137.1	0.0	0.0	0.0	0.0	0.0	99,225,1	
22 0	ver 1,000 Mcf	<u>61.333.0</u>	<u>5,944.7</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>67.277.7</u>	
23 To	ital Rate Schedule DS-GS	243,328.0	7,082.9	0.0	0.0	0.0	0.0	0.0	200,410.9	
24	INDUSTRIAL									
25 R	te Schedule DS-GS	107.0	۸Ń	0.0		0.0	0.0	በበ	107.0	
26 Fi 27 No	rst 1 Mcr ext 49 Mcf	4,965.0	0.0	0.0	0.0	0.0	0,0	0.0	4,965.0	
28 No	ext 350 Mcf	30,635.0	0.0	0,0	0.0	0.0	0.0	0.0	30,635.0	
29 No	ext 600 Mcf	40,386.0	0.0	0,0	0.0	0.0	0.0	0.0	40,386.0 42,157.0	
30 O	omi Rate Schedule DS-GS	118,250.0	0.0	0.0	0.0	0.0	0.0	0.0	118,250.0	
32	INDUSTRIAL									
33 Ra	nte Schedule DS3	200,189.0	0.0	0.0	- 0.0	0.0	0.0	0.0	200,189.0	
34	COMMERCIAL				·					
35 R:	ate Schedule FX1	193,168.0	3,431.3	0.0	0.0	0.0	0.0	0.0	196,599.3	
36	INDUSTRIAL									
37 R	nte Schedule FX2	11,232.0	0.0	0.0	0,0	0.0	0.0	0,0	11,232.0	
38	INDUSTRIAL									
39 R:	nte Schedule FX4	144,672.0	0.0	0.0	0.0	0.0	0.0	0.0	144,672.0	
40	INDUSTRIAL									
41 R:	ate Schedule FX5	5,152,027.0	0.0	0.0	0.0	0.0	0.0	0.0	5,152,027.0	
42	INDUSTRIAL									
43 R	ate Schedule FX6	244,692.0	0.0	0,0	0.0	0.0	0.0	0.0	244,692.0	

! .

÷...

-

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 5 of 48

		Wo	Workpaper WPM-C Sheet 5 of 5							
Line <u>No.</u>	Description	Physical <u>Flow</u>	9/30/06 Weather <u>Adjustment</u>	Industrial <u>Adi</u> (7)	Incremen New Const.	tal Custom	ers <u>Attrition</u>	Rate Schedule <u>Transfers</u>	Per Books <u>Adjusted</u> (8=1 thru 7)	
		(1)	(2) (WP D)	(3) (WP E)	(4) (WP E)	(3) (WP E)	(0)	(0	(o-1 (m t /)	
1	INDUSTRIAL									
2 Rate 3 First 4 Over	Schedule FX7 25,000 Mcf 25,000 Mcf	300,000.0 <u>286,958.0</u>	0.0 <u>0.0</u>	0.0 <u>0.0</u>	0.0 <u>0.0</u>	0,0 <u>0,0</u>	0.0 <u>0.0</u>	0.0 <u>0.0</u>	300,000.0 <u>286,958.0</u>	
5 Total	Rate Schedule FX7	586,958.0	0.0	0,0	0.0	0.0	0.0	0.0	586,958,0 ,	
o 7 Rate	Schedule SAS									
8 First	30,000	48,235.0	1,295.2	0.0	0,0	0.0	0.0	0.0	49,530.2	
9 Over	30,000	<u>0.0</u>	0.0	0.0	0.0	<u>0,0</u>	0.0	<u>0.0</u>	<u>0.0</u>	
Totai	Rate Schedule SAS	48,235.0	1,295.2	0.0	0.0	0,0	0.0	. 0.0	49,530,2	
10	INDUSTRIAL									
]] Rate	Schedule SC2	234,904.0	0.0	0.0	0.0	0.0	0.0	0.0	234,904,0	
12	INDUSTRIAL									
13 Rate	Schedule SC3	3,239,241.0	0.0	0.0	0.0	0,0	0.0	0.0	3,239,241.0	
l4 Tran	sportation Summary by Cust	omer Class								
15 Total	Residential Transportation	2,028,781.0	78,668.9	0.0	0.0	0.0	0.0	0.0	2,107,449.9	
16 Total	Commercial Transportation	3,396,567.7	95,557.7	0.0	0.0	0.0	0.0	0,0	3,492,125.4	1
17 Total	Industrial Transportation	17.629.787.8	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>17,629,787,8</u>	
18 Total	Transportation	23,055,136.5	174,226.6	0,0	0,0	0,0	0.0	0.0	23,229,363.1	
19 Total	Company Throughput	33,646,744.2	547,732.9	0.0	71,091.0	2,324.0	(200,068.0)	0.0	34,067,824.1	

-

....

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 6 of 48

Workpaper WPM-D

.....

Columbia Gas of Kentucky, Inc.					Workpaper WPM-D			
	ŕ	Adjustment based of	n Normalized V	olumes			Obast 1 of 2	
		For the 12 Months F	Inded Septembe	r 30, 2006			Sheet 1 of 3	
Line <u>No.</u>	Description	<u>Phy. Flow</u> (1) Mcf <i>(WP C)</i>	<u>Normalized</u> (2) Mcf	Normalized <u>Adjustment</u> (3 2-1) Mcf	<u>Base Rate</u> (4) \$/Mcf	<u>Revenue</u> (5=3x4) \$		
1	RESIDENTIAL							
_				•				
2 3	Rate Schedule GRS	880.569.5	883.909.1	3,339.6	0.0000	0		
4	Over 1 Mcf	<u>5.656,961.3</u>	5,908,987.9	<u>252.026.6</u>	1.8715	<u>471.668</u>		
S	Total Rate Schedule GRS	6,537,530.8	6,792,897.0	255,366.2		471,668		
e	COMMERCIAI							
0	COMMERCIAL							
7	Rate Schedule G1C	5,859.4	5,980.4	121.0	1.4968	181		
0	υνστητική							
ġ	RESIDENTIAL							
9	Rate Schedule GIR	2,785.9	2,891.2	105.3	1.5470	163		
10	PESIDENTIAL							
10	RESIDERING							
11	Rate Schedule IN3	1,395.9	1,446.1	50.2	0.4000	20		
כו	COMMERCIAL.							
14								
13	Rate Schedule IN3	75.3	77.2	1.9	0.4000	1		
14	RESIDENTIAL	,						
14								
15	Rate Schedule IN4	98.5	101.7	3.2	0.5500	2		
16	RESIDENTIAL							
17	Rate Schedule IN5	656.4	679.7	23.3	0.6000	14		
18	RESIDENTIAL							
		****	604 t	19.0	0.5500			
19	Rate Schedule LG2	556.9	574.1	17.2	0.5300	Ű		
20	COMMERCIAL							
_		07.40	047.0	22	0.2600	¢		
21	Rate Schedule LG2	924.3	940.9	L.L.G	0.5300	D		
22	RESIDENTIAL				•			
23	Rate Schedule LG3	22.8	22.8	0.0	0.0000	· 0		
25	Over 2 Mcf	459.0	469.2	<u>10.2</u>	0.3500	<u>4</u>		
26	Total Rate Schedule LG3	481.8	492.0	10.2		4		
~ ~	DESTRATIS							
27	RESIDENTIAL							
28	Rate Schedule LG4	268.9	277.0	8.1	0.4000	3		
	0.0343470.044							
29	COMMERCIAL							
30	Rate Schedule GSO	_· ·				~		
31	First I Mcf	93,886.9	94,184.5	297.6	0.0000	0		
32	Next 49 Mcf	1,427,083.6	1,447,988.0	20,904.4	1.8/13	57,125 87 A62		
33	Next 350 Mct	1,417,687.5 101 001 1	1,400,008.1 272 201 A	40,100.0 20 088 8	1.7296	36,302		
34	NEXTOUDINE Ower 1 000 Mof	452 565 0	479.753.9	27.188.9	1.5802	42.964		
36 36	5 Total Rate Schedule GSO	3,794,325.0	3,911,885.5	117,560.5		205,852		

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 7 of 48

		Columbia Gas Adjustment based o	i of Kentucky, Ji n Normalized V	nc. oiumes		Work	paper WPM-D
	• 1	For the 12 Months I	Ended Septembe	er 30, 2006			Sheet 2 of 3
Line				Normalized			
<u>No.</u>	<u>Description</u>	Phy. Flow (1) Mef (WP C)	<u>Normalized</u> (2) Mcf	<u>Adjustment</u> (3=2-1) Mef	<u>Base Rate</u> (4) S/Mef	<u>Revenue</u> (5=3x4) S	
1	COMMERCIAL						
2	Rate Schedule GST						
3	First 1 Mcf	11.0	11.0	0.0	0.0000	0	
4	Next 49 Mcf	531.0	536.0	5.0	1.8715	. 9	
5	Next 350 Mcf	2,110.0	2,210.6	100.6	1.8153	183	
6	Next 600 Mcf	653.0	663.8	10.8	1.7296	19	
7	Over 1,000 Mcf	0.0	<u>D.0</u>	0.0	1.5802	<u>U</u> 211	
8	Total Rate Schedule GST	3,305.0	3,421.4	110.4		211	
9	COMMERCIAL						
10	Rate Schedule IS						
11	First 30,000 Mcf	2,729.0	2,799.4	70.4	0.5467	38	
12	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	0.0	0.2905	<u>0</u>	
13	Total Rate Schedule IS	2,729.0	2,799.4	70.4		38	
14	WHOLESALE						
15	Rate Schedule IUS	21904	21,904.0	0.0	0.3038	0	
16	COMMERCIAL						
17	Rate Schedule SS Firm Service						
18	First 30,000 Mcf	4,963.0	4,984.1	21.1	0.5467	12	
19	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0</u>	
20	Total Rate Schedule SS Firm	4,963.0	4,984.1	21.1	•	12	
21	Rate Schedule SS Interruptible Se	ervice					
22	First 30,000 Mcf	2,047.0	2,055.7	8.7	0.5467	5	
23	Over 30,000 Mcf	<u>0.0</u>	0.0	0.0	0.2905	0	
24	Total Rate Schedule SS Interr	2,047.0	2,055.7	8.7		5	
•		~					
25	Tariff Sales Summary by Custom	er Class					
26	Total Residential Sales	6,543,775.1	6,799,358.8	255,583.7		471,880.0	
27	Total Commercial Sales	3,814,228.0	3,932,150.6	117,922.6		205,308	
28	Total Wholesale Sales	21,904.0	21.904.0	<u>0.0</u>		<u>0</u>	
29	Total Tariff Sales Excl Industrial	10,379,907.1	10,753,413.4	373,506.3		678,188	

-

				PSC Cas	se No. 2007-00 PSC Set 2 - No Attachme	0008 5. 49 mt 1	
		Columbia Co	e of Kentucky T	D£.	Page 8 c	of 48 Work	naper WPM-D
		Adjustment based o For the 12 Months	n Normalized V Ended Septembe	'olumes er 30, 2006			Sheet 3 of 3
Line <u>No.</u>	<u>Description</u>	<u>Phy. Flow</u> (1) Mcf <i>(WP C)</i>	<u>Normalized</u> (2) Mcf	Normalized <u>Adiustment</u> (3=2-1) Mcf	<u>Base Rate</u> (4) \$/Mef	<u>Revenue</u> (5=3x4) \$	
1	RESIDENTIAL						
2 R	ate Schedule GTR						
3 F	irst 1 Mcf	247,667.1	248,226.0	558.9	0.000	0	
40	ver 1 Mcf	1.781.113.9	1,859,223.9	<u>78,110.0</u>	1.8750	<u>146.456</u>	
5 T	otal Rate Schedule GTR	2,028,781.0	2,107,449.9	78,668.9		146,456	
6	COMMERCIAL						
7 R	ate Schedule GTO						
8 F	irst I Mcf	31,291.8	31,345.0	53.2	0.0000	0	
9 N	ext 49 Mcf	518,212.2	525,693.8	7,481.6	1.8715	14,002	
10 N	ext 350 Mcf	592,600.8	610,049.8	17,449.0	1.8153	31,675	
II N	ext 600 Mcf	187,177.5	195,349.1	8,171.6	1,7296	14,134	
12 0	ver 1,000 Mcf	176,461,4	<u>188,171.0</u>	11.709.6	1.5802	18,504	
13 T	otal Rate Schedule GTO	1,505,743.7	1,550,608.7	44,865.0		78,315	
1	COMMERCIAL						
2 8	ate Schedule DS-IS						
3 19	rst 30,000 Mcf	1.406.093.0	1,444,976.3	38,883.3	0.5467	21,258	
4 0	ver 30,000 Mcf	0.0	0.0	0.0	0.2905	0	
5 T	otal Rate Schedule DS-IS	1,406,093.0	1,444,976.3	38,883.3		21,258	
6	COMMERCIAL						
7 R	ate Schedule DS-GS						
8 Fi	irst 1 Mcf	216.0	216.0	0.0	1.8153	0	
9 N	ext 49 Mcf	10.576.0	10.576.0	0.0	1.8153	0	
10 N	ext 350 Mcf	73.115.0	73,116.1	1.1	1.8153	2	
11·N	ext 600 Mcf	98,088.0	99,225.1	1,137.1	1.7296	1,967	
12 O	ver 1:000 Mcf	61.333.0	67,277,7	5.944.7	1.5802	<u>9,394</u>	
13 To	otal Rate Schedule DS-G8	243,328.0	250,410.9	7,082.9		11,363.0	
14	COMMERCIAL						
15 R	ate Schedule FX1	193,168.0	196,599.3	3,431.3	0.1250	429	
16	COMMERCIAL						
17 R	ate Schedule SAS						
18 Fi	rst 30,000	48,235.0	49,530.2	1,295.2	0.5467	708	
19 0	ver 30,000	<u>0.0</u>	0.0	0.0	0,2905	<u>0</u>	
20 To	otal Rate Schedule SAS	48,235.0	49,530.2	1,295.2		708	
		tomou Close	<u> </u>				
21 Ti	ransportation Summary by Cus	nomer Class	0 100 410 0	40 KC0 0		116 APP 1	Í
22 To	nal Residential Transportation	2,028,781.0	2,107,449.9	78,068,9		140,455.0	
23 To	otal Commercial Transportation	<u>3,396,567.7</u>	<u>3,492,125,4</u>	<u>95,557,7</u>		<u>112,073.0</u>	
24 To	otal Tran Excl. Industrial	5,425,348.7	5,599,575.3	174,226.6		258,529	
	۳۵۰۰۵ میں میں ۲۰۰۵ (۲۰۰۵ میں میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ ۱۹۹۹ میں میں میں میں میں میں میں میں میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ میں ۲۰۰۵ می						
25 T (E	otal Company Throughput (xcl. Industrial)	15,805,255.8	16,352,988.7	547,732.9		936,717	

*

...

.

		Аллия	Colur dized Test N For the 12	nbia Gas of K Case No. 2 ear Revenues Months Ended (Gas Servi	ontucky, Inc. 007-00008 at Most Current Rai September 30, 2006 (ec)	ន	PSC	ase No. 2007-00 PSC Set 2 - No Attachme Page 9 o	008 	Scan T Witness: M.	dule M-2.2 age 1 of 40 P. Balmert
Data: X Base I Type of Filing:	Period _ Forecasted Period : X Original _ Update _ Revised		Ö	urrent Annual	ized .						
Work Paper B Line Rate No. Code (A)	celetence ruoj. Class/ <u>Deseription</u> (B)	Customer Bills (C)	Sates [] (D)	Most Current (J)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L)	Revenue Incr Less Gas Cost Rev (M) (M)	% Incr In Rev Less Gas Cost Rev (M/K) (N)	Gas Cost <u>Revenue [2]</u> (B) (\$)	Current Total Revenue (K1) (S)	Total Revenue % Increase (0) (%)
	Sales Service		(McI)	(\$/Mct)	6	(20))		
400 0	Davidential	1.198.356	6,753,3(3.0	19,699,317.68	43.65	8,291,463.55	42.1 2.2	70,242,455.17	89,941,772.85	56.50
2 GSK 3 GIC	uccertai service - restuction LG&E Commercial	24	1 5,91	\$0.4	9,842.46	0.02	0.00	0.0	30.071.95	37,953.14	0.02
4 GIR	LG&E Residential	401	2,83	1.2	7,881.19	70.0	0.00	0.0	0.00	578.44	0.00
5 IN3	Inland Gas General Service - Residential	12(4. 1.	1.04	30.88	0.00	0.00	0.0	0.00	30.88	0.00
6 IN3	Inland Gas General Service - Commercial	1 11	1	01.7	55.94	0.00	0.00	0.0	0.00	55.94 ADT 27	0.00
7 IN4	Inland Gas General Service - Residential	ο V	9	1.61	407.82	0.00	0.00	0.0	0.00	200.94	0.00
6 LG2	LG&E Residential	11	2	74.1	200.94	0.00	0.00	0.0	0.00	331.42	0.00
10 LG2	LG&E Commercial	T	2	46.9	331.42 CA 97 (00.0	000	0.0	0.00	178.62	0.00
11 LG3	L.G&E Residential	-	4 0	92.0	110.97	0.00	0.00	0.0	0.00	110.80	0.00
12 LG4	LG&E Residential	-	2 2	0.11	0 JA9 670 43	20.41	1 132.658.77	12.3	39,782,785.39	48,991,415.02	30.78
13 GSO	General Service - Commercial	132,97	Z 3,524,6 8 154.7	999	278,117.05	0.62	(5,527.27)	(2.0)	1,604,349.72	1,882,466.77	1.18
14 GSO	General Service - Industrial	10	0 34	21.4	10,242.21	0.02	(10,205.27)	(9.66)	91,455.90	101,698.11	0.03
15 GST	General Service - Trans Fallback - Louini	[r]	0	34.0	5,757.25	0.01	(5,757.25)	(100.0)	47,932.67	23,080,5C	co.0
16 GST	Ceneral Service - Liaus Fautuaus - Lin	5	0	4.66	18,546.73	0.04	(18,554.87)	(100.0)	21.111,62	75 161 364	0.27
17 IS	Interruptible Service - Commercial		33,1	89.0	79,915.93	0.18	(79,915.93)	(100.0)	64.CU2,CP5	05.121.025	0.15
SI 81	Interruptione active - Analogian		21.0	04.0	6,654.4	10.0	12,399.87	180.5	00.170.122	19 550 666	0.15
20 20	Standby Service - Commercial - Firm	[3]	0	384.1	27,899.6	0.06	(27,903.83)	(100.0)	00.0CU,CU2	409 141.77	0.26
33 16	Standhy Service - Industrial - Firm	[3]	0 22,	324.0	30,386.3	0.07	(55.085.05)	(0.001)	26 185 16	22,505,60	0.01
22 SS	Standby Service - Commercial • Interr	[2]	0 3	355.7 7 0	1,123.8	0.00	(92,221,1) (3.83)	(100.0)	72.81	76.64	0.00
23 SS	Standby Service - Industrial - Interr	[5]	2	N ²			•				
24	Transportation Service								00.0	5 872 410 91	3.69
25 GTR	GTS Choice - Residential	325,8	05 2,107,	449.9	5,872,410.9	I 13.01	2,248,455.78	C.0C	0.00	3,537,586.64	2.22
26 GTO 27 GTO	GTS Choice - Commercial GTS Choice - Industrial	42,9 1	61 1,550, 08 52,	601.8 601.8	93,189.0 03,189.0	7 0.21	(2,571.54)	(2.8	00.00	93,189.07	0.06

1

.

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 3 through 40 for detail.
[3] Customers are included under Transportation Rate Schedules

.

.

L

.

	Annualiz Fic	Columbia Columbia ed Test Year J rr the 12 Moni (Gas of Kent Case No. 200 Revenues at ths Ended Se Gas Service)	ucity, In -00008 Most Current Rate ptember 30, 2066	~	D DSd	ase No. 2007-00 PSC Set 2 - No. Attachmel Page 10 of	49 11 148	buut I Witness: M.	edule M-2.2 2age 2 of 40 P. Balmert
Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised	•	Curret	at Annualize	3						
Work Paper Reference No(5): Line Rate Class/ No. Code Description (A) (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (M/K) (N) (%)	Gas Cost Revenue [2] (S)	Current Total Revenue (K1) (S)	Total Revenue % Increast (<u>M / K1</u>) (O) (%)
1 Transportation Service										i
2 DS-IS GTS Interruptible Service - Commercial	· 347 554	1,444,976.3 7,528,288.0		809,365.84 3,455,403.78	1.79	156,262.80 485,767.95	19.3 14.1	0.00	809,365.84 3,455,403.78 75,115,57	16.0 7.1.2 0.05
 Doub Of Special Rate - Industrial Doub Signature Control - Industrial Doub Of Control Rate - Industrial Doub Of Control Rate - Industrial 	12 216	116,733.0 250,410.9		75,115.57 442,324.72	0.17 0.98	2,593.28 (12,433.61)	(2.8) (2.8)	0.00	442,324.72	0.13
6 DS-GS GTS General Service - Industrial	108	118,250.0		207,324.24	0.46	(5,220.42) 5,477.30	(c.2) 29.62	0.00	18,517.82	0.01
7 DS3 GTS Main Line Service - Industrial 8 FX1 GTS Flex Rate - Commercial	12	196,599.3		25,354.91	0.06	2,290.80	0.6	0.00	25,354.91 2,054.00	0.02
9 FX2 GTS Flex Rate - Industrial	10	11,232.0 144,672.0		2,034.00 47,689.20	0.11	2,400.00	5.0	0.0	47,689.20	0.03
11 FXS GTS Flex Rate - Industrial	34	5,152,027.0		443,944.52 21.665.37	0.98 0.05	6,800.00 2,400.00	1.11	0.00	21,665.37	10.0
12 FX6 GTS Flex Rate - Industrial 13 FX7 GTS Flex Rate - Industrial	11	586,958.0		206,739.50	0.46	2,400.00	1.2	0.00	206,739.50	0.02
14 SAS GTS Special Agency Service 15 SC2 GTS Special Rate - Industrial	<u> 1</u> 2 1	49,530.2 234,904.0		27,748.96 31,317.52 421 881 43	0.07	2,290.80	7.3 0.5	00.0	31,317.52 421,881.33	0.02 <u>0.27</u>
16 SC3 GTS Special Rate - Industrial	1.702.840	34.067.824.1		45,125,846.95	100.00	12,504,621.05	27.7	113,068,670.57	158,194,517.52	99.39
17 Total Sales and Transportation										
18 Other Gas Department Revenue			-						388,732.00	0.24
19 Acct. 487 Forefited Discounts 20 Acct. 488 Miscellaneous Service Revenue									118,856.00 0.00	0.07
21 Aect. 495 Non-rizational sates 22 Aect. 495 Prior Yr, Rate Refund - Net									0.00 474.858.00	0.30
23 Acct. 495 Uther Gas Kevenues - Unive									982,446.00	0.61
24 Total Other Gas Department Revenue									159,176,963.52	100.00
25 Total Gross Revenue										
 Reflects Normalized Volumes. Schedule M-2.2 Pages 3 through 40 for detail. 										

.

-

--

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 11 of 48

Schedule M-2.2 Page 3 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

.

-

• • •

Work Paper	· Reference No(s):		Curren	it Annualized							
Line Rate <u>No. Code</u> (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D)	Most Current <u>Rates</u> (J)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L)	Revenue Incr Less Gas Cost Rev (M) (N)	% Incr In Rev Less Gas Cost Rev (N) (%)	Gas Cost Revenue [2] (E)	Current Total Revenue (Kt H) (S)	Total Revenue % Increase (M / K1) (0)
1 GSR	General Service - Residential		(17241)	france	2				î	C	
64	RESIDENTIAL										
m	Customer Charge:	1,198,356		0.00	0.00	0.0	15,279,039.00	0.0	0.00	0.00	
4 50 50 10	Commodity Charge: First 1 Mcf Over 1 Mcf EAP Recovery		886,497.1 5,866,805.9	6.9500 1.8715 0.0579	8,328,574,20 10,979,727,24 <u>391,016,24</u>	42.3 55.7 2 <u>.0</u>	(6,711,248.89) (276,326.56) <u>0.00</u>	(80.6) (2.5) <u>0.0</u>	9,220,633.64 61,021,821.53 <u>0.00</u>	17,549,207.84 72,001,548.77 <u>391,016.24</u>	
8	Total	1,198,356	6,753,303.0		19,699,317,68	100.0	8,291,463.55	42.1	70,242,455.17	89,941,772.85	

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

.

-

.__

•
PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 12 of 48

Schedule M-2.2 Page 4 of 40 Witness: M. P. Balmert Current Total Revenue * වී G. % Incr In Rev Less Case Cast Rev Revenue Incr Less % of Rev To Total Less Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) Current Most Revenue Less Current Annualized Data: X Base Period __Forceasted Period Type of Filing: X Original __Update __Revised Work Paper Reference No(s):

Total Revenue % Increase (M/K1) (0) (%)						
Current Total Revenue (K1) (S)			891.00	71.154.80	72,045.80	
Gas Cost Revenue [2] (R) (S)			0,00	62 203.34	62,203.34	
% Incr In Rev Less Gas Cost Rev (M) (N) (%)			0.0	00	0.0	
Revenue Incr Less Gas Cost Rev (M) (S)			0.00	0.00	0.00	
% of Rev To Total Less Gas Cost (L) (%)			1.9	<u> 90.9</u>	100.0	
Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			891.00	8.951.46	9,842.46	
Most Current <u>Rates</u> (J) (S/Mcf)			16.50	1.4968		
Sales [1] (D) (Mcf)		•		5.980.4	5,980.4	
Customer <u>Bills</u> (C)					54	
Class/ <u>Description</u> (B)	LG&E Commercial	COMMERCIAL	Customer Charge:	Commodity Charge: All Gas Consumed	Total	
Line Rate <u>No. Code</u> (A)	1 61C	7	en	4 v	Q	

[1] Reflects Normalized Volumes.
[2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

· -

.

.

...

PSC Case No. 201 J08 PSC Set 2 - No. 49 Attachment 1 Page 13 of 48

· - [

i

.

Schedule M-2.2 Page 5 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annunlized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Current Annualized

.

Data: X Base Period _Forccasted Period Type of Filing: X Original _Update _ Revised Work Paper Reference No(5):

. . .

•• •= •• •

•···

.....

	Current Tota Total Reven Revenue % Incr (K + H) $(M/E)(Kt)$ $(0)(5)$ $(%)$			00 3,408.50	<u>95</u> <u>34,544,64</u>	95 37,953.14
	Gas Cost <u>Revenue [2]</u> (H) (S)			0.0	30,071,5	30,071.
	% Incr In Rev Less Gas Cost Rev (M) (N) (%)			0.0	0.0	0.0
	Revenue Incr Less Gas Cost Rev (M) (S)			0.00	0.00	0.00
	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			43.2	<u>56.8</u>	100.0
	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			3,408.50	4,472.69	7,881.19
	Most Current (J) (S/Mcf)			8.50	1.547	
	<u>Sales [1]</u> (D) (Mcf)				2.891.2	2,891.2
	Customer <u>Bills</u> (C)			401		401
Kelerence Ivu(s):	Class/ <u>Description</u> (B)	LG&E Residential	RESIDENTIAL	Customer Charge:	Commodity Charge: All Gas Consumed	Total
Work Paper 1	Line Rate <u>No. Code</u> (A)	1 GIR	7	'n	4 s	Q

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

.

,

Ļ____

. . .

· · -

PSC Case No. 2t J08 PSC Set 2 - No. 49 Attachment 1 Page 14 of 48

Schedule M-2.2 Page 6 of 40 Witness: M. P. Balmert Current Total Revenuc (K1) (S) Gas Cost <u>Revenue [2]</u> (H) (S) % Incr In Rev Less Gas Cost Rev (M) (N) (%) Revenue Incr Less Gas Cost Rev <u>(F - K)</u> (M) (S) 1 % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) i Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) 1 Current Annualized Most Current <u>Rates</u> (J) (S/Mcf) Sales [1] (D) (Mcf) ; Customer Bills (C) ŧ . Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): Class/ Description (B) : . Line Rate <u>No. Code</u> (A)

.........

Total Revenue % Increase (M/K1) (0) (%)

578.44 0.00 578.44 <u>0.00</u> 0.00 00.0 0.0 0.0 0.00 0.00 0.00 100.0 100.0 0.0 <u>578.44</u> 578.44 0.00 0.4000 0.00 I,446.1 1.446.1 120 120 . Inland Gas General Service - Residential Commodity Charge: All Gas Consumed Customer Charge: RESIDENTIAL Total ENIT 3 ŝ 4 v v

alized Volumes. [1] Reflects Noi

-

-			: - 1		ţ		:			_	
		Annuali F	Columbia Columbia zed Test Year or the 12 Mon	Gas of Kentu Case No. 2007 Revenues at M ths Ended Sep (Gas Service)	cky, Inc. 0008 fost Current Rat otember 30, 2006	S				Sci Wítness: N	ledule M-2.2 Page 7 of 40 (, P. Balmert
Data: X Bas Type of Filit Work Paper	e Period _ Forecasted Period 19: X Original _ Update _ Revised Reference No(s):		Curre	nt Annualized							
Line Ratc <u>No. Code</u> (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rcv To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev <u>(M)</u> (M)	% Incr In Rev Less Gas Cost Rev (M) (N) (%)	Gas Cost Revenue [2] (H)	Current Total Revenue (K1) (S)	Total Revenue % Increase (M / K1) (O) (%)
1 IN3	Inland Gas General Service - Commercial										
7	COMMERCIAL										
¢1	Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	00.0	0.00	
47 V	Commodity Charge: All Gas Consumed		77.2	0.4000	30.88	100.0	000	00	000	30.88	
Ŷ	Total	12	77.2		30.88	100.0	0.00	0.0	0.00	30.88	
[1] Reflects	Normalized Volumes.										

:____

...

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 15 of 48

	0008 0. 49 111 1 0f 48	M-2.2 8 of 40 almert	otal cenuc crease (/K1) O)					
et in the second second second second second second second second second second second second second second se	lo. 2007-0 Set 2 - N Attachme Page 16 (Schedulk Page ss: M. P. B	MID % RG 1		00.0	.94	5.94	
	SC Case N PSC	Witne	Current Total Revenue (K1 H) (S)		Ç	55	5	i . ~
	۲, etc.		Gas Cost Revenue [2] (B) (5)		0.00	000	0.00	
			% Iher In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)		0.0	0.0	0.0	
	1		Revenue Iner Less Gas Cost Rev (M) (S)		0.00	0.00	0.00	
		3	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)		0.0	100.0	100.0	
с. 	•	ucky, Inc. 7-0008 Most Current Rat ptember 30, 2006	Current Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)		0.00	55.94	55.94	
		Gas of Kent ase No. 200 evenues at j as Ended Se Bas Service)	Most Most Current <u>Rates</u> (J) (S/Mcf)		0.00	0.5500		
		Columbia (C C C C C Sed Test Year R for the 12 Monti	Curren (D) (Mcf)			101.7	101.7	
		Annusli F	Customer Bills (C)		12		a	3
		iod Revised	B	ice - Residential				
		id Forecasted Peri)riginal Update	ence No(s): Class/ <u>Descripti(</u> (B)	id Gas General Servi IDENTIAL	omer Charge:	smodity Charge: 3as Consumed	li	li ulized Volumes,
		. Base Perio	Paper Refer Rate Code (A)	44 Inlar RES	Cust	Con All (Tota	. Tota filects Norma
		Data: X Type of	Work Line No.	ч ц	শ	-4° vî	9	(1) Ke

<u>.</u>____

					-		Manue va 440			An Paç	je 17 of 48
		Annual	Columbia (ized Test Year for the 12 Mon	Gas of Kentu Case No. 2007. Revenues at N ths Ended Sep Cas Service)	cky, Inc. 00008 fost Current Rat tember 30, 2006	'n				Sc Witness: A	hedule M-2.2 Page 9 of 40 1. P. Balmert
ata: X Bas ypc of Fili 'ork Paper	e Period Forecasted Period ng: X Original Update Revised . Reference No(s):		Currei	or Annualized							
inc Rate (A) (A)	Class/ Description (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (M(c)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (M)	% Incr In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)	Gas Cost Revenue [2] (H) (S)	Current Total Revenue (KC1) (S)	Total Revenue M Increase (O) (%)
1 INS	Inland Gas General Service - Residential			-							
2	RESIDENTIAL										
£	Customer Charge:	60		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4 %	Commodity Charge: All Gas Consumed		<u>7-679</u>	0.6000	407.82	100.0	0.00	00	0.00	407.82	
9	Total	60	679.7		407.82	100.0	0.00	0.0	0.00	407.82	
1] Reflects	. Normalized Volumes.								•		

<u>-</u> .

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 18 of 48

Schedule M-2.2 Page 10 of 40 Witness: M. P. Balmert Total Revenue % Increase (M/K1) (O) (%) 0.00 Current Total Revenue (K1) (S) 0.00 Gas Cost <u>Revenue [2]</u> (FI) (S) 0.0 % Incr In Rev Less Gas Cost Rev (N) (%) 0.00 Revenue Incr Less Gas Cost Rev <u>(F-K)</u> (M) (S) 0.0 % of Rev To Totai Less Gas Cost <u>Revenue</u> (L) (%) Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) 0.00 Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) Current Annualized 0.00 Most Current (J) (S/Mcf) Sales [1] (D) (Mef) 12 Customer <u>Bills</u> (C) -Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): Class/ <u>Description</u> (B) Commodity Charge: All Gas Consumed LG&E Residential Customer Charge: RESIDENTIAL Line Rate <u>No. Code</u> (A) 1 LG2

[1] Reflects Normalized Volumes.

Total

~ 4~ ~

.....

5

200.94

200.94

0.00 0.00

<u>0.0</u> 0.0

0.00 0.00

100.0 100.0

0.3500

574.1 574.1

3

200.94 200.94

PSC Case No. 2vv/-00008 PSC Set 2 - No. 49 Attachment 1 Page 19 of 48

Schedule M-2.2 Page 11 of 40 Witness: M. P. Balmert

.

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

1

:

1

Current

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Total Revenue % Increase (M/KI) (O) (%) 331.42 331.42 0.00 Current Total Revenue (K1) (S) <u>0.00</u> 0.00 0.00 Gas Cost <u>Revenue [2]</u> (H) (S) 0.0 % Incr In Rev Less Gas Cost Rey (N) (N) (%) 0.0 0.00 0.00 Revenuc Incr Less Gas Cost Rev (M) (S) 100.0 100.0 0.0 % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) 331.42 331.42 0.00 Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) 0.3500 0.00 Most Current <u>Rates</u> (J) (S/Mcf) 946.9 946.9 Sales [1] (D) (Mcf) 2 멉 Customer <u>Bills</u> (C) Class/ Description (B) Commodity Charge: All Gas Consumed LG&E Commercial COMMERCIAL Customer Charge: Total Line Rate <u>No. Code</u> (A) 1 LG2 0 6 7 7 5 .

[1] Reflects Normalized Volumes.

.....

.....

....

	- - - - - - - - - - - - - - - - - - -	Annualiz	Columbia zed Test Year] or the L2 Mon	Gas of Kentı Zase No. 2007 Revenues at A As Ended Sei Gas Service)	icky, Inc. -00008 Most Current Rat ptember 30, 2006	s				Sci Vitacss: A	itedule M-2.2 Page 12 of 40 1. P. Balmert
Data: X Bas Type of Fili Work Paper	ee Period _ Forceasted Period ng: X Original _ Update _ Revised r Reference No(s):		Curren	t Annualized							
Line Rate <u>No. Code</u> (A)	Class/ <u>Description</u> (B)	 Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (J)	Revenue Incr Less Gas Cost Rev <u>[F - K]</u> (M) (S)	% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)	Gas Cost <u>Revenue [2]</u> (F) (5)	Current Total Revenue (K1) (S)	Total Revenue M Increase (M/K1) (O) (%)
1 LG3	LG&E Residential										
61	RESIDENTIAL										
ŝ	Customer Charge:	12		1.20	14.40	8.1	0.00	0.0	0.00	14.40	
4 % %	Commodity Charge: First 2 Mcf Over 2 Mcf		22.8 469.2	0.0000 0.3500	0.00 <u>164.22</u>	<u>6.19</u>	0.00	0.0 0.0	0.0 0.0	0.00 164.22	
L	Total	12	492.0		178.62	100.0	0.00	0.0	0.00	178.62	

PSC Case No. 0008 PSC Se. No. 49 Attachment 1 Page 20 of 48

i

.

	0008 0. 49 ent 1 of 48	ile M-2.2 2.13 of 40 . Balmert		Total evenue Increase (0) (%)							-			÷		
7 .	Case No. 2007-0 PSC Set 2 - N Attachm Page 21	Schedu Page Witness: M. P		Current Total R Revenue (KJ) (S)			00.0	110.80	110.80					-		
	L L L L L L L L L L L L L L L L L L L			Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	0.00	0.00							
				% Incr In Rev Less Gas Cost Rev (M / K) (N) (%)			0.0	0.0	0.0							
				Revenue Incr Less Gas Cost Rev (M) (S)			0.00	0.00	0.00							
		8		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	100.0	100.0							
	I	teky, Inc. -00008 Aost Current Rat ptember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K)			0.00	110.80	110.80							
		Gas of Kentt ase No. 2007 tevenues at N is Ended Sei Sas Service)	t Annualized	Most Current (J) (S/Mcf)			0.00	0.4000								
		Columbia (Columbia (C 2cd Test Year R or the 12 Monti	Curren	Sales [1] (D) (Mcd)				277.0	277.0							
		Алпиаliz Б		Customer <u>Bills</u> (C)			12		11							
	·		iod _Forecasted Period Original _Update _Revised rence No(s):	Class/ <u>Description</u> (B)	&E Residential	SDENTIAL	stomer Charge:	mmodity Charge: Gas Consumed	tal	alized Volumes.						
			Data: X Base Peri Type of Filing: X Work Paper Refei	Line Rate <u>No. Code</u> (A)	1 LG4 LG	2 RE	3 Cue	4 Coi 5 All	6 Tot	[1] Reflects Norm						

., _ .__.

PSC Case No. 2wv/-00008 PSC Set 2 - No. 49 Attachment 1 I Page 22 of 48

:

-

!

•

.

Schedule M-2.2 Page 14 of 40 Witness: M. P. Balmert

• !

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Current Annualized

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Total Revenue <u>(M / K1)</u> (0) (%)				
Current Total Revenue (K1) (S)			0.00	3,496,695.94 16,628,219.86 17,976,238.91 5,142,136.94 5,748,123.37 5,748,123.37 48,991,415.02
Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	986,184.58 14,092,533.87 15,305,075.61 4,408,975.07 4,990,016.26 39,782,785.39
% Incr In Rev Less Gas Cost Rev (<u>M / K</u>) (N) (%)			0.0	0.0 (92.2) (2.4) (2.62) (5.4) (5.4)
Revenuc Incr Less Gas Cost Rev (M) (S)			3,723,216.00	0.00 (2,337,531.79) (63,815.55) (148,177.24) (41.032.65) 1,132,658.77
% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	27.3 29.0 8.0 8.2 8.2 100.0
Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,510,511.36 2,535,685.99 2,671,163.30 733,161.87 758,107.11 9,208,629.63
Most Current <u>Rates</u> (J) (S/Mcf)			0.00	18.8800 1.8715 1.8153 1.7296 1.7296
Sales [1] (D) (Mcf)				94,814.5 1,354,895.0 1,471,472.1 423,891.0 479,753.9 3,824,826.5
Customer <u>Bills</u> (C)			132,972	132,972
Class/ <u>Description</u> (B)	General Service - Commercial	COMMERCIAL	Customer Charge:	Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf Over 1,000 Mcf Total
Line Rate <u>No. Code</u> (A)	1 GSO	2	m	4000000

•

aber 1, 2006. of Dece [1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as

.

-

...

						:		500 Yumma Y		PSC Set 2 Attach	- No. 49 ument 1 23 of 48
		Annualize Fo	Columbia (C d Test Year R the 12 Montl (6	Jas of Kentuc ase No. 2007-(evenues at Mu is Ended Sept ias Service)	ky, Inc.)0008 ost Current Rati ember 30, 2006	**				Sch I Witness: M	ledule M-2,2 age 15 of 40 L. P. Balmert
Data: X Bas Type of Fili Work Paner	e Period Forecasted Period ng: X Original Update Revised • Reference No(s):		Current	Annualized							
Line Rate No. Code (A)	Class/ Description (B)	Customer <u>Bills</u> (C)	(Mcf)	Most] Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rcv To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev $(\underline{F} - \underline{K})$ (M) (S)	% Incr In Rev Less Gas Cost Rev <u>(M) (N)</u> (%)	Gas Cost <u>Revenue [2]</u> (F) (S)	Current Total Revenue (K1) (S)	Total Revenuc % Increase (0) (%)
1 GSO	General Service - Industrial										
7	INDUSTRIAL										
m	Customer Charge:	518		0.00	0.00	0.0	14,504.00	0.0	0.00	0.00	
450786	Commodity Charge. First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf Over 1,000 Mcf		395.2 14,644.6 63,818.3 39,836.5 <u>35,552.0</u>	18.8800 1.8715 1.8153 1.7296 1.5802	9,779.84 27,407.37 115,849.36 68,901.21 56,179.27	3.5 9.9 24.8 20.1	0.00 (9,058.84) (689.76) (6,426.50) (3,856.17)	0.0 (33.1) (0.6) (9.3)	4,110.55 152,321.41 663,786,90 414,347.40 <u>369,783.46</u>	13,890.39 179,728.78 779,636.26 483,248.61 425,962.73	
10	Total	518	154,246.6		278,117.05	100.0	(5,527.27)	(2.0)	1,604,349.72	1,882,466.77	
 Reflect Reflect 	s Normalized Volumcs. s Expected Gas Cost Rate of \$10.4012/M	lcf as of December 1, 2006.									

-

...

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1

.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 24 of 48

Schedule M-2.2 Page 16 of 40 Witness: M. P. Balmert Total Revenue % Increase (M/K1) (0) (%) Current Total Revenue (K1) (S) Gas Cost <u>Revenue [2]</u> (H) (S) % Incr Io Rev Less Gas Cost Rev (N) (%) Revenue Incr Lass Gas Cost Rev <u>(M</u>) (S) % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) **Current Annualized** Most Current (J) (S/Mcf) Sales [1] (D) (Mcf) Customer <u>Bills</u> (C) General Service - Trans Fallback - Comm Data: X Base Period __Forecasted Period Type of Filing: X Original __Update __Revised Work Paper Reference No(s): Class/ Description (B) COMMERCIAL Line Rate <u>No. Code</u> (A) I GST

4,192.49 6,578.16 27,005.79 8,052.43 0.00

114.41 5,575.04 22,992.89 6,904.32 0.00

(100.0) (99.8) (99.8) (97.8) 0<u>00</u>

(4,078.08) (1,000.75) (4,003.64) (1,122.80) <u>0.00</u>

39.8 9.8 39.2 11.2 0.0 100.0

4,078.08 1,003.12 4,012.90 1,148.11

18.8800 1.8715 1.8153 1.7296 1.5802

11.0 536.0 2,210.6 663.8 0.0

Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 350 Mcf Over 1,000 Mcf

5 6 10 11

55,869.24 0.00

55,869,24 0.00

0.0

0.00

0.0

0.00

0.00 6.5482

216

Customer Charge: Demand Charge:

~ ŝ 4

8,532.0

101,698.11

91,455.90

(9.66)

(10,205.27)

10,242.21

3,421.4

216

Total

[1] Reflects Normalized Volumes.
[2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 25 of 48

;`

1

. 1

.

1

ł

Schedule M-2.2 Page 17 of 40 Witness: M. P. Baimert Total Revenue 96 Increase (M / K1) (0) (%) 2,328.01 3,608.17 16,431.19 3,505.80 <u>0.00</u> 53,689.92 27,816.75 0.00 Current Total Revenue (K1) (S) 62.41 3,057.95 13,989.61 3,005.95 <u>0.00</u> 47,932.67 27,816.75 Gas Cost <u>Revenue [2]</u> (H) (S) 0.00 (100.0) (100.0) (100.0) (100.0) (100.0) (100.0) 0.0 % Incr In Rev Less Gas Cost Rev (N) (N) (2,265.60) (550.22) (2,441.58) (499.85) <u>0.00</u> (5,757.25) 0.00 Revenue Incr Less Gas Cost Rev <u>[F - K]</u> (M) (S) 39.4 9.6 8.7 8.7 100.0 0.0 % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) 2,265.60 550.22 2,441.58 499.85 0.00 5,757.25 0.00 Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) Annualized 18.8800 1.8715 1.8153 1.7296 1.7296 1.5802 0.00 6.5482 Most Current (J) (S/Mcf) Current 6.0 294.0 1,345.0 289.0 <u>0.0</u> 1,934.0 4,248:0 Sales [1] (D) (Mcf) 120 120 Customer <u>Bills</u> (C) General Service - Trans Faliback - Ind Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): Class/ <u>Description</u> (B) Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf Over 1,000 Mcf Customer Charge: and Charge: INDUSTRIAL Total Der Line Rate <u>No. Code</u> (A) 1 GST 4 3 5

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

:....

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 I Page 26 of 48

1

1

.

-

Schedule M-2.2 Page 18 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenuce at Most Current Rates For the 12 Mouths Ended September 30, 2006 (Gas Service)

Current Annualized

Data: X Base Period __Forecasted Period Type of Filing: X Original __Update __Revised Work Paper Reference No(s):

Current To Total Rev	Gas Cost Revenue % In	Revenue [2] $(K + H)$ (M)	(m) (m) (m)			0) 0.00 17,016.30	5) 29,117.12 30,647.55	000 0000 0000	0) 29,117.12 47,663.85
% Incr In Rev Less	Gas Cost Rev	(M/K)	(%) (%)			(100.	(100.	Ö	. (100
Revenue Taer Less	Gas Cost Rev	R-K	(m) (S)			(17,016.30)	(1,538.57)	0.00	(18,554.87)
% of Rev To Total Less	Gas Cost	Revenue	(%) (71)			6.16	8.3	0.0	100.0
Current Revenue Less	Gas Cost	Revenue	30			17,016.30	1,530.43	000	18,546.73
Most	Current	Rates	(a) (S/Mcf)			116.55	0.5467	0.2905	
		Sales [1]	(nci) (Mci)				2,799.4	0.0	2,799.4
	Customer	<u>Bills</u>	2			146			146
	Class/	<u>Description</u>	9	Interruptible Service - Commercial	COMMERCIAL	Customer Charge:	Commodity Charge: First 30,000 Mcf	Over 30,000 Mcf	Total
	Line Rate	No. Code	(Y)	I IS	7	ŝ	কা ১০	6	4

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

-

••

 00008	No. 49	chment 1	01 3 T T C
PSC Case No.	PSC Ser	Atta	-

Columbia Gas of Kentueky, Inc. Case No. 2007-0008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) . . 1 . 1

ł

			-	Gas service)					•		
Data: X Bar Type of Fili Work Pape	ie Period Forecasted Period ng: X Original _ Update _ Revised r Reference No(s):		Curren	t Annualized							
Line Rate	Class/	Customer		Most Current	Current Revenue Less Gas Cost	% of Rev To Total Less Gas Cost	Revenue Incr Less Gas Cost Rev	% Incr In Rev Less Gas Cost Rev	Gas Cost	Current Total Revenue	Total Revenue % Increase
<u>No.</u> (A)	e Description (B)	<u>Bills</u> (C)	Sales [1] (D) (Mcf)	Rates (J) (S/Mcf)	<u>Revenue</u> (K) (S)	Revenue (L) (%)	(F - K) (M) (S)	(%) (N) (%)	<u>Revenue [2]</u> (II) (S)	(K1) (S)	(0) (0)
1 IS	, Interuptible Service - Industrial	·									
7	INDUSTRIAL										
۳٦	Customer Charge:	230		116.55	61,771.50	77.3	(61,771.50)	(100.0)	0.00	61,771.50	
4 V Q	Commodity Charge: First 30,000 Mcf Over 30,000 Mcf		33,189.0 <u>0.0</u>	0.5467 0.2905	18,144.43 0.00	22.7 0.0	(18,144.43) 0.00	(100.0) <u>0.0</u>	345,205.43 <u>0.00</u>	363,349.86 <u>0.00</u>	
Ľ	Total	530	33,189.0		79,915,93	100.0	(56,516,97)	(100.0)	345,205.43	425,121.36	

· · ·

. .

Reflects Normalized Volumes.
 Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

-

...

Page 27 of

Schedule M-2.2 Page 19 of 40 Witness: M. P. Balmert

.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 I Page 28 of 48

ŧ

. : .

:

, |

Schedule M-2.2 Page 20 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007–00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 39, 2006 (Gas Service)

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Work Paper	- Reference No(s):		Curren	it Annualize	đ						
				Most	Current Revenue Less	% of Rev To Tatal Less	Revenue Incr Less	% Incr In Rev Less		Current Total	Total Revenue
Line Rate	Class/	Customer		Current	Gas Cost	Gas Cost	Gas Cost Rev	Gas Cost Rev	Gas Cost	Revenue	% Increase
No. Code	Description (R)	<u>Bills</u>	Sales [1] M)	Rates	Revenue (K)	Revenue (1.)	(F-K)	M/K)	Revenue [2] (H)	(K + H)	W/KI)
		Ē	(Met)	(S/Mcf)	6	(%)	(8)	(%)) ®	()) 8)
1 IUS	Intrastate Utility Service - Wholesale										
7	WHOLESALE										
ť	Customer Charge:	24		0.00	0.00	0.0	6,120.00	0.0	0.00	0.00	
4 90	Commodity Charge: All Gas Consumed		21.904.0	0.3038	6,654,44	100.0	6.279.87	94.4	227.827.88	234.482.32	
9	Total	24	21,904.0		6,654,44	100.0	12,399.87	186.3	227,827.88	234,482.32	

nber 1, 2006. [1] Reflects Normalized Volumes.[2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of De

PSC Case No. -00008 PSC Set 2 - No. 49 Attachment 1 Page 29 of 48

÷

Schedule M-2.2 Page 21 of 40 Witness: M. P. Balmert

Total Revenue % Increase (M/K1) (O) (%) 22,505.60 0.00 47,638.03 <u>0.00</u> 22,505.60 160,142.78 25,174.80 232,955.61 255,461.21 Current Total Revenue (K1) (S) 21,381.75 <u>0.00</u> 44,913.22 0.00 21,381.75 226,437.75 205,056.00 0.00 Gas Cost <u>Revenue [2]</u> (H) (S) 160,142.78 (100.2) (100.0) (0.001) (100.0) 0.0 0.0 % Incr In Rev Less Gas Cost Rev <u>(M)</u> (N) (%) 0.00 (2.729.03) 0.00 (1,125.54) (1,125.54) (29,029.37) (27,903.83) (25,174.80) Revenuc Incr Less Gas Cost Rev (M) (S) 100.0 86.7 9.4 0.0 3.9 % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) 29,023,46 2,724.81 <u>0.00</u> 1,123.85 <u>0.00</u> 1,123.85 25,174.80 27,899.61 Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) **Current Annualized** 0.5467 0.2905 116.55 0.5467 0.2905 6.5482 Most Current (J) (S/Mcf) 2,055.7 <u>0.0</u> 7,039.8 4,984.1 <u>0.0</u> 2,055.7 24,456.0 4,984.1 Sales [1] (D) (Mcf) 216 216 Customer <u>Bills</u> (C) [3] nodity Charge: Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): ercial Class/ Description (B) Firm Commodity Charge: First 30,000 Mcf Over 30,000 Mcf Standby Service - Con Interruptible Commo First 30,000 Mcf Over 30,000 Mcf Total Interruptible Customer Charge: COMMERCIAL Demand Charge: Total Firm Total Line Rate <u>No.</u> Code (A) 1 SS 4 5 9 7 8 9 11 12 5 ŝ n

Reflects Normalized Volumes.
 Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.
 Reflects Expected Gas Cost Commodity Rate of \$9.0113/Mcf as of December 1, 2006.

,

·

.

			:	•	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1				PSC	PSC Set 2 PSC Set 2 Attact	-00008 - No. 49 ment 1 80 of 48
			Annualizı Fo	Columbia (C cd Test Year R r the I2 Monti (G	Gas of Kentuc ase No. 2007-6 (evenues at Md is Ended Septi as Service)	ky, Inc. 30008 ost Current Rate ember 30, 2006	91			·	Sch P Witness: M	cdule M-2.2 age 22 of 40 . P. Balmert
Data: X Bası Type of Filiu Work Paper	e Period _ Forecasted Period 1g: X Original _ Update _ Revised Reference No(s):			Current	Annualized							A 11146/00/1-1-1
Line Rate <u>No.</u> Code (A)	Class/ <u>Description</u> (B)		Customer <u>Bills</u> (C)	Sales [1] (D) (Mct)	Most F Current Rates (J) (S/Mcl)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Iner Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (<u>M / K</u>) (N) (%)	Gas Cost <u>Revenue [2]</u> (fł) (S)	Current Total Revenue (K1) (K1) (S)	Total Revenue % Increase (<u>M / K1)</u> (O) (%)
I SS	Standby Service - Industrial											
2	INDUSTRIAL											
¢ h	Demand Charge:			27,120.0	6.5482					177,587.18	177,587.18	
4	Customer Charge:		156		116.55	18,181.80	59.8	(18,181.80)	(100.0)	0.00	18,181.80	
3 Q F	Firm Commodity Charge: First 30,000 Mcf Over 30,000 Mcf			22,324.0 <u>0.0</u>	0.5467 0.2905	12,204.53 <u>0.00</u>	40.2 0.0	0.00 (12.204.53)	0.0 0.0	201,168.26 <u>0.00</u>	213,372.79 <u>0.00</u>	
8	Total Firm			22,324.0		30,386.33		(30,386.33)	(100.0)	378,755.44	409,141.77	
9 11	Interruptible Commodity Charge: First 30,000 Mcf Over 30,000 Mcf	[6]		7.0 0.0	0.5467 0.2905	3.83 0.00	0.0 0.0	00 [.] 0	0.0 0.0	72.81 <u>0.00</u>	76.64 0.00	
12	Total Interruptible			7.0		3.83		(3.83)	(100.0)	72.81	76.64	
13	Total		156	22,331.0		30,390.16	100.0	(30,390.16)	(100.0)	378,828.25	409,218.41	
		-										

Reflects Normalized Volumes.
 Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.
 Reflects Expected Gas Cost Commodity Rate of \$9.0113/Mcf as of December 1, 2006.

.

._

.____

00000

PSC Case No. 2v., -00008 PSC Set 2 - No. 49 Attachment 1 I Page 31 of 48

,

ļ

;

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Current Annualized

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Total Revenue M/K1) (0) (%)					
Current Total Revenue (K1) (S)			0.00	2,264,344.75 3,486,044.81 122.021.35	5,872,410.91
Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	0.0 0.00	0.00
% Incr In Rev Less Gas Cost Rev (N) (%)			0.0	(30.0) (2.7) <u>0.0</u>	38.3
Revenue Incr Less Gas Cost Rev (M) (S)			4,154,013.75	(1,811,481.24) (94,076.73) <u>0.00</u>	2,248,455.78
% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	38.6 59.4 2.0	100.0
Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,264,344.75 3,486,044.81 <u>122.021.35</u>	5,872,410.91
Most Current <u>Ratcs</u> (3) (\$/Mcf)			0.00	6.9500 1.8750 0.0579	
Sales [1] (D) (Mcf)				248,226.0 <u>1,859,223.9</u>	2,107,449.9
Customer <u>Bills</u> (C)			325,805		325,805
Class/ <u>Description</u> (B)	GTS Choice - Residential	RESIDENTIAL	Customer Charge:	Commodity Charge: First 1 Mcf Over 1 Mcf EAP Recovery	Total
Line Rate <u>No. Code</u> (A)	1 GTR	7	κų	4 5 Q M	60

[1] Reflects Normalized Volumes.

•

-

....

•

•

Schedule M-2.2 Page 23 of 40 Witness: M. P. Balmert

2 - No. 49 chment 1 e 32 of 48	cdule M-2.2 age 24 of 40 . P. Balmert	Total Revenue % Increase (M / K1) (0) (%)			·		-	
PSC Set Atta	Sch P Witness: M	Current Total Revenue (K1) (S)			0.00	811,103.68 983,835.95 1,107,423.40 337,875.80 297,347.81	3,537,586.64	- -
		Gas Cost <u>Revenue [2]</u> (H) (5)			0.00	0.00 0.00 0.00 0.00	0.00	
		% Incr In Rev Less ans Cost Rev <u>(M / K)</u> (N) (%)			0.0	0.0 (76.6) (2.2) (2.81) (<u>6.4)</u>	1.6	
		Revenue Incr Less as Cost Rev (M) (S)			1,202,908.00	0.00 (753,917.86) (24,760.18) (61,432.01) (1 <u>8,909.79</u>)	343,888.16	
		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	22.9 27.8 9.6 <u>8.4</u>	100.0	
	cky, Inc. 00008 lost Current Rate. tember 30, 2006	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	811,103.68 983,835.95 1,107,423.40 337,875.80 <u>297,347.81</u>	3,537,586.64	
	Gas of Kentu ase No. 2007- tevenues at M hs Ended Sep Gas Service) t Annualized	Most Current <u>Rates</u> (3) (\$/Mcf)			0.00	18.8800 1.8715 1.8153 1.7296 1.5802		
	Columbia (Columbia (cd Test Year F cd Test Year F ((((Saics [1] (D) (Mcc)				31,345.0 525,693.8 610,049.8 195,349.1 188.171.0	1,550,608.7	• •
	Annualiz Fe	Customer <u>Bills</u> (C)			42,961		42,961	
:	criod _ Forceasted Period X Original _ Update _ Revised ference No(s):	Class/ <u>Description</u> (B)	YTS Choice - Commercial	COMMERCIAL	Justomer Charge:	Dammodity Charge: Titst 1 Mcf Vext 49 Mcf Vext 350 Mcf Vext 350 Mcf Ver 1,000 Mcf	[otal	rmalized Volumes.
	Data: X Base Pe Type of Filing: " Work Paper Re	Line Rate <u>Ng. Code</u> (A)	1 GTO G	2 0	n N	400080	10	[1] Reflects No

:____

-

PSC Case No. 2007-00008

PSC Case No. 2.... -00008 PSC Set 2 - No. 49 Attachment 1 Page 33 of 48

Page 33 of 48

:

ļ

.

•
•

•

4

i

Schedule M-2.2 Page 25 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Scrvice)

Current Annualized

Data: X Base Period _ Forccasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Total Revenue % Increase (<u>M / K1</u>) (O) (%)									
Current Total Revenue (K1) (S)			0.00	2,039,04	7,661.92	34,591.81	29,146.01	19.750.29	93,189.07
Gas Cost <u>Revenue [2]</u> (H) (5)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
% Incr In Rev Less Gas Cost Rev <u>(M/K)</u> (N) (%)			0.0	0.0	(24.2)	(0.0)	(0.0)	(8.3)	(2.8)
Revenue Incr Less Gas Cost Rev (M) (S)			3,024.00	0.00	(1,852.59)	(192.83)	(1,918.91)	(1.631.21)	(2,571.54)
% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	22	82	37.1	31.3	212	100.0
Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,039.04	7,661.92	34,591.81	29,146.01	19.750.29	93,189.07
Most Current <u>Rates</u> (J) (S/Mcf)			0.00	18.8800	1.8715	I.8153	1.7296	1.5802	
Sales [1] (D) (Mcf)				102.2	4,094.0	19,055.7	16,851.3	12,498.6	52,601.8
Customer <u>Bills</u> (C)			108						108
Class/ <u>Description</u> (B)	GTS Choice - Industrial	INDUSTRIAL	Customer Charge:	Commodity Charge: First 1 Mcf	Next 49 Mcf	Next 350 Mcf	Next 600 Mcf	Over 1,000 Mcf	Total
Line Rate <u>No.</u> Code (A)	l gto	7	ŝ	4 v	9		8	6	10

[1] Reflects Normalized Volumes.

-

...

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 34 of 48

:

· ~

3

Schedule M-2.2 Page 26 of 40 Witness: M. P. Balmert

. : ; :

Columbia Gas of Kentucky, Inc. Case No. 2007-0008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Data: X Base Period _Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

[1] Reflects Normalized Volumes.

5

...

,

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 J Page 35 of 48

1

:

,

ł

+

Schedule M-2.2 Page 27 of 40 Witness: M. P. Balmert

Total Revenue % Increase (M / K1) (0) (%) 30,968.60 0.00 00.0 Current Total Revenue (K1) (S) 0.00 0.00 0.00 Gas Cost <u>Revenue [2]</u> (H) (S) 0.0 % Incr In Rev Less Gas Cost Rev [<u>M / K</u>] (N) (%) 110,800.00 0.00 Revenue Incr Jcss Gas Cost Rev <u>(F - K)</u> (M) (S) 0.0 0.9 % of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%) Columbia Gas of Kentucky, Inc. Case No. 2007-0008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service) 30,968.60 0.00 Current Revenue Less Gas Cost <u>Revenue</u> (K) (S) lized 0.0000 0.00 55.90 Most Current <u>Rates</u> (J) (S/Mcf) rent Ann 27,120.0 (D) (Mcf) 8 554 554 Customer <u>Bills</u> (C) [5] Industrial Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): Class/ <u>Description</u> (B) GTS Interruptible Service -Administrative Charge: Customer Charge: Demand Charge: INDUSTRIAL Line Rate <u>No. Code</u> (A) 1 DS-IS

[1] Reflects Normalized Volumes.

2,640,606.92 <u>783,828.26</u>

0.00

11.2 10.0 14.1

296,406.23 <u>78,561.72</u>

76.4 22.7

2,640,606.92 .<u>783,828.26</u>

0.5467 0.2905

4,830,084.0 2.698.204.0

Commodity Charge: First 30,000 Mcf Over 30,000 Mcf

0 m 4 m vor m or

Total

485,767.95

100.0

3,455,403.78

7,528,288.0

554

3,455,403.78

-

....

PSC Case No. 2007-0008 PSC Set 2 - No. 49 Attachment 1 Page 36 of 48

Schedule M-2.2 Page 28 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Data: X Base Period _ Forccasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

ł į

í

Current Annualized

Total Revenue % Increase (<u>M / K1</u>) (O) (%)						
Current Total Revenue (K1) (S)			0.00	780.00	74,335.57 <u>0.00</u>	75,115.57
Gas Cost <u>Revenue</u> (B) (S)			0.00	0.00	0.00	0.00
%6 Incr In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)			0.0	(14.0)	0.0 0.0	а. К.
Revenue Incr Less Gas Cost Rev <u>(F - K)</u> (M) (S)			2,400.00	(109.20)	302.48 <u>0.00</u>	2,593.28
% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	1.0	0 [.] 66	100.0
Current Reveaue Less Gas Cost <u>Revenue</u> (K) (S)			00.00	780.00	74,335.57 <u>0.00</u>	75,115.57
Most Current (J) (S/Mcf)			0.00	65.00	0.6368 0.3384	
Sales [1] (D) (Mcc)					116,733.0	116,733.0
Customer <u>Bills</u> (C)			12	12		12
Class/ <u>Description</u> (B)	ľ GTS Special Rate - Industrial	INDUSTRIAL.	Customer Charge:	Administrative Charge:	Commodity Charge: First 30,000 Mcf Over 30,000 Mcf	Total
Line Rate <u>No.</u> <u>Code</u> (A)	I DS-SM	6	e	4	5 6	89

[1] Reflects Normalized Volumes.

۲

.

<u>.</u>

...

.

PSC Case Nc -00008 PSC S. - No. 49 Attachment 1 Page 37 of 48

1

Schedule M-2.2 Page 29 of 40 Witness: M. P. Balmert

ŧ . I !

1

!

. .

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Lype of Fill Work Paper	ag: A Originat_Opuate_meriscu Reference No(s):		Curren	it Annualized		· · · · · · · · · · · · · · · · · · ·					
Line Rate <u>No. Code</u> (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/McI)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenuc Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (N) (N)	Gas Cost <u>Revenue [2]</u> (F) (S)	Current Total Revenue (KL) (S)	Total Revenue % Increase (M/KI) (O) (%)
I DS-GS	GTS General Service - Commercial										
7	COMMERCIAL										
ŝ	Demand Charge:		8,532.0	0.0000					0.00	0.00	
4	Customer Charge:	216		0.00	0.00	0.0	6,048.00	0.0	0.00	0.00	
ŝ	Administrative Charge:	216		55.90	12,074.40	2.7	0.00	0.0	0.00	12,074.40	
4 v	Commodity Charge: Eiser 1 Morf		216.0	1,8153	392.10	0.1	1.97	0.5	0.00	392.10	
5 V.	rust 1 Met Nevt 40 Mef		10.576.0	1.8153	19,198.61	4.3	96.24	0.5	0.00	19,198.61	
, r-	Next 350 Mcf		73,116.1	1.8153	132,727.66	30.0	(7,362.79)	(5.5)	0.00	132,727.66	
- 50	Next 600 Mcf		99,225.1	1.7296	171,619.73	38.8	(9,383.09)	(5.5)	0.00	171,619.73	
6	Over 1,000 Mcf		67,277.7	1.5802	106,312,22	24.0	(1.833.94)	(1.7)	0.00	106.312.22	
10	Total	216	250,410.9		442,324.72	6'66	(12,433.61)	(2.8)	0.00	442,324.72	

[I] Reficcts Normalized Volumes.

.....

.. ..

<u>:</u>__

•--

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 38 of 48

ţ

ţ

1

:

4

,

.

Schedule M-2.2 Page 30 of 40 Witness: M. P. Balmert

.

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

Work Pape	r Reference No(s):		Curren	ıt Annualizeo	I	***************					
Line Rate <u>No. Cod</u>	e Class/ <u>Description</u> (B)	Customer <u>Bitts</u> (C)	Sales [1] (D) (Mcl)	Most Current <u>Rates</u> (J) (\$/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (R1) (N1) (S)	% Incr In Rev Less Gas Cost Rev (M/K) (N) (%)	Gas Cost Revenue [2] (H) (5)	Current Total Revenue (K1) (S)	Total Revenue % Increase (M/KI) (0) (%)
1 DS-G	S GTS General Service - Industrial										
63	INDUSTRIAL										
£	Demand Charge:		4,248.0	0.0000					0.00	0.00	
4	Customer Charge:	108		0.00	0.00	0.0	3,024.00	0.0	0.00	00.0	
S	Administrative Charge:	108		55.90	6,037.20	2.9	0.00	0.0	0.00	6,037.20	
9	Commodity Charge: First 1 Mcf		107.0	1.8153	194.24	0.1	76.0	0.5	000	194.24	
	Next 49 Mcf		4,965.0	1.8153	9,012.96	6.4	45.19	0.5	0.00	9,012.96	
6	Next 350 Mcf		30,635.0	1.8153	55,611.72	26.8	(2,959.78)	(2.3)	0.00	55,611.72	
10	Next 600 Mcf		40,386.0	1.7296	69,851.63	33.7	(75.006,5)	(2.6)	0.00	69,851.63	
11	Over 1,000 Mcf		42.157.0	1.5802	<u>66,616,49</u>	32.2	. (1.421.43)	21)	0.00	66,616,49	
12	Totai	108	118,250.0		207,324.24	100.0	(5,220.42)	(2.5)	0.00	207,324.24	

[1] Reflects Nonnalized Volumcs.

:

....

e 39 of 48	hedule M-2.2 age 31 of 40 f. P. Balmert		Total Revenue % Increase <u>(M / K1)</u> (O) (%)							
- Lag	Scl J Witness: M		Current Total Revenue (K+ H) (K1) (S)			0.00	1,341.60	17.176.22	18,517.82	
· · · · · · · · · · · · · · · · · · ·			Gas Cost <u>Revenue 121</u> (H) (S)			0.00	0.00	0.00	0.00	
•			% Iner In Rev Less Gas Cost Rev (N) (%)			0.0	0.0	3.2	29.6	
			Revenue Incr Less Gas Cost Rev <u>(F - K)</u> (M) (S)			4,800.00	0.00	677.30	5,477.30	
,	23		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	12	<u>92.8</u>	100.0	
	tcky, Inc. -0008 Jost Current Rat otember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	1,341.60	17,176,22	18,517.82	
	a Gas of Kentu Case No. 2007 Revenues at N uths Ended Sej (Gas Service)	nt Annualized	Most Current (J) (S/Mcl)			0.00	55.90	0.0858		
:	Columbia ized Test Year For the 12 Mor	Curre	Sales II (D) (Mcc)					200,189.0	200,189.0	
	Annuali F		Customer <u>Bills</u> (C)			24	24		24	
	: Period _ Forecasted Period g: X Original _ Update _ Revised	Reference No(s):	Class/ <u>Description</u> (B)	GTS Main Line Service - Industrial	INDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: All Gas Consumed	Total	
	Data: X Base Type of Filin	Work Paper	Line Rate <u>No. Code</u> (A)	I DS3	7	m	4	ę s	7	

<u>.</u>_

•--

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1

		sc Pcríod _ Forccasted Pcríod ing: X Original _ Update _ Rev r Reference No(s):	e Class/ <u>Description</u> (B)	GTS Flex Rate - Commercial	COMMERCIAL	Customer Charge:	Administrative Charge:	Commodity Charge: Rate Schedule FX1	Total	Normalized Volumes.			
		Annual	Customer <u>Bills</u> (C)	•		12	12		12				
	, .	Columbia Columbia For the 12 Mon Currei	Sales [1] (D) (Mcf)					196,599,3	196,599.3				
-	ì	. Gas of Kentue Case No. 2007- Case No. 2007- Revenues at M ths Ended Sep the Ended Sep (Gas Service) of Annualized	Most I Current <u>Rates</u> (J) (S/Mcf)			0.00	65.00	0.1250					
		cky, Inc. 00008 lost Current Rat tember 30, 2006	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	780.00	24.574.91	25,354,91				
		ខ	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	3.1	<u>96.9</u>	100.0	•			
	t		Revenue Incr Less Gas Cost Rev (F-K) (M) (S)			2,400.00	(109.20)	0.00	2,290.80				
	•		% Incr In Rev Less Gas Cost Rev (N) (N) (%)			0.0	(14.0)	0.0	9.0	• · ·			
	- BSC		Gas Cost <u>Revenue</u> (H) (S)			00.00	0.00	<u>0-00</u>	0.00				
	Case No. 200 PSC Set 2 Attaci Page	Sci Nitness: M	Current Total Revenue (K+H) (K1) (S)			0.00	780.00	24,574,91	25,354,91				
	-00008 - No. 49 iment 1 10 of 48	iedule M-2.2 age 32 of 40 I. P. Balmert	Total Revenue <u>M / K1)</u> (O) (%)										-

•

C Case No. 2007-00008	Attachment 1
PSC Set 2 - No. 49	Page 41 of 48
РS.	1

Schedule M-2.2 Page 33 of 40 Witness: M. P. Balmert Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

ł

!

:

Data: X Base Period ... Forecasted Period Type of Filing: X Original ... Update ... Revised Work Paper Reference No(s):

Current Annualized

				;	Current	% of Rev To	Revenue	% Incr In		Current	Total
Tine Date	(and the second s			Most	Revenue Less	Total Less	Incr Less	Rev Less	Ċ	Total	Revenue
No. Code	Description	Customer <u>Bills</u>	Sales [1]	Rates	Cas Cost Revenue	Gas Cost Revenue	Gas Cost Kev (F - K)	Gas Cost hev (M / K)	Gas Cost Revenue [2]	Kevenue (K + H)	% Increase (M / K1)
(¥)	(B)	Q	ê	6	(K)	Ð	(M)	E	(H	(KI)	0
			(Mct)	(S/Mcf)	(8)	(%)	(8)	(%)	(S)	(2)	(%)
1 FX2	GTS Flex Rate - Industrial										
2	INDUSTRIAL										
.	Customer Charge:	10		0.00	0.00	0.0	2,000.00	0.0	0.00	0.00	
4	Administrative Charge:	10		65.00	650.00	31.6	(00.16)	(14.0)	0.00	650.00	
¢ n	Commodity Charge: All Gas Consumed		11,232.0	0.125	1.404.00	68.4	77.88	<u>5.5</u>	0.00	1,404.00	
7	Total	01	11,232.0		2,054.00	100.0	1,986.88	96.7	0.00	2,054.00	

[1] Reflects Normalized Volumes.

-

--

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 42 of 48

Schedule M-2.2 Page 34 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Current Annualized

Data: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

[1] Reflects Normalized Volumes.

.

.....

...

07-00008 2 - No. 49 chment 1 e 43 of 48	hedule M-2.2 Page 35 of 40 L P. Balmert	Total Revenue % Increase (M / K1) (O) (%)									
SC Case No. 20 PSC Set Atta	Sc Witness: N	Current Total Revenue (K1) (K1)		0.00	1,900.60	442,043.92	443,944.52			-	
		Gas Cost <u>Revenue [2]</u> (H) (S)		0.00	0.00	0.00	0.00				
		% Incr In Rev Less Gas Cost Rev (M/K) (N) (%)		0.0	0.0	<u>0.0</u>	1.5				
		Revenue Incr Less Gas Cost Rev (M) (S)		6,800.00	0.00	0.00	6,800.00	·			
	S	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)		0.0	0.4	<u>99.6</u>	100.0				
1	icky, Inc. -0008 Aost Current Rat Jember 30, 2006	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)		0.00	1,900.60	442,043.92	443,944.52				
	. Gas of Kentu Case No. 2007 Revenues at N ths Ended Sej (Gas Service) at Annualized	Most Current <u>Rates</u> (J) (S/Mcf)		0,00	55.90	0.0858					
	Columbia sed Test Year or the 12 Mon or the 12 Curre	Sales [1] (D) (Mcf)				5,152,027,0	5,152,027.0				
	Annuali: F	Customer <u>Bills</u> (C)		34	34		34				
	orccasted Period nal _ Update _ Revised No(\$):	Class/ <u>Description</u> (B)	Rate - Industrial UAL	Charge:	ative Charge:	ity Charge: onsumed		Volumes.			
	tta: X Base Period _ Fi pe of Filing: X Origin ork Paper Reference A	ne Rate <u>0. Code</u> (A)	1 FX5 GTS Flex	3 Customer	4 Administr	5 Commodil 6 All Gas Co	7 Total] Reflects Normalized			

<u>'--</u>

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 Page 44 of 48 Schedule M-2.2 Page 36 of 40 Witness: M. P. Balmert

Columbia Gas of Kentucky, Inc. Case No. 2007-00008 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 (Gas Service)

Current Annualized

•

1

Datn: X Base Period _ Forecasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s):

				Most	Current Revenue Lass	% of Rev To Total Love	Revenue Iner 7 200	% Incr In David see	·	Current	Total
Line Rate	Class	Customer		Current	Gas Cost	Gas Cost	Gas Cost Rev	Gas Cost Rev	Gas Cost	Revenue	kevenue % Increase
No. Code	Description	Bills	Sales [1]	Rates	Revenue	Revenue	<u>(F - K)</u>	<u>(M/K)</u>	Revenue [2]	(H + M)	(IM/KI)
(¥)	(B)	0	ê	3	3	5	æ	E	Ð	(KL)	0
			(Mcf)	(S/Mcf)	(3)	(%)	(2)	(%)	(2)	(2)	(%)
1 FX6	GTS Flex Rate - Industrial										
7	INDUSTRIAL										
ŝ	Customer Charge:	12		0.00	0.00	0.0	2,400.00	0.0	0.00	0.00	
4	Administrative Charge:	12		55.90	670.80	3.1	00-0	0.0	0.00	670.80	
é s	Commodity Charge: All Gas Consumed		244.692.0	0.0858	20.994.57	<u>96.9</u>	0.00	00	0.00	20.994.57	
7	Total	12	244,692.0		21,665.37	100.0	2,400.00	11.1	0.00	21,665.37	

[1] Reflects Normalized Volumes.

.

.---

		Annuali P	Columbi zed Test Year or the 12 Mor	a Gas of Ken Case No. 200 Revenues at aths Ended Si	tucky, Inc. 17-0008 Most Current Ra eptember 30, 2006	tes				S Witness:	cheduic M-2.2 Page 37 of 40 M. P. Balmert
Data: X Ba: Type of Fili	se Period _ Forecasted Period ing: X Orieinal - Hodate - Reviewd			(Gas Service	<u> </u>						
Work Pape	r Reference No(s):		Curre	nt Annualize	q						
Line Rate <u>No. Code</u> (A)	class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales []] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (M/K) (N)	Gas Cost Revenue [2] (H)	Current Total Revenue (K+H) (K1)	Total Revenue % Increase (M/ K1)
I FX7	GTS Flex Rate - Industrial						C			(0)	(%)
7	INDUSTRIAL										
ñ	Customer Charge:	21		0.00	0.00	0.0	2,400.00	0.0	0.00	0.00	
4	Administrative Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
n o r	Commodity Charge: First 25,000 Mcf Over 25,000 Mcf		300,000.0 286.958.0	0.4500 0.2500	135,000,00 71.739.50	65.3 34.7	0.00	0.0 0 <u>0</u> 0	0.00 0.00	135,000.00 71,739.50	
8	Total	12	586,958.0		206,739.50	100.0	2,400.00	1.2	0.00	206,739.50	

.

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1 L - Page 45 of 48

1

•

÷

. No. 43 ment 1 6 of 48	cduie M-2.2 age 38 of 40 . P. Balmert		Total Revenue 6 Increase (M / K1) (O) (%)	1						
Attach	Sch P Witness: M		Current Total Revenue (K1) (S)			0.00	670.80	27,078.16 0.00	27,748.96	
19 mme e			Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	0.0	0.00 0.00	0.00	
			% Incr In Rev Less Gas Cost Rev (N) (N)			0.0	0.0	0.0 0.0	8.6	
			Revenue Incr Less Gas Cost Rev (M) (S)			2,400.00	0.00	0.00 0.00	2,400.00	
•	81		% of Rev To Total Less Gas Cost (L) (L) (%)			0.0	2.4	97.6 0.0	100.0	
	ucky, Inc. 7-0008 Most Current Ra ptember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	670.80	27,078.16 <u>0.00</u>	27,748.96	
	a Gas of Kentu Case No. 2007 Revenues at M Iths Ended Sep (Gas Service)	ot Annualized	Most Current Rates (J) (S/Mcf)			0.00	55.90	0.5467 0.2905		
	Columbi ized Test Year for the 12 Mor	Curre	Sales [1] (D) (Mcf)					49,530.2 <u>0.0</u>	49,530.2	
	Ausual		Customer <u>Bills</u> (C)			12	. 12		12	
	Period_Forecasted Period :: X Orisinal Undate Revised	Reference No(s):	Class/ <u>Description</u> (B)	GTS Special Agency Service	INDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: First 30,000 Over 30,000	Total	
	Data: X Base Type of Filine	Work Paper 1	Line Rate <u>No.</u> Code (A)	1 SAS	7	3	4	2 Q L	8	

<u>:</u>____

PSC Case No. 2007-00008 PSC Set 2 - No. 49

Page 47 of 48	Schedule M-2.5 Page 39 of 4(ss: M. P. Balmer	Total Revenue % Increase (M/K1) (0) (%)			00.	00	3	.52
-	Witne	Current Total Revenue (K1) (S)				780	30,537	31,317
		Gas Cost Revenue [2] (H) (S)			0.00	0.00	0.00	0.00
		% Incr In Rev Less Gas Cost Rev (N) (%)			0.0	(14.0)	<u>0</u> 0	7.3
		Revenue Incr Less Gas Cost Rev <u>(M</u>) (S)	·		2,400.00	(00.20)	0.00	2,290.80
	ş	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	2.5	<u>97.5</u>	100.0
	ucky, Inc. 7-0008 Most Current Ra ptember 30, 2006	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	780.00	30,537.52	31,317.52
	i Gas of Kent Case No. 200 Revenues at ths Ended Se (Gas Service)	Most Current (J) (S/Mcf)			00.0	65.00	0.1300	
	Columbia ized Test Year For the 12 Mon	Sales [1] (D) (Mcf)					234,904.0	234,904.0
	Annual	Customer <u>Bills</u> (C)		·	12	21		12
	iod _ Forecasted Period Original _ Update _ Revised rence No(s);	Class/ <u>Description</u> (B)	S Special Rate - Industrial	USTRIAL	tomer Charge:	ninistrative Charge:	mnodity Charge: Gas Consumed	a
	Data: X Base Peri Iype of Filing: X Work Paper Refe	Line Rate <u>No.</u> Code (A)	1 SC2 GT	2 INI	3 Cus	4 Adr	5 Cor 6 All	7 Tot

.

.

:

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1
Data: X Bas	se Period Forccasted Reriod	Аппиа	Columbi lized Test Year For the 12 Mor	a Gas of Kent Case No. 200 Revenues at pths Ended Se (Gas Service)	ucky, Inc. 7-0008 Most Current Ra ptember 30, 2006					S Witness:	chedule M-2.2 Page 40 of 40 M. P. Balmert
Type of Fill Work Pape	ing: X Original _ Update_ Revised r Reference No(s):		Curre	nt Annualize							
Line Rate <u>No. Cod</u> é (A)	Class/ Description (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcl)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost (K) (S)	% of Rev To Total Less Gas Cost (L) (%)	Revenue Incr Less Gas Cost Rev (M) (M)	% Incr Ia Rev Less Gas Cost Rev (M) (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K1) (S)	Total Revenue % Increase [M / K1] (0)
1 SC3	GTS Special Rate - Industrial									2	Ę
2	INDUSTRIAL										
en	Customer Charge:	12		0.00	0.00	0.0	2,400.00	0.0	0.00	0.00	
4	Administratīve Charge:	12		65.00	780.00	0.2	(109.20)	(14.0)	0.0	780.00	
5 29	Commodity Charge: All Gas Consumed		3,239,241,0	0.1300	<u>421,101.33</u>	8.62	0.00	00	0.00	421.101.33	
7	Total	12	3.239.241.0		22 199 1CP	0.001					

[1] Reflects

421,881.33

0.00

0.5

2,290.80

100.0

421,881.33

3,239,241.0

12

•

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 1

			Columbia	Gas of Kentuc Volumes (Mc	ky, Inc. PS	SC Case I PSC	No. 2007-000 C Set 2 - No. Attachmon	008 Wo .49	orkpaper WPM-C
			For the 12 Mon	ths Ended Sept	ember 30, 2006	•	Page 1 of	F 48	Sneet 1 of 5
			9/30/06					Rate	
Line		Physical	Weather	Industrial	Incremen	tal Custon	iers	Schedule	Per Books
<u>No.</u>	Description	<u>Flow</u> (1)	<u>Adjustment</u> (2) <i>(WP-D)</i>	<u>Adi</u> (3) (WP E)	<u>New Const.</u> (4) <i>(WP E)</i>	<u>Conv.</u> (5) (WP E)	<u>Attrition</u> (6)	<u>Transfers</u> (7)	Adjusted (8=1 thro 7)
1	RESIDENTIAL								
2 Ra	te Schedule GRS								
3 Fir	st Mcf	880,569.5	4,333.5	0.0	4,320.0	239.0	(1,971.0)	0.0	887,491.0
4 Ov	er I Mcf tel Data Bahastula CBS	5,656,961,3	373,828.3	0.0	20,741,0	1 061 0	(71,716.0)	0.0	6 876.098.6
5 100	an Rate Schedinie OKS	0,007,000,0	2/8,101.0	0,0	51,001.0		(*********	0.0	-,
6	COMMERCIAL								
7 Ra	te Schedule G1C	5,859.4	193.1	0.0	0,0	0.0	0,0	0.0	6,052.5
8	RESIDENTIAL			• •			0.0		7 045 É
9 Ra	te Schedule G1R	2,785.9	159.7	0.0	0.0	0.0	0.0	0.0	2,945.6
10	RESIDENTIAL	1 206 0		0.0	0.0	0.0	0.0	0.0	1 472 4
1) Ra	CONMERCIAL	1,393.9	10.3	0.0	0.0	0,0	0,0	0.0	4977.000
12 13 Rai	to Sobodula IN3	25.3	2.6	0.0	0.0	0.0	0.0	0.0	77.9
13 104	RESIDENTIAL	5 - 4 - 4 - 4							
15 Dat	fa Pahadula 13(4	02 5	5.0	0.0	0.0	0.0	0.0	0.0	103.5
15 100	DPEIDENTIAI.	20.2	0,0	0.0					
17 Rai	te Schedule INS	656.4	35.9	0.0	0.0	0.0	0.0	0,0	692.3
18	RESIDENTIAL								
19 R ai	te Schedule LG2	\$56.9	29.6	0.0	0.0	0.0	0.0	0.0	586.5
20	COMMERCIAL								
21 Ra	te Schedule LG2	924.3	36.5	0,0	0.0	0,0	0.0	0,0	960.8
22	RESIDENTIAL								
23 Rai	te Schedule LG3					a			
24 Firs	st 2 Mcf	22.8	0.0	0.0	0.0	0.0	0.0	0.0	22.8
25 Ov	er 2 Mcf	<u>459.0</u>	<u>18.4</u>	<u>0.0</u>	0.0	<u>0.0</u>	0.0	<u>0.0</u>	<u>477.4</u> 500.2
26 Tot	tal Rate Schedule GRS	481.8	18.4	0,0	0.0	0.0	0.0	0.0	565.2
24	RESIDENTIAL		•						
25 Ra	te Schedule LG4	268.9	12,8	0.0	0.0	0.0	0.0	0.0	281.7
26	COMMERCIAL								
27 Rai	te Schedule GSO			n ^	1 A29 P	<i></i>	(100 m)	0.0	04 864 4
28 Firs	st 1 Mcf	93,886.9	347.6	0.0 n n	1,002.0 33,574.0	1,197.0	(127,864.0)	0.0	1,361.443.8
29 NO: 30 No:	XE 49 MCI NE 350 Mcf	1,417.887.3	68.728.0	0.0	5,404.0	0.0	0.0	0.0	1,492,019.3
31 Net	xt 600 Mcf	402,902,2	31,265.9	0.0	0,0	0.0	0,0	0,0	434,168.1
32 Ov	er 1,000 Mcf	452,565.0	41,168.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>493,733,0</u>
33 Tot	tal Rate Schedule GSO	3,794,325.0	168,962.7	0.0	40,030.0	1,263.0	(128,352.0)	0.0	3,876,228.7

-- -- ...

.

.

			Columbia	Gas of Kentuc Volumes (Mo	ky, Inc. P:	SC Case N PSC	lo. 2007-00 Set 2 - No	1008 W	orkpaper WPM-C
			For the 12 Mon	ths Ended Sept	iember 30, 200	5	Attachmer Page 2 o	nt 2 f 48	Sheet 2 of 5
Line		Physical	9/30/06 Wenther	Industrial	Incremen	ital Custom	ers	Rate Schedule	Per Books
<u>No.</u>	Description	<u>Flow</u> (1)	Adjustment (2) (WP D)	<u>Adi</u> (3) (WP E)	<u>New Const.</u> (4) (WP E)	<u>Conv.</u> (5) (WP E)	Attrition (6)	Transfers (7)	Adjusted (8=1 thra 7)
1	INDUSTRIAL								
2 R	ate Schedule GSO								
3 F	irst 1 Mcf	395.2	0.0	0.0	0.0	0.0	0.0	0,0	395.2
4 N	lext 49 Mcf	14,644.6	0.0	0.0	0.0	0.0	0.0	0.0	14,644.6
5 N	lext 350 Mcf	63,818.3	0.0	0.0	0.0	0.0	0.0	0.0	63,818.3
6 N	lext 600 Mcl	39,836.5	. 0.0	0.0	0.0	0.0	0.0	0,0	39,836.5
8 T	otal Rate Schedule GSO	<u>154,246.6</u>	<u>0.0</u> 0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	0.0	<u>0.0</u> 0.0	154 ,246.6
9	COMMERCIAL								
10 R	tate Schedule GST								
11 F	irst 1 Mcf	11.0	0.0	0.0	0.0	0.0	0,0	0.0	11.0
12 N	lext 49 Mor	531,0	0.0	0.0	0,0	0.0	0,0	0.0	237,6 2,007,7
1.5 N 14 N	Iext 350 Mici	2,110.0	501	0.0	0.0	0.0	0,0	0.0	2,221.1
15 0	ext boo Mcf	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 T	iotal Rate Schedule GST	3,305.0	174.4	0.0	0.0	0.0	0,0	0.0	3,479.4
17	INDUSTRIAL								
18 R	ate Schedule GST								
19 Fi	irst I Mcf	6.0	0.0	0.0	0.0	0,0	0.0	0,0	6.0
20 N	ext 49 McF	294.0	0.0	0.0	0.0	0.0	0,0	0.0	294.0
21 N	lext 350 Mcf	1,345.0	0.0	0.0	0,0	0.0	0.0	0.0	1,345.0
22 N		289.0	0.0	0.0	0.0	0.0	0.0	0,0	209.0
23 O 24 T	otal Rate Schedule GST	1,934.0	0.0	, 0,0	0.0	0.0	<u>0,0</u> 0,0	0.0	1,934.0
25	COMMERCIAL								4
26 R	ate Schedule IS								
27 Fi	irst 30,000 Mcf	2,729.0	104.2	0,0	0.0	0,0	0,0	0.0	2,833.2
28 O	ver 30,000 Mcf	0.0	<u>0.0</u>	0.0	<u>0.0</u>	0,0	<u>0.0</u>	<u>0.0</u>	0.0
29 T	otal Rate Schedule IS	2,729.0	104.2	0,0	0.0	0.0	0.0	0.0	2,833.2
30	INDUSTRIAL								
31 R	ate Schedule IS			,					
32 Fi	irst 30,000 Mcf	33,189.0	0.0	0.0	0.0	0.0	0.0	0.0	33,189.0
33 O	ver 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0
34 Te	otai Rate Schedule IS	33,189.0	0.0	0.0	0.0	0.0	0.0	0.0	33,189,0
35	WHOLESALE								
36 R	ate Schedule IUS	21,904.0	0.0	0.0	0.0	0.0	0.0	0.0	21,904.0
37	COMMERCIAL								
38 R	ate Schedule SS - Firm Service				÷ -				
39 Fi	irst 30,000 Mcf	4,963.0	91,5	. 0,0	0.0	0.0	0.0	0.0	5,054.5
40 0	ver 30,000 Mcf	<u>0.0</u>	0.0	<u>0.0</u>	0,0	0.0	0.0	0.0	<u>0.0</u> 5 654 5
41 Te	otal kate Schedule SS	4,905.0	C'1K	0.0	0.0	0.0	v.v	0.0	¥₃V≠7.J
42 R	ate Schedule SS - Interruptible Se	rvice	27 7		0.0	лń	0.0	0.0	2 084 7
43 Fi	Itst 30,000 Met	2,047.0	37,1 AA	v.u A A	0,0	0.0	0.0	0.0	2,004,7
44 U 45 Tr	otal Rate Schedule SS	2.047.0	37.7	0.0	0.0	0.0	0.0	0.0	2,084.7

.....

			Columbia	Gas of Kentuc	ky, Inc. P	SC Case I	No. 2007-00	008 Wa	orkpaper WPM-C
			Perster 19 Mar	Volumes (Mc	f)	PSC	C Set 2 - No Attachmer	.49 11 2	Obart 2 at 6
			VOL IDE 12 MION	tas muca ocht	entuer 50, 200	0	Page 3 o	f 48	Sheet 3 or 5
			9/30/06					Rate	
Line		Physical	Weather	Industrial	Increme	ntal Custon	ners	Schedule	Per Books
No.	Description	Flow	Adjostment	<u>Adi</u>	New Const.	Conv.	Attrition	Transfers	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=1 thru 7)
			(WP D)	(WP E)	(WP E)	(WP E)			
					· · · ·				
)	INDUSTRIAL								
2 Rate	Schedule SS - Firm Service								
3 First	30.000 Mcf	22,324,0	0,0	0.0	0.0	0.0	0,0	0.0	22,324.0
4 Over	30,000 Mcf	<u>0,0</u>	0.0	<u>0,0</u>	<u>0,0</u>	<u>0,0</u>	<u>0.0</u>	<u>0.0</u>	0.0
S Total	Rate Schedule SS	22,324.0	0.0	0,0	0,0	0.0	0.0	0,0	22,324.0
6 Rate	Schedule SS - Interruptible	e Service							
7 First	30,000 Mcr	7.0	0,0	0.0	0.0	0.0	0.0	0.0	7.0
8 Over	30,000 Mer	<u>0.0</u>	<u>0,0</u>	<u>U.U</u>	0.0	0.0	0.0	0.0	0.0
9 Iotai	Rate Schedule 55	7.0	, U,U	0,0	0.0	0.0	0.0	0.0	7.0
1									
i0 Taril	f Sales Summary by Custon	mer Class							
1	w. 11	< C10 070 1	200 400 0		21 0/1 0	1.061.0	(3) 3) C A)		C 800 (80 0
11 Total	Residential Sales	6,543,775.1	578,499.7	0,0	51,001.0	1,001.0	(/1,/10.0)	0.0	0,882,080.8
11 Total	Commercial Sales	3.814.228.0	169.602.7	0.0	40,030.0	1,263,0	(128.352.0)	0.0	3,896,771,7
			,				`		
12 Total	Industrial Sales	211,700.6	0,0	0,0	0.0	0,0	0.0	0.0	211,700.6
		01 004 0	0.0	0.0	0.0		0.0	0.0	21.004.0
13 Total	Wholesale Sales	21,904.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>u.u</u>	0.0	21,904.0
14 Total	Tariff Sales	10,591,607,7	548,102,4	0.0	71,091.0	2,324.0	(200,068.0)	0.0	11,013,057.1
		· · ·	-		·				
15	RESIDENTIAL								
16 Data	Paladala CTD								
10 Peace	A Maf	247 667 1	751 5	. 0.0	0.0	0.0	0.0	0.0	248 418.6
18 Over	1 Mef	1 781.113.9	116.095.1	0.0	0.0	0.0	0.0	0.0	1.897,209.0
19 Total	Rate Schedule GTR	2.028.781.0	116.846.6	0,0	0,0	0.0	0.0	0.0	2,145,627.6
									• •
20	COMMERCIAL								
21 Rate	Schedule GTO	a1 a01 a		0.0	0.0	0.0	0.0	0.0	21 256 0
22 First	1 MCI	31,471,8	04.2	0.0	0.0	0.0	0.0	0.0	577 870 7
23 Next	19 MCF	518,212.2	9,038.3 08.051.6	0,0	0.0	0.0	0.0	0,0	527,070.7 617 653 A
24 Next.	ISU MCI	292,000.8	20,001.0	0.0	0.0	0.0	0.0	0.0	100 736 8
25 Next		187,177,3	12,039.9	0.0	0.0	0.0	0.0	0.0	194 071 8
26 Over	LOUD MCL	1/0.401.4	<u>17,810,4</u>	0.0	0.0	0.0	0.0	<u>v.</u> v	1 570 557 7
27 Total	Rate Schedule GTO	1,505,743.7	64,924.0	0.0	0,0	0.0	0,0	0.0	1,370,007.7
l	INDUSTRIAL								
2 Rate	Schedule GTO								
3 First	1 Mcf	102.2	0,0	0.0	0.0	0.0	0.0	0.0	102.2
4 Next of	19 Mcf	4.094.0	0,0	0.0	0.0	0.0	0.0	0,0	4,094.0
5 Next 7	50 Mcf	19.055.7	0.0	0.0	0.0	0.0	0.0	0.0	19,055.7
6 Next 6	i00 Mcf	16.851.3	0.0	0,0	0.0	0.0	0.0	0.0	16,851.3
7 Over i	.000 Mcf	12,498.6	0.0	0.0	<u>0.0</u>	<u>0,0</u>	0,0	0.0	12,498.6
8 Total	Pate Schedule (TO)	52.601.8	0.0	0.0	0.0	0.0	0,0	0.0	52,601,8

					PS	SC Case N	o. 2007-00	D08		
						PSC	Set 2 - No.	49		
			Columbia	Gas of Kentuc Volumes (Mc	ky, Inc. fi		Page 4 of	t2 Wo 148	orkpaper WPM-C	
			For the 12 Mon	ths Ended Sept	-7 ember 30, 2006	1			Sheet 4 of 5	
			9/30/06					Rafe		
Line		Physical	Weather	Industrial	Incremen	tal Custom	ers	Schedule	Per Books	
Na	Description	Flow	Adjustment	Adi	New Const.	Cony.	Attrition	Transfers	Adjusted	
1.00	000011/1000	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8=1 thru 7)	
		(-)	(WP D)	(WP E)	(WP E)	(WP E)	~~/	1.7	(********)	
1	COMMERCIAL									
2 Ra	te Schedule DS-IS									
3 Fir	st 30,000 Mcf	1,406,093.0	54,761.3	0.0	0.0	0.0	0.0	0,0	1,460,854.3	
4 Ov	er 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>0.0</u>	<u>0.0</u>	0.0	
5 To	tal Rate Schedule DS-IS	1,406,093.0	54,761.3	0,0	0.0	0.0	0.0	0.0	1,460,854.3	
6	INDUSTRIAL									
7 Ra	te Schedule DS-IS									
8 Fir	st 30,000 Mcf	4,830,084.0	0,0	0.0	0.0	. 0.0	0.0	0,0	4,830,084.0	
9 Ov	er 30,000 Mcf	2,698,204,0	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	2.698,204.0	
10 To	al Rate Schedule DS-IS	7,528,288,0	0.0	0,0	0,0	0.0	0.0	0,0	7,528,288.0	
11	INDUSTRIAL									
12 120	to Cahadula DS-SMITH									
12 100	et 30.000 Mef	116 733 0	0.0	0.0	0.0	0.0	0.0	0.0	116.733.0	
14 Ov	er 30.000 Mcf	0.0	0.0	0.0	0,0	0.0	0.0	0,0	0.0	
15 To	tal Rate Schedule DS-SMITH	116,733.0	0.0	0.0	0.0	0.0	0.0	0,0	116,733.0	
16	COMMERCIAL									
17 12.	to Sahadula DS-CS									
12 Fir	st 1 Mcf	216.0	0.0	0.0	0.0	0.0	0.0	0,0	216.0	
19 Ne	xt 49 Mcf	10,576,0	0,0	0.0	0.0	0.0	0.0	0.0	10,576.0	
20 Ne	xt 350 Mcf	73,115.0	1.1	0.0	0.0	0.0	0.0	0.0	73,116.1	
21 Ne	xt 600 Mcf	98,088.0	1,326.2	0.0	0.0	0.0	0.0	0.0	99,414.2	
22 Ov	er 1,000 Mcf	61.333.0	8.318,2	<u>0.0</u>	0,0	<u>0.0</u>	0,0	<u>0.0</u>	69.651.2	
23 Tol	al Rate Schedule DS-GS	243,328.0	9,645.5	0.0	0.0	0,0	0.0	0.0	252,973.5	
24	INDUSTRIAL									
25 Ra	te Schedule DS-GS									
26 Fir	at 1 Mcf	107.0	0.0	0.0	0.0	0.0	0,0	0.0	107.0	
27 Ne:	xt 49 Mcf	4,965.0	0.0	0.0	0.0	0.0	0.0	0.0	4,965.0	
28 No:	xt 350 Mcf	30,635.0	0.0	0.0	0.0	0.0	0,0	0.0	30,635.0	·
29 Ne	xt 600 Mcf	40,386.0	0,0	0.0	0.0	0,0	0.0	0.0	40,386.0	
30 Ov	er 1,000 Mcf	<u>42,157.0</u>	0.0	<u>0.0</u>	0.0	<u>0.0</u>	0.0	<u>0,0</u>	42,157.0	
31 Tol	al Rate Schedule DS-GS	118,250.0	0.0	0.0	0.0	0,0	0.0	0.0	118,2000	
32	INDUSTRIAL									
33 Ra	te Schedule DS3	200,189.0	0.0	0.0	0.0	0.0	0.0	0.0	200,189.0	
34	COMMERCIAL									
35 Ra	te Schedule FX1	193,168.0	5,333.3	0.0	0.0	0.0	0.0	0.0	198,501.3	
36	INDUSTRIAL									
37 Ra	te Schedule FX2	11,232.0	0.0	0.0	0.0	0.0	0.0	0.0	11,232.0	
38	INDUSTRIAL									
39 Ra	te Schedule FX4	144,672.0	0.0	0,0	0.0	0.0	0.0	0.0	144,672.0	
40	INDUSTRIAL									
41 Ra	te Schedule FX5	5,152,027.0	0.0	0.0	0.0	0.0	0.0	0.0	5,152,027.0	
42	INDUSTRIAL									
	to Paladula WVC	244 602 0	۵ñ	0.0	0.0	0.0	0.0	0.0	244.692.0	
42 Ka	IS DERIGANE PAN	~~~,~ <i>74</i> ,~	w.v							

			~ • • •	-	P\$	SC Case N PSC	lo. 2007-00 Set 2 - No	008 . 49	
			Columbia	Gas of Kentuc Volumes (Mc	ky, Inc. G		Page 5 of	π_2 γγ f48	orkpaper WPM-C
			For the 12 Mon	ths Ended Sept	•) ember 30, 2004	;	•		Sheet 5 of 5
			9/30/06					Rate	_
Line	Mara t (tau	Physical	Weather	Industrial	Incremer New Corst	tal Custon	Attrition	Schedule	Per Books
<u>190.</u>	Description	(1)	(2) (WP D)	(3) (WP E)	(4) (WP E)	(5) (WP E)	(6)	(7)	(8=1 thru 7)
ł	INDUSTRIAL			•					
2 Rat	te Schedule FX7								
3 Firs	at 25,000 Mcf	300,000.0	0.0	0,0	0.0	0.0	0,0	0.0	300,000.0 286,058,0
4 Ove 5 Tot	al Rate Schedule FX7	586,958.0	0.0	0.0	0.0	0,0	0.0	<u>0.0</u>	586,958.0
6	COMMERCIAL								
7 Rat	te Schedule SAS								
8 Firs	it 30,000	48,235.0	1,963.2	0.0	0.0	0.0	0,0	0.0	50,198.2
9 Ove Toti	al Rate Schedule SAS	48,235.0	1,963.2	0.0	0.0	0.0	<u>0.0</u>	<u>0,0</u> 0,0	50,198.2
10	INDUSTRIAL								
11 Rat	e Schedule SC2	234,904.0	0.0	0.0	0,0	0.0	0.0	0.0	234,904.0
12	INDUSTRIAL								
3 Rat	e Schedule SC3	3,239,241.0	0.0	0,0	0.0	0.0	0.0	0.0	3,239,241.0
14 Tra	asportation Summary by Cust	omer Class							
15 Tota	al Residential Transportation	2,028,781.0	11 6,846 .6	0.0	0,0	0.0	0.0	0.0	2,145,627.6
16 Tota	al Commercial Transportation	3,396,567.7	136,627.3	0.0	0.0	0.0	0.0	0.0	3,533,195.0
17 Tota	al Industrial Transportation	17,629,787,8	. <u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	17.629.787.8
18 Tata	al Transportation	23,055,136.5	253,473.9	0.0	0.0	0,0	0.0	0.0	23,308,610.4
L									
19 Tot	al Company Throughput	33,646,744.2	801,576.3	0.0	71,091.0	2,324.0	(200,068.0)	0.0	34,321,667.5

Columbia Gas of Kentucky, Inc. Adjustment based on Normalized Volumes For the 12 Months Ended September 30, 2006

PSC Case No. 2007-00008Workpaper WPM-D PSC Set 2 - No. 49 Attachment 2 Page 6 of 48 Sheet 1 of 3

			•		rag	e 6 OT 48
Line <u>No.</u>	Description	<u>Phy, Flow</u> (1) Mcf <i>(WP C</i>)	<u>Normalized</u> (2) Mcf	Normalized <u>Adjustment</u> (3=2-1) Mcf	<u>Base Rate</u> (4) \$/Mcf	<u>Revenue</u> (5=3x4) \$
1	RESIDENTIAL	(
2 I 3 F 4 C 5 T	tate Schedule GRS First 1 Mcf Over 1 Mcf Total Rate Schedule GRS	880,569.5 <u>5,656,961.3</u> 6,537,530.8	884,903.0 <u>6,030,789.6</u> 6,915,692.6	4,333.5 <u>373,828.3</u> 378,161.8	0.0000 1.8715	0 <u>699,620</u> 699,620
б	COMMERCIAL					
7 R	tate Schedule G1C	5,859.4	6,052.5	193.1	1.4968	289
8	RESIDENTIAL					
9 B	late Schedule G1R	2,785.9	2,945.6	159.7	1.5470	247
10	RESIDENTIAL					
11 R	tate Schedule IN3	1,395.9	1,472.4	76.5	0.4000	31
12	COMMERCIAL					
13 F	late Schedule IN3	75.3	77.9	2.6	0.4000	1
14	RESIDENTIAL					
15 F	tate Schedule IN4	98.5	103.5	5.0	0.5500	3
16	RESIDENTIAL					
17 I	Rate Schedule IN5	656.4	692.3	35.9	0.6000	22
18	RESIDENTIAL					
19 F	tate Schedule LG2	\$56.9	586. <i>5</i>	29.6	0.3500	10
20	COMMERCIAL					
21 I	Rate Schedule LG2	924.3	960.8	36.5	0.3500	13
22	RESIDENTIAL					
23 F	Rate Schedule LG3	·	20.0	0.0	0.0000	0
24 F 25 C	first 2 Mcl Iver 2 Mcf	459.0	47 7. 4	18.4	0,3500	6
26 1	Total Rate Schedule LG3	481.8	500.2	18.4		6
27	RESIDENTIAL					
28 F	tate Schedule LG4	268.9	281.7	12.8	0.4000	5
29	COMMERCIAL					
30 I	Rate Schedule GSO			.	, ·	-
31 F	irst 1 Mcf	93,886.9	94,234.5	347.6	0.0000	0 0
32 N	Vext 49 Mot	1,427,083.6	1,434,336.8	41,400.4 68,728.0	1.6715	124.762
33 r 34 r	Jext 600 Mcf	402.902.2	434,168.1	31,265.9	1.7296	54,078
35 (Over 1,000 Mcf	452,565.0	493,733.0	41,168.0	1.5802	65,054
36 7	Total Rate Schedule GSO	3,794,325.0	3,963,287.7	168,962.7		295,273

Columbia Gas of Kentucky, Inc. Adjustment based on Normalized Volumes For the 12 Months Ended September 30, 2006

	Y	For the 12 Months F	inded Septembe	r 30, 2006	Attac Pag	nment 2 je 7 of 48	Sheet 2 of 3
Line <u>No.</u>	Description	<u>Phy. Flow</u> (1) Mcf <i>(WP C)</i>	<u>Normalized</u> (2) Mcf	Normalized <u>Adjustment</u> (3=2-1) Mcf	<u>Base Rate</u> (4) \$/Mcf	<u>Revenue</u> (5=3x4) S	
1	COMMERCIAL						
2	Rate Schedule GST						
3	First 1 Mcf	11.0	11.0	0.0	0.0000	0	
4	Next 49 Mcf	531.0	537.6	0.0	1.8715	214	
5	Next 350 Mct	2,110,0 653.0	2,227.7 703 1	50.1	1.7296	87	
0 7	Next 600 Migi	0.0	0.0	0,0	1.5802	Q	
, 8	Total Rate Schedule GST	3,305.0	3,479.4	174.4		313	
9	COMMERCIAL						
10	Rate Schedule IS						
11	First 30.000 Mcf	2,729.0	2,833.2	104.2	0,5467	57	
12	Over 30,000 Mcf	<u>0.0</u>	0.0	0.0	0.2905	<u>Q</u>	
13	Total Rate Schedule IS	2,729.0	2,833.2	104.2		57	
14	WHOLESALE						
15	Rate Schedule IUS	21904	21,904.0	0.0	0,3038	0	
16	COMMERCIAL						
17	Rate Schedule SS Firm Service						
18	First 30,000 Mcf	4,963.0	5,054.5	91.5	0.5467	50	
19	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	0.0	0,2905	<u>U</u> 50	
20	Total Rate Schedule SS Firm	4,963.0	5,054.5	71.2		νc	
21	Rate Schedule SS Interruptible Sc	ervice					
22	First 30,000 Mcf	2,047.0	2,084.7	37.7	0.5467	21	
23	Over 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.2905	<u>0</u>	
24	Total Rate Schedule SS Interr	2,047.0	2,084.7	37.7		21	
25	Tariff Sales Summary by Custom	er Class		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
26	Total Residential Sales	6,543,775.1	6,922,274.8	378,499.7		699,944.0	
27	Total Commercial Sales	3,814,228.0	3,983,830.7	169,602.7		296,017	
28	Total Wholesale Sales	21,904.0	21,904,0	<u>0.0</u>		<u>0</u>	
29	Total Tariff Sales Excl Industrial	10,379,907.1	10,928,009.5	548,102.4		995,961	

Columbia Gas of Kentucky, Inc. Adjustment based on Normalized Volumes For the 12 Months Ended September 30, 2006

PSC Case No. 2007-00008 Workpaper WPM-D PSC Set 2 - No. 49 Attachment 2 Page 8 of 48 Sheet 3 of 3

Line <u>No.</u>	Description	<u>Phv. Flow</u> (1) Mef (WP C)	<u>Normalized</u> (2) Mef	Normalized <u>Adjustment</u> (3=2-1) Mef	<u>Base Rate</u> (4) \$/Mcf	<u>Revenue</u> (5=3х4) S	
1	RESIDENTIAL						
2 R	tate Schedule GTR	040 660 1	040 410 C	751 5	0.000	٥	
3 Fi 4 (1	irst Mct wer i Mcf	247,007.1	248,418.0	116.095.1	1.8750	217.678	•
5 T	otal Rate Schedule GTR	2,028,781.0	2,145,627.6	116,846.6		217,678	
6	COMMERCIAL						
7 R	late Schedule GTO						
8 Fi	irst 1 Mcf	31,291.8	31,356.0	64.2	0,0000	0	
9 N	lext 49 Mcf	518,212.2	527,870.7	9,658.5	1.8715	18,076	
10 N	lext 350 Mcr	392,000.0 187 177 5	617,032.4 1997168	12 539.3	1.8135	21.688	
12.0	Wer 1 000 Mcf	176.461.4	194.071.8	17.610.4	1.5802	27.828	
13 Te	otal Rate Schedule GTO	1,505,743.7	1,570,667.7	64,924.0		113,068	
1	COMMERCIAL						
2 R	tate Schedule DS-IS						
3 Fi	irst 30,000 Mcf	1,406,093.0	1,460,854.3	54,761.3	0.5467	29,938	
40	ver 30,000 Mcf	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0,2905	20.029	
5 10	otal Rate Schedule DS-13	1,406,093.0	1,400,804.5	54,701.5		29,938	
6	COMMERCIAL						
7 R	inte Schedule DS-GS						
8 Fi	irst 1 Mcf	_ 216.0	216.0	0.0	1,8153	0	
9 N	ext 49 Mcf	10,576.0	10,570.0	0.0	1.8153	0 2	
10 N	EXI 33U MCI	75,125.0	99.414.2	1.326.2	1.7296	2,294	
12.0	wer I ANA Mcf	61.333.0	69.651.2	8.318.2	1.5802	13.144	
13 T	otal Rate Schedule DS-GS	243,328.0	252,973.5	9,645.5		15,440.0	
14	COMMERCIAL						
15 R	inte Schedule FX1	193,168.0	198,501.3	5,333.3	0.1250	667	
16	COMMERCIAL						
17 R	ate Schedule SAS	48.235.0	50.198.2	1,963.2	0.5467	1.073	
19 0	iver 30.000	0.0	<u>0.0</u>	<u>0.0</u>	0.2905	Q	
20 T	otal Rate Schedule SAS	48,235.0	50,198.2	1,963.2		1,073	
		mor Clace					
4i 1	ransportation commany by Casto	BIGI WIRDS					
22 To	otal Residential Transportation	2,028,781.0	2,145,627.6	116,846.6		217,678.0	
23 To	otal Commercial Transportation	<u>3,396,567,7</u>	3.533.195.0	<u>136.627.3</u>		<u>160,186.0</u>	
24 T	otal Tran Exci. Industrial	5,425,348.7	5,678,822.6	253,473.9		377,864	
*						······	
25 T	'otal Company Throughput Excl. Industrial)	15,805,255.8	16,606,832.1	801,576.3		1,373,825	

1

1							PSC	Case No. 2007-0 PSC Set 2 - N Attachme	0008 o. 49 ent 2	Scho	dule M-2.2
		Anualiz Fe	Columbia (C cd Test Year D ir the 12 Mont	Gas of Kentu ase No. 2007- tevenues at M hs Ended Sep Gas Scrvice)	eky, Inc. 00008 lost Current Ratc ltember 30, 2006			bade a	0148	I Witness: M.	age I of 40 P. Balmert
Data: X Base Pct Tyne of Filing: X	riod _ Forecasted Period (Original _ Update _ Revised		Curren	nt Annualized						Current	Total
Line Rate No. Code (A)	crence No(s): Class ^f <u>Description</u> (B)	Customer Bills (C)	Safes [1] (D) (Mct)	Most Current (J) (S/Mcl)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (S)	% Incr In Rev Less Gas Cost Rev (N) (N) (%)	Gas Cost Revenue [2] (A) (S)	Total Revenue (K1) (S)	Revenue % Increase (M (K1) (O) (%)
521	ales Service	936 801 1	6 876 098.6		19,934,379.43	43.74	8,291,665.63 0.00	41.6 0.0	71,519,676.76 62,953.26	91,454,056.19 72,903.64	56.65 0.05 0.02
2 GSR	General Service - Residential LG&E Commercial LCARE Residential	401 401	6,052.5 2,945.6 1 477 4		9,950.38 7,965.34 588.96	0.02	0.00	0.0	30,637.77 0.00 0.00	588.96 588.96 31.16	00.0
4 GIK 5 IN3	Inland Gas General Service - Residential Inland Gas General Service - Commercial	12	77.9		31.16 56.93	0.00	0.00	0.0	0.00	56.93 415.38	0.00
2 IN4	Inland Gas General Service - Residential	2 6 5	692.3		415.38 205.28	0.00	0.00	0.0	0.00	336.28	0.00
8 IN5 9 LG2	LG&E Residential	22		. at 1	336.28 181.49	0.00	0.00	0.0	0.00	181.49	0.00
10 LG2	LG&E Commercial LG&E Residential	12	281.	~ ~ ~	112.68	0.00	0.00		0, 40,317,429.95 0, 1,604.349.72	49,615,480.0 1,882,466.7	30.73 1.17
12 LG4 13 GSO	LG&E Kestuenua General Service - Commercial	132,972 516	3,876,228.		278,117.0	0.61	(5,397.8' (10,210.7'	(98.)	7) 92,059.17	102,403.3 53,689.9	0.06
14 GSO 15 GST	General Service - Trans Fallback - Comm General Service - Trans Fallback - Ind	[3]	3,479.	4.0	5,757.2	0.01	(5,757.2)	(90) (90) (8)	9) 29,468.68	48,033.8	9 0.03 6 0.26
16 GST 17 IS	General Service - I tans Fauluary Interruptible Service - Commercial	E) 2,833 0 33,189	0 7	-79,915.9	3 0.18 4 0.01	(79,915.9	3) (100-	3 227,827.88	234,482.	2 0.15 0 0.14
SUI 61 SUI 61	Interruptible Service - Industriat Intrastate Utility Service - Wholesale	[3] 2	4 21,904 0 5,054	10	27,938.1 27,938.1	0.0	(27,899.9 7 (30,386.1	(100) (100) (100)	9) 278,755.44 (0) 378,755.44 21,683.38	22,823	7 0.25 99 0.01
20 SS 21 SS 22 SS 23 SS	Standby Service - Commission - Firm Standby Service - Industrial - Firm Standby Service - Commercial - Interr Standby Service - Industrial - Interr	[6] [6]	0 22,324	1.0 7.7 7.0	1,1397	0.0 1	0 (1,123.5 (3.1	(ES	10) 72.81	76.	54 0.00
24	Transportation Service			ţ	5.945.843,	47 13.0	5 2,248,172	3.	7.8 0.0 a.6 0.0	0 5,945,843 0 3,572,340	47 3.68 54 2.21
25 GTR 26 GTO 27 GTO	GTS Choice - Residential GTS Choice - Commercial GTS Choice - Industrial	325,8 42,9	05 2,145,02 61 1,570,66 08 52,66	87.7 87.7	3,572,340	54 7.1 07 0.1	84 343,913 20 (2,527) (09	2.7) 0.0	0 93,185	.07 0.06

1

[1] Reflects Normalized Volumes.
 [2] See Schedule M.-2.2 Pages 3 through 40 for detail.
 [3] Customers are included under Transportation Late Schedules

ł

÷

-

:

.

i

----1

and second a				¥.	And the second se		PSC	Case No. 2007-	00008 VO: 49		
		Annualiz Fo	Columbia Columbia cd Test Year ¹ or the 12 Monf f	Gas of Keati Case No. 2007 Revenues at I ths Ended Se Gas Service)	ıcky, İnc. -00008 Most Current Rate ptember 30, 2006	SJ		Page 10	ient 2) of 48	 Sche P Witness: M. 	iule M-2.2 age 2 of 40 P. Balmert
Data: X Base Type of Filin	: Period _ Forecasted Period g: X Original _ Update _ Revised		Currey	tt Annualized							
Work Paper	Reference No(s):	-			Current	% of Rev To	Revenue	% Incr In		Current	Total
Line Rate <u>No. Code</u> (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	<u>Sales [1]</u> (D) (Mcf)	Most Current (J) (S/Mcf)	Revenue Less Gas Cost Revenue (K) (S)	Total Less Gas Cost <u>Revenue</u> (L) (%)	Incr Less Gas Cost Rev (F - K) (M) (S)	Rev Less Gas Cost Rev [<u>M / K</u>] (N) (%)	Gas Cost <u>Revenue [2]</u> (R) (S)	$\frac{1003}{(K+H)}$ (K1) (S)	6 Increase (<u>M / K1</u>) (0) (%)
-	Transportation Service									26 940 010	150
		115	1 460 854 3		818,046.35	1.80	156,710.75	19.2	0.00	818,046.35	10.0
2 DS-IS	GTS Interruptible Service - Conmercial GTS Interruptible Service - Industrial	554 554	7,528,288.0		3,455,403.78	7.58	483,765.68 2,593.28	14.0 3.5	0.00	3,400,400.70 75,115.57	0.05
4 DS-SN	of GTS Special Rate - Industrial	12	116,733.0 252,973.5		446,402,40	0.98	(12,388.64)	(2.8)	0.00	446,402.40 207 724 24	0.28 0.13
5 DS-GS 6 DS-GS	S GTS General Service - Commenue GTS General Service - Industrial	108	118,250.0		207,324.24	0.45	(5,078.87) 5,477.30	(4.4)	0.00	18,517.82	0,01
7 DS3	GTS Main Line Service - Industrial	24	200,189.0		25,592,66	0.06	2,290.80	9.0	0.00	25,592.66	0.02
8 FXI	GTS Flex Rate - Commercial Zere play Date - Industrial	01	11,232.0		2,054.00	0.00	1,986.88 7 400 00	96.7 5.0	0.00	47,689,20	0.03
9 FX2 10 FX4	GTS Flex Rate - Industrial	<u>ព</u> រ	144,672.0		47,689.20 443,944.52	01.0	6,800.00	1.5	0.00	443,944.52	0.27
11 FX5	GTS Flex Rate - Industrial	¥ []	244,692.0		21,665.37	0.05	2,400.00	11.1	0.00	206,739.50	0.13
12 FX0	GTS Flex Rate - Industrial	21 \$	586,958.0	_	206,739.50	0.06	2,400.00	8.5	0.00	28,114.16	0.02
14 SAS 15 SC2	GTS Special Agency Service GTS Special Rate - Industrial	1 1 1	234,904.0		31,317.52	0.07	2,290.80 2,290.80	7.3	0.00	421,881.33	0.26
16 SC3	GTS Special Rate - Industrial	12	3,239,241.0		TALANU AND						95.00
17 Total	Sales and Transportation	1,702,840	34,321,667.5		45,572,276.99	100.00	12,503,233.52	27.4	114,883,743.32	160,456,020.31	85.66
18	Other Gas Department Revenue									388 732.00	0.24
19	Acct. 487 Forefited Discounts									118,856.00	0.07
20	Acct. 488 Miscellaneous Service Revenue									0.00	0.00
17	Acct 495 Prior Yr. Rate Refund - Net.									474,858.00	<u>0.31</u>
23	Acct, 495 Uther Gas Revenues - Vunci									982,446.00	0.62
24 Tota	il Other Gas Department Revenue									161,438,466.31	100.00
25 Tota	l Gross Revenue										
 [1] Reflet [2] See St 	cts Normalized Volumes. chedule M-2.2 Pages 3 through 40 for detail.										

ו ו

I

!

1

:

dule M-2.2 age 3 of 40 P. Balmert			Total Revenue % Increase (<u>M / K1</u>) (O) (%)					
Sche P Witness: M.			Current Total Revenue (K1) (S)		0.00		17,559,545.59 73,496,384.49 <u>398,126.11</u>	91,454,056.19
008 . 49 rt 2 f 48			Gas Cost <u>Revenue [2]</u> (FI) (5)		0.00		9,230,971.39 62,288,705.37 <u>0.00</u>	71,519,676.76
ase No. 2007-00 PSC Set 2 - No Attachme ¹ Page 11 o			% Incr In Rev Less Gas Cost Rev (M) (%)		00	, ,	(80.6) (2.5) 0.0	41.6
PSCO			Revenue Incr Less Заs Cost Rev (M) (S)		15 070 050 01	00.000°61461	(6,708,903.12) (278,470.25) 0.00	8,291,665.63
	-	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0'0	41.8 56.2 2.0	100.0
łty, Inc. 00008	ost Current Kates tember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	8,328,574.20 11,207,679.12 <u>398,126-11</u>	19,934,379.43
as of Kentuc ase No. 2007-	cvenues at M is Ended Sept las Service)	Annualized	Most			0.00	6.9500 1.8715 0.0579	
Columbia G	ed Test Year R or the 12 Month (G	Current	Sales III (D) (McJ)				887,491.0 5,988,607.6	6,876,098.6
	Anuualiz Fro		Customer Bills (C)			1,198,356		1,198,356
		eriod_Forecasted Period X Original_Update_Revised	eference No(s): Class/ <u>Description</u> (B)	General Service - Residential	RESIDENTIAL	Customer Charge:	Commodity Charge: First 1 Mof Over 1 Mof	Total
		Data: X Base F Type of Filing:	<u>Work Paper R</u> Line Rate <u>No. Code</u> (A)	1 GSR	7	ŝ	4 50 0 1	~ 00

i

.....

. ↓ ŧ

Schedule M-2.2 Page 4 of 40 Witness: M. P. Balmert	erroren error error error error error error error error error error error error error error error error error e	Current Total Total Revenue Revenue % Increase (K(1) (0) (S) (%)		891.00		72.012.64	72,903.64
008 - 49 f 48		Gas Cost E Revenue [2] [(H) (S)		0.00		<u>62,953,26</u>	62,953.26
Case No. 2007-00 PSC Set 2 - No Attachmet Page 12 o		% Incr In Rev Less Gas Cost Rev (M/K) (N) (%)		0.0		0.0	0.0
PSC		Revenue Incr Less Gas Cost Rev (F - K) (M) (S)		0.00		0.00	0.00
		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)		00	A-C	21.0	100.0
-teky, Inc. -00008 Most Current Rate ptember 30, 2006		Current Revenue Lcss Gas Cost <u>Revenue</u> (K) (S)		VU IVO	00.170	9.059.38	9,950.38
a Gas of Kentu Case No. 2007 Revenues at 7 nths Ended Se (Gas Service)	ent Annualized	Most Current (J) (S/Mcf)			06.01	1.4968	5
Columbi Columbi	Curre	Sales [1] (D) (Met)				6.052	6,052.5
Annual		Customer <u>Bills</u> (C)			54		54
	eriod _ Forceasted Period X Original _ Update _ Revised Science Note:	Class/ Class/ <u>Description</u> (B)	LG&E Commercial	COMMERCIAL	Customer Charge:	Commodity Charge: Att Gas Consumed	Total
1	Data: X Base P. Type of Filing:	Work Faper Av Line Rate No. Code (A)	1 G1C I	2	ŝ	4	n vo

į

. .

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

:			Columbia	Gas of Kentu ase No. 2007	cky, Iac.		bsd	Case No. 2007-0 PSC Set 2 - N Attachme Page 13	0008 o. 49 int 2 of 48	Sch Witness: M	cdulc M-2.2 Page 5 of 40 L P. Balmert
		Annualiz Fic	ed Test Year J or the 12 Moni (kevenues at iv ths Ended Sep Gas Service)	10st Cut 1 c	3					
Jata: X Basi (ype of Filin Morb Paper	e Period _ Forecasted Period ng: X Original _ Update _ Revised • Reference No(s):		Currer	nt Annualized							
and a state to be				Most	Current Revenue Less	% of Rev To Total Less	Revenue Incr Less	% Incr In Rev Less	Gas Cost	Current Total Revenue	Total Revenue % Increase
Line Rate <u>No.</u> Code (A)	Class/ Description (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Current <u>Rates</u> (J) (S/Mcf)	Gas Cost <u>Revenue</u> (K) (S)	Gas Cost <u>Revenue</u> (L) (%)	(M) (M) (S)	(N) (%)	<u>Revenue [2]</u> (H) (S)	(K1) (K1) (S)	(0) (0)
I GIR	LG&E Residential										
7	RESIDENTIAL					0 (7	00.0	0.0	0.00	3,408.50	
ĥ	Customer Charge:	401		8.50	3,408.50	9.74	0.0			•	
4 4	Commodity Charge: All Gas Consumed		2.945.6	1.547	4,556.84	57.2	0.00	0.0	30,637.77	33.194.61	
¢ 7	Total	401	2,945.6		7,965.34	100.0	0.00	0.0	30,637.77	38,603.11	

ı

. . . [1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

.-

:		Annal	Columbia zed Test Year	Gas of Kentu Case No. 2007 Revenues at h	icky, Inc. -00008 dost Current Rat		Sd	C Case No. 2007-(PSC Set 2 - N Attachm Page 14	00008 to. 49 ent 2 of 48	Sch Witness: N	iedule M-2., Page 6 of 41 I. P. Baimer
		I	for the 12 Mon	ths Ended Sc (Gas Service)	ptember 30, 2006						
Data: X Bas Type of Fili Mork Paner	te Period _ Forecasted Period ug: X Original _ Update _ Revised • Reference No(s):		Curre	nt Annualized							
Line Rate No. Code	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcc)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (S)	Revenue Incr Less Gas Cost Rev (M) (M)	% Incr In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K41) (K1) (S)	Total Revenue % Increase (M/K1) (O) (%)
I IN3	Inland Gas General Service - Residential										
2	RESIDENTIAL							~	000	000	
rī)	Customer Charge:	120		0.00	0.00	0.0	0.00	0.0	0.0	0.00	
4 v	Commodity Charge: All Gas Consumed		1,472.4	0.4000	588.96	100.0	0.00	<u>0.0</u>	000	588.96	
ę	Total	120	1,472.4		588.96	100.0	0.00	0.0	0.00	588.96	

		Аппиа	Columbia Columbia ized Test Year for the 12 Mou	Gas of Kentt Case No. 2007 Revenues at 1 ths Ended Serviced	ucky, Inc. 4-0008 Most Current Rat ptember 30, 2006	. 8	Sa	: Case No. 2007- PSC Set 2 - N Attachm Page 15	00008 10.49 ent 2 of 48	Se Witness: A	hedule M-2.2 Page 7 of 40 L.P. Balmert
Data: X Bası Type of Filin Work Paner	c Period _ Forceasted Period 1g: X Original _ Update _ Revised _ Reference No(s):		Currei	nt Annualized							
Line Rate <u>No. Code</u> (A)	Class/ Description (B)	Customer Bills (C)	Sates [1] (D) (Mcc)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (<u>K</u> - <u>K</u>) (M) (S)	% Incr In Rev Less Gas Cost Rev (<u>M / K)</u> (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K1) (S)	Total Revenue % Increase (M/K1) (O) (%)
1 IN3	Infand Gas General Service - Commercial										
2	COMMERCIAL									:	
÷	Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4 0	Commodity Charge: All Gas Consumed		<u>77.9</u>	0.4000	31.16	100.0	0.00	<u>0.0</u>	0.00	31.16	
ę	Totai	12	6.TT		31.16	100.0	0.00	0.0	0.00	31.16	

ļ.,

2 2 1	n a mar a bhadan ann an tha ann ann ann ann ann ann ann ann ann a						PSC	Case No. 2007-0 PSC Set 2 - N	00008 Vo. 49		
		Annuali T	Columbia Columbia Corthe 12 Mont	Gas of Kentu Dase No. 2007 Revenues at A ths Ended Sey	ıcky, Inc. -0008 Aost Current Rat ptember 30, 2006	S		Attachm Page 16	of 48	Sc Witness: À	hedule M-2.2 Page 8 of 40 f. P. Balmert
Data: X Ba. Type of Fili Work Pape	sc Pcriod _ Forccasted Pcriod ing: X Original _ Update _ Revised r Reference No(s):		Curren	t Annualized							
Line Ratt <u>No.</u> Codi	e Class' <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev [<u>F - K</u>) (M) (S)	% Incr In Rev Less Gas Cost Rev [<u>M / K</u>] (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (3)	Current Total Revenue (K1) (S)	Total Revenue % Increase (M/KI) (0) (%)
1 IN4	Inland Gas General Service - Residential										
2	RESIDENTIAL										
ę	Customer Charge:	12		0.00	00.0	0.0	0.00	0.0	0.00	0.00	
4 2	Commodity Charge: All Gas Consumed		103.5	0.5500	<u>56,93</u>	100.0	0.00	0.0	0.00	<u>56.93</u>	
ę	Total	12	103.5		56.93	100.0	0.00	0.0	0.00	56.93	

÷

Revenue % Increase (<u>M / K1</u>) Schedule M-2.2 Page 9 of 40 Witness: M. P. Balmert <u>6</u>8 Total 415.38 415.38 0,00 Total Revenue $(\mathbf{H} + \mathbf{H})$ Current ସ୍ଥିତ୍ତ 0.00 0.00 0.00 Revenue [2] Gas Cost E S PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 2 Page 17 of 48 00 0.0 0.0 % Incr In Rev Less Gas Cost Rev (M/K) ZZ 0.00 0.00 0.00 Gas Cost Rev Incr Less Revenue (F - K) 50 100.0 100.0 0.0 % of Rev To Gas Cost Total Less Revenue 38 Annualized Test Year Revenues at Most Current Rates For the 12 Months Ended September 30, 2006 0.00 415.38 415.38 Current Revenue Less Gas Cost Revenue 20 Columbia Gas of Kentucky, Inc. Case No. 2007-00008 **Current Annualized** 0.6000 (Gas Service) 0.00 Most Current (J) (S/Mcf) Rates 692.3 692.3 Sales [1] ê.y 60 80 Customer (C) Inland Gas General Service - Residential Data: X Base Period _ Forceasted Period Type of Filing: X Original _ Update _ Revised Work Paper Reference No(s): Description Class/ e Commodity Charge: All Gas Consumed Customer Charge: RESIDENTIAL ł Total ------Rate Code € 1 INS Line No. ŝ φ 3 'n 4

ļ

[1] Reflects Normalized Volumes.

ı

:

i

.

•

.

							PSC	Case No. 2007- PSC Set 2 - N	00008 40. 49		
			Columbia	Gas of Kent Case No. 200	ucky, Inc. 7-0008			Attachm Page 18	ent 2 of 48	S	hedule M-2.2 Page 10 of 40
		Annali I	ized Test Year For the 12 Mon	Revenues at]	Most Current Rai ptember 30, 2006	tcs				Witness: A	A. P. Balmert
			•	(Gas Service)	_						
Data: X Ba Type of Fill	se Period _ Forceasted Period ng: X Original _ Update _ Revised			at A monolitad	-						
WOFK Fape	r reicience ivo(s):										
Line Rate	Class	Customer		Most Current	Current Revenue Less Gas Cost	% of Rev To Total Less Gas Cost	Revenue Incr Less Gas Cost Rev	% Incr In Rev Less Gas Cost Rev	Gas Cost	Current Total Revenue	Total Revenue % Increase
<u>No.</u> (A)	e (B)	Bills (C)	Sales [1] (D) (Mcf)	Rates (J) (S/Mcf)	Revenue (K) (S)	<u>Revenue</u> (L) (%)	(<u>K-K)</u> (M) (S)	(N) (%)	Revenue [2] (H) (S)	(K1) (K1) (S)	(0) (%)
1 FG2	LG&E Residential										
7	RESIDENTIAL										
5	Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
4 v	Commodity Charge: All Gas Consumed		586.5	0.3500	205.28	100.0	000	0.0	0.00	205.28	
Q	Total	12	586.5		205.28	100.0	0.00	0.0	0.00	205.28	

! r

		Annualiz	Columbia Columbia ed Test Year or the 12 Mon	Gas of Kentu Case No. 2007 Revenues at h ths Ended Set Gas Service)	ceky, Inc. -00008 fost Current Rat otember 30, 2006	8	Sd	C Case No. 2007-(Page 19 Page 19	00008 Io. 49 of 48 of 48	Se Witness: 1	hedule M-2.2 Page 11 of 40 K. P. Balmert
Data: X Basi Type of Filir	e Period _Forecasted Period ng: X Original _Update _Revised • Deference Mode:		Curren	ıt Annualized							
Line Rate No. Code (A)	Class/ Description (B)	Customer Bills (C)	Sales [1] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/McI)	Current Revenue Less Gas Cost <u>Revenue</u> (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (M/K) (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K+H) (K1) (S)	Total Revenue % Increase (<u>M / K1</u>) (O) (%)
1 LG2	LG&E Commercial										
7	COMMERCIAL					:			00.0	00 0	
m	Customer Charge:	21		0.00	0.00	0.0	0.00	0.0	00.0	20.0	
4 2	Commodity Charge: All Gas Consumed		960.8	0.3500	336.28	100.0	0.00	0.0	0.00	336.28	
¢	Total	12	960.8		336.28	100.0	0.00	0.0	0.00	336.28	

,

ł

	Schedule W-2.4 Page 12 of 40 Withess: M. P. Balmert		Current Total Total Revenue Revenue % Increase	(K+ H) (M/K1) (K1) (0) (5) (%)		14.40	I	0.00 167.09	181.49
008 5. 49	nt 2 5f 48		Gas Cost	Revenue [2] (H) (S)		00.0		0.0 0.0	0.00
Case No. 2007-01 PSC Set 2 - No	Attachme Page 20 (% Incr Ia Rev Less Gas Cast Rev	(%) (%)		00	2.0	0.0	0.0
PSC			Revenue Incr Less	(M) (S)		00 0	0.00	00 ^{.0}	0.00
	n		% of Rev To Total Less	Gas Cost (L) (%)		t	<i>K</i> .1	0.0 <u>92.1</u>	100.0
	icky, Inc. -0008 fost Current Rate ptember 30, 2006		Current Revenue Less	Gas Cost <u>Revenue</u> (K) (S)			14.40	0.00 <u>167.09</u>	181.49
	Gas of Kentu Ase No. 2007 Revenues at h As Ended Sel Gas Service)	it Annualized	Most	Current Rates (J) (S/Mcl)			1.20	0.0000	
	Columbia C cd Test Year I r the 12 Mont	Curren		Sales [1] (D) (Mef)				22.8 477.4	500.2
	Annualize			Customer <u>Bills</u> (C)			12		
		ceriod Forecasted Period	cderence N0(9):	Class/ <u>Description</u> (B)	LG&E Residential	RESIDENTIAL	Customer Charge:	Commodity Charge: First 2 Mcf	Total
:		Data: X Base I Type of Filing:	Work Paper H	Line Rate <u>No. Code</u> (A)	1 LG3	2	'n	4 vi v	o r-

-

Tilling: X Original UpdateKerved Current Annualized Current Annualized Current Annualized Current Model S of ker To Revenue Revenue S of ker To Revenue Revenue Revenue S of ker To Revenue Revenue S of ker To Revenue Revenue Revenue Revenue S of to to to NO <	. X Bas	e Period Forceasted Period	Априай	Columbia Columbia Columbia	Gas of Kentu Case No. 2007 Revenues at M ths Ended Ser Gas Service)	cky, Inc. -0008 40st Current Rat 5tember 30, 2006	3	PSG	Case No. 2007- PSC Set 2 - N Attachm Page 21	00008 Vo. 49 of 48	Se Witness: 1	hedule M-2.2 Page 13 of 40 K. P. Balmert
Rate Description (d)Cass/ Description (d)Carrent Description (d)Carrent Description (d)Sales 11 (d)Current Cas Cost (d)Current Cas Cost (d)Sales 11 (d)Current Cas Cost (d)Sales 11 (d)Current Cas Cost (d)Sales 11 (d)Current (d)Current (d)Sales 11 (d)Current (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Sales 11 (d)Sales 11 (d)Current (d)Sales 11 (d)Current (d)Current (d)Sales 11 (d)Sales 11 (d)Current (d)Sales 11 	[Fili	ıg: X Original _ Update _ Revised Reference No(s):		Currer	ıt Annualized							
G4 LG&E Residential rESIDENTIAL 12 0.00 0.00 0.0 0.00 0.00 0.00 Customer Charge: 12 0.000 112.68 1000 0.00 0.00 112.68 Commodity Charge: 12 281.7 0.4000 112.68 1000 0.00 0.00 112.68 Total 12 281.7 112.68 100.0 0.00 0.00 0.00 112.68	Rate Code (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev <u>(M)</u> (V) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K1) (S)	Total Revenuc % Increase (<u>M/KI</u>) (O) (%)
RESIDENTIAL 12 0.00 112.68 112.68 100.0 0.00 0.00 0.00 0.12.68 112.68 100.0 0.00 0.00 0.00 0.00 0.10 0.00 0.00 0.12.68 112.68 100.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.12.68 112.68 100.0 0.00	G4	LG&E Residential										
Customer Charge: 12 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Commodity Charge: 281.7 0.4000 112.68 100.0 0.0 0.0 0.00 112.68 All Gas Consumed 12 281.7 0.4000 112.68 100.0 0.0 0.0 0.00 112.68 Total 12 281.7 112.68 100.0 0.00 0.0 0.00 112.68		RESIDENTIAL										
Commodity Charge: 281.7 0.4000 112.68 100.0 0.0 0.0 112.68 All Gas Consumed 12 281.7 0.4000 112.68 100.0 0.0 0.0 0.00 112.68 Total 12 281.7 112.68 100.0 0.00 0.0 0.00 112.68		Customer Charge:	12		0.00	0.00	0.0	0.00	0.0	0.00	0.00	
Total 12 281.7 112.68 100.0 0.00 0.00 112.68		Commodity Charge: All Gas Consumed		281.7	0.4000	112.68	100.0	0.00	<u>0.0</u>	0.00	112,68	
		Total	12	281.7		112.68	100.0	0.00	0.0	0.00	112.68	

idule M-2.2 ige 14 of 40 P. Balmert		Total Revenue % Increase (<u>M / K1)</u> (O) (%)					
Sche Pa Witness: M.		Current Total Revenue (K+H) (K1) (S)		00.0		3,497,216.00 16,708,591.32 18,227,253.78 5,266,806.39 5,915.612.57	d0.034,c10,48
49 48 48		Gas Cost <u>Revenue [2]</u> (H) (S)		00.0	00°0	986,704.64 14,160,649.25 15,518,791.14 4,515,869.24 5,135,415,68	40,317,429.95
ase No. 2007-00 PSC Set 2 - No. Attachmen Page 22 of		% Incr In Rev Less 3as Cost Rev [<u>M / K</u>] (N) (%)			nn	0.0 (7.19) (8.2] (8.2]	12.2
00		Revenue Incr Less as Cost Rev (M) (S)			3,723,216.00	0.00 (2,337,383.65) (63,307.13) (148,455.93) (41,549,89)	1,132,519.40
		6 of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	27.0 27.4 8.1 8.1	100.0
ty, Inc. 0008 st Current Rates ember 30, 2006		Current ? (evenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,510,511.36 2,547,942.07 2,708,462.64 750,937.15 780,196.89	9,298,050.11
as of Kentuch se No. 2007-0 venues at Mo s Ended Septe as Service)	Annualized	Most R Current (J) (\$/Mccf)			0.00	18.8800 1.8715 1.8153 1.7296 1.5802	
Columbia G Ca ed Test Year Re or the 12 Mouth (G	Current	Sales [1] (D) (Mcf)				94,864.5 1,361,443.8 1,492,019.3 434,168.1 493,733.0	3,876,228.7
Annaliz		Customer <u>Bills</u> (C)			132,972		132,972
riod_Forceasted Period	ference No(s):	Class/ <u>Description</u> (B)	3eneral Service - Commercial	COMMERCIAL	Customer Charge:	Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf Over 1,000 Mcf	Total
Data: X Base Pc	Type of Fumga Work Paper Re-	Line Rate No. <u>Code</u> (A)	1 GSO	2 (6	4 50 50 70 80 60	10

.

• 7

ł

t

PSC Case No. 2007-00008

edule M-2.2 age 15 of 40 . P. Balmert		Total Revenue <u>(M/KI)</u> (O) (%)				
Sch P Witness: M		Current Total Revenue (K1) (S)		00.00		13,890.39 179,636.26 483,248.61 <u>425,962.73</u> 1,882,466.77
8 3 6 8		Gas Cost <u>evenue [2]</u> (H) (S)		0.00		4,110.55 152,321.41 663,786,90 414,347.40 <u>369,783,46</u> 1,604,349.72
ase No. 2007-000 PSC Set 2 - No. 4 Attachment Page 23 of		% Incr In Rev Less Gas Cost Rev (N) (N) (%)		0.0		0.0 (1.85) (2.9) (2.9) (2.9) (2.1)
- Sec C		Revenue Incr Less Gas Cost Rev (M) (S)		14,504.00	•	0.00 (9,058.60) (72,069,05) (249,92) (25,218,6) (25,218,6) (25,218,6)
		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)		0.0		3.5 9.9 24.8 24.8 20.1 100.0
ky, Inc. 0008 sst Current Rates ember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (S)		000	2010	9,779,84 27,407.37 115,849.36 68,901.21 <u>56,179.27</u> 278,117.05
as of Kentuch se No. 2007-0 evenues at Mt s Ended Septi as Service)	Annualized	Most I Current <u>Rates</u> (J) (S/Mcf)		000	0,00	18.8800 1.8715 1.8153 1.7296 1.7296
Columbia G Ca d Test Year R the 12 Month	Current	(D) (D)				395.2 14,644.6 63,818.3 39,836.5 <u>35,552.0</u> 154,246.6
Anbualize		Customer <u>Bills</u> (C)			518	518
	Period _ Forecasted Period * X Original _ Update _ Revised	celerence rulsy. Class/ <u>Description</u> (B)	General Service - Industrial	INDUSTRIAL	Customer Charge:	Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf Over 1,000 Mcf Total
, I	Data: X Base] Type of Filing	Work Paper I Line Rate No. Code (A)	1 GSO	2	'n	450000 Q

-

[1] Reflects Nonmalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

......

-

i

1

,

÷

dule M-2.2 ge 16 of 40 P. Balmert	Total	Revenue % Increase (<u>M / K1</u>) (O) (%)						
Sche Pa Witness: M.	Current	(K1) (S)		55,869.24	0.00	4,192,49	6,597.81 27,214.69 8,529.16 0.00	102,403.39
യ ന സ യ ന സ		Gas Cost evenue [2] (H) (S)		55,869.24	0.00	114.41	5,591.69 23,170.75 7,313.08 0.00	92,059.17
e No. 2007-0000 SC Set 2 - No. 4 Attachment Page 24 of 4		6 Incr In Rev Less s Cost Rev (N) (N) (%)			0.0	(100 U)	(99.5) (92.6) (92.6)	(98.7)
		(s) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c			0.00		(4,0/6,00) (1,000.83) (4,005.33) (1,126.54) 0.00	(10,210.78)
		of Rev To R otal Less In case Cost Gaa <u>Revenue</u> (%)			0.0		9.96 9.7 1.95 1.11	100.0
Inc. 08 Current Rates ber 30, 2006		Aurent %			0.00		4,078.08 1,006.12 4,043.94 1,216.08 0.00	10,344.22
as of Kentucky, se No. 2007-000 venues at Most s Ended Septeml as Service)	Annualized	Most Rev Current G <u>Rates</u> <u>1</u> (J) (\$/Mcf)		6643.2	0.00		18.8800 1.8715 1.8153 1.7296	
Columbia G Ca ca Test Year Re r the 12 Month	Current	Sales [1] (D) (Mct)			8,532.0		11.0 537.6 2,2227.7 703.1	3,479.4
Annualize		Customer Bills (C)			916	244		216
od Trorecasted Period	Original Update Revised	Class/ Class/ <u>Description</u> (B)	meral Service - Trans Fallback - Comm	OMMERCIAL	cmand Charge:	ustomer Charge:	institution of the common of t	Dver 1,000 Mcf Jotal
	Type of Filing: X	Work Paper Kere Line Rate <u>No. Code</u> (A)	1 GST Ge	2 C(3 D	4	2 以 以 X X X 2 2 2 2 2 2 2 2 2 2 2 2 2 2	60 II

į,

Schedule M-2.2	Page 17 of 40 Witness: M. P. Balmert		urrent Total	fotal Revenue evenue % Increase (K1) (O) (S) (%)		27,816.75	0.00		2,528,01 3,608.17 1,6,431.19 3,505.80 0.00	53,689.92
80 5 2	18		Ũ	Gas Cost R <u>evenue [2]</u> (J (H) (S)		27,816.75	00.00		62.41 3,057.95 13,989.61 3,005.95 <u>0.00</u>	47,932.67
rse No. 2007-000 PSC Set 2 - No. 4	Page 25 of		% Incr In	as Cost Rev M/KO (N) (%)			0.0		(100.0) (100.0) (100.0) (100.0)	(100.0)
PSC Ct			5	$\frac{1}{16} \frac{1}{100} \frac{1}{$			0.00		(2,265.60) (550.22) (2,441.58) (499.85) 0.00	(5,757.25)
Angung Province and				% of Key 10 Total Less Gas Cost G <u>Revenue</u> (L) (%)			0.0		39.4 9.6 8.7 8.7	100.0
	ky, Inc. 00008 ost Current Rates tember 30, 2006			Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)		·	0.00		2,265.60 550.22 2,441.58 499.85 <u>0.00</u>	5,757.25
	as of Kentuc se No. 2007-(venues at Mu i Ended Sept as Service)	5 m - 1	Annualized	Most Current (J) (S/Mcf)			0.00		18.8800 1.8715 1.8153 1.7296 1.7296	
	Columbia G Ca ced Test Year Re or the 12 Months (G		Current	Sates 11 (D) (Mcf)			4,248.0		6.0 294.0 1,345.0 289.0 0.0	1,934.0
	Annualiz			Customer <u>Bills</u> (C)				170		120
		sriod Forceasted Period	X Original _ Opume	Class/ <u>Description</u> (B)	General Service - Trans Failback - Ind	INDUSTRIAL	Demand Charge:	Customer Charge:	Commodity Charge: First 1 Mcf Next 49 Mcf Next 350 Mcf Next 600 Mcf	Over 1,000 Mcf Total
and the second second second second second second second second second second second second second second second		Data: X Basc Pe	Type of Filing: Work Paper Rel	Line Rate <u>No.</u> Code (A)	1 GST (8	ę	4	v, vo r, eo o	01 11

:

;

ï ì

ł

00008 2007. Ň

•					··· •••••		PSC	Case No. 2007-00 PSC Set 2 - No	0008 0.49		
			Columbia	Gas of Kentu ase No. 2007	acky, Inc. 1-00008			Attachme Page 26 c	nt 2 of 48	Sc	iedulc M-2.2 Page 18 of 40
		Annual A	ced Test Year I or the 12 Mont (tevenues at h hs Ended Sey Gas Service)	Most Current Rat ptember 30, 2006	รว				Witness: N	I. P. Balmert
Data: X Bas Type of Fili Work Paper	se Period _ Forccasted Period ing: X Original _ Update _ Revised r Reference No(s):		Curren	t Annualized							
Line Rate <u>No. Code</u> (A)	c Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	<u>Sales [1]</u> (D)	Most Current <u>Rates</u> (J)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L)	Revenue Incr Less Gas Cost Rev (<u>F - K</u>) (M)	% Incr In Rev Less Gas Cost Rev (<u>M/K)</u> (N)	Gas Cost <u>Revenue [2]</u> (H)	Current Total Revenue (K+H) (K1)	Total Revenue % Increase (M/KI) (0)
I IS	Interruptible Service - Commercial	:	(McI)	(\$/Mcf)	(8)	(%)	(8)	(%)	(2)	(8)	(%)
2	COMMERCIAL										
m	Customer Charge:	146		116.55	17,016.30	61.7	(17,016.30)	(100.0)	0.00	17,016.30	
6 5	Commodity Charge: First 30,000 Mcf Over 30,000 Mcf		2,833.2 0.0	0.5467 0.2905	1,548.91 0.00	8.3 0.0	(1,536.68) <u>0.00</u>	(99.2) 0.0	29,468.68 <u>0.00</u>	31,017.59 <u>0.00</u>	
7	Total	146	2,833.2		18,565.21	100.0	(18,552.98)	(6'66)	29,468.68	48,033.89	
				•							

.

-

			Columbia	Gas of Kentu	icky, Inc.		PSG	PSC Set 2 - N Attachme	0008 10.49 ant 2 2648	Š	hedule M-2.2
		Annuali F	zed Test Year J or the 12 Mont (. ase ru. 2007 Revenues af A lhs Ended Sej Gas Service)	-vous Most Current Rat ptember 30, 2006	S		- -	2	Witness: A	cage 19 01 40 f. P. Balmert
Data: X Bar Type of Fili Work Paper	se Period _ Forccasted Period mg: X Original _ Update _ Revised r Reference No(s):		Curren	t Annualized							
Line Rate	Class/	Customer		Most Current	Current Revenue Less Gas Cost	% of Rev To Total Less Gas Cost	Revenue Incr Less Gas Cost Rev	% Incr In Rev Less Gas Cost Rev	Gas Cost	Current Total Revenue	Total Revenue % Increase
No. Codi	e <u>Description</u> (B)	(C)	Sales [1] (D) (Mcf)	Rates (J) (S/Mcf)	<u>Revenuc</u> (K) (S)	<u>Revenue</u> (L) (%)	(<u>K - K)</u> (M) (S)	(V) (%)	<u>Revenue [2]</u> (H) (S)	(K1) (S)	(0) (0)
I IS	Interruptible Service - Industrial										
73	INDUSTRIAL										
£	Customer Charge:	530		116.55	61,771.50	77.3	(61,771.50)	(100.0)	0.00	61,771.50	
4 10 10	Commodity Charge: First 30,000 Mcf Over 30,000 Mcf		33,189.0 <u>0.0</u>	0.5467 0.2905	18,144.43 <u>0.00</u>	22.7 <u>0.0</u>	(18,144.43) <u>0.00</u>	(100.0) <u>0.0</u>	345,205.43 <u>0.00</u>	363,349.86 <u>0.00</u>	
1	Total	530	33,189.0		79,915.93	100.0	(56,516,67)	(0.001)	345,205.43	425,121.36	

•

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

1

		Annuali	Columbia Columbia Sed Test Year J	Gas of Kentu Case No. 2007 Revenues at N	teky, Inc. -60008 dost Current Rat otember 30, 2006	S3	PSC	: Case No. 2007-0 PSC Set 2 - N Attachme Page 28	0008 0. 49 of 48 of 48	Sci Nitness: M	acdute M-2.2 2gc 20 of 40 1. P. Balmert
Data: X Ba Type of Fili Work Pape	se Period _ Forecasted Period ing: X Original _ Update _ Revised r Reference No(s):		(Curren	Gas Service) it Annualized							
Line Ratt <u>No. Coti</u>	c Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (M) (S)	% Incr In Rev Less Gas Cost Rev (N) (%)	Gas Cost <u>Revenue [2]</u> (fJ) (5)	Current Total Revoue (K1) (S)	Total Revenue % Increase (<u>M / K1</u>) (O) (%)
SUI I	Intrastate Utility Service - Wholesale										
ы	WHOLESALE										
¢٦	Customer Charge:	24		0.00	0.00	0.0	6,120.00	0.0	0.00	0.00	
4 ×0	Commodity Charge: All Gas Consumed		21.904.0	0.3038	6.654.44	100.0	6.279.87	<u>94.4</u>	227.827.88	234,482,32	
9	Total	24	21,904.0		6,654.44	100.0	12,399.87	186.3	227,827.88	234,482.32	

[1] Reflects Normalized Volumes.
 [2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.

.

.

i

PSC Case No. 2007-00008 PSC Set 2 - No. 49 Attachment 2 Page 29 of 48 Kitness: M. P. Balmert		% of Rev ToRevenue% Incr InTotal LessIncr LessRev LessTotal LessIncr LessRev LessGas CostGas Cost RevGas Cost Revenue(I.)(M)(N)(H)(K1)(O)(%)(S)(%)(%)(S)(%)			160,142.78 160,142.78	86.6 (25,174.80) (100.0) 0.00 25,174.80	9.5 0.00 0.0 45,547.62 48,310.92 0.0 (2.725.11) 0.0 0.0 0.00 0.00	(27,899.91) (99.9) 205,690.40 233,628.50	3.9 0.00 0.0 21,683.38 22,823.09 0.0 (1.123.93) 0.0 0.0 0.00 0.00	(1,123.93) (98.6) 21,683.38 22,823.09	100.0 (29,023.84) (99.8) 227,373.78 256,451.59
C Case No. 2007-000 PSC Set 2 - No. Attachment Page 29 of		% Incr In Rev Less Gas Cost Rev ((N) (N) (%)				(100.0)	0.0	(6:66)	0.0 0.0	(98.6)	(8.66) (
C S A		Revenue Incr Less Gas Cost Rev (M) (S)				(25,174.80)	0.00 (2.725.11)	(16.663,72)	0.00 (1.123 <u>.93</u>)	(1,123.93)	(29,023.84)
g		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)				86.6	9.5 0.0		3.9 0.0		100.0
icky, Inc. -0008 Aost Current Rat Jtember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)				25,174.80	2,763.30 <u>0,00</u>	27,938.10	1,139.71 0.00	1,139.71	29,077.81
Gas of Kentu ase No. 2007 kevenues at h hs Ended Sei Gas Service)	t Annualized	Most Current (J) (S/Mcf)			6.5482	116.55	0.5467 0.2905		0.5467 0.2905		
Columbia Columbia C C C C C C C C C C C C C C C I Ized Test Year K (C) Columbia (C) C Columbia (C) C Columbia (C) C Columbia (C) C C) C C C C C C C C C C C C C C C	Curren	Sales [1] (D) (Mcl)			24,456.0		5,054.5 <u>0.0</u>	5,054.5	2,084.7 <u>0.0</u>	2,084.7	7,139.2
Annual		Customer <u>Bills</u> (C)				216			Ē		216
 Period Forecasted Period	s: X Original _ Update _ Revised Reference No(s):	Class/ Description (B)	Standby Service - Commercial	COMMERCIAL	Demand Charge:	Customer Charge:	Firm Commodity Charge: First 30,000 Mcf Over 30,000 Mcf	Total Firm	Interruptible Commodity Charge: First 30,000 Mcf Over 30,000 Mcf	Total Interruptible	Total
Data: X Base	Type of Filin Work Paper	Line Rate <u>No. Code</u> (A)	1 SS	ы	m	4	463	00	9 11	12	ព

[1] Reflects Normalized Volumes.
[2] Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.
[3] Reflects Expected Gas Cost Commodity Rate of \$9.0113/Mcf as of December 1, 2006.

ł

:

i							PSC	Case No. 2007-00 PSC Set 2 - No	008 5. 49	Coli Coli	edule M-2.2
		Аплиа	Columbi dized Test Year For the 12 Mor	a Gas of Kentu Case No. 2007 Revenues at N tths Ended Sep	cky, Inc. -00008 fost Current Rat stember 30, 2006	۳3 ۲		Attachmel Page 30 o	nt z 5f 48	Point Witness: M	age 22 of 40 . P. Balmert
ata: X Base	Period_Forceasted Period			(Gas Service)							
York Paper	g: A Uriginal _ opene		Curre	ent Annualized				3		Current	Total
Line Rate No. Code (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcl)	Most Current (J) (S/Mel)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Total Revenue (K1) (S)	Revenue % Increase (M/K1) (O) (%)
SS 1	Standby Service - Industrial										
2	INDUSTRIAL								177,587.18	177,587.18	
ų	Demand Charge:		27,120.0	1846.0 (V0 101 01	50.8	(18,181.80)	(100.0)	0.00	18,181.80	
4	Customer Charge:	151	6	116.55	00'101'01						
s, o	Firm Commodity Charge: First 30,000 Met		22,324.	0 0.5467 0 0.2905	12,204.53 <u>0.00</u>	40.2 0.0	0.00 (12.204.53)	0.0	201,168.26 0.00	213,372.79 0.00	
8	Over 30,000 Mef Total Firm		22,324.	0.	30,386.33		(30,386.33)	(100.0)	378,755.44	409,141.77	
6 01	Interruptible Commodity Charge: First 30,000 Mcf	ſĘĴ	L' C	.0 0.5467 0 0.2905	3.83	0.0	0.00	0.0	72.81	76.64 0.00	
11	Over 30,000 Mcf		и г [.]	0	3.8	~	(3.83	(100.0)	72.81	76.64	_
12	Total Interruptible Total	jung	56 22,331	0	30,390.1	6 100.0	(30,390.16	(100.0)) 378,828.25	409,218.4	
2											

:

Reflects Normalized Volumes.
 Reflects Expected Gas Cost Rate of \$10.4012/Mcf as of December 1, 2006.
 Reflects Expected Gas Cost Commodity Rate of \$9.0113/Mcf as of December 1, 2006.

ļ.

•

;

Schedule M-2.2 Page 23 of 40 Witness: M. P. Balmert		Current Total Total Revenue Revenue % Increase (K + H) (M/K1) (KJ) (O) (S) (%)		~~~~	0.00	2,264,344.75 3,557,266.88 124,231.84	5,945,843.47
00008 40.49 ent 2 of 48		Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	0.00 0.00	0.0(
Case No. 2007-(PSC Set 2 - N Attachm Page 31		% Incr In Rev Less Gas Cost Rev (N) (%)			0.0	(80.0) (2.7) <u>0.0</u>	37.8
PSC		Revenue Incr Less Gas Cost Rev (<u>F - K)</u> (M) (S)			4,154,013.75	(1,810,980.80) (94,860.45) <u>0.00</u>	2,248,172.50
8		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	38.1 59.8 2 <u>.1</u>	100.0
cky, Inc. -00008 Aost Current Rate ptember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,264,344.75 3,557,266.88 124,231,84	5,945,843.47
Gas of Kentu Jase No. 2007 Revenues at M fils Ended Sep Gas Service)	tt Annualized	Most Current <u>Rates</u> (J) (S/Mcf)			0.00	6.9500 1.8750 0.0579	
Columbia Columbia C Sed Test Year I or the 12 Mont	Curren	Sales [1] (D) (Mcf)				248,418.6 1,897,209.0	2,145,627.6
Annuali		Customer <u>BUIS</u> (C)			325,805		325,805
	Period _ Forecasted Period 5: X Original _ Update _ Revised Reference No(s):	Class/ <u>Description</u> (B)	GTS Choice - Residential	RESIDENTIAL	Customer Charge:	Commodity Charge: First 1 Mcf Over 1 Mcf EAP Recovery	Total
:	Data: X Base Type of Filing Work Paper I	Line Rate <u>No.</u> <u>Code</u> (A)	I GTR	2	m	4 v v r	50

. . . .

i,

•			r				bsc	Case No. 2007-0 PSC Set 2 - N	0008 o. 49		
		Annuali2	Columbia (C ced Test Year R	Gas of Kentuc ase No. 2007-1 (evenues at M	ky, Inc. 00008 ost Current Rate	. 9		Attachme Page 32	ant 2 of 48	Sc J Witness: A	hedule M-2.2 Page 24 of 40 A. P. Balmert
		ы И	01 The 14 Month	ns enueu oep. 3as Service)	1011101 101 101 101						
Data: X Bas Type of Fili Work Panar	ie Period _ Forecasted Period ng: X Original _ Update _ Revised • Defermer Nr(c).		Current	t Annualized							
				Most	Current Revenue Less	% of Rev To Total Less	Revenue Incr Less	% Incr In Rev Less		Current Total	Total Revenue
Line Rate <u>No. Code</u> (A)	Class/ Description (B)	Customer <u>Bills</u> (C)	Sales II (D) (Mcf)	Current Rates (J) (S/Mcf)	Gas Cost <u>Revenue</u> (K) (S)	Gas Cost <u>Revenue</u> (L) (%)	Gas Cost Rev <u>(F - K)</u> (M) (S)	Gas Cost Rev (M / K) (N) (%)	Gas Cost Revenue [2] (H) (S)	Revenue (K1) (S)	% Increase (<u>M / K1</u>) (0) (%)
1 GTO	GTS Choice - Conmercial										
7	COMMERCIAL										
'n	Customer Charge:	42,961		0.00	0.00	0.0	1,202,908.00	0.0	0.00	0.00	
4 v	Commodity Charge: First 1 Mcf		31,356.0	18.8800	811,103.68	22.7	0.00	0.0	0.00	811,103.68	
9	Next 49 Mcf		527,870.7	1.8715	987,910.02	27.7	(753,878.98) (74,545,99)	(76.3)	0.0	987,910.02 1.121.224.40	
r- 0	Next 350 Mcf Next 600 Mcf		199,716.8	1.7296	345,430.18	1.6	(61,456.41)	(17.8)	0.00	345,430.18	
, O	Over 1,000 Mcf		194,071_8	1.5802	306,672.26	8.5	(19.112.90)	(6.2)	0.00	<u>306.672.26</u>	
10	Total	42,961	1,570,667.7		3,572,340.54	100.0	343,913.72	9.6	0.00	3,572,340.54	

ļ

[1] Reflects Normalized Volumes.

edule M-2.2	age 25 of 40 . P. Balmert		Total Revenuc <u>(M / K1)</u> (0) (%)					
Sch	P. Witness: M.		Current Total Revenue (K1) (S)		0.00		2,039.04 7,661.92 34,591.81 29,146.01 19,750.29	93,189.07
008 t 2	8		Gas Cost <u>Revenue [2]</u> (H) (S)		0.00		0.00 0.00 0.00 0.00 0.00	0.00
ase No. 2007-00 PSC Set 2 - No Attachmer	Page 33 o		% Incr In Rev Less as Cost Rev (M/K) (N) (%)		0.0	22	0.0 (24.2) (0.6) (6.5) (<u>8.2</u>)	(2.7)
PSC C			Revenue lincr Less as Cost Rev <u>[F - K]</u> (M) (S)		00 100 0	5,024.00	0.00 (1,852.52) (190.37) (1,896.04) (1,612.67)	(2,527.60)
			o of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)		ć	0.0	2.2 8.2 37.1 31.3 21.2	100.0
, Inc	o, mer 1008 st Current Rates mber 30, 2006		Current % evenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	2,039,04 7,661,92 34,591.81 29,146.01 19,750.29	93,189.07
and of Washingh	as of Neurocce se No. 2007-00 evenues at Mos s Ended Septer as Service)	Annualized	Most Ro Current (J) (S/Mcf)			0.00	18.8800 1.8715 1.8153 1.7296 1.5802	
	Columna of Ca Ca d Test Year Re r the 12 Month (G	Current	(Mct) (Mct)				102.2 4,094.0 19,055.7 16,851.3 12,498.6	52,601.8
	Annualize Po		Customer <u>Bills</u> (C)			108		108
		Period _Forccasted Period : X Original _ Update _ Revised forcence Na(s):	Class ⁽ <u>Description</u> (B)	GTS Choice - Industrial	INDUSTRIAL	Customer Charge:	Commodity Charge: First 1 Mcf Next 49 Mof Next 350 Mcf Next 600 Mcf Over 1,000 Mcf	Total
		Data: X Base I Type of Filing	Line Rate No. Code (A)	1 GTO	2	ŝ	4 vi vo t~ eo o	10

;

		Annuali F	Columbia Columbia Sed Test Year) for the 12 Mont	Gas of Kentu Case No. 2007- Revenues at M ths Ended Sep Gas Service)	cky, Inc. 00008 lost Current Rat tember 30, 2006	8	S S S	Case No. 2007-(PSC Set 2 - N Attachm Page 34	00008 40.49 of 48	So Witness: 1	hedule M-2.2 Page 26 of 40 K. P. Balmert
Data: X Base Yve of Film	·Period Forecasted Period 2: X Original Undate Revised		•								
Work Paper	Reference No(s):		Curren	t Annualized							
Line Rate	("tace/	Customer		Most	Current Revenue Less Cas Cost	% of Rev To Total Less Case Cost	Revenue Incr Less	% Incr In Rev Less	, ,	Current Total	Total Revenue
(A) Code	<u>Description</u> (B)	(C)	Sales [1] (D) (Mcf)	(J) (S/Mcf)	Revenue (K) (S)	Cas Cost (L) (%)	(M) (S)	(N) (M) (%)	Gas Cost Revenue [2] (H) (S)	$\frac{(K+H)}{(K1)}$	% Increase (0) (%)
SI-SCI I	GTS Interruptible Service - Commercial										
7	COMMERCIAL										
	Demand Charge:		24,456.0	0.000					0.00	0.00	
4	Customer Charge:	347		0.00	0.00	0.0	69,400.00	0.0	0.00	00.0	
5	Administrative Charge:	347		55.90	19,397.30	2.4	00.00	0.0	0.00	19,397.30	
810	Commodity Charge: First 30,000 Mcf Over 30,000 Mcf		1,460,854.3 <u>0.0</u>	0.5467 0.2905	798,649.05 <u>0.00</u>	<u>0.0</u> 9.79	87,310.75 <u>0.00</u>	10.9 0.0	00 0 0 00	798,649.05 <u>0.00</u>	
6	Total	347	1,460,854.3		818,046.35	100.0	156,710.75	19.2	0.00	\$18,046.35	
[1] Reflects N	formalized Volumes.										

•			Annual	Columbia Columbia ized Test Year 1 for the 12 Mont	Gas of Kente Case No. 2007 Revenues at A fils Ended Seg	rcky, Inc. -0008 Most Current Rat ptember 30, 2006	S	PSC	Case No. 2007-00 PSC Set 2 - No Attachmen Page 35 of	008 49 14 2 148	S. Witness:	chedule M-2.2 Page 27 of 40 M. P. Baimert
Data: X Ba Lype of Fill	se Pcriod _ Forecasted Period ing: X Original _ Update _ Revised				(2014 JOC 600							
Nork Pape	r Reference No(s):			Curren	t Annualized							
Line Rate No. <u>Cod</u> t (A)	: Class/ <u>Description</u> (B)		Customer <u>Bills</u> (C)	Sales [1] (D) (Mcf)	Most Current (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev [<u>F - K</u>] (M) (S)	% Incr In Rev Less Gas Cost Rev <u>(M/ K</u>) (N) (%)	Gas Cost Revenue [2] (H) (S)	Current Total Revenue (K1) (S)	Total Revenue M Increase [M/K1] (O)
I DS-IS	GTS Interruptible Service - Industrial											Ì
3	INDUSTRIAL											
ŝ	Demand Charge:	E		27,120.0	0.0000					0.00	0.0	
4	Customer Charge:		554	·	0.00	0.00	0.0	110,800.00	0.0	0.00	0.00	
ŝ	Administrative Charge:		554		55.90	30,968.60	0.9	0.00	0.0	0.00	30,968.60	
8 7 6	Commodity Charge: Fitst 30,000 Mcf Over 30,000 Mcf			4,830,084.0 2. <u>698,204.0</u>	0.5467 0.2905	2,640,606.92 <u>783,828.26</u>	76.4 22.7	294,944.30 <u>78.021.38</u>	11.2 10.0	0.00 0.00	2,640,606.92 <u>783,828.26</u>	
6	Total		554	7,528,288.0		3,455,403.78	100.0	483,765.68	14.0	0.00	3,455,403.78	
hedule M-2.2 Page 28 of 40 A. P. Baimert	Total	Revenue % Increase (<u>M / K1</u>) (0) (%)		0	0	10	8	57				
---	--	---	-------------------------------	-----------	------------------	------------------------	---	-----------------	-------------			
Sci Nitness: A		Current Total Revenue (K4) (K1) (S)		0.0	780.0	74,335.2	0	75,115.				
1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		Gas Cost <u>Revenue</u> (H) (S)		0.00	0.00	0.00	0.00	0.00				
Case No. 2007-00 PSC Set 2 - No Attachmet Page 36 o		% Incr In Rev Less Gas Cost Rev (N) (%)		0.0	(14.0)	0.4	0.0	3.5				
- SSG		Revenue Incr Less Gas Cost Rev (F - K) (M) (S)		2,400.00	(109.20)	30.7 48	000	2,593.28				
		% of Rev To Total Less Gas Cost <u>Revenue</u> (%)		0.0	1.0		0.0	100.0				
ky, Inc. 0008 ost Current Rate tember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)		0.00	780.00		74,335.57 0.00	75,115.57				
as of Kentuc se No. 2007-0 evenues at M s Ended Sept ias Service)	Annualized	Most Current Rates (J) (S/Mct)			0.00 65.00		0.6368 0.3384					
Columbia G Ca 1 Test Year Ru the 12 Month	Current	(D) (Mcf)				••	116,733.0	0.527.211	0.005 °01 Y			
Annsalized		Customer <u>Bills</u> (C)			51 S	7 77			71			
	iod_Forecasted Period Original_Update_Revised	erence No(s): Class/ <u>Description</u> (B)	rTS Special Rate - Industrial	NDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: birst - 30 000 Mcf	Over 30,000 Mcf	Total			
: !	Data: X Base Pci Tyre of Filing: X	Line Rate No. Code (A)	1 DS-SMI G	2	3	4	ŝ	9	0 0			

----- · · ·

[1] Reflects Normalized Volumes.

Schedule M-2.2 Page 29 of 40 : M. P. Balmert	Total Revenue % Increase	() (%)	0.00	0.00	14.40		92.10 98.61	227.66 946.80 062.83	402.40	
2 Witness:	Current Total Revenue (K + H)	(KI) (KI)	-		12,07		3 19,1	111,57	0 446,	
008 - 49 f 48	Gas Cost	(H) (K)	0.00	0.00	0.00		0.00	0.00	0.0	
se No. 2007-00 PSC Set 2 - No Attachmer Page 37 o	% facr In Rev Less ias Cost Rev	(N) (%)		0.0	0.0		0.5	2.5 8.6 8.0	(2.5	
PSC Ca	tevenue acr Lcss s Cost Rev G	(Kr) (M) (S)		00 000 0	6,048.00	0.00	2.10	102.59 (7,275.06) (9,291.89) (1,974.38)	(12,388.64)	
	of Rev To P otal Less D	(L) (L) (%)			0.0	2.7	0.1	29.7 38.5	100.0	
nc. 8 Surrent Rates 1er 30, 2006	current %	as Cost <u>tevenue</u> (S)			0.00	12,074.40	01 000	132,126 19,198.61 132,727.66	<u>110.062.83</u> 446,402.40	
s of Kentucky, I E No. 2007-0000 enues at Most (Ended Septemb s Service)	Annualized C	Current G (J) (S/Mcf)		0.0000	0.00	55.90		1.8153 1.8153 1.8153	1.5802	
Columbia Ga Cass d Test Year Res the 12 Months (Ga	Current	(Mcc)		8,532.0				216.0 10,576.0 73,116.1	52,973.5	
Annusitze		Customer <u>Bills</u> (C)			216		017		2	
	iod_Forceasted Period Original_Update_Revised erence No(s):	Class/ <u>Description</u> (B)	JTS General Service - Commercial	COMMERCIAL	Demand Charge:	Customer Charge:	Administrative Charge:	Commodity Charge: First 1 Mcf Next 49 Mcf	Next 350 Mcf Next 600 Mcf Over 1,000 Mcf	Total
: • •	Data: X Base Per Type of Filing: X Work Paper Refi	Linc Rate <u>No.</u> <u>Code</u> (A)	1 DS-GS (7	3	4	ю	ک دی 4	r 30 GV	10

.....

[1] Refiects Normalized Volumes.

:

1

inedule M-2.2	Page 30 of 40 M. P. Balmert		Total	Revenue % Increase (<u>M / K1</u>) (O) (%)		0	0	50	24 96	40 49	.24	
ŭ	Witness:		Current	Total Revenue (K1) (S)		0.0	0.0	6,037.2	9,012	55,611. 69,851. <u>66,616</u>	207,324	
008 . 49	f 48			Gas Cost <u>Revenue [2]</u> (H) (S)		0.00	0.00	0.00	0.00	0.00 0.00 0.00	0.00	
ase No. 2007-00 PSC Set 2 - No	Page 38 o		% Yner In	Rev Loss as Cox Rev (N) (N) (%)			0.0	0.0	0.5 0.5	(5.3) (2.2)	(2.4)	
PSC C			0	Incr Less as Cost Rev (M) (S)			3,024.00	0.00	1.04	(2,922,93) (3,864,94) (1,364,21)	(5,078.87)	
			1	6 ol Rev 10 Total Less Gas Cost G <u>Revenue</u> (L) (%)			0.0	2.9	0.1	26.8 33.7 33.7	100.0	
	y, Inc. 008 st Current Rates mber 30, 2006			Current % cvenue Less Gas Cost (K) (S)			0.00	6,037.20	194.24	9,012.96 55,611.72 69,851.63 66,616,49	40 ACE TOC	L7-L7 (c / 17
-	is of Kentucky e No. 2007-00 venues at Mos Ended Septer is Service)	Annualized		Most R Current <u>Rates</u> (J) (S/Mcf)			0.000.0	55.90	1,8153	1.8153 1.8153 1.7296 1.5807		
and the second se	Columbia Ga Cas d Test Year Re- the 12 Months (Gi	Current	wat ma	Sales [1] (D) (Mcf)			4,248.0		107.0	4,965.0 30,635.0 40,386.0	N.1CT.74	118,250.0
	Annalize For			Customer Bills (C)				108 108				108
- · · · · · · · · · · · · · · · · · · ·		iod _Forecasted Period Original _Update _ Revised	arence No(s):	Class/ <u>Description</u> (B)	TS General Service - Industrial	NDUSTRIAL	hemand Charge:	Customer Charge:	Administrative Citatge. Commodity Charge:	First 1 Mcf Next 49 Mcf Next 350 Mcf	Over 1,000 Mcf	Total
î		Data: X Base Per Tune of Filing: X	Work Paper Ref	Line Rate <u>No. Code</u> (A)	1 DS-GS	3	с. Г	4	s s	r 80 0 ç	11	12

.....

ļ

[1] Reflects Normalized Volumes.

		Annualiz	Columbia G Cs ed Test Year R or the 12 Month	bas of Kentuc asc No. 2007- evenues at M is Ended Sep ias Service)	dry, Inc. 00008 tost Current Rate tember 30, 2006	ñ		PSC Set 2 - Attachn Page 39	No. 49 Ient 2 9 of 48	Sch P Witness: M	edule M-2.2 age 31 of 40 . P. Balmer
Data: X Bas Type of Fili	.c PeriodRorccasted Period ng: X.OriginalUpdateRevised		Current	- Annualized							
Work Pape	Reference No(s):										Ę
Line Rate	Class/ Description	Customer <u>Bills</u>	Sales [1]	Most Current Rates	Current Revenue Less Gas Cost <u>Revenue</u>	% of Rey To Total Less Gas Cost <u>Revenue</u>	Revenue Incr Less Gas Cost Rev (<u>F- K)</u>	% Incr In Rev Less Gas Cost Rev <u>(M) K</u>)	Gas Cost <u>Revenue [2]</u> (H)	Current Total Revenue (K1)	101a1 Revenue % Increase (M/K1) (O)
₹ 1	(8)	()	(D) (Mel)	(J) (S/MeI)	S (S	(n) (%)	(v) (S)	(%)	0	(8)	(%)
I DS3	GTS Main Line Service - Industrial										
7	INDUSTRIAL							4	40 4 4	00.0	
m	Customer Charge:	24	•	0.00	0.00	0.0	4,800.00		0.00	00°0	
, 4	Administrative Charge:	24		55.90	1,341.60	72	0.00	0.0	0.00	1,341.60	
5 9	Commodity Charge: All Gas Consumed		200.189.0	0.0858	17.176.22	92.8	677.30	3.9	0.00	17.176.22	
	Total	24	200,189.0		18,517.82	100.0	5,477.30	29.6	0.00	18,517.82	

[1] Reflects Normalized Volumes.

PSC Case No. 2007-00008

C C M alue	ge 32 of 40 P. Balmert		1	Total Revenuc % Increase (0) (%)							
C.L.	Pa Pa Witness: M.			Current Total Revenue (K(H) (K1) (S)		0.00	780.00		24.812.66	25,592.66	
008 . 49	f 48			Gas Cost <u>Revenue</u> (H) (S)		0.00	0.00		0.00	0.00	
Case No. 2007-00 PSC Set 2 - No	Attachmer Page 40 o			% Incr In Rev Less Gas Cost Rev <u>(M/ K)</u> (N) (%)		0.0	(14.0)		0.0	9.0	
PSC				Revenue Incr Less Gas Cost Rev (M) (S)		2 400.00	00:001;2 (0:001)	(000)		2.290.80	
	-			% of Rcv To Total Less Gas Cost <u>Revenue</u> (L) (%)				0.c	97.0	100.0	
	iy, Inc. 0008 15 Current Rafee ember 30, 2006			Current kevenue Less Gas Cost <u>Revenue</u> (K) (S)		0	0.00	780.00	24.812.66	77 LU2 74	no.760°07
	Zas of Kentuci ase No. 2007-0 evenucs at Mc is Ended Septu Sas Service)	t annu lizad	Annuanzeu	Most F Current (J) (S/Mcf)			0.00	65.00	0.1250		
	Columbia C Ci ci Test Year R r the 12 Month (C	ç	Current	(D) (D) (Med)					198,501.3		198,501.3
	Annualize Roj			Customer Bills (C)			21	21			12
and the second se		sriod _ Forecasted Períod X Original _ Update _ Revised	ference No(s):	Class/ <u>Description</u> (B)	3TS Flex Rate - Commercial	COMMERCIAL	Customer Charge:	Administrative Charge:	Commodity Charge:	Kate Schedule FA1	Total
		Data: X Base Pe True of Filing: 3	Moule Daner Re-	Voltat april And Line Rate <u>No. Code</u> (A)	1 FX1 (2	3	4	5	6	7

[1] Reflects Normalized Volumes.

			Annualize	Columbia (C t t t t t t t t t t t t t t t t t t	Gas of Kentu asc No. 2007 (evenues at M is Ended Set	teky, İnc. -0008 Aost Current Rat 7 tember 30, 2006	23	Sd	C Case No. 2007 Attachm Page 4	00008 No. 49 I of 48	Sci 1 Witness: M	hedule M-2.2 Page 33 of 40 1. P. Balmert
Data: X Base Type of Filir	e Period _ Forceasted Period ig: X Original _ Update _ Revised Defension Noled			Current (i	sas Service) Annualized							
WUN Line Rate No. Code (A)	Class/ Class/ <u>Describiton</u> (B)		Justomer Bills (C)	Sales [1] (D) (Mct)	Most Current (J) (S/Mcl)	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (F - K) (M) (S)	% Incr In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)	Gas Cost <u>Revenue [2]</u> (K) (S)	Current Total Revenue (K1) (S)	Total Revenue % Increase (<u>M/K1</u>) (O) (%)
1 FX2	GTS Flex Rate - Industrial											
7	INDUSTRIAL											
M	Customer Charge:		10		0.00	0.00	0.0	2,000.00	0.0	0.00	0.00	
4	Administrative Charge:	``	10		65.00	650.00	31.6	(91.00)	(14.0)	0.00	650.00	
6 5	Commodity Charge: All Gas Consumed			11.232.0	0.125	<u>1,404.00</u>	<u>68.4</u>	77.88	<u>5.5</u>	000	1.404.00	
L	Total		10	11,232.0		2,054.00	100.0	1,986.88	96.7	0.00	2,054.00	

[1] Reflects Normalized Volumes.

							PSC	Case No. 2007-(PSC Set 2 - N	0008 lo. 49	•	-
		Annualiz	Columbia C cd Test Ycar F	Gas of Kentu lase No. 2007. Revenues at M	-0008 -0008 fost Current Rat	S		Attachm Page 42	ent 2 of 48	Sc Witness: N	hedule M-2.2 Page 34 of 40 A. P. Balmert
		10 I	or the LZ Mont ((hs Ended Sep Gas Service)	stember 30, 2000						
Data: X Bas Type of Fili Work Paper	e PeriodForecasted Period 18: X Original _ Update _ Revised . Reference No(s):		Curren	t Annualized							
Line Rate No. Code (A)	Class/ <u>Description</u> (B)	Customer <u>Bailis</u> (C)	Sates [1] (D) (Mcf)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Incr Less Gas Cost Rev (M) (S)	% Incr In Rev Less Gas Cost Rev (M) (N) (%)	Gas Cost <u>Revenue [2]</u> (f) (\$)	Current Total Revenue (K1) (S)	Total Revenue % Increase (M/K1) (O) (%)
1 FX4	GTS Flex Rate - Industrial										
7	INDUSTRIAL										
Ś	Customer Charge:	12		0,00	0.00	0.0	2,400.00	0.0	00'0	0.00	
4	Administrative Charge:	12		55.90	670.80	1.4	0.00	0.0	0.00	670.80	
e s	Commodity Charge: All Gas Consumed		144,672.0	0.325	47.018.40	98.6	0.00	<u>0.0</u>	000	47,018.40	
7	Total	13	144,672.0		47,689.20	100.0	2,400.00	5.0	0.00	47,689.20	

[1] Reflects Normalized Volumes.

•

edule M-2.2 age 35 of 40 . P. Balmert		Total Revenue % Increase (M/K1) (0) (%)						
Sch P Witness: M		Current Total Revenue (K1) (S)			0.00	1,900.60	442 043.92	443,944,52
008 . 49 nt 2 148		Gas Cost <u>Revenue [2]</u> (H) (S)			0.00	0.00	0.00	0.00
Case No. 2007-0 PSC Set 2 - N Attachme Page 43 (% Incr In Rev Less Gas Cost Rev (<u>M / K</u>) (N) (%)			0.0	0.0	00	
PSC		Revenue Incr Less Gas Cost Rev (M) (S)			6,800.00	0.00	0.00	6,800.00
- - -		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)			0.0	0.4	<u> 376</u>	100.0
ceky, Inc. 00008 40st Current Rate 5tember 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	1,900.60	442,043,92	443,944.52
Gas of Kentu ase No. 2007 tevenues at Å bis Ended Ser Gas Service)	t Annualized	Most Current <u>Ratos</u> (J) (S/Mcf)			0.00	55.90	0.0858	
Columbia Columbia C Sed Test Year I or the 12 Mout	Curren	Sales [1] (D) (Mcf)					5.152.027.0	5,152,027.0
Annuali X		Customer <u>Bills</u> (C)			34	34		34
	criod _ Forecasted Period X Original _ Update _ Revised sference No(s):	Class/ <u>Deseription</u> (B)	3TS Flex Rate - Industrial	NDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: All Gas Consumed	Total
	Data: X Base P Type of Filing: Work Paper Re	Line Rate No. <u>Code</u> (A)	I FX5 (2	en	4	מי הי	L

[1] Reflects Normalized Volumes.

.

.

:

PSC Case No. 2007-09008 PSC Set 2 - No. 49 Attachment 2 Page 44 of 48 Witness: M. P. Balmert			0 Revenue % Incr In Current Total Incr Less Rev Less Total Revenue Gas Cost Rev Gas Cost Revenue % Increase (M) (M) (M) (M) (M) (M) (M) (M)		:	0.0 2,400.00 0.0 0.00 0.00	3.1 0.00 0.0 670.80	<u>6.9</u> 0.00 0.00 20.994.51
PSC Case N PSC			Revenue % Inci Incr Less Rev L Zas Cost Rev Gas Cos (M) (M) (M)	2		2,400.00	0.00	0.00
29			% of Rev To Total Less Gas Cost <u>Revenue</u> (L)	(%)		0.0	3.1	<u> 696</u>
icky, Inc. -00008 Aost Current Rate ptember 30, 2006			Current Revenue Less Gas Cost <u>Revenue</u> (K)	8)		0.00	670.80	20,994.57
r Gas of Kentu Case No. 2007 Revenues at À	(Gas Service)	nt Annualized	Most Current Rates (J)	(S/Mcf)		0.00	55.90	0.0858
Columbia zed Test Year or the 12 Mor		Carre	Sates [1] (D)	(Mel)				244,692,0
Annuali F	E		Customer <u>Bills</u> (C)			12	12	
		criod Forceasted Period X Original Update Revised	eterence Nots): Class/ <u>Description</u> (B)	GTS Flex Rate - Industrial	INDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: All Gas Consumed
		Data: X Base P. Type of Filing:	Work Paper Ki Line Rate No. Code (A)	(1 FX6	2		, 4	, v

÷

[1] Reflects Nonnalized Volumes.

zed Test Year Revenues at Most Current Ra or the 12 Months Ended September 30, 200 (Gas Service)
rrent Annualized
Most Revenue Less Most Revenue Less Current Gas Cost <u>Rates Revenue</u> (J) (K) (S/Mcf) (S)
0.0 0.0
0 0.4500 135,000.0 <u>0</u> 0.2500 7 <u>1.739.5</u>
.0 206,739.5

[1] Reflects Normalized Volumes.

tule M-2.2	ge 38 of 40 P. Balmert		Total Revenuc M Increase (0) (%)							
Schee	Par Witness: M.		Current Total Revenue (KJ) (S)		0.00	670.80		27,443.36 0.00	28,114.16	
49	48 48		Gas Cost <u>tevenue [2]</u> (H) (S)		0.00	0.00		0.00 0.00	0.00	
ase No. 2007-00 PSC Set 2 - No.	Attachmen Page 46 ol		% Incr In Rev Less as Cost Rev (M/KO) (N) (%)		0.0	0.0		0.0 0.0	8.5	
PSC C			Revenuc Incr Less its Cost Rev (M) (S)		2,400.00	0.00		0.00	2,400.00	
			% of Rev To Total Less Gas Cost (L) (V)		0.0	2.4		97.6 0.0	100.0	
	ky, Inc. 1008 ost Current Rates cmber 30, 2006		Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)		00.0	670.80	0000	27,443.36 <u>0.00</u>	28,114,16	
	as of Kentucl se No. 2007-0 venues at Mc i Ended Septi as Service)	Annualized	Most J Current (J) (SMcf)		000	00.0	16.00	0.5467 0.2905		
	Columbia Ga Cat d Test Year Re the 12 Months (G	Current	Saics [1] (D) (Mcf)					50,198.2 0.0		2.061,000
	Annualize For		Customer Bills (C)			21	12		:	8
	,	eriod_Forecasted Period X_Original_Update_Revised	citerence iversi- Class/ Description (B)	GTS Special Agency Service	INDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: First 30,000	Over 30,000	Total
		Data: X Base Po Type of Filing:	Work Paper Ke Line Rate No. Code (A)	1 SAS (7	£	4	er cv	L	×

[1] Reflects Normalized Volumes.

.....

		Annualiz	Columbia Columbia C	Gas of Kentu ase No. 2007. Accenues at M	cky, Inc. 00008 fost Current Rat	. 3	SSA	Case No. 2007-0 PSC Set 2 - N Attachme Page 47	0008 o. 49 of 48 of 48	Sc. Witness: h	hedulc M-2.2 Page 39 of 40 f. P. Balmert
		ŭ,	or the 12 Mont (hs Ended Sep Gas Service)	tember 30, 2006				·		
Data: X Bas Cype of Fili Nork Paper	e PeriodForceasted Period ng: X Original _ Update _ Revised • Reference No(5):		Curren	t Annualized							
Line Rate No. Code (A)	Class/ <u>Description</u> (B)	Customer <u>Bills</u> (C)	Sales [1] (D) (Mcc)	Most Current <u>Rates</u> (J) (S/Mcf)	Current Revenue Less Gas Cost <u>Revenue</u> (K)	% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (%)	Revenue Iner Less Gas Cost Rev <u>(F-K)</u> (M)	% Incr In Rev Less Gas Cost Rev <u>(M / K)</u> (N) (%)	Gas Cost <u>Revenue [2]</u> (H) (S)	Current Total Revenue (K1) (S)	Total Revenuc % Increase (M/K1) (O) (%)
1 SC2	GTS Special Rate - Industrial										
ъ	INDUSTRIAL										
'n	Customer Charge:	12		0.00	0.00	0.0	2,400.00	0.0	0.00	0.00	
ষ	Administrative Charge:	12		65.00	780.00	2.5	(109.20)	(14.0)	0.00	780.00	
υ, va	Commodity Charge: All Gas Consumed		234,904.0	0.1300	30,537.52	<u>97.5</u>	<u>0.00</u>	0.0	0000	30,537,52	
7	Total	12	234,904.0		31,317.52	100.0	2,290.80	7.3	0.00	31,317.52	

[1] Reflects Nonnalized Volumes.

Schedule M-2.2 Page 40 of 40 Witness: M. P. Balmert		Total Revenue <u>(M / K1)</u> (O) (%)			2	0	mi	g											
		Current Total Revenue (K(1) (S)			0.0	780.0	421,101.3	421,881.3											
008 nt 2 549 548		Gas Cost <u>Revenue [2]</u> (H) (S)	,*		00.0	0.00	0.00	0.00											
ase No. 2007-00 PSC Set 2 - No Attachme Page 48 (% Incr In Rev Less Gas Cost Rev (M./K) (N) (%)			0.0	(14.0)	0.0	0.5											
PSC		Revenue Incr Less Gas Cost Rev <u>(F - K)</u> (M) (S)			2,400.00	(109.20)	000	2,290.80											
S		% of Rev To Total Less Gas Cost <u>Revenue</u> (L) (L)			0.0	2.0	<u>99.8</u>	100.0											
cky, Inc. 00008 lost Current Rate tember 30, 2006	(Gas Service) Current Annualized	Current Revenue Less Gas Cost <u>Revenue</u> (K) (S)			0.00	780.00	421,101.33	421,881.33											
Gas of Kentu hase No. 2007 kevenues at A hs Ended Sel Gas Service)		t Annualized	t Annualized	it Annualize	nt Annualize	ot Annualize	it Annualized	t Annualized	t Annualized	t Annualîzed	t Annualized	at Annualize	Most Current <u>Rates</u> (J) (S/Mcf)			0.00	65.00	0.1300	
Columbia (Columbia (C C C C C C C C C C C C C C C C C C C		Sales [1] (D) (Mcf)					3,239,241.0	3,239,241.0											
Annuali		Customer Bills (C)			12	12		12											
	eriod _ Korccasted Period X Original _ Update _ Revised Grence No(6):	Class/ <u>Description</u> (B)	FTS Special Rate - Industrial	NDUSTRIAL	Customer Charge:	Administrative Charge:	Commodity Charge: All Gas Consumed	Total											
	ata: X Base Pt ype of Filing:	inc Rate Vo. Code (A)	1 SC3 6	2 I		4	5 4	L											

[1] Reflects Normalized Volumes.

• • • •

ļ

Public Service Commission Data Request Set 2 Question No. 50 Columbia Gas of Kentucky Respondent: Ronald D. Gibbons

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 50

Refer to the Direct Testimony of Ronald D. Gibbons ("Gibbons Testimony"), page 10. Columbia states that it applied the largest increase to the GSR/GRT class in order to help reduce the subsidy shown by the cost-of-service study. Columbia further explains that it did not apply the full increase indicated by the cost-of-service study in the interest of gradualism.

- a. Explain how Columbia determined the amount of increase applied to the GSR/GRT class.
- b. Explain why Columbia believes that the blocks and rates of the GSO/GTO class and the GSR/GRT class need to be aligned.

Response of Columbia Gas of Kentucky:

- a. On page 3 of 28 in the Class Cost of Service studies, line 18 shows "unitized returns" for each rate class. The "unitized return" represents the relationship between the overall rate of return on rate base and each individual rate class' contribution to the rate of return on rate base. A "unitized return" of 1 indicates that rate class is contributing the correct amount to the overall return on rate base. A number greater than 1 means that rate class is over contributing and a number less than 1 indicates an under contribution. The "unitized returns" at current rates indicated that GS-Other and DS/IS/SS were over contributors and GS-Res and IUS were under contributors. The goal of the new rate design was to decrease the returns on the GS-Other and DS/IS/SS classes while increasing the returns for the GS-Res and IUS. Therefore, GS-Res class ended up with the largest rate increase. The fairest way to allocate a revenue deficiency (rate increase) across rate schedules is through a class cost of service study.
- b. Small commercial customers share many of the same service characteristics as that of residential customers. For example, their consumption is largely temperature-sensitive, their consumption is primarily not for manufacturing purposes, and their overall annual consumption is in the same order of magnitude as that of residential customers. Therefore, it is appropriate for a small commercial customer to pay rates that are about the same as a residential customer.

RECEVED

 \bigcirc

 \bigcirc

ł

1

APR 2 4 2007

PUBLIC SERVICE

Public Service Commission Data Request Set 2 Question No. 51 Columbia Gas of Kentucky Respondent: Ronald D. Gibbons

Sec. St.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED April 10, 2007

Question No. 51

Refer to the Gibbons Testimony, Attachment RDG-2, page 2, the Factor No. 3-Allocation Development. In the calculation of the cost of the minimum system, should the cost be \$67,164,738 rather than \$105,816,077? Explain the response.

Response of Columbia Gas of Kentucky:

Yes, the cost of the minimum system should be \$67,164,734 rather than \$105,816,077. However, the correct cost of \$67,164,734 was used in developing the demand component factor of .3653. (

.. \bigcirc .

Public Service Commission Data Request Set 2 Question No. 52 Columbia Gas of Kentucky Respondent: Ronald D. Gibbons

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 52

Refer to the Gibbons Testimony, Attachment RDG-2, the Customer/Demand Component Factor 3 chart.

- a. In column D, should the column title be D=C x .6347?
- b. In column G, should the column title be G=F x .3653?

Response of Columbia Gas of Kentucky:

- a. The title in column D of attachment RDG-2 should be D=C x .6347, which is the factor that was used in the calculations in column D.
- b. That title in column G of attachment RDG-2 should be G=F x .3653, which is the factor that was used in the calculations in column G.

. ,

.

Public Service Commission Data Request Set 2 Question No. 53 Columbia Gas of Kentucky Respondent: William Gresham

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 53

Refer to the Direct Testimony of William Gresham ("Gresham Testimony"), page 5.

- a. Explain why Columbia has changed its normal weather from a 30-year average to a 20-year average.
- b. Since Columbia has a weather normalization mechanism in its tariff, explain how it is affected by using 20-year weather normals rather than 30-year normals.

Response of Columbia Gas of Kentucky:

- a. Columbia changed the normalization process to incorporate more recent data and to reflect an averaging period with superior performance to the company's existing 30-year definition. The response to Public Service Commission Data Request Set 2, Question No. 54 part b explains the superior performance.
- b. The weather normalization adjustment (WNA) adjusts the volumetric margin portion of monthly bills to reflect normal rather than actual weather. The weather used in the adjustment reflects the days in the billing period. For billing periods where the 20-year average is lower than the 30-year average, the adjustment will be calculated on a lower level of HDD. For billing periods where the 20-year average is higher than the 30-year average, the adjustment will be calculated on a higher level of HDD. It is not possible to say what the final effect will be because the magnitude and direction of the adjustments depend on the occurrence of actual HDD compared to normal.

: (s

()

Public Service Commission Data Request Set 2 Question No. 54 Columbia Gas of Kentucky Respondent: William Gresham

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 54

Refer to the Gresham Testimony, pages 6 and 7.

- a. In reviewing the 30-year weather data for the period 1976 through 2005, did Columbia identify any years in which the actual weather appeared to be "extreme"? Explain the response.
- b. Mr. Gresham contends that the 20-year measure is a better predictor of normal weather and is a more dynamic measure. Are there any other factors or conditions that support the use of a 20-year average? Explain the response.

Response of Columbia Gas of Kentucky:

- a. The company looked at Heating Degree Days ("HDD") for the Lexington, KY weather station for the years 1925-2006 and found no extreme values. The company concluded that there are no extreme values of HDD over the history by constructing a box plot of the available HDD data. A box plot, also known as a box-and-whisker plot, is useful for showing the characteristics of the distribution of data. These characteristics include the first quartile, the median, the third quartile, and standard values of upper limit above the third quartile and standard values of lower limit below the first quartile. Values of the data falling below the lower limit and above the upper limit are identified as outliers, or extreme values. Outliers are values that are considered atypical of a distribution of data. The company found that no value of HDD could be identified as an outlier.
- b. My testimony explains that over the period 1980-2005 the 20-year average HDD has been a better predictor of actual HDD (not normal HDD) than the 30-year average. The prediction superiority was demonstrated as a one-year-ahead prediction where the 20-year average out-performed the 30-year average in 19 of 26 years and as a five-year-ahead prediction where the 20 year average was closer to actual HDD in 15 of 22 five-year periods. The prediction advantage was even more pronounced for the period 1990-2005 where the 20-year average was closer in 81% of the one-year periods and 75% of the five-year periods. The 20-year average achieves this advantage without sacrificing stability. In this case a stable measure is one that does not change significantly from year to year. For the years presented actual HDD changed on average 5.8% per year with a maximum change of 19%. The 20-year average changed on average only 0.4% per year with a maximum change of 1.7%. These values are close to the 30-year average which changed on average 0.2% with a maximum change of 0.8%.

. ()

-

Public Service Commission Data Request Set 2 Question No. 55 Columbia Gas of Kentucky Respondent: William Gresham

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 55

Refer to the Gresham Testimony, page 8.

- a. Were the 20-year and 30-year averages the only alternatives considered by Columbia and Mr. Gresham? Explain the response.
- b. Did Columbia or Mr. Gresham give any consideration to using a 25-year average? Explain the response.
- c. Revise Tables 1 and 2 on page 8 to include the same information for a 25year average.

Response of Columbia Gas of Kentucky:

- a. No. Columbia also considered 15 and 25 year averages, and believes the 20 year average to be superior in performance.
- b. Yes. See answer above.
- c. The accompanying tables show the results for the 15 and 25 year averages considered by Columbia.

	I able 1 for 15-Yr Average								
weather Averages as Predictors									
Moving Averages used to Predict Pollowing Tears Columbia Gas of Kentucky									
Columna Gas Of Rentucky									
	Annual H	leating Deg	ree Davs	Absolute Error		Better 1-ye	ar predictor	Better 5-ye	ar predictor
		15-yr	30-yr	15-yr	30-yr	15-yr	30-yr	15-yr	30-yr
	Actual	Average	Average	Average	Average	Average	Average	Average	Average
1980	4587	4357	4320	250	284	1			
1981	4484	4349	4320	127	164	1			
1982	4149	4347	4326	200	171		1		
1983	4074	4319	4339	273	252		1		
1984	4514	4320	4353	195	175		1		1
1985	4020	4287	4350	300	333	1			1
1986	4065	4279	4349	222	285	1			1
1987	4016	4266	4345	263	333	1			1
1988	4500	4318	4337	234	155		1	1	
1989	4245	4338	4336	73	92	1		1	
1990	3630	4318	4302	708	706		1	1	
1991	3677	4262	4278	641	625		1	1	
1992	3915	4228	4258	347	363	1		1	
1993	4173	4175	4248	55	85	1		1	
1994	4162	4147	4242	13	86	1			1
1995	4245	4125	4241	98	3		1		1
1996	4658	4136	4242	533	417		1	1	
1997	4316	4147	4247	180	74		1		1
1998	3495	4109	4214	652	752	1		1	
1999	3748	4058	4189	361	466	1		1	
2000	4054	4060	4174	4	135	1		1	
2001	4085	4061	4170	25	89	1		1	
2002	4112	4068	4167	51	58	1		1	
2003	4187	4047	4182	119	20		1	1	
2004	3902	4024	4181	145	280	1		1	
2005	4064	4053	4185	40	117	1		1	
						Frequ	iency of	Frequ	ency of
				Mean Abs	solute Error	Lowest At	solute Error	Lowe	st Error
	ł		1965-2005	263				4	
			1980-2005	235	251	16	10	15	(
			1990-2005	248	267	10	6	13	3
	Deletive Erectionary of Beletive Erectionary of								
					1		requency of	I rtelauve F	requerroy of
					1000 0005	LOWEST AL	200/	LOWE	200/
					1980-2005	0270	30%	0107	2970 100/
	1				1990-2005	03%	30%	0170	1970

¢.

i.

.

Table 2 for 15-Yr Average Stability of Weather Averages Annual Change in Averages 1980-2005 Absolute Values Columbia Gas of Kentucky 15-yr Average Average Average Average Average O.5% Average Average Average Average Average 0.5% O.2% S.8% Maximim 1.3% O.8% Average D.2% S.8% Maximim

Table 1 for 25-Yr Average									
Weather Averages as Predictors									
Moving Averages used to Predict Following Years									
Columbia Gas of Kentucky									
] [Annual H	leating Deg	ree Davs	Absolu	Better 1-year predictor Better 5-year predict			ar predictor	
		25-yr	30-yr	25-yr	30-yr	25-yr	30-yr	25-yr	30-yr
	Actual	Average	Average	Average	Average	Average	Average	Average	Average
1980	4587	4371	4320	235	284	1			
1981	4484	4386	4320	113	164	1			
1982	4149	4387	4326	237	171		1		
1983	4074	4360	4339	313	252		1	{	
1984	4514	4369	4353	154	175	1		1	
1985	4020	4344	4350	349	333		1		1
1986	4065	4331	4349	279	285	1			1
1987	4016	4311	4345	315	333	1			1
1988	4500	4312	4337	189	155		1		1
1989	4245	4308	4336	67	92	1			1
1990	3630	4282	4302	678	706	1		1	
1991	3677	4245	4278	605	625	1		1	
1992	3915	4235	4258	330	363	1		1	
1993	4173	4222	4248	62	85	1		1	
1994	4162	4208	4242	60	86	1		1	
1995	4245	4197	4241	37	3		1	1	
1996	4658	4216	4242	461	417		1	1	
1997	4316	4220	4247	100	74		1		1
1998	3495	4211	4214	725	752	1		1	
1999	3748	4203	4189	463	466	1		1	
2000	4054	4208	4174	149	135		1	1	
2001	4085	4191	4170	123	89		1	1	
2002	4112	4179	4167	79	58		1	1	
2003	4187	4148	4182	8	20	1		1	
2004	3902	4121	4181	246	280	1			1
2005	4064	4100	4185	57	117	1			1
ŀ						Frequ	ency of	Frequ	ency of
				Mean Abs	olute Error	Lowest Ab	solute Error	Lowes	st Error
			1965-2005	262					
			1980-2005	247	261	16	10	14	8
			1990-2005	261	267	10	6	13	3
Į								L	
						Relative F	requency of	Relative Fi	requency of
					1000 0000	Lowest Ab	solute Error	Lowes	
					1980-2005	62%	30%	64%	36%
					1990-2005	63%	38%	<u> 81%</u>	19%

Table 2 for 25-Yr Average

Stability of Weather Averages Annual Change in Averages 1980-2005 Absolute Values Columbia Gas of Kentucky									
	25-yr	30-yr	Annual						
	Average	Average	HDD						
Average	0.4%	0.2%	5.8%						
Maximim	0.9%	0.8%	19.0%						

Ţ

·

Public Service Commission Data Request Set 2 Question No. 56 Columbia Gas of Kentucky Respondent: Susanne M. Taylor, NCSC Controller

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 56

Refer to the Direct Testimony of Susanne M. Taylor, page 4.

- a. Provide a copy of the referenced Service Agreement.
- b. Provide a detailed description of all changes covered by the amendment to the Service Agreement that were filed and accepted by the Securities and Exchange Commission on October 6, 2005.
- c. Was the Commission provided with an advance notice the Service Agreement was going to be amended in 2005, pursuant to the merger commitments in Case No. 2000-00129? Explain the response.

Response of Columbia Gas of Kentucky:

- a. Please refer to PSC Set 2-56 Attachment A.pdf for a copy of the referenced Service Agreement.
- b. Please refer to PSC Set 2-56 Attachment B.pdf for a copy of the 60 Day Letter filed dated June 30, 2005 with the United States Securities and Exchange Commission ("SEC") related to requested amendments to the NCSC Service Agreement. Also, please refer to PSC Set 2-56 – Attachment C.pdf for a copy of the letter dated October 6, 2005 from the United States Securities and Exchange Commission which accepts the amendments to the NCSC Service Agreement, as filed.
- c. Pursuant to the merger commitment in Case No. 2000-00129 dated June 30, 2000, Appendix A, (4) NiSource, Columbia Energy, and Columbia of Kentucky commit to provide the Commission with notice 30 days prior to any SEC filing that proposes new allocation factors. Since the filing with the SEC was a proposed amendment to Appendix A of the Service Agreement related to modification of Service Categories and not a change to allocation factors, Columbia Gas of Kentucky did not make any advance filings with the Commission.

2007-00008 PSC Set 2-056 Attachment A

Service Agreement

BETWEEN

NISOURCE CORPORATE SERVICES COMPANY

AND

COLUMBIA GAS OF KENTUCKY, INC.

Dated January 1, 2007

(To Take Effect Pursuant to Article 3 Hereof)

SERVICE AGREEMENT

This SERVICE AGREEMENT (the "Service Agreement" or "Agreement") is made and entered into this 1st day of January, 2007 by and between Columbia Gas of Kentucky, Inc., its subsidiaries, affiliates and associates ("Client", and together with other associate companies that have or may in the future execute this form of Service Agreement, the "Clients") and NiSource Corporate Services Company ("Company").

WITNESSETH:

WHEREAS, the Securities and Exchange Commission ("SEC") has approved and authorized as meeting the requirements of Section 13(b) of the Public Utility Holding Company Act of 1935 ("Act") the organization and conduct of the business of the Company, in accordance herewith, as a wholly-owned subsidiary service company of NiSource Inc. ("NiSource), including the allocation of all Company costs by using the methods approved by the Securities and Exchange Commission ("SEC Method");

WHEREAS, Client is an affiliate of the Company; and

WHEREAS, the Company and Client agree to enter into this Service Agreement whereby the Client may seek certain services from the Company and the Company agrees to provide such services upon request and upon the Company's conclusion that it is able to perform such services. Further, the Client agrees to pay for the services as provided herein at cost, with cost determined in accordance with applicable rules and regulations under the Act, which require the Company to fairly and equitably allocate costs among all Clients to which it renders services; and

WHEREAS, the rendition of such services set forth in Article 2 of Appendix A on a centralized basis enables the Clients to realize economic and other benefits through (1) efficient use of personnel and equipment, (2) coordination of analysis and planning, and (3) availability of specialized personnel and equipment which the Clients cannot economically maintain on an individual basis.

NOW THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties to this Service Agreement covenant and agree as follows:

ARTICLE 1

SERVICES

1.1 The Company shall furnish to Client, as requested by Client, upon the terms and conditions hereinafter set forth, such of the services described in Section 2 of Appendix A hereto (the "Services"), at such times, for such periods and in such manner as Client may from time to time request and that the Company concludes it is able to perform. The Company shall also provide Client with such services, in addition to those services described in Appendix A hereto, as may be requested by Client and that the Company concludes it is able to perform. In supplying such services, the Company may arrange, where it deems appropriate in consultation with Client,

for the services of such experts, consultants, advisers, and other persons with necessary qualifications as are required for or pertinent to the provision of such services ("Additional Services").

1.2 Client shall take from the Company such of the Services, and such Additional Services, whether or not now contemplated, as are requested from time to time by Client and that the Company concludes it is able to perform.

1.3 The cost of the Services described herein or contemplated to be performed hereunder shall be allocated to Client in accordance with the SEC Method. Client shall have the right from time to time to amend or alter any activity, project, program or work order provided that (i) Client pays and remunerates the Company the full cost for the services covered by the activity, project, program or work order, including therein any expense incurred by the Company as a direct result of such amendment or alteration of the activity, project, program or work order, and (ii) Client accepts that no amendment or alteration of an activity, project, program or work order shall release Client from liability for all costs already incurred by or contracted for by the Company pursuant to the activity, project, program or work order, regardless of whether the services associated with such costs have been completed.

1.4 The Company shall hire, train and maintain an experienced staff able to perform the Services, or shall obtain experience through third-party resources, as it shall determine in consultation with Client.

ARTICLE 2

COMPENSATION

2.1 As compensation for the Services to be rendered hereunder, Client shall compensate and pay to the Company all costs, reasonably identifiable and related to particular Services performed by the Company for or on Client's behalf. The methods for allocating the Company costs to Client, as well as to other associate companies, are set forth in Appendix A.

2.2 It is the intent of this Service Agreement that charges for Services shall be billed, to the extent possible, directly to the Client or Clients benefiting from such Service. Any amounts remaining after such direct billing shall be allocated using the methods identified in Appendix A. The methods of allocation of cost shall be subject to review annually, or more frequently if appropriate. Such methods of allocation of costs may be modified or changed by the Company without the necessity of an amendment to this Service Agreement; provided that, in each instance, all services rendered hereunder shall be at actual cost thereof, fairly and equitably allocated, all in accordance with the requirements of the Act and any orders promulgated thereunder. The Company shall review with the Client any proposed change in the methods of allocation of costs hereunder and the parties must agree to any such changes before they are implemented.

2.3 The Company shall render a monthly report to Client that shall reflect all information necessary to identify the costs charged and Services rendered for that month. Client shall undertake an immediate review of the report and identify all questions or concerns

3

regarding the charges reflected within ten (10) days of receipt of the report. If no concerns are identified within that time, Client shall remit to the Company all charges billed to it within 30 days of receipt of the monthly report.

2.4 Client agrees to provide the Company, from time to time, as requested such financial and statistical information as the Company may need to compute the charges payable by Client consistent with the method of allocation set forth on Appendix A.

2.5 It is the intent of this Service Agreement that the payment for services rendered by the Company to Client under this Service Agreement shall cover all the costs of its doing business including, but not limited to, salaries and wages, office supplies and expenses, outside services employed, insurance, injuries and damages, employee and retiree pensions and benefits, miscellaneous general expenses, rents, maintenance of structures and equipment, depreciation and amortization, and compensation for use of capital as permitted under the Act.

ARTICLE 3

TERM

3.1 This Service Agreement shall become effective as of the date first written above, subject only to the receipt of any required regulatory approvals from the State Commissions and the SEC, and shall continue in force until terminated by the Company or Client, upon not less than one year's prior written notice to the other party. This Service Agreement shall also be subject to termination or modification at any time, without notice, if and to the extent performance under this Service Agreement may conflict with (1) the Act or with any rule, regulation or order of the SEC adopted before or after the date of this Service Agreement, or (2) any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more Clients. Further, this Service Agreement shall be terminated with respect to the Client immediately upon the Client ceasing to be an associate company of the Company. The parties' obligations under this Service Agreement which by their nature are intended to continue beyond the termination or expiration of this Service Agreement shall survive such termination or expiration.

ARTICLE 4

SERVICE REVIEW

4.1 On an annual basis, the Company and Client shall meet to assess the quality of the Services being provided pursuant to this Service Agreement and to determine the continued need therefor and shall, subject to Section 1.1, above, amend the scope of services, delete services entirely from this Service Agreement, and/or decline services as they determine to be necessary or desirable.

4.2 NiSource maintains an Internal Audit Department that will conduct periodic audits of the Company administration and accounting processes ("Audits"). The Audits will include examinations of Service Agreements, accounting systems, source documents, methods of allocation of costs and billings to ensure all Services are properly accounted for and billed to the appropriate Client. In addition, the Company's policies, operating procedures and controls will be evaluated annually. Copies of the reports generated by the Company as part of the Audits will be provided to Client upon request.

ARTICLE 5

MISCELLANEOUS

5.1 All accounts and records of the Company shall be kept in accordance with the General Rules and Regulations promulgated by the SEC pursuant to the Act, in particular, the Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies in effect from and after the date hereof.

5.2 New direct or indirect subsidiaries of NiSource Inc., which may come into existence after the effective date of this Service Agreement, may become additional Clients of the Company and subject to a service agreement with the Company. The parties hereto shall make such changes in the scope and character of the services to be rendered and the method of allocating costs of such services as specified in Appendix A, subject to the requirements of Section 2.2, as may become necessary to achieve a fair and equitable allocation of the Company's costs among all Clients including any new subsidiaries. The parties shall make similar changes if any Client ceases to be associated with the Company.

5.3 The Company shall permit Client reasonable access to its accounts and records including the basis and computation of allocations.

5.4 The Company and Client shall comply with the terms and conditions of all applicable contracts managed by the Company for the Client, individually, or for one or more Clients, collectively, including without limitation terms and conditions preserving the confidentiality and security of proprietary information of vendors.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date and year first above written.

NISOURCE CORPORATE SERVICES COMPANY

for m1. By: Name: Susanne M. Taylor

Its: Controller

COLUMBIA GAS OF KENTUCKY, INC.

By:

Name: Herbert A. Miller, Jr Its: President

б

APPENDIX A

NISOURCE CORPORATE SERVICES COMPANY

Services Available to Clients Methods of Charging Therefor and Miscellaneous Terms and Conditions of Service Agreement

ARTICLE 1

DEFINITIONS

1 The term "Company" shall mean NiSource Corporate Services Company and its successors.

2 The term "Service Agreement" shall mean an agreement, of which this Appendix A constitutes a part, for the rendition of services by the Company.

3 The term "Client" shall mean any corporation to which services may be rendered by the Company under a Service Agreement.

ARTICLE 2

DESCRIPTION OF SERVICES

Descriptions of the expected services to be provided by the Company are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive and are subject to modification from time to time in accordance with the state of the art and the needs of the Clients.

1 Accounting and Statistical Services. The Company will advise and assist the Clients in all aspects of accounting, including financial accounting, plant accounting, regulatory accounting, tax accounting, maintenance of books and records, safeguarding of assets, accounts payable, accounts receivable, reconciliations, accounting research, reporting, operations and maintenance analysis, and related accounting functions. The Company will also provide services related to developing, analyzing and interpreting financial statements, directors' reports, regulatory reports, operating statistics and other financial reports. The Company will ensure compliance with generally accepted accounting principles and provide guidance on exposure drafts, financial accounting standards, and interpretations issued by the Financial Accounting Standards Board. The Company will advise and assist the Clients in the formulation of accounting practices and policies and will conduct special studies as may be requested by the Clients.

2 Auditing Services. The Company will conduct periodic audits of the general records of the Clients, will supervise the auditing of local and field office records of the Client, and will coordinate the audit programs of the Clients with those of the independent accountants in the annual examination of their accounts.

7
3 *Budget Services.* The Company will advise and assist the Clients in matters involving the preparation and development of budgets and budgetary controls.

4 Business Promotion Services. The Company will advise and assist the Clients in the preparation and use of advertising, in the development of residential, commercial and industrial business, and in the rendering of aid to local appliance distributors and dealers in the advertising and promotion of appliance sales.

5 *Corporate Services.* The Company will advise and assist the Clients in connection with corporate matters and with proceedings involving regulatory bodies.

6 Depreciation Services. The Company will advise and assist the Clients in matters pertaining to depreciation practices, including (1) the making of studies to determine the estimated service life of various types of plant, annual depreciation accrual rates, salvage experience, and trends in depreciation reserves indicated by such studies; (2) assistance in the organization and training of the depreciation departments of the Clients; and (3) dissemination to the Clients of information concerning current developments in depreciation practices.

7 *Economic Services.* The Company will advise and assist the Clients in matters involving economic research and planning and in the development of specific economic studies.

8 Electronic Communications Services. The Company will advise and assist the Clients in connection with the planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and all other applications of electronics to the fields of communication and control.

9 *Employee Services.* The Company will advise and assist the Clients in connection with employee relations matters, including recruitment, employee placement, training, compensation, safety, labor relations and health, welfare and employee benefits. The Company will also advise and assist the Clients in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

10 Engineering and Research Services. The Company will advise and assist the Clients in connection with the engineering phases of all construction and operating matters, including estimates of costs of construction, preparation of plans and designs, engineering and supervision of the fabrication of natural gas facilities, standardization of engineering procedures, and supervision and inspection of construction. The Company will also conduct both basic and specific research in fields related to the operations of the Clients.

11 Gas Dispatching Services. The Company will advise and assist the Clients in the dispatching of the gas supplies available to the Clients, and in determining and effecting the most efficient routing and distribution of such supplies in the light of the respective needs therefor and the applicable laws and regulations of governmental bodies. If requested by the Clients, the Company will provide a central dispatcher or dispatchers to handle the routing and dispatching of gas. 12 Information Technology Services. The Company will advise and assist Clients in matters involving information technology, including management, operations, control, monitoring, testing, evaluation, data access security, disaster recovery planning, technical research, and support services. The Company will also provide and assist the Client with application development, maintenance, modifications, upgrades and ongoing production support for a portfolio of systems and software that are used by the Clients. In addition, the Company will identify and resolve problems, ensure efficient use of software and hardware, and ensure that timely upgrades are made to meet the demands of the Clients. The Company will also maintain information concerning the disposition and location of Information Technology assets.

13 *Information Services.* The Company will advise and assist the Clients in matters involving the furnishing of information to customers, employees, investors and other interested groups, and to the public generally, including the preparation of booklets, photographs, motion pictures and other means of presentation, and assistance to Clients in their advertising programs.

14 *Insurance Services.* The Company will advise and assist the Clients in general insurance matters, in obtaining policies, making inspections and settling claims.

15 Legal Services. The Company will provide Clients with legal services (including legal services, as necessary or advisable, in connection with or in support of any of the other services provided hereunder), including, but not limited to, general corporate matters and internal corporate maintenance, contract drafting and negotiation, litigation, liability and risk assessment, financing, securities offerings, state and federal regulatory compliance, state and federal regulatory support and rule interpretation and advice (relating to the all aspects of SEC compliance, PUHCA, FERC, FPA, PURPA), bankruptcy and collection matters, employment and labor relations investigations, union contracting, EEOC issues, and all other matters for which Clients require such legal services.

16 Office Space. As may from time to time be available, the Company will provide suitable space in its offices for the use of the Clients and their officers and employees.

17 Officers. Any Client may, with the consent of the Company, elect to any office of the Client any officer or employee of the Company whose compensation is paid, in whole or in part, by the Company. Services rendered to the Client by such person as an officer shall be billed by the Company to the Client and paid for as provided in Articles 3 and 4, and the Client shall not be required to pay any compensation directly to any such person.

18 Operations Support and Planning Services. The Company will advise and assist the Clients in connection with operations support and planning, including logistics and scheduling; workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availability; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory compliance; training; management of transportation and sales programs; negotiation of gas purchase, and sale contracts; energy marketing and trading; security services; measurement, regulation and conditioning equipment; meter testing, calibration and repair; hydraulic gas network modeling, facility mapping and GIS technologies; and other operating matters.

19 Purchasing, Storage and Disposition Services. The Company will render advice and assistance to the Clients in connection with supply chain activities, including the standardization, purchase, lease, license and acquisition of equipment, materials, supplies, services, software, intellectual property and other assets, as well as shipping, storage and disposition of same. The Company will also render advice and assistance to the Client in connection with the negotiation of the purchase, sale, acquisition or disposition of assets and services and the placing of purchase orders for the account of the Client.

20 *Rate Services.* The Company will advise and assist the Clients in all rate matters, including the design and preparation of schedules and tariffs, the analysis of rate filings of producers and pipeline suppliers, and the preparation and presentation of testimony and exhibits to regulatory authorities.

21 Tax Services. The Company will advise and assist the Clients in tax matters, in the preparation of tax returns and in connection with proceedings relating to taxes.

22 *Transportation Services.* The Company will advise and assist the Clients in connection with the purchase, lease, operation and maintenance of motor vehicles and the operation of aircraft owned or leased by the Company or the Clients.

23 Treasury Services. The Company provides services such as cash management, long and short term financing for NiSource and all Clients, investment of temporarily available cash, retirement of long term debt, investment management oversight of all benefits plans, special economic studies as requested, and support for various regulatory proceedings, as requested.

24 Land/Surveying Services. The Company will provide land asset management, land contract management, and surveying services in connection with Clients' acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property, where necessary.

25 Customer Billing, Collection, and Contact Services. The Company will render calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services to Client associated with the preparation and issuance of customer bills, notices, inserts and similar mailings. The Company will provide cash processing, revenue recovery, account reconciliations and adjustments, and related services to Client associated with the collection of revenue and management of accounts receivable. The Company will provide customer contact and related services to Client, including customer contact center management, operation and administration; management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; sales of optional products and services; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

26 Miscellaneous Services. The Company will render to any Client such other services, not hereinabove described, as may properly be rendered by the Company to such Client

within the meaning and intent of the Public Utility Holding Company Act of 1935 and any other applicable statutes and the orders, rules and regulations of the Securities and Exchange Commission and any other governmental bodies having jurisdiction, as from time to time the Company may be equipped to render and such Client may desire to have performed.

ARTICLE 3

ALLOCATION METHODS

1 Specific Direct Salary Charges to Clients. To the extent that time spent by the officers and employees of the Company rendering services hereunder is related to services rendered to a specific Client, a direct salary charge, computed as provided in Article 4, shall be made to such Client.

2 Apportioned Direct Salary Charges to Clients. To the extent that the time spent by such officers and employees is related to services rendered to the Clients generally, or to any specified group of the Clients, a direct salary charge, computed as provided in Article 4, shall be made to the Clients generally, or to such specified group of the Clients, and allocated to each such Client using an allocation method approved by the Securities and Exchange Commission as set forth on Exhibit A hereto.

3 Direct Salary Charges for Services to the Company. To the extent that time spent by any officer or employee of the Company is related to services rendered to the Company, a direct salary charge computed as provided in Article 4 shall be allocated among the Clients in the same proportions which the direct salary charges to such Clients made pursuant to Sections 1 and 2 of this Article III, for services of officers and employees, bear to the aggregate of such direct salary charges.

4 Apportionment of Employee Benefits. The employee benefit expenses which are related to direct salary charges made pursuant to sub-paragraphs (1), (2) and (3) of Article 3 shall be apportioned among the Clients, as applicable, in the proportions which the respective direct salary charges made pursuant to the rendering of such services to each such Client bear to the aggregate of such direct salary charges.

5 Other Expenses. All expenses, other than salaries and employee benefit expenses incurred by the Company in connection with services rendered to a specific Client shall be charged directly to such Client. All such expenses incurred by the Company in connection with services rendered to the Clients generally or to any specified group of Clients shall be apportioned in the manner set forth in Section 2 of this Article 3 for the apportionment of salary charges. All such expenses incurred by the Company in connection with services rendered to the Company shall be apportioned in the manner set forth in Section 3 of this Article 3 for the apportionment of salary charges.

ARTICLE 4

COMPUTATION OF SALARY CHARGES

Direct Salary Charges The direct salary charge per hour which shall be made for the time of any officer or employee for services rendered in any calendar month shall be computed by dividing his total compensation for such month by the aggregate of (1) the number of scheduled working hours for which he was compensated, including hours paid for but not worked, and (2) hours worked in excess of his regular work schedule, whether or not compensated for.

Exhibit A

BASES OF ALLOCATION

The SEC approved Bases of Allocation shown below will be used by the Corporate Services Accounting Department for apportioning Job Order charges to affiliates. Any change in an allocation method that causes either a \$50,000 or 5% change in the cost that would be charged to a company must be brought to the SEC for approval under the 60-Day Letter process.

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

BASIS 2

GROSS FIXED ASSETS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 8

GROSS DEPRECIABLE PROPERTY

Job order charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 9

AUTOMOBILE UNITS

Job order charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

BASIS 10

NUMBER OF RETAIL CUSTOMERS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

BASIS 11

NUMBER OF REGULAR EMPLOYEES

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

BASIS 13

FIXED ALLOCATION

Job order charges will be allocated to each benefitted affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

BASIS 20

DIRECT COSTS

Job order charges will be allocated to each benefitted affiliate on the basis of the relation of its direct costs billed by Service Corporation to the total of all direct costs billed by Service Corporation. All companies may be included in this allocation.

2007-00008 PSC Set 2-056 Attachment B

Thelen Reid & Priest LLP

Attomeys At Law

875 Third Avenue New York, NY 10022

Tel. 212.603.2000 Fax 212.603.2001 www.thelanreid.com

William T. Baker, Jr. 212.603.2106 Direct Dial 212.829.2004 Direct Fax wbaker@thelenreld.com

June 30, 2005

Mr. Robert P. Wason Branch Chief, Auditing and Financial Policy and Chief Financial Analyst Office of Public Utility Regulation United States Securities and Exchange Commission 100 F Street, NW Washington, DC 20549

Re: NiSource

Dear Mr. Wason:

Pursuant to the requirements specified in the SEC's NiSource Order, dated October 30, 2000 (HCAR No. 27263) ("Order") and your letter ("Letter"), dated January 14, 2005 to me, as counsel for NiSource Corporate Services Company ("NCSC"), concerning the NCSC Service Agreement ("Agreement"), we advise, on behalf of NCSC, that:

1. the description of services performed under the Agreement is being clarified as shown in the marked copy of the Description of Services (Appendix A in the Agreement) submitted as Exhibit 1 hereto. There are no other changes to the Agreement, including the methods of allocation; and

 certain functions being performed by NCSC under the Agreement are being outsourced as follows:

(a) NCSC and International Business Machines Corporation ("IBM") have entered into an agreement ("IBM Agreement") under which IBM will provide a range of business support services to NCSC, including processes within the human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections) and information technology areas. These functions will be carried out by IBM jointly with, and under the direction and policy of, NCSC and NiSource, Inc. ("NiSource");

NEW YORK

SAN FRANCISCO

WASHINGTON, DC

LOS ANGELES

SILICON VALLEY

Theien Reid & Priest LLP

June 30, 2005 Page 2

(b) Under the terms of the IBM Agreement, which becomes effective on July 1, 2005, 572 employees of NCSC and other subsidiaries of NiSource are expected to become employees of IBM or its subcontractors. In addition, another 445 positions will be eliminated by NCSC and its associate companies during the balance of this year and in 2006. Of this total of 1017, 673 are employees of NCSC and, of these NCSC employees, 375 will become employees of IBM performing similar functions for NCSC. The arrangement with IBM will not affect the methods of allocation NCSC uses to assign costs. Under the current SEC-approved Agreement, NCSC has the option to obtain resources from third parties in order to carry out its functions.

The 10-year agreement is estimated to deliver upwards of \$530 million in operating and capital cost savings to NiSource over the term of the contract, as well as provide technology advances and enhanced service capabilities. NiSource's cost to achieve will include \$35 million in one-time severance expenses and approximately \$35 million in transition costs. In addition, NiSource expects to incur approximately \$50 million in governance costs over the 10-year life of the IBM Agreement, and will report a \$21 million one-time, non-cash pension expense related to severed employees and employees who accept positions with IBM. Reference is made to NiSource's Current Report on Form 8-K, filed June 24, 2005, for more complete information concerning the IBM Agreement.

On behalf of NCSC, we request that this letter be treated as a 60-day letter under the Order and the Letter.

Very truly yours,

William T. Baker, Jr.

Counsel for NiSource Corporate Service Company

WTB/mm Enclosure

NY #666302 v1

EXHIBIT 1

APPENDIX A

NISOURCE CORPORATE SERVICES COMPANY

Services Available to Clients Methods of Charging Therefor and Miscellaneous Terms and Conditions of Service Agreement

ARTICLE 1

DEFINITIONS

1 The term "Company" shall mean NiSource Corporate Services Company and its successors.

2 The term "Service Agreement" shall mean an agreement, of which this Appendix A constitutes a part, for the rendition of services by the Company.

3 The term "Client" shall mean any corporation to which services may be rendered by the Company under a Service Agreement.

ARTICLE 2

DESCRIPTION OF SERVICES

Descriptions of the expected services to be provided by the Company are detailed below. The descriptions are deemed to include services associated with, or related or similar to, the services contained in such descriptions. The details listed under each heading are intended to be illustrative rather than inclusive and are subject to modification from time to time in accordance with the state of the art and the needs of the Clients.

1 Accounting and Statistical Services. The Company will advise and assist the Clients in all aspects of accounting, including financial accounting, plant accounting, regulatory accounting, tax accounting, maintenance of books and records, safeguarding of assets, accounts payable, accounts receivable, reconciliations, accounting research, reporting, operations and maintenance analysis, and related accounting functions. The Company will also provides services related to developing, analyzing and interpreting financial statements, directors' reports, regulatory reports, operating statistics and other financial reports. The Company also will ensures compliance with generally accepted accounting principles and provides guidance on exposure drafts, financial accounting standards, and interpretations issued by the Financial Accounting Standards Board. The Company will advises and assists the Clients in the formulation of accounting practices and policies and will conduct special studies as may be requested by the Clients.

2 Auditing Services. The Company will conduct periodic audits of the general records of the Clients, will supervise the auditing of local and field office records of the Client, and will coordinate the audit programs of the Clients with those of the independent accountants in the annual examination of their accounts.

3 Budget Services. The Company will advise and assist the Clients in matters involving the preparation and development of budgets and budgetary controls.

4 Business Promotion Services. The Company will advise and assist the Clients in the preparation and use of advertising, in the development of residential, commercial and industrial business, and in the rendering of aid to local appliance distributors and dealers in the advertising and promotion of appliance sales.

5 Corporate Services. The Company will advise and assist the Clients in connection with corporate matters and with proceedings involving regulatory bodies.

6 Depreciation Services. The Company will advise and assist the Clients in matters pertaining to depreciation practices, including (1) the making of studies to determine the estimated service life of various types of plant, annual depreciation accrual rates, salvage experience, and trends in depreciation reserves indicated by such studies; (2) assistance in the organization and training of the depreciation departments of the Clients; and (3) dissemination to the Clients of information concerning current developments in depreciation practices.

7 Economic Services. The Company will advise and assist the Clients in matters involving economic research and planning and in the development of specific economic studies.

8 Electronic Communications Services. The Company will advise and assist the Clients in connection with the planning, installation and operation of radio networks, remote control and telemetering devices, microwave relay systems and all other applications of electronics to the fields of communication and control.

9 Employee Services. The Company will advise and assist the Clients in connection with employee relations matters, including recruitment, employee placement, training, compensation, safety, labor relations and health, welfare and employee benefits. The Company will also advise and assist the Clients in connection with temporary labor matters, including assessment, selection, contract negotiation, administration, service provider relationships, compliance, review and reporting.

10 Engineering and Research Services. The Company will advise and assist the Clients in connection with the engineering phases of all construction and operating matters, including estimates of costs of construction, preparation of plans and designs, <u>engineering and</u> <u>supervision of the fabrication of natural gas facilities</u>, standardization of engineering procedures, and supervision and inspection of construction. The Company will also conduct both basic and specific research in fields related to the operations of the Clients.

11 Gas Dispatching Services. The Company will advise and assist the Clients in the dispatching of the gas supplies available to the Clients, and in determining and effecting the most efficient routing and distribution of such supplies in the light of the respective needs therefor and the applicable laws and regulations of governmental bodies. If requested by the Clients, the Company will provide a central dispatcher or dispatchers to handle the routing and dispatching of gas.

12 Information Technology Services. The Company will advise and assistprovides Clients daily in matters involving information technology, including management, operationsal, control, monitoring, testing, evaluation, data access security, disaster recovery planning, technical research, and support services to all users of the corporate network computing environment within the Company. The Company will also provide and assists the Client with application development, maintenance, modifications, upgrades and ongoing production support for a portfolio of systems and software that are used by the Clients. In addition, the Company will provide the Clients with an ongoing evaluation and monitoring of the network computing environment toidentify and resolve problems, ensure efficient use of software and hardware, and ensure that timely upgrades are made to meet the demands of the Clients. The Company will also maintains information concerning the disposition and location of Information Technology assets.

13 Information Services. The Company will advise and assist the Clients in matters involving the furnishing of information to customers, employees, investors and other interested groups, and to the public generally, including the preparation of booklets, photographs, motion pictures and other means of presentation, and assistance to Clients in their advertising programs.

14 *Insurance Services.* The Company will advise and assist the Clients in general insurance matters, in obtaining policies, making inspections and settling claims.

15 Legal Services. The Company will provide Clients with legal services (including legal services, as necessary or advisable, in connection with or in support of any of the other services provided hereunder), including, but not limited to, general corporate matters and internal corporate maintenance, contract drafting and negotiation, litigation, liability and risk assessment, financing, securities offerings, state and federal regulatory compliance, state and federal regulatory support and rule interpretation and advice (relating to the all aspects of SEC compliance, PUHCA, FERC, FPA, PURPA), bankruptcy and collection matters, employment and labor relations investigations, union contracting, EEOC issues, and all other matters for which Clients require such legal services.

16 Office Space. As may from time to time be available, the Company will provide suitable space in its offices for the use of the Clients and their officers and employees.

17 Officers. Any Client may, with the consent of the Company, elect to any office of the Client any officer or employee of the Company whose compensation is paid, in whole or in part, by the Company. Services rendered to the Client by such person as an officer shall be billed by the Company to the Client and paid for as provided in Articles 3 and 4, and the Client shall not be required to pay any compensation directly to any such person.

18 Operations Support and Planning Services. The Company will advise and assist the Clients in connection with operations support and planning, including logistics and scheduling; workforce planning; corrosion and leakage programs; estimates of gas requirements and gas availabilityle; gas transmission, measurement, storage and distribution; construction requirements; construction management; operating standards and practices; regulatory compliance; training; management of transportation and sales programs; negotiation of gas purchase and sale contracts; – energy marketing and trading; security services; measurement,

regulation and conditioning equipment: meter testing, calibration and repair: hydraulic gas network modeling, facility mapping and GIS technologies; and other operating matters.

19 Purchasing, and-Storage and Disposition Services. The Company will render advice and assistance to the Clients in connection with <u>supply chain activities</u>, including the standardization, purchase, <u>lease</u>, <u>license and acquisition</u> and storage of equipment, materials, and supplies, <u>services</u>, <u>software</u>, <u>intellectual property and other assets</u>, <u>as well as shipping</u>, <u>storage</u> and <u>disposition of same</u>. The Company will also render advice and assistance to, upon request of the Client, <u>in connection with</u> the negotiation of <u>the purchases</u>, <u>sale</u>, <u>acquisition or disposition of</u> assets and services and the placing of purchase orders for the account of the Client.

20 Rate Services. The Company will advise and assist the Clients in all rate matters, including the design and preparation of schedules and tariffs, the analysis of rate filings of producers and pipeline suppliers, and the preparation and presentation of testimony and exhibits to regulatory authorities.

21 Tax Services. The Company will advise and assist the Clients in tax matters, in the preparation of tax returns and in connection with proceedings relating to taxes.

22 Transportation Services. The Company will advise and assist the Clients in connection with the purchase, lease, operation and maintenance of motor vehicles and the operation of aircraft owned or leased by the Company or the Clients.

23 Treasury Services. The Company provides services such as cash management, long and short term financing for NiSource and all Clients, investment of temporarily available cash, retirement of long term debt, investment management oversight of all benefits plans, special economic studies as requested, and support for various regulatory proceedings, as requested.

24 Land/Surveying Services. The Company will provide land asset management, land contract management, and surveying services in connection with Clients' acquisition, leasing, maintenance, and disposal of interests in real property, including the maintenance of land records and the recording of instruments relating to such interests in real property, where necessary.

25 Customer Billing, Collection, and Contact Services. The Company will render calculating, bill exception processing, back office processing, posting, printing, inserting, mailing and related services to Client associated with the preparation and issuance of customer bills, notices, inserts and similar mailings. The Company will provide cash processing, revenue recovery, account reconciliations and adjustments, and related services to Client associated with the collection of revenue and management of accounts receivable. The Company will provide customer contact and related services to Client, including customer contact center management, operation and administration: management of key customer relationships; communications associated with the commencement, transfer, maintenance and disconnection of service; sales of optional products and services; the receipt and processing of emergency calls; the handling of customer complaints; and responses to customer billing, credit, collection, order take and inquiry, outage, meter reading, retail choice and other inquiries.

<u>26</u> Miscellaneous Services. The Company will render to any Client such other services, not hereinabove described, as may properly be rendered by the Company to such Client within the meaning and intent of the Public Utility Holding Company Act of 1935 and any other applicable statutes and the orders, rules and regulations of the Securities and Exchange Commission and any other governmental bodies having jurisdiction, as from time to time the Company may be equipped to render and such Client may desire to have performed.

ARTICLE 3

ALLOCATION METHODS

1 Specific Direct Salary Charges to Clients. To the extent that time spent by the officers and employees of the Company rendering services hereunder is related to services rendered to a specific Client, a direct salary charge, computed as provided in Article 4, shall be made to such Client.

2 Apportioned Direct Salary Charges to Clients. To the extent that the time spent by such officers and employees is related to services rendered to the Clients generally, or to any specified group of the Clients, a direct salary charge, computed as provided in Article 4, shall be made to the Clients generally, or to such specified group of the Clients, and allocated to each such Client using an allocation method approved by the Securities and Exchange Commission as set forth on Exhibit A hereto.

3 Direct Salary Charges for Services to the Company. To the extent that time spent by any officer or employee of the Company is related to services rendered to the Company, a direct salary charge computed as provided in Article 4 shall be allocated among the Clients in the same proportions which the direct salary charges to such Clients made pursuant to Sections 1 and 2 of this Article III, for services of officers and employees, bear to the aggregate of such direct salary charges.

4 Apportionment of Employee Benefits. The employee benefit expenses which are related to direct salary charges made pursuant to sub-paragraphs (1), (2) and (3) of Article 3 shall be apportioned among the Clients, as applicable, in the proportions which the respective direct salary charges made pursuant to the rendering of such services to each such Client bear to the aggregate of such direct salary charges.

5 Other Expenses. All expenses, other than salaries and employee benefit expenses incurred by the Company in connection with services rendered to a specific Client shall be charged directly to such Client. All such expenses incurred by the Company in connection with services rendered to the Clients generally or to any specified group of Clients shall be apportioned in the manner set forth in Section 2 of this Article 3 for the apportionment of salary charges. All such expenses incurred by the Company in connection with services rendered to the Company shall be apportioned in the manner set forth in Section 3 of this Article 3 for the apportionment of salary charges.

ARTICLE 4

COMPUTATION OF SALARY CHARGES

Direct Salary Charges The direct salary charge per hour which shall be made for the time of any officer or employee for services rendered in any calendar month shall be computed by dividing his total compensation for such month by the aggregate of (1) the number of scheduled working hours for which he was compensated, including hours paid for but not worked, and (2) hours worked in excess of his regular work schedule, whether or not compensated for.

б



UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

OFFICE OF PUBLIC UTILITY REGULATION

October 6, 2005

Mr. William T. Baker, Jr. Counsel for NiSource Corporate Service Company Thelen Reid & Priest LLP 875 Third Avenue New York, NY 10022

RESPONSE OF THE OFFICE OF PUBLIC UTILITY REGULATION DIVISION OF INVESTMENT MANAGEMENT

By your letter dated June 30, 2005 and your email of September 19, 2005 (collectively "60-Day Letters"), NiSource, Inc. ("NiSource"), a registered holding company, and its subsidiary, NiSource Corporate Services Company ("NCSC"), notified the Commission that it proposes to outsource functions of the NCSC Service Agreement ("Agreement").

The 60-Day Letters are a result of an Order (October 30, 2000, HCAR 27263) and a letter dated January 14, 2005 that required NiSource to give written notification to the Commission of changes made to NCSC not less than 60-days prior to the proposed effectiveness of the change.

NCSC and International Business Machines Corporation ("IBM") have entered into an agreement ("IBM Agreement") under which IBM will provide a range of business support services to NCSC, including processes within human resources, finance and accounting, supply chain (procurement), customer contact, meter-to-cash (billing and collections) and information technology areas. These functions will be carried out by IBM jointly with, and under the direction and policy of, NCSC and NiSource. Under the terms of the IBM Agreement, which becomes effective on July 1, 2005, 572 employees of NCSC and other subsidiaries of NiSource are expected to become employees of IBM or its subcontractors. In addition, another 445 positions will be eliminated by NCSC and its associate companies during the balance of this year and in 2006. Of this total 1017 employees, 673 are employees of NCSC and, of these NCSC employees, 375 will become employees of IBM performing similar functions for NCSC. The agreement with IBM will not affect the methods of allocation NCSC uses to assign costs. Under the current SEC approved Agreement, NCSC has the option to obtain resources from third parties in order to carry out its functions. :

The 10-year agreement is estimated to deliver upwards of \$530 million in operating and capital cost savings to NiSource over the term of the contract, as well as provide technology advances and enhanced service capabilities. NiSource's cost to achieve this will include \$35 million in one time severance expenses and approximately \$35 million in transition costs. In addition, NiSource expects to incur approximately \$50 million in governance costs over the 10-year life of the IBM Agreement, and will report a \$21 million one-time, non-cash pension expense related to severed employees and employees who accept positions with IBM.

The description of services performed under the Agreement have been clarified in Appendix A of the 60-Day letter. No other changes to the agreement, including the methods of allocation, have been made.

It is our opinion, based on the particular facts and representations stated in your letters, that NiSource's proposal is consistent with the 60-Day Letter procedures authorized by the Commission in it's order dated October 30, 2000 ("2000 Order"). Furthermore, it does not appear that a declaration is necessary with regard to the proposed changes.

Because this determination is based on the facts and representations in your letters, you should note that any different facts or circumstances might require a different conclusion. Pursuant to the 2000 Order, NiSource is required to give further written notification to the Commission with regard to changes in the organization of NCSC, the type and character of the companies to be serviced, the methods of allocating costs to associate companies, or in the scope or character of the services to be rendered subject to section 13 of the Act, or any rule, regulation or order thereunder.

Sincerely,

Robert P. Wason Branch Chief, Auditing

And Financial Policy and Chief Financial Analyst Public Service Commission Data Request Set 2 Question No. 68 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 APRIL 10, 2007

Question No. 68

Refer to the Application, Schedule L, Sixty Ninth Revised Sheet No. 5, the redline version. Footnote 1 of the tariff page states that "The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$10.4012 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS." The GS and IUS rate sheets show a Gas Cost Adjustment ("GCA") of \$8.4354 per Mcf. Explain why the GCA is different for these customers if they were served under Rate Schedule SVGTS in the prior twelve months.

Response of Columbia Gas of Kentucky:

Please refer to Sheet 32 of Columbia's tariff, <u>ACTUAL COST ADJUSTMENT</u>. The rate in the footnote is computed in Columbia's Gas Cost Adjustment filings. The rate is different because as a Rate Schedule SVGTS customer, the customers would have purchased their natural gas commodity from a marketer in the Choice program and not Columbia. Therefore, the customers are not subject to the over/under recovery component of the natural gas purchases and the GCA is different.

Public Service Commission Data Request Set 2 Question No. 69 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 APRIL 10, 2007

Question No. 69

Refer to the Application, Schedule L, Sixty Ninth Revised Sheet No. 91, the redline version. Columbia currently has a proposed tariff pending with the Commission in Case No. 2005-00184¹ regarding interruptible rates and banking and balancing service.

- a. Has Columbia incorporated all of the proposed changes in Case No. 2005-00184 into this case's proposed tariffs?
- b. If no, identify which tariff revisions from Case No. 2005-00184 are not incorporated.
- c. If no, has Columbia discussed this with Constellation New-Energy Gas Division, LLC ("Constellation")?
- d. If Columbia has discussed the revisions with Constellation, is Constellation in agreement with the applicable proposed tariffs in this case?

Response of Columbia Gas of Kentucky:

- a. Yes, all of the proposed changes in Case No. 2005-00184 and shown on the proposed Sheets 91 and 91a of Columbia's tariff have been incorporated into the proposed tariffs on Sheets 91 and 92 in this case.
 - Additional changes are proposed in this case, specifically:
 - Changing the description of the service section from <u>Volume Bank</u> to <u>Banking and Balancing Service</u>,
 - Changing the cash-out provision to an indexed gas price,
 - Adding a financial incentive for the customer to abide by the allowed bank tolerance and defining the failure to abide by the bank tolerance as an "imbalance",
 - Substituting the term "Balancing Service Interruption" for the term "Daily Delivery Interruption", and
 - Adding a provision to permit and allow "Monthly Bank Transfers".

b., c., and d. Not applicable

·

: • •

Public Service Commission Data Request Set 2 Question No. 57 Columbia Gas of Kentucky Respondent: Panpilas Fischer

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 57

Refer to the Direct Testimony of Panpilas W. Fischer, page 3.

- a. In calculating the Kentucky income taxes shown in the Application, did Mr. Fischer utilize the 6 percent or the 7 percent tax rate? Explain the response.
- b. If the 7 percent tax rate was used, submit a recalculation of all schedules and the determination of the revenue requirements using the 6 percent tax rate.

Response of Columbia Gas of Kentucky:

- a. The 6% tax rate was utilized to calculate Kentucky income taxes because this is the rate in effect as of 1-1-07.
- b. N/A. Revenue recognition has already been determined using the 6% income tax rate.

•

.

Public Service Commission Data Request Set 2 Question No. 58 Columbia Gas of Kentucky Respondent: June M. Konold

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 58

Refer to the Direct Testimony of June M. Konold ("Konold Testimony"), pages 3 and 4.

- a. What situation or circumstance was Statement of Financial Accounting Standards No. 158 intended to address?
- b. Concerning Columbia's requested accounting treatment, has FERC previously authorized an accounting treatment similar to Columbia's request for pension and other post employment benefits? Explain the response.

Response of Columbia Gas of Kentucky:

- a. SFAS No. 158 requires an employer to recognize the over funded or under funded status of a single-employer defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through comprehensive income of a business entity. SFAS No. 158 also requires an employer to measure the funded status of a plan as of the date of its yearend statement of financial position.
- b. Columbia of Kentucky is not aware of any previous FERC authorizations or denials of accounting treatment for pension and other post employment benefits similar to Columbia's proposal.

On March 29, 2007, the FERC provided guidance to all jurisdictional entities to ensure proper and consistent implementation of SFAS No. 158 for FERC financial reporting purposes. As stated in that guidance, "this guidance is for FERC financial accounting and reporting purposes only and is without prejudice to the ratemaking practice or treatment that should be afforded the items addressed herein."

.

Public Service Commission Data Request Set 2 Question No. 59 Columbia Gas of Kentucky Respondent: June M. Konold

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 59

Refer to the Konold Testimony, page 5, and Attachments JMK-1 and JMK-2. For purposes of this question, assume the following:

- Columbia's request for the PISCC is approved as proposed.
- The assumptions presented in Attachment JMK-1 are still in force.
- Columbia files a new general rate case, with a test year ending in December of the same year as the assumptions in Attachment JMK-1.
- The rates as proposed in the new general rate case become effective in June of the year following the period shown in Attachment JMK-1.
 - a. Extend the calculations shown in Attachment JMK-1 through to the appropriate date based on the assumptions and show the accounting entries reflecting the incorporation of the PISCC into base rates.
 - b. Provide the accounting entries to reverse the deferrals shown in Attachment JMK-2 and indicate when those reversing entries would be made to Columbia's books.

Response of Columbia Gas of Kentucky:

a. Using the assumptions outlined above, below are the journal entries that reflect the extension of the calculations shown in Attachment JMK-1 and the accounting entries reflecting the incorporation of the PISCC into base rates.

 To record monthly PISCC charges to the work order from July through May. (Total amount recorded for this period would be \$363 x 11 months = \$3,993)

Dr. 101 (Special Sub-Account) \$ 363 Cr. 432-PISCC \$ 363

Public Service Commission Data Request Set 2 Question No. **59** (Cont'd) Columbia Gas of Kentucky Respondent: **June M. Konold**

	Gas Plant In					Total	
	5	ervice	PISCC			Plant	
January, X1	\$	25,000	\$	-	\$	25,000	
February	\$	30,000	\$	-	\$	30,000	
March	\$	20,000	\$	-	\$	20,000	
April	\$	10,000	\$	160	\$	10,160	
May	\$	-	\$	342	\$	342	
June	\$	-	\$	363	\$	363	
July	\$	-	\$	363	\$	363	
August	\$	-	\$	363	\$	363	
September	\$	-	\$	363	\$	363	
October	\$	-	\$	363	\$	363	
November	\$	-	\$	363	\$	363	
December	\$	-	\$	363	\$	363	
January, X2	\$	-	\$	363	\$	363	
February	\$	-	\$	363	\$	363	
March	\$	-	\$	363	\$	363	
April	\$	-	\$	363	\$	363	
May	\$		\$	363	\$	363	
Total	\$	85,000	\$	4,858	\$	89,858	

At the end of May, the Plant Account would contain \$85,000 related to Gas Plant In Service and \$4,858 related to PISCC or a total of \$89,858.

2. Assuming an annual depreciation rate of 2.66%, the following entry would be made in June to record the monthly amount included in customer bills for PISCC and Gas Plant in Service. $(\$89,858 \times 2.66\%)/12 = \199

Dr. 14x - Accounts Receivable Cr. 48x - Revenue	\$	199 \$	199
Dr. 403 – Depreciation Exp.	\$	199	199
Cr. 108 – Acc. Provision fo	or Dec	or. \$	

b. The accounting entries to reverse the deferrals shown in attachment JMK-2 would occur as amounts attributable to these deferrals are collected in rates. The entries to record the reversals are as follows:

- 1. To record the monthly amount included in customer bills for depreciation and property taxes. (Entries would commence in June based on the assumptions in the request.)
 - Dr. 14x Accounts Receivable \$ xxx Cr. 48x - Revenue \$ xxx

Public Service Commission Data Request Set 2 Question No. **59** (Cont'd) Columbia Gas of Kentucky Respondent: **June M. Konold**

2. To erode the regulatory asset over the life of the asset and recognize depreciation and property tax expense as amounts are included in rates.

Dr. 403 – Depreciation Expense \$ xxx Dr. 408 – Taxes Other Than Income \$ xxx Cr. 182 – Regulatory Asset \$ xxx

ł ł

Public Service Commission Data Request Set 2 Question No. 60 Columbia Gas of Kentucky Respondent: Kelly L Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 60

Refer to the Application, Schedule B-3.2.

- a. The following accounts appear to be fully depreciated as of test-year end. Explain in detail why a depreciation expense has been calculated for the account.
 - 1. Account No. 375.20 Structures & Improvements-City Gate M&R.
 - 2. Account No. 375.30 Structures & Improvements-General M&R.
 - 3. Account No. 378.10 M&R Station Equipment-General.
 - 4. Account No. 392.21 Transportation Equipment-Trailers \$1,000 or less.
 - 5. Account No. 394.20 Tools, Shop & Garage Equipment-Shop Equipment.
- b. Explain why the following accounts show a zero or negative balance for depreciation reserve and why there is a calculated depreciation expense for the account.
 - 1. Account No. 303.10 Miscellaneous Intangible Plant-DIS Software.
 - 2. Account No. 391.11 Office Furniture & Equipment-Data Handling.
 - 3. Account No. 394.10 Tools, Shop & Garage Equipment-Garage & Service.

Response of Columbia Gas of Kentucky:

- a. (1-5) In Schedule B 3.2, the depreciation expense represents a forecasted estimate and was calculated on all depreciable accounts based on the plant balance times the proposed accrual rates. This would include the five accounts in question. However, because these accounts are fully reserved, the presentation should exclude a calculation for them. The effect would be to reduce the expense in the Schedule by \$8,714.
- b. (1) Account 303.10 is an amortized account. In Schedule B 3.2, all accounts that are amortized were presented at their actual annual expense, based on history. However, since this account is now completely retired, the presentation should exclude this historical amount. The effect would be to reduce the expense in the Schedule by \$109.

Public Service Commission Data Request Set 2 Question No. 60 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly L Humrichouse

- **b. (2)** Account 391.11 is an amortized account that is amortized over a 15 year period. The rate of 6.67%, or 1/15th, is applied to the account and the assets are retired as they reach their 15th year of accrual. However, the account contains a plant asset recorded with a cost of -\$20,000 that is approximately half amortized. The impact of the accrual on this specific asset has affected the reserve for this account to be negative. An investigation of the amount determined that the -\$20,000 should have been recorded against Account 391.10, which is amortized over a 20 year period. A transfer of the charge and its reserve will be made and Account 391.11 will no longer have a negative reserve balance. The annual impact on depreciation will be a reduction of \$334.
- **b. (3)** Account 394.10 is an amortized account that is amortized over a 25 year period. The rate of 4%, or 1/25th, is applied to the account and the assets are retired as they reach their 25th year of accrual. However, the account includes a retirement work order charge from October 2004 for the removal of a Lexington diesel tank for \$13,799. This cost has impacted the reserve to its current negative balance. An investigation of the transaction determined that the charge should be transferred to the depreciable Account 375.70, Structures & Improvements to ensure the future accrual, which will transpire once a new study is performed. Furthermore, Account 394.10 will no longer have a negative reserve balance.

 (\cdot, \cdot)

.

Public Service Commission Data Request Set 2 Question No. 61 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 APRIL 10, 2007

Question No. 61

Refer to the Application, Schedule B-4. Are any of the construction work in progress ("CWIP") balances shown on this schedule subject to Allowance for Funds Used During Construction ("AFUDC") treatment? If yes, indicate the accounts and the balance subject to AFUDC.

Response of Columbia Gas of Kentucky:

The following accounts are subject to the application of AFUDC:

303.30	MISC INTANGIBLE PLANT	\$87,010
374.40	LAND RIGHTS-OTHER DIST	\$69,237
375.40	REGULATING STRUCTURES	\$23,004
375.70	OTHER STRUCTURES	\$3,324
376.00	MAINS	\$2,308,886
378.20	M&R EQUIP-REG	\$147,019
380.00	SERVICES	\$71,431
381.00	METERS	\$501
382.00	METER INSTALLATIONS	\$94,258
383.00	HOUSE REGULATORS	\$48,282
385.00	IND M&R EQUIPMENT	\$68,865
387.45	OTHER EQ-TELEMETERING	\$67,178

 $\left(\right)$ • •

.

· · ·

: : : :

Public Service Commission Data Request Set 2 Question No. 62 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 April 10, 2007

Question No. 62

Refer to the Application, Schedule B-5.2. Explain in detail why Columbia has included purchased gas expense and liquefied petroleum gas expense in its determination of cash working capital.

Response of Columbia Gas of Kentucky:

The purchased gas expense and liquefied petroleum gas expense included on Schedule B-5.2 represents employee labor and any assigned labor related expense as a result of chart reading for dual purpose meters. These costs are recovered through base rates, rather than the gas cost mechanism.

 \mathcal{C}

· ·

• ---

· ·

: :

.
Public Service Commission Data Request Set 2 Question No. 63 Columbia Gas of Kentucky Respondent: Kelly Humrichhouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 63

Refer to the Application, Schedule C-2.2. For each of the accounts listed below, explain the reason(s) for the change in the account balance between the prior year and the test year.

- a. Account No. 421 Miscellaneous Non-Operating Income Gain on the Disposal of Property, sheet 2 of 11.
- b. Account No. 430 Interest Expense Parent Company Debt, sheet 2 of 11.
- c. Account No. 480 Residential Revenue, sheet 2 of 11.
- d. Account No. 481.1 Commercial Revenue, sheet 2 of 11.
- e. Account No. 481.2 Industrial Revenue, sheet 3 of 11.
- f. Account No. 489 Transportation Revenue Commercial, sheet 3 of 11.
- g. Account No. 489 Transportation Revenue Residential, sheet 3 of 11.
- h. Account No. 495 Other Gas Revenue, sheet 4 of 11.
- i. Account Nos. 801-803 Natural Gas Field & Transmission Line Purchases, sheet 4 of 11.
- j. Account No. 804 Natural Gas City Gate Purchases, sheet 5 of 11.
- k. Account No. 805 Other Gas Purchases, sheet 5 of 11.
- I. Account No. 806 Exchange Gas, sheet 5 of 11.
- m. Account No. 808 Gas Withdrawn from Storage, sheet 5 of 11.
- Account No. 903 Customer Records & Collections Utility Services, sheet 8 of 11.
- o. Account No. 904 Uncollectible Accounts, sheets 8 of 11.

Public Service Commission Data Request Set 2 Question No. 63 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly Humrichhouse

- p. Account No. 920 Administrative and General Salaries, sheet 10 of 11.
- q. Account No. 926 Employee Pensions and Benefits, sheet 11 of 11.

Response of Columbia Gas of Kentucky:

- a. Account 421-Miscellaneous Non-Operating Income increased \$.9 million primarily due to additional off-system sales capacity release revenue sharing whereby Kentucky and its customers share equally the revenue generated from these transactions.
- b. Account 430-Interest Expense-Parent Company Debt decreased \$.7 million primarily due to lower interest rates.
- c. Account 480-Residential Revenue increased \$19.7 million primarily due to higher gas cost recovery rates.
- d. Account 481.1-Commercial Revenue increased \$18.3 million primarily due to higher gas cost recovery rates and higher sales volumes.
- e. Account 481.2-Industrial Revenue increased \$.5 million primarily due to higher gas cost recovery rates.
- f. Account 489-Transportation Revenue-Commercial decreased \$2.0 million primarily due to less CHOICE throughput.
- g. Account 489-Transportation Revenue-Residential decreased \$2.4 million primarily due to less CHOICE throughput.
- Account 495-Other Gas Revenue increased \$7.1 million primarily due to higher off-system sales arrangements. Revenue recorded for off-system sales is offset dollar for dollar in gas costs.
- i. Account 801-803 Natural Gas Field & Transmission Line Purchases increased \$22.2 million primarily due to higher non-local short term gas rates and volumes purchased.
- j. Account 804-Natural Gas City Gate Purchases decreased \$14.0 million primarily due to lower short term city gas purchases.
- k. Account 805-Other Gas Purchase increased \$25.9 million primarily due to recording deferred gas costs for transportation end users bank volumes. The end user deferred costs were slightly offset by the amortization of an actual cost adjustment and the deferral of current period over/under recovery of gas costs.

Public Service Commission Data Request Set 2 Question No. 63 (Cont'd) Columbia Gas of Kentucky Respondent: Kelly Humrichhouse

- I. Account 806-Exchange Gas expense decreased \$33.6 million primarily due to recording gas costs for transportation end users bank volumes.
- m. Account 808-Gas Withdrawn from Storage expense increased \$43.2 million primarily due to higher storage injections and higher rate in 2005.
- n. Account 903-Customer Records & Collections expense decreased \$1.0 million primarily due to activities related to the IBM agreement. The IBM costs for customer records and collections are billed to Kentucky via the Service Corporation monthly bill and charged to account 923.
- o. Account 904-Uncollectible Accounts expense increased \$.3 million primarily due to higher charge-offs.
- p. Account 920-Administrative and General Salaries decreased \$.7 million primarily due to the reversal of the company bonus accrual and lower severance costs.
- q. Account 926-Employee Pensions and Benefits decreased \$1.1 million primarily due to a reduction in accrued pension expense.

.

.

(_____ e

.

.

Public Service Commission Data Request Set 2 Question No. 64 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 APRIL 10, 2007

Question No. 64

Refer to the Application, Schedule D-2.1.

- a. Refer to sheet 3 of 6. Define the term "non-traditional sales" as it is used for this proposed adjustment.
- b. Refer to sheet 6 of 6. Would Columbia agree that the most current PSC Assessment rate should be utilized when the Commission makes its determination of the revenue requirement?

Response of Columbia Gas of Kentucky:

- a. The term "non-traditional sales" refers to arrangements that result in revenues generated by Columbia Gas of Kentucky beginning April 1, 2005 for the sale of unbundled or rebundled gas supply and capacity products, including the sale of a right to such arrangements. Such arrangements are defined to include, but are not limited to: flowing gas sales, incremental gas sales, physical gas options, exchanges and contract management fees. Columbia Gas of Kentucky also includes arrangement for marketed capacity release within the term "off system sales."
- b. The PSC Assessment used in the development of the revenue requirement represents the most recent assessment received by Columbia Gas of Kentucky and covers the period July 1, 2006 through June 30, 2007.

C . .

.

 $\left(\begin{array}{c} 0 \\ 0 \end{array} \right) = 0$

-

Public Service Commission Data Request Set 2 Question No. 65 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 April 10, 2007

Question No. 65

Refer to the Application, Schedule D-2.6.

- a. Explain in detail why Columbia believes it should be permitted to recognize depreciation expense on CWIP balances.
- b. Provide a calculation of the annualized depreciation expense using the test-year-end balances for plant in service and the current depreciation rates.

Response of Columbia Gas of Kentucky:

- a. Although not yet booked to Account 101-Gas Plant in Service, a portion of the Construction Work in Progress (CWIP) dollars were in service and provided a benefit to the customers as of September 30, 2006. \$416,315 of the \$3,021,930 total CWIP balance as of September 30, 2006 has been identified as being in service.
- b. See response to data request 2007-00008 AG Set 1-008 Attachment 1.



Public Service Commission Data Request Set 2 Question No. 66 Columbia Gas of Kentucky Respondents: Kelly L. Humrichouse & Susanne M. Taylor

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 66

Refer to the Application, Schedule D-2.8.

- a. Provide supporting documentation for the amounts shown on Schedule D-2.8, sheet 1 of 2, for lines 1, 5, and 6.
- b. Explain why the \$188,891 on line 9 of Schedule D-2.8, sheet 1 of 2, is treated as a positive amount while on WPD-2.8 the amount is negative.
- c. Refer to Schedule D-2.8, sheet 2 of 2. Explain in detail why it is reasonable to amortize these one-time costs over a 3-year period. Include any analyses or studies performed by or for Columbia that support this recommendation.
- d. For each line item of one-time costs shown on Schedule D-2.8, sheet 2 of 2, indicate how many years Columbia, NiSource, and NCSC should benefit from the cost changes.

Response of Columbia Gas of Kentucky:

- A. Supporting documentation for the amounts shown on Schedule D-2.8, sheet 1 of 2, for lines 1, 5, and 6 are provided in PSC-2-066 Attachment a Line 1, PSC-2-066 Attachment a Line 5, and PSC-2-066 Attachment a Line 6.
- B. The three out-of-period charges and credits for the year Oct 05 Sept 06 are:
 - 1. (\$140,572) represents amortization of employee outplacement costs over a 6 month period.
 - 2. (\$138,598) represents revisions of benefit expenses that were recorded in the prior year.
 - 3. \$90,279 represents revisions of severance expenses that were recorded in the prior year based on the original severance model assumptions.

These adjustments were made to exclude non-recurring items reflected in Columbia's test year expense level and not otherwise adjusted. These

adjustments are positive on Schedule D-2.8 Sheet 1 of 2 to reverse the negative non-recurring entries as shown on WPD-2.8.

C. An analysis was performed to review the time between rate cases using various methods. A three year amortization was chosen because it represents an outcome falling in the middle of these outcomes.

The average time, in months, between rate cases for Columbia since 1975 is 35.16. The average time between rate cases for the last 5 Columbia rate cases is 45.75 months. However, this average changes to 40.33 months based upon inclusion of step increases effective 10/1/1995 and 10/1/1996 as a result of the settlement related to Case 94-179. An average of all cases since 1975 excluding the shortest and longest periods provides an average of 31.21 months. This detail is provided on WPD-2.7 Sheet 1 of 1.

Please see the response provided for AG Data Request Set 1 Data Request 041 which refers to LG&E's 3 year amortization as a result of Case No. 2003-0043.

Cost Changes" have been defined as lower capital investments and/or lower expense levels for consideration of this response. As such, this response will not consider customer service enhancements. Items listed on D-2.8 Sheet 2 of 2 lines, 4,5,6,9,10,11, and 13 do not all align directly with the transition of one effort or function but instead are more comprehensive in nature.

Exclusive of general rate cases, Columbia will experience cost changes from capital investment projects over the expected life of the system. An amortization will be recognized annually to deplete the anticipated useful life of each asset group. Amortizations of Information Technology systems generally range from 5 to 10 years. Information technology investments can out last this expected life and continue to provide support beyond the amortization period or can be superseded by improved technology prior to the end of its remaining "book" life. Cost changes from lower expense levels can be expected to continue through the end of the IBM contract period.

Inclusive of a general rate case, cost changes embedded in the cost of service level are passed along to customers through the development of a lower revenue requirement and are, therefore, not retained as a cost change.

Case No. 2007-00008 PSC-2-066 Attachment - a, Line 1, page 1 of 1 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 1 Test Year Corporate Service Bills

Test Year Corporate Service Contract Bills*

Test Year Corporate Service Billings	9,541,794.74
Corporate Service Bill Estimate 9/06 estimate*	661,707.00
Corporate Service Dill Estimate 9/00 reversal	(1, 170, 202.00)
Cornerate Service Bill Estimate 0/05 reversel*	(4 470 262 00)
Grand Total of Actual Contract Bills	10,050,349.74
September-06	771,347.03
August-06	754,635.91
July-06	954,042.34
June-06	837,339.92
May-06	668,066.96
April-06	981,893.32
March-06	978,913.78
February-06	840,975.48
January-06	237,422.65
December-05	997,317.16
November-05	920,667.79
October-05	1,107,727.40

* Corporate Service bills the affiliates on a one-month lag; therefore, an estimate is used in the current month bookings, and then reversed out the subsequent month. Case No. 2007-00008 PSC-2-066 Attachment - a, Line 5, page 1 of 3 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 5 Contractual IBM Increase to 2007 Level

	Total NiSource	Total NiSource	Total NiSource		
	Test Year	Calendar Year	Calendar Year	CKY	CKY Portion
Detailed Annual Service Fees by Tower (\$)	9/30/2006	2007**	2007 over 2006	Allocation *	of 2007
	(A)	(B)	(B)-(A)=(C)	(D)	(C)*(D)
IT	71,473,151.00	90,149,321.13	18,676,170.13	3.06%	571,490.81
Finance	9,100,869.00	12,834,617.78	3,733,748.78	3.22%	120,226.71
HR	8,520,398.00	6,220,169.11	(2,300,228.89)	2.41%	(55,435.52)
Supply Chain	4,478,806.00	7,102,300.09	2,623,494.09	3.19%	83,689.46
Meter to Cash	27,243,910.00	29,081,964.27	1,838,054.27	5.18%	95,211.21
Contact Centers	18,092,836.00	19,343,513.86	1,250,677.86	3.70%	46,275.08
Sales Centers	445,886.00	846,298.77	400,412.77	0.00%	. •
Annual Service Fees	139,355,856.00	165,578,185.00	26,222,329.00	3.29%	861,457.75

Capital Transfer (3.22%) ***

Contractual IBM Increase for 2007 Level

(27,738.94)

833,718.81

- * Obtained by computing CKY's portion of total NiSource IBM fixed costs by Tower for the Test Year ended 9/30/06 Refer to Attachment a - Line 5, page 3 of 3 for CKY allocation percentages
- ** Amounts obtained from Amendment 14 of the IBM Contract Dated 11/21/06 + Delta SC from Amendment 15, Refer to Attachment a - Line 5, page 2 of 3 for annual contract amounts with IBM

*** Capital percentage used was the average capital transfer rate from the prior twelve months actuals.

Case No. 2007-J008 PSC-2-066 Attachment - a, Line 5, page 2 of 3 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 5 Contractual IBM Increase to 2007 Level

Revised Total Fees - Including Amendment 14 11/21/06 + Delta SC from Amend 15	6 months										6 months	Total
Detailed Annual Service Fees by Tower (\$)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	
	33,737,947	74,850,968	90, 149, 321	92,182,872	91,415,569	91,471,904	84,041,770	79,878,278	78,024,000	74,392,646	33,074,516	823,219,790
Finance	2,448,692	10,312,259	12,834,618	12,497,145	12,062,223	12,520,303	12,477,382	11,655,761	11,374,192	11,095,598	5,478,156	114,756,329
H	5,990,161	5,845,967	6,220,169	7,003,344	7,072,855	6,115,279	6,342,003	5,555,157	5,468,674	5,386,703	2,773,851	63,774,162
Supply Chain	1.552.601	5,294,729	7,102,300	7,313,193	9,148,593	7,900,658	7,828,152	8,279,854	7,274,812	7,150,718	3,749,617	72,595,226
Meter to Cash	16,319,471	26,048,226	29,081,964	28,936,732	28,527,851	28,396,977	28,267,700	27,828,225	27,595,794	27,572,080	12,827,522	281,402,542
Contact Centers	8,369,064	18,935,451	19,343,514	18,795,122	19,154,859	20,255,808	21,404,807	21,162,049	20,735,640	20,361,050	11,122,392	199,639,755
Sales Centers	56,229	674,742	846,299	805,480	758,487	709,548	672,917	639,711	612,486	593,982	289,551	6,659,432
Annual Service Fees	74,862,231	141,962,341	4165,578,185	167,533,889	168,140,435	167,370,476	<pre>161,034,731</pre>	se 154,999,034	151,085,599	s 146,552,777	69,315,606	AND 1,562,047,236

.

Case No. 2007-00008 PSC-2-066 Attachment - a, Line 5, page 3 of 3 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 5 Contractual IBM Increase to 2007 Level

	Total NiSource	CKY's Portion	CKY's Percentage
	Test Year	of Test Year Costs	of Test Year Costs
Detailed Annual Service Fees by Tower (\$)	9/30/2006	At 9/30/2006	At 9/30/2007
	(A)	(B)	(B)/(A)
IT	71,473,151.00	2,186,291.44	3.06%
Finance	9,100,869.00	292,607.29	3.22%
HR	8,520,398.00	205,200.63	2.41%
Supply Chain	4,478,806.00	142,991.48	3.19%
Meter to Cash	27,243,910.00	1,411,592.93	5.18%
Contact Centers	18,092,836.00	669,048.49	3.70%
Sales Centers	445,886.00	-	0.00%
Annual Service Fees	139,355,856.00	4,907,732.26	3.52%

Case No. 2007-00008 PSC-2-066 Attachment - a, Line 6, page 1 of 2 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 6 Contractual IBM Increase to 2007 Level

Labor				<u>CKY</u>	
Projected February 2007 Labor Approved merit increase Merit Annualized Gross labor increase for merits Capital Transfer (3.22%) Net labor increase	Attachment - a, page 6 of 6			165,804 3% 4,974 12 59,689 0.9678 57,767	(1) Months (2)
Benefits					
February Benefits February Labor Percentage	Attachment - a, page 6 of 6	(1)	47,798 165,804 28.83% (3	3)	
Net Labor Increase Benefit percentage Gross Increase in Benefits Capital Transfer (3.22%) Net Benefits Increase			(2) (3)	57,767 28.83% 16,653 0.9678 16,117	:
Total NCSC 2007 labor and ber	nefits increase		_	73,884	

Case No. 2007-00008 PSC-2-066 Attachment - a, Line 6, page 2 of 2 Supporting Documentation for Schedule D-2.8, sheet 1 of 2, line 6 Contractual IBM Increase to 2007 Level

DirectFlag	Desc Short	ResourceType	ResourceTypeDesc	CKY
Direct	Labor	1000	Hourly Labor - Overtime.	1,420.06
		1003	Salaried Labor	164,384.31
	Labor Total			165,804.37
Indirect	Benefits	9005	Pension and Retirement Plans	19,627.47
		9007	Thrift Plan Expense	6,280.82
		9008	Dental	1,193.55
		9009	Group Life	501.39
		9010	Long Term Disability	748.42
		9011	Post Ret Benefits (FAS106)	6,072.92
		9013	Other Benefits	364.12
		9022	CMEP	831.52
		9023	НМО	11,823.99
		9024	Flex Credits	296.30
		9025	Medicare	57.41
				47,797.90

.

* Information pulled from CSSBUD O&M 0&12 Budget data as of January 2007

.

.

Public Service Commission Data Request Set 2 Question No. 67 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 APRIL 10, 2007

Question No. 67

Refer to the Application, Schedule D-2.9. Provide documentation supporting the annualized expense for property insurance, workers compensation, and miscellaneous other.

Response of Columbia Gas of Kentucky:

Please see work paper WPD-2.9, sheet 1 of 3 for the development of the supporting documentation for the annualized expense shown on Schedule D-2.9. This work paper represents a print out of the September 30, 2006 payments made by the Company. The testimony of Kelly Humrichouse at page 15 lines 16 through 21 further explains the annualized expense.

 $\left(\right)$

, (

.

Public Service Commission Data Request Set 2 Question No. 70 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 70

Refer to the Application, WPD-2.2, sheet 2 of 8.

- a. Explain in detail why Columbia proposes to recognize a union pay increase that is not effective until December 1, 2007, which is 15 months after the end of the test year.
- b. Define the term "Premium Pay" and explain what labor is covered by this category of expense.
- c. Explain in detail the basis for the 3.5 percent increase in overtime and premium pay. Include in the response the date this increase is to become effective.

Response of Columbia Gas of Kentucky:

- a. The December 2007 union pay increase is known and measurable and falls within the rate year.
- b. Premium Pay includes both shift differential pay and upgrade pay. Under Columbia's bargaining agreement, an employee is paid shift differential pay if the employee works the second or third shifts, and an employee who is temporarily assigned to a higher rated position is paid the rate of pay of the higher rated position, or the upgrade pay. The annual labor level identified as premium pay has been provided on WPD-2.2 Sheet 3 of 8.
- c. The basis for the increase in overtime and premium pay includes consideration for the application of an anticipated merit increase applied to the overtime and premium pay levels as incurred in the test year.
- d. The merit increase of 3.5% for clerical occurred as of March 2007. At the time of filing this case, the union contract was not yet ratified. WPD-2.2 Sheet 2 of 8 used a 2.5% anticipated increase for December 2006 and a 3.0% anticipated increase for December 2007 related to union employees. This contract has since been ratified and these merit increases and merit dates are both supported by this contract. A further per hour rate structure increase was agreed to that is effective December 2007 as well. This allows for a 10 cent increase per hour for each union employee.

Public Service Commission Data Request Set 2 Question No. **70** (Cont'd) Columbia Gas of Kentucky Respondent: **Kelly L. Humrichouse** ł

The estimated 3.5% merit increase used for both premium pay and overtime was conservative based upon the now known and measurable sequence of union increases.

;

Public Service Commission Data Request Set 2 Question No. 71 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED April 10, 2007

Question No. 71

Refer to the Application, WPD-2.3. Explain the reason(s) for the reversal entries shown on this workpaper.

Response of Columbia Gas of Kentucky:

During the first nine months of the calendar year 2005, the Company was accruing incentive costs based on the assumption that performance goals would be achieved. In October 2005, the incentive accruals booked through September were reversed. No incentive compensation was accrued in the first 9 months of 2006, therefore for the test year, twelve months ending September 30, 2006; the company had a credit level of incentive compensation recorded in O&M expense as shown on WPD-2.3.

. .

Public Service Commission Data Request Set 2 Question No. 72 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 APRIL 10, 2007

Question No. 72

Refer to the Application, WPD-2.7. For the rate cases listed at lines 9 through 11, provide the total actual rate case expense incurred by Columbia.

Response of Columbia Gas of Kentucky:

The table below shows the amount of rate case expense for Columbia's last three rate cases. Please note that all three cases were settled, therefore, the amounts may have been different if the cases were fully litigated. Also, the primary reasons for the increase in costs from the 1994 case to the 2002 case, besides inflation over the 8 year period, is the need for a depreciation consultant and a class cost of service consultant.

Case No 90-063	\$64,564
Case No 94-179	\$95,518
Case No. 2002-00145	\$351,028



Public Service Commission Data Request Set 2 Question No. 73 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 73

Refer to the Application, WPD-2.8. Provide the cost information for the listed items as of September 30, 2006.

Response of Columbia Gas of Kentucky:

Please refer to responses to Data Requests AG Set 1 Questions 49 and 50 for cost information for items listed on WPD-2.8.

 $\left(\right)$ i .

Public Service Commission Data Request Set 2 Question No. 74 Columbia Gas of Kentucky Respondent: Kelly L. Humrichouse

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 74

Refer to the response to the Staff's First Data Request dated January 25, 2007 ("Staff's First Request"), Item 16. Columbia was requested 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. The response supplied the information for only Account Nos. 101, 105, 106, 107, 108, and 111. These accounts do not constitute each one of Columbia's gas plant and reserve account or subaccounts. Resubmit the response, using at a minimum the level of account detail shown in the Application, Schedule B-2.1.

Response of Columbia Gas of Kentucky:

Please see the following attachments related to 2007-00008-PSC 2-074:

Attachment 1.PDF	Detail of gas plant account balances contained in accounts 101/106 for the period 10-04/09-05.
Attachment 2.PDF	Detail of gas plant account balances contained in accounts 101/106 for the period 10-05/09-06.
Attachment 3.PDF	Detail of gas plant account balances contained in account 107 for the period 10-04/09-06.
Attachment 4.PDF	Detail of reserve balances by gas plant account contained in accounts 108/111 for the period 10-04/09-06.

Any differences in account 101 between the balances previously submitted in response to PSC question 00016, and those contained in the attachments, are the result of the capital lease amounts being contained in account 101, but not reflected in the detail of the gas plant accounts.

PSC Set 2 - 074 Attau iment 1

Account Summary by State

..

:

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 10/2004 Period Ending: 10/2004

ousiness anglinein GL Account Science	Beginning				Ending
Utility Account	Balance	Additions	Refirements	TransiAdjust	palance
Gas Distribution					
101.000 Gas Plant in Service					
КY		60 00	\$0.00	\$0.00	\$521.20
30100 Organization Costs	\$521.20	nn né		\$0.00	\$149,442.93
30300 Intangible Pit, General	\$149,442.93	20.00	0000	50 00	\$726.190.93
30310 Intangible Pit, DiS Software	\$726,190.93	\$0.00	00.04	00 US	\$0.00
30320 Intanoible Plt. FARA Software	\$0.00	\$0.00	00.04		41 1AR GR5 34
30330 Intancible Pit, Misc Software	\$1,148,965.34	\$0.00	\$0.00	00.04	47 678 20
	\$7,678.39	\$0.00	\$0.00	\$000	
or 10 Lond Ch. GataMain Line Ind	\$206.00	\$0.00	\$0.00	20.00	007097¢
5/4 (V Callu, Vily Optimum Entry internation Ste	\$881,063.67	\$0.00	\$0.00	\$0.00	10:000 U000
37420 Land, Other Disurbundin of a	\$426,470,15	\$0.00	\$0.00	\$0.00	\$426,470.15
37440 Land Rgts, Other Distr Sys	C 874 080 70	\$0.00	\$0.00	\$0.00	\$2,671,984.79
37450 Rights of Way	5 175051 1017A	\$0.00	\$0.00	\$0.00	\$5,249.05
37520 Str, City Gate Mea & Reg	55-24-710¢	\$0 U\$	\$0.00	\$0.00	\$10,848.26
37530 Str, General Mea & Reg	\$10,848.26		\$0.00	\$0.00	\$532,236.50
37540 Str, Regulating	\$532,236.50		\$0.00	\$0.00	\$88,210.20
37560 Str, Distribtn Industrial M&R	\$88,210,20	00'0¢	¢0.00	\$0.00	\$7,141,169.79
37570 Str, Other Distribution Sys	\$7,141,169.79	00-0¢	\$0.00	\$0.00	\$74,308.31
37571 Str, Other Dist Sys, Leased	\$74,308.31	00.0¢	¢0.00	\$0.00	\$33,260.58
37580 Str, Communication	\$33,260.58	20.00	90.UG	\$0-DD	\$124,919,772.09
37600 Mains	\$124,639,997.92	\$246,579.49	00"+RL(00#	50 00 50 00	\$251.814.9/
37810 Mea & Red Sta Ed. General	\$251,814.94	\$0.00	20.02	00.04	\$3 996 655 5 ⁻
27820 Mea & Red Sta Ed. Regulating	\$3,997,267.45	\$0.00	(\$611.94)		\$57 679 6
	\$57,672.69	\$0.00	\$0.00	00.04	7 000 Tant
	\$257,908.74	\$0.00	\$0.00	10.04	venciert
37910 Wea & Keg Sta Eq, UNY Gate	\$69.179.165.57	\$306,785.84	(\$53,540.40)	\$0.00	\$69,432,411.0
38000 Services	\$0 474 367 DF	\$0.00	\$0.00	(\$17,003.33)	\$9,558,353.1
38100 Meters	CT 080 036 37	\$22.868.30	(\$4,037.75)	\$0.00	\$7,098,856.9
38200 Meter Installations		\$44 648 82	(\$515.39)	\$0.00	\$1,938,438.0
38300 House Regulators			\$0.00	\$0.00	\$2,392,131.9
38400 House Regulator installation	22,532,532,51,51		(\$10.144.19)	\$0.00	\$2,007,358.1
38500 industrial Mea & Reg Sta Eq	\$2,011,502,31	00.04 60.00	\$0.00	\$0.00	\$212,002.3
38720 Other Equip, Odorization	\$212,002.37	\$0.0¢	\$0.00	\$0.00	\$343,135.0
38741 Other Equip, Telephone	\$343,135,04				04/12/2007 11:07:44
					1411717111 INN7171 Jbn

. .

.

-

•

ļ

:

i ;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.,

Period Beginning: 10/2004 Period Ending: 10/2004

susmess segment GL Account State Iterity Account		Beginning Balance	Additions	Refirements	Trans/Adjust	Ending Balance
Gas Distribution						
101.000 Gas Plant In Service						
KY			00 04	00 U\$	\$0.00	\$869,885.35
38742 Other Equip, Radio		\$869,885.35	50°.0¢		¢0.00	\$30,335,85
38744 Other Equip, Oth Communicath		\$30,335.85	\$0.00	00.0¢	\$0.05	\$964 090.77
38745 Other Equip. Telemetering		\$964,090.77	\$0.00	20.00	00.0¢	1 1000010000 4 4 7 7 2 4 4 0 7
38746 Other Eduin, Customr Info Srv		\$127,354.97	\$0.00	\$0.00	20.00	19:400'171¢
ogia Origi Hugaarijad		\$1,295,855.37	\$0.00	\$0.00	\$0.00	\$1,295,655.57
ootta Arst Data Landling Fairin		\$113,436.59	\$0.00	\$0,00	\$0.00	\$113,436.59
SULL UPAC, Data naturing Equip		\$299.779.10	20.02	\$0.00	\$0.00	\$299,779.10
39112 OF&E, monnauon aysums		\$129.059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39220 Trans Eq. 1 railers > \$1,000		41 208 75	\$0.00	\$0.00	\$0.00	\$3,398.75
39221 Trans Eq. Trailers \$1000 or <			40 UU	\$0.00	\$0.00	\$13,787.48
39300 Stores Equipment		\$13,181,46		\$0 BU	\$0.00	\$30,209.14
39410 Tools, Garage & Service Eq		\$30,209.14	00.04		\$0 UU	\$818.313.56
39411 Tools, CNG Equip, Stationary		\$818,313.56	\$0.00	00'0¢	00.04	\$1 374.41
39420 Tools. Shop Equipment		\$1,374.41	\$0.00	00.03	00.0¢	11110114 04 844 967 40
and Train Train and Other		\$1,802,493.95	\$12,473.45	\$0.00	20.04	00 000 010 010 0
33430 [DOIS; LOUS AND CANEL		\$10,552,86	\$0.00	\$0.00	\$0.00	\$10,552.86
39500 Laboratory Equipinent, 448		¢681 438 81	20.00	\$0.00	\$0.00	\$681,428.81
39600 Power Operated Equipment		1000 1000 007 000	\$0.00	\$0.00	\$0,00	\$132,851.28
39800 Miscellaneous Equipment		0710057510		140E CEX 001	(\$17.003.33)	\$243,701,008.92
KX	Subtotal	\$243,120,311.34	\$633,355.90	(\$30,004.99)	(nc:con(1)+)	
101,000 Gas Plant In Serviv	ice Subtotal	\$243,120,311.34	\$633,355.90	(\$35,654.99)	(\$17,003.33)	\$243,701,008.92
101.120 Contributions in Aid of Con						
AT AT		(00 JEO 00)	\$0.00	\$0.00	\$0.00	(\$6,250.00)
37450 Rights of Way		(nn'ncz'a¢)	00 04 	\$0.00	\$0.00	(\$1,900.00
37540 Str, Regulating		(00.002,13)	00°0¢	\$0.00	\$0.00	(\$20,000.00
37570 Str, Other Distribution Sys		(\$20,000.00)	00'0¢	00.0¢	\$0.00	(\$9,555,864.30
37600 Mains		(\$9,555,864.30)	\$0.00		\$0 U\$	(\$69.57
37810 Mea & Reg Sta Eq, General		(\$69.57)	\$0.UU	00.00 00.00	\$0.00	(\$9,303.56
37830 Mea & Reg Sta Eq, Local Gas		(\$9,303.56)	\$0.00	20 00 20 00	00.04	(\$144,040.37
38000 Services		(\$144,040.37)	\$0.00	nn-ne		-
			Accet - 1025			04/12/2007 11:07:44

0

Page 2 of 4

NISource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 10/2004 Period Ending: 10/2004

Statute Additions State Additions State Additions State Bailance Utility Account (\$583.58) 101.120 Contributions in Aid of Con (\$52.943.90) 101.120 Contributions (\$52.943.90) 38500 Industrial Meat & Reg Stat Eq (\$52.943.90) 38500 Industrial Meat & Reg Stat Eq (\$52.943.90) 38500 Industrial Meat & Reg Stat Eq (\$52.943.90) 38500 Industrial Meat & Reg Stat Eq (\$57.263.77) 38500 Industrial Meat & Reg Stat Eq (\$59.391.263.77) 38500 Industrial Meat & Reg Stat Eq (\$1,440.216.59) 37500 Mains (\$1,440.216.59) 701.120 Contributions in Aid of Con Subtotal (\$1,440.216.59) 101.140 Non-taxable Relocation Reim (\$1,440.216.59) X7 Subtotal (\$1,440.216.59) X7 Subtotal (\$1,440.216.59) X7 Subtotal (\$1,440.216.59) X7 Subtotal (\$1,440.216.59) X7 Subtotal (\$1,440.216.59) X7 Subtotal (\$1,440.216.59)	n_tiroments	Trans/Adjust	Balance
Utility Account. 90.00 101.120 Contributions in Aid of Con (\$522_54) \$0.00 101.120 Contributions in Aid of Con (\$522_943_90) \$0.00 101.120 Contributions in Aid of Con (\$522_943_90) \$0.00 23500 Indust Regulators (\$70_299_57) \$0.00 39300 House Regulators (\$770_299_57) \$0.00 39500 Industrial Mea & Reg Sta Eq Kry Subtotal (\$59,391_263_77) \$0.00 101.130 Contributions in Aid of Con Subtotal (\$51,440,216.59) \$0.00 \$0.00 7500 Mains Kr Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 \$0.00 7500 Mains Kr Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 \$0.00 101.1410 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 \$0.00 101.1410 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 \$0.00 101.1410 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.	Kettennar		
sac Distributions in Aid of Contributions in Aid of Consultations (\$70,299,57) \$0.00 101.120 Contributions in Aid of Consultations (\$70,299,57) \$0.00 38200 Meter installations (\$70,299,57) \$0.00 38200 Industrial Mea & Reg Sta Eq (\$70,299,57) \$0.00 38500 Industrial Mea & Reg Sta Eq (\$70,299,57) \$0.00 701.120 Contributions in Aid of Con Subtotal (\$51,440,216,59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216,59) \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 0 (\$1,440,216,59) \$0.00 \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 KY Subtotal (\$1,440,216,59) \$0.00 101.140 Non-taxable Relocation Reim \$1,440,216,59) \$0.00 \$0.00 Subtotal	·		
101.120 Contributions in Aid of Con (5532.50) \$0.00 33300 Meter Installations (5532.50) \$0.00 33500 Industrial Mea & Reg Sta Eq (570.293.57) \$0.00 35500 Industrial Mea & Reg Sta Eq (570.293.57) \$0.00 35500 Industrial Mea & Reg Sta Eq Subtotal (59,891.263.77) \$0.00 101.120 Contributions in Aid of Con Subtotal (59,891.263.77) \$0.00 101.140 Non-taxable Relocation Reim (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 KY Subtotal (51,440.216.59) \$0.00 Subtotal (51,440.216		40.00	(\$592,50)
KY (\$532.50) \$0.00 38200 Meter Installations (\$522.430) \$0.00 38300 House Regulators (\$522.430) \$0.00 38300 Meter Installations (\$70,299.57) \$0.00 38300 Industrial Mea & Reg Sta Eq Subtotal (\$52,593.77) \$0.00 38500 Industrial Mea & Reg Sta Eq Subtotal (\$51,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 XY Subtotal (\$1,440,216.59) \$0.00 \$0.00 \$0.00	\$0.00	00'0\$	(\$82,943.90)
39200 Meter Installations (\$82,943.30) \$0.00 39300 House Regulators (\$70,299.57) \$0.00 38500 Industrial Mea & Reg Sta Eq (\$1,000 (\$1,000 \$0.00 7101.120 Contributions in Ald of Con Subtotal (\$9,891,263.77) \$0.00 7101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,2	\$0.00	20.02	(\$70.299.57)
39300 Hourse Regulators (570,299.57) 50.00 38500 Industrial Mea & Reg Sta Eq Subtotal (59,891,263.77) 50.00 101.120 Contributions in Aid of Con Subtotal (59,891,263.77) 50.00 101.120 Contributions in Aid of Con Subtotal (59,891,263.77) 50.00 101.140 Non-taxable Relocation Reim (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 KY Subtotal (51,440,216.59) 50.00 Subtotal <td< td=""><td>\$0.00</td><td>\$0.00</td><td>177 Eac has an</td></td<>	\$0.00	\$0.00	177 Eac has an
38500 Industrial Mea & Reg Sta Eq Subtotal (\$9,891,263.77) \$0.00 101.120 Contributions in Ald of Con Subtotal (\$9,891,263.77) \$0.00 101.130 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim \$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 105.000 Gas CCNC \$0.00 \$0.00 \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 106.000 Gas CCNC \$0.00 \$0.00 \$0.00 30330 Intanglible Pit, Genere	\$0.00	\$0.00	(28,831,544,54
KY Subtotal (\$5,331,253.17) \$0.00 101.120 Contributions in Ald of Con Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 KY Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 106.000 Gas CCNC \$0.00 \$1.400,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 106.000 Gas CCNC \$0.00 \$1.400,216.59) \$0.00 106.000 Gas CCNC \$1.440,216.59			V 177 296 200 001
101.120 Contributions in Ald of Con Subtotal (5), 891,263.77) 50.00 101.140 Non-taxable Relocation Reim (51,440,216.59) 50.00 101.140 Non-taxable Relocation Reim (51,440,216.59) 50.00 101.140 Non-taxable Relocation Reim (51,440,216.59) 50.00 101.140 Non-taxable Relocation Reim Subtotal (51,440,216.59) 50.00 101.140 Non-taxable Relocation Reim Subtotal (51,440,216.59) 50.00 101.140 Non-taxable Relocation Reim Subtotal (51,440,216.59) 50.00 106.000 Gas CCNC 80.00 50.00 50.00 107 30300 Intangible Pit, General 5275,480.28 50.00 30330 Intangible Pit, Regulating \$12,03.66 50.00 53.638.41 37440 Land Refs. Other Distr Sys \$275,480.28 50.00 53.630.41 37440 Land Refs. Other Distr Sys \$37,560.26 \$0.00 50.00 37540 Str, Regulating \$12,573.80 \$12,573.80 \$12,570.56 \$20.06 3750 Str, Regulating \$12,673.28 \$0.00 \$10.00 \$10.00 \$10.00 3760 Masters \$31,605.719.67 </td <td>\$0.00</td> <td>\$0.00</td> <td>(*************************************</td>	\$0.00	\$0.00	(*************************************
101.140 Non-taxable Relocation Reim 50.00 kV 50.00 kV 37600 Mains KY Subtotal (\$1,440,216.59) \$0.00 context 701.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 context \$0.00 context 101.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59 \$0.00 context \$1,25,00.51.98 \$0.00 context 101.140 Noters \$17,012.80 \$1,25,00.51.13 \$0.00 contex \$1,21			
101.140 Non-carature Kr Subtotal \$0.00 37600 Mains Kr Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59) \$0.00 701.140 Non-taxable Relocation Reim Subtotal \$2,75,480,28 \$0.00 7140 Land Rgts, Other Distr Sys \$125,902.66 \$0.00 77460 Rights of Way \$7,866.06 \$0.00 77450 Ret \$125,902.66 \$2,14,87.71 77820 Mea & Reg Sta Eq, Regulating \$11,1,564.06 \$2,14,87.71 77800 Matins \$126,071.86 \$2,14,6	00 04	\$0.00	(\$1,440,216.59)
No. Subtotal Kr Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 \$0.00 106.000 Gas CCNC \$0.00 Gas CCNC \$0.00 \$0.00 \$0.00 106.000 Gas CCNC \$0.00 Gas CCNC \$0.00 \$0.00 \$0.00 108.000 Gas CCNC \$0.00 Gas CCNC \$0.00 \$0.00 \$0.00 108.000 Gas CCNC \$0.00 \$0.00 \$0.00 \$0.00 108.000 Gas CCNC \$0.00 \$0.00 \$0.00 \$0.00 108.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 108.01 \$1240 Land Rgts, Other Distr Sys \$12,073.80 \$12,073.80 \$0.00 37540 Str, Regulating \$12,073.80 \$12,173.80 \$2,14,878.71 \$0.00 37520 Mains \$1260 Mains \$12,173.80 \$2,14,878.71 \$0.00 37600 Mains \$1260 Mains \$10.00 \$1,17.72.88 \$0.00 37700 Meters \$3,2951.13 \$0.00 \$1,177.86 \$1,177.86	00.0¢	\$0.00	(\$1,440,216.59)
KY Subtotal (\$1,440,216.59) \$0.00 101.140 Non-taxable Relocation Reim Subtotal (\$1,440,216.59) \$0.00 106.000 Gas CCNC \$0.00 \$0.00 KY \$0.300 Intangible Pit, General \$275,480.28 \$0.00 30330 Intangible Pit, Misc Software \$275,480.28 \$0.00 \$3,638.41 \$7440 Land Rgts, Other Distr Sys \$73,660.71 \$3,633.841 \$0.00 \$7450 Rights of Way \$73,605.719.65 \$0.00 \$0.00 \$7540 Str, Regulating \$715,073.80 \$51,073.80 \$50,00 \$7750 Str, Other Distribution Sys \$7125,073.80 \$51,43,877.71 \$51,605,719.67 \$50,00 \$7750 Mea & Reg Sta Eq. Regulating \$7125,002.66 \$50,00 \$50,00 \$50,00 \$7820 Mea & Reg Sta Eq. Regulating \$1,717.96 \$523,584.10 \$0.00 \$50,00 \$7780 String industrial Mea & Reg Sta Eq. \$50,00 \$53,584.10 \$50,00 \$50,00 \$7720 Other Equip, Odorization \$1717.96 \$53,584.10 \$0.00 \$0.00 \$8700 Intetrequip, Odorization \$121,177.228 <t< td=""><td>997.D¢</td><td></td><td>V 140 246 54</td></t<>	997.D¢		V 140 246 54
101.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59 \$0.00 101.140 Non-taxable Relocation Reim Subtotal \$1,440,216.59 \$0.00 106.000 Gas CCNC \$0.00 \$0.00 KY 30300 Intangible Pit, General \$2,75,480.28 \$0.00 37450 Rights of Way \$275,480.28 \$0.00 \$3,638.41 37450 Rights of Way \$7,866.06 \$0.00 \$12,073.80 \$3,0.00 37450 Stights of Way \$7,866.06 \$0.00 \$7,366.06 \$0.00 37450 Stights of Way \$7,360 \$7,360.66 \$0.00 \$7,360.66 \$0.00 37570 Str, Other Distribution Sys \$7,25,302.66 \$12,5,02.66 \$0.00 \$0.00 37600 Mains \$126,502.56 \$126,502.56 \$2,90.06 \$0.00 \$0.00 38000 Services \$126,502.56 \$1,717.96 \$0.00 \$1,717.96 \$0.00 38700 Industrial Mea & Reg Sta Eq \$53,564.10 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00	\$0.00	(\$1,440,410,000)
101.1.40 Non-vacance \$0.00 106.000 Gas CCNC \$0.00 KY 30300 Intanglole Plt, General 30330 Intanglole Plt, Misc Software \$2.75,480.28 37440 Land Rgts, Other Distr Sys \$7.500.66 37450 Str, Regulating \$7.2,073.80 37550 Str, Other Distribution Sys \$7.25,302.66 37600 Mains \$1.1,664.06 \$1000 Services \$1.1,664.06 \$1000 Services \$1.25,302.66 38000 Services \$1.26,303 38100 Meters \$1.21,722.88 38720 Other Equip, Odorization \$1.21,722.88)) ;		
106.000 Gas CCNC \$0.00 \$0.00 \$0.00 KY \$30300 Intangible Pit, General \$275,480.28 \$3,5638.41 303300 Intangible Pit, Misc Software \$46,901.98 \$0.00 303300 Intangible Pit, Misc Software \$59,538.41 \$5,638.41 303300 Intangible Pit, Misc Software \$5,754.0.28 \$3,60.00 37440 Land Rgts, Other Distr Sys \$7,866.06 \$0.00 37450 Rights of Way \$7,866.06 \$0.00 37540 Str, Regulating \$12,073.80 \$12,073.80 37570 Str, Other Distribution Sys \$3,605,779.87 \$3,20.66 37600 Mains \$12,073.80 \$12,073.80 \$3,230.66 37600 Mains \$12,073.80 \$1,770.87 \$3,290.66 38000 Services \$53,584.10 \$3,295.13 \$3,0.00 38100 Meters \$50.00 \$53,584.10 \$0.00 38720 Other Equip, Odorization \$12,172.88 \$0.00 38720 Other Equip, Odorization \$124,172.43 \$0.00 38720 Other Equip, Odorization \$124,172.28 \$0.00		60 00	\$0.00
KY \$0.00 \$0	\$0.00	00 04	\$279,118.69
30300 Intangible Pit, General \$275,480.28 \$3,000 30330 Intangible Pit, Misc Software \$46,901.98 \$0.00 37440 Land Rgts, Other Distr Sys \$74,00.198 \$0.00 37450 Rights of Way \$7750 Str, 7010 Str \$12,073.80 \$0.00 37540 Str, Regulating \$12,073.80 \$12,073.80 \$12,073.80 37570 Str, Other Distribution Sys \$3,505,719.67 \$3,280.66 \$0.00 37600 Mains \$12,073.80 \$12,5302.56 \$2,329.66 \$0.00 37600 Mains \$12,073.80 \$12,5302.56 \$2,329.66 \$0.00 37800 Services \$3,505,719.67 \$3,290.66 \$0.00 \$0.00 \$3,797.13.83 \$3,295.713.83 \$3,295.713.83 \$3,295.713.83 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,295.66 \$0.00 \$3,27,17.26 \$3,295.66 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 <td>\$0.00</td> <td>90.00¢</td> <td>\$46,901.98</td>	\$0.00	90.00¢	\$46,901.98
30330 Intangible Pit, Mits Software \$46,901.98 \$0.00 37440 Land Rgts, Other Distr Sys \$7450 Rights of Way \$69,280.61 \$0.00 37540 Str, Regulating \$7570 Str, 7073.80 \$125,703.80 \$124,878.77 37570 Str, Other Distribution Sys \$3570 Str, 719.67 \$214,878.77 \$3.00 37570 Str, Other Distribution Sys \$3,505,779.66 \$0.00 \$3.280.06 37600 Mains \$125,302.66 \$2,906.66 \$0.00 37820 Mea & Reg Sta Eq, Regulating \$11,664.06 \$2,920.66 \$0.00 38000 Services \$53,584.10 \$1,717.96 \$0.00 \$0.00 38720 Other Equip, Odorization \$121,72.48 \$0.00 \$0.00 38720 Other Equip, Odorization \$121,72.48 \$0.00 \$0.00 38720 Other Equip, Odorization \$121,72.28 \$0.00 \$0.00	\$0.00	20.00	\$69,280.61
37440 Land Rgts, Other Distr Sys \$69,280.61 \$0.00 37440 Land Rgts, Other Distr Sys \$756.06 \$0.00 37540 Str, Regulating \$12,073.80 \$72,403.80 37570 Str, Other Distribution Sys \$3,605,719.67 \$214,878.71 37600 Mains \$12,073.80 \$214,878.71 37600 Mains \$125,302.66 \$2,920.65 377820 Mea & Reg Sta Eq. Regulating \$125,302.66 \$2,920.65 38100 Meters \$53,584.10 \$0.00 38100 Industrial Mea & Reg Sta Eq \$53,584.10 \$0.00 38720 Other Equip, Odorization \$121,72.48 \$0.00	\$0.00	\$0.00	\$7,866.06
37450 Rights of Way \$7,866.06 \$0.00 37540 Str, Regulating \$12,073.80 \$0.06 37570 Str, Other Distribution Sys \$12,073.80 \$214,678.71 37600 Mains \$125,719.67 \$293.09 37600 Mains \$125,302.66 \$0.00 377820 Mea & Reg Sta Eq. Regulating \$11,664.06 \$2,920.66 38000 Services \$53,564.16 \$2,920.66 38100 Meters \$53,564.10 \$1,717.96 38500 Industrial Mea & Reg Sta Eq \$53,564.10 \$1,717.96 38720 Other Equip, Odorization \$121,722.88 \$0.00	\$0.00	\$0.00	\$12.073.60
3750 Str, Regulating \$12,073.80 \$0.00 37570 Str, Other Distribution Sys \$12,073.80 \$0.00 37600 Mains \$125,719.67 \$2,14,678.71 37600 Mains \$125,302.66 \$3,505,719.67 \$3,293.09 37800 Services \$11,564.06 \$2,920.66) \$0.00 38000 Services \$0.00 \$0.00 \$0.00 \$0.00 38100 Meters \$53,564.10 \$1,717.96 \$0.00 38500 Industrial Mea & Reg Sta Eq \$53,564.10 \$1,717.96 \$0.00 38720 Other Equip, Odorization \$121,722.88 \$0.00 \$0.00	50.00 \$0.00	\$0.00	96 UV8 VUE
37270 Str. Other Distribution Sys \$3,505,719.67 \$3,505,719.67 \$4,214,878.71 37600 Mains \$125,302.66 \$4,23,302.66 \$3,293.09 37820 Mea & Reg Sta Eq. Regulating \$125,302.66 \$2,920.65 \$0,00 38000 Services \$0.00 \$0.00 \$1,717.96 \$0,00 38100 Meters \$53,584.10 \$1,717.96 \$0.00 \$0.00 38720 Other Equip, Odorization \$121,722.88 \$0.00 \$0.00	30.00	\$0.00	43,430,000 FAS 75
375/0 Survices 37600 Mains 51/25,302.66 \$1/25,302.66 \$1/25,302.66 \$1/25,302.66 \$1/2,920.66	1) so 00	\$0,00	21.000,001¢
37600 maxim 37820 Mea & Reg Sta Eq. Regulating 38000 Services 38100 Meters 38500 Industrial Mea & Reg Sta Eq 38500 Industrial Mea & Reg Sta Eq 38720 Other Equip, Odorization 38720 Other Equip, Odorization	60 00 vs	\$0.00	01.041.04
37820 mea conversiones \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,717.96 \$0.00 \$38100 Meters \$53,951.13 \$0.00 \$0.00 \$33,951.13 \$0.00 \$50.00	(9) CONTRACT	\$0,00	
38000 Services \$1,717.96 38100 Meters \$3,584.10 \$1,717.96 38500 Industrial Mea & Reg Sta Eq 38500 Industrial Mea & Reg Sta Eq \$0.00 \$121,722.88 \$0.00 \$121,722.88 \$0.00	00 00	\$0.00	\$00'70C'00\$
38100 Meters 38500 Industrial Mea & Reg Sta Eq \$3,95113 \$0,00 \$38500 Industrial Mea & Reg Sta Eq \$0,00 \$121,722.88 \$0,00 \$40.00	.96 00 e4	\$0.00	611165'85
38500 Industrial med a roy 50.00 \$0.00 \$0.00 \$121,722.88 \$0.00 \$0.00	00.04	\$0.00	\$121,122,00
38720 Other Equip. Odorization \$121,72200 \$0.00	.00°	\$0.00	\$19,078.88
	1.00 \$0.00	\$0.08	\$0.00
38745 Other Equip, Telemercing	20.00 \$0.00		04/12/2007 11:07:44
39112 OF&E, Information Systems	1007		
39430 Tools, Tools and Other Asset *			
Page 3 of 4			

ŝ

NiSource

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

\$4,148,466.00 \$236,517,994.56 \$236,517,994.56 \$236,517,994.56 \$0.00 \$0.00 \$4,148,466.00 Ending Balance Period Beginning: 10/2004 Period Ending: 10/2004 (\$17,003.33) (\$17,003.33) \$0.00 \$0.00 (\$17,003.33) \$0.00 \$0.00 Trans/Adjust (\$35,654.99) \$0.00 \$0.00 \$0.00 \$0.00 (\$35,654.99) (\$35,654.99) Retirements \$429,195.99 \$429,195.99 \$0.00 \$429,195,99 \$0.00 (\$204,159.91) (\$204,159.91) Additions \$0.00 \$236,141,456.89 \$236,141,456.89 Beginning Balance \$4,352,625.91 \$236,141,456.89 \$4,352,625.91 \$0.00 Columbia Gas of Kentucky Subtotal Financial/SEC Subtotal 106.000 Gas CCNC Subtotal Gas Distribution Subtotal Subtotal ≿ 39600 Power Operated Equipment 39800 Miscellaneous Equipment Utility Account 106.000 Gas CCNC Business Segment GL Account **Gas Distribution** State ₹

Grand Total: \$236,141,456.89 \$429,195.99 (\$35,654.99)

\$236,517,994,56

(\$17,003.33)

04/12/2007 11:07:44

4

Asset - 1025

Page 4 of 4

;

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 11/2004 Period Ending: 11/2004

Business Segment GL Account					
State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
КY					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intangible Pit, DIS Software	\$726,190.93	\$0.00	\$0.00	\$0.00	\$726,190.93
30320 Intangible Pit, FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Pit, Misc Software	\$1,148,965.34	\$88,311.41	\$0.00	\$0.00	\$1,237,276.75
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land, Other Distribution Sys	\$881,063.67	\$0.00	\$0.00	\$0.00	\$881,063.67
37440 Land Rgts, Other Distr Sys	\$426,470.15	\$11,000.00	\$0.00	\$0.00	\$437,470.15
37450 Rights of Way	\$2,671,984.79	\$0.00	\$0.00	\$0.00	\$2,671,984.79
37520 Str, City Gate Mea & Reg	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37530 Str, General Mea & Reg	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
37540 Str, Regulating	\$532,236.50	\$0.00	\$0.00	\$0.00	\$532,236.50
37560 Str, Distribtn Industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$38,210.20
37570 Str, Other Distribution Sys	\$7,141,169.79	\$4,316.75	\$0.00	\$0.00	\$7,145,486.54
37571 Str, Other Dist Sys, Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Str, Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains	\$124,919,772.09	\$276,189.40	(\$52,248.75)	\$0,00	\$125,143,712.74
37810 Mea & Reg Sta Eq, General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37820 Mea & Reg Sta Eq, Regulating	\$3,996,655.51	\$0,00	(\$935.17)	\$0.00	\$3,995,720.34
37830 Mea & Reg Sta Eq, Local Gas	\$57,672.69	\$0.00	\$0.00	\$0.00	\$57,672.69
37910 Mea & Reg Sta Eq, City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$69,432,411.01	\$171,549.07	(\$50,254.31)	\$0.00	\$69,553,705.77
38100 Meters	\$9,558,363.73	\$0.00	(\$94,250.54)	\$0.00	\$9,464,113,19
38200 Meter Installations	\$7,098,856.92	\$13,221.74	(\$3,613.27)	\$0.00	\$7,108,465.39
38300 House Regulators	\$1,938,438.07	\$30,454.09	(\$427.58)	\$0.00	\$1,968,464.58
38400 House Regulator Installation	\$2,392,131.96	\$0.00	\$0.00	\$0.00	\$2,392,131.96
38500 Industrial Mea & Reg Sta Eq	\$2,007,358.18	\$1,893.69	(\$6,311.43)	\$0.00	\$2,002,940.44
38720 Other Equip, Odorization	\$212,002.37	\$0.00	(\$28,979.19)	\$0.00	\$183,023.18
38741 Other Equip, Telephone	\$343,135.04	\$0.00	\$0.00	\$0.00	\$343,135.04
Page 1 of 4		Asset - 1025			04/12/2007 11:10:27

Ś
1

ŝ

i

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 11/2004 Period Ending: 11/2004

3usiness Segment GL Account State		Beginning				Ending
otate i Hillfr Account		Balance	Additions	Retirements	Trans/Adjust	Balance
Bas Distribution						
101.000 Gas Plant In Service						
KY						#960 000 JE
38742 Other Equip, Radio		\$869,885.35	\$0.00	\$0.00	20.00	\$203,000.50 \$25,000 55
38744 Other Enulp. Oth Communicatin		\$30,335.85	\$49,966.95	\$0.00	\$0.00	280,302.80
2074R Other Equily Telemetering		\$964,090.77	\$0.00	\$0.00	\$0.00	\$964,090.77
anto one Equip Custom info SV		\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
20140 CESE Ilyenerified		\$1.295.855.37	\$0.00	\$0.00	\$0.00	\$1,295,855.37
ootta Orac, Unoperator ootta Orac Data Handhar Entito		\$113,436,59	\$0.00	\$0.00	\$0.00	\$113,436.59
outo oner internation Sustains		\$299.779.10	\$730.29	\$0.00	\$0.00	\$300,509.39
		\$129.059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39420 ITARS EQ, ITAURIS / \$1,000		\$3.398.75	\$0.00	20.00	\$0.00	\$3,398.75
39221 Irans Eq. Iraliers a luuu of		C 1000000000000000000000000000000000000	\$0.00	\$0.00	\$0.00	\$13,787.48
39300 Stores Equipment		210101010	\$0.00	\$0.00	\$0.00	\$30,209.14
39410 Tools, Garage & Service Eq		+1.002,00¢	00.04	\$0.00	\$0.00	\$818,313.56
39411 Tools, CNG Equip, Stationary		007515,3155	00.00	00.02	\$0.00	\$1.374.41
39420 Tools, Shop Equipment	•	14.415,15			00 US	\$1,822,629,59
39430 Tools, Tools and Other		\$1,814,967.40	81.700'1¢		\$0.00	\$10,552,86
39500 Laboratory Equipment, Gas		\$10,552.86	\$0.00	nn:n¢	0.0¢	4684 AD8 84
39600 Power Operated Equipment		\$681,428.81	\$0.00	\$0.00	20.00	10,024,1000
39800 Miscellaneous Equipment		\$132,851.28	\$0.00	\$0.00	\$0.00	07.1G0,281¢
K	Subtotal	\$243,701,008.92	\$655,295.58	(\$237,020.24)	\$0.00	\$244,119,284.26
101.000 Gas Plant In Service	e Subtotal	\$243,701,008.92	\$655,295.58	(\$237,020.24)	\$0.00	\$244,119,284,26
101.120 Contributions in Aid of Con						
KY			40 04	\$0.0D	\$0.00	(\$6,250.00)
37450 Rights of Way		(\$6,250.00)		000\$	\$0.00	(\$1,900.00)
37540 Str, Regulating		(21,900.00)	90.0¢	\$0.00 \$	\$0.00	(\$20,000.00)
37570 Str, Other Distribution Sys		(\$20,000.00)	00,04			(\$9,555,864.30)
37600 Mains		(\$9,555,864.30)	\$0.00	00.0¢		(\$69 57)
37810 Mea & Reg Sta Eq, General		(\$69.57)	\$0.00	\$0.UU	20.0¢	(40 303 56)
37830 Mea & Reg Sta Eq. Local Gas		(\$9,303.56)	\$0.00	20.02	50.05	(proportat)
38000 Services		(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144'A40'31')
			Asset - 1025			04/12/2007 11:10:27

Page 2 of 4

J

1

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

... .. • • •

.

Period Beginning: 11/2004

 \backslash

GL Account State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
as Distribution			•		
101.120 Contributions in Aid of Con					
KY ·					
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0'00	(\$592.50)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77
101.120 Contributions in Aid of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77
101.140 Non-taxable Relocation Reim					
KT 37600 Mains	(\$1,440,216.59)	\$0.00	\$0.00	00'0\$	(\$1,440,216.59
KY Subtatal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59
101.140 Non-taxable Relocation Reim Subtotal	(\$1,440,218.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.5
106.000 Gas CCNC ky					
30300 Intancible Plt. General	\$0.00	\$0.00	\$0.00	\$0.00	05
30330 Intencible Pit. Misc Software	\$279,118.69	\$39,264.02	\$0.00	\$0.00	\$318,382.7
37440 Land Rots. Other Distr Svs	\$46,901.98	\$0.00	\$0.00	\$0,00	\$46,901.5
37450 Richts of Wav	\$69,280.61	\$170.41	\$0.00	\$0.00	\$69,451.(
37540 Str. Regulating	\$7,866.06	\$0.00	\$0.00	\$0.00	\$7,866.1
37570 Str. Other Distribution Svs	\$12,073.60	(\$4,316.75)	\$0.00	\$0.00	\$7,756.8
37600 Mains	\$3,390,840.96	\$182,744.54	\$0.00	\$0.00	\$3,573,585.
37820 Mea & Red Sta Ed. Regulating	\$133,585.75	\$38,266.19	\$0.00	\$0.00	\$171,851.
38000 Services	\$8,743.40	\$0.00	\$0.00	\$0.00	\$8,743.
38100 Meters	\$0.00	\$516,815.56	\$0.00	\$0.00	\$516,815.
38500 Inductrial Mea & Rec Sta Ec	\$55,302.06	\$715.62	\$0.00	\$0.00	\$56,017.
38720 Other Equip. Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.
38745 Other Equip, Telemetering	\$121,722.88	\$2,295.15	\$0.00	\$0.00	\$124,018.
39112 OF&E. Information Systems	\$19,078.88	\$0.00	\$0.00	\$0.00	\$19,078.1
39430 Tools, Tools and Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
		Asset - 1025			04/12/2007 11:10:2

5

.

.

2

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 11/2004 Period Ending: 11/2004

04/12/2007 11:10:27

\$237,712,224.64

\$0.00

(\$237,020.24)

\$1,431,250.32

\$236,517,994.56

Grand Total:

Asset - 1025

Page 4 of 4

NISource Columbia Gas of Kentucky - For Set of Books: Flnancial/SEC

. . -

Period Beginning: 12/2004 Period Ending: 12/2004

builtinge Sertmant					Ending
GL Account	Beginning		Datiroments	Trans/Adjust	Balance
State	Balance	Additions	Vetti cutouro		
Unity Account					
101.000 Gas Plant in Service			00 0 0	\$0.00	\$521.20
ĸ	\$521.20	\$0.00	00 01 00 01	en po	\$149,442.93
30100 Organization Costs	\$149,442.93	\$0.00	\$0.00		\$13.029.56
30300 Intangible Plt, General	¢706 100 93	\$0.00	(\$713,161.37)	20.0¢	\$0.00
30310 Intangible Pit, DIS Software		\$0,00	\$0.00		e4 927 976 75
30320 intangibie Pit, FARA Software		\$0,00	\$0.00	\$0.00	010 171 171 14 02 848 47
30330 Intangible Pit, Misc Software	05 050 17" 107" L¢	\$0,00	\$0.00	\$0.00	40,00 0000 4006 00
30410 Land	00,00,04,7¢	\$0.00	\$0.00	\$0.00	4001 D63 67
27440 f and City Gate/Main Line ind	\$206-00	\$0 UU	\$0.00	\$0.00	10001100t
aryon Land Other Distribution Sys	\$881,063.61	¢0.00	\$0.00	\$0,00	2431,410-10
5/440 Failus Outor Profes Other Distr Svs	\$437,470.15		20.00	\$0.00	\$2,672,808.17
3/440 Latin rgis, Outer war	\$2,671,984.79	\$823.30	¢0.00	\$0.00	\$5,249.05
37450 Rights of way	\$5,249.05	\$0.00		\$0.00	\$10,848.26
37520 Str, City Gate Mea & Keg	\$10.848.26	\$0.00	no'n¢	\$0.00	\$538,575.11
37530 Str, General Mea & Reg	\$532,236,50	\$6,338.61	20.00		\$88,210.20
37540 Str, Regulating	\$88.210.20	\$0.00	\$0.00	00.04	\$7,145,486.54
37560 Str, Distribtn Industrial M&R	¢7 445 486 54	\$0.00	\$0.00	40 00	\$74,308,31
37570 Str, Other Distribution Sys	*74 308 34	\$0.00	\$0.00	00.04	\$33,260.58
37571 Str. Other Dist Sys, Leased	41417000 E8	\$0.00	\$0.00	00.04	¢176.090.789.39
37580 Str, Communication	10000000000000000000000000000000000000	\$1.041,441.95	(\$94,365.30)	50.00	\$251.814.94
37600 Mains	7120,145,112114 2011 044 04	50.00	00'0\$	20.02	¢A 013 915.42
27240 Mea & Red Sta Ed. General	45791/21/22\$	¢19.320.86	(\$1,125.78)	\$0.00	02 010 nº nº nº nº nº nº nº nº nº nº nº nº nº
27020 Mea & Red Sta Ed. Regulating	\$3,995,720.34	\$0.00	\$0.00	\$0.00	12 800 Lot
organization of the start of th	\$57,672.69	00.0¢	\$0.00	\$0.00	\$7221 "Ano" 14
37330 Mea & Ney You hay more and 37330 Mea & Ney You have a start of the Gate	\$257,908.74		(\$24,359.73)	\$0.00	\$70,339,609.54
37910 West of the start of the	\$69,553,705.77	2810,203.01	(440 943 34)	\$0.00	\$9,453,269.85
38000 Services	\$9,464,113.19	20.00	(* 10)0000 () () () () () () () () (\$0.00	\$7,223,519.96
38100 Meters	\$7,108,465.39	\$116,805.79	(37) 103(1¢)	\$0.00	\$2,225,098.19
38200 Meter Installations	\$1.968,464.58	\$256,961.57	(95.1264)	\$0.00	\$2,392,131.96
38300 House Regulators	\$2.392.131.96	\$0.00	\$0.00	50 00 S	\$2,023,855.83
38400 House Regulator Installation	52 002 940 44	\$20,915.39	20.00	¢0.00	\$183,023.18
38500 Industrial Mea & Reg Sta Eq	\$483.023.18	\$0.00	\$0.00	00'0¢	\$343,135.04
38720 Other Equip, Odorization	\$343,135.04	\$0.00	\$0.UU		04/42/2007 11:10:40
38741 Other Equip, Telephone		Asset - 102	5		
page 1 of 4					

.

.

Ø

) ,

ł

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 12/2004 Period Ending: 12/2004

L Account State	•	Beginning				Ending
Utility Account		Balance	Additions	Retirements	Trans/Adjust	Balance
; Distribution						
11.000 Gas Plant in Service						
КY						
38742 Other Equip, Radio	•	\$869,885.35	\$0.00	\$0.00	\$0.00	\$869,885.35
38744 Other Equip, Oth Communicatn		\$80,302.80	\$0.00	\$0.00	\$0.00	\$80,302.80
38745 Other Equip. Telemetering		\$964,090.77	\$10,309.29	\$0.00	\$0.00	\$974,400.06
38746 Other Equip. Customr Info Srv		\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E, Unspecified		\$1,295,855.37	\$0.00	(\$38,301.68)	\$0.00	\$1,257,553.69
39111 OF&E, Data Handling Equip		\$113,436.59	\$0.00	(\$70,807.81)	\$0.00	\$42,628.78
39112 OF&E, Information Systems		\$300,509.39	\$40,083.46	\$0.00	\$0.00	\$340,592.85
39220 Trans Eq. Trailers > \$1,000		\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq. Trailers \$1000 or <		\$3,398,75	\$0.00	20.00	\$0.00	\$3,398.75
39300 Stores Equipment		\$13,787.48	\$0.00	(\$13,787,48)	\$0.00	\$0.00
39410 Tools. Garage & Service Eq		\$30,209.14	\$0.00	(\$1,462.68)	\$0.00	\$28,746.46
39411 Tools, CNG Equip. Stationary		\$818,313.56	\$0.00	\$0.00	\$0.00	\$818,313.56
39420 Tools. Shop Equipment		\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools. Tools and Other	·	\$1,822,629.59	\$0.00	(\$32,445.72)	\$0.00	\$1,790,183.87
39500 Laboratory Equipment, Gas		\$10,552.86	\$0.00	(\$244.88)	\$0.00	\$10,307.98
39600 Power Onerated Equipment		\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment		\$132,851.28	\$0.00	(\$28,429.09)	\$0.00	\$104,422.19
KV	Subtotal	\$244,119,284.26	\$2,323,263.80	(\$1,031,414.04)	\$0.00	\$245,411,134.02
101.000 Gas Plant in Ser	vice Subtotal	\$244,119,284.26	\$2,323,263.80	(\$1,031,414.04)	\$0.00	\$245,411,134.02
01.120 Contributions in Aid of Con						
КY					66 64	(\$C 750 UU)
37450 Rights of Way		(\$6,250.00)	\$0.00	\$0.00	\$0.00	nnoz at
37540 Str. Regulating		(\$1,900.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00
37570 Str. Other Distribution Sys		(\$20,000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00
37600 Mains		(\$9,555,864.30)	\$0.00	\$0.00	\$0.00	(\$9,555,864.30
37810 Mea & Reg Sta Eq, General		(12:69\$)	\$0.00	\$0.00	\$0.00	(\$69.57
37830 Mea & Red Sta Ed, Local Gas		(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56
		(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37

Page 2 of 4

9

04/12/2007 11:10:40

Asset - 1025

1 ;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beg Period E

.

12/2004	12/2004
sginning:	Ending:

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas Distribution 101.120 Contributions in Ald of Con					
KY					
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(\$592.50)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.120 Contributions in Aid of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.140 Non-taxable Relocation Reim					
KY					144 440 540 EQ
37600 Mains	(\$1,440,216.59)	\$0.00	\$0.00	00.0A	(\$1,440,210,03)
KY Subtotal	(\$1,440,218.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
106.000 Gas CCNC		ĸ			
KY					
30300 Infangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Plt, Misc Software	\$318,382.71	\$102,521.22	\$0.00	\$0.00	\$420,903.93
37440 Land Rgts, Other Distr Sys	\$46,901.98	\$0.00	\$0.00	\$0.00	\$46,901.98
37450 Rights of Way	\$69,451.02	\$361.64	\$0.00	\$0.00	\$69,812.66
37540 Str, Regulating	\$7,866.08	\$2,321.13	\$0.00	\$0.00	\$10,187.19
37570 Str, Other Distribution Sys	\$7,756.85	\$0.00	\$0.00	\$0.00	\$7,756.85
37600 Mains	\$3,573,585.50	(\$31,466.39)	\$0.00	\$0,00	\$3,542,119.11
37820 Mea & Reg Sta Eq, Regulating	\$171,851.94	(\$5,566.20)	\$0.00	\$0.00	\$166,285.74
38000 Services	\$8,743.40	\$33,317.81	\$0.00	\$0.00	\$42,061.21
38100 Meters	\$516,815.56	\$276,006.91	\$0.00	\$0.00	\$792,822.47
38500 Industrial Mea & Reg Sta Eq	\$56,017.68	(\$9,608.24)	\$0.00	\$0.00	\$46,409,44
38720 Other Equip, Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip, Radio	\$0.00	\$28,389.60	\$0.00	\$0.00	\$28,389.60
38745 Other Equip, Telemetering	\$124,018.03	\$177,747.19	\$0.00	\$0.00	\$301,765,22
39110 OF&E, Unspecified	\$0.00	\$6,526.66	\$0.00	\$0.00	\$6,526.66
Page 3 of 4		Asset - 1025			04/12/2007 11:10:40

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 12/2004 Period Ending: 12/2004

Ending Balance		9,078.88	16,590.78	\$0.00	\$0.00	51,562.85	51,562.85	31,216.51	31,216.51	31,216.51
		₩	7 \$			\$5,55	\$5,51	\$239,60	\$239,6	\$239,6
Trans/Adjust		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	00°0\$
Retirements		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,031,414.04)	(\$1,031,414.04)	(\$1,031,414.04)
Additions		\$0.00	\$46,590.78	\$0.00	\$0.00	\$627,142.11	\$627,142.11	\$2,950,405.91	\$2,950,405.91	\$2,950,405.91
Beginning Balance		\$19,078.88	\$0.00	\$0.00	\$0.00	\$4,924,420.74	\$4,924,420.74	\$237,712,224.64	\$237,712,224.64	\$237,712,224.64
						Subtotal	CCNC Subtotal	ution Subtotai	tucky Subtotal	I/SEC Subtotal
mess orginem Account State Utility Account	Distribution 6.000 Gas CCNC KY	39112 OF&E, Information Systems	39430 Tools, Tools and Other	39600 Power Operated Equipment	39800 Miscellaneous Equipment	ξ	106.000 Gas (Gas Distrib	Columbia Gas of Ken	Financia

04/12/2007 11:10:40

\$239,631,216.51

\$0.00

(\$1,031,414.04)

\$2,950,405.91

\$237,712,224.64

Grand Total:

Asset - 1025

· Page 4 of 4

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 01/2005 Period Ending: 01/2005

Business Segment					
GL Account	Beginning				Ending
State Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
KY		- UU	\$0.00	\$0.00	\$521.20
30100 Organization Costs	07.170¢	00.05	\$0.00	\$0.00	\$149,442.93
30300 Intangible Plt, General	\$145,442.35 Frank Constants	00 US	\$0.00	\$0.00	\$13,029.56
30310 Intangible Pit, DIS Software	50 55 50 50 50 50 50 50 50 50 50 50 50 5	40.0¢	\$0.00	\$0.00	\$0.00
30320 Intangible Pit, FARA Software		00 00	\$0.00	00'0\$	\$1,237,276.75
30330 Intangible Plt, Misc Software	6/79/7'/EZ'L\$	40.00 60.00	50.00	\$0.00	\$7,678.39
30410 Land		\$0.00	\$0.00	\$0.00	\$206.00
37410 Land, City Gate/Main Line Ind	10 000 000 000 000 000 000 000 000 000	00.05	\$0.00	\$0.00	\$881,063.67
37420 Land, Other Distribution Sys	10.000,1000	00 UV	\$0.00	\$0.00	\$437,470.15
37440 Land Rgts, Other Distr Sys	01.014 ¹ 044	00 U\$	\$0.00	\$0.00	\$2,672,808.17
37450 Rights of Way	42,012,000,11	00 UV	\$0.00	\$0.00	\$5,249.05
37520 Str, City Gate Mea & Reg	\$0,549.U0	00.04 An An	\$0.00	\$0.00	\$10,848.26
37530 Str, General Mea & Reg	\$10,848.26	00.0¢	\$0.00	\$0,00	\$538,575.11
37540 Str, Regulating	\$538,57 5.1	00.0¢	\$0.00	\$0.00	\$88,210.20
37560 Str, Distribtn Industrial M&R	\$88,210.20	00.04 00.04	\$0.00	\$0.00	\$7,145,486.54
37570 Str, Other Distribution Sys	\$7,145,480,54		40 UD	\$0.00	\$74,308.31
37571 Str, Other Dist Sys, Leased	\$74,308.31	00.04	00.0¢	\$0.00	\$33,260.58
37580 Str, Communication	\$33,260.58	00°0¢		\$n n0	\$126.359.559.85
37600 Mains	\$126,090,789.39	\$292,606.94	(\$23,830.40)	\$0.00	\$251,814.94
37810 Mea & Reg Sta Eq, General	\$251,814.94	20.02		50.05 50.00	\$4.013.851.20
37820 Mea & Reg Sta Eq, Regulating	\$4,013,915.42	\$2,411.62	(\$2,475.84)	00'0¢	\$57.672.69
37830 Mea & Reg Sta Eq, Local Gas	\$57,672.69	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$257,908.74
37910 Mea & Reg Sta Eq. City Gate	\$257,908.74	00'0\$	0000¢	20.00	\$70.492,908.61
38000 Services	\$70,339,609.54	\$166,9/0./4	(10,110,015)	\$0.00	\$9,453,269.8
38100 Meters	\$9,453,269.85	00.04		\$0 UU	\$7,236,283.5
38200 Meter Installations	\$7,223,519.96	\$14,406.65	(an'cha'l ¢)	40 UU	\$2.246.665.31
38300 House Regulators	\$2,225,098.19	\$21,867.32	(\$1,005)	00.00	42 497 431 <u>91</u>
38400 House Regulator Installation	\$2,392,131.96	\$0.00	\$0.00	00.0¢	\$2 019 976 0
38500 industrial Mea & Reg Sta Eq	\$2,023,855,83	\$0.00	(\$3,879.82)	00.04	\$483 023 1
38730 Other Eduin Odorization	\$183,023.18	\$0.00	20.00	00.0¢	4040 404 040 404 0
38741 Other Eculo, Telephone	\$343,135.04	\$0.00	\$0.00	\$0.00	1000 - 0408
Daria î nî û		Asset - 1025			1C:01:11 /002/21/20

••

. ..

IJ

ł

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 01/2005

04/12/2007 11:10:04			Asset - 1025			Page 2 of 4
(1 C-1140,441 \$)	0 0. 0\$	\$0.00	\$0.00	(\$144,040.37)		38000 Services
(\$8,303.56)	\$0.00 \$1	\$0.00	\$0.00	(\$9,303.56)	·	37830 Mea & Reg Sta Eq, Local Gas
(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)		37810 Mea & Reg Sta Eq, General
(\$9,555,864.30)	\$0.00	\$0.00	\$0.00	(\$9,555,864.30)		37600 Mains
(\$20,000.00)	20'05	\$0.00	\$0.00	(\$20,000.00)		37570 Str, Other Distribution Sys
(\$1,900.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00)		37540 Str, Regulating
(\$6,250.00)	\$0.00	\$0.00	\$0.00	(\$6,250.00)		37450 Rights of Way
						101.120 Contributions in Aid of Con KY
\$245,863,590.29 🗸	\$0.00	(\$45,813.00)	\$498,269,27	\$245,411,134.02	vice Subtotal	101.000 Gas Plant in Se
\$245,863,590.29	\$0.00	(\$45,813.00)	\$498,269.27	\$245,411,13 4.0 2	Subtotal	KY
\$104,422.19	\$0.00	\$0.00	\$0.00	\$104,422.19		39800 Miscellaneous Equipment
\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81		39600 Power Operated Equipment
\$10,307.98	\$0,00	\$0.00	\$0.00	\$10,307.98		39500 Laboratory Equipment, Gas
\$1,790,183.87	\$0.00	\$0.00	\$0.00	\$1,790,183.87		39430 Tools, Tools and Other
\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41		39420 Tools, Shop Equipment
\$818,313.56	\$0.00	\$0.00	\$0.00	\$818,313.56		39411 Toois, CNG Equip, Stationary
\$28,746.46	\$0.00	\$0.00	\$0.00	\$28,746.45		39410 Tools, Garage & Service Eq
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		39300 Stores Equipment
\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75		39221 Trans Eq. Trailers \$1000 or <
\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89		39220 Trans Eq, Trailers > \$1,000
\$340,592.85	\$0.00	\$0.00	\$0.00	\$340,592.85		39112 OF&E, Information Systems
\$42,628.78	\$0.00	\$0.00	\$0.00	\$42,628.78		39111 OF&E, Data Handling Equip
\$1,257,553.69	\$0.00	\$0.00	\$0.00	\$1,257,553.69		39110 OF&E, Unspecified
\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97		38746 Other Equip, Customr Info Srv
\$974,400.06	\$0.00	\$0.00	\$0.00	\$974,400.06		38745 Other Equip, Telemetering
\$80,302.80	\$0.00	\$0.00	\$0.00	\$80,302.80		38744 Other Equip, Oth Communicath
\$869,885.35	\$0.00	\$0.00	\$0.00	\$869,885.35		38742 Other Equip, Radio
						KY
						Gas Distribution 101.000 Gas Piant in Service
Balance	Trans/Adjust	Retirements	Additions	Balance		Utility Account
Ending				Beginning		State
			-			Gl. Account

.

• •

. . ••

1

....

.

| | | |

) |

!

ŧ 1 1

i

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

•

Period Beginning: 01/2005

				Period Endin	ig: 01/2005
Business Segment GI Account					
State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution	•				
101.120 Contributions in Aid of Con					
KY					
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(ng-ZRes)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.120 Contributions in Ald of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.140 Non-taxable Relocation Reim					
AL 37600 Mains	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
KY Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Rejocation Reim Subtotal	(\$1,440,216.59)	\$0.00	00'0\$	\$0.00	(\$1,440,216.59)
106.000 Gas CCNC KY					
30300 Intancible Dit General	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00
andan Intancible Pit. Misc Software	\$420,903.93	\$750.38	\$0.00	\$0.00	\$421,654.31
37440 I and Ruts. Other Distr Svs	\$46,901.98	\$0.00	\$0.00	\$0.00	\$46,901.98
37450 Riohts of Way	\$69,812.86	(\$26,479.30)	\$0.00	\$0.00	\$43,333.36
37540 Str. Regulating	\$10,187.19	\$0.00	\$0.00	\$0.00	\$10,187.19
37570 Str, Other Distribution Sys	\$7,756.85	\$0.00	\$0.00	\$0.00	\$7,756.85
37600 Mains	\$3,542,119.11	(\$109,955.12)	\$0.00	\$0.00	\$3,432,163.99
37820 Mea & Reg Sta Eq, Regulating	\$166,285.74	(\$1,611.57)	\$0.00	\$0.00	\$164,674.17
38000 Services	\$42,061.21	\$7,577.10	\$0.00	\$0.00	\$49,638,31
33100 Meters	\$792,822.47	\$42,681.62	\$0.00	\$0.00	\$835,504.09
38500 Industrial Mea & Reg Sta Eq	\$46,409.44	\$127.72	\$0.00	\$0.00	\$46,537.16
38720 Other Equip, Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Edulp. Radio	\$28,389.60	\$0.00	\$0.00	\$0.00	\$28,389.60
38745 Other Equip. Telemetering	\$301,765.22	\$3.52	\$0.00	\$0.00	\$301,768.74
39110 OF&E. Unspecified	\$6,526,66	\$0.00	\$0.00	\$0.00	\$6,526.66
Page 3 of 4		Asset - 1025			04/12/2007 11:10:51

ក្ត

:

,

1

!. ! .

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 01/2005 Period Ending: 01/2005

Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas Distribution					
106.000 Gas CCNC KY					
39112 OF&E, Information Systems	\$19,078.88	\$0.00	\$0.00	\$0,00	\$19,078.88
39430 Tools, Tools and Other	\$46,590.78	\$0.00	\$0.00	\$0.00	\$46,590.78
39600 Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39800 Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KY Subtota	\$5,551,562.85	(\$86,905.65)	\$0.00	\$0.00	\$5,464,657.20
106.000 Gas CCNC Subtots	al \$5,551,562.85	(\$86,905.65)	\$0.00	\$0.00	\$5,464,657.20
Gas Distribution Subtota	li \$239,631,216.51	\$411,363.62	(\$45,813.00)	\$6.00	\$239,996,767.13
Columbia Gas of Kentucky Subtota	al \$239,631,218.51	\$411,363.62	(\$45,813.00)	\$0.00	\$239,996,767.1
Financial/SEC Subtota	il \$239,631,216.51	\$411,363.62	(\$45,813.00)	\$0.00	\$239,996,767.1

04/12/2007 11:10:51

\$239,996,767.13

\$0.00

(\$45,813.00)

\$411,363.62

\$239,631,216.51

Grand Total:

Asset - 1025

Page 4 of 4

ł

ł

NiSource Columbia Gas of Kenfucky - For Set of Books: Financial/SEC

..

Period Beginning: 02/2005 Period Ending: 02/2005

Business Segment					
GL Account State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
KY			\$0.00	\$0.00	\$521.20
30100 Organization Costs	02.126\$	00'0¢	50.00	\$0.00	\$149,442.93
30300 Intangible Pit, General	61 000 000	00.04 40.04	\$0.00	\$0.00	\$13,029.56
30310 intangible Pit, DIS Software	\$13,029.06	00.0¢		ta nn	\$0.00
30320 Intangible Pit, FARA Software	\$0.00	20.00	00'0¢	0000	e4 0.02 141 57
30330 Intangible Pit, Misc Software	\$1,237,276.75	\$39,592.82	(\$253,758.00)	90.0¢	41,424,111,124 67 878 30
30416 I and	\$7,678.39	\$0.00	\$0.00	00.04	
27440 I and Chy Gate/Main I ine Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
orton i and Other Distribution Stre	\$881.063.67	\$0.00	\$0.00	\$0.00	\$881,063.57
	\$437.470.15	\$0.00	\$0.00	\$0.00	\$437,470.15
3/440 Land Rgis, Outer Lisu 3/5	42 675 808 17	\$0.00	\$0.00	\$0.00	\$2,672,808.17
37450 Rights of Way	477)01 CT	\$0.00	\$0.00	\$0.00	\$5,249.05
37520 Str, City Gate mea & Reg		\$0.00	\$0.00	\$0.00	\$10,848.26
37530 Str, General Nea & Reg	201717/217 2020 FT 212	\$0.04	\$0.00	\$0.00	\$538,575.11
37540 Str, Regulating		50 D0	00.02	\$0.00	\$88,210.20
37560 Str, Distribtn Industrial M&R	\$88,210.20	00.04	000\$	\$0.00	\$7,145,486.54
37570 Str, Other Distribution Sys	\$7,145,486.54	00'0¢	00.02	\$0.00	\$74,308.31
37571 Str, Other Dist Sys, Leased	\$74,308.31	00'0¢	00'04 00 03	\$0 D0	\$33.260.58
37580 Str, Communication	\$33,260.58	20.00		00 U\$	\$126.417.498.32
37600 Mains	\$126,359,559.85	\$60,704.93	(52,768.40)	00000	\$254.814.94
37810 Mea & Reg Sta Eq, General	\$251,814.94	\$0.00		, 00 04 ,	¢4 016 829 96
37820 Mea & Reg Sta Eq, Regulating	\$4,013,851.20	\$3,210.33	() c' LEZ\$)	40.00 40.00	471 G73 60
37830 Mea & Reg Sta Eq, Local Gas	\$57,672.69	\$0.00	\$0.00	\$0.00 \$	\$257 908.74
37910 Mea & Reg Sta Eq, City Gate	\$257,908.74	\$0.00	00.04	00.04	\$70 650 658 56
38000 Services	\$70,492,908.61	\$172,387.91	(\$14,637.96)	40.00 40.00	41 UJ 000,000,000
38100 Mefers	\$9,453,269.85	\$0.00	\$0.00	00'0\$	
sonn Materletens	\$7,236,283.55	\$19,343.38	(\$1,870.96)	20.00	10,001,002,14
	\$2.246,665.38	\$23,271.54	(\$318.05)	\$0.00	\$2,269,618.87
adout nouse ivegulations	\$2.392.131.96	\$0.00	\$0.00	\$0.00	\$2,392,131.96
	\$2,019,976.01	\$0.00	\$1,362.04	\$0.00	\$2,021,338.05
38500 Industrial Niea & Reg 31a E4	×183 023 18	\$0,00	\$0.00	\$0.00	\$183,023.18
38720 Other Equip, Odorization	\$343.135.04	\$0.00	\$0.00	\$0.00	\$343,135.04
38741 Other Equip, 1 elephone		3004 Y			04/12/2007 11:11:03
Page 1 of 4		Hasel - 1429			

5

L

ţ

:

:.

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 02/2005 Period Ending: 02/2005

Business Segment	·				Ending
GL Account	Beginning		Beiremenis	Trans/Adjust	Balance
State turk. Account	Balance	Additions			
Utility Account Gas Distribution					
101 000 Gas Plant in Service					1000 984 45
KV		\$0.00	\$0.00	\$0.00	
38742 Other Equip, Radio	\$869,885.30	¢34 649 65	\$0.00	\$0.00	66.268,FUT2
on the Cardin Oth Communication	\$80,302.8U	an tructure	\$0.00	(\$3,410.65)	14'898'0/6\$
38/44 Unter Equip our commendation	\$974,400.06	00.0¢	\$0.00	90.08	\$127,354.97
38/43 Unlei Lyury, Southant Info Stv	\$127,354.97	00-04 0-00	SO OS	\$1,775.00	\$1,259,328.69
38746 Utner Equip, Castoria and	\$1,257,553.69	\$0.00	40 UV	\$0.00	\$42,628.78
39110 OF&E, Unspecifieu	\$42,628.78	\$0°00		\$1,635,65	\$342,228.50
39111 OF&E, Data Handling Equip	\$340,592,85	\$0.00	00.04	\$0 U\$	\$129,059,89
39112 OF&E, Information Systems	\$129.059.89	\$0.00	\$0.00	00.04	\$3,398.75
39220 Trans Eq, Trailers > \$1,000	¢3 398 75	\$0.00	\$0.00	00'0¢	50.00
39221 Trans Eq. Trailers \$1000 or <		\$0.00	\$0.00	20.00	¢28 746 46
roand Stores Equipment		\$n 00	\$0.00	\$0.00	97.01.1.07¢
ontan Tante Garage & Service Eq	\$28,746,40	00 UQ	\$0.00	\$0.00	9610121018¢
Suprementation of the stationary	\$818,313.56	00.04	\$0.00	\$0.00	51,374.41
39411 00ls, UNO Equily Succession	\$1,374.41	\$0.0¢	\$0 00	\$0.00	\$1,790,183.87
39420 Tools, Snop Equipitient	\$1,790,183.87	20-00	40 00	\$0,00	\$10,307.98
39430 Tools, Tools and Utner	\$10,307.98	\$0.00	00.04	\$0.00	\$681,428.81
39500 Laboratory Equipment, Gas	\$681.428.81	\$0.00	00,04	¢n nn	\$104,422.19
39600 Power Operated Equipment	\$104.422.19	\$0.00	\$0.00	20100	474E 021 577.79 L
39800 Miscellaneous Equipment	¢748 863 590.29	\$340,160.46	(\$272,222.96)	10.05	
KY Subtotal					¢245 931.527.79
	2016 263 500.29	\$340,160,46	(\$272,222.96)	nn-0\$	
101.000 Gas Plant In Service Subtoral					
101.120 Contributions in Aid of Con			:	¢0 00	(\$6,250.00)
KY	(46.250.00)	\$0.00	\$0.00	00000 0000	(\$1,900.00)
37450 Rights of Way	(\$1.900.00)	\$0.00	\$0.00	00.0¢	(\$20,000.00)
37540 Str, Regulating	(\$20,000,00)	\$0.00	\$0.00	50.04 50.00	(\$9,555,864.30)
37570 Str, Other Distribution Sys	(\$9 555,864.30)	\$0.00	\$0.00	no ne	(\$69.57)
37600 Mains	(\$69.57)	\$0.00	\$0.00	00.05	(\$9,303.56)
37810 Mea & Reg Sta Eq. General	(\$9.303.56)	\$0.00	\$0.00	00.05	(\$144,040.37)
37830 Mea & Reg Sta Eq. Local Gas	(\$144,040.37)	\$0.00	\$0.00		
38000 Services		3CA1 4			04/12/2007 11:11:03
		W\$\$61 - 1055			

- .

.

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 02/2005 Period Ending: 02/2005

Account state	Beginning	Additions	Retirements	Trans/Adjust	Ending Balance
Utility Account	oalailte				
usuriouced 1,120 Contributions in Aid of Con					
۲۷ ۲۷	(ATON 201)	\$0.00	\$0.00	\$0.00	(\$592,50)
38200 Meter Installations	(ne.zect)	0000	\$0.00	\$0.00	(\$82,943.90)
38300 House Regulators	(\$82,943.90)	00.04	\$0.00	\$0.00	(\$70,299,57)
28500 industrial Mea & Red Sta Eq	(\$70,299.57)	00'0¢		\$0 0 0	(\$9.891,263.77)
KY Subtotal	(\$9,891,263.77)	\$0.00	20.00	00004	
404 420 Contributions in Aid of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
1.140 Non-taxable Relocation Reim					
KY	(¢1 440 216 59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
37600 Mains KY Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
[ejeééé] = 1 − 1 − 1 − 1 − 1 − 1	(\$1.440.216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Relocation Relin Subvision					
			60 DU	\$0.00	\$0.00
	\$0.00	\$0.00	00.94	0000	\$421,888.79
30300 Intangible Pit, ceneral	\$421,654,31	\$234.48	\$0.00	00-04	A 40 DU 04
30330 intangible Pit, Misc Software		\$0.00	\$0.00	\$0.00	0010000000
37440 Land Rgts, Other Distr Sys	00:10000te	\$0.00	\$0.00	\$0.00	\$43,333.30
37450 Rights of Way	\$43,333.50	00 UQ	\$0.00	\$0.00	\$10,187.19
37540 Str. Regulating	\$10,187.19		\$0.00	\$0.00	\$44,071.65
27570 Str. Other Distribution Sys	\$7,756.85	\$36,314.8U	\$0.00	\$0.00	\$2,886,600.12
	\$3,432,163.99	(\$545,563.87)	0000	\$0.00	\$161,463.84
3/000 Maillo 	\$164,674.17	(\$3,210.33)	00.04	\$0.00	\$60,884.55
3/820 MBS & Left or an and the second	\$49,638.31	\$11,246.24	00.U¢	50 00	\$842,775.03
38000 Services	\$835.504.09	\$7,270.94	\$0.00	on of	¢46.801.66
38100 Meters	\$46.537.16	\$264.50	\$0.00	\$0.UQ	#10,051 43 #2 051 43
38500 industrial Mea & Reg Sta Eq	40 021 13	\$0.00	\$0.00	\$0.00	
38720 Other Equip, Odorization	01.1 July 200 80	\$0.00	\$0.00	\$0.00	102,508,504,004
38742 Other Equip, Radio		440R 58	\$0.00	\$0.00	\$302,261.32
38745 Other Equip, Telemetering	\$301,108.14		\$0.00	\$0.00	\$6,526.60
39110 OF&E, Unspecified	\$6,529.66				04/12/2007 11:11:03
		Asset - 1020			
age 3 01 4					

.

,

.

ç,

.

Ļ

-

.....

!

NiSource Columbta Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 02/2005

\$4,971,712.54 \$239,571,759.97 \$239,571,759.97 \$239,571,759.97 \$0.00 \$0.00 Ending Balance \$19,078.88 \$46,590.78 \$4,971,712.54 Period Ending: 02/2005 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Trans/Adjust \$0.00 \$0.00 \$0.00 (\$272,222.96) (\$272,222.96) \$0.00 \$0.00 (\$272,222.96) \$0.00 Retirements \$0.00 (\$152,784.20) (\$152,784.20) \$0.00 (\$152,784.20) \$0.00 \$0.00 (\$492,944.66) (\$492,944.66) Additions \$239,996,767.13 \$239,996,767.13 \$239,996,767.13 \$5,464,657.20 \$0.00 \$0.00 Beginning Balance \$19,078.88 \$46,590.78 \$5,464,657.20 106.000 Gas CCNC Subtotal Columbia Gas of Kentucky Subtotal Financial/SEC Subtotal Gas Distribution Subtotal Subtotal ≿ 39600 Power Operated Equipment **39112 OF&E, Information Systems** 39800 Miscellaneous Equipment 39430 Tools, Tools and Other **Utility Account** 106.000 Gas CCNC Business Segment GL Account State Gas Distribution ç

Asset - 1025

04/12/2007 11:11:03

\$239,571,759.97

\$0.00

(\$272,222.96)

(\$152,784.20)

\$239,996,767.13

Grand Total:

Page 4 of 4

3

-

:

١

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 03/2005 Period Ending: 03/2005

Business Segment					T.ndina
GL Account	Boolpultd				Ending
State	Summingad	Additions	Refirements	Trans/Adjust	Balance
Utility Account	Dalarice				
Gas Distribution					
101.000 Gas Plant In Service					
KY		40 00	\$0 U0	\$0.00	\$521.20
30100 Organization Costs	\$521.20	\$0.0¢	00.0 4	\$0.00	\$149,442.93
20200 Infandible Plt. General	\$149,442.93	\$0.00		\$0.00	\$13,029.56
account of the Dis Dis Software	\$13,029.56	\$0.00	00'0¢	40 U4	\$0.00
30510 Intanglate Fil, bit Software	\$0.00	\$0.00	\$0.00	90.0¢	¢4 023 111 57
30320 Intangipie PK, PANA Southaire	\$1 023 111 57	\$0.00	\$0.00	20.05	
30330 Intangible Pit, Misc Software	e7 679 30	\$0.00	\$0.00	\$0.00	ac.010,14
304f0 Land		\$0.00	\$0.00	\$0,00	\$206.00
37410 Land, City Gate/Main Line Ind		\$0 DD	\$0.00	\$0.00	\$881,063.67
37420 Land, Other Distribution Sys	\$881,063.67		\$0.00	\$0.00	\$437,470.15
37440 Land Rgts, Other Distr Sys	\$437,470.15	00.0¢	\$0.00	\$0.00	\$2,672,808.17
37450 Rights of Way	\$2,672,808.17	00.04	\$0 UU	\$0.00	\$5,249.05
arcon Str. City Gate Nea & Reg	\$5,249.05	00'0\$	00 U\$	\$0.00	\$10,848.26
27520 Str. General Mea & Reg	\$10,848.26	50.00	107 000 F91	\$0.00	\$537,274.69
arean Str. Requiating	\$538,575.11	20.00		\$0.00	\$88,210.20
27560 Str Distribut Industrial M&R	\$88,210.20	\$0.00		\$0.00	\$7,145,486.54
27570 Str. Other Distribution Svs	\$7,145,486.54	\$0.00	00.04	\$0.00	\$74,308.31
or office Distance Providence Pro	\$74,308.31	\$0.00	00.0¢	\$0.00 \$0.00	\$33,260.58
	\$33,260.58	\$0.00	20.00	00'0¢	\$127 403.559.92
3/580 505 Confinements	\$126.417.496.32	\$1,009,068.02	(\$23,004.42)	00.00	\$254 B14 94
37600 Mains	\$251.814.94	\$0.00	\$0.00	20.6U	
37810 Mea & Reg Sta Eq, General	** 016 800 08	\$44,939.10	(\$1,568.68)	\$0.00	\$4,000,200,200
37820 Mea & Reg Sta Eq, Regulating	90000000000000000000000000000000000000	\$0.00	\$0.00	\$0.00	50'7/0'/C\$
37830 Mea & Reg Sta Eq, Local Gas	10,100 URG	\$0.00	\$0.00	\$0.00	\$257,908.14
37910 Mea & Reg Sta Eq, City Gate		¢258 866.20	(\$16,223,47)	\$0.00	\$70,893,301.29
38000 Services	שם טעט טיי עיי	\$0.00	\$0.00	\$0.00	\$9,453,269.85
38100 Meters	23,453,259,25	¢6 074 08	(\$2,542.82)	\$0.00	\$7,258,188.23
38200 Meter Installations	\$7,253,755.97	00.010 jejne	(\$191.15)	\$0.00	\$2,302,669.95
38300 House Regulators	\$2,269,618.87	00,242,00¢	\$0.00	\$0.00	\$2,392,131.96
38400 House Requiator Installation	\$2,392,131.96		(\$4 225.46)	\$0.00	\$2,025,595.07
38500 Industrial Mea & Reg Sta Eq	\$2,021,338.05	04-704-05	\$0.00	\$0.00	\$183,023.18
38720 Other Equip, Odorization	\$183,023,18	40.04 A0.04	\$0.00	\$0.00	\$343,135.04
38741 Other Equip, Telephone	\$343,135.04				04/12/2007 11:11:31
Pade 1 of 4		Asset - 1025			

....

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 03/2005 Period Ending: 03/2005

as Distribution 401 000 Gas Plant In Service	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
401 000 Gas Plant in Service					
KY	30 400 V004	\$0 UB	(\$5,809.13)	\$342.77	\$864,418.99
38742 Other Equip, Radio	\$008,000.00		\$0.00	\$0.00	\$101,952,35
38744 Other Equip, Oth Communicatin	\$101,952.35	90.0¢	00.04 An An	(\$342.77)	\$970,646,64
38745 Other Equip, Telemetering	\$970,989.41	\$0.00	00 00	80.02	\$127,354.97
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	\$0.00	50.00	\$1.259.328.69
39110 OF&E, Unspecified	\$1,259,328.69	\$0.00	\$0.00 \$0.60	00.0¢	\$42.628.78
39111 OF&E, Data Handiing Equip	\$42,628.78	\$0.00	20.00		\$347 728 50
39112 OF&E. Information Systems	\$342,228.50	\$0.00	20.00	00.0¢	6420 050 80
39220 Trans Eq. Trailers > \$1.000	\$129,059.89	\$0.00	20.00	00.04	4149,444.04 49 208 75
39221 Trans Ed. Trailers \$1000 of <	\$3,398.75	\$0.00	\$0.00	90.0¢	40 00 40 00
50200 Stovie Entiment	\$0.00	\$0.00	\$0.00	\$0.00	
	\$28.746.46	\$0.00	\$0.00	\$0.00	\$28,746.46
39410 Tools, Garage & Service Eq	\$818.313.56	\$0.00	\$0.00	\$0.00	\$818,313.56
39411 Tools, CNG Equip, Stationary	64 27A 44	\$0.08	\$0.00	\$0.00	\$1,374.41
39420 Tools, Shop Equipment		\$0.00	\$0.00	\$0.00	\$1,790,183.87
39430 Tools, Tools and Other	10,001,001,14 440-007.00	00.02	\$0.00	\$0.00	\$10,307.98
39500 Laboratory Equipment, Gas	000 100 000 PDD	\$0.00	\$0.00	\$0.00	\$681,428.81
39600 Power Operated Equipment	900 (JA224)	\$0,00	\$0.00	\$0.00	\$104,422.19
39800 Miscellaneous Equipment	\$245,931,527.79	\$1,361,573.11	(\$54,865.55)	\$0.00	\$247,238,235.35
101.000 Gas Plant In Service Subtotal	\$245,931,527.79	\$1,361,573.11	(\$54,865.55)	\$0.00	\$247,238,239.00
101.120 Contributions in Aid of Con					
KY		¢n ກກ	\$0.00	\$0.00	(\$6,250.00)
37450 Rights of Way	(90,200.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00)
37540 Str, Regulating	(00.005,14) (00.000,000)	¢0.00	\$0.00	\$0.00	(\$20,000.00
37570 Str, Other Distribution Sys	(nn'nn'n7¢)	\$0.00 \$0.00	\$0,00	\$0.00	(\$9,555,864.30
37600 Mains	(00**00°00°7¢)		\$0.00	\$0.00	(\$69.57
37810 Mea & Reg Sta Eq, General	(10:00¢)	00.05	\$0.00	\$0.00	(\$9,303.56
37830 Mea & Reg Sta Eq, Local Gas	(\$144.040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37
SBUUL Services	•	Accel - 1025			04/12/2007 11:11:31

22

i

.

۰.

1

;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

				Period Beginnir Period Endin	1g: 03/2005 1g: 03/2005
Business Segment GL Account State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.120 Contributions in Aid of Con					
KY			40 DB	\$0.00	(\$592 50)
38200 Meter Installations	(\$592.50)	20.00	nnnt	00.04	
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.94)
38500 Industriai Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0,00	(\$70,299.57)
KY Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.120 Contributions in Ald of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$0.00	(\$9,891,263.77)
101.140 Non-taxable Relocation Reim					r
KY		·			
37600 Mains	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$2.912,044)
KY Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
106.000 Gas CCNC					
KY					60 00
30300 Intangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.0U	
30330 Intangible Pit, Misc Software	\$421,888.79	\$299,516.67	\$0.00	\$0.00	\$721,405,46
37440 Land Rots. Other Distr Svs	\$46,901.98	\$0.00	\$0.00	\$0.00	\$46,901.98
37450 Rights of Way	\$43,333.36	\$0.00	\$0.00	\$0.00	\$43,333.36
37540 Str. Requiating	\$10,187.19	\$0.00	\$0.00	\$0.00	\$10,187.19
37570 Str. Other Distribution Sys	\$44,071.65	\$0.00	\$0.00	\$0.00	\$44,071.65
37600 Mains	\$2,886,600.12	(\$851,950.38)	\$0.00	\$0.00	\$2,034,649.74
37820 Mea & Red Sta Ed. Regulating	\$161,463.84	(\$44,939.10)	\$0.00	\$0.00	\$116,524.74
and Services	\$60,884.55	(\$11,181.63)	\$0.00	\$0.00	\$49,702.92
38400 Meters	\$842,775.03	\$118,286.38	\$0.00	\$0.00	\$961,061.41
28500 Inditetrial Mea & Red Sta Ed	\$45,801.66	(\$8,477.18)	\$0.00	\$0.00	\$38,324.48
	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Farin. Radio	\$28,389.60	\$0.00	\$0.00	\$0.00	\$28,389.60
28744 Other Fruits Oth Communicatio	\$0.00	\$167,418.73	\$0.00	\$0.00	\$167,418.73
301-11 Outor Equip, ou occasion and 33745 Other Equip. Telemeterlind	\$302,267.32	\$9,348.80	\$0.00	(\$179,719.92)	\$131,896.20
Page 3 of 4		Asset - 1025			04/12/2007 11:11:31

23

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period I Perio

03/2005	03/2005
i Beginning:	fod Ending:

,

					:
Business Segment					Ending
GL Account	Beginning			Trans/Adjust	Balance
State	Balance	Additions	Kellenien		
Utility Account					
Gas Distribution					
106 000 Gas CCNC					40 E76 66
		00 o t	\$0.00	\$0.00	00.070.04
NY	\$6,526.66	\$0.00	0004	\$179.719.92	\$294,209.57
39110 OF&E, Unspecified	\$19.078.88	\$95,410.77	10°0¢	\$0.00	\$46,590.78
39112 OF&E, Information Systems	¢46 590 78	\$0.00	\$0.00		\$0,00
39430 Tools, Tools and Other		\$0.00	\$0.00	20.04	\$0 UU
20000 Dower Operated Equipment		\$0 UU	\$0.00	\$0.00	A
	\$0.00	0000¢	00.04	\$0.00	\$4,745,145.60
39800 Miscellaneous Equipment	\$4,971,712,54	(\$226,566.94)	00'0¢		
					4 A 7 A 5 1 4 5 6 0
		ועסשה במה קעו	\$0.00	\$0.00	****** I fot find
And And Gas CCNC Subtotal	\$4,971,712.54	(1-0:000'077¢)			00 000 E0
		11 000 10. I	(\$54,865.55)	\$0.00	en-mail co'n+7\$
Gas Distribution Subtotal	\$239,571,759.97	\$1'130'00'1'L\$			
			(\$54.865.55)	\$0.00	\$240,651,900.59
Columbia Gas of Kentucky Subtotal	\$239,571,759.97	\$1,135,006.17			
Columbia cas su manuel					05 UUU Fay 07 07 EQ
		A1 406 A06 47	(\$54,865.55)	\$0.00	\$Z40,021,100.03
Financial/SEC Subtotal	\$239,571,759.97	1:000/001 ⁶ 1¢			

04/12/2007 11:11:31

\$240,651,900.59

\$0.00

(\$54,865.55)

\$1,135,006.17

\$239,571,759.97

Grand Total:

24

Asset - 1025

Page 4 of 4

:

 1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 04/2005 Period Ending: 04/2005

Utility Account Datatute Gas Distribution 101.000 Gas Plant in Service KY \$521.20 30100 Organization Costs \$521.20 30300 Intangible Pit, General \$13,029.56 30300 Intangible Pit, DIS Software \$13,029.56 30300 Intangible Pit, FARA Software \$13,023.111.57 30300 Intangible Pit, Misc Software \$1,023.111.57 30300 Intangible Pit, Misc Software \$1,023.111.57 30301 Intangible Pit, Misc Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 30301 Intangible Pit, FARA Software \$1,023.111.57 317420 Land, Other Distribution Sys \$2,000.00 317420 Str, General Mea & Reg \$1,023.01 317520 Str, City Gate Mea & Reg \$1,023.11 31750 Str, Other Distribution Sys \$1,023.1	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$10.00 \$10.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00 50.00	\$521,20 \$149,442.93 \$13,029.56 \$0.00 \$1,134,004.07 \$7,678.39 \$206.00 \$881,063.67 \$437,470.15 \$5,249.05 \$5,249.05 \$5,249.05
Gas Distribution 101.000 Gas Plant In Service KY 30100 Organization Costs 30300 Intangible Pit, General 30300 Intangible Pit, General 30300 Intangible Pit, Misc Software 30320 Intangible Pit, Misc Software 30320 Intangible Pit, Misc Software 30330 Intangible Pit, Misc Software 30330 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30320 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30310 Intangible Pit, Misc Software 30410 Land, City Gate/Main Line Ind 37420 Land, Other Distr Sys 37540 Str, Other Distr Sys, Leased 37570 Str, Other Distr Sys, Leased 37571 Str, Other Distr Sys, Leased 37571 Str, Other Distr Sys, Leased 37571 Str, Other Distr Sys, Leased 37571 Str, Other Distr Sys, Leased	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$12.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00	\$521.20 \$149,442.93 \$13,029.56 \$0.00 \$1,134,004.07 \$7,678.39 \$206.00 \$811,063.67 \$437,470.15 \$2,673,326.25 \$5,249.05 \$5,249.05
101.000 Gas Plant in Service\$521.20KY30100 Organization Costs\$521.2030300 Intangible Pit, General\$13,029.5630300 Intangible Pit, ARA Software\$13,029.5630330 Intangible Pit, Misc Software\$13,029.5630330 Intangible Pit, Misc Software\$10,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.57303410 Land\$10,03337440 Land, Other Distribution Sys\$208.0037430 Eights of Way\$50,0037430 Eights of Way\$51,01537530 Str, General Mea & Reg\$51,01537540 Str, Distribution Sys\$52,49.0537540 Str, Distribution Sys\$52,74.6937550 Str, Other Distribution Sys\$537,274.6937571 Str, Other Distribution Sys\$51,028,3137571 Str, Other Distribution Sys\$74,308.3137571 Str, Other Distribution Sys\$74,308.3137571 Str, Other Distribution Sys\$74,308.31	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$18.08 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00 00.00	\$521.20 \$149,442.93 \$13,029.56 \$0.00 \$1,134,004.07 \$1,134,004.07 \$7,678.39 \$206.00 \$81,063.67 \$437,470.15 \$437,470.15 \$5,249.05 \$5,249.05 \$5,249.05
KY 30100 Organization Costs 30300 Intangible Pit, General 30300 Intangible Pit, General 30310 Intangible Pit, DIS Software 30310 Intangible Pit, DIS Software 30330 Intangible Pit, Misc Software 30330 Intangible Pit, Misc Software 30330 Intangible Pit, Misc Software 303410 Land 37440 Land 37440 Land, City Gate/Main Line Ind 37440 Land Rgts, Other Distribution Sys 37440 Land Rgts, Other Distribution Sys 37440 Land Rgts, Other Distribution Sys 37440 Land Rgts, Other Distribution Sys 37450 Rights of Way 37520 Str, City Gate Mea & Reg 37530 Str, General Mea & Reg 37550 Str, Other Distribution Sys 37560 Str, Distribution Sys 37571 Str, Other Distribution Sys 37571 Str, Other Distribution Sys	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$10.0 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$521.20 \$149,442.93 \$13,029.56 \$1,134,004.07 \$1,134,004.07 \$7,578.39 \$206.00 \$881,063.67 \$437,470.15 \$437,470.15 \$5,249.05 \$5,249.05 \$5,249.05
30100 Organization Costs\$521.2030300 Intangible Pit, General\$149,442.9330310 Intangible Pit, Ceneral\$13,029.5630310 Intangible Pit, DIS Software\$13,029.5630320 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$0.0030330 Intangible Pit, Misc Software\$1,023,111.57303410 Land\$17,023,111.57303410 Land\$10,023,111.57303410 Land\$17,023,111.5737410 Land, City Gate/Main Line Ind\$1,023,6737440 Land, Rgts, Other Distr Sys\$437,470.1537440 Land Rgts, Other Distr Sys\$437,470.1537450 Rights of Way\$51,03837550 Str, City Gate Mea & Reg\$10,848.2637540 Str, Distribution Sys\$537,274.6937560 Str, Distribution Sys\$537,274.6937570 Str, Other Distr Sys\$57,430.3137571 Str, Other Distribution Sys\$57,430.3137571 Str, Other Distribution Sys\$74,308.31	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$18.08 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$521.20 \$149,442.93 \$130,029.56 \$0.00 \$1,134,004.07 \$7,678.39 \$206.00 \$881,063.67 \$437,470.15 \$5,249.05 \$5,249.05 \$510,848.26 \$510,848.26 \$510,848.26
30300 Intangible Pit, General\$149,442.9330310 Intangible Pit, DIS Software\$13,029.5630310 Intangible Pit, FARA Software\$13,029.5630320 Intangible Pit, Misc Software\$0.0030330 Intangible Pit, Misc Software\$1,023,111.5730310 Intangible Pit, Misc Software\$1,023,111.5730310 Intangible Pit, Misc Software\$1,023,111.5730310 Intangible Pit, Misc Software\$1,023,111.5730310 Land\$17,023,111.5737410 Land, City Gate/Main Line Ind\$1,023,111.5737440 Land, Rgts, Other Distr Sys\$437,470.1537440 Land Rgts, Other Distr Sys\$437,470.1537440 Land Rgts, Other Distr Sys\$10,848.2637450 Rights of Way\$5,249.0537530 Str, General Mea & Reg\$51,0.2037540 Str, Distribution Sys\$537,274.6937560 Str, Distribution Sys\$537,274.6937570 Str, Other Distribution Sys\$537,274.6937570 Str, Other Distribution Sys\$57,4308.3137571 Str, Other Distribution Sys\$74,308.31	\$0.00 \$0.00 \$110,892.50 \$0.00 \$0.00 \$0.00 \$10.0 \$10.0 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$149,442.93 \$13,029.56 \$0.00 \$1,134,004.07 \$7,678.39 \$2,673,326.26 \$5,249.05 \$5,249.05 \$510,848.26 \$510,848.26
30310 Intangible Pit, FARA Software\$13,029,5630320 Intangible Pit, FARA Software\$0.0030330 Intangible Pit, Misc Software\$0.0030330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730410 Land\$1,023,111.5737410 Land\$1,023,711.5737420 Land, Other Distr Sys\$206.0037430 Rights of Way\$437,470.1537520 Str, City Gate Mea & Reg\$2,672,808.1737530 Str, General Mea & Reg\$10,848.2637540 Str, Other Distribution Sys\$537,274.6937560 Str, Distribution Sys\$537,274.6937570 Str, Other Distribution Sys\$537,274.6937571 Str, Other Distribution Sys\$74,308.3137571 Str, Other Distribution Sys\$74,308.31	\$0.00 \$0.00 \$110,892.50 \$0.00 \$0.00 \$518.08 \$0.00 \$0.00 \$0.00 \$9,677.65 \$9,677.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$13,029.56 \$0.00 \$1,134,004.07 \$7,678.39 \$2,6673,326.00 \$881,063.67 \$437,470.15 \$5,249.05 \$5,249.05 \$5,249.05 \$5,249.05
30320 Intangible Pit, FARA Software\$0.0030330 Intangible Pit, Misc Software\$1,023,111.5730330 Intangible Pit, Misc Software\$1,023,111.5730410 Land\$1,023,111.5737410 Land, City Gate/Main Line Ind\$2,673.3937420 Land, Other Distribution Sys\$237,470.1537450 Rights of Way\$437,470.1537520 Str, City Gate Mea & Reg\$2,672,808.1737540 Str, General Mea & Reg\$10,848.2637540 Str, Regulating\$537,274.6937560 Str, Other Distribution Sys\$537,274.6937571 Str, Other Distribution Sys\$537,274.6937571 Str, Other Distribution Sys\$533,210.2037571 Str, Other Distribution Sys\$57,443.08.31	\$0.00 \$110,892.50 \$0.00 \$0.00 \$0.00 \$18.08 \$0.00 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$1,134,004.07 \$7,678.39 \$206.00 \$881,063.67 \$437,470.15 \$437,470.15 \$5,249.05 \$5,249.05 \$5,249.05 \$5,249.05
30330 Intangible Pit, Misc Software \$1,023,111.57 30410 Land \$7,678.39 37410 Land \$7,678.39 37410 Land \$206.00 37420 Land, City Gate/Main Line Ind \$206.00 37440 Land Rgts, Other Distr Sys \$437,470.15 37450 Rights of Way \$437,470.15 37520 Str, City Gate Mea & Reg \$10,848.26 37530 Str, General Mea & Reg \$52,49.05 37540 Str, Regulating \$537,274.69 37550 Str, Other Distribution Sys \$537,274.69 37570 Str, Other Distribution Sys \$537,274.69 37571 Str, Other Distribution Sys \$57,145,486.54	\$110,892.50 \$0.00 \$0.00 \$0.00 \$0.00 \$1.00 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1,134,004.07 \$7,678.39 \$206.00 \$881,063.67 \$437,470.15 \$437,470.15 \$5,249.05 \$10,848.26 \$5,249.05
30410 Land \$7,678.39 37410 Land City Gate/Main Line Ind 37410 Land, City Gate/Main Line Ind \$208.00 37420 Land, Other Distr Sys \$881,063.67 37440 Land Rgts, Other Distr Sys \$437,470.15 37450 Rights of Way \$437,470.15 37520 Str, City Gate Mea & Reg \$5,249.05 37530 Str, General Mea & Reg \$5,249.05 37540 Str, Regulating \$537,274.69 37560 Str, Other Dist Sys, Leased \$57,145,486.54 37571 Str, Other Dist Sys, Leased \$7,145,486.54	\$0.00 \$0.00 \$0.00 \$1.00 \$1.00 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$7,578.39 \$206.00 \$881,063.67 \$437,470.15 \$437,470.15 \$5,249.05 \$10,848.26 \$5,249.05 \$5,249.05
37410 Land, City Gate/Main Line Ind \$208.00 37420 Land, Other Distribution Sys \$881,053.67 37420 Land Rgts, Other Distribution Sys \$881,063.67 37440 Land Rgts, Other Distr Sys \$437,470.15 37450 Rights of Way \$5,249.05 37520 Str, City Gate Mea & Reg \$5,249.05 37540 Str, General Mea & Reg \$5,249.05 37540 Str, Regulating \$537,274.69 37570 Str, Distribution Sys \$57,10.20 37571 Str, Other Distribution Sys \$745,08.31	\$0.00 \$0.00 \$1.00 \$0.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$206.00 \$881,063.67 \$437,470.15 \$2,673,326.25 \$5,249.05 \$10,848.26 \$548,237.46
37420 Land, Other Distribution Sys \$881,063.67 37440 Land Rgts, Other Distr Sys \$437,470.15 37450 Rights of Way \$437,470.15 37520 Str, City Gate Mea & Reg \$5,249.05 37530 Str, General Mea & Reg \$5,249.05 37540 Str, General Mea & Reg \$5,249.05 37560 Str, Distribution Sys \$5,37,274.69 37571 Str, Other Distribution Sys \$7,145,486.54 37571 Str, Other Distribution Sys \$7,4308.31	\$0.00 \$0.00 \$518.08 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$881,063.67 \$437,470.15 \$2,673,326.25 \$5,249.05 \$10,848.26 \$548,237.46
37440 Land Rgts, Other Distr Sys \$437,470.15 37450 Rights of Way \$2,672,808.17 37520 Str, City Gate Mea & Reg \$5,249.05 37530 Str, General Mea & Reg \$5,249.05 37540 Str, General Mea & Reg \$5,249.05 37560 Str, Distribution \$537,274.69 37571 Str, Other Distribution Sys \$7,4308.31 37571 Str, Other Distribution Sys \$7,4308.31	\$0.00 \$518.08 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$0.00 \$1.285.12	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$437,470.15 \$2,673,326.25 \$5,249.05 \$10,848.26 \$548,237.46
37450 Rights of Way \$2,672,808.17 37520 Str, City Gate Mea & Reg \$5,249.05 37530 Str, General Mea & Reg \$5,249.05 37540 Str, General Mea & Reg \$5,746.69 37560 Str, Distribution \$5,74.69 37571 Str, Other Distribution \$5,74.69 37571 Str, Other Dist Sys, Leased \$7,4308.31	\$518.08 \$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$1.285.12	\$0.00 \$0.00 \$0.00 \$0.00	\$2,673,326,25 \$5,249.05 \$10,848,26 \$548,237,46
37520 Str. City Gate Mea & Reg \$5,249.05 37530 Str. General Mea & Reg \$10,848.26 37540 Str. Regulating \$537,274.69 37560 Str. Distribution \$88,210.20 37571 Str. Other Distribution \$7,145,486.54 37571 Str. Other Dist Sys. Leased \$74,308.31	\$0.00 \$0.00 \$9,677.65	\$0.00 \$0.00 \$1.285.12	\$0.00 \$0.00 \$0.00	\$5,249.05 \$10,848.26 \$548,237.46
37530 Str, General Mea & Reg \$10,848.26 37530 Str, General Mea & Reg \$537,274.69 37540 Str, Regulating \$537,274.69 37560 Str, Distributin Industrial M&R \$88,210.20 37571 Str, Other Distribution Sys \$7,45,486.54 37571 Str, Other Dist Sys, Leased \$74,308.31	\$0.00 \$9,677.65 \$0.00	\$0.00 \$1.285.12	\$0.00 \$0.00 \$0.00	\$10,848.26 \$548,237.46
37574 Str. Regulating 37560 Str. Distribut Industrial M&R 37570 Str. Other Distribution Sys 37571 Str. Other Dist Sys, Leased 37571 Str. Other Dist Sys, Leased	\$9,677.65 \$0.00	\$1.285.12	\$0.00 \$0.00	\$548,237.46
37560 Str, Distribution Sys 37570 Str, Other Distribution Sys 37571 Str, Other Dist Sys, Leased 574,308.31	\$0.00		\$0.00	
37570 Str, Other Distribution Sys 37571 Str, Other Dist Sys, Leased \$74,308.31	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	\$0.00	2010 *	72.UT2,884
37571 Str, Other Dist Sys, Leased	\$0.00	\$0.00	\$0.00	\$7,145,486.54
	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Sfr. Communication	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains \$127,403,559.92	\$549,011.55	\$166,819.04	(\$13,336.59)	\$128,106,053.92
37810 Mea & Red Sta Ed. General \$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37820 Mea & Rea Sta Ea. Regulating	\$31,507.39	\$22,236.93	\$0.00	\$4,113,944.7(
37830 Mea & Red Sta Ed. Local Gas	\$0.00	00.0\$	\$0.00	\$57,672.69
37940 Mea & Ren Sta Eo. City Gate \$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services \$70,893,301.29	\$219,721.10	(\$21,510.45)	\$0.00	\$71,091,511.94
38400 Meters \$9,453,260.85	\$0.00	\$0.00	\$0.00	\$9,453,269.8
38200 Meter Installations \$7,258,188.23	\$4,894.28	(\$4,682.29)	\$0.00	\$7,258,400.2
32,302,669.95 38300 House Regulators	\$22,509.11	(\$496.58)	\$0.00	\$2,324,682.4
38400 House Regulator Installation \$2,392,134,96	\$0.00	\$0.00	\$0.00	\$2,392,131.9
38500 Industrial Mea & Reo Sta Ed	\$0.00	(\$29,336.91)	\$0.00	\$1,996,258.10
38720 Other Equip. Odorization \$183,023,18	\$0.00	\$0.00	\$0.00	\$183,023.11
38741 Other Equip, Telephone \$343,135.04	\$368,010.85	\$0.00	\$0.00	\$711,145.89
Page 1 of 4	Asset - 1025			04/12/2007 11:11:42

ଥ

ł

;

Í

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period BeginnIng: 04/2005 Period Ending: 04/2005

Business Segment GL Account	Beginning				Ending	
State I Hillty Account	Balance	Additions	Retirements	Trans/Adjust	Balance	
Gas Distribution						
101,000 Gas Plant In Service						
KY	00 011 1004	\$0.00	\$0.00	\$0.00	\$864,418.99	
38742 Other Equip, Radio	5804,410,43	\$40 549 74	\$0.00	\$0.00	\$121,471.06	
38744 Other Equip, Oth Communicatn	\$101,952.55		(\$35.142.61)	\$0.00	\$935,504.03	
38745 Other Equip, Telemetering	\$970,646.64	50.00	\$0,00	\$0.00	\$127,354.97	
38746 Other Equip, Customr Info Srv	\$121,354.91 44 and 200 60	00.0\$	\$0.00	(\$3,169.40)	\$1,256,159.29	
39110 OF&E, Unspecified	\$1,259,328.69		\$0.00	\$4,759.40	\$47,388.18	
39111 OF&E, Data Handling Equip	\$42,628.78	4410 623 73	\$0.00	(\$1,590.00)	\$460,291.72	
39112 OF&E, Information Systems	\$342,228.5U	77'000'211¢	\$0.00	\$0.00	\$129,059.89	
39220 Trans Eq. Trailers > \$1,000	\$129,059.89	00.0¢	\$0.00	\$0.00	\$3,398.75	
39221 Trans Eq, Trailers \$1000 or <	\$3,398.75	40.00 40.00	\$0.00	\$0.00	\$0.00	
39300 Stores Equipment	20.00	00.00	50 D0	\$0.00	\$28,746.45	
39410 Tools. Garage & Service Eq	\$28,746.46	00.0¢	(#207 A34 27)	\$0.00	\$521,282.34	
39411 Tools, CNG Equip, Stationary	\$818,313.56	\$0.00		\$0.00	\$1,374.41	
39420 Tools, Shop Equipment	\$1,374.41	00.0¢	\$0.00	\$0.00	\$1,790,183.87	
39430 Tools, Tools and Other	\$1,790,183.87	90.0¢	S0.00	\$0.00	\$10,307.98	
39500 Laboratory Equipment, Gas	\$10,307.98		\$0.00	\$0.00	\$681,428.81	
39600 Power Operated Equipment	\$681,428.81	\$0.00 \$1.00	\$0.00	00.0\$	\$104,422.19	
39800 Miscellaneous Equipment	\$104,422.18	00000	14407 858 971	(\$13,336,59)	\$248,482,954.23	
KY Subtotal	\$247,238,235.35	\$1,455,914.44	(IETOCO'IALE)			
101.000 Gas Plant In Service Subtotal	\$247,238,235.35	\$1,455,914.44	(\$197,858.97)	(\$13,336.59)	\$248,482,954.23	
101.120 Contributions in Aid of Con						
KY	146 380 001	\$0.00	\$0.00	\$0.00	(\$6,250.00)	
37450 Rights of Way	(201002/04)	\$0.00	\$0.00	\$0.00	(51,900.00)	
37540 Str, Regulating	(\$20,000,00)	\$0.00	\$0.00	\$0.00	(00.000,023)	
37570 Str, Other Distribution Sys	(\$9,555,864.30)	\$0.00	\$0.00	\$13,336.59	(1,1,126,240,8¢) (1,669,57)	
37600 Mains	(\$69.57)	\$0.00	\$0.00	00.04	(\$9.303.56)	
3/810 Milea & Ney Sta Eq. Local Gas 37830 Mea & Reg Sta Eq. Local Gas	(\$9,303.56)	\$0.00 \$	\$0.00 \$0.00	\$0.00	(\$144,040.37)	
38000 Services	(\$144,040.37)	Anne	•		24:11:14:14:20007	
Page 2 of 4		Asset - 1025				

26

L...

i

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 04/2005

				Period Endi	ng: 04/2005
Business Segment GL Account State	Beginning			Tesno (A efficie	Ending
Utility Account	Balance	Additions	Kettrements	Teninulari	Dalaite
Gas Distribution					
101.120 Contributions in Aid of Con					
KY				00 V 2	(\$500 EQ)
38200 Meter Installations	(\$592.50)	\$0.00	00°0¢	00"n¢	(an: 3004)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,891,263.77)	\$0.00	00'0\$	\$13,336.59	(\$9,877,927.18)
101.120 Contributions in Aid of Con Subtotal	(\$9,891,263.77)	\$0.00	\$0.00	\$13,336.59	(\$9,877,927.18)
101.140 Non-taxable Relocation Reim					
KY					
37600 Mains	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
KY Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,440,216.59)	\$0.00	\$0.00	\$0.00	(\$1,440,216.59)
106.000 Gas CCNC					
KY			00 04	¢0.00	00.02
30300 intangible Pit, General	\$9.00	20.00	00.04	00.00	
30330 Intangible Pit, Misc Software	\$721,405.46	(\$345,767.11)	\$0.00	\$0.00	\$3/5,638.33
37440 Land Rets, Other Distr Sys	\$46,901.98	(\$8,013.81)	\$0.00	\$0.00	\$38,888.17
37450 Rights of Way	\$43,333.36	\$0.00	\$0.00	\$0.00	\$43,333.36
37540 Str. Regulating	\$10,187.19	(\$9,677.65)	\$0.00	\$0.00	\$509.54
37570 Str. Other Distribution Svs	\$44,071.65	\$0.00	\$0.00	\$0.00	\$44,071.65
37600 Mains	\$2,034,649.74	(\$479,862.30)	\$0.00	\$0.00	\$1,554,787.44
37820 Mea & Red Sta Ed. Requiating	\$116,524.74	\$31,630.59	\$0.00	\$0.00	\$148,155.33
38000 Services	\$49,702.92	\$1,297.98	\$0.00	\$0.00	\$51,000.90
38100 Meters	\$961,061.41	\$83,950.95	\$0.00	\$0.00	\$1,045,012.36
38500 Industrial Mea & Reo Sta Eo	\$38,324.48	\$0.00	\$0.00	\$0.00	\$38,324.48
38726 Other Fould. Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip. Radio	\$28,389.60	\$3.03	\$0.00	\$0.00	\$28,392.63
38744 Other Fould. Oth Communicatin	\$167,418.73	(\$167,418.73)	\$0.00	\$0.00	\$0.00
ar 14 Other Fruin Telemetering	\$131,896.20	\$3,441.78	\$0.00	(\$174.59)	\$135,163.39
Page 3 of 4		Asset - 1025			04/12/2007 11:11:42
3					,

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beg Period E

04/2005	04/2005	
sginning:	Ending:	

					•
•	1 ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	(\$197,858.97)	\$470,088.40	\$240,651,900.59	Financial/SEC Subtotal
¢040.924.130.02				\$240,002,100,042\$	Columbia Gas of Kentucky Subtotal
\$240,924,130.04	(\$0.00)	(\$197,858.97)	07 880 ULF+		
		(\$470,088.40	\$240,651,900.59	Gas Distribution Subtotal
\$240,924,130.02	(\$0.00)	(\$107 858.97)			106.000 Gas CCNC Subtorat
	\$0.00	\$0.00	(\$985,826.04)	¢4 745 745.60	
		nnin¢	(\$985,826.04)	\$4,745,145.60	39800 Miscellaneous Equipment KY Subtotal
\$3,759,319.56	\$0.00	00.04	00.0\$	\$0.00	39600 Power Operated Equipment
\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$46,590.78 \$0.00	39112 OF&E, Information Systems 39430 Tools, Tools and Other
\$46,590.78	\$0.00 \$0.00	\$0.00 \$0.00	(\$95,410.77) \$0.00	\$294,209.57	39110 OF&E, Unspecified
\$6,520.00 \$198,973.39	\$0.00	\$0.00	\$0.00	¢a 206 fifi	106.000 Gas CONC KY
			-		Gas Distribution
					Utility Account
		Retirements	Additions	Balance	State
Balance	Trans/Adiust			Beginning	Business Segment GI. Account
Ending					BInsee Sedment

Asset - 1025

Page 4 of 4

04/12/2007 11:11:42

\$240,924,130.02

(00'0\$)

(\$197,858.97)

\$470,088.40

\$240,651,900.59

Grand Total:

NiSource

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

\$183,023.18 \$711,145,89 \$2,392,131.96 \$1,981,092.03 \$2,358,173.46 \$9,451,979.44 04/12/2007 11:11:51 \$7,263,602.91 \$4,116,477.35 \$54,746.64 \$257,908.74 \$71,152,228.18 \$128,301,010.32 \$251,814.94 \$33,260.58 \$7,145,486.54 \$74,308.31 \$10,848.26 \$546,189.76 \$2,673,152.93 \$5,249.05 \$88,210.20 \$437,470.15 \$880,461.23 \$0.00 \$1,164,046.87 \$206.00 \$7,678.39 \$13,029.56 \$149,442.93 \$521.20 Ending Balance Period Beginning: 05/2005 Period Ending: 05/2005 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0,00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Trans/Adjust \$0.00 \$0.00 \$0.00 (\$22,434.58) (\$354.82) (\$1,290.41) (\$2,989.89) (\$2,926.05) (\$210,829.20) \$0.00 \$0.00 \$0.00 \$0.00 (\$82,581.69) (\$296.05) \$0.00 \$0.00 (\$602.44) \$0.00 \$0.00 \$0.00 (\$2,047.70) \$0,00 \$0.00 \$0.00 \$0.00 \$0.09 \$0.00 \$0.00 \$0.00 Retirements Asset - 1025 \$7,268.45 \$0.00 \$0-00 \$0.00 \$33,845.80 \$271,545.44 \$0.00 \$8,192.58 \$0.00 \$2,828.70 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$277,538.09 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 (\$173.32) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$30,042.80 \$0.00 \$0.00 Additions \$183,023.18 \$711,145.89 \$2,392,131.96 \$1,996,258.16 \$2,324,682.48 \$71,091,511.94 \$9,453,269.85 \$7,258,400.22 \$257,908.74 \$4,113,944.70 \$57,672.69 \$128,106,053.92 \$251,814.94 \$33,260.58 \$74,308.31 \$88,210.20 \$7,145,486.54 \$10,848.26 \$548,237.46 \$2,673,326.25 \$5,249.05 \$437,470.15 \$881,063.67 \$1,134,004.07 \$206.00 \$0.00 \$7,678.39 \$13,029.56 \$149,442.93 \$521.20 Balance Beginning 37820 Mea & Reg Sta Eq. Regulating 38400 House Regulator Installation 37830 Mea & Reg Sta Eq, Local Gas 38500 Industrial Mea & Reg Sta Eq 37910 Mea & Reg Sta Eq, City Gate 37560 Str, Distribtn Industrial M&R 37410 Land, City Gate/Main Line Ind 37810 Mea & Reg Sta Eq, General 30320 Intangible Plt, FARA Software 37571 Str, Other Dist Sys, Leased 38720 Other Equip, Odorization 37420 Land, Other Distribution Sys 30330 intangible Pit, Misc Software 37570 Str, Other Distribution Sys 38741 Other Equip, Telephone 37440 Land Rgts, Other Distr Sys 30310 Intanglble Plt, DIS Software 37520 Str, City Gate Mea & Reg 37530 Str, General Mea & Reg 38200 Meter Installations 30300 Intangible Pft, General 37580 Str, Communication 38300 House Regulators 30100 Organization Costs 37540 Str, Regulating 101.000 Gas Plant In Service 37450 Rights of Way 38000 Services 38100 Meters 37600 Mains **Utility Account** 30410 Land Business Segment Gas Distribution GL Account State ≿

Page 1 of 4

-

:

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2005 Period Ending: 05/2005

usiness Segment GL Account State	Beginnin Balanc	g Additions	Retirements	Trans/Adjust	Ending Balance	
Utility Account as Distribution						
101.000 Gas Plant in Service						
K	\$864.418.	90.00	\$0,00	\$0.00	4004,410.33 4444 A74 06	
38742 Other Equip, Radio	\$121,471.1	36 \$0.00	\$0.00	\$0.00	\$121,411,00 \$035 End 03	
38744 Other Equip, Olin Communicau	\$935,504.	03 \$0.00	\$0.00	\$0.0U	70 ARA 70 to	
38745 Other Equip, leiemeternig	\$127,354	97 \$0.00	\$0.00	\$0.00	¢1 246 159 29	
38746 Other Equip, Gustonn Inju SIV	\$1,256,159.	29 \$0.00	\$0.00	00.04	\$47.388.18	
39110 OF&C, UISPEGNER 20144 OFSE Data Handiing Egnin	\$47,388.	18 \$0.00	\$0.00 \$0.02	00.05	\$460,291.72	
39111 OFAC, Data narrang against and and and and and and of the set information Systems	\$460,291	72 \$0.00	50.00	00 ^{.04}	\$129,059.89	
Serie Of any another and the series of the s	\$129,059	.89 \$0.00		\$0.00	\$3,398.75	
39220 Italis Eq. Trailers \$1000 or <	\$3,398	.75 \$0.00	00.04	\$0.00	\$0.00	
oosoo Shurse Failomant	\$0	00.00	00.0¢	\$0.00	\$28,746.46	
SSAU GIOLES Equipments South TI- Printing & Ranufos Hill	\$28,745	.46 \$0.00	\$0.00	40.04	\$521.282.34	
39410 Tools, Gatage & Service Eq.	\$521,282	.34 \$0.00	\$0.00	00.04	\$1,374.41	
38411 10015, CNG Equipion of the second seco	\$1,374	.41 \$0.00	\$0.00	00.04	\$1,790,183.87	
39420 [ools, Snop Equipment	\$1,790,183	1.87 \$0.00	\$0.00	\$0.0¢	\$10.307.98	
39430 Tools, Tools and Uner	\$10.30	10.0\$ \$0.0U	\$0.00	00.0¢	¢684 478 84	
39500 Laboratory Equipment, Gas	\$681.42	3.81 \$0.00	\$0.00	20.00	410 A27 100	
39600 Power Operated Equipment		30.00	\$0.00	\$0.00	\$194 ⁴ 4771	
39800 Miscellaneous Equipment KY Sub	\$104,442 \$248,482,95	4.23 \$631,088.5	t (\$326,352.83)	\$0.00	\$248,787,689.94	
2				¢0 00	\$248.787,689.94	
101.000 Gas Plant In Service Sul	btotal \$248,482,95	4.23 \$631,088.5	4 (\$326,352.83)	2. 		
101.120 Contributions in Aid of Con						
KY		\$0.0	00.0\$	\$0.00	(\$6,250.00)	
37450 Rights of Way	(\$6,20	100) \$0.0	0.00	\$0.00	(\$1,900.00)	
37540 Str, Regulating	06.004	505 \$000	0.00 \$0.00	\$0.00	(\$20,000,00)	
37570 Str, Other Distribution Sys	(\$20,00	100 (nn)	0 \$0.00	00.0\$	(\$9,542,527.71)	
37600 Mains	70'740'64)	0.1 \$0.1	0 \$0.00	\$0.00	(10.985)	
37810 Mea & Reg Sta Eq, General	06 U41	3.44) \$0.1	\$0.00	\$0.00	(ac:505'54)	
37830 Mea & Reg Sta Eq, Local Gas	7077758) AC'56)	50.0 (0.37) \$0.	00 \$0.00	\$0.00	(\$144,040.37)	
38000 Services					04/12/2007 11:11:51	
Barn 2 of 4		Asset	1025			

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

-- -

Period Beginning: 05/2005

Continuents Englanding (a, Monound state Englanding (a, Monound state <there< th=""> Englanding (a, Monound state</there<>						
Multiply Account Distance Additions Retrements Trans/Adjust Balance 111(3) Contributions in Add of Cont Station to the form S200 Industrial Meet "Feet" (3/32/31) 9,000 9,000 (9/32/33) 111(3) Contributions in Add of Cont X200 Industrial Meet "Feet" (3/32/31) 9,000 9,000 (9/32/33) 35300 House Regulations 35300 House Regulations 35300 House Regulations (3/32/31) 9,000 9,000 (9/32/33) 36300 Industrial Meet View X000 Industrial Meet Reg Bat Eq. Reg Unit X000 Industrial Meet Reg Bat Eq. Reg Unit X000 Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Meet Reg Bat Eq. Reg Industrial Reg View X000 Industrial Meet Reg Bat Eq. Reg Ind	Business Segment GL Account	Bedimin				Ending
Gas Unservinding 53.0.0 50.0.0.0 50.0.0 50.0.0	Jake Utility Account	Balanc	e Additions	Retirements	Trans/Adjust	Balance
101.1.20 Contributions in Add of Contribution State Stat	Gas Distribution					
N N S3.00 S9.00 S9.00 S9.20 S9.00 S9.243.00 35300 House Rigaintee (\$50.01 \$50.00 \$50.00	101.120 Contributions in Aid of Con					
32000 Moor installations 550.05 50.00 50	KY	•				
33300 House Reginations 33300 Mone Reginations	38200 Meter Installations	(\$592.51	00.0\$ (0	\$0.00	\$0.00	(\$592.50)
38300 Industrial Mea & Reg Sta Eq (\$77,325.1) \$0.00	38300 House Regulators	(\$82,943.9)	00'0\$ (0	\$0.00	\$0.00	(\$82,943.90)
KY Subdail (59,77,227.19) 50.00 50.00 59.07 39.71 101.120 Contributions in Aid of Con Subbrain 101.120 Contributions in Aid of Con Subbrain (59,477,227.18) 50.00 50.00 (59,877,227.18) (59,877,227.18) 101.120 Contributions in Aid of Con Subbrain (51,440,216.59) 50.00 50.00 50.00 (59,477,26.50) 101.140 Non-taxable Relocation Rein (51,440,216.59) 50.00 50.00 50.00 (51,440,216.59) 101.140 Non-taxable Relocation Rein Subtoral (51,440,216.59) 50.00 50.00 50.00 (51,440,216.59) 101.140 Non-taxable Relocation Rein Subtoral (51,440,216.59) 50.00 50.00 50.00 (51,440,216.59) 101.140 Non-taxable Relocation Rein Subtoral (51,440,216.59) 50.00 50.00 (51,440,216.59) 1 101.140 Non-taxable Relocation Rein Subtoral (51,440,216.59) 50.00 50.00 (51,440,216.59) 1 101.140 Non-taxable Relocation Rein Subtoral (51,440,216.59) 50.00 50.00 (51,440,216.59) 1 101.150 Non-taxable Rein Subtoral (51,44	38500 industrial Mea & Reg Sta Eq	(\$70,299.5	2) 7 \$0.00	\$0.00	\$0.00	(\$70,299.57)
101.120 Contributions in Aid of Can Subtetal (\$9,377,927.18) \$0.00 \$0.00 \$0.00 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,617,927.16 \$0.00 \$9,010	KY *	Subtotal (\$9,877,927.1	. \$0,00	\$0.00	\$0.00	(\$9,877,927.18)
101.140 Non-taxable Relocation Reim (\$1,440,216.59) \$0.00 \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 \$0.00 \$1,440,216.59) \$0.00 <td>101.120 Contributions in Aid of Con</td> <td>Subtotal (\$9,877,927.1</td> <td>8) \$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>(\$9,877,927.18)</td>	101.120 Contributions in Aid of Con	Subtotal (\$9,877,927.1	8) \$0.00	\$0.00	\$0.00	(\$9,877,927.18)
N N N N N N Statute Statute </td <td>101.140 Non-taxable Relocation Reim</td> <td>·</td> <td></td> <td></td> <td></td> <td></td>	101.140 Non-taxable Relocation Reim	·				
NUMBER KY Subtotal (51,440,216,59) 50,00 50,00 50,00 (51,440,216,59) 50,00 (51,440,216,59) 50,00 50,00 50,00 (51,440,216,59) 50,00 50,00 50,00 (51,440,216,59) 50,00 50,00 50,00 (51,440,216,59) 50,00 50,00 50,00 (51,440,216,59) 50,00 50,00 50,00 (51,440,216,53) 50,00	arten Meine	(\$1,440.216.5	6) 00.00	\$0.00	\$0.00	(\$1,440,216.59)
101.140 Non-taxable Relocation Reim Subtotal (\$1,440.216.59) \$0.00 \$0.00 \$0.00 \$1,440.216.59) \$0.00 \$1,440.216.59) \$1,440.216.59) \$1,000 \$1,000 \$1,000 \$1,440.216.59) \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,440.216.59) \$1,000	KY K	Subtotal (\$1,440,216.5) \$0.00	\$0.00	\$0.00	(\$1,440,216.59)
106,000 Gas CCNC 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 50,00 5345,51,79 50,00 50,00 5345,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 50,00 53,45,51,79 53,60 53,51,79 53,51,79 53,60 53,51,79 53,60 53,60 53,51,79 53,60 53,60 53,52,61,79 50,00 53,60,71 53,53,33,56 53,53,33,56 54,67,71,45 51,74,41,01 50,00 54,67,71,56 50,00 54,67,71 56 50,00 54,67,71,56 54,67,71,56 50,00 54,67,71,56 54,67,71,56 50,00 54,67,71,56 54,67,71,56 50,00 54,67,71,56 54,67,71,56 54,67,71,56 54,67,71,56 54,67,71,56 54,67,71,56 54,67,71,56 56,00 54,60,71,56	101.140 Non-taxable Relocation Reim	l Subtotal (\$1,440,216.5	6) \$0.00	00'0\$	\$0.00	(\$1,440,216.59)
30300 Intangible PI, General \$0.00 <th< td=""><td>106.000 Gas CCNC KY</td><td></td><td></td><td></td><td></td><td></td></th<>	106.000 Gas CCNC KY					
3774,638.35 (\$29,046.56) \$0.00 \$0.00 \$346,531.75 3740 Land Rgts, Other Distr Sys \$37,538.35 (\$29,046.56) \$0.00 \$0.00 \$346,531.75 3740 Land Rgts, Other Distr Sys \$33,988.17 \$0.00 \$0.00 \$0.00 \$40,07 \$43,333.36 3740 Land Rgts, Other Distr Sys \$43,333.36 \$40,07 \$60.00 \$0.00 \$40,07 \$43,333.36 3740 Str, Regulating \$43,333.36 \$43,071.65 \$0.00 \$0.00 \$40,07 \$43,333.36 3750 Str, Other Distribution Sys \$1,554,774 \$21,144.10 \$0.00 \$0.00 \$44,071.65 3750 Str, Other Distribution Sys \$1,554,774 \$21,144.10 \$0.00 \$0.00 \$1,353,403.34 3750 Str, Other Distribution Sys \$1,45,155.33 \$2,232.53 \$0.00 \$1,353,403.34 3720 Mains \$Reg Sta Eq, Regulating \$1,45,155.33 \$2,232.53 \$0.00 \$1,45,750.65 38000 Services \$1,45,072.36 \$40,377.53 \$0.00 \$1,45,075.33 \$1,45,075.03 38100 Meters \$1,045,012.36 \$40,377.53 \$0.00 \$1,45,075.03 \$1,45,075.03 <	30300 intandible Pit. General	0\$	00 \$0.00	\$0.00	\$0.00	\$0.00
3740 Landing for the Distr Sys533,888.1750.0050.0050.00533,888.173740 Landing for Way545,733.3650.0050.0050.0050.00543,333.363750 Str, Regulating545,71550.0050.0050.0050.005005.543750 Str, Other Distribution Sys544,071.6550.0050.0050.00544,071.653750 Str, Other Distribution Sys544,071.6550.0050.0050.00544,071.653750 Str, Other Distribution Sys544,071.6550.0050.0050.00544,071.6537600 Mains5760 Mains51,554,774.44(\$21,144.10)50.0050.0051,553,66337820 Maa & Reg Sta Eq, Regulating51,554,774.48(\$21,144.10)50.0051,553,66351,553,66337000 Services51,66551,665,373(\$2,228.70)50.0050,0051,553,66338000 Services51,66551,665,373,36554,075,65350,0050,0051,455,266338720 Other Equip, Radio536,773,39350,0050,0051,655,332,266338720 Other Equip, Radio53,957,13350,0050,0053,957,13338720 Other Equip, Radio53,671,13350,0050,0053,957,13338740 Other Equip, Felemetering51,563,332,56350,0050,0053,957,13338740 Other Equip, Telemetering51,563,332,56350,0050,0053,957,13338740 Other Equip, Telemetering51,563,332,56350,0050,0053,332,56338740 Other	ana and internetible bit Misc Software	\$375,638.	35 (\$29,046.56)	\$0.00	\$0.00	\$346,591.79
37.450 Rights of volume \$40.00 \$0.00 \$0.00 \$43,333.36 37.450 Rights of volume \$50.94 \$0.00 \$0.00 \$44,071.65 37.50 Sit, Regulating \$50.95.4 \$0.00 \$0.00 \$44,071.65 37.50 Sit, Regulating \$50.90.54 \$0.00 \$0.00 \$44,071.65 37.50 Sit, Regulating \$1,554,787.44 \$57.10 \$0.00 \$0.00 \$44,071.65 37.50 Sit, Regulating \$1,554,787.44 \$57.144.10) \$0.00 \$0.00 \$44,071.65 37.50 Sit, Regulating \$1,554,787.44 \$57.144.10) \$0.00 \$1,65,526.53 37800 Mains \$7800 Mains \$1,945,673.33 \$52.88.779.99) \$0.00 \$14,520.91 38000 Services \$1,945,612.36 \$40,357.53 \$0.00 \$14,520.91 \$14,67,756 38100 Micterial Mea & Reg Sta Eq \$1,945,612.36 \$40,357.53 \$0.00 \$14,67,720.91 \$14,67,720.91 38720 Other Equip, Odorization \$33,24.48 \$7,750.53 \$0.00 \$0.00 \$14,6075.01 38720 Other Equip, Odorization \$33,324.48 \$7,750.53 \$0.00 \$0.00 \$1,026,017.01 <td>27440 i and Ruts Other Distr Sve</td> <td>\$38.888.</td> <td>17 \$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$38,888.17</td>	27440 i and Ruts Other Distr Sve	\$38.888.	17 \$0.00	\$0.00	\$0.00	\$38,888.17
37340 Str, Regulating \$509.54 \$0.00 \$0.00 \$0.00 \$500.54 37540 Str, Regulating \$50,50 \$4,071.65 \$0.00 \$0.00 \$44,071.65 3750 Str, Other Distribution Sys \$44,071.65 \$0.00 \$0.00 \$1,533,643.34 37600 Mains \$750 Str, Other Distribution Sys \$44,071.65 \$0.00 \$0.00 \$44,071.65 37600 Mains \$750 Mains \$71,553.33 \$42,071.65 \$0.00 \$0.00 \$145,526.63 37800 Mains \$71,80 \$148,155.33 \$12,364 \$51,000.90 \$50.00 \$144,071.65 38000 Services \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$14,5326.63 38100 Meters \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$145,020.91 38700 Industrial Mea & Reg Sta Eq \$38,324.48 \$7,750.53 \$0.00 \$0.00 \$146,075.01 38700 Industrial Mea & Reg Sta Eq \$38,324.48 \$7,750.53 \$0.00 \$0.00 \$146,075.01 38720 Other Equip, Odorization \$33,324.48 \$7,750.53 \$0.00 \$0.00 \$10,075.01 38720 Other Equip, Radio <	37450 Richts of Way	\$43,333.	36 \$0.00	\$0.00	\$0.00	\$43,333.36
37570 Str, Other Distribution Sys \$44,071.65 \$0.00 \$0.00 \$44,077.65 37570 Str, Other Distribution Sys \$1,534,787.44 \$21,144.10) \$0.00 \$44,077.65 3760 Mains \$1,533,647.33 \$1,54,77.44 \$21,144.10) \$0.00 \$44,077.65 3760 Mains \$1,554,787.44 \$21,144.10) \$0.00 \$0.00 \$1,553.34.34 3760 Mains \$1,554,787.44 \$21,744.10) \$0.00 \$0.00 \$1,455.33 3780 Mea & Reg Sta Eq. \$1,045,012.36 \$1,657.03 \$20,00 \$0.00 \$1,45.326.63 38100 Meters \$1,045,012.36 \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$1,4,220.91 38500 Industrial Mea & Reg Sta Eq \$33,321.43 \$7,750.53 \$0.00 \$0.00 \$1,45,075.01 38720 Other Equip, Odorization \$33,321.43 \$7,750.53 \$0.00 \$0.00 \$20,00 \$3,951.13 38741 Other Equip, Oth Communicatin \$1,051.03 \$0.00 \$0.00 \$0.00 \$0.00 \$3,032.63 38745 Other Equip, Oth Communicatin \$135,163.39 \$135,163.39 \$0.00 \$0.00 \$0.00 \$3,032.63	27540 Str Reduiating	\$509.	54 \$0.00	\$0.00	\$0.00	\$509.54
37600 Mains \$1,554,787.44 (\$21,144.10) \$0.00 \$0.00 \$1,533,643.34 37800 Mains \$1,533,643.33 \$1,533,643.33 \$1,533,643.34 \$1,533,643.34 37800 Mains \$1,600 Mains \$1,533,647.93 \$1,48,155.33 \$1,533,647.99 \$0.00 \$1,653.26.63 37800 Services \$1,600.90 \$51,000.90 \$51,000.90 \$51,000.90 \$50.00 \$0.00 \$145,326.63 38000 Services \$1,000.90 \$51,000.90 \$51,000.90 \$51,000.90 \$50.00 \$0.00 \$145,526.63 38100 Meters \$1,000.81 \$1,000.90 \$51,000.90 \$51,000.90 \$50.00 \$0.00 \$145,526.63 38700 Chher Equip, Odorization \$38,324.48 \$77,750.53 \$0.00 \$0.00 \$0.00 \$50.00 \$50.00 \$50.00 \$50.00 \$51,63.39 38720 Chher Equip, Radio \$37,250.53 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$28,951.13 38742 Other Equip, Radio \$374,61 \$7,750.53 \$0.00 \$0.00 \$0.00 \$0.00 \$20.00 \$20.00 \$20.00 \$30.00 \$3,951.13	37570 Str. Other Distribution Svs	\$44,071.	65 \$0.00	\$0.00	\$0.00	\$44,071.65
37820 Mea & Reg Sta Eq, Regulating \$148,155.33 (\$2,828.70) \$0.00 \$0.00 \$145,326.63 37820 Mea & Reg Sta Eq, Regulating \$51,000.90 (\$36,779.99) \$0.00 \$0.00 \$145,326.63 38000 Services \$51,000.90 (\$36,779.99) \$0.00 \$0.00 \$145,326.63 38100 Meters \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$14,203.91 38500 Industrial Mea & Reg Sta Eq \$38,324,48 \$7,750.53 \$0.00 \$0.00 \$146,075.01 38720 Other Equip, Odorization \$38,324.48 \$7,750.53 \$0.00 \$0.00 \$30.00 \$35,951.13 38720 Other Equip, Odorization \$28,392.63 \$0.00 \$0.00 \$0.00 \$30.00 \$39.951.13 38742 Other Equip, Oth Communicath \$28,392.63 \$0.00 \$0.00 \$0.00 \$0.00 \$30.00 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	37600 Mains	\$1,554,787.	44 (\$21,144.10)	\$0.00	\$0.00	\$1,533,643.34
38000 Services \$51,000.90 (\$36,779.99) \$0.00 \$0.00 \$14,220.91 38000 Services \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$1,085,369.89 38100 Meters \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$1,085,369.89 38100 Meters \$1,045,012.36 \$30,00 \$1,085,363.89 \$0.00 \$1,085,369.89 38700 Industrial Mea & Reg Sta Eq \$33,324,48 \$7,750.53 \$0.00 \$0.00 \$1,085,369.89 38720 Other Equip, Odorization \$33,951.13 \$7,750.53 \$0.00 \$0.00 \$3,951.13 38742 Other Equip, Radio \$28,392.63 \$0.00 \$0.00 \$0.00 \$28,392.63 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$136,163.39 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$136,163.39 Asset - 1025 Asset - 1025 Asset - 1025 \$0.00 \$0.00 \$10,111151	37820 Mea & Red Sta Ed. Regulating	\$148,155	33 (\$2,828.70)	\$0.00	\$0.00	\$145,326.63
38100 Meters \$1,045,012.36 \$40,357.53 \$0.00 \$0.00 \$1,085,369.89 38100 Meters \$8000 Industrial Mea & Reg Sta Eq \$38,324,48 \$7,750.53 \$0.00 \$0.00 \$46,075.01 38500 Industrial Mea & Reg Sta Eq \$38,324,48 \$7,750.53 \$0.00 \$0.00 \$46,075.01 38720 Other Equip, Odorization \$3,951.13 \$37,951.13 \$0.00 \$0.00 \$3,951.13 38742 Other Equip, Radio \$28,392.63 \$0.00 \$0.00 \$0.00 \$28,392.63 38745 Other Equip, Oth Communicatin \$135,163.39 \$0.00 \$0.00 \$0.00 \$136,163.39 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$135,163.39 Asset - 1025 Asset - 1025 Asset - 1025 \$0.00 \$0.00 \$1111151	38000 Services	\$51,000	.90 (\$36,779.99)	\$0.00	\$0.00	\$14,220.91
38500 Industrial Mea & Reg Sta Eq \$38,324,48 \$7,750.53 \$0.00 \$0.00 \$46,075.01 38720 Other Equip, Odorization \$3,951.13 \$0.00 \$0.00 \$0.00 \$3,951.13 38720 Other Equip, Odorization \$3,951.13 \$0.00 \$0.00 \$0.00 \$3,951.13 38742 Other Equip, Nadio \$28,392.63 \$0.00 \$0.00 \$0.00 \$23,392.63 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$135,163.39 Asset - 1025 Asset - 1025 Asset - 1025 \$0.00 \$0.00 \$137/1151	38100 Meters	\$1,045,012	.36 \$40,357.53	\$0.00	\$0.00	\$1,085,369.89
38720 Other Equip, Odorization \$3,951.13 \$0.00 \$0.00 \$3,951.13 38720 Other Equip, Odorization \$3,951.13 \$0.00 \$3,951.13 \$3,951.13 38742 Other Equip, Radio \$28,392.63 \$0.00 \$0.00 \$28,392.63 38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$135,163.39 Asset - 1025 Asset - 1025 Asset - 1025 Asset - 1025 \$0.00 \$137,12007 11:11:51	38600 Industrial Maa & Ren Sta Fr	\$38.324	48 \$7,750.53	\$0.00	\$0.00	\$46,075.01
38742 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$0.00 \$28,392.63 38742 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.	38726 Other Finin, Odorivation	\$3,951	13 \$0.00	\$0.00	\$0.00	\$3,951.13
38744 Other Equip, Oth Communicatin \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$135,163.39 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39	38749 Other Fruin, Radio	\$28,392	,63 \$0.00	\$0.00	\$0.00	\$28,392.63
38745 Other Equip, Telemetering \$135,163.39 \$0.00 \$0.00 \$135,163.39 \$0.00 \$0.00 \$135,163.39 Asset - 1025	38744 Other Fruits Oth Communication	0\$	00 \$0.00	\$0.00	\$0.00	\$0.00
Bauna 2 of A Bauna 2 of A	38745 Other Equip, Telemetering	\$135,163	.39 \$0.00	\$0.00	\$0.00	\$135,163.39
	bare 3 of 4		Asset - 1025			04/12/2007 11:11:51

.

ł

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2005 Period Ending: 05/2005

iness Segment L Account State		Beginning Balance	Additions	Retirements	Trans/Adjust	EndIng Balance
bistribution 66.000 Gas CCNC						
KY		\$6.526.86	\$0.00	\$0.00	\$0.00	\$6,526.68
39110 UF&E, Unspecified		\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39
39112 Urac, Invination Systems 20430 Tools Tools and Other		\$46,590.78	\$0.00	\$0.00	\$0.00	\$46,590.78 22.22
39600 Power Operated Equipment		\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00
39800 Miscellaneous Equipment		00.04	100 100 1101	00 US	\$0.00	\$3,717,628.27
3 7 7		•				
106.000 Gas CCNC :	Subtotal	\$3,759,319.56	(\$41,691.29)	\$0.00	\$0.00	\$3,717,628.27
Gas Distribution \$	Subtotal	\$240,924,130.02	\$589,397.25	(\$326,352.83)	\$0.00	\$241,187,174.44
				(0000 JE0 001	\$0.00	\$241,187,174,44
Columbia Gas of Kentucky	Subtotal	\$240,924,130.02	\$589,397.25	(00.200,0204)		
Financial/SEC	Subtotal	\$240,924,130.02	\$589,397.25	(\$326,352.83)	\$0.00	\$241,187,174.44

-

• • • • •

04/12/2007 11:11:51

\$241,187,174.44

\$0.00

(\$326,352.83)

\$589,397.25

\$240,924,130.02

Grand Total:

• •

Asset - 1025

Page 4 of 4

ì

 $\overline{\mathfrak{S}}$

. t

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2005 Period Ending: 06/2005

Business Segment					
GL Account State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101,000 Gas Plant in Service					
KY				00.04	6894 30
30100 Organization Costs	\$521.20	\$0.00	\$0.00	20.00	07 170¢
30300 Intancible Plt. General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intancible Pit. DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30370 Infancible Plt. FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Internetive Pit. Misc Software	\$1,164,046.87	\$0.00	\$0.00	\$0.00	\$1,164,046.87
	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
arta ind the Cafellia line ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
or too that of the Plate Plate Plate Plate Sto	\$880.461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
31420 Lanu, Juner Diskingun Ja 27140 Lanu Buta Othar Distr Sus	\$437.470.15	\$0.00	\$0.00	\$0.00	\$437,470.15
or the main rules outer of a	\$9 673 152 03	\$0.00	\$0.00	\$0.00	\$2,673,152.93
3/450 Mignts of way	50 0PC 53	\$0.00	\$0.00	\$0.00	\$5,249.05
37520 Str, City Gate Mea & Reg		\$0.00	\$0.00	\$0.00	\$10,848.26
37530 Str, General Mea & Keg	01010101010 0210 100 100	00.02	\$0.00	\$0.00	\$546,189.76
37540 Str, Regulating	4040 1001 1001 1001 1001 1001 1001 1001	ou us	\$0.00	\$0.00	\$88,210.20
37560 Str, Distribtn Industrial M&R	000/01/000	00.0\$	\$0.00	\$0.00	\$7,145,486.54
37570 Str, Other Distribution Sys	40.0040,040,040	00.04	00 U\$	\$0.00	\$74,308.31
37571 Str, Other Dist Sys, Leased	\$74,308.31	00.04	\$0.00	\$0.00	\$33,260.58
37580 Str, Communication	\$33,200.06		() C C C C C C C C C C C C C C C C C C C	\$0 U\$	\$128.442.086.64
37600 Mains	\$128,301,010.32	\$268,098.56	(#7"7ZN"1ZL\$)		\$251 814 94
37810 Mea & Reg Sta Eq. General	\$251,814.94	\$0.00	10.02 10.02	40.00 40.00	\$4.132.151.15
37820 Mea & Reg Sta Eq, Regulating	\$4,116,477.35	\$17,489.13	(\$5,010,14)		¢EA 746 6A
37830 Mea & Reg Sta Eq, Local Gas	\$54,746.64	\$0.00	\$0.00	00'0¢	77 800 CHC4
37910 Mea & Red Sta Eq. City Gate	\$257,908.74	\$0.00	\$0.00	\$0.0U	
38000 Services	\$71,152,228.18	\$267,038.48	(\$61,049.35)	20.00	10.112,000,114
38100 Meters	\$9,451,979.44	\$0.00	\$0.00	20.00	44'R/B'LC4'RA
scont states includence	\$7,263,602.91	\$8,114.87	(\$2,870.97)	\$0.00	\$7,268,846.81
JOLDU MIGIEL MIStantauvus Sesato Unima Baaristars	\$2,358,173.46	\$33,766.72	(\$566.16)	\$0.00	\$2,391,374.02
oosoo Touse Negarawa oosoo tisaan Baardoo hefallafinn	\$2,392,131,96	\$0.00	\$0.00	\$0.00	\$2,392,131.96
	\$1,981,092.03	\$0.00	(\$5,587.44)	\$0,00	\$1,975,504.59
	\$183.023,18	\$0.00	\$0.00	\$0.00	\$183,023.18
38/20 Uner Equip, Vuorizavori	\$711.145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
36/41 Other Equip, telephone		Acort tors			04/12/2007 11:12:02
Page 1 of 4		19901 - 19954			

••

. .

.

32

.....

:

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 06/2005 Period Ending: 06/2005

State Utility Account Gas Distribution 444 Ann Gas Plant In Service					Ending
Utility Account Sas Distribution 444 Ano Gas Plant In Service	Beginning		1	Towns (A direct	ennele a
Gas Distribution 404 nnn Gas Plant In Service	Balance	Additions	Retirements	1 rans/Aujust	Dalalica
404 000 Gas Plant In Service					
KY			00.04	ຮູບບັນ	\$864.418.99
38742 Other Equip, Radio	\$864,418.99	\$0.00	20.00	00'0¢	2474 A74 D6
39744 Other Feitin. Oth Communicatin	\$121,471,06	\$0.00	\$0.00	20.00	00'I J+'I 71\$
outer other Early an outer and a second second	\$935,504.03	\$0.00	\$0.00	\$0.00	\$935,504.03
	5127 354 97	\$0.00	\$0.00	\$0.00	\$127,354.97
38746 Other Equip, customir line are	\$1.246.159.29	\$0.00	\$0.00	\$0.00	\$1,258,159.29
39110 OF&E, Unspecifica	447.389.48	\$0.00	\$0.00	\$0.00	\$47,388,18
39111 OF&E, Data Handling Equip	¢460.204 72	\$0.00	\$0.00	\$0.00	\$460,291.72
39112 OF&E, Information Systems		\$0.00	\$0.00	\$0.00	\$129,059.89
39220 Trans Eq, Trailers > \$1,000		\$0 UU	\$0.00	\$0.00	\$3,398.75
39221 Trans Eq, Trailers \$1000 or <	61.055,54		\$0.00	\$0.00	\$0.00
39300 Stores Equipment	\$0.00	00'0¢	00.0¢	\$3 290 19	\$32,036,65
39410 Tools, Garage & Service Eq	\$28,746.46	\$0.08	00.0¢		\$571 787 34
39411 Tools, CNG Equip, Stationary	\$521,282.34	\$0.00	\$0.04		¢4 374 Å1
39420 Tools, Shop Equipment	\$1,374,41	\$0.00	20.00	00.04	70 202 007 P#
2043h Tools Trois and Other	\$1,790,183.87	\$0.00	\$0.00	\$0.00	10-001 (00 1/1 ¢
20500 I aboratory Editinment. Gas	\$10,307.98	\$0.00	\$0.00	20.04	
	\$681.428.81	\$0.00	\$0.00	\$0.00	\$001 +70°
39600 Power Operated Equipment	\$104.422.19	\$0.00	\$0.00	(\$3,290.19)	\$101,132.00
39800 Miscellareous Equipment KY Subtot	al \$248,787,689.94	\$594,507.76	(\$198,911.49)	\$0.00	\$249,183,286.21
•				¢n nn	\$249.183.286.21
101.000 Gas Plant In Service Subto	tal \$248,787,689.94	\$594,507.76	(\$198,911.49)	00.04	
101.120 Contributions in Aid of Con					
KY		¢0.00	\$0.00	\$0.00	(\$6,250.00)
37450 Rights of Way	(\$6,250.00)	00.04	00.08	\$0.00	(\$1,900.00)
37540 Str, Regulating	(21,900.00)	00.04	00.04	\$0.00	(\$20,000.00)
37570 Str, Other Distribution Sys	(\$20,000.00)	00'0¢		\$0.00	(\$9,554,188.77)
37600 Mains	(\$9,542,527.71)	(\$11,661.00)	00.04	\$0.00	(\$69.57)
37810 Mea & Reg Sta Eq, General	(\$69.57)	20.00	00.04	¢u uu	(\$9.303.56
37830 Mea & Reg Sta Eq, Local Gas	(\$9,303.56)	\$0.00 \$	00.04	\$0.00	(\$144,040.37
38000 Services	(\$144,040.37)	00-04			
		Asset - 1025			04/12/2007 11:12:02

,.

:

ţ i -----

i

NiSource Columbia Gas of Kentucky • For Set of Books: Financial/SEC

.

Period Beginning: 06/2005 Period Ending: 06/2005

te te Jillity Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
stribution 20 Contributions in Aid of Con			-		
18200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(\$592.50)
8300 House Regulators	(\$82,943.90)	\$0.00	\$0'00	\$0.00	(\$82,943.90)
18500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,877,927.18)	(\$11,661.06)	\$0.00	\$0.00	(\$9,889,588.24)
101.120 Contributions in Aid of Con Subtotal	(\$9,877,927.18)	(\$11,661.06)	\$0.00	\$0.00	(\$9,889,588.24)
40 Non-taxable Relocation Reim					•
37600 Mains	(\$1,440,216.59)	(\$8,936.63)	\$0.00	\$0.00	(\$1,449,153.22)
KY Subtotal	(\$1,440,216.59)	(\$8,936.63)	\$0.00	\$0,00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,440,216.59)	(\$8,936.63)	\$0.00	\$0.00	(\$1,449,153.22)
000 Gas CCNC		2			
according Dis Conner	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ocord internition ful Miles Coturns	\$346.591.79	\$453.31	\$0.00	\$0.00	\$347,045.10
august Intangiuse Fit, mae oorward 27440 I and Brie Other Distr Stre	\$38.888.17	\$0.00	\$0.00	\$0.00	\$38,888.17
of the Land rules, Other block of 3 27450 Pichts of Way	\$43,333.36	\$0.00	\$0.00	\$0.00	\$43,333.36
27540 Str. Reculation	\$509.54	\$0.00	\$0.00	\$0.00	\$509.54
37570 Str. Other Distribution Svs	\$44,071.65	\$0.00	\$0.00	\$0.00	\$44,071.65
37600 Mains	\$1,533,643.34	(\$194,011.54)	\$0.00	\$0.00	\$1,339,631.80
37820 Mea & Red Sta Ed. Regulating	\$145,326.63	(\$15,438.35)	\$0.00	\$0.00	\$129,888.28
38000 Services	\$14,220.91	\$4,815.79	\$0.00	\$0.00	\$19,036.70
38100 Meters	\$1,085,369.89	\$70,582.98	\$0.00	\$0.00	\$1,155,952.87
38500 Industrial Mea & Red Sta Ed	\$46,075.01	\$13,479.62	\$0.00	\$0.00	\$59,554.63
38720 Other Equip. Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip, Radio	\$28,392.63	\$0.00	\$0.00	. \$0.00	\$28,392.63
38744 Other Equip. Oth Communicatin	\$0,00	\$0.00	\$0.00	\$0.00	20.00
38745 Other Equip. Telemetering	\$135,163.39	\$0.00	\$0.00	\$0.00	\$135,163.39
		Asset - 1025			04/12/2007 11:12:02

34

.

I

i

1

.

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 06/2005 Period Ending: 06/2005

		Beginning Balance	Additions	Retirements.	Trans/Adjust	Ending Balance
eclified mation Systems s and Other ated Equipment		\$6,526,66 \$198,973.39 \$46,590.78 \$0.00 \$0.00	00.0\$ 00.0\$ 00.0\$	00.0\$ 00.0\$ 00.0\$	00.0\$ 00.0\$ 00.0\$ \$0.0\$	\$6,526.66 \$198,973.39 \$46,590.78 \$0.00 \$0.00
us Equipment KY Sul	ubtotal	\$3,717,628.27	(\$120,118.19)	\$0.00	\$0.00	\$3,597,510.08
106.000 Gas CCNC St	subtotal	\$3,717,628.27	(\$120,118.19)	\$0.00	\$0.00	\$3,597,510.08
Gas Distribution St	ubtotal	\$241,187,174.44	\$453,791.88	(\$198,911.49)	\$0.00	\$241,442,054.83
Columbia Gas of Kentucky Si	Subtotal	\$241,187,174.44	\$453,791.88	(\$198,911.49)	\$0.00	\$241,442,054.83
Financial/SEC St	Subtotal	. \$241,187,174.44	\$453,791.88	(\$198,911.49)	\$0.00	\$241,442,054.83

04/12/2007 11:12:02

\$241,442,054.83

\$0.00

(\$198,911.49)

\$453,791.88

\$241,187,174.44

Grand Total:

Asset - 1025

•

Page 4 of 4

....

.

!

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 07/2005 Period Ending: 07/2005

Business Segment GL Account State	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Utility Account					
Gas Distribution					
101.000 Gas Plant in Service					
ΚΥ	00 1014	\$0.00	\$0.00	\$0.00	\$521.20
30100 Organization Costs	02175¢	\$0.00	\$0.00	\$0.00	\$149,442.93
30300 Intangible Pit, General	\$149,442.93	00.04	\$0.00	\$0.00	\$13,029.56
30310 Intangible Pit, DIS Software	213,029,20	00'0¢	\$0.00	\$0.00	\$0.00
30320 intangible Pit, FARA Software	20.00	00'0¢	\$0.00	\$0.00	\$1,164,046.87
30330 Intangible Pit, Misc Software	\$1,164,046.87	00.00 60.00	\$0.00	\$0.00	\$7,678.39
30410 Land	\$7,678.39		20.00	\$0.00	\$206.00
37410 Land, City Gate/Main Line Ind	\$206.00	00.0¢	\$0.00	\$0.00	\$880,461.23
37420 Land. Other Distribution Sys	\$880,461,23	00.04	\$0.00	\$0.00	\$437,470.15
37440 Land Rufs, Other Distr Sys	\$437,470.15	50.00 50.00	20 ⁻ 00	\$0.00	\$2,673,152.93
37460 Riohts of Way	\$2,673,152.93	90'0¢	\$0.00	\$0.00	\$5,249.05
arson Str. City Gate Mea & Reg	\$5,249.05	50.00	\$0.00	\$0.00	\$10,848.26
27520 Str General Mea & Reg	\$10,848.26	20.00	¢0.00	\$0.00	\$546,189.76
	\$546,189.76	\$0.00	40.00	\$0.00	\$88,210.20
or part out, regumented	\$88,210.20	\$0.00	00.04	\$0.00	\$7,145,486.54
37560 Str, Distributi Industrial industria	\$7,145,486,54	\$0.00	\$0.00	60.00 60.00	\$74,308.31
37570 Str, Otner Disultation 375	\$74,308.31	\$0.00	20.00		\$33.260.58
37571 Str, Other Dist Sys, Leased	\$33,260,58	\$0,00	\$0.00	00.04	4108 373 610 44
37580 Str, Communication	\$128,442,086.64	(\$37,069.10)	(\$31,407.10)	00.0¢	4120,000 A14 94
37600 Mains	\$251.814.94	\$0.00	\$0.00	\$0.0D	
37810 Mea & Reg Sta Eq, General	\$4,132,151,15	\$0.00	\$0.00	\$0.00	01.101,132,101.10 SEA 7A6 FA
37820 Mea & Reg Sta Eq. Regulating	\$54.746.64	\$0.00	\$0.00	20.00	
37830 Mea & Reg Sta Eq, Local Gas	\$257,908.74	\$0.00	\$0.00	\$0.00	47.000,102¢
37910 Mea & Reg Sta Eq, City Gate	¢71 358.217.31	\$260,866.30	(\$65,772.52)	\$0.00	41 1,000,011,000
38000 Services	¢0.454.979.44	\$326,378.18	\$0.00	20.00	20'10'0'0'1'0'
38100 Meters	to and and and at	\$9,343,10	(\$2,070.79)	\$0.00	21.511,D12,14
38200 Meter Installations	to the for the	\$39,735,83	(\$264.92)	\$0.00	\$2,430,844.93
38300 House Regulators	20,414,011,014,04	\$0.00	\$0.00	\$0.00	\$2,392,131.95
38400 House Regulator Installation	22,532,131,151,151,150	\$0.00	(\$1,374.41)	\$0.00	\$1,9/4,130.10 + 200 4B
38500 Industrial Mea & Reg Sta Eq	5,500,0018,14 5,500 5018,14	\$0.00	\$0.00	\$0.00	\$183'0Z3'10
38720 Other Equip, Odorization	4711 142 AG	\$0.00	\$0.00	\$0.00	20.041.1114
38741 Other Equip, Telephone.	000011111¢	3007 - 1			04/12/2007 11:12:13
Page 1 of 4		ASSet - 1925A	_		

· -

ጽ

......

•

į

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 07/2005 Period Endina: 07/2005

State Beginning Utility Account Beginning Utility Account Balance Gas Distribution 101.000 Gas Plant in Service Intro 00 Gas Plant in Service \$33742 Other Equip, Radio Sar42 Other Equip, Radio \$121,471.06 38744 Other Equip, Custom Info Siv \$126,515.29 38745 Other Equip, Custom Info Siv \$172,55,459 38710 OF&E, Intromation Systems \$172,55,459 39110 OF&E, Intromation Systems \$172,55,459 39110 OF&E, Intromation Systems \$172,55,459 39110 OF \$172,55,459 39110 OF \$172,55,459 39110 OF \$172,534.43 39110 OF \$172,534.43 39110 OF \$172,534.43 39220 Trans Eq. Trainer \$1,000 \$1,29,059.89 39221 Trans Eq. Trainer \$1,000 \$1,29,059.89 39241 Tools, Gue Equipment \$1,29,059.89 39430 Tools, Stores Equipment \$1,32,053.83 39430 Tools, Stores Equipment \$1,33,233.84 39430 Tools, Stores Equipment \$1,391,33.87 39430 Tools, Stores Equipment \$1,37,32.34	IIS Retirements Tra 00 \$0.00 00 .00 \$0.	ans/Adjust \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Ending Balance \$121,471.06 \$935,504,03 \$127,354,97 \$127,354,97 \$127,354,97 \$127,354,97 \$127,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.75 \$129,059.89 \$3,398.75 \$129,059.89 \$3,398.75 \$1,374.41 \$1,374.41
Utility Account Balance Additions Gas Distribution 101.000 Gas Plant in Service 4000 101.000 Gas Plant in Service 101.000 Gas Plant in Service $8864,418.99$ 80.000 101.000 Gas Plant in Service $8864,418.99$ 80.000 83745 Other Equip, Fadio $8355,594.03$ 80.000 101.000 Gas Plant informunicatin $8315,594.03$ 80.000 80.000 80.000 101.000 Fac, Unspecified $8127,354.97$ 80.000 80.000 80.000 3011 OF Kac, Unspecified $8127,354.97$ 80.000 $8127,354.97$ 80.000 3011 OF Kac, Data Handling Equip $8335,594.03$ $812,000$ $8127,354.97$ 80.000 3011 OF Kac, Data Handling Equip $8127,326,172$ $810,000$ $8127,326,172$ 80.000 30220 Trans Eq. Trailens $91,000$ or $8127,326,172$ 80.000 80.000 30221 Trans Eq., Trailens $91,000$ or $8127,328,18$ 80.000 80.000 30200 Stores Equipment $823,203.18$ 80.000 80.000 80.000 $394.11 Tools, Garae B Service Equi$	ns Rethements Tra 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 00 \$0.00 100 \$0.00 00 \$0.00 100 \$0.00 00 \$0.00 100 \$0.00 00 \$	ans/Adjust \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Balance \$864,418.99 \$121,471.06 \$935,504,03 \$127,354,97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.75 \$129,059.89 \$3,398.75 \$129,050.65 \$32,036.65 \$1,374.41
Gas Distribution 101.000 Gas Plant in Service 101.000 Gas Plant in Service \$121,471.06 \$10.00 NY \$172 Other Equip, Oth Communicatin \$121,471.06 \$0.00 38744 Other Equip, Telemetering \$355,504.03 \$0.00 38745 Other Equip, Telemetering \$353,504.03 \$0.00 38746 Other Equip, Telemetering \$353,504.03 \$0.00 38745 Other Equip, Telemetering \$353,504.03 \$0.00 38745 Other Equip, Telemetering \$353,504.03 \$0.00 38745 Other Equip, Telemetering \$353,504.03 \$0.00 38745 Other Equip, Telemetering \$353,504.03 \$0.00 38746 Other Equip, Telemetering \$322,015.65 \$0.00 39110 OF&E, Information Systems \$47,388.18 \$0.00 39220 Trans Eq. Trailers \$1,000 or \$322,015.65 \$0.00 39221 Trans Eq. Trailers \$1,000 or \$322,015.65 \$0.00 39221 Trans Eq. Trailers \$1,000 or \$322,015.65 \$0.00 39300 Stores Equipment \$324,017.00 \$323,017.12 \$0.00 39411 Tools, Garage & Sarvice Eq \$521,223.44 \$0.00 \$394.00 394.01 Tools, Garage &	00°05 00°05	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$935,504.03 \$127,354.97 \$127,354.97 \$127,356,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.75 \$1,29,059.89 \$3,398.75 \$1,374.41 \$1,374.41
101.000 Gas Plant In Service \$864,418.99 \$0.00 38742 Other Equip, Radio \$812,471.06 \$0.00 38745 Other Equip, Telemetering \$121,471.06 \$0.00 38745 Other Equip, Custom Info Srv \$125,550.4.03 \$0.00 38745 Other Equip, Custom Info Srv \$173,355,504.03 \$0.00 38745 Other Equip, Custom Info Srv \$173,355,504.03 \$0.00 38745 Other Equip, Custom Info Srv \$173,355,504.03 \$0.00 38710 OF8E, Unspecified \$173,355,504.03 \$0.00 39112 OF8E, Information Systems \$1,255,504.03 \$0.00 39112 OF8E, Information Systems \$1,255,504.03 \$0.00 39112 OF8E, Information Systems \$1,259,598.18 \$0.00 39112 OF8E, Information Systems \$1,259,598.18 \$0.00 39220 Trans Eq. Trailers \$1,000 or \$1,29,038.83 \$0.00 39300 Stores Equipment \$32,011.72 \$32,338.18 \$0.00 39410 Tools, Garage & Service Eq \$32,036.85 \$0.00 \$0.00 39430 Tools, Stores Equipment \$32,0138.87 \$0.00 \$0.00 39430 Tools, Cools and Other \$129,038.87 \$0.00 \$0.00 </td <td>00 00 00 00 00 00 00 00 00 00</td> <td>\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00</td> <td>\$864,418.99 \$121,471.06 \$935,504.03 \$127,354.97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$460,291,72 \$129,059.89 \$3,398.75 \$3,398.75 \$129,0565 \$3,398.75 \$1282.34 \$1374.41</td>	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$935,504.03 \$127,354.97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$460,291,72 \$129,059.89 \$3,398.75 \$3,398.75 \$129,0565 \$3,398.75 \$1282.34 \$1374.41
NY \$864,418.99 \$0.00 3742 Other Equip, Radio \$121,471.06 \$0.00 3743 Other Equip, Oth Communicatin \$121,471.06 \$0.00 3744 Other Equip, Telemetering \$121,471.06 \$0.00 3744 Other Equip, Telemetering \$121,471.06 \$0.00 3745 Other Equip, Custom Info Siv \$123,534.97 \$0.00 3911 OF&E, Data Handling Equip \$127,334.18 \$0.00 3912 OF&E, Information Systems \$460,291.72 \$0.00 3912 OF&E, Information Systems \$1,256,159.29 \$0.00 39220 Trans Eq., Trailers \$1,000 or \$1,256,159.29 \$0.00 3921 Trans Eq., Trailers \$1,000 or \$1,29,63.18 \$0.00 3921 Trans Eq., Trailers \$1,000 or \$3,398.75 \$0.00 3921 Trans Eq., Trailers \$1,000 or \$1,790,138.75 \$0.00 3921 Trans Eq., Trailers \$1,000 or \$3,398.75 \$0.00 39410 Tools, Garage & Service Eq \$1,790,138.87 \$0.00 39410 Tools, Shop Equipment \$1,790,138.87 \$0.00 39410 Tools, Shop Equipment \$1,790,138.387 \$0.00	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$935,504.03 \$127,354.97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$0.00 \$32,036.65 \$32,036.65 \$1,374.41
38742 Other Equip, Radio \$864,418.99 \$0.00 38744 Other Equip, Telemetering \$121,471.06 \$0.00 38745 Other Equip, Telemetering \$121,471.06 \$0.00 38745 Other Equip, Telemetering \$121,471.06 \$0.00 38745 Other Equip, Customr Info Srv \$1,255,437 \$0.00 38746 Other Equip, Customr Info Srv \$1,255,552.9 \$0.00 39111 OF&E, Data Handling Equip \$1,255,552.9 \$0.00 39121 OF&E, Information Systems \$47,388.18 \$0.00 39121 OF&E, Information Systems \$47,381.13 \$0.00 39121 OF&E, Information Systems \$40,059.172 \$0.00 39221 Trans Eq. Trans Eq. Trailers \$1000 or \$32,056.89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$32,055.89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$32,056.81 \$0.00 39221 Trans Eq. Trailers \$1000 or \$32,036.85 \$0.00 39220 Trans Eq. Trailers \$1000 or \$32,036.85 \$0.00 39320 Stores Equipment \$32,036.85 \$0.00 3940 Tools, Store Equipment \$1,301,132.87 \$0.00 39400 Lools, Store Equipment \$1,301,132.96.21	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$935,504,03 \$127,354,97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$460,291.72 \$1,290,059,89 \$3,398.75 \$0.00 \$32,036,65 \$1,374.41 \$1,374.41
3744 Other Equip, Oth Communicatin $$121,471.06$ $$0.00$ 38745 Other Equip, Telemetering $$935,504.03$ $$0.00$ 38745 Other Equip, Customr Info Srv $$127,334.97$ $$0.00$ 38746 Other Equip, Customr Info Srv $$127,334.97$ $$0.00$ 39110 OF&E, Unspecified $$47,388.18$ $$0.00$ 39111 OF&E, Data Handling Equip $$47,388.18$ $$0.00$ 39112 OF $$61,100$ $$5460,291.72$ $$0.00$ 39120 Trans Eq. Trailers \$1,000 $$5460,291.72$ $$0.00$ 39203 Stores Equipment $$51,000$ $$51,265,159.29$ $$0.00$ 39203 Stores Equipment $$51,000$ $$51,26,139.29$ $$0.00$ 39203 Stores Equipment $$51,392.34$ $$0.00$ 39410 Tools, Garage & Service Equipment $$51,39.234$ $$0.00$ 39411 Tools, CNG Equipment $$51,39.337$ $$0.00$ 39400 Tools, Fouloment $$51,39.334$ $$0.00$ 39401 Tools, Foulo Equipment $$51,39.336.55$ $$0.00$ 39401 Tools, Tools, Shop Equipment $$51,39.374.41$ $$0.00$ 39400 Tools, Tools, Tools, Shop Equipment $$1,37.3$	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$121,471.06 \$935,504,03 \$127,354,97 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$1,29,059.89 \$3,398.75 \$0.00 \$32,036,65 \$1,374.41 \$1,374.41
38745 Other Equip, Telemetering \$335,504,03 \$0.00 38746 Other Equip, Customr Info Stv \$127,354,97 \$0.00 39110 OF & Unspecified \$1,256,159,29 \$0.00 39111 OF & Information Systems \$47,388,18 \$0.00 39212 OF & Information Systems \$460,291,72 \$0.00 39212 OF & Information Systems \$460,291,72 \$0.00 39220 Trans Eq. Trailers \$1000 or \$12,96,958,89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$12,96,958,89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$3,38,175 \$0.00 39300 Stores Equipment \$32,036,455 \$0.00 39410 Tools, Garage & Service Eq \$3,398,175 \$0.00 39410 Tools, Garage & Service Eq \$3,090 \$0.00 39411 Tools, CNG Equip, Stationary \$3,21,282,34 \$0.00 39420 Tools, Tools and Other \$1,374,41 \$0.00 39430 Tools, Tools and Other \$1,374,81 \$0.00 39500 Laboratory Equipment \$1,374,11 \$0.00 39500 Laboratory Equipment \$1,374,11 \$0.00 39600 Power Operated Equipment \$1,3732,03 \$0.00	00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.05 00.01 00.05 00.01 00.02 0.	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$935,504,03 \$127,354,97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$160,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$0.00 \$32,036.65 \$1,374.41
38746 Other Equip, Customr Info SrV \$127,354.97 \$0.00 39110 OF & Unspecified \$1,256,159.29 \$0.00 39111 OF & Data Handling Equip \$47,388.18 \$0.00 39111 OF & Data Handling Equip \$47,388.18 \$0.00 39111 OF & Data Handling Equip \$460,291.72 \$0.00 39112 OF & Information Systems \$460,291.72 \$0.00 3920 Stores Equipment \$460,291.72 \$0.00 3921 Trans Eq. Trailers \$1000 or \$1,29,059.89 \$0.00 3920 Stores Equipment \$1,790,055 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39410 Tools, Garage & Service Eq \$1,790,183.87 \$0.00 39410 Tools, Tools and Other \$1,790,183.87 \$0.00 39420 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,790,183.87 \$0.00 <t< td=""><td>00.02 00.02 00.02 00.03 0.</td><td>\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00</td><td>\$127,354.97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$0.00 \$32,036.65 \$1,374.41 \$1,374.41</td></t<>	00.02 00.02 00.02 00.03 0.	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$127,354.97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$0.00 \$32,036.65 \$1,374.41 \$1,374.41
39110 CR&, Unspecified \$1,256,153.29 \$0.00 39111 OF&, Data Handling Equip \$47,388.18 \$0.00 39111 OF&, Data Handling Equip \$460,291.72 \$0.00 39112 OF&, Intermetion Systems \$460,291.72 \$0.00 39112 OF&, Intermetion Systems \$460,291.72 \$0.00 39112 OF&, Intermetion Systems \$460,291.72 \$0.00 39122 Trans Eq. Trailers \$1,000 or \$129,093.89 \$0.00 39221 Trans Eq. Trailers \$1,000 or \$32,20.35.65 \$0.00 39300 Stores Equipment \$32,035.65 \$0.00 39411 Tools, CNG Equip, Stationary \$32,035.65 \$0.00 39420 Tools, Shop Equipment \$32,035.65 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$1,790,183.87 \$0.00 39500 Niscellaneous Equipment, Gas \$1,790,183.387 \$0.00 39500 Miscellaneous Equipment, Gas \$1,790,183.387 \$0.00 39500 Miscellaneous Equipment \$1,790,183.387 \$0.0	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$1,29.65 \$521,282.34 \$1,374.41
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$3,036,65 \$521,282.34 \$1,374.41
39:12 OF & F, information Systems \$460,291.72 \$0.00 39:220 Trans Eq, Trailers \$1000 or \$129,059.89 \$0.00 39:221 Trans Eq, Trailers \$1000 or \$129,059.89 \$0.00 39:220 Trans Eq, Trailers \$1000 or \$129,059.89 \$0.00 39:201 Trans Eq, Trailers \$1000 or \$129,056.65 \$0.00 39:200 Stores Equipment \$32,036.65 \$0.00 39:410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39:411 Tools, CNG Equip, Stationary \$52,1,282.34 \$0.00 39:420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39:420 Tools, Tools and Other \$1,790,183.87 \$0.00 39:430 Tools, Tools and Other \$10,307.98 \$0.00 39:500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39:600 Power Operated Equipment \$10,307.98 \$0.00 39:600 Power Operated Equipment \$10,101.132.00 \$10,1132.00 39:800 Miscellaneous Equipment \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	00 00 00 00 00 00 00 00 00 00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$460,291.72 \$129,059.89 \$3,398.75 \$0.00 \$32,036,65 \$521,282.34 \$1,374.41
39220 Trans Eq. Trailers > \$1,000 39221 Trans Eq. Trailers > \$1,000 39221 Trans Eq. Trailers \$1000 or < \$3,381.75 \$0.00 39300 Stores Equipment 39410 Tools, Garage & Service Eq 39411 Tools, CNG Equip, Stationary 39420 Tools, Shop Equipment 39420 Tools, Shop Equipment 39420 Tools, Shop Equipment 39420 Tools, Shop Equipment 39420 Laboratory Equipment, Gas 39500 Laboratory Equipment, Gas 39600 Power Operated Equipment 39600 Power Operated Equipment 39800 Miscellaneous Equipment 101.120 Contributions in Ald of Con	00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02 00.02	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$129,059,89 \$3,398,75 \$0.00 \$32,036,65 \$521,282.34 \$1,374.41
39221 Trans Eq. Traliers \$1000 or \$3,398.75 \$0.00 39300 Stores Equipment \$0.00 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, Garage & Service Eq \$32,036.65 \$0.00 39420 Tools, Shop Equipment \$32,036.65 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39600 Power Operated Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,337.98 \$0.00 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	.00 .00 .00 .00 .00 .00 .00 .00 .00 .00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$3,398,75 \$0.00 \$32,036,65 \$521,282.34 \$1,374.41
39300 Stores Equipment \$0.00 \$0.00 39410 Tools, Garage & Sarvice Eq \$32,036.65 \$0.00 39411 Tools, CNG Equip, Stationary \$32,036.65 \$0.00 39420 Tools, Garage & Sarvice Eq \$32,036.65 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39600 Power Operated Equipment \$681,428.81 \$0.00 39800 Miscellaneous Equipment \$10,1,132.00 \$60.00 39800 Miscellaneous Equipment \$249,183,286.21 \$0.00 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	00.00 \$0.00 00.00 \$0.00 00.00 \$0.00 00.00 \$0.00 0.00 \$0.00 0.00 \$0.00 0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$32,036,65 \$521,282.34 \$1,374.41
39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, GNG Equip. Stationary \$521,282.34 \$0.00 39420 Tools, Shop Equipment \$1,774.1 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,1,132.00 \$10,1,132.00 \$101,120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	.00 \$0.00 .00 \$0.00 .00 \$0.00 0.00 \$0.00 0.00 \$0.00 0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$32,036.65 \$521,282.34 \$1,374.41
39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00 39420 Tools, Shop Equipment \$1,374.41 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39600 Power Operated Equipment \$10,307.98 \$0.00 39800 Miscelianeous Equipment \$10,132.00 \$0.00 701,132.00 \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	0.00 \$0.00 1.00 \$0.00 1.00 \$0.00 0.00 \$0.00 0.00 \$0.00 0.00 \$0.00	\$0.00 \$0.00	\$521,282.34 \$1,374.41
39420 Tools, Shop Equipment \$1,374.41 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,307.98 \$0.00 39800 Miscellaneous Equipment \$10,1122.00 \$0.00 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$0.00 \$249,183,286.21 \$599,254.31	0.00 \$0.00 1.00 \$0.00 0.00 \$0.00 0.00 \$0.00 1.00 \$0.00	\$0.00 \$0.00	\$1,374.41
39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39600 Power Operated Equipment \$681,428.81 \$0.00 39800 Miscellaneous Equipment \$681,428.81 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 701 172 Contributions in Ald of Contre Contributions in Ald of Contributions in Ald	1.00 \$0.00 1.00 \$0.00 1.00 \$0.00 5.00 \$0.00	¢0,00	
39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39500 Laboratory Equipment, Gas \$681,428.81 \$0.00 39600 Power Operated Equipment \$681,428.81 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 XY Subtotal \$249,183,286.21 \$599,254.31 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$103,183,286.21 \$599,254.31	000 \$0.00 000 \$0.00 0.00 \$0.00	>>.>+	\$1,790,183.87
39600 Power Operated Equipment \$681,428.81 \$0.00 39600 Power Operated Equipment \$101,132.00 \$0.00 39800 Miscellaneous Equipment KY \$ubtotal \$101,132.00 \$0.00 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$101,120 Contributions in Ald of Con \$101,120 Contributions in Ald of Con	00.0\$\$0.00 0.00\$\$0.00	\$0.00	\$10,307.98
39800 Miscellaneous Equipment \$101,132.00 \$0.00 KY Subtotal \$249,133,286.21 \$599,254.31 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31	.00 \$0.00	\$0.00	\$681,428.81
KY Subtotal \$249,183,286.21 \$599,254.31 101.000 Gas Plant In Service Subtotal \$249,183,286.21 \$599,254.31 101.120 Contributions in Ald of Con \$249,183,286.21 \$599,254.31		\$0.00	\$101,132.00
101.120 Contributions in Aid of Con	4.31 (\$100,889.74)	\$0.00	\$249,681,650.78
101.120 Contributions in Aid of Con	4.31 (\$100,889.74)	\$0.09	\$249,681,650.78
XX			
37450 Rights of Way \$0.00	0.00 \$0.00	\$0.00	(\$6,250.00)
37540 Str. Regulating \$0.00 (\$1,900.00) \$0.00	0.00 \$0.00	\$0.00	(\$1,900.00)
27570 Str. Diher Distribution Svs (\$20,000.00) \$0.00	0.00 \$0.00	\$0.00	(\$20,000.00)
37600 Maina (\$9,554,188.77) \$0.00	0.00 \$0.00	\$0.00	(\$9,554,188.77)
37840 Mea & Red Sta Ed. General (\$69.57) \$0.00	0.00 \$0.00	\$0.00	(\$69.57)
37830 Mea & Red Sta Ed. Local Gas (\$9,303.56) \$0.00	0.00 \$0.00	\$0.00	(\$9,303.56)
38000 Services \$0.00	0.00 \$0.00	\$0.00	(\$144,040.37)
Parrie 2 of 4 Asset - 1025	st - 1025	ð)4/12/2007 11:12:13

37

÷

.....

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 07/2005 Period Ending: 07/2005

. . . .

	Beginning			:	Ending
	Balance	Additions	Retirements	Trans/Adjust	Balance
	(\$592.50)	\$0.00	\$0.00	\$0.00	(\$592.50)
	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
Subtotal	(\$9,889,588.24)	\$0.00	\$0.00	\$0.00	(\$9,889,588.24)
id of Con Subtotal	(\$9,889,588.24)	\$0.00	\$0.00	\$0.00	(\$9,889,588.24)
	(\$1,449,153.22)	00.0\$	\$0.00	\$0,00	(\$1,449,153.22)
Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
tion Reim Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$347,045.10	\$395.37	\$0.00	\$0.00	\$347,440.47
	\$38,888.17	\$0.00	\$0.00	\$0.00	\$38,888.17
	\$43,333.36	\$0.00	\$0.00	\$0.00	\$43,333.36
	\$509.54	\$0.00	\$0.00	\$0.00	\$509.54
	\$44,071.65	\$0.00	\$0.00	\$0.00	\$44,071.65
-	\$1,339,631.80	\$342,385.33	\$0.00	\$0.00	\$1,682,017.13
	\$129,888.28	÷ \$0.00	\$0.00	\$0.00	\$129,888.28
	\$19,036.70	\$4,605.69	\$0.00	\$0.00	\$23,642.39
	\$1,155,952.87	(\$289,589.18)	\$0.00	\$0.00	\$866,363.69
	\$59,554.63	\$58,458.29	\$0.00	\$0.00	\$118,012.92
	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
	\$28,392.63	\$0.00	\$0.00	\$0.00	\$28,392.63
ţ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
i	\$135,163,39	\$0.00	\$0.00	\$0.00	\$135,163.39
		Acre\$. 4095)	04/12/2007 11:12:13

.

.

ļ

NiSource

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

\$242,056,674.90 \$242,056,674.90 \$3,713,765.58 \$0.00 \$242,056,674.90 \$242,056,674.90 Balance \$198,973.39 \$46,590.78 \$0.00 \$3,713,765.58 Ending \$6,526.66 Period Beginning: 07/2005 Period Ending: 07/2005 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Trans/Adjust (\$100,889.74) \$0.00 (\$100,889.74) (\$100,889.74) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 (\$100,889.74) \$0.00 Retirements \$715,509.81 \$0.00 \$715,509.81 \$0.00 \$0.00 \$0.00 \$0.00 \$116,255.50 \$116,255.50 \$715,509.81 \$715,509.81 Additions \$241,442,054.83 \$241,442,054.83 \$241,442,054.83 \$3,597,510.08 \$241,442,054.83 \$46,590.78 \$0.00 \$0.00 \$3,597,510.08 \$198,973.39 \$6,526.66 Balance Beginning Grand Total: Columbia Gas of Kentucky Subtotal Financial/SEC Subtotal 106.000 Gas CCNC Subtotal **Gas Distribution Subtotal** Subtotal ⊵ 39112 OF&E, Information Systems 39600 Power Operated Equipment 39800 Miscellaneous Equipment 39430 Tools, Tools and Other 39110 OF&E, Unspecified Utility Account 106.000 Gas CCNC Business Segment GL Account State Gas Distribution ≥

04/12/2007 11:12:13

Asset - 1025

Page 4 of 4

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

--

- -

Period Beginning: 08/2005 Period Ending: 08/2005

Business Segment GL Account	иніна в				Ending
State	Annungad	Additione	Retirements	Trans/Adjust	Balance
Utility Account	Ralance	SIMINAL			
Gas Distribution					
101.000 Gas Plant in Service			•		
KY		\$0.00	\$0.00	\$0.00	\$521.20
30100 Organization Costs	\$521.20	00.04	\$0.00	\$0.00	\$149,442.93
30300 Intangible Pit, General	\$149,442.93	20.0¢	\$0.00	\$0.00	\$13,029.56
30310 Intancible Pit, DIS Software	\$13,029.56	30°00	00.04	\$0.00	\$0'00
anaon intervible Pit. FARA Software	\$0.00	20.00		\$0 DD	\$1.164,046.87
20040 internations of Misc Software	\$1,164,046.87	\$0.00	50.0¢	00'04 80'09	\$7.678.39
	\$7,678.39	\$0.00	50.00	00.0¢	\$206.00
30410 Lanu 	\$206.00	\$0.00	\$0.00	00'0¢	4040 AG4 32
37410 Land, City Gate/Wain Line mu	\$880.461.23	\$0.00	\$0.00	\$0.00	5710410095
37420 Land, Other Distribution Sys		\$0.00	\$0.00	\$0.00	\$437,470.15
37440 Land Rgts, Other Distr Sys		\$n nî	\$0.00	\$0.00	\$2,673,152.93
37450 Rights of Way	\$2,673,152,93		\$0 OC	\$0.00	\$5,249.05
37520 Str. City Gate Mea & Reg	\$5,249.05	nn.u¢		\$0.00	\$10,848.26
arran Sty General Mea & Red	\$10,848.26	20.00		SO DO	\$546,189.76
	\$546,189.76	\$0.00	20.06	40 00	\$88.210.20
3(940 Str) regulating	\$88,210.20	\$0.00	\$0.00	no ne	AT AKE ARE KA
37560 Str, Distribut industrial work	\$7.145.486.54	\$0.00	\$0.00	50.00	40'0'1'1'1'1'1'1'1'1'1'1'1'1'1'1'1'1'1'1
37570 Str, Other Distribution Sys	47A 208.34	\$0.00	\$0.00	\$0.00	10-000-014
37571 Str, Other Dist Sys, Leased	413 JED 48	\$0,00	\$0.00	\$0.00	\$33,260.56
37580 Str, Communication		413 20G 41	(\$39,575.97)	\$0.00	\$128,346,243.88
37600 Mains	\$128°313,610.44		\$0,00	\$0,00	\$251,814.94
37810 Mea & Reg Sta Eq, General	\$251,814.94		\$0.00	\$0.00	\$4,172,568.25
37820 Mea & Reg Sta Eq, Regulating	\$4,132,151.15	\$40,411,10	\$0.00 \$0.00	\$0.00	\$54,746.64
aroan Mea & Ren Sta Fu. Local Gas	\$54,746.64	20.00		\$0.00	\$257,908.74
	\$257,908.74	\$0.00	an'n¢	00124	\$71,505,220,69
S/all mea a reg are th' and the	\$71,553,311.09	\$0.00	(\$48,090.4U)	00.04	¢a 774 290.62
38000 Services	\$9.778.357.62	(\$4,067.00)	\$0.00	00-U¢	
38100 Meters	47 076 440 40	\$0.00	(\$2,895.99)	\$0.00	61.622,612,18
38200 Meter Installations		\$0 GR	(\$289.54)	\$0.00	\$2,430,555.39
38300 House Regulators	\$2,430,844.93	00 04 00 04	\$0.00	\$0.00	\$2,392,131.96
38400 House Regulator Installation	\$2,392,131.98	50.00	(\$1 RU5 49)	\$0.00	\$1,972,324.69
secon indicated files & Red Sta Ed	\$1,974,130.18	20.00	lowoonis Al	\$0.00	\$183,023.18
	\$183,023.18	\$0.00	00.04	DU US	\$711,145,89
38/20 Other Equip, Out Issuer	\$711.145.89	\$0.00	20.00	00-00t	
38741 Other Equip, lelephone	•	HCOP Jane			04/12/2007 11:12:23
Pade 1 of 4		0701 - 1855H			
	ــــــــــــــــــــــــــــــــــــ				

- · ·

. .
,

.....

ţ

ļ

:

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

•

. . . .

.

.. .

Period Beginning: 08/2005 Period Ending: 08/2005

Quanty Account 3864,418.99 \$0.00 101.000 Gas Plant In Service \$121,471.06 \$0.00 3743 Other Equip, Teation \$121,471.06 \$0.00 3743 Other Equip, Teation \$121,471.06 \$0.00 3743 Other Equip, Teation \$121,471.06 \$0.00 3744 Other Equip, Teations \$121,471.06 \$0.00 3745 Other Equip, Teations \$121,471.06 \$0.00 3745 Other Equip, Teations \$121,471.06 \$0.00 3745 Other Equip, Teations \$122,6159.23 \$0.00 3911 OF&E, Unspecified \$47,381.18 \$0.00 3911 OFEE, Unspecified \$450,291.28 \$0.00 39221 Trans Eq., Trailers \$1000 or \$123,036.56 \$0.00 39220 Stores Equipment \$32,095.77 \$0.00 39411 Tools, Cing Equipment \$32,095.77 \$0.00 39411 Tools, Cing Equipment \$32,095.78 \$0.00 39411 Tools, Cing Equipment \$32,095.77 \$0.00 39411 Tools, Cing Equipment \$1,374.41 \$0.00 39411 Tools, Cing Equipment \$1,377.32.94 \$0.00		Trans/Adjust	Balance
101.000 Gas Plant In Service \$364,418.99 \$0.00 8742 Other Equip, Faction \$121,471.06 \$0.00 8743 Other Equip, Oth Communicatin \$393,504.03 \$2,298.67 8743 Other Equip, Tanientering \$121,471.06 \$0.00 8744 Other Equip, Tanientering \$125,519.29 \$0.00 8744 Other Equip, Customar Info Srv \$1,255,519.29 \$0.00 8745 Other Equip, Customar Info Srv \$1,255,519.29 \$0.00 8741 OF&E, Information Systems \$46,529.172 \$0.00 89410 OF&E, Information Systems \$125,058.93 \$0.00 89410 Fools, Catege & Service Eq \$32,398.75 \$0.00 89410 Fools, Catege & Service Eq \$32,070.433 \$0.00 89410 Fools, Shop Equipment \$17,701.432.87 \$0.00 89420 Fools, Shop Equipment \$17,901.432.87 \$0.00 89430 Fools, Tools, Shop Equipment \$17,901.432.87 \$0.00 89430 Fools, Tools, Shop Equipment \$17,701.432.87 \$0.00 89430 Fools, Tools, Shop Equipment \$17,701.432.87 \$0.00 89430 Fools, Shop Equipment \$17,701.432.87 \$0.00 89430 Fools, Shop Equipment \$17,901.432			
N 50.00 33742 Other Equip, Radio \$121,471,06 \$0.00 33743 Other Equip, Oth Communicatin \$121,471,06 \$0.00 33743 Other Equip, Customr Info Srv \$121,471,106 \$0.00 33745 Other Equip, Customr Info Srv \$121,471,106 \$0.00 33745 Other Equip, Customr Info Srv \$125,553,594,03 \$2,288,67 39110 OF&E, Unspecified \$1,256,159,29 \$0.00 39111 OFEE, Information Systems \$1,259,139,29 \$0.00 39212 Trans Eq., Trailers > \$1,000 or \$3,398,75 \$0.00 39220 Trans Eq., Trailers > \$1,000 or \$3,298,75 \$0.00 39210 Trans Eq., Trailers > \$1,000 or \$3,398,75 \$0.00 39210 Trans Eq., Trailers > \$100 or \$3,398,75 \$0.00 39210 Trans Eq., Trailers > \$100 or \$3,398,75 \$0.00 39210 Tools, Garage & Service Eq \$3,23,085,75 \$0.00 39300 Stores Equipment \$3,300 ostores Graupe & Service Eq \$1,790,183,87 39410 Tools, Garage & Service Eq \$1,790,183,87 \$0.00 39420 tools, Tools and Other \$1,790,183,87 \$0.00		·	
38/42 Other Equip, Yatato \$121,471,06 \$0.00 38/44 Other Equip, Customn into Srv \$127,354,97 \$0.00 38/14 Other Equip, Customn into Srv \$1,266,159,29 \$0.00 39/11 OF&E, Data Handling Equip \$1,266,159,29 \$0.00 39/12 OF&E, Information Systems \$40,291,172 \$0.00 39220 Trans Eq. Trailers > \$1,000 <rd>\$1,29,059,89 \$0.00 39200 Stores Equipment \$3,336,75 \$0.00 39411 Tools, Carage & Sarvice Eq \$5,0,36,55 \$0.00 39410 Tools, Cools Garage & Sarvice Eq \$5,1,730,183,347 \$0.00 39411 Tools, Cools Garage & Sarvice Eq \$5,1,730,183,347 \$0.00 39410 Tools, Cools Garage & Sarvice Eq \$1,770,183,347 \$0.00 39411 Tools, Cools Tools Shop Equipment \$1,374,41 \$0.00 39420 Tools, Shop Equipment \$1,374,41 \$0.00 39430 Tools, Shop Equipment \$1,374,41 \$0.00 39430 Tools, Shop Equipment \$1</rd>	\$0.00	\$0.00	\$864,418.99
38744 Other Equip, On Communicant \$32,286,159,23 \$0.00 38744 Other Equip, Telemetering \$1,256,159,23 \$0.00 39716 OfFaE, Unspecified \$1,256,159,23 \$0.00 39714 OfFaE, Unspecified \$1,256,159,23 \$0.00 39714 OfFaE, Unspecified \$1,256,159,23 \$0.00 39714 OfFaE, Unspecified \$1,256,159,23 \$0.00 39714 OfFaE, Unspecified \$1,267,172 \$0.00 39714 OfFaE, Unspecified \$1,266,159,23 \$0.00 39714 OfFaE, Information Systems \$1,267,172 \$0.00 39220 Trans Eq. Trailers \$1,000 or \$1,39,159,183,89 \$0.00 39221 Trans Eq. Trailers \$1,000 or \$1,306,413 \$1,306,414 \$0.00 39241 Tools, Gaarge & Service Eq \$3,308,75 \$0.00 \$0.00 39410 Tools, Gaarge & Service Eq \$5,173,414 \$0.00 \$0.00 39410 Tools, Gaarge & Service Eq \$5,173,414 \$0.00 \$0.00 39410 Tools, Gaarge & Service Eq \$5,173,414 \$0.00 \$0.00 39410 Tools, Gaarge & Service Eq \$5,1730,418,341 \$0.00 \$0.00 39410 Tools, Gaarge & Service Eq \$5,1730,418,341	\$0.00	\$0.00	\$121,471.06
38746 Other Equip, letemetering 317,354,37 \$0.00 38746 Other Equip, letemetering \$17,354,37 \$0.00 39111 OF&E, Unspecified \$1,255,159,29 \$0.00 39111 OF&E, Information Systems \$1,255,159,29 \$0.00 39220 Trans Eq. Trailers \$1000 or \$1,293,172 \$0.00 39221 Trans Eq. Trailers \$1000 or \$32,398,75 \$0.00 39200 Stores Equipment \$32,036,85 \$0.00 39410 Tools, Garage & Service Eq \$52,138,234 \$0.00 39410 Tools, Shop Equipment \$1,790,133,87 \$0.00 39420 Tools, Shop Equipment \$1,730,133,87 \$0.00 39430 Tools, Tools and Other \$1,01,312,00 \$0.00 39500 Laboratory Equipment \$1,01,312,00 \$0.00	\$0.00	\$0.00	\$937,802.70
38146 Chier Equip, Custom mo avo \$1,256,159,29 \$0.00 38110 OF&E, Unspecified \$470,291.72 \$0.00 39111 OF&E, Information Systems \$470,291.72 \$0.00 39112 OF&E, Information Systems \$470,291.72 \$0.00 39112 OF&E, Information Systems \$470,291.72 \$0.00 39212 Trans Eq. Trailers > \$100 or \$1256,159.29 \$0.00 39220 Trans Eq. Trailers > \$100 or \$33,398.75 \$0.00 39220 Trans Eq. Trailers > \$100 or \$33,398.75 \$0.00 39200 Stores Equipment \$32,398.75 \$0.00 39410 Tools, Garage & Service Eq \$32,1,308.85 \$0.00 39410 Tools, Cinc Equip, Stationary \$137,41 \$0.00 39430 Tools, Tools, and Other \$1,70,132.00 \$0.00 39430 Tools, Tools and Other \$1,70,307.98 \$0.00 39500 Laboratory Equipment \$1,70,307.98 \$0.00 39600 Power Operated Equipment \$1,71,312.00 \$0.00 39600 Power Operated Equipment \$1,01,132.00 \$0.00 39600 Power Operated Equipment \$1,01,312.00 \$0.00 39600 Power Operated Equipment \$1,01,312.00 \$0.00	\$0.00	\$0.00	\$127,354.97
33110 Order, Unspectined \$47,388.18 \$0.00 39111 OFEE, Data Handling Equip \$450,291.72 \$0.00 39111 OFEE, Trains Eq., Trailers > \$1,000 \$1,398.75 \$0.00 39121 Trans Eq., Trailers > \$1,000 \$3,398.75 \$0.00 39221 Trans Eq., Trailers > \$1,000 \$3,398.75 \$0.00 39220 Trans Eq., Trailers \$1000 or \$3,398.75 \$0.00 39221 Trans Eq., Trailers \$1000 or \$3,398.75 \$0.00 3920 Stores Equipment \$32,036.85 \$0.00 39411 Tools, Garage & Service Eq \$32,036.85 \$0.00 39411 Tools, CNG Equip, Stationary \$32,036.85 \$0.00 39411 Tools, Stop Equipment \$1,790,183.87 \$0.00 39420 Tools, Stop Equipment \$1,730,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$1,01,312.00 \$1,01,312.00 \$0.00 39500 Laboratory Equipment \$1,01,312.00 \$50,685.18 \$0.00 39600 Power Operated Equipment \$1,01,312.00 \$50,685.18 \$0.00 39600 Power Operated Equipment \$1,01,312.00 \$50,685.18 \$0.00 <t< td=""><td>\$0.00</td><td>\$0.00</td><td>\$1,256,159.29</td></t<>	\$0.00	\$0.00	\$1,256,159.29
33111 Orest, Justa rantanuaring Equip 39212 (Fizans Eq., Trailers > \$1,000 \$129,053.39 \$0.00 39221 Trans Eq., Trailers > \$1,000 \$3,393.75 \$0.00 39220 Trans Eq., Trailers > \$1,000 \$3,393.75 \$0.00 39221 Trans Eq., Trailers > \$1,000 \$3,393.75 \$0.00 39300 Stores Equipment \$3,393.75 \$0.00 39411 Tools, Garage & Service Eq \$32,035.65 \$0.00 39411 Tools, Garage & Service Eq \$52,1,282.34 \$0.00 39410 Tools, Garage & Service Eq \$52,1,282.34 \$0.00 39411 Tools, CNG Equip, Stationary \$1,790,183.87 \$0.00 39410 Tools, Garage & Service Eq \$51,790,183.87 \$0.00 39410 Tools, Garage & Service Equipment \$1,790,183.87 \$0.00 39420 Tools, Flop Equipment \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,90,103.07 \$50,858.18 700 \$3900 Miscellaneous Equipment \$1,01,132.00 \$50,858.18 701 \$100 \$249,681,650.78 \$50,858.18 701 \$249,681,650.78 \$50,858.18 701	\$0,00	\$0.00	\$47,388.18
39712 Or-ccr, monmanuoli 3ysenius \$123,059.89 \$0.00 39220 Trans Eq. Trailers > \$1,000 \$3.398.75 \$0.00 39221 Trans Eq. Trailers > \$1000 or <	\$0.00	\$0.00	\$460,291.72
39220 Trans Eq. Trainers 7 \$1,000 or < 3,3385.75 \$0.00 39221 Trans Eq. Trainers \$1000 or < 3,3385.75 \$0.00 39241 Tools, CNG Equip, Stationary \$32,036.85 \$0.00 39410 Tools, CNG Equip, Stationary \$5,71,282.34 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,790,183.87 \$0.00 39600 Power Operated Equipment \$1,791,132.00 \$10,1,132.00 \$0.00 39600 Power Operated Equipment \$1,791,132.00 \$10,1,132.00 \$0.00 39600 Miscellaneous Equipment \$249,681,650.78 \$50,858.18 101.100 Gas Plant in Service Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con KY \$249,681,650.78 \$50,958.18 101.120 Contributions in Aid of Con KY \$10,132.00 0.00 \$000 \$000 \$000 \$000 \$000 \$000	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq.	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment 3930 Stores Equipment 3941 Tools, Garage & Service Eq 3941 Tools, CNG Equip, Stationary 39420 Tools, Shop Equipment 39420 Tools, Shop Equipment 39430 Tools, Tools and Other 39430 Laboratory Equipment 39500 Laboratory Equipment 39500 Power Operated Equipment 101,120 Contributions In Aid of Con KY Subtotal 101,120 Contributions In Aid of Con KY 3750 Str, Other Distribution Sys 3750 Str, Other Distribution Sys 37600 Mains 37600 Mains 33000 Mains 33200 Store Contribution Sys 37600 Mains 33200 Store Contribution Sys 37600 Mains 33200 Store Contribution Sys 37600 Mains 33200 Store Contribution Sys 37600 Mains 37600 Mains 33200 Store Contribution Sys 37600 Mains 37600 Mains 33200 Store Contribution Sys 37600 Mains 33200 Store Contribution Sys 37600 Mains 37600 Mains 33200 Store Contribution Sys 37600 Mains 37600 Mains 33200 Store Contribution Sys 37600 Mains 37600 Mains	00.0\$	\$0.00	\$0.00
33410 Tools, Garage & Service Eq 3521,282.34 \$0.00 39411 Tools, CNG Equip. Stationary \$1,790,183.87 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Shop Equipment \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$1,790,183.87 \$0.00 39500 Laboratory Equipment \$10,307.98 \$0.00 39600 Power Operated Equipment \$101,132.00 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 701.000 Gas Plant in Service Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$249,681,650.78 \$50,00 101.132 Contributions in Aid of Con \$249,681,650.78 \$50,858.18 101.132 Contributions in Aid of Con \$249,681,650.78 \$50,858.18 <t< td=""><td>\$0.00</td><td>\$0.00</td><td>\$32,036.65</td></t<>	\$0.00	\$0.00	\$32,036.65
39411 Tools, CNG Equip, Stationary \$1,790,183.87 \$0.00 39420 Tools, Shop Equipment \$1,790,183.87 \$0.00 39430 Tools, Tools and Other \$1,790,183.87 \$0.00 39500 Laboratory Equipment, Gas \$10,307.98 \$0.00 39500 Laboratory Equipment, Gas \$681,428.81 \$0.00 39500 Power Operated Equipment, Gas \$681,428.81 \$0.00 39500 Miscellaneous Equipment \$50,858.18 \$0.00 39500 Miscellaneous Equipment \$249,681,650.78 \$50,858.18 701.000 Cas Plant in Service Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$249,681,650.78 \$50,858.18 101.120 Contributions Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions In Aid of Con \$249,681,650.78 \$50,000 37450 Rights of Way \$750 Str, Regulating \$50,000 \$0.00 37570 Str, Other Distribution Sys \$50,000 \$0.00 \$0.00 37570 Str, Other Distribution Sys \$50,554,188.77 \$0.00 \$0.00 37570 Str, Other Distribution Sys \$50,554,1	\$0.00	\$0.00	\$521,282.34
39420 Tools, Shop Equipment 39430 Tools, Tools and Other 395800 Laboratory Equipment, Gas 395800 Laboratory Equipment, Gas 395800 Power Operated Equipment 395800 Power Operated Equipment 395800 Power Operated Equipment 395800 Miscellaneous Equipment 395800 Miscellaneous Equipment 395800 Miscellaneous Equipment 395800 Miscellaneous Equipment 395800 Miscellaneous Equipment 101,132,00 101,132,00 Gas Plant in Service Subtotal 101,120 Contributions in Aid of Con KY Subtotal 101,120 Contributions in Aid of Con KY Subtotal 101,120 Contributions in Aid of Con KY Subtotal 3749,681,650,78 370,090 Gas Plant in Service Subtotal 101,132,00 3750 Str, Regulating 3750 Str, Other Distribution Sys 37600 Mains 37600	\$0.00	\$0.00	\$1,374.41
39430 Tools, Tools and Other 39500 Laboratory Equipment, Gas 39500 Power Operated Equipment 39500 Power Operated Equipment 39500 Miscellaneous Equipment 701,132.00 7120 Contributions in Aid of Con KY Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con KY 37450 Rights of Way 37570 Str, Other Distribution Sys 3750 Str, Other Distribution Sys 3750 Str, Other Distribution Sys 3750 Str, Other Distribution Sys	\$0.00	\$0.00	\$1,790,183.87
39500 Laboratory Equipment, Gas \$10,001.50 \$0.00 39600 Power Operated Equipment \$681,428.81 \$0.00 39600 Power Operated Equipment \$101,132.00 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 71120 Contributions in Aid of Con \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$50,000.00 \$0.00 37540 Str, Regulating \$50,855.4188.77 \$0.00 37500 Mains (\$5,554,188.77 \$0.00 37600 Mains (\$6,5554,188.77 \$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment \$101,132.00 \$0.00 39800 Miscellaneous Equipment \$101,132.00 \$0.00 701,000 Gas Plant in Service Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$50,00 \$6,000 37540 Rights of Way \$50,000.000 \$0.00 37570 Str, Other Distribution Sys \$5,554,188.77 \$0.00 37600 Mains \$6,000 \$6,000 \$6,000 \$70,000 \$75,054,188.77 \$6,000 \$6,000	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment #101,192,000 701,120 Contributions In Aid of Con \$249,681,650.78 \$50,858.18 101.120 Contributions In Aid of Con \$249,681,650.78 \$50,856.18 101.120 Contributions In Aid of Con \$249,681,650.78 \$50,856.18 101.120 Contributions In Aid of Con \$249,681,650.78 \$50,956.18 101.120 Contributions In Aid of Con \$50,000 \$0.00 37540 Rights of Way \$50,000 \$0.00 37570 Str, Other Distribution Sys \$5,554,188.77 \$0.00 37600 Mains \$60,00 \$6,5554,188.77 \$0.00	\$0.00	\$0.00	\$101,132.00
101.000 Gas Plant in Service Subtotal \$249,681,650,78 \$50,858.18 101.120 Contributions in Aid of Con \$50,000 \$50,000 8750 Rights of Way \$51,900.000 \$0,000 37540 Str, Regulating \$50,000 \$0,000 37570 Str, Other Distribution Sys \$5,554,188.77 \$0.00 37600 Mains \$6,554,188.77 \$0.00	3 (\$92,657.39)	\$0.00	\$249,639,851.57
101.000 Gas Plant in Service Subtotal \$249,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$200 \$2,49,681,650.78 \$50,858.18 101.120 Contributions in Aid of Con \$0.00 \$0.00 \$0.00 XY \$750 Rights of Way \$5,1900.00) \$0.00 37540 Str, Regulating \$5,594,188.77 \$0.00 37570 Str, Other Distribution Sys \$5,554,188.77 \$0.00 \$7600 Mains \$6,554,188.77 \$0.00			
101.120 Contributions in Aid of Con \$0.00 KY (\$6,250.00) \$0.00 37450 Rights of Way (\$5,900.00) \$0.00 37540 Str, Regulating (\$1,900.00) \$0.00 37570 Str, Other Distribution Sys (\$9,554,188.77) \$0.00 37600 Mains (\$9,554,188.77) \$0.00	8 (\$92,657,39)	\$0.00	\$249,639,851.57
KY 37540 Rights of Way 37540 Str, Regulating 37570 Str, Other Distribution Sys 37600 Mains (\$9,554,188.77) \$0.00 (\$9,554,188.77) \$0.00			
37450 Rights of Way 37450 Rights of Way 50.00 (\$1,900.00) \$0.00 (\$1,900.00) \$0.00 (\$20,000.00) \$0.00 (\$20,000.00) \$0.00 (\$20,000.00) \$0.00 37570 Str, Other Distribution Sys (\$9,554,188.77) \$0.00 37600 Mains (\$0.00 0.00) \$0.00 0.00 0.00 0.00 0.00 0.	0 \$0.00	\$0.00	(\$6,250.00)
37540 Str, Regulating (\$20,000.00) \$0.00 37570 Str, Other Distribution Sys (\$9,554,188.77) \$0.00 37600 Mains (\$9,554,188.77) \$0.00	\$0.00	\$0.00	(\$1,900.00)
37570 Str, Other Distribution Sys 37600 Mains (\$9,554,188.77) \$0.00 1/440 671 \$0.00	0 \$0,00	\$0.00	(\$20,000.00)
37600 Mains (39,004,140,17) 4000	50.00 1	\$0.00	(\$9,554,188.77)
	\$0.00	\$0.00	(\$69.57)
37810 Mea & Reg Sta Eq, General	50.00 50.00	\$0.00	(\$9,303.56)
37830 Mea & Reg Sta Eq, Local Gas (\$9,303.50) \$5.00 (\$14,040.37) \$0.00	\$0.00	\$0.00	(\$144,040.37)
		0	04/12/2007 11:12:23

•

ļ

1

:

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 08/2005

				Period Endin	g: 08/2005
Business Segment GL Account State	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Utility Account. Gas Distribution					
401.120 Contributions in Aid of Con					
KX				00 a4	(02 CO)
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	00.04	
agant House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
20000 inductrial Mag & Red Sta Ed	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtot	ai (\$9,889,588,24)	\$0.00	\$0.00	\$0.00	(\$9,389,588.24)
101.120 Contributions in Ald of Con Subtot	tal (\$9,889,588.24)	\$0.00	\$0.00	\$0.00	(\$9,889,588.24)
101.140 Non-taxable Relocation Reim					
KY	(\$4 AAQ 153.22)	\$0.00	\$0.00	\$0,0\$	(\$1,449,153.22)
37600 Mains KY Subto	tal (\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subto	otal (\$1,449,153.22)	\$0.00	\$0.00	00'0\$	(\$1,449,153.22)
106.000 Gas CCNC					
KY		00 UU	\$0.00	\$0,00	\$0.00
30300 Intangible Plt, General	DD'DA	38 8C2	\$0.00	\$0.00	\$347,469.33
30330 Intangible Pit, Misc Software	\$341,5440.447 \$50,000 47	\$0.00	\$0.00	\$0.00	\$38,888.17
37440 Land Rgts, Other Distr Sys	430,000,17 412 222 35	00.04	\$0.00	\$0.00	\$43,333.36
37450 Rights of Way	00000000000000000000000000000000000000	00 US	\$0.00	\$0.00	\$509.54
37540 Str, Regulating	4009:04 \$44 074 85	\$0.00	\$0.00	\$0,00	\$44,071.65
37570 Str, Other Distribution Sys	\$1 682 017 13	\$318.043.41	\$0.00	\$0.00	\$2,000,060.54
37600 Mains	£129.888.28	(\$40,417.10)	\$0.00	\$0.00	\$89,471.18
37820 Mea & Keg Sta Eq. Kegulaung	\$23.642.39	\$2,617.82	\$0.00	\$0.00	\$26,260.21
38000 Services	¢866 363 69	\$44.868.17	\$0.00	\$0.00	\$911,231.86
38100 Meters	4448 A49 B2	\$24,063.62	\$0.00	\$0.00	\$142,076.54
38500 industrial Mea & Reg Sta Eq	4 I DO 140	\$0.00	\$0.00	\$0.00	\$3,951.13
38720 Other Equip, Odortzation	01.100,004 23 000 004	\$0.00	\$0.00	\$0.00	\$28,392.63
38742 Other Equip, Radio	60.720°07¢	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00
38744 Other Equip, Oth Communicatin	4125 463 30	(\$1.523.04)	\$0.00	\$0.00	\$133,640.35
38745 Other Equip, Telemetering Dame 3 of A		Asset - 1025			04/12/2007 11:12:23

;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 08/2005 Period Ending: 08/2005

Business Segment GL Account State	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Utility Account Gas Distribution 106.000 Gas CCNC					
KY 39110 OF&E, Unspecified 39112 OF&E, Information Systems	\$6,526.66 \$198,973.39 \$46 500 78	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$6,526.66 \$198,973.39 \$46,590.78
39430 Tools, Tools and Other 39600 Power Operated Equipment	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00
39800 Miscellaneous cymprice. KY Subtotal	\$3,713,765.58	\$347,681.74	\$0.00	\$0.00	\$4,061,441.32
106.000 Gas CCNC Subtotal	\$3,713,765.58	\$347,681.74	\$0.00	\$0.00	\$4,061,447.32
Gas Distribution Subfotal	\$242,056,674.90	\$398,539.92	(\$92,657.39)	\$0.00	\$242,362,557.43
Columbia Gas of Kentucky Subtotal	\$242,056,674.90	\$398,539.92	(\$92,657.39)	\$0.00	\$242,362,557.43
Financial/SEC Subtotal	\$242,056,674.90	\$398,539.92	(\$92,657.39)	\$0.00	\$242,362,557.43
	·				

04/12/2007 11:12:23

\$242,362,557.43

\$0.00

(\$92,657.39)

\$398,539.92

\$242,056,674.90

Grand Total:

4

Asset - 1025

Page 4 of 4

ļ

ł

NISource atta Can at Kontintra - Ear Sat of Booter Efnandi

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 09/2005 Period Ending: 09/2005

GL Account State Utility Account					
Utility Account	Beainning				Ending
	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
KY .					
30100 Organization Costs	\$521.20	\$0.00	\$0,00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intangibie Pit, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30320 Intangible Pit, FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 intangible Pit, Misc Software	\$1,164,046.87	\$0.00	\$0.00	\$0,00	\$1,164,046.87
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0,00	\$0.00	\$0.00	\$206.00
37420 Land. Other Distribution Sys	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Rots, Other Distr Sys	\$437,470.15	\$0.00	\$0.00	\$0.00	\$437,470.15
37450 Rights of Way	\$2,673,152.93	\$41.48	\$0.00	\$0.00	\$2,673,194.41
37520 Str. City Gate Mea & Red	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37530 Sfr. General Mea & Red	\$10,848.26	\$0.00	\$0.00	\$0,00	\$10,848.26
37540 Str. Redulating	\$546,189.76	\$0.00	\$0.00	\$0.00	\$546,189.76
37560 Str. Distribtn industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
37570 Str. Other Distribution Svs	\$7,145,486.54	00'0\$	\$0.00	\$0,00	\$7,145,486.54
37571 Str. Other Dist Svs. Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Str. Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains	\$128,346,243.88	\$236,101.97	(\$31,430.59)	\$0.00	\$128,550,915.26
37810 Mea & Reo Sta Eq. General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37820 Mea & Red Sta Ed. Regulating	\$4,172,568.25	\$46,683.62	\$0.00	\$0.00	\$4,219,251.87
37830 Mea & Reo Sta Eo. Local Gas	\$54,746.64	\$0.00	\$0.00	\$0.00	\$54,746.64
37910 Mea & Reg Sta Eq, City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$71,505,220.69	\$0.00	\$0.00	\$0.00	\$71,505,220.69
38100 Meters	\$9,774,290.62	\$0.00	\$0.00	\$0.00	\$9,774,290.62
38200 Meter Installations	\$7,273,223.13	\$0.00	\$0.00	\$0.00	\$7,273,223.13
38300 House Regulators	\$2,430,555.39	\$0.00	\$0.00	\$0.00	\$2,430,555.39
38400 House Regulator Installation	\$2,392,131.96	\$0.00	\$0.00	\$0.00	\$2,392,131.96
38500 Industrial Mea & Red Sta Eq	\$1,972,324.69	\$0.00	(\$11,329.40)	\$0.00	\$1,960,995.29
38720 Other Equip. Odorization	\$183,023.18	\$0.00	\$0.05	\$0.00	\$183,023.18
38741 Other Equip, Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
Page 1 of 4		Asset - 1025			04/12/2007 11:12:32

ì

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 09/2005 Period Ending: 09/2005

Business Segment GL Account State		Beginning	Διάβερης	Retirements	Trans/Adjust	Ending Balance
Utility Account		balalice				
Gas Distribution 101.000 Gas Plant In Service						
KY		486A A18 99	\$0.00	\$0.00	\$0.00	\$804,410.39
38742 Other Equip, Radio		40741410000	\$0.00	\$0.00	\$0.00	0011141171¢
38744 Other Equip, Oth Communicatin		\$12,17,802.70	\$0.00	\$0.00	\$0.00 \$0.00	\$407,354,97
38745 Other Equip, Telemetering		\$127,354,97	\$0.00	\$0.00	40.00	±1 256 159.29
38746 Other Equip, Customr Info Srv		\$1.256.159.29	\$0.00	\$0.00	\$0.00 \$0.00	\$47,388.18
39110 OF&E, Unspecified		\$47,388.18	\$0.00	\$0.00	90.09 00.03	\$460,291.72
39111 OF&E, Data Handling Equip		\$460,291.72	\$0.00	\$0.00	00.0¢	\$129.059.89
39112 OF&E, Information Systems		\$129,059,89	\$0.00	\$0.00	00 04	\$3,398.75
39220 Trans Ed, Trailers > \$1,000		\$3.398.75	\$0.00	\$0.00		\$0.00
39221 Trans Eq, Trailers \$1000 of ≤		\$0.00	\$0.00	\$0.00	00.0¢	\$32,036,65
39300 Stores Equipment		¢32 038 65	\$0.00	\$0.00	\$0.0¢	¢674 287 34
39410 Tools, Garage & Service Eq		\$251 000 3V	\$0.00	\$0.00	20.00	10:302130¢
39411 Tools, CNG Equip, Stationary		\$071707'170\$	\$0.00	\$0.00	\$0.00	51-21-5-1-5-1-5-1-5-1-5-1-5-1-5-1-5-1-5-
39420 Tools, Shop Equipment			\$0.00	\$0.00	\$0.00	10,001,001,14
39430 Tools. Tools and Other		\$1,/90,783.01	\$0.00	\$0.00	\$0.00	301.301.30
39500 Laboratory Equipment, Gas		\$10,307.98	\$0.00	\$0.00	\$0.00	\$681,428.81
39600 Power Operated Equipment		\$581,428-01	\$0.00	\$0.00	\$0.00	\$101,132.00
39860 Miscellaneous Equipment		\$101,132.00	4000 001 UT	(\$42.759.99)	\$0.00	\$249,879,918.65
KY Su	subtotal	\$249,639,851.57	\$282,821.01			
			\$285.827.07	(\$42,759.99)	\$0.00	\$249,879,918,65
101.000 Gas Plant In Service Si	Subtotal	\$249,639,651.51				
101.120 Contributions in Aid of Con						(\$6.250.00)
КY		(\$6.250.00)	\$0.00	\$0.00	0000	(00.000.13)
37450 Rights of Way		(\$4 900.00)	\$0.00	\$0.00	\$0.00 \$	(\$20.000.00)
37540 Str, Regulating		(\$20 000 00)	\$0.00	\$0.00	\$0.05 \$0.02	140 554.188.77)
37570 Str, Other Distribution Sys		(\$9.554.188.77)	\$0.00	\$0.00	0.05 0.00	(\$69.57)
37600 Mains		(\$69.57)	\$0.00	\$0.00	00.04	(\$9.303.56)
37810 Mea & Reg Sta Eq, General		(\$9.303.56)	. \$0.00	\$0.00	na ne	(\$144,040.37)
37830 Mea & Reg Sta Eq, Local Gas		(\$144,040.37)	\$0.00	\$0.00	00.04	
38000 Services			1007			04/12/2007 11:12:32
			Asset - 1020			

£

.....

١ ţ

ļ

-

i

Columbia Gas of Kentucky - For Set of Books: Financial/SEC NISource

Period Beginning: 09/2005 Period Ending: 09/2005

usiness Segment	Bedinning		strending	Trans/Adjust	Ending Balance	
GL Account State I INITHY Account	Balance	Additions	Ventoria			
as Distribution					/*E03 £01	
101.120 Contributions in Aid of Con		¢0 00	\$0.00	\$0.00	(\$3943.90)	
KY	(\$592.50)	00'0¢	\$0.00	\$0,00	(\$70.299.57)	
38200 Meter Instaliations	(\$82,943.90)	00.04	\$0,00	\$0.00	100 80% COD 11	
38300 House Regulators	(\$70,299.57)	00 0¢	\$0,00	\$0.00	(+-7'00C'628'6\$)	
38500 Industrial Mea & reg ara E4 Ky Subtotal	(\$9,889,588.24)	nn-n¢		00.00	(\$9,889,588,24)	
	(\$9,889,588.24)	\$0.00	\$0,00	00,04		
101.120 Contributions in Aid of Con Subtotal						
101.140 Non-taxable Rejocation Reim			\$0.00	\$0.00	(\$1,449,153.22)	
KY	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,103.44)	
37600 Mains Ky Subtotal	(\$1,449,153.22)	\$0.01		00.04	(\$1.449,153.22)	
	re1 AAG 153.22)	\$0.00	\$0.00	oo-n¢		
101.140 Non-taxable Relocation Reim Subtotal						
106.000 Gas CCNC			\$0.00	\$0.00	\$0.00 ***** 534 60	
KY	\$0.00	\$0.00	\$0.00	\$0.00	444,344,00 417 417	
30300 Intangible Pit, General	\$347,469.33	\$65.27	\$0.00	\$0.00	\$30,000.1 \$43.333.36	
30330 Intangible Pit, Misc Software	\$38,888.17	50'00 50 00	\$0.00	\$0.09	\$509.54	
37440 Land Rgts, Other Distr Sys	\$43,333,36	00'0¢	\$0.00	\$0.09 20.09	\$44,071.65	
37450 Rights of Way	\$509.54	00.00¢	\$0.00	\$0.00	\$1.314,970.02	
37540 Str, Regulating	\$44,071.65	40.00 rease 000.52)	\$0.00	50.0¢	\$46,833.46	
37570 Str, Other Distribution Sys	\$2,000,060,54	(27.72)	\$0.00	00 U\$	\$26,424,14	
37600 Mains	\$89,471.18 225 24	\$163.93	\$0.00	00.02	\$954,891.70	
37820 Mea & Keg are the the	\$20,000 05\$	\$43,659.84	20.00	20.00	\$142,096.38	
38000 Services	\$911,231.00 *1 12 075 54	\$19.84	\$0,00	\$0.00	\$3,951.13	
38100 meters	a144,414.413	\$0.00	\$0.00 \$0.00	\$0.00	\$28,392.63 22	
38500 inter Equip, Odorization	\$28,392.63	\$0.00	50.00	\$0.00	50,00 *102 610 35	
Sorto Citiza Studio Radio	S0.00	\$0.00		\$0.00	************	

46

\$0.00 \$0.00

> \$0.00 \$0.00

> > \$0.00 \$133,640.35

> > > 38744 Other Equip, Oth Communicatn 38745 Other Equip, Telemetering

Page 3 of 4

38742 Other Equip, Radio

Gas Distribution

Business Segment GL Account

Asset - 1025

04/12/2007 11:12:32

ļ

ļ

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 09/2005 Period Ending: 09/2005

Business Segment GL Account State	Beginning Balance	Additions	Retirements	Trans/Ådjust	Ending Balance
Utility Account Gas Distribution 106 mm Gas CCNC					
KY 39110 OF&E, Unspecified 39112 OF&E, Information Systems	\$6,526.66 \$198,973.39	\$0.00 \$0.00	00.0\$ \$0.00 \$0.00	00.0\$ 00.0\$	\$6,526.66 \$198,973.39 \$46,590.78
39430 Tools, Tools and Other 39600 Power Operated Equipment	\$45,590.73 \$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	00'0\$ 00'05
39800 Nijscellarieous Equipment KY Subtotal	\$4,061,447.32	(\$683,819.36)	\$0.00	\$0.00	05'170'115'5\$
106.000 Gas CCNC Subtotal	\$4,061,447.32	(\$683,819.36)	\$0.00	\$0.00	\$3,377,627.96
Gas Distribution Subfotal	\$242,362,557.43	(\$400,992.29)	(\$42,759.99)	\$0.00	\$241,918,805.15
Columbia Gas of Kentucky Subtotal	\$242,362,557 43	(\$400,992.29)	(\$42,759.99)	\$0.00	\$241,918,805.15
Financial/SEC Subtotal	\$242,362,557.43	(\$400,992.29)	(\$42,759.99)	\$0.00	\$241,918,805.15

04/12/2007 11:12:32

.

\$241,918,805.15

\$0.00

(\$42,759.99)

(\$400,992.29)

\$242,362,557.43

Grand Total:

Asset - 1025

Page 4 of 4

PSC Set 2 - 074 Attuchment 2

Account Summary by State

ĺ

:

ì

÷

NiSource Cólumbia Gas of Kentucky - For Set of Books: Financial/SEC Period Beginning: 10/2005 Period Ending: 10/2005

GLAccount					:
State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
3as Distribution					
101.000 Gas Plant In Service					
КY					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intangible Plt, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30320 Intangible Plt, FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Pit, Misc Software	\$1,164,046.87	\$0.00	\$0.00	\$0.00	\$1,164,046.87
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land, Other Distribution Sys	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Rgts, Other Distr Sys	\$437,470.15	\$0.00	\$0.00	\$0.00	\$437,470.1
37450 Rights of Way	\$2,673,194.41	\$0.00	\$0.00	\$0.00	\$2,673,194.41
37520 Str, City Gate Mea & Reg	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.0
37530 Str, General Mea & Reg	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.2(
37540 Str, Regulating	\$546,189.76	\$0.00	\$0.00	\$0.00	\$546,189.7(
37560 Str, Distribtn Industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210.21
37570 Str, Other Distribution Sys	\$7,145,486.54	\$0.00	\$0.00	\$0.00	\$7,145,486.54
37571 Str, Other Dist Sys, Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.3
37580 Str, Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.51
37600 Mains	\$128,550,915.26	\$223,905.60	(\$10,676.00)	\$0.00	\$128,764,144.8
37810 Mea & Reg Sta Eq, General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.9
37820 Mea & Reg Sta Eq, Regulating	\$4,219,251.87	\$0.00	(\$5,032.50)	\$0.00	\$4,214,219.3
37830 Mea & Reg Sta Eq, Local Gas	\$54,746.64	\$0.00	\$0.00	\$0.00	\$54,746.6
37910 Mea & Reg Sta Eq, City Gate	\$257,908.74	ċo .o\$	\$0.00	\$0.00	\$257,908.7
38000 Services	\$71,505,220.69	\$839,002.46	(\$42,160.84)	\$0.00	\$72,302,062.3
38100 Meters	\$9,774,290.62	\$0.00	(\$27,071.51)	\$0.00	\$9,747,219.1
38200 Meter Installations	\$7,273,223.13	\$37,353.03	(\$1,950.80)	\$0.00	\$7,308,625,3
38300 House Regulators	\$2,430,555.39	\$99,590.45	(\$235.05)	\$0.00	\$2,529,910.7
38400 House Regulator Installation	\$2,392,131.96	\$0.00	\$0.00	\$0.00	\$2,392,131.9
38500 Industrial Mea & Reg Sta Eq	\$1,960,995.29	\$9,142.22	(\$6,650.58)	\$0.00	\$1,963,486.9
38720 Other Equip, Odorization	\$183,023.18	\$0.00	\$0.00	\$0.00	\$183,023.1
38741 Other Equip, Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.8
Page 1 of 4		Asset - 1025		0	34/12/2007 11:19:08

1 [

ì ł

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 10/2005

StateBeginningUtility AccountBalanceAdditionsUtility AccountBalanceAdditionss DistributionBalanceAdditionsof 1000 Gas Plant In Service\$121,471.06\$0.0038742 Other Equip, Radio\$121,471.06\$0.0038745 Other Equip, Custom Info Srv\$121,471.06\$0.0038746 Other Equip, Custom Info Srv\$127,354.97\$0.0038746 Other Equip, Custom Info Srv\$127,354.97\$0.0038746 Other Equip, Custom Info Srv\$127,354.97\$0.0038710 OF&E, Information Systems\$127,354.97\$0.0039110 OF&E, Information Systems\$12,367,159.29\$0.0039111 OF&E, Data Handling Equip\$17,388.18\$0.0039112 OF&E, Information Systems\$129,059.89\$0.0039220 Trans Eq. Trailers \$1000 or \$32,095.65\$0.0039220 Trans Equipment\$0.00\$32,095.65\$0.0039410 Tools, Garage & Service Eq\$32,095.65\$0.0039411 Tools, CNG Equip, Stationary\$521,282.34\$0.0039411 Tools, CNG Equip, Stationary\$522,344\$0.0039411 Tools, CNG Equip, Stationary\$522,344\$0.0039411 Tools, CNG Equip, Stationary\$522,344\$0.0039411 Tools, CNG Equip, Stationary\$521,282.34\$0.0039411 Tools, CNG Equip, Stationary\$521,282.34\$0.0039411 Tools, CNG Equip, Stationary\$521,282.34\$0.0039411 Tools, CNG Equip, Stationary\$521,282.34\$0.0039411 Tools, CNG Equip	Refirements \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Trans/Adjust \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Ending Balance \$121,471.06 \$121,471.06 \$933,660.81 \$127,354,97 \$1,256,159,29 \$47,388.18 \$460,291.72 \$129,059.89 \$32,036.65 \$32,036.65 \$458,281.41
Utility Account Balance Additions s Distribution 815471.06 Additions 01.000 Gas Plant in Service 8154.418.99 \$0.00 38744 Other Equip, Radio 38744.418.99 \$0.00 38745 Other Equip, Oth Communicatin \$121,471.06 \$1.00 38745 Other Equip, Cutoont info Srv \$127,354.37 \$0.00 38745 Other Equip, Cutoont info Srv \$1,256,159.29 \$0.00 39110 OF&E, Information Systems \$1,266,159.29 \$0.00 39112 OF&E, Information Systems \$1,266,159.29 \$0.00 39112 OF&E, Information Systems \$1,260,291.72 \$0.00 39112 OF&E, Information Systems \$12,260,393 \$0.00 39112 OF \$1000 or \$12,361,55 \$0.00 39220 Trans Eq. Trailers \$1000 or \$3220,053,83 \$0.00 \$3221 Trans Eq. Trailers \$1000 or \$323,036,65 \$0.00 3	Refirements \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Trans/Adjust \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	Balance \$864,418.99 \$121,471.06 \$933,660.81 \$127,354.97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$32,036.65 \$32,036.65 \$458,281.41
s Distribution D1.000 Gas Plant in Service KY 38742 Other Equip, Radio 38742 Other Equip, Oth Communicatin 38745 Other Equip, Oth Communicatin 38745 Other Equip, Oth Communicatin 38746 Other Equip, Custom Info Srv 38746 Other Equip, Station Srv 39740 Other Equip, Station Systems 39410 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39411 Tools, CNG Equip, Station State 39410 Tools, CNG State 39410 Tools, CNG Eq	00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$933,660.81 \$127,354.97 \$1,256,159.29 \$47,338.18 \$460,291.72 \$129,0591.72 \$129,0591.72 \$32,036,65 \$32,036,65 \$458,281.41
11.000 Gas Plant In Service \$60.00 87742 Other Equip, Radio \$884,418.99 \$0.00 38742 Other Equip, Oth Communicatin \$121,471.06 \$0.00 38745 Other Equip, Oth Communicatin \$121,471.06 \$0.00 38745 Other Equip, Customr Info Srv \$127,471.06 \$0.00 38746 Other Equip, Customr Info Srv \$121,471.06 \$0.00 38746 Other Equip, Customr Info Srv \$127,354.97 \$0.00 38746 Other Equip, Customr Info Srv \$1,256,159.29 \$0.00 39110 OF&E, Unspecified \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$1,256,159.29 \$0.00 39111 OF&E, Information Systems \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$1,338.18 \$0.00 39112 OF&E, Information Systems \$1,338.18 \$0.00 39220 Trans Eq., Trailers \$1000 or <	\$0.00 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.0000 \$0.00000 \$0.00000 \$0.00000 \$0.00000 \$0.00000000	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$933,660.81 \$127,354.97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$129,0291.72 \$129,0291.72 \$32,036,65 \$32,036,65 \$458,281.41
38742 Other Equip, Radio \$884,418.99 \$0.00 38745 Other Equip, Oth Communicatin \$121,477.06 \$0.00 38745 Other Equip, Other Equip, Telemetering \$357,802.70 \$3,534.00 38746 Other Equip, Custom Info Srv \$121,477.06 \$0.00 38745 Other Equip, Custom Info Srv \$127,354.97 \$0.00 38746 Other Equip, Custom Info Srv \$127,354.97 \$0.00 39710 OF&E, Unspecified \$127,354.97 \$0.00 39111 OF&E, Data Handling Equip \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$12,266,159.29 \$0.00 39220 Trans Eq. Trailers \$1000 or \$129,059.89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$3,33,00 \$3,336.75 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$933,660.81 \$1,256,159.29 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.18 \$47,388.75 \$1,29,059.89 \$32,036.65 \$32,036.65 \$458,281.41
38742 Other Equip, Radio \$884,418.99 \$0.00 38745 Other Equip, Oth Communicatin \$121,477.06 \$0.00 38746 Other Equip, Custom Info Srv \$357,802.70 \$3,534.00 38746 Other Equip, Custom Info Srv \$121,477.06 \$0.00 38746 Other Equip, Custom Info Srv \$121,477.06 \$0.00 38746 Other Equip, Custom Info Srv \$127,354.97 \$0.00 39110 OF&E, Unspecified \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39220 Trans Eq. Trailers \$1000 or \$32,305.65 \$0.00 39220 Trans Eq. Trailers \$1000 or \$32,305.65 \$0.00 39300 Stores Equipment \$32,305.65 \$0.00 39410 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$864,418.99 \$121,471.06 \$933,660.81 \$1,256,159.29 \$47,388.18 \$460,291.72 \$1,29,059.89 \$33,398.75 \$3,398.75 \$32,036.65 \$458,281.41
38744 Other Equip, Oth Communicatin \$121,471.06 \$0.00 38745 Other Equip, Telemetering \$937,802.70 \$3,534.00 38746 Other Equip, Customr Info Srv \$127,354.97 \$0.00 38746 Other Equip, Customr Info Srv \$127,354.97 \$0.00 39110 OF&E, Unspecified \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$460,291.72 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39120 Trans Eq. Trailers > \$1,000 \$129,059.89 \$0.00 39221 Trans Eq. Trailers > \$1000 or <	00.0\$ (\$7,675.89) (00.0\$ 00.0\$ 00.0\$ 00.0\$ 00.0\$ (00.0\$ (\$63,000.93)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$121,471.06 \$933,660.81 \$127,354,97 \$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$33,398.75 \$33,936.75 \$32,036.65 \$32,036.65 \$458,281.41
35745 Other Equip, Telemetering \$937,802.70 \$3,534.00 38746 Other Equip, Customr Info Srv \$127,354.97 \$0.00 39110 OF&E, Unspecified \$1,256,159.29 \$0.00 39111 OF&E, Unspecified \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39220 Trans Eq. Trailers \$1000 or \$129,059.89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$33,398.75 \$0.00 39300 Stores Equipment \$33,398.75 \$0.00 39410 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	(\$7,675.39) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$933,660.81 \$127,354,97 \$1,256,159,29 \$47,388.18 \$460,291.72 \$129,059,89 \$33,398.75 \$33,398.75 \$32,036.65 \$32,036.65 \$458,281.41
38746 Other Equip, Customr Info Srv \$127,354,97 \$0.00 39110 OF&E, Unspecified \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$1,256,159.29 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39220 Trans Eq. Trailers \$1000 or \$129,059.89 \$0.00 39221 Trans Eq. Trailers \$1000 or \$33,398.75 \$0.00 39300 Stores Equipment \$33,398.75 \$0.00 39410 Tools, CAG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$ \$0.00 \$ \$0.00 \$	\$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00 \$0,00	\$127,354,97 \$1,256,159,29 \$47,388,18 \$460,291.72 \$129,059,89 \$3,398.75 \$3,398.75 \$32,036,65 \$32,036,65 \$458,281.41
39110 OF&E, Unspectified \$1,256,159.29 \$0.00 39111 OF&E, Data Handling Equip \$47,388.18 \$0.00 39112 OF&E, Information Systems \$47,388.18 \$0.00 39112 OF&E, Information Systems \$460,291.72 \$0.00 39220 Trans Eq. Trailers >\$1,000 \$129,059.89 \$0.00 39221 Trans Eq. Trailers >\$1000 or \$33,398.75 \$0.00 392300 Stores Equipment \$33,398.75 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$1,256,159.29 \$47,388.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$32,036.65 \$458,281.41
39111 OF&E, Data Handling Equip \$47,388.18 \$0.00 39112 OF&E, Information Systems \$450,291.72 \$0.00 39220 Trans Eq, Trailers > \$1,000 \$129,059,39 \$0.00 39221 Trans Eq, Trailers > \$1,000 \$129,059,39 \$0.00 39221 Trans Eq, Trailers > \$1000 \$129,059,39 \$0.00 39221 Trans Equipment \$33,398.75 \$0.00 393410 Tools, Garage & Service Eq \$32,096,65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$47,338.18 \$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$0.00 \$32,036.65 \$458,281.41
39112 OF&E, information Systems \$460,291.72 \$0.00 39220 Trans Eq, Trailers \$1,000 \$129,059.89 \$0.00 39221 Trans Eq, Trailers \$1000 or \$129,059.89 \$0.00 39221 Trans Eq, Trailers \$1000 or \$3,398.75 \$0.00 39320 Stores Equipment \$0.00 \$33,398.75 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$460,291.72 \$129,059.89 \$3,398.75 \$3,398.75 \$32,036.65 \$32,036.65 \$458,281.41
39220 Trans Eq. Trailers \$1,000 \$129,059,89 \$0.00 39221 Trans Eq. Trailers \$1000 or < \$3,398.75 \$0.00 39221 Trans Equipment \$0.00 \$3,398.75 \$0.00 39410 Tools, Garage & Service Eq \$32,036,65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00 \$0.00 2000 2000 \$0.00 2000 2000 \$521,282.34 \$0.00 2000 2000 2000 2000 2000 2000 200	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$63,000.93	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$129,059.89 \$3,398.75 \$0.00 \$32,036.65 \$458,281.41
39221 Trans Eq. Trailers \$1000 or \$3,398.75 \$0.00 39300 Stores Equipment \$0.00 \$0.00 39410 Tools, Garage & Service Eq \$32,036.65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 \$0.00 \$63,000.93	\$0,00 \$0,00 \$0,03	\$3,398.75 \$0.00 \$32,036.65 \$458,281.41
39300 Stores Equipment \$0.00 \$0.00 39410 Tools, Garage & Service Eq \$32,036,65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 \$0.00 (\$63,000.93) 0.00	\$0.00 00.0\$ 00.04	\$0.00 \$32,036.65 \$458,281.41
39410 Tools, Garage & Service Eq \$32,036,65 \$0.00 39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	\$0.00 (\$63,000.93) \$0.00	\$0.00 \$0 DO	\$32,036.65 \$458,281.41
39411 Tools, CNG Equip, Stationary \$521,282.34 \$0.00	(\$63,000.93) \$0.00	\$0 D0	\$458,281.41
	\$0.00	>>:>÷	
39420 Tools, Shop Equipment \$1,3/4.41 \$20.00		\$0.00	\$1,374.41
39430 Tools, Tools and Other \$1,790,183.87 \$0.00	\$0.00	\$0.00	\$1,790,183.87
39500 Laboratory Equipment, Gas \$10,307.98 \$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment \$681,428.81 \$0.00	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment \$101,132.00 \$0.00	\$0.00	\$0.00	\$101,132.00
KY Subtotal \$249,879,918.85 \$1,212,527.76	5 (\$164,454.10)	\$0.00	\$250,927,992.31
101.000 Gas Plant In Service Subtotal \$249,879,918.55 \$1,212,527.76	3 (\$164,454.10)	\$0.00	\$250,927,992.31
01.120 Contributions in Ald of Con KY			
37450 Rights of Way \$0.00	\$0.00	\$0.00	(\$6,250.00)
37540 Str. Regulating \$0.00	\$0.00	\$0.00	(\$1,900.00)
37570 Str, Other Distribution Sys (\$20,000.00) \$0.00	50.00	\$0.00	(\$20,000.00)
37600 Mains (\$9,554,188.77) \$31.18	B \$0.00	\$0.00	(\$9,554,157.59)
37810 Mea & Reg Sta Eq, General \$0.00	\$0.00	\$0.00	(\$69.57)
37830 Mea & Reg Sta Eq. Local Gas (\$9,303.56) \$0.00	\$0.00	\$0.00	(\$9,303.56)
38000 Services (\$144,040.37) \$0.00	\$0.00	\$0.00	(\$144,040.37)
je 2 of 4 Asset - 10.	1025	0	04/12/2007 11:19:08

.

.

2

;

	Account Summary	y by State	·			
Columi	NiSource bia Gas of Kentucky - For Se	s et of Books: Financial/S	EC			
· · · · · · · · · · · · · · · · · · ·	U			Perlod Beginnir Period Endin	ng: 10/2005 1g: 10/2005	
Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance	
Gas Distribution 101.120 Contributions in Aid of Con						
KY			64 69	¢0.00	(\$503 EQ)	
36200 meter instaliauons 38300 House Recutators	(06-265¢) (\$82.943.90)	\$0.00 \$0.00	00.0¢	\$0.00	(\$82,943.90)	
38500 industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)	١
KY Subtotal	(\$9,889,588.24)	\$31.18	\$0.00	\$0.00	(\$9,889,557.06)	<u> </u>
101.120 Contributions in Aid of Con Subtotal	(\$9,889,588.24)	\$31.18	\$0.00	\$0.00	(\$9,889,557,06)	\backslash
101.140 Non-taxable Relocation Reim KY						
37600 Mains	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)	
KY Subtotal	(\$1,449,153.22)	\$0.00	\$0°00	\$0.00	(\$1,449,153.22)	\
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)	
106.000 Gas CCNC KY						
30300 intangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
30330 Intangible Pit, Misc Software	\$347,534.60	\$4.99	\$0.00	\$0.00	\$347,539.59	
37440 Land Rgts, Other Distr Sys	\$38,888.17	\$0.00	\$0.00	\$0.00	\$38,888.17	
37450 Rights of Way	\$43,333.36	(\$41,944.16)	\$0.00	\$0.00	\$1,389.20	
37540 Str, Regulating	\$509.54	\$0.00	\$0.00	\$0.00	\$509.54	
37570 Str, Other Distribution Sys	\$44,071.85	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	00.110.446	
37600 Mains	\$1,314,970.02	(\$40,876.03) ** 25	\$0.05	00.04 A 0.0	97 122 121 14	
3/820 Mea & Reg Sta Eq. Regulating	340,033,40 676 A7A 4A	00.04 (15 010 02)	\$0.00 \$0.00	\$0.00	\$22,181,83	
Jouru Jeivices 28100 Matares	1777-177 1708-170	\$21.896.26	\$0.00	\$0.00	\$976,787,96	
38500 Inclused Mea & Ren Sta En	\$142.096.38	\$31.381.49	\$0.00	\$0,00	\$173,477.87	
38720 Other Equip. Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13	
38742 Other Equip, Radio	\$28,392.63	\$0.00	\$0.00	\$0,00	\$28,392.63	
38744 Other Equip, Oth Communicatn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
38745 Other Equip, Telemetering	\$133,640.35	\$41,598.95	\$0.00	\$0.00	\$175,239.30	
Page 3 of 4		Asset - 1025		-	04/12/2007 11:19:08	

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 10/2005

	10/2005
Summary pour	Period Ending:

Business Segment						
State		Beginning		•		Ending
Utility Account		Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution						
106.000 Gas CCNC						
KY						
39110 OF&E, Unspecified		\$6,526.66	\$0.00	\$0.00	\$0.00	\$6,526.66
39112 OF&E, Information Systems		\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39
39430 Tools, Tools and Other		\$46,590.78	\$0"00	\$0.00	\$0.00	\$46,590.78
39600 Power Operated Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39800 Miscellaneous Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KX	Subtotal	\$3,377,627.96	\$7,818.69	\$0.00	\$0.00	\$3,385,446.65
106.000 Gas CC	NC Subtotal	\$3,377,627.96	\$7,818.69	\$0.00	\$0.00	\$3,385,446.85
Gas Distributi	ion Subtotal	\$241,918,805.15	\$1,220,377.63	(\$164,454.10)	\$0.00	\$242,974,728.60
Columbia Gas of Kentuc	cky Subtotal	\$241,918,805.15	\$1,220,377.63	(\$164,454.10)	\$0.00	\$242,974,728.6
Financial	EC Subtotal	\$241,918,805.15	\$1,220,377.63	(\$164,454.10)	\$0.00	\$242,974,728.6

04/12/2007 11:19:08

\$242,974,728.68

\$0.00

(\$164,454.10)

\$1,220,377.63

\$241,918,805.15

Grand Total:

1

+

Asset - 1025

Page 4 of 4

:

:

NiSource

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 11/2005 Period Ending: 11/2005

State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant in Service					
KY					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intangible Pit, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30320 Intangible Pit, FARA Software	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
30330 Intangible Pit, Misc Software	\$1,164,046.87	\$49,144.18	\$0.00	\$0.00	\$1,213,191.05
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land, Other Distribution Sys	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Rgts, Other Distr Sys	\$437,470.15	\$0.00	\$0.00	\$0.00	\$437,470.15
37450 Rights of Way	\$2,673,194.41	\$0,00	\$0.00	\$0.00	\$2,673,194.41
37520 Str, City Gate Mea & Reg	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37530 Str, General Mea & Reg	\$10,848.26	\$0,00	\$0.00	\$0.00	\$10,848.26
37540 Str, Regulating	\$545,189.76	\$0.00	(\$2,702.41)	\$0.00	\$543,487.35
37560 Str, Distribtn Industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
37570 Str, Other Distribution Sys	\$7,145,486.54	\$36,314.80	\$0.00	\$0.00	\$7,181,801.34
37571 Str, Other Dist Sys, Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Str, Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains	\$128,784,144.86	\$334,490.77	(\$61,430.54)	\$0.00	\$129,037,205.09
37810 Mea & Reg Sta Eq, General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37820 Mea & Reg Sta Eq, Regulating	\$4,214,219.37	\$0.00	(\$69.57)	\$0.00	\$4,214,149.80
37830 Mea & Reg Sta Eq, Local Gas	\$54,746.64	\$0.00	\$0.00	\$0.00	\$54,746.64
37910 Mea & Reg Sta Eq, City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$72,302,062.31	\$263,652.44	(\$66,233.22)	\$0.00	\$72,499,481.53
38100 Meters	\$9,747,219.11	(\$362.95)	(\$15,695.51)	\$0.00	\$9,731,160.65
38200 Meter Installations	\$7,308,625.36	\$9,640.84	(\$5,707.69)	\$0.00	\$7,312,558.51
38300 House Regulators	\$2,529,910.79	\$33,724.40	(\$534.47)	\$0.00	\$2,563,100.72
38400 House Regulator Installation	\$2,392,131.96	\$0.00	(\$22,963.64)	\$0.00	\$2,369,168.32
38500 Industrial Mea & Reg Sta Eq	\$1,963,486.93	\$3,361.87	(\$12,408.28)	\$0.00	\$1,954,440.52
38720 Other Equip, Odorization	\$183,023.18	\$0.00	\$0.00	\$0.00	\$183,023,18
38741 Other Equip, Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
Page 1 of 4		Asset - 1025			04/12/2007 11:19:19

:

1

NISource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

	•			Period Beginni Period Endin	ng: 11/2005 1g: 11/2005
Business Segment GL Account			-		
State	Beginning		n - 600 - 600		Ending
Utility Account	Balance	Additions	Kettrements	I rans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
KY					
38742 Other Equip, Radio	\$864,418,99	\$0.00	(\$978.48)	\$0.00	\$863,440.51
38744 Other Equip, Oth Communicatn	\$121,471.06	\$0.00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetaring	\$933,660.81	\$0.00	\$0.00	\$0.00	\$933,660.81
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E, Unspecified	\$1,256,159.29	\$0.00	\$0.00	\$0.00	\$1,256,159.29
39111 OF&E, Data Handling Equip	\$47,388.18	\$0.00	\$0.00	\$0.00	\$47,388.18
39112 OF&E, information Systems	\$460,291.72	\$29,814,83	\$0.00	\$0.00	\$490,106.55
39220 Trans Eq. Trailers > \$1,000	\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq, Trailers \$1000 or <	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39410 Tools, Garage & Service Eq	\$32,036.65	\$0.00	\$0.00	\$0.00	\$32,036.65
39411 Tools, CNG Equip, Stationary	\$458,281.41	\$0.00	00"0\$	\$0.00	\$458,281.41
39420 Toois, Shop Equipment	\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools, Tools and Other	\$1,790,183.87	\$0.00	\$0.00	\$0.00	\$1,790,183.87
39500 Laboratory Equipment, Gas	\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment	\$681,428.81	50.00 ·	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment	\$101,132.00	\$0.00	\$0.00	\$0.00	\$101,132.00
KY Subtotal	\$250,927,992.31	\$759,781.18	(\$188,723.81)	\$0.00	\$251,499,049.68
101.000 Gas Plant in Service Subtotal	\$250,927,992.31	\$759,781.18	(\$188,723.81)	\$0.00	\$251,499,049.68
101.120 Contributions in Aid of Con	·				
	(00 920 94)	¢0.00	¢0.00	\$0.00	(\$6.250.00)
3/400 Kignis of way			00.00	\$0.0A	(e1 900 00)
37540 Str, Regulating	(41,900.00)	00'04	00'0¢		
37570 Str, Other Distribution Sys	(\$20,000.00)	\$0.0U	00.0¢	00'0¢	(\$0 554 157 50)
37600 Mains	(\$3,554,157.53)	*0.00	nne	00.04	(Li ver)
37810 Mea & Reg Sta Eq, General	(\$69.57)	\$0.00	20.00	\$0.0 <u>0</u>	(JC'ROC)
37830 Mea & Reg Sta Eq, Local Gas	(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)
38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)
Page 2 of 4		Asset - 1025		·	04/12/2007 11:19:19

ہ

:

,

.....

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC .

siness Segment					
State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
s Distribution					
11.120 Contributions in Aid of Con					
KY					
38200 Meter Installations	(\$592,50)	\$0.00	\$0.00	\$0.00	(\$592.50)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industriat Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
11.140 Non-taxable Relocation Reim					
KY					
37600 Mains	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
16.000 Gas CCNC KY					
30300 Intangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Pit, Misc Software	\$347,539.59	\$0.00	\$0.00	\$0.00	\$347,539.59
37440 Land Rgts, Other Distr Sys	\$38,888.17	\$0.00	\$0.00	\$0.00	\$38,888.17
37450 Rights of Way	\$1,389.20	\$0.00	\$0.00	\$0.00	\$1,389.20
37540 Str, Regulating	\$509.54	\$0.00	\$0.00	\$0.00	\$509.54
37570 Str, Other Distribution Sys	\$44,071.65	(\$36,314.80)	\$0.00	\$0.00	\$7,756.85
37600 Mains	\$1,274,093.49	\$113,454.55	\$0.00	\$0.00	\$1,387,548.04
37820 Mea & Reg Sta Eq, Regulating	\$46,833,46	\$0.00	\$0.00	\$0.00	\$46,833.46
38000 Services	\$22,181.83	(\$4,738.64)	\$0.00	\$0.00	\$17,443.19
38100 Meters	\$976,787.96	\$13,206.63	\$0.00	\$0.00	\$989,994.59
38500 industrial Mea & Reg Sta Eq	\$173,477.87	\$7,664.44	\$0.00	\$0.00	\$181,142.31
38720 Other Equip, Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip, Radio	\$28,392.63	\$0.00	\$0.00	\$0.00	\$28,392.63
38744 Other Equip, Oth Communicatn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38745 Other Equip, Telemetering	\$175,239.30	\$0.00	\$0.00	\$0.00	\$175,239.30
je 3 of 4		Asset - 1025			04/12/2007 11:19:19

5

÷

ı

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 11/2005

8

04/12/2007 11:19:19

Asset - 1025

Page 4 of 4

				Period Endin	g: 11/2005
Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas Distribution 106.000 Gas CCNC KY					
39110 OF&E, Unspecified	\$6,526.66	\$0,00	\$0.00	\$0.00	\$6,526.66
39112 OF&E, Information Systems	\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39
39430 Tools, Tools and Other	\$48,590.78	\$0.00	\$0.00	\$0.00	\$46,590.78
39600 Power Operated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39800 Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KY Subtotal	\$3,385,446.65	\$93,272.18	\$0.00	\$0.00	\$3,478,718.83
106.000 Gas CCNC Subtotal	\$3,385,446.65	\$93,272.18	\$0.00	\$0.00	\$3,478,718.83
Gas Distribution Subtotal	\$242,974,728.68	\$853,053.36	(\$188,723.81)	\$0.00	\$243,639,058.23
Columbia Gas of Kentucky Subtotal	\$242,974,728.68	\$853,053.36	(\$188,723.81)	\$0.00	\$243,639,058.23
Financlal/SEC Subtotal	\$2 42,974,728.68	\$853,053.36	(\$188,723.81)	00'0\$	\$243,639,058.23
Grand Total:	\$242,974,728.68	\$853,053.36	(\$188,723.81)	\$0.00	\$243,639,058.23

ţ

ĺ

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 12/2005 Period Ending: 12/2005

Business Segment GL Account					
State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant In Service					
КY					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intangible Plt, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029,56
30320 Intangible Pit, FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intanglble Pit, Misc Software	\$1,213,191.05	\$38,371.02	\$0.00	\$0.00	\$1,251,562.07
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land, Other Distribution Sys	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Rgts, Other Distr Sys	\$437,470.15	\$0.00	\$0.00	\$0.00	\$437,470.15
37450 Rights of Way	\$2,673,194.41	\$0.00	\$0.00	\$0.00	\$2,673,194.41
37520 Str. City Gate Mea & Reg	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37530 Str. General Mea & Reg	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
37540 Str, Regulating	\$543,487.35	\$0.00	\$0.00	\$0.00	\$543,487.35
37560 Str, Distribtn Industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210,20
37570 Str, Other Distribution Sys	\$7,181,801.34	(\$103.85)	\$0.00	\$0.00	\$7,181,697.49
37571 Str, Other Dist Sys, Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Str, Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains	\$129,037,205.09	\$639,710.05	(\$27,886.09)	\$0.00	\$129,649,029.05
37810 Mea & Reg Sta Eq, General	\$251,814,94	\$0.00	\$0.00	\$0.00	\$251,814,94
37820 Mea & Reg Sta Eq, Regulating	\$4,214,149.80	\$0.00	(\$4,054.50)	\$0.00	\$4,210,095.30
37830 Mea & Reg Sta Eq, Local Gas	\$54,746.64	\$0.00	\$0.00	\$0.00	\$54,746.64
37910 Mea & Reg Sta Eq. City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$72,499,481.53	\$116,914.26	(\$375.54)	\$0.00	\$72,616,020.25
38100 Meters	\$9,731,160.65	\$0.00	\$0.00	\$0.00	\$9,731,160.65
38200 Meter Installations	\$7,312,558.51	\$8,697.03	\$0.00	\$0.00	\$7,321,255.54
38300 House Regulators	\$2,563,100.72	\$22,329.20	\$0.00	\$0.00	\$2,585,429.92
38400 House Regulator Installation	\$2,369,168.32	\$0.00	\$0.00	\$0,00	\$2,369,168.32
38500 Industrial Mea & Reg Sta Eq	\$1,954,440.52	\$2,632.53	(\$9,406.32)	\$0.00	\$1,947,666.73
38720 Other Equip, Odorization	\$183,023.18	\$0.00	\$0.00	\$0.00	\$183,023.18
38741 Other Equip, Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
Page 1 of 4		Asset - 1025		-	04/12/2007 11:19:29

,

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 12(2005 Period Endina: 12/2005

					1907171 -Ru
Business Segment GL Account		·			
State	Beginning			4	enong
Utility Account	Balance	Additions	Retrements	I rans/Adjust	Galance
Gas Distribution					
101.000 Gas Plant in Service					
КХ					
38742 Other Equip, Radio	\$863,440,51	\$0.00	\$0.00	\$0.00	\$863,440.51
38744 Other Equip, Oth Communicatn	\$121,471.06	\$0.00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetering	\$933,660.81	\$0.00	\$0.00	\$0.00	\$933,660.81
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E, Unspecified	\$1,256,159.29	\$0.00	(\$3,838.24)	\$0.00	\$1,252,321.05
39111 OF&E, Data Handling Equip	\$47,388.18	\$0.00	(\$8,879.79)	\$0.00	\$38,508.39
39112 OF&E, Information Systems	\$490,106.55	\$0.00	(\$23,231.71)	\$0.00	\$466,874,84
39220 Trans Eq. Trailers > \$1,000	\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq. Trailers \$1000 or <	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39410 Tools, Garage & Service Eq	\$32,036.65	\$0.00	(\$5,456.64)	\$0.00	\$26,580.01
39411 Tools, CNG Equip, Stationary	\$458,281.41	\$0.00	\$0.00	\$0.00	\$458,281.41
39420 Tools, Shop Equipment	\$1,374,41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools, Tools and Other	\$1,790,183.87	\$0.00	(\$32,264.28)	\$0.00	\$1,757,919.59
39500 Laboratory Equipment, Gas	\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment	\$681,428.81	\$0,00	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment	\$101,132.00	\$0.00	(\$1,277.69)	\$0.00	\$99,854.31
KY Subto	otal \$251,499,049.68	\$828,550.24	(\$116,670.80)	\$0.00	\$252,210,929.12
101.000 Gas Plant In Service Subt	otal \$251,499,049.68	\$828,550.24	(\$116,670.80)	\$0.00	\$252,210,929.12
101.120 Contributions in Aid of Con					
57160 Blackin af Wow	(\$6.250.00)	\$0.00	\$0 ^{.00}	\$0.00	(\$6,250.00)
	(\$1,900,000)	\$0.00	\$0.00	\$0.00	(\$1,300.00)
31570 Str. Other Distribution Svs	(\$20.000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00)
37600 Mains	(\$9,554,157.59)	\$0.00	\$0.00	\$0.00	(\$9,554,157.59)
37810 Mea & Reg Sta Eq. General	(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)
37830 Mea & Reg Sta Eq, Local Gas	(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)
38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)
Page 2 of 4		Asset - 1025			04/12/2007 11:19:29

,

÷

.....

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 12/2005

9				Period Endin	ig: 12/2005
Business Segment GL Account					Endine
utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.120 Contributions in Aid of Con					
KY					
38200 Meter Installations	(\$592.50)	00°C\$	\$0.00	\$0.00	(\$592.50)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0,05	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KX S	ubtotal (\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.120 Contributions In Ald of Con S	subtotal (\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.140 Non-faxable Relocation Reim KV					
37600 Mains	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
KY S	subtotal (\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim \$	Subtotal (\$1,449,153.22)	\$0.00	\$0.00	\$0.08	(\$1,449,153.22) L
106.000 Gas CCNC kY					
30300 Intangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Ptt, Misc Software	\$347,539.59	\$67,433.20	\$0.00	\$0.00	\$414,972.79
37440 Land Rgts, Other Distr Sys	\$38,888.17	\$1.36	\$0.00	\$0.00	\$38,889.53
37450 Rights of Way	\$1,389.20	\$0.00	\$0.00	\$0.00	\$1,389.20
37540 Str, Regulating	\$509.54	\$5,198.99	\$0.00	\$0.00	\$5,708.53
37570 Str, Other Distribution Sys	\$7,758.85	\$0.00	\$0.00	\$0.00	\$7,756.85
37600 Mains	\$1,387,548.04	(\$369,280.63)	\$0.00	\$0.00	\$1,018,267.41
37820 Mea & Reg Sta Eq, Regulating	\$46,833.46	\$7,919.38	\$0.00	\$0.00	\$54,752.84
38000 Services	\$17,443.19	(\$2,887.10)	\$0.00	\$0.00	\$14,556.09
38100 Meters	\$989,994.59	\$167,625.09	\$0.00	\$0.00	\$1,157,619.68
38500 industrial Mea & Reg Sta Eq	\$181,142.31	\$481,367.46	\$0,00	\$0.00	\$662,509.77
 38720 Other Equip, Odorization 	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip, Radio	\$28,392.63	\$0.37	\$0.00	\$0.00	\$28,393.00
38744 Other Equip, Oth Communicatn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38745 Other Equip, Telemetering	\$175,239.30	(\$39.70)	\$0.00	\$0.00	\$175,199.60
Page 3 of 4		Asset - 1025		-	04/12/2007 11:19:29

1

÷

.

•

1

:

1

i ; .

• • •

i

: ;

 NiSource Columbia Gas of Kentucky • For Set of Books: Financial/SEC

Period Beginning: 12/2005 Deriod Ending: 12/2005

				Period Endin	ig: 12/2005	
Business Segment GL Account State Utility Account	Beglinning Balance	Addittons	Retirements	Trans/Adjust	Ending Balance	
Gas Distribution						
106.000 Gas CCNC kv						
39110 OF&E, Unspecified	\$6,526.86	\$0.00	\$0.00	\$0.00	\$6,526.66	
39112 OF&E, Information Systems	\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39	
39430 Tools, Tools and Other	\$46,590.78	\$0.00	00'0\$	\$0.00	\$46,590.78	
39600 Power Operated Equipment	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	
39800 Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
KY Subtotal	\$3,478,718.83	\$357,338.42	\$0.00	\$0.00	\$3,836,057.25	١
106.000 Gas CCNC Subtotal	\$3,478,718.83	\$357,338.42	\$0.00	\$0.00	\$3,836,057,25 *	\ ·
Gas Distribution Subtotal	\$243,639,058.23	\$1,185,888.66	(\$118,670.80)	\$0.00	\$244,708,276.09	
Columbia Gas of Kentucky Subtotal	\$243,639,058.23	\$1,185,888.66	(\$116,670.80)	00'0\$	\$244,708,276.09	
Financial/SEC Subtotal	\$243,639,058.23	\$1,185,888.66	(\$116,670.80)	\$0.00	\$244,708,276.09	
Grand Total:	\$243,639,058.23	\$1,185,888.66	(\$116,670.80)	\$0.00	\$244,708,276.09	

04/12/2007 11:19:29

.

.

Asset - 1025

Page 4 of 4

2

:

;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

,

Period Beginning: 01/2006 Period Ending: 01/2006

. .

Trans/Adjust	
	Balance
\$0.00	\$521.20
\$0.00	\$149,442.93
\$0.00	\$13,029.50
\$0.00	\$0.00
\$0.00	\$1,251,562.07
\$0.00	\$7,678.39
\$0.00	. \$206.0(
\$0.00	\$880,461.2
\$0.00	\$457,223.7
\$0.00	\$2,673,194,4
\$0,00	\$5,249.0
\$0.00	\$10,848.2
\$0.00	\$542,232.6
\$0.00	\$88,210.2
\$0.00	\$7,181,697.4
\$0.00	\$74,308.3
\$0.00	\$33,260.5
\$0.00	\$129,825,814.1
\$0.00	\$251,814.9
\$0.00	\$4,246,164.6
\$0.00	\$54,746.6
\$0.00	\$257,908.7
\$0.00	\$72,815,660.5
\$0.00	\$9,814,287.1
\$0.00	\$7,328,820.5
\$0.00	\$2,600,986.4
\$0.00	\$2,369,168.3
\$0.00	\$2,026,068.7
\$0.00	\$183,023.1
\$0.00	\$711,145.8
04/	4/12/2007 11:19:41
	0 00 00 00 05 00 00 00 00 00 00

3

1

,

.

Nisource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 01/2006 Period Ending: 01/2006

	Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Distribution					
1.000 Gas Plant in Service					
۲. ۲.	0000 AAD 64	\$0.00	\$0,00	\$0.00	\$863,440.51
38742 Other Equip, Radio	10 THT 1010	en an	\$0.00	\$0.00	\$121,471.06
38744 Other Equip, Oth Communicatn	\$121,4/1.05	00°0¢		\$0 UU	\$967.823.52
38745 Other Equip, Telemetering	\$933,660.81	\$34,162.71	00'0¢	40.00 40.00	\$127 354 97
38746 Other Equip, Customr into Srv	\$127,354.97	\$0.00	20.00	00.04	** 301 301 0E
39110 OF&E. Unspecified	\$1,252,321.05	\$0.00	\$0.00	\$0.0U	CO.136,202,14
30111 OE&E Data Handling Equip	\$38,508.39	\$0.00	\$0.00	\$0.00	\$5.5UG,554
20113 Otse Information Sustems	\$466,874.84	\$0.00	\$0.00	\$0.00	\$466,874,84
	\$129,059.89	\$0.00	\$0,00	. \$0.00	\$129,059.89
DAZZU HERRE EVI HERREIS Y 415000	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39221 Trans Eq. Ifaners \$1000 of \$	¢0.00	\$0.00	\$0.00	\$0.00	\$0.00
39300 Stores Equipment	40000000000000000000000000000000000000	\$0.08	\$0.00	\$0.00	\$26,580.01
39410 Tools, Garage & Service Eq		¢n nn	\$0.00	\$0.00	\$458,281.41
39411 Tools, CNG Equip, Stationary	14,102,8094		20.00	\$0,00	\$1,374.41
39420 Tools, Shop Equipment	14.41.61.14 0 ·	\$513 DD	\$0.00	\$0.00	\$1,758,432.67
39430 Tools, Tools and Other	50'50'5'50'5'LA	\$0.00	\$0.00	\$0.00	\$10,307.98
39500 Laboratory Equipment, Gas		00.05	\$0.00	\$0.00	\$681,428.81
39600 Power Operated Equipment	400 024 JAZ 0.0	\$0 UU	\$0.00	\$0.00	\$99,854.31
39800 Miscellaneous Equipment	\$252.210.929.12	\$714,615.82	(\$64,296.37)	\$0.00	\$252,861,248.57
KY SUDDIA	\$KUK16101366015				
101.000 Gas Plant in Service Subtotal	1 \$252,210,929.12	\$714,615.82	(\$64,296.37)	\$0.00	\$252,861,248.57
01.120 Contributions in Aid of Con					
KY		\$0 UD	\$0.00	\$0.00	(\$6,250.00)
37450 Rights of Way	(00,002,04)		50.00	\$0,00	(\$1,900.00)
37540 Str, Regulating	(2010006'14)	00.04		\$0.00	(\$20,000.00)
37570 Str. Other Distribution Sys	(\$20,000.00)	20.00	oo oo	20.00	(\$9.554.157.59)
37600 Mains	(\$9,554,157,59)	\$0.00	00.04		(\$69.57)
27040 Mea & Red Sta Fd. General	(\$69.57)	\$0.00	20.00	00.04	
	(\$9,303.56)	\$0.00	\$0.00	\$9.00	(ac-ene/se)
3/830 Mea & reg ata Eq. Local Cas 38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(15-040,44673)
					04/12/2007 11:19:41

チ

; •

:

NiSource Columbia Gas of Kentúcky - For Set of Books: Financial/SEC

Ď Ď

Account State	Beginning	31F 5. 4		لل محمد (A ماله معد 4	Ending
Utility Account Distribution	Dalance	Aquidolis	Sul alla lina	II allowed and	Dalance
1.120 Contributions in Aid of Con					
X					
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(\$592.50)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,889,557,06)	\$0.00	\$0.00	\$0.00	い (\$9,889,557.06)
101.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
.140 Non-taxable Relocation Reim					
37600 Mains	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101,140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
3.000 Gas CCNC CY	-				
30300 Intangible Pit, General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Pit, Misc Software	\$414,972.79	\$0.00	\$0.00	\$0.00	\$414,972.79
37440 Land Rgts, Other Distr Sys	\$38,889.53	(\$19,753.57)	\$0.00	\$0.00	\$19,135.96
37450 Rights of Way	\$1,389.20	\$0.00	\$0.00	\$0.00	\$1,389.20
37540 Str, Regulating	\$5,708.53	\$0.00	\$0.00	\$0.00	\$5,708.53
37570 Str, Other Distribution Sys	\$7,756.85	\$0.00	\$0.00	\$0,00	\$7,756.85
37600 Mains	\$1,018,267.41	(\$19,510.96)	\$0.00	\$0.00	\$998,756.45
37820 Mea & Reg Sta Eq, Regulating	\$54,752.84	(\$13,772.99)	\$0.00	\$0.00	\$40,979.85
38000 Services	\$14,556.09	\$4,888,42	\$0.00	\$0.00	\$19,444.51
38100 Meters	\$1,157,619.68	(\$99,675.56)	\$0.00	\$0.00	\$1,057,944.12
38500 industrial Mea & Reg Sta Eq	\$862,509.77	(\$78,380.59)	\$0.00	\$0.00	\$584,129.18
38720 Other Equip, Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip, Radio	\$28,393.00	\$0.00	\$0.00	\$0.00	\$28,393.00
38744 Other Equip, Oth Communicatn	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38745 Other Equip. Telemetering	\$175,199.60	(\$29,188.07)	\$0,00	\$0.00	\$146,011.53
a 3 of 4		Asset - 1025			04/12/2007 11:19:41

õ

ł

1 1

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 01/2006

- - - - - - - - - - - - - - - - - - -	- -	(2401,321.12	\$244,/U8,Z/b.U9	al/SEC Subtotal	Financia -
\$245,125,900.84	\$0.00	(\$64,296.37)	\$481.921.12	\$244,708,276,09	licer Subtatal	
\$245,125,900.84	\$0.00	(\$64,296.37)	\$481,921.12	\$244,708,276.09	rtucky Subtotal	Columbia Gas of Ker
\$245,125,900.84	\$0.00	(\$64,298.37)	\$481,921.12	\$244,708,276.09	oution Subtotal	Gas Distril
\$3,603,362.55	\$0.00	\$0.00	(\$232,694.70)	\$3,836,057.25	CCNC Subtotal	106.000 Gas
\$3,603,362.55	\$0.00	\$0.00	(\$232,694.70)	\$3,836,057.25	Subtotal	КХ
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		39800 Miscellaneous Equipment
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		socon power Onerated Equipment
\$69,289.40	\$0.00	\$0.00	\$22,698.62	\$46,590.78		2012 OF USE Tools Tools and Other
\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39		39110 OF GE, Unsperined 30113 OF & Information Systems
\$6,528.66	\$0.00	\$0.00	00.0\$	\$6.526.66		KY 20110 OE2E Unenerlfied
						106,000 Gas CONC
Ending Balance	Trans/Adjust	Retirements	Additions	Beginning Balance		Business Segment GL Account State Uttilltv Account
g: 01/2006	Period Endin					

.......

04/12/2007 11:19:41

\$245,125,900.84

\$0.00

(\$64,296.37)

\$481,921.12

\$244,708,276.09

Grand Total:

Asset - 1025

Page 4 of 4

ļ

•

•

..

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

2020100 Period Beginning: Period Ending:

02/2006	02/2006
d Beginning:	rlod Ending:

Business Sedment					
GL Account	•				
State	geginning				Enuig
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant in Service					
KY .					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0,00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30310 Intandible Plt, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30320 Intandible Pit, FARA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Ptt, Misc Software	\$1,251,562.07	\$0.00	\$0.00	\$0.00	\$1,251,562.07
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land. City Gate/Main Line ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land. Other Distribution Svs	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Ruts. Other Distr Svs	\$457,223.72	\$0.00	\$0.00	\$0.00	\$457,223.72
37450 Richts of Wav	\$2,673,194,41	\$0.00	\$0.00	\$0.00	\$2,673,194.41
37520 Str. City Gate Mea & Red	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37530 Str. General Mea & Red	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
37540 Str. Regulating	\$542,232.61	\$0.00	\$0.00	\$0.00	\$542,232.61
37560 Str. Distribut industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210,20
37570 Str. Other Distribution Svs	\$7,181,697.49	\$0.00	\$0.00	\$0.00	\$7,181,697.49
37571 Str Other Dist Svs. I eased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
27580 Str Communication	\$33.260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
	\$129,825,814.19	\$69,192.66	(\$11,797.26)	\$0.00	\$129,883,209.59
37810 Mea & Red Sta Ed. General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37870 Mea & Rea Sta Ed. Regulation	\$4,246,164.85	\$0.00	(\$1,122.49)	\$0.00	\$4,245,042.16
37830 Mea & Red Sta Eq. Local Gas	\$54,746.84	\$0.00	\$0.00	\$0.00	\$54,746.64
37910 Mea & Red Sta Eq. City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$72,815,660.53	\$183,956.79	(\$51,329.45)	\$0.00	\$72,948,287.87
38100 Meters	\$9,814,287.17	\$0.00	\$0.00	\$0.00	\$9,814,287.17
38200 Meter Installations	\$7,328,820.52	\$8,670.66	(\$4,930.91)	\$0.00	\$7,332,560.27
38300 House Renulators	\$2,600,986,45	\$25,419.83	(\$348.18)	\$0.00	\$2,626,058.10
38400 House Recutator Installation	\$2,369,168.32	\$0.00	\$0.00	\$0.00	\$2,369,168.32
28500 Industrial Mea & Red Sta Fo	\$2,026,068.76	\$0.00	(\$14.05)	\$0.00	\$2,026,054.71
38799 Other Entity, Odorization	\$183,023.18	\$0.00	\$0.00	\$0.00	\$183,023.18
38741 Other Equip, Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
Page 1 of 4		Asset - 1025			04/12/2007 11:19:51
3					

Ľ

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 02/2006

L Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
s Distribution					
01.000 Gas Plant in Service Lov					
38742 Other Equip. Radio	\$863,440.51	\$0.00	\$0.00	\$0.00	\$863,440.51
38744 Other Equip. Oth Communicatin	\$121,471.06	\$0.00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetering	\$967,823.52	\$46,606.43	\$0.00	\$0.00	\$1,014,429.95
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E, Unspecified	\$1,252,321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05
39111 OF&E, Data Handling Equip	\$38,508.39	\$0.00	\$0.00	\$0.00	\$38,508.39
39112 OF&E. Information Systems	\$466,874.84	\$0.00	\$0'00	\$0.00	\$466,874,84
39220 Trans Eq. Trailers > \$1,000	\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq. Trailers \$1000 or <	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00
39410 Tools. Garage & Service Ed	\$26,580.01	\$0.00	\$0.00	\$0.00	\$26,580.01
39411 Tools, CNG Equip, Stationary	\$458,281.41	\$0.00	\$0.00	\$0.00	\$458,281.41
39420 Tools. Shop Equipment	\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools. Tools and Other	\$1,758,432.67	\$0,00	\$0.00	\$0.00	\$1,758,432.67
39500 Laboratory Equipment, Gas	\$10,307.98	. \$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment	\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment	\$99,854.31	\$0.00	\$0.00	\$0.00	\$99,854.31
KY Subtotal	\$252,861,248.57	\$333,846.37	(\$69,542.34)	\$0.00	\$253,125,552.60
101.000 Gas Plant In Service Subtotal	\$252,861,248.57	\$333,846.37	(\$69,542.34)	\$0.00	\$253,125,552.60
01.120 Contributions in Ald of Con KY					
37450 Rights of Way	(\$6,250.00)	\$0.00	\$0.00	\$0.00	(\$6,250.00)
37540 Str. Regulating	(\$1,900.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00)
37570 Str. Other Olstribution Svs	(\$20,000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00)
	(\$9,554,157,59)	\$0.00	\$0.00	\$0.00	(\$9,554,157.59)
37810 Mea & Red Sta Eq. General	(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)
37830 Mea & Red Sta Ed. Local Gas	(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)
38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)
ce 2 of 4		Asset - 1025			04/12/2007 11:19:51

×

ţ ! ÷

-

.

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

State Beginnin Utility Account Balancus us Distribution 101.120 Contributions in Ald of Con KY				
Utility Account Balances Balances Distribution 101.120 Contributions in Aid of Con KY				CHONS
is Distribution 101.120 Contributions in Ald of Con KY	e Additions	Retirements	Trans/Adjust	Balance
101.120 Contributions in Ald of Con KY				
KY				
				(121 0014)
38200 Meter Installations (\$592.5	o) \$0.00	\$0.00	\$6.UU	(nerzect)
38300 House Regulators (\$82,943.5	0) \$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 Industrial Mea & Reg Sta Eq (\$70,299.5	7) \$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal (\$9,889,557.1	6) \$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.120 Contributions in Aid of Con Subtotal (\$9,889,557.	6) \$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.140 Non-taxable Relocation Reim				
KY		00 H	00 Q4	(C1 440 153 22)
37600 Mains (\$1,449,153.	2) \$6.00	nnine	00000	in an in the Al
KY Subtotal (\$1,449,153.	(2)	\$0.00	00'0¢	127.001,844,16)
101.140 Non-taxable Relocation Reim Subtotal (\$1,449,153.	:2) \$0.00	\$0.00	\$0.00	(\$1,449,153.22)
106.000 Gas CCNC				
KY	40 A0	\$0.00	\$0.00	\$0,00
30300 Intanglole Pit, General		\$0 US	20.00	\$416.465.93
30330 Intangible Pit, Misc Software	+1*00+510 D1		¢0.00	\$10 135 QR
37440 Land Rgts, Other Distr Sys		00.04	00°00	54 380 20
37450 Rights of Way \$1,389	20 \$0.00	\$0.00	00.04	78 OCC 6+9
37540 Str, Regulating \$5,708	53 \$6,520.54	\$0.00	\$0.00	112,222,316
37570 Str, Other Distribution Sys	85 \$0.00	\$0.00	\$0.00	\$7,756.85
37600 Mains \$998,756	,45 \$85,972.82	\$0.00	\$0.00	\$1,084,729.27
37820 Maa & Red Sta Ed. Regulating \$40,970	.85 \$300.55	\$0.00	\$0.00	\$41,280.40
38000 Services \$19,44	.51 (\$15,990.54)	\$0.00	\$0.00	\$3,453.97
38100 Meters \$1,057,94	.12 \$0.00	\$0.00	\$0.00	\$1,057,944.12
38500 Industriat Mea & Red Sta Ed \$584,12	.18 \$3,772.32	\$0.09	\$0.00	\$587,901.5(
38770 Other Entity. Otherization \$3,95	.13 \$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equily, Radio \$28,39	.00 \$0.00	\$0.00	\$0.00	\$28,393.00
38744 Other Eritilit. Oth Communicatio	.00 \$95.30	\$0.00	\$0.00	\$95.30
38745 Other Eduto. Telemetering	.53 (\$44,333.54)	\$0.00	\$0.00	\$101,677.99
200 3 0 4	Asset - 1025			04/12/2007 11:19:51

•

6

.

;

• :

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 02/2006

	10 \$6,526.66	00 \$198,973.39 30 \$69,289,40	00 \$0.00 30 \$0.00	00 \$3,641,193.14	00 \$3,641,193.14 V	00 \$245,428,035.46	00 \$245,428,035.46	.00 \$245,428,035.46	.00 \$245,428,035,46
Trans/Adju	\$0.0	1.0 2	195 195	\$0°.	\$0.	\$0.	0 \$	Ç.	\$1
Retirements	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$0.00	(\$69,542.34)	(\$69,542.34)	(\$69,542.34)	(\$69,542.34)
Additions	00'8\$	\$0.00 \$0.00	\$0.00 \$0.00	\$37,830.59	\$37,830.59	\$371,676.96	\$371,676.96	\$371,676.96	\$371,676.96
Beginning Balance	\$6,526,66	\$198,973.39 \$69,289.40	\$0.00 \$0.00	\$3,603,362.55	\$3,603,362.55	\$245,125,900.84	\$245,125,900.84	\$245,125,900.84	\$245,125,900.84
				Subtotal	CCNC Subtotal	bution Subtotal	rtucky Subtotal	al/SEC Subtotaf	Grand Total:
Business Segment GL. Account State Utility Account	Gas Distribution 106.000 Gas CCNC KY 39110 OF&E, Unspecified	39112 OF&E, Information Systems 39430 Tools, Tools and Other	39600 Power Operated Equipment 39800 Misceltaneous Equipment	KY	106.000 Gas	Gas Distri	Columbia Gas of Ker		

Page 4 of 4

04/12/2007 11:19:51

Asset - 1025

20

•

i

......

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 03/2006 Period Ending: 03/2006

Business Segment					
GL. Account State	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					-
101.000 Gas Plant In Service					
KY					
30100 Organization Costs	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
30300 Intangible Pit, General	\$149,442.93	\$0.00	\$0,00	\$0.00	\$149,442.93
30310 Intangible Ptt, DIS Software	\$13,029.56	\$0.00	\$0.00	\$0.00	\$13,029.56
30320 Intandible Pit, FARA Software	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
30330 Intangible Plt, Misc Software	\$1,251,562.07	\$0.00	\$0.00	\$0.00	\$1,251,562.07
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
37420 Land, Other Distribution Sys	\$880,461.23	\$0.00	\$602.44	\$0.00	\$881,063.67
37440 Land Rots, Other Distr Svs	\$457,223.72	\$0.00	\$0.00	\$0.00	\$457,223.72
37450 Rights of Way	\$2,673,194.41	\$13.52	\$0.00	\$0.00	\$2,673,207.93
37520 Str. City Gate Mea & Reg	\$5,249,05	\$0,00	\$0.00	\$0.00	\$5,249.05
37530 Str. General Mea & Reg	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
37540 Str. Regulating	\$542,232.61	\$0,00	\$0.00	\$0.00	\$542,232.61
37560 Str. Distribtn industrial M&R	\$88,210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
37570 Str. Other Distribution Sys	\$7,181,697,49	\$0.00	\$0.00	\$0.00	\$7,181,697.49
37571 Str. Other Dist Svs. Leased	\$74,308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37580 Str. Communication	\$33,260.58	\$0.00	\$0.00	\$0.00	\$33,260.58
37600 Mains	\$129,883,209.59	\$81,164.70	(\$8,258.84)	\$0.00	\$129,956,115.45
37810 Mea & Red Sta Ed. General	\$251,814.94	\$0.00	\$0.00	\$0.00	\$251,814.94
37820 Mea & Red Sta Ed. Regulating	\$4,245,042.16	\$0.00	\$0.00	\$0.00	\$4,245,042.16
37830 Mea & Red Sta Ed. Local Gas	\$54,746.64	\$0.00	\$0.00	\$0.00	\$54,746.64
37910 Mea & Red Sta Ed. City Gate	\$257,908.74	\$0.00	\$0.00	\$0.00	\$257,908.74
38000 Services	\$72,948,287.87	\$199,017.81	(\$76,938.44)	\$0.00	\$73,070,367.24
38100 Meters	\$9,814,287.17	\$0.00	\$0.00	\$0.00	\$9,814,287.17
38200 Meter Installations	\$7,332,560.27	\$4,906.24	(\$3,103.18)	\$0.00	\$7,334,363.33
38300 House Regulators	\$2,626,058.10	\$25,096.70	(\$455.52)	\$0.00	\$2,650,699.28
38400 House Regulator Installation	\$2,369,168.32	\$0.00	\$0,00	\$0.00	\$2,369,168.32
38500 industrial Mea & Red Sta Ed	\$2,026,054.71	\$4,912.35	\$0.00	\$0.00	\$2,030,967.06
38720 Other Foulb, Odorization	\$183,023.18	\$0.00	\$0.00	\$0.00	\$183,023.18
38741 Other Equip. Telephone	\$711,145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
Page 1 of 4		Asset - 1025			04/12/2007 11:20:02

-

• • • • • •

÷

ĺ

NISource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 03/2006

GL Account	Bodinalaa				Ending
State Hillfry Account	Balance	Additions	Retirements	Trans/Adjust	Balance
as Distribution					
101.000 Gas Plant in Service					
KY					
38742 Other Equip, Radio	\$863,440.51	\$3,691.45	\$0.00	\$0.00	\$867,131.96
38744 Other Equip, Oth Communicatn	\$121,471.06	\$0.00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetering	\$1,014,429.95	\$14,174.12	\$0.00	\$0.00	\$1,028,604.07
38746 Other Equip. Customr Info Srv	\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E. Unspecified	\$1,252,321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05
39111 OF&E. Data Handiino Equip	\$38,508.39	\$0.00	\$0.00	\$0.00	\$38,508.39
39112 OFRE, Information Systems	\$466.874.84	\$0.00	\$0.00	20.02	\$466,874.8
39220 Trans Ed. Trailers > \$1,000	\$129,059,89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Ed. Trailers \$1000 or <	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.7(
39300 Shares Eculosnent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
39410 Tools, Garage & Service Ed	\$26,580.01	\$0.00	\$0.00	\$0,00	\$26,580.0
39411 Tools, CNG Equip. Stationary	\$458,281.41	\$0.00	\$0.00	\$0.00	\$458,281.4
39420 Tools. Shop Equipment	\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.4
39430 Tools. Tools and Other	\$1,758,432.67	\$0.00	\$0.00	\$0.00	\$1,758,432.6
39500 Laboratory Equipment. Gas	\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.9
39600 Power Operated Equipment	\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.8
39800 Miscellaneous Equipment	\$99,854.31	\$0.00	\$0.00	\$0.00	\$99,854.3
KY Subtot	ial \$253,125,552.60	\$332,976.89	(\$88,153.54)	\$0.00	\$253,370,375.9
101.000 Gas Plant In Service Subto	ital \$253,125,552.60	\$332,976.89	(\$88,153.54)	\$0.00	\$253,370,375.
101.120 Contributions in Aid of Con					
	(\$6.250.00)	\$0.00	\$0.00	\$0.00	(\$6,250.0
3/450 Kignes of Way		\$0 U\$	\$0.00	\$0.00	(\$1,900.0
37540 Str. Regulating		00 00 00 00	\$0 OD	\$0.00	(\$20.000.0
37570 Str, Other Distribution Sys	(an-man'nz*)		\$0.00	\$0.00	(\$9.554,157.5
37600 Mains	(ec.101,405,84)		00.05	\$0.00	(\$69.5
37810 Mea & Reg Sta Eq, General	(JC 606)	0000¢	\$0.00 \$0.00	\$0.00	(\$9,303.5
37830 Mea & Keg Sta Eq, Local Gas annin Servires	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.3
				-	04/12/2007 11:20:0
Page 2 of 4		Asset - 1025		-	

•

22

÷

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period

03/2006	03/2006
Beginning:	nd Ending:

shees Segment L Account					Ending
State	Beginning		Doffermented	Transfadiust	Balance
Utility Account	Balance	Additions	VIGUE		
s Distribution					
01.120 Contributions in Aid of Con					
КҮ		00 00	¢0.00	20.00	(\$592.50)
38200 Meter instaliations	(\$592.50)	00'0¢	00'0¢	\$0.00	(\$82,943.90)
38300 House Regulators	(\$82,943.90)	\$0.00	00-0¢	\$0.05	(\$70.299.57)
38500 Industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$4.00	50°0¢	
KY Subtotal	(\$9,889,557.06)	\$0,00	\$0.00	\$0.00	[an' /cc'622'6\$)
101.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557,06)
01.140 Non-taxable Relocation Reim					
KY	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
37000 Mains KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0,00	\$0.00	\$0.00	(\$1,449,153.22)
106.000 Gas CCNC	·				
X	60 0 0	\$0.00	\$0,00	\$0.00	20.00
30300 Intangible Plt, General			\$0 00	\$0.00	\$416,590.13
30330 Intangible Pit, Misc Software	\$416,465.93	\$124.20		\$0.00	\$19,135.96
27440 Land Rots. Other Distr Svs	\$19,135.96	\$0.00	no:nè		\$1 339 20
JATU LAIN NEWS AND THE TOP TO	\$1,389.20	\$0.00	\$0.00	nn'n¢	FC BRO CRO
	\$12.229.07	\$819.14	\$0.00	\$0.00	\$13,046.21
37540 Str, Regulating	\$7.756.85	\$0.00	\$0.00	\$0.00	\$7,756.85
37570 Str, Other Distribution ays	TC 0CL 100 13	\$127.566.17	\$0.00	\$0.00	\$1,212,295.44
37600 Mains	41,004,124.44	\$0.00	\$0.00	\$0.00	\$41,280.40
37820 Mea & Reg Sta Eq, Regulating	44 1,400,70 62 AR3 07	\$8.981.25	\$0.00	\$0.00	\$12,435.22
38000 Services	10:001:00 64 YV0 101 74	\$211.56	\$0.00	\$0.00	\$1,058,155.61
38100 Meters	41,9440,1001,14	61 268 62	\$0.00	\$0.00	\$589,260.1
38500 Industrial Mea & Reg Sta Eq	\$2054 J20	\$0.00	\$0.00	\$0.00	\$3,951.1
38720 Other Equip, Odorization		193 R91.45)	\$0.00	\$0.00	\$24,701.5
38742 Other Equip, Radio	\$70,090.0U	(action(n4)	\$0.00	\$0.00	\$95.3
38744 Other Equip, Oth Communicatn	00'084	(\$14 176 11)	\$0.00	\$0.00	\$87,501.8
38745 Other Equip, Telemetering	se. Joint				04/12/2007 11:20:02
ann 2 ni d		Asset - TUZO			

Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 03/2006

				Period Ending:	03/2006
Business Segment GL Account State Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas Distribution					
106.000 Gas CCNC					
KY					
39110 OF&E. Unspecified	\$6,526.66	\$0.00	\$0.00	\$0,00	\$6,526.66
39112 OF&E. Information Systems	\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39
39430 Tools. Tools and Other	\$69,289.40	\$236.38	\$0.00	\$0.00	\$69,525.78
39600 Power Oberated Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39800 Miscellaneous Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
KY Subtotal	\$3,641,193.14	\$121,429.76	\$0.00	\$0.00	\$3,762,622.90
106.000 Gas CCNC Subtotal	\$3,641,193.14	\$121,429.76	\$0.00	\$0.00	\$3,762,622.90
Gas Distribution Subtotal	\$245,428,035,46	\$454,406.65	(\$88,153.54)	\$0.00	\$245,794,288.57
Columbia Gas of Kentucky Subtotal	\$245,428,035,46	\$454,406.65	(\$88,153.54)	\$0.00	\$245,794,288.57
Financial/SEC Subtotal	\$245,428,035.46	\$454,406.65	(\$88,153.54)	\$0.00	\$245,794,288.57

Asset - 1025

24

04/12/2007 11:20:02

•

\$245,794,288.57

\$0.00

(\$88,153.54)

\$454,406.65

\$245,428,035.46

Grand Total:

:

;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 04/2006 Period Ending: 04/2006

.

Ĩ

:

.

Unity Account \$521.20 \$0.00 as Distribution \$521.20 \$0.00 30100 Organization Costs \$13,029.56 \$0.00 30210 Intargible Pt, General \$13,029.56 \$0.00 30210 Intargible Pt, General \$13,029.56 \$0.00 30210 Intargible Pt, FANS Software \$13,029.56 \$0.00 30210 Intargible Pt, Misc Software \$13,029.56 \$0.00 30210 Intargible Pt, Misc Software \$12,673.29 \$0.00 30210 Intargible Pt, Misc Software \$12,673.207 \$0.00 30210 Land \$13,029.56 \$0.00 312410 Land, City GateMain Line Ind \$13,029.37 \$0.00 312410 Land, City GateMain Line Ind \$13,029.36 \$0.00 312410 Land, City GateMain Line Ind \$12,573.207.33 \$0.00 312410 Land \$13,610.83 \$5,743.03 \$0.00 312410 Land, City GateMain Line Ind \$13,743.04 \$0.00 312420 Land, City GateMain Line Ind \$13,743.03 \$0.00 312420 Land, City GateMain Line Ind \$13,743.03 \$0.00 312420 Land, City GateMain	\$0,00 \$0,00 \$0,02 \$0,02 \$0,03	00.03 00.03 00.03 00.03	
701.000 Gass Plant In Service \$521.20 \$0.00 701.000 Gass Plant In Service \$521.20 \$0.00 701.000 Gass Plant In Service \$521.20 \$0.00 701.000 Gass Plant In Service \$13,029.56 \$0.00 701.000 Gass Plant Inservice \$13,029.56 \$0.00 701.01 Langlible Pit, Nics Software \$13,029.56 \$0.00 701.01 Land \$13,029.56 \$0.00 701.01 Land \$13,029.56 \$0.00 71410 Land, City GateMain Line Indi \$13,029.56 \$0.00 71410 Land, City Gate Mea & Reg \$13,029.56 \$0.00 71420 Land, City Gate Mea & Reg \$13,029.56 \$0.00 71420 Land, City Gate Mea & Reg \$13,029.55 \$0.00 71420 Land, City Gate Mea & Reg \$13,029.55 \$0.00 77420 Land, City Gate Mea & Reg \$10,949.52 \$0.00 77420 Land, Righ, Other Distribution Sys \$10,949.52 \$0.00 77420 Land, City Gate Mea & Reg \$10,949.52 \$0.00 7750 Str, City Gate Mea & Reg \$10,949.52 \$0.00 7750 Str, City Gate Mea & Reg <t< td=""><td>\$0,0\$ \$0,00 \$0,00 \$0,00 \$0,00 \$0,00</td><td>00.03 00.03 00.03 00.03</td><td></td></t<>	\$0,0\$ \$0,00 \$0,00 \$0,00 \$0,00 \$0,00	00.03 00.03 00.03 00.03	
NY \$521,20 \$0.00 30300 Intangible Pit, General \$149,442.33 \$0.00 30310 Intangible Pit, DIS Software \$1,00 \$1,30,242.33 \$0.00 30330 Intangible Pit, BIS Software \$1,30,242.33 \$0.00 \$0.00 30330 Intangible Pit, BIS Software \$1,50,156.2.07 \$0.00 \$0.00 30330 Intangible Pit, Misc Software \$1,51,562.07 \$0.00 \$1,51,562.07 \$0.00 30330 Intangible Pit, Misc Software \$1,53,1562.07 \$0.00 \$1,573.39 \$0.00 37430 Land, Cuthar Distribution Sys \$7457.233.72 \$0.00 \$0.00 37430 Land, Other Distribution Sys \$7457.233.72 \$0.00 \$0.00 37430 Land, Other Distribution Sys \$7450.233.72 \$0.00 \$0.00 37430 Rights of Way \$57,370.43 \$50.00 \$50.00 3750 Str, Ghner Distribution Sys \$7750.23.72 \$0.00 \$57,193.43 3750 Str, Ghner Distribution Sys \$7457.232.72 \$0.00 \$7750.93.50.56 \$50.00 3750 Str, Ghner Distribution Sys \$7750.02.76 \$51,99.26 \$50.00	\$0.00 \$0,0\$ \$0,0\$ \$0,0\$ \$0,0\$	\$0.00 \$0.00 \$0.02 \$0.02 \$0.02	
30100 Organization Costs \$557.20 \$50.00 30301 Intanglule Pit, General \$13,029.56 \$0.00 30330 Intanglule Pit, FARA Software \$13,029.56 \$0.00 30330 Intanglule Pit, Nisc Software \$13,029.56 \$0.00 30330 Intanglule Pit, Nisc Software \$1,51,029.56 \$0.00 30330 Intanglule Pit, Nisc Software \$1,57,03.90 \$0.00 30330 Intanglule Pit, Nisc Software \$1,57,93.30 \$0.00 30330 Intanglule Pit, Nisc Software \$1,57,93.30 \$0.00 30410 Land \$1,57,93 \$0.00 \$1,57,93 30410 Land \$2,567,507 \$0.00 \$0.00 37450 Rights of Way \$2,573,055 \$0.00 37450 Str, City Gate Mea & Reg \$5,737,073 \$0.00 37550 Str, Other Distribution Sys \$5,737,073 \$0.00 37550 Str, Other Distribution Sys \$5,730,055 \$0.00 37550 Str, Other Distribution Sys \$5,730,05 \$0.00 37550 Str, Other Distribution Sys \$5,730,05 \$0.00 37550 Str, Other Distribution Sys \$5,730,05 \$0.00	00,05 \$0,00 \$0,00 \$0,05	\$0.00 \$0.02 \$0.02 \$0.02	\$521.20
30100 Organization Constantion \$149,442.53 \$0.00 30210 Intanglible Pit, forneral \$13,029.56 \$0.00 30230 Intanglible Pit, Misc Software \$1,00 \$0.00 30330 Intanglible Pit, Misc Software \$1,51,652.07 \$0.00 30330 Intanglible Pit, Misc Software \$1,51,652.07 \$0.00 30330 Intanglible Pit, Misc Software \$1,51,652.07 \$0.00 30330 Intanglible Pit, Misc Software \$1,51,562.07 \$0.00 30340 Land, Other Distribution Sys \$7,573.39 \$0.00 37440 Land, Stather Distribution Sys \$2,673,207.93 \$0.00 37440 Land, Other Distribution Sys \$3740 Land, Other Distribution Sys \$10,948.26 3750 Str, City Gate Mas & Reg \$5,73,207.93 \$0.00 3750 Str, City Gate Mas & Reg \$5,73,207.93 \$0.00 3750 Str, Other Distribution Sys \$5,73,207.93 \$0.00 3750 Str, Other Distribution Sys \$5,749.05 \$0.00 3750 Str, Other Distribution Sys \$5,749.05 \$0.00 3750 Str, Other Distribution Sys \$5,749.05 \$0.00 3750 Str, Other Distribution Sys	00,05 \$0,00 \$0,00 \$0,00	\$0.00 \$0.00 \$0.00	\$149,442.93
30300 Intanglole Pri, General \$13,029.56 \$0.00 30320 Intanglole Pri, Misc Software \$0.00 \$7,573.39 \$0.00 30330 Intanglole Pri, Misc Software \$0.00 \$7,573.39 \$0.00 30330 Intanglole Pri, Misc Software \$1,502.56 \$0.00 30330 Intanglole Pri, Misc Software \$1,502.7 \$0.00 30330 Intanglole Pri, Misc Software \$1,517.552.07 \$0.00 30410 Land \$303.00 \$1,517.395 \$0.00 37420 Land, Cthar Distribution Sys \$281,1063.617 \$0.00 37430 Rights of Way \$572.23.72 \$0.00 37530 Str, General Mea & Reg \$5,732.07.93 \$0.00 37540 Str, Regulating \$5,732.07.93 \$0.00 37550 Str, Other Distribution Sys \$5,732.07.93 \$0.00 37540 Str, Regulating \$5,732.07.93 \$0.00 37570 Str, Other Distribution Sys \$5,7191.20 \$0.00 37570 Str, Other Distribution Sys \$5,7191.20 \$0.00 37570 Str, Begulating \$5,7191.20 \$0.00 37570 Str, Other Distribution Sys \$5,714.308.31 \$0.00 37570 Str, Other Distribution Sys \$7,14	00,0% \$0,00 \$0,00 \$0,00	\$0.00 \$0.00	\$13,029.56
30310 Intanglible Pit, DIS Software \$0.00 \$0.00 30330 Intanglible Pit, Misc Software \$1,251,562.07 \$0.00 30330 Intanglible Pit, Misc Software \$1,251,562.07 \$0.00 30330 Intanglible Pit, Misc Software \$1,251,562.07 \$0.00 303410 Land \$7,578.39 \$0.00 31410 Land \$205.00 \$0.00 37410 Land City GateMain Line Ind \$881,063.67 \$0.00 37410 Land, City GateMain Line Ind \$881,063.67 \$0.00 37430 Land Regts, Other Distr Sys \$51,271,233.72 \$0.00 3750 Str, City Gate Mea & Reg \$51,249.05 \$0.00 3750 Str, City Gate Mea & Reg \$57,111,877.49 \$0.00 3750 Str, Other Distribution Sys \$57,111,877.49 \$0.00 3751 Str, Other Distribution Sys \$75,103.65 \$0.00 3750 Str, Other Distribution Sys \$74,308.31 \$50.00 3751 Str, Other Distribution Sys \$75,103.66 \$50.00 3750 Str, Other Distribution Sys \$73,103.31 \$50.05 3750 Str, Other Distribution Sys \$73,103.61 \$50.00 3750 Str, Other Distribution Sys \$73,007.61 \$0.00	\$0,00 \$0,00 \$0,00	\$0.00 \$0.00	50.00
30320 Intanglble Pt, FAKA Software \$1,251,552.07 \$0.00 30330 Intanglble Pt, Misc Software \$1,251,552.07 \$0.00 30330 Intanglble Pt, Misc Software \$7,578.39 \$0.00 30330 Intanglble Pt, Misc Software \$205.07 \$0.00 37410 Land, Cither Distribution Sys \$205.07 \$0.00 37420 Land, Cither Distribution Sys \$7457,223.72 \$0.00 37430 Land, Rigs, Other Distribution Sys \$5,573.07.93 \$0.00 37430 Land, Rigs, Other Distribution Sys \$5,673,207.93 \$0.00 37520 Str, City General Mea & Reg \$5,730.73 \$0.00 37530 Str, General Mea & Reg \$542,232.61 \$0.00 37530 Str, Contrantication \$57,181,697.49 \$0.00 37510 Str, Other Distribution Sys \$74308.31 \$51,987.49 37510 Str, Other Distribution Sys \$77,181,697.49 \$0.00 3750 Str, Other	\$0.00 \$0.00 \$0.00	\$0.00 \$0.00	¢1 251 562.07
30330 Intanglble Pit, Misc Software \$7,578.39 \$0.00 37410 Land, City Gate/Main Line Ind \$205.00 \$7,578.39 \$0.00 37420 Land, City Gate/Main Line Ind \$881,063.87 \$0.00 \$0.00 37420 Land, Other Distribution Sys \$457,223.72 \$0.00 \$0.00 37420 Land, Rgts, Other Distribution Sys \$457,223.72 \$0.00 \$6.00 37520 Str, General Mea & Reg \$5,732.07,93 \$0.00 \$5,193.99 37550 Str, General Mea & Reg \$5,732.07,93 \$0.00 \$5,193.99 37550 Str, City Gate Mea & Reg \$5,732.81 \$0.00 \$5,732.61 \$0.00 37550 Str, Other Distribution Sys \$754.015 \$5,743.05 \$0.00 37550 Str, Other Distribution Sys \$5,732.61 \$5,193.99 \$0.00 37570 Str, Other Distribution Sys \$5,743.05 \$0.00 \$5,743.05 \$0.00 37570 Str, Other Distribution Sys \$5,743.05 \$0.00 \$5,743.05 \$0.00 37570 Str, Other Distribution Sys \$7,743.03.31 \$5,243.05 \$0.00 37570 Str, Other Distribution Sys \$7,743.03.31 \$5,243.05 \$0.00 37570 Str, Other Distributi	\$0.00 \$0.00	\$0.00	10-2001 CZ41 &
37410 Land, 37410 Land, City Gate/Main Line Ind 37420 Land, Other Distribution Sys 5206.00 57.673.35 50.00 37420 Land, Other Distribution Sys 37457 23.772 \$0.00 \$0.00 37420 Land, Other Distribution Sys 37457 23.772 \$0.00 \$0.00 37420 Land, Sty Gate Mea & Reg \$457,223.72 \$0.00 \$0.00 37520 Str, General Mea & Reg \$5,733.207.93 \$0.00 \$5,733.207.93 \$0.00 37550 Str, General Mea & Reg \$5,733.207.93 \$0.00 \$5,733.207.93 \$0.00 37550 Str, General Mea & Reg \$753.07.93 \$5,000 \$5,713.207.93 \$0.00 37570 Str, General Mea & Reg \$753.07.93 \$5,000 \$5,713.207.93 \$0.00 37570 Str, Other Distribution Sys \$753.07.43 \$5,000 \$5,718.1,007.49 \$0.00 37570 Str, Other Dist Sys, Leased \$773.181.907.49 \$5,000 \$5,718.197.49 \$0.00 37570 Str, Other Dist Sys, Leased \$773.181.907.49 \$5,000 \$5,749.165 \$0.00 37570 Str, Other Dist Sys, Leased \$7,718.1907.49 \$0.00 \$7,718.1907.49 \$0.00	\$0.00		57,678.33
37410 Land, City Gate/Main Line Ind 37420 Land, Other Distribution Sys \$206,00 \$0.00 37420 Land, Cither Distribution Sys \$7420 Land, Other Distribution Sys \$881,063.67 \$0.00 37420 Land, Cither Distribution Sys \$7430 Land \$881,063.67 \$0.00 37450 Rights of Way \$7520 Str, City Gate Mea & Reg \$5,723.72 \$0.00 37530 Str, General Mea & Reg \$75,207.93 \$6,00 \$0.00 37540 Str, Other Distribution Sys \$75,249.05 \$0.00 \$0.00 37530 Str, General Mea & Reg \$542,232.61 \$6,00 \$0.00 37540 Str, Other Distribution Sys \$7,181,697.49 \$0.00 \$0.00 37510 Str, Other Distribution Sys \$7,342.61 \$0.00 \$0.00 37510 Str, Other Dist Sys, Leased \$7,342.49 \$0.00 \$0.00 37510 Str, Other Dist Sys, Leased \$7,344.94 \$0.00 \$0.00 37510 Str, Other Dist Sys, Leased \$7,344.94 \$0.00 \$0.00 37510 Str, Other Dist Sys, Leased \$7,347.40 \$0.00 \$7,347.40 \$0.00 37510 Str, Other Dist Sys, Leased \$7,347.308.31 \$0.00 \$7,44.94 \$0.00 37510 M		\$0.00	\$206.00
37430 Larro, Univ Gate mean and the field of System \$881,063.67 \$0.00 37430 Larrd, Other Distribution Sys \$457,223.72 \$0.00 37430 Rights of Way \$5,249.05 \$0.00 37430 Rights of Way \$5,249.05 \$0.00 3750 Str, City Gate Mea & Reg \$5,249.05 \$0.00 3750 Str, City Gate Mea & Reg \$5,2,573,207.93 \$0.00 3750 Str, City Gate Mea & Reg \$5,7,198.26 \$0.00 3750 Str, City Gate Mea & Reg \$5,7,198.26 \$0.00 3750 Str, Distribut Industrial M&R \$5,7,198.26 \$0.00 3757 Str, Other Distribution Sys \$74,308.31 \$0.00 3757 Str, Other Distribution Sys \$77,187,908.37 \$0.00 3757 Str, Other Distribution Sys \$74,308.31 \$0.00 3757 Str, Other Distribution Sys \$74,308.31 \$0.00 3750 Mains \$729,60.58 \$20.02 \$0.00 3750 Mains \$730 Mains \$257,908.74 \$0.00 3750 Mains \$730 Maa & Reg Sta Eq, Local Gas \$257,908.74 \$0.00 3750 Maa & Reg Sta Ed, City Gate \$73,070,367.24 \$11,17.79 3750 Maa & Reg Sta Ed, City Gate	itten AA)	\$0.00	\$880,461.23
37420 Land, Other Distr Sys \$457,223.72 \$0.00 37440 Land, Rigk, Other Distr Sys \$5,573,207,93 \$0.00 37450 Rights of Way \$5,2673,207,93 \$0.00 37550 Str, Cleneral Mea & Reg \$5,2673,207,93 \$0.00 37550 Str, Cleneral Mea & Reg \$5,710,205 \$0.00 37550 Str, General Mea & Reg \$5,7198,99 \$5,7198,99 37550 Str, General Mea & Reg \$5,7181,097,49 \$0.00 37550 Str, Other Distribution Sys \$77,181,097,49 \$0.00 37571 Str, Other Distribution Sys \$74,308,31 \$0.00 37570 Str, Other Distr Sys, Leased \$33,260,58 \$0.00 37571 Str, Other Dist Sys, Leased \$74,308,31 \$0.00 37570 Str, Communication \$129,956,115,45 \$20,00 37500 Mains \$1720,0557,115,45 \$20,00 37810 Mea & Reg Sta Eq, Local Gas \$33,260,587,115,45 \$0.00 37810 Mea & Reg Sta Eq, Local Gas \$174,0557,24 \$181,617,79 37800 Services \$53,7908,74 \$181,617,79 37800 Meater \$2357,908,74 \$181,617,79 37800 Meater \$53,7908,74 \$181,617,79 <	(++700¢)	\$0.00	\$457,223.72
37440 Land Kgts, Other Dusur Dys \$2,673,207.93 \$0.00 37520 Str, Clty Gate Mea & Reg \$10,848.26 \$0.00 37530 Str, General Mea & Reg \$10,848.26 \$0.00 37530 Str, General Mea & Reg \$5,249.05 \$0.00 37530 Str, General Mea & Reg \$542,232.61 \$5,00 37540 Str, Regulating \$582,10.20 \$0.00 37550 Str, Other Distribution Sys \$7,181,697.49 \$0.00 37570 Str, Other Distribution Sys \$7,305.31 \$0.00 37570 Str, Other Distribution Sys \$7,4,308.31 \$0.00 37500 Mains \$7,234,308.31 \$0.00 37600 Mains \$2257,314.94 \$0.00 37810 Mea & Reg Sta Eq, Regulating \$7,345,042.16 \$0.00 37810 Mea & Reg Sta Eq, Regulating \$7,346.54 \$10,00 37910 Mea & Reg Sta Eq, Regulating \$259,115.45 \$0.00 37910 Mea & Reg Sta Eq, Regulating \$7,346.367.24 \$10.00		\$0.00	\$2,673,207.93
37450 Rights of Way \$7,450 Rights of Way \$5,249,05 \$0.00 37520 Str, City Gate Mea & Reg \$10,848,26 \$0.00 37530 Str, General Mea & Reg \$5,42,232,61 \$5,193,99 37540 Str, Regulating \$88,210,20 \$0.00 37550 Str, Other Distribution Sys \$74,308,31 \$0.00 37571 Str, Other Distribution Sys \$74,308,31 \$0.00 37571 Str, Other Dist Sys, Leased \$33,260,58 \$0.00 37570 Str, Other Dist Sys, Leased \$33,260,58 \$0.00 37571 Str, Other Dist Sys, Leased \$33,260,58 \$0.00 37570 Str, Communication \$129,956,115,45 \$0.00 37600 Mains \$129,956,115,45 \$202,126,78 37800 Mains \$129,956,115,45 \$200 37810 Mea & Reg Sta Eq, General \$129,042,16 \$0.00 37810 Mea & Reg Sta Eq, City Gate \$257,908,74 \$14,194 37800 Services \$254,745 \$200,763,717 37810 Mea & Reg Sta Eq, City Gate \$73,070,357,24 \$16,00 37800 Services \$200 Services \$2560,693,33 \$30,00 37810 Meters \$200 Meter \$73,070,357,24		\$0 UU	\$5,249.05
37520 Str, City Gate Mea & Reg \$10,348.26 \$0.00 37530 Str, General Mea & Reg \$542,232.61 \$5,103.99 37540 Str, Regulating \$88,210.20 \$0.00 37550 Str, Other Distribution Sys \$75,103.31 \$0.00 37571 Str, Other Distribution Sys \$74,308.31 \$0.00 37571 Str, Other Distribution Sys \$74,308.31 \$0.00 37571 Str, Other Dist Sys, Leased \$33,260.58 \$0.00 37571 Str, Other Dist Sys, Leased \$33,260.58 \$0.00 37500 Mains \$129,956,115.45 \$0.00 37810 Mea & Reg Sta Eq, General \$129,956,115.45 \$0.00 37810 Mea & Reg Sta Eq, City Gate \$54,746 \$0.00 37810 Mea & Reg Sta Eq, City Gate \$73,070,357.24 \$181,617.79 37910 Mea & Reg Sta Eq, City Gate \$73,070,357.24 \$181,617.79 38000 Services \$5260,699.26 \$32,19.60 \$1,119.86 38200 Meter Installations \$2,250,699.28 \$31,119.86 \$31,119.86	20,00	40.00	\$10.848.26
37530 Str, General Mea & Reg \$542,232.61 \$5,193.99 37540 Str, Regulating \$58,210.20 \$0.00 37550 Str, Other Distribution Sys \$7,181,607.49 \$0.00 37571 Str, Other Distribution Sys \$7,181,607.49 \$0.00 37571 Str, Other Distribution Sys \$7,308.31 \$0.00 37571 Str, Other Distribution Sys \$74,308.31 \$0.00 37571 Str, Other Dist Sys, Leased \$33,260.58 \$0.00 37500 Mains \$129,956,115.45 \$0.00 37810 Mea & Reg Sta Eq, General \$129,956,115.45 \$0.00 37830 Mea & Reg Sta Eq, General \$54,745.64 \$0.00 37810 Mea & Reg Sta Eq, City Gate \$257,908.74 \$181,617.79 37800 Services \$527,908.74 \$181,617.79 37910 Mea & Reg Sta Eq, City Gate \$73,070,357.24 \$181,617.79 38000 Services \$53,733.33 \$53,41,4287.17 \$6,000 3700 Meters \$53,00.569.28 \$31,119.86 \$30.19 38200 Meter Installations \$2,550,692.88 \$31,119.86 \$31,119.86	\$0.00	20.05	\$546,990.10
37540 Str, Regulating \$0.00 37550 Str, Other Distribution Sys \$7,181,697,49 \$0.00 37570 Str, Other Distribution Sys \$7,181,697,49 \$0.00 37571 Str, Other Distribution Sys \$7,181,697,49 \$0.00 37571 Str, Other Distribution Sys \$7,181,697,49 \$0.00 37570 Str, Other Distribution Sys \$7,308,31 \$0.00 37570 Str, Other Distribution Sys \$7,308,31 \$0.00 37570 Str, Other Dist Sys, Leased \$33,260,58 \$0.00 37500 Mains \$129,956,115,45 \$20,00 37810 Mea & Reg Sta Eq, General \$129,956,115,45 \$0.00 37820 Mea & Reg Sta Eq, City Gate \$54,745 \$20,00 37830 Mea & Reg Sta Eq, City Gate \$73,070,357,24 \$181,617,79 37910 Mea & Reg Sta Eq, City Gate \$73,070,357,24 \$181,617,79 381000 Services \$73,070,357,24 \$181,617,79 382000 Services \$73,070,357,24 \$10,00 381000 Meters \$2,557,908,74 \$10,00 38200 Meter Installations \$2,650,699,28 \$31,119,86 38200 Meters \$2,557,908,74 \$10,00 38200 Meters	(\$441.50)	00.0¢	\$88.210.20
37560 Str, Distribution Sys \$7,181,607.49 \$0.00 37570 Str, Other Distribution Sys \$7,181,607.49 \$0.00 37571 Str, Other Distribution Sys \$7,4,308.31 \$0.00 37570 Str, Other Distribution Sys \$7,308.31 \$0.00 37570 Str, Other Distribution Sys \$7,308.31 \$0.00 37570 Mea Keg Sta Eq, General \$129,956,115.45 \$202,126.78 37810 Mea & Reg Sta Eq, General \$129,956,115.45 \$200 37820 Mea & Reg Sta Eq, General \$4,245,042.16 \$0.00 37830 Mea & Reg Sta Eq, City Gate \$257,908.74 \$14,94 37910 Mea & Reg Sta Eq, City Gate \$73,070,357.24 \$181,617.79 381000 Services \$73,070,357.24 \$181,617.79 382000 Meters \$5257,908.74 \$10.00 \$73,070,357.24 \$181,617.79 38100 Meters \$53,373,33 \$54,743.63.33 \$50.00 \$9,314,287.17 \$0.00 \$5257,908.74 \$119,617.79 \$5260,699.28 \$31,119.86	\$0.00	20.02	47 101 607 40
37570 Str, Other Distribution Sys 37,570 Str, Other Distribution Sys 57,100 Lasted 50,00 37571 Str, Other Dist Sys, Leased 57,308,31 50,00 37580 Str, Communication 5129,956,115,45 50,00 37600 Mains 5129,956,115,45 50,00 37810 Mea & Reg Sta Eq, General 54,245,042.16 50,00 37830 Mea & Reg Sta Eq, City Gate 554,746.54 50,00 37910 Mea & Reg Sta Eq, City Gate 573,070,357.24 518,617.79 38100 Services 573,070,357.24 518,617.79 38200 Meters 57,334,363.33 58,31,61.58 38200 Meters 57,334,363.33 58,30.00 38200 Meters 57,334,363.33 58,30.00 38200 Meter Installations 52,650,699.28 531,119.86	\$0.00	\$0.00	
37571 Str, Other Dist Sys, Leased \$74,300.01 37580 Str, Communication \$33,260.56 37600 Mains \$129,956,115,45 \$20,00 37610 Mea & Reg Sta Eq, General \$129,956,115,45 \$20,00 37810 Mea & Reg Sta Eq, General \$129,956,115,45 \$20,00 37820 Mea & Reg Sta Eq, General \$4,245,042.16 \$0.00 37830 Mea & Reg Sta Eq, Local Gas \$257,908.74 \$0.00 37910 Mea & Reg Sta Eq, City Gate \$73,070,357.24 \$181,617.79 38000 Services \$9,314,287.17 \$0.00 38200 Meter Installations \$2,650,699.28 \$31,119.86	\$0.00	\$0.00	
37580 Str, Communication \$35,200.00 37600 Mains \$129,956,115,45 \$292,126.78 37610 Mea & Reg Sta Eq, General \$129,956,115,45 \$292,126.78 37820 Mea & Reg Sta Eq, General \$4,245,042.16 \$0.00 37820 Mea & Reg Sta Eq, Ceral Gas \$4,245,042.16 \$0.00 37830 Mea & Reg Sta Eq, Local Gas \$554,746.54 \$0.00 37910 Mea & Reg Sta Eq, City Gate \$73,070,367.24 \$181,617.79 38100 Services \$73,070,367.24 \$10,00 38100 Meters \$57,334,363.33 \$6,302.19 38200 Meter Installations \$2,650,699.28 \$31,119.86	\$0.00	\$0.00	\$33,200,000
37600 Mains \$129,956,115,40 \$251,15,40 37610 Mea & Reg Sta Eq, General \$251,814,94 \$0.00 37820 Mea & Reg Sta Eq, Regulating \$4,245,042.16 \$0.00 37830 Mea & Reg Sta Eq, Local Gas \$54,746.54 \$0.00 37910 Mea & Reg Sta Eq, City Gate \$73,070,367.24 \$181,617.79 38100 Services \$73,070,367.24 \$181,617.79 38100 Meter installations \$7,334,363.33 \$6,302.19 38200 Meter installations \$2,650,699.28 \$31,119.86	(\$7,964.44)	\$0.00	\$130,240,211,19
37610 Minants \$251,814,34 \$0.00 37810 Mica & Reg Sta Eq, General \$4,245,042.16 \$0.00 37820 Mica & Reg Sta Eq, Ciey Gate \$54,746.54 \$0.00 37830 Mica & Reg Sta Eq, City Gate \$57,908.74 \$0.00 37910 Mica & Reg Sta Eq, City Gate \$73,070,367.24 \$181,617.79 38100 Services \$73,070,367.24 \$181,617.79 38200 Meters \$57,303.33 \$6,302.19 38200 Meter Installations \$2,555,699.28 \$31,119.86	20.02	\$0.00	\$251,814.94
3/810 Miea & Reg Sta Eq. Regulating \$4,745,042.16 \$0.00 37820 Mea & Reg Sta Eq. City Gate \$54,746,54 \$0.00 37910 Mea & Reg Sta Eq. City Gate \$73,070,367,24 \$181,617.79 38100 Services \$73,070,367,24 \$181,617.79 38100 Meter installations \$7,334,363.33 \$6,302.19 38200 Meter installations \$2,550,699.28 \$31,119.86	\$0.00	\$0.00	\$4,245,042.16
37820 Mea & Keg Sta Eq. Acguments \$54,746.54 \$0.00 37830 Mea & Reg Sta Eq. Local Gas \$557,908.74 \$0.00 37910 Mea & Reg Sta Eq. City Gate \$73,070,367.24 \$181,617.79 38100 Services \$73,070,367.24 \$181,617.79 38100 Meters \$5,334,363.33 \$6,302.19 38200 Meter installations \$2,550,699.28 \$31,119.86		\$0.00	\$54,746.64
37830 Mea & Reg Sta Eq. City Gate \$257,908.74 \$0.00 37910 Mea & Reg Sta Eq. City Gate \$73,070,357.24 \$181,617.79 38000 Services \$9,814,287.17 \$0.00 38100 Meters \$5,302.19 38200 Meter installations \$2,650,699.28 \$31,119.86		\$0.00	\$257,908.74
379.10 Mea & Reg Sta Eq. City Gate \$73,070,357.24 \$181,617.79 38000 Services \$9,814,287.17 \$0.00 38100 Meters \$5,302.19 38200 Meter Installations \$2,650,699.28 \$31,119.86	00°0¢	50.00	\$73,173,662.30
38000 Services \$0.00 38100 Meters \$1,334,287.17 \$0.00 38200 Meter Installations \$2,650,699.28 \$31,119.86	(\$78,322.13)	50 UQ	\$9,814,287.17
38100 Meters \$1,334,363.33 \$6,302.19 38200 Meter installations \$2,650,699.28 \$31,119.86	\$0.00	00 00 00	\$7,338,191.32
38200 Meter Installations \$2,650,699.28 \$31,119.86	(\$2,474.20)		¢2 684.574.70
	(\$244.44)	\$0.00	¢9 360,168.32
33300 House Regulators \$0.00	\$0.00	20.00	en 670 068 49
38400 House Regulator Installation	(\$4,158-10)	\$0.00	84 200 0070 78
38500 industrial Mea & Reg Sta Eq	\$0.00	\$0.00	01.020/021¢
as700 After Equip. Odorization	\$0.00	\$0.00	607041 1 1 J 4
synther Equilibria Telephone			04/12/2007 11:20:12
40141 Carol 14715 Asset - 1025	125		

25

.

;

ı

.

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 04/2006 Period Ending: 04/2006

Business Segment						
GL Account						:
State Listite Account		Belance	Addata		Towns (A. Morek	Ending
Cas Distribution		סמומווהם	SIGNINN	SUBURIDAL	Haiskaujust	palance
101 000 Gas Plant in Service						
KY						
38742 Other Equip, Radio		\$867,131.96	\$0.00	\$0.00	\$0.00	\$367,131.96
38744 Other Equip, Oth Communicatn		\$121,471.06	\$0,00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetering		\$1,028,604.07	\$0.00	\$0.00	\$0.00	\$1,028,604.07
38746 Other Equip, Customr Info Srv		\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97
39110 OF&E, Unspecified		\$1,252,321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05
39111 OF&E, Data Handling Equip		\$38,508.39	\$0.00	\$0.00	\$0.00	\$38,508.39
39112 OF&E, Information Systems		\$466,874.84	\$0.00	\$0.00	\$0.00	\$466,874.84
39220 Trans Eq, Trailers > \$1,000		\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq, Trailers \$1000 or <		\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39410 Tools, Garage & Service Eq		\$26,580.01	\$0.00	\$0.00	\$0.00	\$26,580.01
39411 Tools, CNG Equip, Stationary		\$458,281.41	\$0.00	\$0.05	\$0.00	\$458,281.41
39420 Tools, Shop Equipment		\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools, Tools and Other		\$1,758,432.67	\$0.00	20.02	\$0.00	\$1,758,432.67
39500 Laboratory Equipment, Gas		\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment		\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81
39800 Miscellaneous Equipment		\$99,854.31	\$0.00	\$0.00	\$0.00	\$99,854.31
KX	Subtotal	\$253,370,375.95	\$519,525,14	(\$94,207.85)	\$0.00	\$253,795,693.24 ·
101.000 Gas Plant In Service	e Subtotal	\$253,370,375.95	\$519,525.14	(\$94,207.85)	\$0.00	\$253,795,693.24
101.120 Contributions in Aid of Con						
KY						
37450 Rights of Way		(\$6,250.00)	\$0.00	\$0.00	\$0.00	(\$6,250.00)
37540 Str, Regulating		(\$1,900.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00)
37570 Str, Other Distribution Sys		(\$20,000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00)
37600 Mains		(\$9,554,157.59)	\$0.00	\$0.00	\$0.00	(\$9,554,157.59)
37810 Mea & Reg Sta Eq, General		(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)
37830 Mea & Reg Sta Eq. Local Gas		(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)
38000 Services		(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)
Page 2 of 4			Asset - 1025			04/12/2007 11:20:12

26

•

:

ł

NiSource Columbia Gas of Kentucky • For Set of Books: Financial/SEC

Pariod Bealnning: 04/2006

ccount ste	Beginning	مىسىد111 لى ھ	Dationnation	Trans/Adjust	Ending Balance
Utility Account	Dalance	Additions			
istribution 120 Contributions in Aid of Con					
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(\$592.50)
38300 House Reduiators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 industrial Mea & Red Sta Ed	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	00.0\$	\$0.00	\$0.00	(\$9,889,557.06) _ر ل
140 Non-taxable Relocation Reim					
37600 Mains	(\$1,449,153,22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	00 [.] 0\$	\$0.00	(\$1,449,153.22)
000 Gas CCNC					
30300 intancible Pit. General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30330 Internoible Pit. Wisc Software	\$416,590.13	\$0.00	\$0.00	\$0.00	\$416,590.13
37440 Land Rots, Other Distr Svs	\$19,135.96	\$0.00	\$0.00	\$0.00	\$19,135.96
37450 Richts of Wav	\$1,389.20	\$0.00	\$0.00	\$0.00	\$1,389.20
37540 Str. Regulating	\$13,048.21	(\$3,824.93)	\$0.00	\$0.00	\$9,223.28
37570 Str. Other Distribution Svs	\$7,756.85	\$0.00	\$0.00	\$0.00	\$7,756,85
37600 Mains	\$1,212,295.44	(\$84,424.36)	\$0.00	\$0.00	\$1,127,871.08
37820 Mea & Red Sta Ed. Regulating	\$41,280.40	\$0.00	\$0.00	\$0.00	\$41,280.40
38000 Services	\$12,435.22	\$1,668.94	\$0.00	\$0.00	\$14,104.16
38100 Meters	\$1,058,155.68	\$0.00	\$0.00	\$0.00	\$1,058,155.68
38500 industrial Mea & Red Sta Ed	\$589,260.12	(\$3,159.53)	\$0.00	\$0.00	\$586,100.59
38720 Other Equin. Odorization	\$3,951.13	\$0.00	\$0.00	\$0.00	\$3,951.13
38742 Other Equip. Radio	\$24,701.55	\$0.00	\$0.00	\$0.00	\$24,701.55
38744 Other Equip. Oth Communicatin	\$95.30	\$0.00	\$0.00	\$0.00	\$95.30
38745 Other Equip, Telemetering	\$87,501.88	\$0.00	\$0.00	\$0.00	\$87,501.88
3 of 4		Asset - 1025			04/12/2007 11:20:12

27

ŧ

I

NISource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 04/2006 Period Ending: 04/2006

		,
Ending Balance	\$6,526.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00 \$3,672,883.02	
Trans/Adjust	00'0\$ 00'0\$ 00'0\$	
Ratirements	00.0\$ 00.0\$ 00.0\$	~ ~ ~ ~
Additions	\$0.00 \$0.00 \$0.00 \$0.00	(289./ 33.00)
Beginning Balance	\$6,526.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00	45 783 627 QA
	5 4 4	

Utility Account Gas Distribution 106,000 Gas CCNC

¥

Business Segment GL Account State

		(ca.102,46\$)	\$429,785.26	\$245,794,288.57	Financial/SEC Subtotal	
\$246,129,865.98	\$0.00					
		(\$94,207.85)	\$429,785.26	\$245,794,288.57	ia Gas of Kentucky Subtotal	Columb
\$246,129,865.98	\$0.00	14AA 907 861				
	00.04	(\$94,207.85)	\$429,785.26	\$245,794,288.57	Gas Distribution Subtotal	
		A0.00	(\$89,739.88)	\$3,762,622.90	106.000 Gas CCNC Subtotal	
\$3,672,883.02	\$0.00	\$0 DD				
	on ot	\$0.00	(\$89,739.88)	\$3,762,622.90	KY Subtotal	39800 Miscellaneous Eduit
42 672 883.02	50.00	\$0.00	\$0.00	\$0.00	lipment	39600 Power Operated Equ
\$180,525.78 \$69,525.78 \$0.00	\$0.00 \$0.00	00.02 \$0.00	\$0.00 \$0.02	\$198,973.39 \$69,525.78 \$0.00	ystems er	39110 OF&E, Unspecified 39112 OF&E, Information S) 39430 Tools, Tools and Oth

04/12/2007 11:20:12

\$246,129,865.98

\$0.00

(\$94,207.85)

\$429,785.26

\$245,794,288.57

Grand Total:

Àsset - 1025

Page 4 of 4
NISource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2006 Period Ending: 05/2006

Business Segment GL Account succount	Beginning				Ending
utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant in Service					
KY			\$0.0\$	\$0.00	\$521.20
30100 Organization Costs	\$521.20	\$0.00 \$2.00	00.05	50.00	\$149.442.93
30300 Intangible Pit, General	\$149,442.93	90.0¢	00 DA	\$0.D0	\$13.029.56
30310 intangible Pit, DIS Software	\$13,029.56	00.04	00 04 00 04	\$0.07 \$0.00	\$0.00
30320 Intangible Pit, FARA Software	00.0\$	20.00	00.04	0000	\$1 277 005.47
30330 Intangible Ptt, Misc Software	\$1,251,562.07	\$25,443.40	\$0.00	00.0¢	41,411,5000.73 27 679 39
30410 Land	\$7,678.39	\$0.00	\$0.00	\$0.00	01 01 05 JA
37410 Land, City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	20.00	00 101 101 000
37420 Land. Other Distribution Sys	\$880,461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
37440 Land Rufs. Other Distr Sys	\$457,223.72	\$0.00	\$0.00	\$0.00	\$457,223-72
27440 Rinhts of Wav	\$2,673,207.93	\$0.00	\$0.00	\$0.00	\$2,673,207.93
arta regime of the fate Maa & Rea	\$5,249.05	\$0.00	\$0.00	\$0'00	\$5,249.05
olate du jour jour mou a log atton ĉin Conami Maa ĉ Bad	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
	\$546.990.10	\$0.00	\$0.00	\$0.00	\$546,990.10
31.040 Str, Keguaurig Arres et. Nichter Industria M&D	\$88.210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
31000 Stringthered in the state of the state	\$7 181 697 49	\$0.00	\$0.00	\$0.00	\$7,181,697.49
37570 Str, Other Distribution Sys	274 308 36 274 308 34	\$0,00	\$0.00	\$0.00	\$74,308.31
37571 Str, Otner List Sys, Leased	41	\$0.00	\$0.00	\$0.00	\$33,260.58
37580 Str, Communication	4130 340 377 79	(\$28.153.13)	(\$8,484.33)	\$0.00	\$130,203,640.33
37600 Mains	01-01-01-01-01-01-01-01-01-01-01-01-01-0	\$0.00	\$0.00	\$0.00	\$251,814.94
37810 Mea & Reg Sta Eq, General	101-101-103-5 91 CPU XPC V\$	\$7,993.61	(\$4,723,80)	\$0.00	\$4,248,311.97
37820 Mea & Reg Sta Eq, Kegulaung	47,444,0444,0444,0444,0444,0444,0444,04	\$0.00	\$0.00	\$0.00	\$54,746.64
37830 Mea & Reg Sta Eq, Local Gas	47.800 7303	\$0.00	\$0.00	\$0.00	\$257,908.74
37910 Mea & Reg sta Eq. Lity Gate	\$73.173.662.30	\$279,984.41	(\$54,855.36)	\$0.00	\$73,398,791.35
	40 814.987.17	\$0.00	\$0.00	\$0.00	\$9,814,287.17
38100 Meters	\$7.338.191.32	\$7,540,64	(\$3,609.06)	\$0,00	\$7,342,122.90
	\$2 681 574.70	\$30,997.45	(\$231.19)	\$0.00	\$2,712,340.96
	\$2 369 168.32	\$0.00	\$0.00	\$0.00	\$2,369,168.32
38400 House Regulator Instantation	to nod 968.49	\$29.21	\$0.00	\$0.00	\$2,029,997.70
38500 Industrial mea & reg ora Eq	\$183.023.18	\$0.00	\$0.00	\$0.00	\$183,023.18
38/20 Other Equip, Vuonzauvu	\$711.145.89	\$0.00	\$0.00	\$0.00	\$711,145.89
38741 Other Equip, Leiephone					04/12/2007 11:20:23
Page 1 of 4		Asset - 1025			

;

i

. . .

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2006

					Period Endir	ng: 05/2006
Business Segment GL Account						
State		Beginning				Ending
Utility Account		Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution						
101.000 Gas Plant in Service						
KY						
38742 Other Equip, Radio		\$867,131.96	\$0.00	\$0.00	\$0.00	\$867,131.96
38744 Other Equip, Oth Communicatn		\$121,471.06	\$0.00	\$0.00	\$0.00	\$121,471.06
38745 Other Equip, Telemetering		\$1,028,604.07	\$0.00	\$0.00	\$0.00	\$1,028,604.07
38746 Other Equip, Customr Info Srv		\$127,354.97	\$0.00	\$0,00	\$0.00	\$127,354.97
39110 OF&E, Unspecified		\$1,252,321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05
39111 OF&E, Data Handling Equip		\$38,508.39	\$0.00	\$0.00	\$0.00	\$38,508.39
39112 OF&E, Information Systems		\$466,874.84	\$0.00	\$0.00	\$0.00	\$466,874.84
39220 Trans Eq. Trailers > \$1,000		\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89
39221 Trans Eq, Trailers \$1000 or <		\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75
39300 Stores Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
39410 Tools, Garage & Service Eq		\$26,580.01	\$0.00	\$0.00	\$0.00	\$26,580.01
39411 Tools, CNG Equip, Stationary		\$458,281.41	\$0.00	\$0.00	\$0.00	\$458,281.41
39420 Tools, Shop Equipment		\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41
39430 Tools, Tools and Other		\$1,758,432.67	\$0.00	\$0.00	\$0.00	\$1,758,432.67
39500 Laboratory Equipment, Gas		\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.98
39600 Power Operated Equipment		\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81
39800 Miscelfaneous Equipment		\$99,854.31	\$0.00	\$0.00	\$0.00	\$99,854.31
KY	Subtotal	\$253,795,693.24	\$323,835.59	(\$71,903.74)	\$0.00	\$254,047,625.09
101.000 Gas Plant in Serv	rice Subtotal	\$253,795,693.24	\$323,835.59	(\$71,903.74)	\$0.00	\$254,047,625.09
101.120 Contributions in Aid of Con						
KY						
37450 Rights of Way		(\$6,250.00)	\$0.00	\$0,00	\$0.00	(\$6,250.00)
37540 Str, Regulating		(\$1,900.00)	\$0.00	\$0.00	\$0.00	(\$1,900.00)
37570 Str, Other Distribution Sys		(\$20,000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00)
37600 Mains		(\$9,554,157.59)	\$0.00	90'0\$	\$0.00	(\$9,554,157.59)
37810 Mea & Reg Sta Eq, General		(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)
37830 Mea & Reg Sta Eq, Local Gas		(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303,56)
38000 Services		(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)
Page 2 of 4			Asset - 1025			04/12/2007 11:20:23

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

aress seguratik Account	Beginning				Ending
Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
Distribution					
1.120 Contributions in Aid of Con					
KY					101 CCL 80
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(nc:780¢)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 industrial Mea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.00	(\$70,299.57)
KY Subtotal	(\$9,889,557.06)	\$0.00	\$0,00	\$0.00	(\$9,889,557.06)
101.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
1.140 Non-taxable Relocation Reim					
KY Arean Haine	(\$1.449.153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
or our mains KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	00'0\$	\$0.00	(\$1,449,153.22)
6.000 Gas CCNC					
	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00
SUSUU IIItangiole FK, General	CA16 500 13	(\$25.443.40)	\$0.00	\$0.00	\$391,146.73
30330 Intangiole Fil, misc soltware	410 125 DR	\$0.00	\$0.00	\$0.00	\$19,135.96
3/440 Land Kgts, Unier Listr bys	\$1 389 20	\$0.00	\$0.00	\$0.00	\$1,389.20
37450 Kignis of way	4 1/2000-00 6 0 0 0 3 0 8	\$7.842.56	\$0.00	\$0.00	\$17,065.84
37540 Str, Kegulating	CT 756 85	\$0.00	\$0.00	\$0.00	\$7,756.85
37570 Str, Otner Distribution sys	\$1 127 871.08	\$213.110.33	\$0.00	\$0.00	\$1,340,981.41
37600 Mains	\$41 280.40	(\$7,993.61)	\$0.00	\$0.00	\$33,286.79
3/320 mea & reg sta me, regulating	514 104 46	(\$5.983.56)	\$0.00	\$0.00	\$8,120.6(
	\$1.058.155.68	\$0.00	\$0.00	\$0.00	\$1,058,155.61
	\$586 100 59	\$7.038.95	\$0.00	\$0.00	\$593,139.5
38500 Industrial wea & reg startq	4000 CA	SO.00	\$0.00	\$0.00	\$3,951.1:
38720 Other Equip, Odorization	21.100,00 71.100,00	\$0 90	\$0.00	\$0.00	\$24,701.5
38742 Other Equip, Radio	\$4411 A 1133	00.05	\$0.00	\$0.00	\$95.31
38744 Other Equip, Oth Communicatin		00.05	\$0.00	\$0.00	\$87,501.8
38745 Other Equip, Telemetering	\$87,501.88	00'0¢		•	04/19/2007 11:20:23
ge 3 of 4		Asset - 1025			

3

ł

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 05/2006

	05/2006	
-0	Perlod Ending:	

		\setminus	7			
Ending Balance	\$6,528.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00	\$3,801,404.43	\$3,861,454,29	\$246,570,369.10	\$246,570,369.10	\$246,570,369.10
Trans/Adjust	00.0\$ 00.0\$ 00.0\$ \$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00
Retirements	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00	\$0.0\$	(\$71,903.74)	(\$71,903.74)	(\$71,903.74)
Additions	\$0.00 \$0.00 \$0.00 \$	\$188,571.27	\$188,571.27	\$512,406.86	\$512,406.86	\$512,406.86
Beginning Balance	\$6,520.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00	\$3,672,883.02	\$3,672,883.02	\$246,129,865.98	\$246,129,865.98	\$246,129,865.98
usiness Segment GL Account State	Utility Account as Distribution 106.000 Gas CCNC XY 39110 OF&E, Unspecified 39112 OF&E, Information Systems 39430 Tools, Tools and Other 39600 Power Operated Equipment	39800 Miscellaneous Equipment KY Subtotal		100,000 Gas Conv concern	Columbia Gas of Kentucky Subtotal	Financial/SEC Subtotal

Asset - 1025

page 4 of 4

もつ

i

04/12/2007 11:20:23

\$246,570,369.10

\$0.00

(\$71,903.74)

\$512,406.86

\$246,129,865.98

Grand Total:

: i 4

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

.

Period Beginning: 06/2006 Period Ending: 06/2006

Utility Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Balance
Gas Distribution					
101.000 Gas Plant in Service					
onton Ormanitation Coefe	\$521.20	\$0.00	\$0.00	\$0.00	\$521.20
outov Urganizativi Cusas anoon internitio Dik General	\$149.442.93	\$0.00	\$0.00	\$0.00	\$149,442.93
30300 Ilkaligide ra, ceneral 20340 Internitia Dit Dis Software	\$13,029,56	\$0.00	\$0.00	\$0.00	\$13,029.56
aus lu linaigiule ru, ula communa aussa internette Dit EADA Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20220 IIItatigina Fair Fritz Avivara	\$1.277.005.47	\$0.00	\$0.00	\$0.00	\$1,277,005.47
JUJJU RIGIIYING F 14, 18130 CONTRACT 201410 Fand	\$7,678.39	\$0.00	\$0.00	\$0.00	\$7,678.39
30410 Laks 37440 Land City Gate/Main Line Ind	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
ortion i and Other Distribution Sve	\$880,461,23	\$0.00	\$0.00	\$0.00	\$880,461.23
of 420 Laily Ould Distantion of a state of the Dist Suc	\$457.223.72	\$5,158.96	\$0.00	\$0.08	\$462,382.68
of ten Ballu Ages, Viller wish Vjs of ten Blatto At Mari	\$2,673,207,93	\$0.00	\$0.00	\$0.00	\$2,673,207.93
oradu Nighlo urmay Atean St. Pity Gala Maa 2 Dan	\$5,249.05	\$0.00	\$0.00	\$0.00	\$5 ₅ 249.05
of JEV ON, ONLY GAIN MORE WING 27530 Str. General Mos & Red	\$10,848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
arado al, delleja litoa wive	\$546.990.10	\$7,350.12	\$0.00	\$0.00	\$554,340.22
3/340 Str, Regulating serves str. Stockthn Industrial M2D	\$88.210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
	e7 484 607 40	\$0.00	\$0.00	\$0.00	\$7,181,697.49
37570 Str, Other Distribution Sys	41, 101, 101, 14 474 308 31	\$0.00	\$0.00	\$0.00	\$74,308.31
37571 Str, Other List ays, Leased	\$33.760.58	\$0.00	\$0.00	\$0.00	\$33,260.51
37580 Str, Communication		\$107.571.27	(\$6,690.05)	\$0.00	\$130,304,521.5
37600 Mains	00000000000000000000000000000000000000	\$0.00	\$0.00	\$0.00	\$251,814.9
37810 Mea & Reg Sta Eq, General	4 748 244 544 67	\$8.402.96	\$0.00	\$0.00	\$4,258,714,9
37820 Mea & Reg Sta Eq, Regulating	1011 101017140 Vy yrt yrt	\$0.00	\$0.00	\$0.00	\$54,746.8
37830 Mea & Reg Sta Eq. Local Gas	40141 (1404) 408 74	\$0.00	\$0.00	\$0.00	\$257,908.7
37910 Mea & Reg Sta Eq, City Gate	473 368 704 35	\$384.507.06	(\$69,805.45)	\$0.00	\$73,713,492.9
38000 Services	71 786 818 03	\$0.00	\$0.00	\$0.00	\$9,814,287.1
38100 Meters	¢7 345 405 QU	\$10.829.78	(\$3,946.92)	\$0.00	\$7,349,005.7
38200 Meter installations		\$32,388,68	(\$366.30)	\$0.00	\$2,744,363.3
38300 House Regulators	40°11'1'1'1'1'0'0'0'0'0'0'0'0'0'0'0'0'0'0	\$0.00	\$0.00	00'0\$	\$2,369,168.3
38400 House Regulator Installation		\$23 294.61	\$0.00	\$0.00	\$2,053,292.3
38500 Industrial Mea & Keg Sta Eq	¢1,040,041 5 ¢142 033 18	20.00	\$0.00	\$0.00	\$183,023.1
38720 Other Equip, Odorization		\$0 DB	\$0.00	\$0.00	\$711,145.8
38741 Other Equip, Telephone	62.041,1173	00°.0¢			14-19-14-14-14-14-14-14-14-14-14-14-14-14-14-
Page 1 of 4		Asset - 1025			

<u>u)</u> U

ļ

l

:

:

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 06/2006

iness Segment Account	Beginning				Budlng
State Jijijiha Accontint	Balance	Additions	Retirements	Trans/Adjust	Balance
: Distribution					
11.000 Gas Plant in Service					
KY			60 NG	\$0.00	\$867,131.96
38742 Other Equip, Radio	\$867,131.96	00'0¢		\$0.00	\$121,471.06
38744 Other Equip, Oth Communicatn	\$121,471.06	20.00	00.04		\$1.028.604.07
38745 Other Equip, Telemetering	\$1,028,604.07	\$0.00	50.00	40.04 40.04	\$177.354.97
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	00.04	00.00 00	\$1 252 321.05
20110 DF&E Unspecified	\$1,252,321.05	\$0.00	\$0.00	00°0¢	401707100 00 400 EVO 20
south OESE Data Handling Eduio	\$38,508.39	\$0.00	\$0.00	\$0.00	50.000,004
	\$466,874.84	\$0.00	\$0.00	\$0.00	\$400'014'04
	\$129,059,89	\$0.00	\$0.00	\$0.00	\$129,059.89
	\$3 398 75	\$0,08	\$0.00	\$0.00	\$3,398.75
39221 Trans Eq. Trailers \$1000 of <		\$0.00	\$0.00	\$0.00	\$0.00
39300 Stores Equipment		40 B)	20.00	\$0.00	\$26,580.01
39410 Tools, Garage & Service Eq	10'000'07¢	\$0 00	\$0.00	\$0.00	\$458,281.41
39411 Tools, CNG Equip, Stationary	14.107.0044	00 04	\$0.00	\$0.00	\$1,374.41
39420 Tools, Shop Equipment	\$1,374.41	00.0¢	50.05	\$0.00	\$1,758,432.67
39430 Tools, Tools and Other	\$1,756,432.01	00.04	50 US	\$0.00	\$10,307.98
39500 Laboratory Equipment, Gas	\$10,307.98	20.UQ	00.04	50.05	\$681.428.81
39600 Power Operated Equipment	\$681,428.81	\$0.00	00-0¢	00.04	\$90 854.31
20200 Miscrellaneous Equipment	\$99,854.31	\$0.00	\$0.00	በበግለቁ	
KY Subtotal	\$254,047,625.09	\$579,503.44	(\$80,808.72)	\$0.00	\$254,546,319.81
101.000 Gas Plant In Service Subtotal	\$254,047,625.09	\$579,503.44	(\$80,808.72)	\$0.00	\$254,546,319.81
101.120 Contributions in Ald of Con					
KY			00 04 04	\$0 UU	(\$6,250.00)
37450 Rights of Way	(\$6,250.00)	\$0.00	20.00		(\$1.900.00)
stein Demilating	(\$1,900.00)	\$0.00	20.00	00'n¢	
	(\$20.000.00)	\$0.00	\$0.00	\$0.00	(nn:nnn:n7¢)
37570 Str, Other Distribution ays	(\$0 554 157 59)	\$0.00	\$0.00	\$0.00	(\$9,554,157.59)
37600 Mains	(*************************************	\$0.00	\$0.00	\$0.00	(\$69.57)
37810 Mea & Reg Sta Eq. General	(40 203 56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)
37830 Mea & Reg Sta Eq. Local Gas	(\$144.040.37)	\$0.00	\$0,00	\$0.00	(\$144,040.37)
Services	•	Asset - 1025			04/12/2007 11:28:13
inte 2 nf 4		C2U1 - 1928A			

34

ļ

.

÷

•

ļ

- ----

i

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

isiness Segment					
SL Account					
State	Beginning				Rimin
Utility Account	Balance	Additions	Ketirements	i rans/Aujusc	Dalatic
is Distribution					
101.120 Contributions in Aid of Con					
KY					(\$E0.7 E0)
38200 Meter Installations	(\$592.50)	\$0.00	\$0.00	\$0.00	(nc-7A04)
38300 House Regulators	(\$82,943.90)	\$0.00	\$0.00	\$0.00	(\$82,943.90)
38500 industrial Nea & Reg Sta Eq	(\$70,299.57)	\$0.00	\$0.00	\$0.08	(\$70,299.57)
KY Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
101.120 Contributions in Ald of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(\$9,889,557.06)
01.140 Non-taxable Relocation Reitn					
	164 440 453 221	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
3/ but mains KY Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	\$0.00	(\$1,449,153.22)
	100 010 010 Feb	¢0.00	\$0.00	\$0.00	(\$1,449,153.22)
101.140 Non-taxable Relocation Rein Subtotal	(\$1:443,100.22)	0.00¢	• •		
20300 internitie Dit General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jogon internition Int. Online Contraction	\$391.146.73	\$0.00	\$0.00	\$0.00	\$391,146.73
	\$19,135.96	(\$5.158.96)	\$0.00	\$0,00	\$13,977.00
3/440 Land Rgis, Other List ays	\$1.389.20	\$0,00	\$0.00	00'0\$	\$1,389.20
3/450 Kignts of way	212 000 000 000 000 000 000 000 000 000	(\$6.909.86)	\$0.00	\$0.00	\$10,156.18
37540 Str, Regulaung	411 JUNE RE	\$0.00	\$0.00	\$0.00	\$7,756.85
37570 Str, Other Distribution Sys	51 240 QR1 41	\$1.310.015.54	\$0,00	\$0.00	\$2,650,996.95
	\$32 286 79	(\$8.275.46)	\$0,00	\$0.00	\$25,011.33
37820 Mea & Reg Sta Eq. Kegulating	\$8.120.60	(\$3.236.63)	\$0,00	\$0.00	\$4,883.97
38000 Services	41 DES 155 68	\$0.00	\$0.00	\$0.00	\$1,058,155.68
38100 Meters	\$502 130 54	(\$23 330 16)	\$0.00	\$0.05	\$569,809.38
38500 Industrial Mea & Keg Sta Eq		. 00.05	\$0.00	\$0.00	\$3,951.13
38720 Other Equip, Odorization	01-100-000	an us	\$0,00	\$0.00	\$24,701.55
38742 Other Equip, Radio	001 0 105	\$0.00	\$0.00	\$0.00	\$95.30
38744 Other Equip, Uth Communicati	\$87,501,88	\$0.00	\$0,00	\$0.00	\$87,501.88
38745 Other Equip, relementing		Acont June			04/12/2007 11:28:13
age 3 of 4		CTAL - JASSA			

35

,

.

NiSource Columbia Gas of Kentucky - For Set of Books: Financiál/SEC

Period Be Period I

06/2006	06/2006
leginning:	d Ending:

Ending Balance	\$6,528,66 \$198,973,39 \$69,525,78 \$0.00 \$0.00 \$5,124,558,96		\$5,124,558.95	\$248,332,168.49	\$248,332,168.49	\$248,332,168.49
Trans/Adjust	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Retirements	00.0\$ 00.0\$ 00.00 \$0.00 \$0.00	nning	\$0.00	(\$80,808.72)	(\$80,808.72)	(\$80,808.72)
Additions	\$0.00 00.0\$ 00.0\$	\$1,263,104.67	\$1,263,104.67	\$1,842,608.11	\$1,842,608.11	\$1,842,608.11
Beginning Balance	\$6,526.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00	\$3,861,454.29	\$3,861,454.29	\$246,570,369.10	\$246,570,369.10	\$246,570,369.10
isiness segriterit. Sit, Account State	as Distribution 106.000 Gas CCNC KY 39110 OF&F, Unspecified 39112 OF&F, Information Systems 39430 Tools, Tools and Other 39600 Power Operated Equipment	Uptotal KY Subtotal	1n6 000 Gas CCNC Subtotal	Gas Distribution Subtotal	Columbia Gas of Kentucky Subtotal	Financial/SEC Subtotal

04/12/2007 11:28:13

\$248,332,168.49

\$0.00

(\$80,808.72)

\$1,842,608.11

\$246,570,369.10

Grand Total:

Asset - 1025

Page 4 of 4

36

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC Period Beginning: 07/2006 Period Ending: 07/2006

count e	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
nny Account tribution					
10 Gas Plant In Service					
		\$0.00	\$0.00	\$0.00	\$521.20
0100 Organization Costs			20.00	\$0.00	\$149,442.93
0300 intangible Pit, General	\$149,442.93		\$0 D0	\$0.00	\$13,029.56
0310 Intangible Pit, DIS Software	\$13,029.56	00'0¢	00.04	\$0.00	\$0.00
1320 Intanoible Plt, FARA Software	\$0.00	\$0.00	90.0¢	\$0 UU	\$1.277,005.47
0330 Intangible Pit, Misc Software	\$1,277,005.47	\$0.00	\$0.UU	\$0.00 \$0.00	\$7,678.39
1440 i and	\$7,678.39	\$0.00	00.00	\$0.00	\$206.00
7440 I and City Gate Main Line ind	\$206.00	\$0.00	20.00	00.04	C 191 23
(410 Latin, City Catolinan mine	\$880,461.23	\$0.00	\$0.00	20.00	*460 767 68
7420 Land, Other Distribution 393	\$462.382.68	\$0.00	\$0.00	\$0.00	\$40% ¹ 207'00
7440 Land Rgts, Other Distr sys	40 679 907 93	\$0.00	\$0.00	\$0.00	\$2,673,207.93
7450 Rights of Way		UU US	\$0,00	\$0.00	\$5,249.05
r7520 Str, City Gate Mea & Reg	\$9,249,00		\$0.00	\$0,00	\$10,848.26
r7530 Str, General Mea & Reg	\$10,848.26	00.04	\$0.00	\$0.00	\$554,340.22
37540 Str, Regulating	\$554,340.22	00.05	00.08	\$0.00	\$88,210.20
37560 Str. Distribtn Industrial M&R	\$88,210.20	00.04	\$0 UU	\$0.00	\$7,181,697.49
37570 Str. Other Distribution Sys	\$7,181,697.49	\$0.00		\$0.00	\$74,308.31
vrar1 str. Other Dist Svs. Leased	\$74,308.31	20.00	00.04	ta no	\$33.260.58
1751 Current and a second second second second second second second second second second second second second s	\$33,260.58	\$0.00	20.02	00.04	\$130 724 596 54
	\$130.304,521.55	\$421,987.06	(\$1,912.07)	00.04	
37600 Mains	\$254.814.94	\$0.00	\$0.00	\$0.00	\$2551,814.34
37810 Mea & Reg Sta Eq, General		\$0.00	(\$133.49)	\$0.00	\$4,256,581,44
37820 Mea & Reg Sta Eq, Regulating	70:1-1:007:10	\$0 DB	\$0.00	\$0.00	\$54,746.64
37830 Mea & Reg Sta Eq. Local Gas	40.44	¢0.00	\$0.00	\$0.00	\$257,908.74
37910 Mea & Reg Sta Eq, City Gate	\$257,908.14		1462 875 361	\$0.00	\$73,879,585.17
38000 Services	\$73,713,492.96	10,106,022¢	(000 00 00 00 00 00 00 00 00 00 00 00 00	\$0.00	\$9,814,287.17
38100 Meters	\$9,814,287.17		(12 10U 71)	\$0.00	\$7,526,188.10
38200 Meter Installations	\$7,349,005.76	cn.e.ic.101\$		\$0.00	\$2,779,788.70
20200 House Reculators	\$2,744,363.34	\$35,862.49	(01.7544)	00.05	\$2,369,168,32
	\$2,369,168.32	\$0.00	20.00	00.00	en 126 003 07
38400 House Regulatus Ilistanaros	\$2,053,292,31	\$82,699.71	\$0.00	0.00	2012/00/00/17¢
38500 Industrial mea & keg sta Eq	\$483.023.18	\$0.00	\$0.00	\$0.00	01.62U,60T¢
38720 Other Equip, Odorization		00 05	\$0.00	\$0.00	\$711,145.89
38741 Other Equip, Telephone	4111,142.03		•		04/12/2007 11:28:48
		Asset - 1025			

1

i 1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 07/2006

07/2006
Period Ending:

iness segment . Account State	Beginning Belance	Åddifions	Retirements	Trans/Adjust	Ending Balance
Utility Account	Dalalice			·	
Distribution	Þ				
r1.000 Gas Plant In Service					
KY KY			00 BĐ	\$0.00	\$867.131.96
38742 Other Equip, Radio	\$867,131.96	\$0.00	00.04	00.04	\$126 A73 26
38744 Other Fouth. Oth Communicath	\$121,471.08	\$4,952,20	20'00	nn'n¢	414057540
2074E Other Ertin Telemetering	\$1,028,604.07	\$2,266.05	\$0.00	\$0.00	\$1,030,8/0.12
Jorge Other Early Protocology	\$127,354,97	\$0.00	\$0.00	\$0.00	\$127,354.97
	\$1.252.321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05
	\$38,508,39	\$0.00	\$0.00	\$0.00	\$38,508.39
39111 Or&E, Data handling Equip	4466 874 84	\$0.00	\$0,00	\$0.00	\$466,874.84
39112 OF&E, Information Systems	6470 050 80	\$0.00	\$0.00	20.00	\$129,059.89
39220 Trans Eq, Trailers > \$1,000		00.03	\$0.00	\$0.00	\$3,398.75
39221 Trans Eq. Trailers \$1000 or <	0 1 0 0 0 °C 0	40 UU	\$0.00	\$0.00	\$0.00
39300 Stores Equipment	היים איני געניים איני	00'0¢	60.00	\$0.00	\$26,580.01
39410 Tools, Garage & Service Eq	\$26,580.01	nn'nt	40.00 40.00	\$0.00	\$458.281 41
39411 Tools, CNG Equip, Stationary	\$458,281.41	\$0.00	00.04	00 00	\$1 374 A1
39420 Tools. Shop Equipment	\$1,374.41	\$0.00	20.00	00"04	111110114 61 750 67 67
30430 Tools Tools and Other	\$1,758,432.67	\$0.00	\$0.00	00'0¢	00 200 074
outor (outo) 1000 min outor	\$10,307.98	\$0.00	\$0,00	\$0.00	se Joe'ols
success the second start of the second secon	\$681.428.81	\$0.00	\$0.00	\$0.00	\$681,428.81
396UU Power Operateu cyuluttati.	\$99,854,34	\$0.00	\$0.00	\$0.00	\$99,854.31
39800 Miscellaneous Equiprimity	POEX 240 84	\$958 108 13	{\$69,548.76}	\$0.05	\$255,434,879.18
KY Subtotal	4704,040,018,01	A			
101.000 Gas Plant in Service Subtotal	\$254,546,319.81	\$958,108.13	(\$69,548.76)	\$0.00	\$255,434,879.18
01.120 Contributions in Aid of Con					
KY	(00 DEC 00)	\$0.00	\$0 . 00	\$0.00	(\$6,250.00)
37450 Rights of Way	(nornezioe)	en of	\$0.00	\$0.00	(\$1,900.00)
37540 Str, Regulating	(on one it t)		\$0.00	\$0.00	(\$20,000.00)
37570 Str, Other Distribution Sys	(\$20,000.0V)	00.04	\$0 UU	\$0.00	(\$9,554,157.59)
37600 Mains	(\$9,554,157.59)	nnint		0005	(269.57)
37810 Mea & Red Sta Ed, General	(\$69.57)	\$0.00	00'D\$	00.04	(\$9 303 56)
2722A West & Red Sta Ed. Local Gas	(\$9,303.56)	\$0.00	20.00	5575¢	1
38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.04	(m m m m m m m m m m m m m m m m m m m
					04/12/2007 11:28:48
age 2 of 4		Asset - 1025			
-					

:

÷

:

-

т .

,

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beg Period E

2006	2006	
120	20	l
Beginning:	od Ending:	

:

ļ

-

.

. . .

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

period Begluning: 07/2096 Period Ending: 07/2006

		$\sum_{i=1}^{n}$	
Ending	Balance	\$6,526.66 \$198,973.39 \$69,525.78 \$0.00 \$0.00 \$4,841,026.08 \$248,937,194.98 \$248,937,194.98 \$248,937,194.98	
	Trans/Adjust	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	
	Retirements	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$69,548.76 (\$69,548.76)	
	Additions	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$14,575.25 \$674,575.25 \$674,575.25 \$674,575.25	
	Beginning Balance	\$6,526,66 \$198,973.39 \$69,525.78 \$0.00 \$0.00 \$5,124,558.96 \$5,124,558.96 \$5,124,558.96 \$5,124,558.96 \$248,332,168,49 \$248,332,168,49 \$248,332,168,49	
	Business Segment GLAccount even	Utility Account Gas Disfribution 106.000 Gas CCNC XY 39110 OF&E, Unspecified 39430 Tools, Tools and Other 39430 Power Operated Equipment 39800 Miscellaneous Equipment 39800 Miscellaneous Equipment 39800 Miscellaneous Equipment Gas Distribution Subtotal Columbia Gas of Kentucky Subtotal	Financiauory

04/12/2007 11:28:48

\$248,937,194.98

\$0.00

(\$69,548.76)

\$674,575.25

\$248,332,168.49

Grand Total:

40

Asset - 1025

Page 4 of 4

₩ 2²

4

2

;

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC Period Beginning: 08/2005 Period Ending: 08/2006

.

IHIIty Account	Beginning Balance	Additions	Retirements	Trans/Adjust	Ending Balance
Gas Distribution					
101.000 Gas Plant In Service					
KY		¢0 00	\$0.00	\$0.00	\$521.20
30100 Organization Costs	077176¢ 50 477 0775	50.00	\$0.00	\$0.00	\$149,442.93
30300 Intangible Pit, General	0,7777,071 ¢	20.00	(\$13.029.56)	\$0.00	\$0.00
30310 Intangible Pit, DIS Software		\$0.00	\$0.00	\$0.00	\$0.00
30320 Intangible Pit, FAKA Software	54 377 ADS 47	\$0.00	(\$493,105.92)	\$0.00	\$783,899.55
30330 Intangible Pit, Misc Sottware	5-8-23 CV	\$0.00	\$0.00	\$0.00	\$7,678.39
30410 Lana	\$206.00	\$0.00	\$0.00	\$0.00	\$206.00
3/410 Land, City Gate/main Line ind	\$880.461.23	\$0.00	\$0.00	\$0.00	\$880,461.23
3/420 Land, Other Distribution bys	\$462.382.68	\$0.00	(\$106.98)	\$0.00	\$462,275.70
3/44U Land Rgis, Juner Disu ays	\$2.673.207.93	\$0.00	\$0.00	\$0.00	\$2,673,207.93
3/450 Kigins of way	\$5.249.05	\$0.00	\$0.00	\$0.00	\$5,249.05
37520 Str, City Gate head & Par-	\$10.848.26	\$0.00	\$0.00	\$0.00	\$10,848.26
37530 Str, General Mea & Keg	\$5540 37	\$9.646.64	\$0.00	\$0.00	\$563,986.86
37540 Str, Regulating	\$88.210.20	\$0.00	\$0.00	\$0.00	\$88,210.20
37560 Str. Distribut Industrial MAN	\$7.181.697.48	\$0.00	\$0.00	\$0.00	\$7,181,697.49
37570 Str, Other Distribution ays	\$74 308.31	\$0.00	\$0.00	\$0.00	\$74,308.31
37571 Str, Other Dist Sys, Leased	414 June 28	\$0°00	\$0.00	\$0.00	\$33,260.58
37580 Str, Communication	4130 774 505 54	\$168.759.96	(\$2,360.67)	\$0.00	\$130,890,995.83
37600 Mains	40000000000000000000000000000000000000	\$0.00	\$0.00	\$0.00	\$251,814.94
37810 Mea & Reg Sta Eq, General		\$16.268.50	(\$164.19)	\$0.00	\$4,272,685.75
37820 Mea & Reg Sta Eq. Regulating	447100'007'440 Yu uvu yaq	\$0.00 \$0.00	(\$436.92)	\$0.00	\$54,309.72
37830 Mea & Reg Sta Eq, Local Gas	4047140.04 4767 002 74	S0.00	\$0.00	\$0.00	\$257,908.74
37910 Mea & Reg Sta Eq, City Gate	T 1.000 1024	\$313.694.49	(\$43,131.79)	50.00	\$74,150,147.87
38000 Services	71 272 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$0.00	\$0.00	\$0.00	\$9,814,287.17
38100 Meters		\$10.719.57	(\$3,120.29)	\$0.00	\$7,533,787.38
38200 Meter Installations	40 770 788 70	\$36.091.70	(\$251.41)	\$0.00	\$2,815,628.99
38300 House Regulators	4711 911 0011 V	\$0.00	(\$4,509.27)	\$0.00	\$2,364,659.05
38400 House Regulator Installation		\$0.00	(\$6,761.12)	\$0.00	\$2,129,230.90
38500 industrial Mea & Reg Sta Eq	201382/001/300 2013 202 202 202	\$0.00	\$0.00	\$0.00	\$183,023.18
38720 Other Equip, Odorization	\$1.52°U23.18	00.0 4	\$0.00	\$0.00	\$711,145.89
38741 Other Equip, Telephone	\$711,145.89	An-n¢			04/12/2007 11:29:01
Barro 1 of 4		Asset - 1025			

41

•

.

;

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC Period Beginning: 08/2006

0007700	08/2006	
SHILLING CONTRACTOR	Period Ending:	

Business Segment GL Account						
State	Beginning				Ending	
Utility Account	Ealance	Additions	Retirements	Trans/Adjust	Balance	
Gas Distribution						
101.000 Gas Plant In Service						
КY						
38742 Other Equip, Radio	\$867,131.96	\$0.00	\$0.00	\$0.00	\$867,131.98	
38744 Other Equip, Oth Communicatn	\$126,423.26	(\$58.28)	\$0.00	\$0.00	\$126,364.98	.•
38745 Other Equip, Telemetering	\$1,030,870.12	\$0.00	\$0,03	\$0.00	\$1,030,870.12	
38746 Other Equip, Customr Info Srv	\$127,354.97	\$0.00	\$0.00	\$0.00	\$127,354.97	
39110 OF&E, Unspecified	\$1,252,321.05	\$0.00	\$0.00	\$0.00	\$1,252,321.05	
39111 OF&E, Data Handling Equip	\$38,508,39	\$0.00	\$0.00	\$0.00	\$38,508.39	
39112 OF&E, Information Systems	\$466,874.84	\$0.00	\$0.00	\$0.00	\$466,874.84	
39220 Trans Eq. Trailers > \$1,000	\$129,059.89	\$0.00	\$0.00	\$0.00	\$129,059.89	
39221 Trans Eq. Trailers \$1000 or <	\$3,398.75	\$0.00	\$0.00	\$0.00	\$3,398.75	
39300 Stores Equipment	\$0.00	\$0.00	\$0.09	\$0.00	\$0.00	
39410 Tools, Garage & Service Eq	\$26,580.01	\$0.00	\$0.00	\$0.00	\$26,580.01	
39411 Tools, CNG Equip, Stationary	\$458,281.41	\$0.00	\$0.00	\$0.00	\$458,281.41	
39420 Tools, Shop Equipment	\$1,374.41	\$0.00	\$0.00	\$0.00	\$1,374.41	
39430 Tools, Tools and Other	\$1,758,432.67	\$0.00	\$0.00	\$0.00	\$1,758,432,67	
39500 Laboratory Equipment, Gas	\$10,307.98	\$0.00	\$0.00	\$0.00	\$10,307.98	
39600 Power Operated Equipment	\$681,428.81	\$0.00	\$0.00	\$0.00	\$681,428.81	
39800 Miscellaneous Equipment	\$99,854.31	\$0.00	\$0.00	\$0.00	\$99,854.31	
KY Subtotal	\$255,434,879.18	\$555,122.58	(\$566,978.12)	\$0.00	\$255,423,023.64	/
101.000 Gas Plant in Service Subtotal	\$255,434,879.18	\$555,122.58	(\$566,978.12)	\$0.00	\$255,423,023.64 V	
101.120 Contributions In Aid of Con						
	100 020 001	¢0 00	¢0.00	\$0.00	(\$6.250.00)	
3/450 kights of way	(00'00'iaé)	40.0¢	\$0.00	\$0.00	(\$1,900.00)	
arate ou, reguaning 37570 Str. Other Distribution Svs	(\$20,000.00)	\$0.00	\$0.00	\$0.00	(\$20,000.00)	
37600 Mains	(\$9,554,157.59)	\$0.00	\$0.00	\$0.00	(\$9,554,157.59)	
37810 Mea & Reg Sta Eq. General	(\$69.57)	\$0.00	\$0.00	\$0.00	(\$69.57)	
37830 Mea & Reg Sta Eq. Local Gas	(\$9,303.56)	\$0.00	\$0.00	\$0.00	(\$9,303.56)	
38000 Services	(\$144,040.37)	\$0.00	\$0.00	\$0.00	(\$144,040.37)	

42

04/12/2007 11:29:01

Asset-1025

Page 2 of 4

.

:

ı 1

3 i

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 08/2006

siness Segment					Ending
L. Account State	Beginning Bebrue	Additions	Refirements	Trans/Adjust	Balance
Utility Account	Data1100				
s Distribution					
01.120 Contributions in Ald of Con				¢0.00	(\$592.50)
KY	(\$592.50)	\$0.00	\$0.00	00.00	(482 943 90)
38200 Meter installations		20.00	\$0.00	\$0.00	(
38300 House Regulators	(nc.042,204)	\$0 UD	\$0.00	\$0.00	11:227/DJC)
28×00 Industrial Mea & Reg Sta Eq	(10:667'01\$)	20.04	\$0.00	\$0.00	(\$9,889,557.06)
KY Subtotal	(\$9,889,557.06)	nn'n¢			190 222 200 200
401.120 Contributions in Aid of Con Subtotal	(\$9,889,557.06)	\$0.00	\$0.00	\$0.00	(an-rac'688'6\$)
101.140 Non-taxable Rejocation Reim					
K		\$0.00	\$0.00	\$0.00	(\$1,449,135,442)
27600 Mains	(\$1,449,153.22)	00.00	\$0.00	\$0.00	(\$1,449,153,22)
KY Subtotal	(\$1,449,153.22)	00.0\$			144 449 153 221 1
101.140 Non-taxable Relocation Reim Subtotal	(\$1,449,153.22)	\$0.00	\$0.00	onnt	
106.000 Gas CCNC				00 0 3	\$0.00
КY	\$0.00	\$0.00	20.00	00 00 .	\$391.146.73
30300 intangible Pit, General	2004 1004	\$0.00	\$0.00	00.0¢	¢42.077.00
30330 intangible Pit, Misc Software	444 444 00	\$0.00	\$0.08	20.02	00.175,015 64 389 36
27440 I and Rats. Other Distr Sys		en An	\$0.00	\$0.00	
ortro birth Af Mav	\$1,389.20	00.05	\$0.00	\$0.00	\$509.54
	\$10,156.18	(\$9,646.04)	00.02	\$0.00	\$7,756.85
37540 Str, Regularing	\$7,756.85	\$0.00	40.00 40 A0	\$0.00	\$2,346,989.71
37570 Str, Other Distribution ays	\$2,415,563.39	(\$68,573.68)	00'0\$	50.00	\$11,402.19
37600 Mains	\$27,640.25	(\$16,238.06)	\$0.00	\$0.00	\$14,875.62
37820 Mea & Reg Sta Eq, Regulating	\$9.471.05	\$5,204.57	\$0.00	00.00¢	\$1.260,954.96
38000 Services	¢1 058 155 68	\$202,799.28	\$0.00		\$524.278.17
38100 Meters	* 10001 *	\$0.00	\$0.00	anne o	\$3.951.13
38500 industrial Mea & Reg Sta Eq		\$0.00	\$0.00	20.00	55 TOT AC#
38720 Other Equip, Odorization	40'20'4 EE	\$0.00	\$0.00	\$0.00	\$95.30
38742 Other Equip, Radio		\$0.00	\$0.00	20.00	490 730 A4
38744 Other Equip, Oth Communicatin		\$12.27	\$0.00	20.00	
38745 Other Equip, Telemetering	2001,111,111,1	Asset - 1025			14/12/2001

53

ļ

• • •

1

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 08/2006 Period Ending: 08/2006

Business Segment	-				Ending	
GL Account State	Beginning Balance	Additions	Retirements	Trans/Adjust	Balance	
Utility Account Gas Distribution	-					
106.000 Gas CCNC KY	95 HC3 04	\$0.00	\$0.00	\$0.00	\$6,528.66 **08 073 39	
39110 OF&E, Unspecified	\$198,973.39	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$69,525.78	
39430 Tools, Tools and Other	\$69,525.78 \$0.00	00.02	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
39600 Power Operated Equipment	\$0.00	\$0.00	00-04 90 00	\$0.00	\$4,954,583.82	
39800 Miscenarie dampine KY Subtotal	\$4,841,026.08	\$113,557.74			-1 00 00 00 00	\backslash
	\$4,841,026.08	\$113,557.74	\$0.00	\$0.00	34's34'305'	
106,000 Gas CUNC Survey		1000 COO 37	(\$566.978.12)	\$0.00	\$249,038,897.18	
Gas Distribution Subtotal	\$248,937,194.98	\$000,000			4000 000 48	
Columbia Gas of Kentucky Subtotal	\$248,937,194.98	\$668,680.32	(\$566,978.12)	\$0.00	al-150'050'897¢	
				00.04	\$249.038.897.18	
Financial/SEC Subtotal	\$248,937,194.98	\$668,680.32	(\$566,978.12)	00.0¢		
	\$248.937.194.98	\$668,680.32	(\$566,978.12)	\$0.00	\$249,038,897.18	

Asset - 1025

04/12/2007 11:29:01

ナナ

:

Page 4 of 4

Grand Total:

į

•

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 09/2006 Period Ending: 09/2006

Utility Account	Balance	Additions	Retirements	Trans/Adjust	Balance
as pisticutor and non cas plant in Service					
		40.00	\$0.00	\$0.00	\$521.20
KY Series	\$521.20	20.00	40 GD	\$0,00	\$149,442.93
30100 Organization Losis	\$149,442.93	\$0.00	00.04	\$0.00	\$0.00
30300 Intangible Plt, General	\$0.00	\$0.00	\$0.00		\$0.00
30310 Intangible Pit, DIS Software		\$0.00	\$0.00	00'0¢	¢869.095.23
36320 Intancible Pit, FARA Software		\$85 195.68	\$0.00	\$0.00	
anaan Infancible Pit, Misc Software	\$783,899.00	50 00	\$0.00	\$0.00	\$1,010.05
20.440 [mud	\$7,678.39	40.00	\$0.00	\$0.00	\$206.00
SUGIU Laite 	\$206.00	nnint	101 112 121	\$0.00	\$879,349.11
37410 Land, City Gatemain Line and	\$880,461.23	\$0.00		\$0.00	\$462,275.70
37420 Land, Other Distribution ays	\$462,275.70	\$0.00	30.U¢	\$0.00	\$2,673,207.93
37440 Land Rgts, Other Distr Sys	\$2,673,207,93	\$0.00	nnnt	\$0.00	\$5,249.05
37450 Rights of Way	45 249.05	\$0.00	\$0.00		\$10.848.26
37520 Str, City Gate Mea & Reg	8411 R48.26	\$0.00	\$0.00	0000	\$563.986.86
37530 Str, General Mea & Reg	¢553 086.86	\$0.00	\$0.00	00'0¢	\$88.210.20
37540 Str, Regulating		\$0.00	\$0.00	90.0¢	c7 181 697 49
37560 Str. Distribtn Industrial M&R	001 400 401 to	\$0.00	\$0.00	00.04	¢74 308 31
37570 Str, Other Distribution Sys	47, 208 34	\$0.00	\$0.00	00.04	\$33.260.58
37571 Str, Other Dist Sys, Leased		\$0.00	\$0.00	\$0.00	613 A24 FOR A24 65
37580 Str. Communication	001007 ¹ 000	\$246,651.15	(\$42,222.33)	20.00	\$101,000,101¢ \$14 94 94
System Mains	\$130,890,993.05	50 DD	\$0.00	\$0.00	01 017 000 1 0
STOUTRAMS	\$251,814.94	00.00	(\$4 972 B5)	\$0.00	\$4,268,413.10
37810 Mea & Keg out E4, Convention	\$4,272,685.75	20.00	(00.05 (00.00	\$0.00	\$54,309.72
37820 Mea & Reg Sta Eq, Regulating	\$54,309.72	\$0.00	00.04	\$0.00	\$257,908.74
37830 Mea & Reg Sta Eq. Local Gas	\$257,908.74	\$0.00		\$0.00	\$74,401,413.46
37910 Mea & Reg Sta Eq, City Gate	¢74.150.147.87	\$316,229.17	(\$64,963.58)	40 DD	\$9,813,830.67
38000 Services	\$9.814.287.17	, \$0.00	(\$456.50)	40 UU	\$7,539,163.39
38100 Meters	er 533 787 38	\$9,380.30	(\$4,004.29)		\$2,865,231.19
38200 Meter installations		\$50,309.99	(\$707.79)	00.04	\$2 364.403.23
38300 House Regulators	2010 201 2010 200 400 UK	\$0.00	(\$255.82)	90.0¢	¢2 135 543.88
38400 House Regulator Installation		\$6.312.98	\$0.00	\$0.0¢	¢483 023 18
20500 Inductrial Mea & Reg Sta Eq	0.5.0.57.67.1.7.8	\$0.00	\$0.00	\$0.00	
source Attact Entitle Odarization	\$183,023.18	00.04 00.04	\$0.00	\$0.00	\$111,140.00
38720 Utner Equily, addresses	\$711,145.89	nn*n¢			04/12/2007 11:29:12
38/41 Other Equip, receptions		Asset - 1025			

45

.

ţ

:

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

Period Beginning: 09/2006 Period Ending: 09/2006

		l			Ending	
				Transladiust	Balance	
Business Segment	Beginning	Showing A	Retirements	1 railer and a second		
GL Account	Balance	Adduted				
State						
Utility Account					\$867,131.96	
Gas Distribution			\$0 00	50.00	e476.364.98	
101.000 Gas Plant in Service	104 DB	\$0.00		\$0.00		
KY	\$867,131,99	50.00	01-04	\$0.00		
202 to Other Fould, Radio	\$126,364.98	40 00	\$0.00	00.02	\$127,354.91	
38/44 Units agreed of Communication	¢1,030,870,12	00'0¢	\$0.00	20 I +	\$1,252,321.05	
38744 Other Equip. On a starting	20 920	\$0.00	¢0.00	20.00	422 508.39	
38745 Other Equip, Telemeteruny	1214.0011213	\$0.00		\$0.00		
and the Chher Equip, Customs Into Sty	\$1,252,321.05	60 08	\$0.00	\$0.00	\$466,874.04	
Sorte Curser Insuecified	\$38,508.39		\$0.00	\$0.00	\$129,059.89	
39110 Oraci, orochandling Equip	\$466.874.84	00.04	\$0.00		\$3,398.75	
39111 OF&E, Data narrens	\$420 059 89	\$0.00	\$0.00	20.00	\$0.00	
39112 OF&E, Information 23 and		\$0.00	en ní)	\$0.00	e26 580.01	
39220 Trans Eq. Trailers > \$1,000	10000 m	\$0.00	0000	\$0.00		
accountrant Ed. Trailers \$1000 of \$	20,07	\$0.00	10.04	\$0.00	\$330°0000	
	\$26,580.01		(\$122,973.34)	en 00	\$1,374.41	
39300 alores many & Sarvice Eq	¢458.281.41	00'D¢	\$0.00		\$1,758,432.67	
39410 Tools, Garaye work stationary	#4 274 41	\$0.00	\$0.00	\$0.00	\$10.307.38	
39411 Tools, CNG Equip, Success		\$0.00	#0 0D	\$0.00	4661 A28.81	
30.420 Tools, Shop Equipment	\$1,758,432.01	\$0.00	00.04	\$0.00		
Controls Tools and Other	\$10,307.98	¢0.00	\$0.00	\$0.00	\$99,854.01	
39450 Toolst Fedulpment, Gas	\$681,428.81		\$0.00	0000	\$255,896,135.09	
39500 Laboratory 24 Foulpment	\$99.854.31	nn'n¢	14040 967.82	20,00		\
39600 Power Operated Struct	40 000 TT	\$714,079.27			2 60 13E 000	
39800 Miscellaneous Equipment Subtotal	\$255,423,020.04		190	\$0.00	00000 10000 CG73	
XX		70 070 LLTA	(\$240,967.82)			
	\$255,423,023.64	·*** 10'+1.1¢				
404.000 Gas Plant In Service Suprotat					148 340 00)	
				\$0.00		
and the sector of the sector o		\$0.00	20.04	\$0.00	(00 000 14)	
	(\$6,250.00)	en ni	\$0.00	\$0.00	(\$20,000.00)	
	(\$1,900.00)		\$0,05	50 00 C	(\$9,554,157.59)	
37450 Rights of that	(\$20,000.00)	\$0.00	\$0.0	00'0¢ ()	(\$69.57)	
37540 Sfr, Reguranny	157 59)	\$0.00	0.02	0 tot	(\$9.303.56)	
37570 Str, Other Distribution 37	(23,004, 100,004)	\$0.00	¢n û	\$0.00	12-144 040.37)	
27600 Mains	(10.804)	\$0.00		50.00 \$		
37810 Mea & Reg Sta Eq, General	(\$9,303.50)	\$0.00	~n¢	2	AM7/2007 11:29:12	
argan Mea & Reg Sta Eq, Local Gas	(\$144,040.31)					
2,000 Services		Asset - 10	25			
Page 2 of 4						

46

ļ

1

į

1

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

\$81,112.89 \$24,701.55 \$1,277,698.12 \$3,951.13 \$95.30 04/12/2007 11:29:12 123,449,153,22) \$514,965.19 \$2,406,070.98 \$20,180.12 \$18,298.97 \$509.54 \$7,756.85 2 \$391,146.73 \$13,977.00 \$1,389.20 \$0.00 (\$9,889,557.06) (\$1,449,153.22) (\$1,449,153.22) (\$9,889,557.06) (\$82,943.90) (\$592.50) (\$70,299.57) Ending Balance Period Beginning: 09/2006 Period Ending: 09/2006 \$0.00 Trans/Adjust \$0.00 Retirements Asset - 1025 \$382.85 \$0.00 \$0.00 \$0.00 (\$6,312.98) \$59,081.27 \$3,623.35 \$16,743.15 \$0.00 \$0.00 \$8,777,93 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0,00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 Additions \$24,701.55 \$95.30 \$3,951.13 \$80,730.04 \$1,260,954.96 \$14,675.62 \$521,278.17 \$11,402.19 \$1,389.20 \$2,346,989.71 \$509.54 \$7,756.85 00'L16'E1\$ \$0.00 \$391,146.73 (\$1,449,153.22) (\$1,449,153.22) (\$1,449,153.22) (\$9,889,557.06) (\$9,889,557.06) (\$592.50) (\$70,299.57) (\$82,943.90) Beginning Balance Subtotal 101.140 Non-taxable Relocation Reim Subtotal 101.120 Contributions in Aid of Con Subtotal Subtotal 38744 Other Equip, Oth Communicatin 37820 Mea & Reg Sta Eq, Regulating 38500 Industrial Mea & Reg Sta Eq 38745 Other Equip, Telemetering 30330 Intangible Pit, Misc Software ž 37440 Land Rgts, Other Distr Sys 37570 Str, Other Distribution Sys 38720 Other Equip, Odorization ≩ 38500 Industrial Mea & Reg Sta Eq 101.140 Non-taxable Relocation Reim 30300 Intangible Plt, General 38742 Other Equip, Radio 101.120 Contributions in Aid of Con 37540 Str, Regulating 38200 Meter Installations 38300 House Regulators 37450 Rights of Way 38000 Services 38100 Meters 106.000 Gas CCNC 37600 Mains **Utility Account** 37600 Mains Page 3 of 4 Business Segment GL Account Gas Distribution ≿ ≿ State ≿

į

NiSource Columbia Gas of Kentucky - For Set of Books: Financial/SEC

00000 Period

19/2006	19/2006
l Beginning: (iod Ending: (

\$249,594,304.21	\$0.00	(\$240,967.82)	\$796,374.85	\$249,038,897.18	l/SEC Subtotal	Financis
1-47LAD'88D'847¢	norne	(\$240,967.82)	\$796,374.85	\$249,038,897.18	tucky Subtotal	Columbia Gas of Ket
• ************************************		(\$240,907.82)	\$796,374.85	\$249,038,897.18	oution Subtotal	Gas Distri
to bue has anot	no og		\$82,295.58	\$4,954,583.82	CCNC Subtotal	106.000 Gas
04'610'000'0¢	00.0\$	\$0.00	\$82,295.58	\$4,954,583.82	Subtotal	KY
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		39800 Miscellaneous Equipment
20.02	\$0.00	\$0.00	\$0.00	\$0.00		39600 Power Operated Equipment
\$69,525.78	\$0.00	\$0.00	\$0.00	\$69,525,78		39430 Tools, Tools and Other
\$198,973.39	\$0.00	\$0.00	\$0.00	\$198,973.39		39112 OF&E, Information Systems
\$6,526,66	\$0.00	\$0.00	\$0.00	\$6,526,66		39110 OF&E, Unspecified
						106.000 Gas CCNC KY
						as Distribution
Balance	Trans/Adjust	Retirements	Additions	Balance		utility Account
Ending				Beginning		GL. Account State

Asset - 1025

04/12/2007 11:29:12

\$249,594,304.21

\$0.00

(\$240,967.82)

\$796,374.85

\$249,038,897.18

Grand Total:

. .

-..

• ••

48

Page 4 of 4

· · ·

PSC Set 2 - 074 Audoment 3

:

i

.

6/1103 3,661,193.14 84,451.01 226,496.34 177,579.80 51,578.52 35,668.06 258,905.73 6,528.66 299.94 41,007.57 0.00 0.00 732,147.68 347,264.85 18,037.73 0.00 36,899.63 1,427,344.19 55,109.35 3,266,094.12 47,834.17 3,661,193.14 240,278,693,46 15,638.21 331,626.64 7,192.01 154,684.27 END OF PERIOD BALANCE PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT CURRENT YEAR RETIREMENTS OTHER CHANGES 0.00000000 0.00 0.00 (3,462.30) 0.00 0.00 0.00 0.00 ACTIVITY -0.00 0. 0.00 0.00 0.00 3.894,825.98 0.00 0.00 GEN LDGR - 107 PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 10/31/2004 , Š) 5,759.25 930.46 804,029,10 7,386.21 (166,256.69) 520,719.69 84,451.01 81,466.02 38,791.96 13,197.15 401.90 36,894.05 229.70 175,139.82 20,497.95 (140,021.00) 91.50 0.00 (119,523.05) 0.00 5,605,233.26 0.00 1,483,708.08 DETAIL OF 175,369.52 1,427,861.61 1,483,708.08 ADDITIONS KENTUCKY 0.00 145,030.32 138,787.84 38,381.37 35,266.16 20,509.94 20,509.62 140,021.00 0.00 FIRST OF YEAR 623,316.09 47,723.14 6,526,66 2.177,485.06 156,486.82 171,895,33 17,946.23 0.00 1,432.76 320,940,96 211,427.99 222,011.68 1,838,232,51 167,357.22 2,177,485.06 238,571,748.48 35,969.17 15,408.51 BALANCE STATE 10/11/04 11:00 AM 391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT 398.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT ZONE - ALL ZONES 374.40 LAND KTS-OTHER DIST 374.50 RIGHTS-OF-WAY 375.40 REGULATING STRUCTURES 375.70 OTHER STRUCTURES 376.00 MAINS 378.20 M&R EQUIP-GENERAL-REG 380.00 SERVICES 387.45 OTHER EQ-TELEMETERING GENERAL LEDGER TOTAL 303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT 381.00 METERS 381.10 METERS 382.00 METER INSTALLATIONS 383.00 HOUSE REGULATORS DISTRIBUTION PLANT 385.00 IND M&R EQUIPMENT 387.42 OTHER EQ-RADIO TITLE INTANGIBLE PLANT FUNCTION TOTAL FUNCTION TOTAL FUNCTION TOTAL COMPANY TOTAL GENERAL PLANT ACTIVITY TOTAL GAS PLANT ACCOUNT DATE CREATER. A OS

DATE CREATE.

a starting

Į

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

€ Ţ DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 11/30/2004 FATE KENTUCKY GEN LDGR

ZONE - ALL ZONES	STATE	KENTUCKY	GEN LDGR - 107	ACTIVITY -	
GPA GAS PLANT NO ACCOUNT TITLE	BALANCE FIRST OF YEAR	CUF	RENT YE RETIREMENTS	AR - OTHER CHANGES	BALANCE END OF PERIOD
INTANGIBLE PLANT					
303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	15,408.51 156,486.82	252.67 66,826.92	0.00	000 000	15,861,18 213,313,74
FUNCTION TOTAL	171,895.33	57,079.59	0.00	0.00	228,974.92
DISTRIBUTION PLANT					
374.40 LAND RTS-OTHER DIST	17,946.23	100.65	0.00	0.00	18.046.88
374.50 RIGHTS-OF-WAY	0.00	0.00	0.00	0.00	0.00
3/5.40 REGULATING STRUCTURES	1,432.76	5,769.95	0.00	0.00	7,202.71
376.00 MAINS	30,969.17	984.54	0.00	0.00	36,953.71
378.20 M&R EQUIP-GENERAL-REG	47.723.14	12.116,661	000	0.00	1,378,892,36
380.00 SERVICES	320,940.96	(92,957,52)	0.00	0.00	727,983,44
381.00 METERS	211,427.99	42,987.90	0.0	0.00	254,415,89
381.10 METERS	0.00	91,246.47	0.00	0.00	91,246,47
362 OU MELER INSTALLATIONS	145,030.32	91,373,66	0.00	0.00	236,403,98
385 DO IND MAR HOULALOKS	138,787,64	40,820.30	0.00	0.00	179,607.94
387.42 OTHER FOLDADIO	10,301.37 25 266 46	39,601.56	0.00	0.00	77,982,93
387.45 OTHER FO.TELEMETERING	01,000,00	60'7 00	0.00	0.00	35,708.25
	222,011.68	35,433.48	0,00	0.00	257,445.16
FUNCTION TOTAL	1,838,232.51	989,573.68	00.0	0.00	2,827,806.19
GENERAL PLANT					
391.10 OFF FUR & EQ UNSPECIF	6,526,66	0.00	0.00	00'0	6,526.66
391.12 UPFICE EQUIP INFO SYST 394.30 TOOLS & OTHED EOLIEMENT	299.94	0.00	0.00	0.00	299.94
396.00 POWER OPERATED FOLIP	140 071 00	440.021.10	0.00	000	43,630.78
398.00 MISC EQUIPMENT	0.00	00.00	0.00	0.0	0.00
FUNCTION TOTAL	167,357,22	(116,899.84)	0.00	0.00	50,457.38
ACTIVITY TOTAL	2,177,485.06	929,753.43	0.00	0.00	3,107,238.49
GENERAL LEDGER TOTAL	2,177,485.06	929,753.43	0.00	0.00	3,107,238.49

. . . .

6/6107

240,916,242.67

(6,188.52)

4,131,846.22

6,482,528.93

238,571,748,48

COMPANY TOTAL



i

ŝ

THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT PAGE 7

> GEN LDGR - 107 PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 12/31/2004 DETAIL OF KENTUCKY STATE

> > ZONE - ALL ZONES

A ON

ACTIVITY

A ON	GAS PLANT ACCOUNT TITLE	BALANCE FIRST OF YEAR	CU ADDITIONS	RRENT Y RETIREMENTS	EAR OTHER CHANGES	BALANCE END OF PERIOD
	INTANGIBLE PLANT					
303.0 303.3	0 MISC INTANGIBLE PLANT 0 MISC INTANGIBLE PLANT	15,408.51 156,486.82	315.55 (12,112.37)	0.00 0.00	0.00	15,724.06 144,374.45
	FUNCTION TOTAL	171,895.33	(11,796.82)	0.00	. 0.00	160,098.51
	DISTRIBUTION PLANT					

1,432.76 35,969.17 623,315.09 47,723.14 320,940.96 211,427.99 138,787.64 38,381.37 35,266.16 222,011.68 145,030.32 1,838,232.51 374.40 LAND RTS-OTHER DIST 374.50 RIGHTS-OF-WAY 375.40 REGULATING STRUCTURES 375.70 DAINS 375.00 MAINS 375.00 MAINS 378.20 M&R EQUIP-GENERAL-REG 380.00 SERVICES 381.00 METERS 381.00 METERS 383.00 ND UVES REGULATONS 387.42 OTHER EQ-RADIO 387.45 OTHER EQ-RADIO 387.45 OTHER EQ-TELEMETERING FUNCTION TOTAL

....

46,606.54 51,950.20

501.31

(490,425.97) (1,116.60) (268,890.76)

0.00 1,132.36

57,174.37 2,291.81

17,946.23 0.00 (210,926.68) 97,201.55 40,717.82 (132,239.49) 145,237.28 (35,266.16)

0.00

154,415.66) (949,626.13)

97,201.55 185,748.14 6,548.15

0.00

183,618.65 67,596.02 888,606.38

0.00

0.00

3,724.57 37,101.53 132,889,12

0.00

75,120.60

GENERAL PLANT

394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT 391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST

FUNCTION TOTAL

ACTIVITY TOTAL

GENERAL LEDGER TOTAL

COMPANY TOTAL

6-12 107

1,049,004.83

0.00

0.00

(1,128,480.23) (1,128,480.23)

2,177,485.06 2,177,485.06 238,571,748,48

240,774,251.95

(8,937.45)

5,163,260.26

7,374,701.18

1,049,004.83

0.00 0.00 0.00 0.00 0.00

0.0000

8.8.8.8

(20,509.62) (140,021.00)

0.00 (167,057,28)

0.00 167,357.22

(6,526.66) 0.00

6,526.66 299.94 20,509.62 140,021.00 299,94

0.00 0.00 0.00

0.00

DATE CREATED:

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

6/1 107

240,794,462.85

(2,771.84)

45,813.00

68,795.74

240,774,251.95

COMPANY TOTAL

DATE CREATED:

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

1

ł

į

i

ţ

DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 2282005

	BALANCE END OF PERIOD		15,397.02 654,131.27	669,528,29		75,336.26	0.00	3,737.25	0.00	210,866.48	68,373,88	25,727.16	63,572.60	103,234.66	182,299.17	7,784.59	250,241.01	0.00	73,051.37	1,064,224.43		0.00 299.94	0.00	00.0	299.94
ACTIVITY -	AR OTHER CHANGES		0.00	0.00		0.0	0.00	0.00	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
GEN LDGR - 107	RRENT YE RETIREMENTS		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0070	0.00	00.0	0.00	0.00	0.0	0.0	0.00	00.00		0.00	0.00	0.00	00.00
KENTUCKY	CU		(327.04) 509,756.82	509,429.78		215.66	0.00	12.68	(37,101.53)	77,977.36	21,767,34	(26,223.04)	63,071,29	6,033.11	(3,448.97)	1,238.44	66,622.36	0.00	5,455.35	175,618.05		0.00	0.00	0.00	0.00
STATE	BALANCE FIRST OF YEAR		15,724.05 144,374.45	160,098.51		75,120.60	0.00	3,724.57	37,101.53	132,889.12	46,606.54	51,950,20	501.31	97,201,55	185,748.14	6,548,15	183,618.65	0.00	67,596.02	888,606.38		0.00 299.34	0.00	0.00	299,94
ZONE - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.50 RIGHTS-OF-WAY	375.40 REGULATING STRUCTURES	375.70 OTHER STRUCTURES	3/0.UU MAINS	378.20 M&R EQUIP-GENERAL-REG	380.00 SERVICES	381.00 METERS	381.10 METERS	382.00 METER INSTALLATIONS	383.00 HOUSE REGULATORS	385.00 IND M&R EQUIPMENT	387.42 OTHER EQ-RADIO	387.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST	394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP	398.00 MISC EQUIPMENT	FUNCTION TOTAL

1,734,052,86 C/L 107

1,734,052.66

0.00

0.00

685,047.83

1,049,004.83

241,394,276,46

0.00 (5,566.78)

0.00 318,035.96

685,047.83 943,627.25

1.049,004.83 240,774,251.95

GENERAL LEDGER TOTAL

ACTIVITY TOTAL

COMPANY TOTAL

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

ł

·

	۹																								ტ
		BALANCE END OF PERIOD		15,397.02 88,482.37	103,879.39		75,444.09	0.00	9,743.50 0,00	317,611.34	84,600.10	20,566.85	104.997.08	191,638.28	5,867.65	304,230.38 0.00	69,303.18	1,179,119.85		0.00	0.00	00.0	299,94	1,283,299.18	1,283,299.18
	ACTIVITY -	AR OTHER CHANGES		0.0 0.0	0.00		0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00		0.00	0.00	0.00	00.00	0.00	0.00
	GUIPMENT UCKY, INC. 121/2005 GEN LDGR - 107	RRENT YE/ RETIREMENTS		0.00	00.0		00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.0	0.00		0.00	0.00	0.00	0.00	0.00	0.00
	DETAIL OF ERTY, PLANT AND E MBIA GAS OF KENTI RERIOD ENDED 3 KENTUCKY	CUI		(327.04) (55,892.08)	(56,219.12)		323.49	0.00	(37.101.53)	184,722.22	37,993.56	(31,383.35)	7,795.53	5,890,14	(680.50)	0.00	1,707.16	. 290,513.47		0.00	00.0	0.00	0.00	234,294.35	234,294.35
	PROPE COLUT FOF STATE	BALANCE FIRST OF YEAR		15,724.06 . 144,374.45	160,098.51		75,120.60	0.00	37,101.53	132,889.12	46,606.54	51,950.20 Ent 24	97,201,55	185,748,14	6,548,15	00'0 00'0	67,596.02	888,606.38		0.00	0.00	0.00	299.94	1,049,004.83	1,049,004.83
	ZONE - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.50 RIGHTS-OF-WAY 375 A0 DECULI ATINC STDIATIDES	375.70 OTHER STRUCTURES	376.00 MAINS	378.20 M&R EQUIP-GENERAL-REG	380.00 SERVICES 381 00 METERS	381.10 METERS	382.00 METER INSTALLATIONS	383.00 HOUSE REGULATORS 385.00 IND MED COURDMENT	387.42 OTHER EQ-RADIO	387.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF	394.30 TOOLS & OTHER EQUIPMENT	395.00 POWER OPERALED EQUIP 398.00 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL
Ľ,			-																						

•

2017/3

242,020,845.36

8,385.02)

372,901.51

627,879.94

240,774,251.95

COMPANY TOTAL

و

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC.

	BALANCE END OF PERIOD		15,397.02 89,304.43	104,701,45		66,213.26	0.00	3,749,93	0.00	533,807.03	44,317.15	24,525,90	15.100	10,000,001	189,805.97	8, 131.79	346,189.42	0.00	56,724.24	1,395,666.81		0.00	0.00	0.00	260.94
ACTIVITY -	AR OTHER CHANGES		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
/30/2005 GEN LDGR - 107	RENT YEA RETIREMENTS (00.0	0.00		0.00	0.00	0.00	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.0	0.00	0.00	000
r Period Ended 4 Kentucky .	CUF ADDITIONS		(327.04) (55.070.02)	(55,397.06)		(8,907.34)	0.00	25.36	(37,101.53)	400,917.91	(62,892,29)	(15.420,12)		07'880'61	14,15/.83	1,583.64	162,570.77	00.0	(10,8/1./8)	507,060.43		00.0	0.00	0.00	0.00
FOI	BALANCE FIRST OF YEAR		15,724.06 144,374,45	160,098.51		75,120.60	0.00	3,724.57	37,101.53	132,889.12	40,000,34	07'004'10	001.01	00'107'16	183,/48.14	6,548.15	183,618,65	0.00	20.086.02	888,606.38		0.00	0.00	0.00	289.94
ZONE - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374-50 RIGHTS-OF-WAY	375.40 REGULATING STRUCTURES	3/3/4 UTHER STRUCTURES	270 20 MAINS	STATE STATES	381 DO METERS	Set 10 METERS	301.1V WELENS 302 AD METED METALL ATIONS	302.00 WELER INSTALLATIONS	363.00 FIGUSE REGULATORS	385.00 INU MAR EQUIPMENT	387.42 UTHER EQ-RADIO		FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE FOLID INFO SVET	394.30 TOOLS & OTHER EQUIPMENT	396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT	FUNCTION TOTAL
		•																							

.....

201 7/3

1,500,668.20

242,507,602.10

570,760.48

1,500,668.20

0.00 00'0 11,226.73)

0.00 0.00

451,663.37 451,663.37 2,315,337.36

1,049,004.83

1,049,004.83 240,774,251.95

GENERAL LEDGER TOTAL

ACTIVITY TOTAL

.....

COMPANY TOTAL

7 ٦

r

Ì

.

· _

DATE CREATED:

THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT PAGE 7

1

İ

.....

GEN LDGR - 107 DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 5/31/2005 .TE KENTUCKY GEN LDGR -STATE

YEAR CURRENT BALANCE FIRST OF YEAR ZONE - ALL ZONES

ACCOUNT TITLE GAS PLANT ¥g Q

.

INTANGIBLE PLANT

303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT

FUNCTION TOTAL

DISTRIBUTION PLANT

383.00 HOUSE REGULATORS 385.00 IND M&R EQUIPMENT 387.42 OTHER EQ-RADIO 387.45 OTHER EQ-TELEMETERING 375.40 REGULATING STRUCTURES 375.20 M&R EQUIP-GENERAL-REG 381.00 METERS 381.10 METERS 382.00 METER INSTALLATIONS 374.40 LAND RTS-OTHER DIST 375.70 OTHER STRUCTURES 376.00 MAINS 374.50 RIGHTS-OF-WAY 380.00 SERVICES

FUNCTION TOTAL

GENERAL PLANT

391.12 OFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT 391.10 OFF FUR & EQ UNSPECIF

FUNCTION TOTAL

ACTIVITY TOTAL

GENERAL LEDGER TOTAL

C/1 107

1,621,837.63

0.0

242,888,950,55

(14,092,13)

897,113.31

3,025,904.04

240,774,251.95

(11,642.02)

0.00 0.00 0.0

0.00 0.00

(11,941.96)

299.94

572,832.80 572,832.80

1,049,004.83 1,049,004.83

1,621,837.63

0.00 (11,642.02) 0.00 0.00 0.00

0.000

00000000

0.00 (11,941.96) 0.00 0.00 0.00

239.94 0.00 0.00 0.00

204,184.66 9,129.04

0.00

0.00

66,321.09 3,756.27

16,985.90

132,382.92

0.00

0.00

(27,715.59)

60,098.51

15,397.02

0.00

0.00

(327.04) (27,388.55)

15,724.06 144,374.45

END OF PERIOD BALANCE

RETIREMENTS OTHER CHANGES

ADDITIONS

ACTIVITY -

695,147.53

44,400.77 26,393.40

501.31 118,604.54

0.00

21,402.99 18,436.52 2,580.89 192,225.88

97,201.55 185,748,14

183,618.65

6,548,15 0.00 10,782.43)

67,596.02

0.00

(37,101.53) 462,258.41 (2,205.77) (25,556.80)

37,101.53 132,889.12 46,606.54 51,950.20 501.31

0.0 31.70

0.00 3,724.57

75,120.60

(8,799.51)

0.00 56,813.59

1,501,096.73

0.00

0.00

612,490.35

888,606,38

375,844.53

COMPANY TOTAL

10/11/

DATE CREATED:

10/11/04 11:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

ZONE - ALL ZONES	PROPEI COLUN FOR STATE	DETAIL OF RTY, PLANT AND EC IBIA GAS OF KENTU PERIOD ENDED 87 KENTUCKY (auipment CKY, INC. 30/2005 3en_Ldgr - 107	ACTIVITY -	
GPA GAS PLANT NO ACCOUNT TITLE	BALANCE FIRST OF YEAR	CURI	RENT YE	LR DTHER CHANGES	BALANCE END OF PERIOD
INTANGIBLE PLANT					
303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	15,724.06 144,374,45	(327.04) (39,212.48)	0.00	0.00	15,397,02 105,161,87
FUNCTION TOTAL	160,098.51	(39,539.52)	0.00	0.00	120,558.99
DISTRIBUTION PLANT					
374.40 LAND RTS-OTHER DIST	75,120.80	(8,691,68)	0.00	0.00	66.428.92
374.50 RIGHTS-OF-WAY	0.00	0.00	00'0	0.00	0.00
375.40 REGULATING STRUCTURES 375.70 OTHER STRUCTURES	3,724,57	38.04	, 0.00 ,	0.00	3,762.61
376.00 MAINS	132,889.12	665,760.87	0.00	0.00	0.00
378.20 M&R EQUIP-GENERAL-REG	46,608.54	(4,184.70)	0.00	0.00	42,421.84
380.00 SERVICES	51,950.20	(26,708.78)	000	0.00	25,241,44
381 10 METERS	01.31 07 201 55	0.00 28 244 BO	0.00	0.00	501.31 125 Ade 35
382.00 METER INSTALLATIONS	185.748.14	21,086,11	0.00	0.0	206.834.25
383.00 HOUSE REGULATORS	6,548.15	3,512.92	0.00	0.00	10,061.07
385.00 IND M&R EQUIPMENT	183,618.65	269,215.79	00.0	0.00	452,834.44
387.42 OTHER EQ-RADIO	0.00 47 Ene 00	0.00	0.00	0.00	0.00
	70,080,10	(10,000,00)	000	00.0	20,302,34
FUNCTION TOTAL	338,606.38	900,478.78	0.00	0.00	1,789,085.16
GENERAL PLANT				·	
391.10 OFF FUR & EQ UNSPECIF	0.00	0.00	0.00	00'0	0.00
391.12 OFFICE EQUIP INFO SYST	299.94	000	0.00	0.0	299.94
396.00 POWER OPERATED EQUIP	0.00	0.00	0.00	0.00	00.0
388.00 MISC EQUIPMENT	0.00	0.00	0.00	0.00	0.00
FUNCTION TOTAL	299.94	0.00	0.00	0.00	299.94
ACTIVITY TOTAL	1,049,004.83	860,939.26	0.00	0.00	1,909,944.09
GENERAL LEDGER TOTAL	1,049,004.83	860,939.26	0.00	0'00	1,909,944.09

2017/2

243,429,048.13

(16,981.40)

1,096,024.80

3,767,802.38

240,774,251.95

COMPANY TOTAL

i.

8/9/05 12:00 AM

DATE CREATED:

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

.....

:

i

1

ł

	ACTIVITY -	
-	DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 7/31/2005 STATE KENTUCKY GEN LDGR - 107	
	- ALL ZONES	

	BALANCE END OF PERIOD		15,397.02 115,114.53	130,511,55		66,536,75	0:00	3,768.95	0.00	681,119.34	55,859.06	39,007.78	(3,220,42)	27,607.56	213,554.13	14,624.93	398,424.80	0.00	58,992.29	1,554,275.17		0.00	299.94		0.00	299.94	1,685,086.66
ACTIVITY -	AR OTHER CHANGES		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	000	0.00	0.00	00.0
GEN LDGR - 107	RRENT YE RETIREMENTS		0.0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00
KENTUCKY	CUI		(327.04) (29,259.92)	(29,586.96)		(8,583.85)	0.00	44.38	(37,101.53)	548,230.22	9,252.52	(12,942.42)	(3,721.73)	(68,593.99)	27,805.99	8,076.78	214,806,15	0.00	(10,603.73)	665,668.79		0,00	0.00	0.0	0.00	0.00	636,081.83
STATE	BALANCE FIRST OF YEAR		15,724,06 144,374,45	160,098.51		75,120.60	0.00	3,724.57	37,101.53	132,889.12	46,606.54	51,950.20	501.31	97,201.55	185,748.14	6,548,15	183,618,65	0.00	67,596.02	888,606.38		0.00	299.94		0.00	299.94	1,049,004.83
ZONE - ALL ZONES	Gas Plant Account Title	INTANGIBLE PLANT	1.00 MISC INTANGIBLE PLANT 1.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	1.40 LAND RTS-OTHER DIST	L50 RIGHTS-OF-WAY	5.40 REGULATING STRUCTURES	1.70 OTHER STRUCTURES	0.00 MAINS	1.20 M&K EQUIP-GENERAL-REG	J.00 SERVICES	LOD METERS	1.10 METERS	2.00 METER INSTALLATIONS	3.00 HOUSE REGULATORS	5.00 IND M&R EQUIPMENT	7.42 OTHER EQ-RADIO	7.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	1.10 OFF FUR & EQ UNSPECIF	1.12 OFFICE EQUIP INFO SYST 4 30 TOOI S & OTHER FOUNDAENT		8.00 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL
	49 Q		303			374	374	376	375	220	375	in the second se	ŝ	38	382	38	ĕ	38.	38			6E	66	8	ğ		

6/1 107

1,685,086.66

0.00 (19,894.75)

0.00

1,049,004.83 240,774,251.95

GENERAL LEDGER TOTAL

COMPANY TOTAL

1,196,914.54

636,081.83 4,258,454.76

243,815,897.42

0/

8/9/05 12:00 AM

DATE CREATED:

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

	D EQUIPMENT	FUCKY, INC.	8/31/2005	GEN LDGR - 107
DETAIL OF	DERTY, PLANT AND	LUMBIA GAS OF KEN	-OR PERIOD ENDED	KENTUCKY
	PRC	8		STATE

ZONE - ALL ZONES

CU ADDITIONS		(327.04) (11,236.91)	(11,563.95)
BALANCE FIRST OF YEAR		15,724.08 144,374.45	160,098.51
而在	PLANT	GIBLE PLANT GIBLE PLANT	OTAL
GAS PLANT ACCOUNT	INTANGIBLE	D MISC INTAN	FUNCTION T
A O		303.0 303.3	

15,397.02 133,137.54

0.00

0.00

BALANCE END OF PERIOD

YEAR OTHER CHANGES

CURRENT YI RETIREMENTS

ACTIVITY -

148,534.56

0.00

0.00

DISTRIBUTION PLANT

374.40 LAND RTS-OTHER DIST 374.50 RIGHTS-OF-WAY 375.40 REGULATING STRUCTURES

375.70 OTHER STRUCTURES 376.00 MAINS

373.20 M&R EQUIP-GENERAL-REG 380.00 SERVICES 381.00 METERS 381.10 METERS 382.00 METER INSTALLATIONS 382.00 METER INSTALLATIONS 382.00 IND M&R EQUIPMENT 387.42 OTHER EQUIPMENT 387.42 OTHER EQUIPMENT 387.45 OTHER EQUIPMENT

34,411.29 240,200.48 41,637.77 411,093.88

0.00 62,456.78

1,765,304.67

0.00

0.00

876,698.29

388,606.38

548,619.66 71,838.57 284,125.08 501.31

0.00

37,101.53 132,889.12 48,608.54 51,950.20 501.31 97,201.55 185,748.15 6,548.15 133,818.65

50.72 (37,101.53) 415,730.54 25,232.03 232,174.88

0.0

0.0

75,120.60 3,724,57

(8,476.02)

(62,790,26) 54,452,34 35,089.62 227,475,21

0.00 (5,139.24)

0.00 67,596.02

3,775.29 0.00

0.00

66,644.58

FUNCTION TOTAL

GENERAL PLANT

391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT

FUNCTION TOTAL

ACTIVITY TOTAL

GENERAL LEDGER TOTAL

COMPANY TOTAL

1,914,139.17

0.00

244,347,894.82

22,832,39)

289,571.93

0.00 299.94 0.00 0.00 0.00

0.00000

0.0000

0.00 0.00 0.00 0.00 0.00

299.94 1,914,139.17

0.00 0.00

0.00 0.00 0.00

0.00

299.94

865,134,34 865,134.34 4,886,047.19

1,049,004.83 1,049,004,83 240,774,251.95

8/9/05 12:00 AM

DATE CREATED:

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

ł

.

;

5/L 2,384.621.18 0.00 587,504.08 73,605.77 530,916.27 501.31 601.31 (9,890.05) 76,201.46 552,086.03 552,086.03 655,108.05 65,108.05 15,397.02 168,819.50 3,781.63 0.00 0.00 0.00 0.00 0.00 299.94 2,384,621.18 0.0 2,200,104.72 184,216.52 86,752.41 END OF PERIOD BALANCE RETIREMENTS OTHER CHANGES 0.0000 0.00 0.0 0.00 0.00 0.0 0.00 ACTIVITY -YEAR 0.0000 0. 0.00 0.0 0.00 0.00 GEN LDGR - 107 PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 9/30/2005 CURRENT' (327.04) 24,445.05 (107,091.60) 67,779.62 69,653.31 (8,368.19) 0.00 57.06 (37,101.53) 0.00 0.00 0.00 (2,487.97) 454,614.96 26,999.23 368,477.38 1,335,016.35 ,335,616.35 24,118.01 478,966.07 1,311,498.34 ADDITIONS KENTUCKY 3,724.57 37,101.53 132,889.12 46,600.54 51,950.20 501.31 97,201.55 185,748.14 0.00 299.94 0.00 0.00 FIRST OF YEAR 299.94 44,374.45 0.0 183,618.65 0.00 1,049,004.83 15,724.06 160,098.51 75,120.60 6,548.15 67,596.02 338,606.33 ,049,004.83 BALANCE STATE 391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT 375.70 OTHER STRUCTURES 376.70 OTHER STRUCTURES 376.00 MAINS 378.00 MAINS 378.00 MAINS 387.00 METERS 381.00 METERS 381.00 METERS 383.00 HOUSE REGULATORS 385.00 IND M&R EQUIPMENT 387.42 OTHER EQ-REUIDMENT 387.45 OTHER EQ-TELEMETERING ZONE - ALL ZONES 374.40 LAND RTS-OTHER DIST 374.50 RIGHTS-OF-WAY 375.40 REGULATING STRUCTURES GENERAL LEDGER TOTAL 303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT DISTRIBUTION PLANT INTANGIBLE PLANT ACCOUNT TITLE FUNCTION TOTAL FUNCTION TOTAL FUNCTION TOTAL GENERAL PLANT ACTIVITY TOTAL GAS PLANT NO GPA

2

101

244,371,662.45

(25,794,49)

1,332,331.92

4,955,536.91

240,774,251.95

COMPANY TOTAL

PAGE 7 JPPLEMENT ATEMENT		BALANCE END OF PERIOD		15,397.02 168,969.64	184,366.66			55,350,24 A Dri	3,787.97	0.00	1,283,572.31	87,066.87 40 478 77	101.31 501.31	(20,018.59)	233,779.89	12,034.98	584,323.10	u 26,477.07	2,327,813.37		00'0	299.94	0.00	. 0.00	299.94	2,512,479.97	2,512,479.97	245,562,457,96
THIS REPORT IS A SU TO THE FINANCIAL ST	AGTIVITY -	AR OTHER CHANGES		0.00	0.00			0.00	0.00	0.00	0.00	000	000	0.00	0.00	0.00	0.0	0.0	0.00		00.0	0.00	0.00	000	0.00	0.00	0.00	(25,794,49)
for for	cuipment Ucky, Inc. 1/2005 Gen Ldgr - 107	rrent ye <i>j</i> Retirements		0.0 0.0	0,00		5		0.0	00.0	000	0.0	0.00	0.00	0.00	000	0.00	000	0.00		0.0	0.0	0.00	0.00	00.0	0.00	0.00	1,496,786.02
	Detail of Brant of Maia gas of Kenti Reriod Ended 10 Kentucky	CU ADDITIONS		(327.04) 24,595.19	24,268.15		100 000 01	(0010 (00700)	63.40	(37,101.53)	1,150,683,19	40,460,33	000	(117,220.14)	48,031.75	5,486.83	400,704.45	(41,118.95)	. 1,439,206.99		0.00	0.00	0.0	0.00	0.00	1,463,475.14	1,463,475,14	6,300,786.52
_	PROPI COLU COLU STATE	BALANCE FIRST OF YEAR		15,724.06 144,374.45	160,098.51		00 007 34	00.00	3,724,57	37,101.53	132,889.12	48,808.54 51,950.20	501.31	97,201.55	185,748.14	0,548.15	183,516.55	67,596.02	888,606,38		00'0	299.94	0.00	0.00	299.94	1,049,004.83	1,049,004.83	240,774,251.95
8/9/05 12:00 AN	ZONE - ALL ZONES	GAS PLANT ACCOUNT TITLE	INTANGIBLE PLANT	O MISC INTANGIBLE PLANT O MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	0 AND BTS. DTHED DIST	0 RIGHTS-OF-WAY	D REGULATING STRUCTURES	0 OTHER STRUCTURES		U MAA EQUIT-GENERAL-REG 0 SERVICES	0 METERS	0 METERS	D METER INSTALLATIONS		N INU MAR ELUIPMEN	IS OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	0 OFF FUR & EQ UNSPECIF	IZ OFFICE EQUIP INFO SYST 10 TOOI S & OTHER FOLIEMENT	0 POWER OPERATED EQUIP	0 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL
DATE CREATED:		GPA NO	•	303.30			274 AF	374.51	375.4(375.71	3/6.0	380.01	381.0	381.11	382.0	10000 1000	387.4	387.4			391.1	394.3	386.0	398.0				

C-1 1 107

DATE CREATED:

8/9/05 12:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

1

į

;

DETAIL OF	PROPERTY, PLANT AND EQUIPMENT	COLUMBIA GAS OF KENTUCKY, INC.	FOR PERIOD ENDED 11/31/2005	

ACTIVITY -	EAR OTHER CHANGES
ENTUCKY, INC. 0 11/31/2005 GEN LDGR - 107	CURRENT YI RETIREMENTS
.umbia gas of Ki dr period endei kentucky	R ADDITIONS
COI F(STATE	BALANCE FIRST OF YEAF

ZONE - ALL ZONES

GAS PLANT ACCOUNT TITLE

A o

;

BALANCE END OF PERIOD

INTANGIBLE PLANT					
303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	15,724.06 144,374.45	(327.04) (53,896.09)	0000	0.00	15,397.02 90,478.36
FUNCTION TOTAL	160,098.51	(64,223.13)	0.00	0.00	105,875.38
DISTRIBUTION PLANT					
374.40 LAND RTS-OTHER DIST	75,120.60	(8,152.53)	0.00	0.00	66,968.07
374.50 RIGHTS-OF-WAY	0.00	0.00	0.00	0.00	0.00
375.40 REGULATING STRUCTURES	3,724.57	3,280.89	0.00	0.00	7,005.46
375.70 OTHER STRUCTURES	37,101.53	(37,101.53)	0.00	0.00	0.00
376.00 MAINS	132,689,12	1,640,281.43	0.00	0.00	1,773,170.65
378.20 M&R EQUIP-GENERAL-REG	46,606.54	45,410.16	0.00	0.00	92,016.70
380.00 SERVICES	51,950.20	(17,376.39)	0.00	0.00	34,573.81
381.00 METERS	501.31	0.00	0.00	0.00	501.31
381.10 METERS	97,201.55	(117,220.14)	0.00	0.00	(20,018.59)
382.00 METER INSTALLATIONS	185,748,14	51,116.98	0.00	0.00	236,865,12
383.00 HOUSE REGULATORS	6,548.15	4,427.28	0.00	0.00	10,975.43
385.00 IND M&R EQUIPMENT	183,618.65	416,292.56	0.00	0.00	599,911.21
387.42 OTHER EQ-RADIO	0.00	0.00	0.00	0.00	0.00
387.45 OTHER EQ-TELEMETERING	67,596.02	(40,746.92)	0.00	0.00	26,849.10
	•				2,828,818.17
FUNCTION TOTAL	888,606.38	1,940,211.79	00.00	0.00	2,828,818.17
GENERAL PLANT					
391.10 OFF FUR & EQ UNSPECIF	0.00	0.00	0,00	0.00	0.00
391.12 OFFICE EQUIP INFO SYST	299.94	0.00	0.00	0.00	299.94
394.30 TOOLS & OTHER EQUIPMENT	0.0	0.00	0.00	0.00	0.00
399 DD MISC FOI IIDMENT	000	0.00	0.00	000	
	0,00	1010	A.UU	000	22.2
FUNCTION TOTAL	299.94	0.00	0.00	0.00	299.94
ACTIVITY TOTAL	1,049,004.83	1,885,988.66	0.00	0.00	2,934,993.49

2.934.993.49 G/L 107 246.636.289.35

(31,792.98)

1,685,509.83

1,885,988.66 1,885,988.66

1.049,004.83 240,774,251.95

GENERAL LEDGER TOTAL

COMPANY TOTAL

0.0

0.00

Ŧ

ļ

DATE CREATED:

B/9/05 12:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

L

(318,418.76) 193,859.81 (124,558.95)

.

. . .

I

(12																									-	101 7	
	BALANCE END OF PERIOD		15,397.02 23,832.43	39,229.45		67,221.03	0.00 A tada 52	000	4,101,884.77	133,620.82	25,151.89	501.31 72 122 131	(7,440.87) 636 003 66	230,003.65	66 767 6 9	0.00	38,931.89	4,679,365.68 4,679,365.68		0.00	299.94 11 229 24	000	0.00	13,523,14	4,732,118.27	4.732.118.27 C	749 409 605 91
JUIPMENT CKY, INC. 312005 GEN LDGR - 107 ACTIVITY -	R THER CHANGES		0.00	0.00		0.00	0.00	000	0.00	0.00	0.0	00'0	00'0	0000	000	0000	0.00	0.00		0.00	0.0	000	0:00	00'0	0.00	0.00	197 829 78)
	RENT YEAF RETIREMENTS O		0.00	00'0		0.00	00.0	0.00	0.00	0.00	0.00	80	000	000	000	00.0	0.00	000		000	000	0.00	0.00	000	0000	000	(1 807 180 63)
DETAIL OF ITY, PLANT AND EC BIA GAS OF KENTU PERIOD ENDED 12 KENTUCKY	CUR ADDITIONS		(327.04) (120,542.02)	(120,869.06)		(7,899.57)	0.00 1 218 95	(37,101,53)	3,966,995.65	87,014.28	(26,798.21)	000	(20:250'501)	5002000 F	(116.850.96)	0.00	(28,564.13)	3,790,759,30		0.00	0.00	00'0	0.00	13,223.20	3,683,113.44	3,683,113.44	10,562,353,65
PROPER COLUM FOR FOR	BALANCE FIRST OF YEAR		15,724,06 144,374,45	160,098.51		75,120.60	3.774.57	37,101.63	132,889.12	48,606.54	51,950.20	001.31 07 004 EE	34,2U1.03	6 548 15	183.618.85	0.00	67,596.02	888,606.38		0.00	299,94	000	00-0	299.94	1,049,004.83	1.049.004.83	240.774.251.95
SOME - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.50 RIGHIS-OF-WAY 375.40 REGULATING STRUCTURES	375.70 OTHER STRUCTURES	376.00 MAINS	378.20 M&R EQUIP-GENERAL-REG	304.00 SERVICES	201.00 MELERS	327 M METER INSTALLATIONS	383.00 HOUSE REGULATORS	385.00 IND M&R EQUIPMENT	387.42 OTHER EQ-RADIO	387.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF	391,12 OFFICE EQUIP INFO SYST 394 30 TOOLS & OTHER FOUNDMENT	396.00 POWER OPERATED EQUIP	398.00 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL

<u>`</u>?

:
DATE CREATED:

2/10/06 12:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

ł,

ţ

•

(318,418.76) 193,859.81 (124,558.95)

	BALANCE END OF PERIOD		15,397.02 25,369.84	40,768.86		67,342.05	0.00	000	4,515,245.88	115,861.38 10 888 22	9.237.12	(7,440.97)	241,756.93	16,322.40	04-455-000	34,310.13	5,076,092.17		0.00	239.94	000	0.00	17,538.48	5,134,397.49	5,134,397.49	250,316,437.09
ACTIVITY -	R OTHER CHANGES		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000 000	0.00	0.00		0.00	D0.0	000	0.00	0.00	0.00	0.00	(3,062,09)
couipment Jocky, Inc. (131/2008 (131/2008	RRENT YEA RETIREMENTS		00.0	0.00		0.00	000	0.00	0.00	00.0	000	0.00	0.00	000	0.0	0.00	0.00		0.00	0.00	000	0.00	0.00	0.00	0.00	(64,296.37)
DETAIL OF ERTY, PLANT AND E MBIA GAS OF KENTI MBIA GAS OF KENTI FERIOD ENDED 01 KENTUCKY	CUR		0.00 1,537,41	1,537.41		121.02	0.00	0.00	413,381,11	(17,739,44) (14,263,77)	8,735.81	0.00	5,753.05	4,540.65		(4,621.78)	. 396,726,49		0.00	0.00	000	0.00	4,015,32	402,279.22	402,279.22	402,279,22
PROPE Colu For State	BALANCE FIRST OF YEAR		15,397.02 23,832.43	39,229.45		67,221.03	0.00 4.941.52	000	4,101,884.77	25.151.99	501.31	(7,440.97)	236,003.88	11,/81,/1 66 767 50	0.00	38,931.89	4,679,365.68		0.00	298.94 13 273 70	000	0,00	13,523,14	4,732,118.27	4,732,118.27	249,499,595.21
Senoz TTF - anoz	GAS PLANT ACCOUNT TITLE	INTANGIBLE PLANT	ig Misc Intangible plant 10 Misc Intangible plant	FUNCTION TOTAL	DISTRIBUTION PLANT	0 LAND RTS-OTHER DIST 0 DIGUTS OF WAY	0 REGULATING STRUCTURES	0 OTHER STRUCTURES	ig mains 10 Map echilo-cenedal dec	0 SERVICES	N METERS	ID METERS	M VIETER INSTALLATIONS	D IND MAR FOURTMENT	12 OTHER EQ-RADIO	15 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	0 OFF FUR & EQ UNSPECIF	2 OFFICE EQUIP INFO SYST 0 TOOLS & OTHER FOLIPMENT	10 POWER OPERATED EQUIP	NO MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL
	GPA NO		303.0 303.0			374,4	375.4	375.7	376.0	380.0	381.0	381.1	1.200	385.0	387.4	387.4			391.1	394.3	338.0	398.(

. .

)/e

G/L 107

A 18 A	(124,5																						
																				2 0			
																				して			
PAGE / PPLEMENT TEMENT		BALANCE END OF PERIOD	15,397.02 24,045.17	39,442.19		LU 007 LO	0.00	18,236.22 0.00	5,142,787.90	118,074.40 18,936,99	72,879.95	245,685.98	18,895.73 66,161.68	0.00 32,713.98	5,794,394.93		0.00 299.94 17,474.90 0.00	U.UU 17 774 R4	5,851,611.96	5,851,611.96	251,332,698.57	261 332 698.57	261,332,636.00
THIS REPORT IS A SUF TO THE FINANCIAL STA	ACTIVITY -	KR OTHER CHANGES	00.0	0.00		52 6	000	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00		0000		0.00	0.00	(6,149.70)		BS
	couipment Ucky, Inc. 2282006 Gen Ldgr 107	RRENT YEA RETIREMENTS	0.00	0.00			000	0.00	0.0	0.00	0000	0.00	000	0.00	0.00		880 87 87 87 87 87 87 87 87 87 87 87 87 87		0.00	0.00	(133,838.71)		
	Detail of KTY, Plant and e Abia Gas of Kent Period Ended of Kentucky	CU	0.00 212.74	212.74			0000	13,294.70	1,040,903.13	(15,546.42) (6.215.00)	72,378,64	9,682.10	7,113.98 (606.01)	0.00 (6,217.91)	1,115,029.25		0.00 0.00 4,251.70 0.00	U.UU 4 764 70	1,119,493.69	1,119,493.69	1,119,493.69		
	PROPE COLUI FOR STATE	BALANCE FIRST OF YEAR	15,397.02 23,832,43	39,229.45		00 100 CB	0.00	4,941.52 0.00	4,101,884.77	133,620.82 25,151,99	501.31	236,003.88	11,781.75 66,767.69	0.00 36,931.89	4,679,365,68		0.00 239.94 13,223.20 0.00	000 43 E22 4.4	4,732,118.27	4,732,118,27	249,499,595.21		
8/9/05 12:00 AM	ZONE - ALL ZONES	GAS PLANT ACCOUNT TITLE	INTANGIBLE PLANT MISC INTANGIBLE PLANT MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	I AND BTC OTHER DIST	RIGHTS-OF-WAY	I REGULATING STRUCTURES I OTHER STRUCTURES	MAINS) M&R EQUIP-GENERAL-REG) SERVICES) METERS) METER INSTALLATIONS) HOUSE REGULATORS) IND M&R EQUIPMENT	2 OTHER EQ-RADIO 5 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT) OFF FUR & EQ UNSPECIF 2 OFFICE EQUIP INFO SYST 3 TOOLS & OTHER EQUIPMENT 2 POWER OPERATED EQUIP	J MISC EQUIPMENT	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL		
DATE CREATED:		A GPA	303.00			UV 1/28	374,50	375.70	376.00	378.20 380.00	381.00	382.00	383.00 385.00	387.45			391.10 391.12 394.30 396.00	398.UC					

418.76) 859.81 558.95)

ί.

. . . .

5

....

DATE CREATED:

8/9/05 12:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

4

.....

1

......

i

1

DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC.

- АСПИПУ -	AR OTHER CHANGES
R - 107	YE
03/31/2006 GEN LDGI	CURRENT RETIREN
FOR PERIOD ENDED KENTUCKY	R ADDITIONS
STATE	BALANCE FIRST OF YEA
ZONE - ALL ZONES	NT T TITLE

15,397.02 23,965.24

0.00

0.00

0.00

15,397.02 23,832.43

303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT

INTANGIBLE PLANT

GAS PLANT ACCOUNT TITLE

A O

BALANCE END OF PERIOD

39,362.26

0.00

67,584.09 0.00

0.0

23,859,16

FUNCTION TOTAL	39,229,45	132.81	0.00
DISTRIBUTION PLANT			
74.40 LAND RTS-OTHER DIST	67,221.03	363.06	00.0
74.50 RIGHTS-OF-WAY	0.00	0.00	00.00
75.40 REGULATING STRUCTURES	4,941.52	18,917.64	0.00
75.70 OTHER STRUCTURES	0.00	0.00	0.00
76.00 MAINS	4,101,884.77	1,670,573.14	0.00
78.20 M&R EQUIP-GENERAL-REG	133,620.82	(14,022.79)	0.00
80.00 SERVICES	25,151.99	(14,882.68)	0.00
181.00 METERS	501.31	79,986.12	0.00
181.10 METERS	(7,440.97)	0.00	0.00
B2.00 METER INSTALLATIONS	238,003.88	12,310.80	0.00
B3.00 HOUSE REGULATORS	11,781.75	8,389.71	0.00
85.00 IND M&R EQUIPMENT	66,767.69	(5,911.63)	0.00
187.42 OTHER EQ-RADIO	0.00	0.00	0,00
187.45 OTHER EQ-TELEMETERING	38,931,89	(6,161.07)	0.00
FUNCTION TOTAL	4,679,365.68	1,749,562,30	0.00
GENERAL PLANT			
191.10 OFF FUR & EQ UNSPECIF	0.0	0.00	0.00
391.12 OFFICE EQUIP INFO SYST	299.94	0.00	0.00
394.30 TOOLS & OTHER EQUIPMENT	13,223.20	4,015.32	0.00
396.00 POWER OPERATED EQUIP	0.00	0.00	0.00
398.00 MISC EQUIPMENT	0.00	0.00	0.00

5,772,457,457,91 119,589.03 10,289.31 80,487,43 (7,440.97) 248,314,68 20,171,46 60,856.06

0.00 32,770.82

6,428,927.98

0.0

391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT

•••

FUNCTION TOTAL

ACTIVITY TOTAL

GENERAL LEDGER TOTAL

COMPANY TOTAL

5/2 107 6,485,828.70 6,485,828.70

252,330,055.09

(9,263.03)

(221,992.25)

1,753,710.43

249,499,595.21

0.00

0.00

0.00

0.00

1,753,710.43 1,753,710.43

4,732,118.27 4,732,118.27

0.00 299.94 17,238.52 0.00 0.00

8.8.8.8.8

17,538.48

0.00

0.00

4,015.32

13,523.14

DATE CREATED:	

8/9/05 12:00 AM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

. . .

) EQUIPMENT	TUCKY, INC.	04/30/2006	GEN LDGR - 107
DETAIL OF	ERTY, PLANT AND	MBIA GAS OF KEN	R PERIOD ENDED	KENTUCKY
	PROPE	COLU	Ϋ́Ο.	STATE

ZONE - ALL ZONES

.

ACTINITY -

NO NO	GAS PLANT ACCOUNT TITLE	BALANCE FIRST OF YEAR	CI ADDITIONS	JRRENT YI RETIREMENTS	EAR OTHER CHANGES	BALANCE END OF PERIOD
	INTANGIBLE PLANT					
303.00 303.30	MISC INTANGIBLE PLANT MISC INTANGIBLE PLANT	15,397.02 23,832.43	0.00 177.08	0.00	0.00	16,397.02 24,009.51
	FUNCTION TOTAL	39,229.45	177.08	0.0	0.00	39,406.53
	DISTRIBUTION PLANT					
374,40	LAND RTS-OTHER DIST	67,221.03	484.03	0.00	0.00	67,705.11
374,60	RIGHTS-OF-WAY	0,00	0.00	0.00	0.00	0.00
375.40	REGULATING STRUCTURES	4,941.52	17,587.89	0.00	00'0	22,528.41
375.70	OTHER STRUCTURES	0.00	00.0	0.00	0.00	0.00
376.00	MAINS	4,101,884.77	1,923,454.30	0.00	0.00	6,025,339.07
378.20	N&R EQUIP-GENERAL-REG	133,620.82	(13,247.96)	0.00	0.00	120,372.86
380.00	SERVICES	25,151,99	(6,505.30)	0.00	0.00	19,646.69
381.00	METERS	601.31	91,767,13	0.00	0.00	92,268.44
381.10	METERS	(7,440.97)	0.0	0.00	0.00	(7,440.97)
382.00	METER INSTALLATIONS	236,003.88	17,599.34	0.00	0.00	253,603.22
383.00	HOUSE REGULATORS	11,781.75	8,987.87	0.0	0.00	20,769.62
385.00	I IND M&R EQUIPMENT	68,757.89	(6,810.29	0.00	0.00	60,957.40
387.42	: OTHER EQ-RADIO	000	0.00	00.0	0.00	00.0
387.45	I OTHER EQ-TELEMETERING	38,931,89	(6,108.22	0.00	0.00	32,825.67
	FUNCTION TOTAL	4,679,365.68	2,029,210.84	0.00	0.00	6,708,576,52
	GENERAL PLANT		·			
391.10) OFF FUR & EQ UNSPECIF P. DEELCE ECHINE INFO. EVET	000	0.0	0.0	0.00	0.00
394.30	TOOLS & OTHER EQUIPMENT	13,223.20	4,015,32	0.00	0.00	17,238.52
396.00	I POWER OPERATED EQUIP	0.00	0.0	0.00	0.00	0.00
398.00) MISC EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	FUNCTION TOTAL	13,523.14	4,015.32	0.00	0.00	17,538.46

2017/3

8,765,521.51

252,842,186.02

(12,402.32)

0,765,521.51

0.00 0.00

0.00 0.00 (316.200.10)

2,033,403.24 2,033,403.24 2,033,403.24

4,732,118.27 4,732,118.27 249,499,595.21

GENERAL LEDGER TOTAL ACTINITY TOTAL

COMPANY TOTAL

																									-	S L	•
PAGE 7 IPPLEMENT ATEMENT		BALANCE END OF PERIOD		15,397.02 24,053.78	39,450.80		67.826.13	0.00	22,572,42	6,382,113.81	127,800.79	16,921.12 92 981 71	(7,440.97)	269,871.81	20,057.15 or a77 83	00.0	33,278.04	7,111,212.96		0.00	299.94	0.00	100 D	17,538.46	7,168,202.22	7,168,202.22	253,782,204.41
THIS REPORT IS A SU O THE FINANCIAL ST	ACTIVITY -	UR OTHER CHANGES		0.00	0.00		000	0.0	0.0	000	0.0	0.0	0.00	0.00	0.0	0.00	0.00	00.00		00.0	0.00	000	0.00	0010	0.60	0.00	(15,567.76)
FF	QUIPMENT JCKY, INC. #31/2006 GEN LDGR - 107	RRENT YEA RETIREMENTS		00.0	0.00		00.0	00'0	00.0	0.0	00.0	0.00	00.0	00.0	0.0	00.0	0.00	00'0		0.00	0.0	0.00	0,00	0.00	0.00	00.0	(388,103,84)
	DETAIL OF ERTY, PLANT AND E MBIA GAS OF KENTI R PERIOD ENDED OF KENTUCKY	CUI		0.00 221.35	221.36		805.10	0.00	17,630.90	2,280,229.04	(5,820.03)	(8,230.61) 92,480,40	0.0	23,867,93	8,2/5.40	0.00 0.00	(5,653.85)	2,431,847.28		0.0	0.00	000	191'n	4,015.32	2,436,083.95	2,436,083,95	2,436,083.95
	PROFI COLU FOF STATE	BALANCE FIRST OF YEAR		16,397.02 23,832.43	39,229.45		67.221.03	0.00	4,941.52	4,101,884.77	133,620.82	501.31	(7,440.97)	236,003.88	68.767.69	0.00	38,931.89	4,679,365.68		0.00	299.94 13.223.20	0.00	M .U	13,523,14	4,732,118.27	4,732,118.27	249,489,585.21
06/06/06 07:00 PM	ZONE - ALL ZONES	GAS PLANT ACCOUNT TITLE	INTANGIBLE PLANT	MISC INTANGIBLE PLANT MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	LAND RTS-OTHER DIST	RIGHTS-OF-WAY	HEGULATING STRUCTURES OTHER STRUCTURES	MAINS	M&R EQUIP-GENERAL-REG SERVICES	METERS	METERS	METER INSTALLATIONS	NO MAR EQUIPMENT	OTHER EQ-RADIO	OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	OFF FUR & EQ UNSPECIF	: Office Equip INFO SYST + Tools & Other Equipment	POWER OPERATED EQUIP		FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL
DATE CREATED:		GPA	1	303.00 303.30			374.40	374.50	375.70	376.00	378.20	381.00	381.10	382,00	385.00	387.42	387,45			391,10	391.12	396.00	nn'oac				

(318,418.76) 193,859.81 (124,558.95)

201

6/9/05 12:00 AM

DATE CREATED:

,

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

:

ţ

·	BALANCE END OF PERIOD		15,397.02 25,000.66	40,397.68		68.653.20	10.0	222,767,39 3 2728 59	5,318,934.70	144,475.05	50,27(0,93 139.813.56	(7,440.97)	265,467.62	25,828.03	00.0	36,831.56	6,169,249.82.		0.00	299.94 17 020 EV	0.00	0.00	17,538.45	6,227,185.96	6,227,185.96	254,598,795,72
- ACTIVITY	ur Other Changes		0.00	0.00		0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.0	0.00	0.00	0.0		0.00	00.0	00.0	0.00	0.00	0.00	0.00	(18,759.58)
equipment UCKY, INC. 6730206 GEN LDGR - 107	RRENT YEA RETIREMENTS		00.0	0.00		0.00	0.0	0.0	0.00	0.0	000	00.0	0.00	0.00	0.00	0.00	00.0		0.00	0.0	0.00	0.00	0.00	0.00	0.00	(468.912.56)
DETAIL OF ERTY, PLANT AND I MBIA GAS OF KENT RERIOD ENDED 0 KENTUCKY	CUI ADDITIONS		0.00 1,168,23	1,168.23		1,332,17	0.00	3,278,58	1,217,049.93	10,854.23 20 110 04	139,312.25	0.00	29,463.74	29,060.34	0.00	(55,001,2)	1,489,884.14	•.	0.00	0.00	00'0	0.00	4,015.32	1,495,067.89	1,495,067,69	1,495,067.69
PROP COLL FOI	BALANCE FIRST OF YEAR		15,397.02 23,832.43	39,229,45		67,221.03	00'0 00'0	000	4,101,884.77	133,620.82	501.31	(7,440.97)	230,003,88	68,767,69	0.00	60.108,00	4,679,365.68		0.00	288.94	0.00	0.00	13,523.14	4,732,118.27	4.732,118.27	249,499,595.21
ZONE - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.34 RIGH (S-UF-WAY 375.40 REGULATING STRUCTURES	375.70 OTHER STRUCTURES	376.00 MAINS	380.00 SERVICES	381.00 METERS	381.10 METERS	383.00 HOUSE REGULATORS	385.00 IND M&R EQUIPMENT	387.42 OTHER EQ-RADIO 387.45 OTHER FO-TEI EMETERING		FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF	391.14 OF 105 EQUIP INFU STST 394.30 TOOLS & OTHER EQUIPMENT	396.00 POWER OPERATED EQUIP	388.00 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL	GENERAL LEDGER TOTAL	COMPANY TOTAL

<u>i</u>

254,599,795.72 254,599,731.00 (64.72)

> BS Diff

1101 2/C 107

DATE CREATED: 08/16/2008 05:00:00 PM

. .

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 07/31/2008

ZONE - ALL ZONES	STATE	KENTUCKY	GEN LDGR - 107	ACTIVITY -	
GPA GAS PLANT NO ACCOUNT TITLE	BALANCE FIRST OF YEAR	CL	IRRENT YE RETIREMENTS	AR OTHER CHANGES	BALANCE END OF PERIOD
INTANGIBLE PLANT					
303.00 MISC INTANCIBLE PLANT 303.30 MISC INTANCIBLE PLANT	15,397.02 23,832,43	0.00 1,251.85	0.00	0.00	15,397.02 25,084.28
FUNCTION TOTAL	39,229.45	1,251.85	0.00	0.00	. 40,481.30
DISTRIBUTION PLANT					
374,40 LAND RTS-OTHER DIST	67.221.03	1.554.91	000	00.0	88 776 74
374.50 RICHTS-OF-WAY	0.00	00.0	000	00'0	00.0
375.40 REGULATING STRUCTURES	4,941.52	17,904.77	0.00	0.00	22,846.29
375.70 OTHER STRUCTURES	0.00	3,301.44	0.00	0000	3,301.44
376.00 MAINS	4,101,884.77	1,783,405.24	00'0	0,00	5,885,290.01
378.20 M&R EQUIP-GENERAL-REG	133,620.82	11,733.69	0.00	0.00	145,354,51
380.00 SERVICES	25,151.99	58,743.78	0.00	0.00	83,895.77
381.00 METERS	501.31	168,233.83	0.00	0.00	168,735.24
381.10 METERS	(7,440.97)	0.00	0.00	0.00	(7,440.97)
382.00 METER INSTALLATIONS	236,003.88	(142,932.80)	0.00	0.00	93,071.08
383.00 HOUSE REGULATORS	11,781.75	18,749.89	0.00	00.0	30,531.64
385.00 IND M&R EQUIPMENT	66,767.69	(4,922.24)	0.00	0.00	61,845.45
387.42 OTHER EQ-RADIO	0.00	000	0.00	0.00	0.0
387.45 OTHER EQ-TELEMETERING	38,931.89	150.14	0.00	0.00	39,082.03
FUNCTION TOTAL	4,679,365.68	1,915,922.05	0.00	0.00	6,595,287.73
GENERAL PLANT					
391.10 OFF FUR & EQ UNSPECIF 391.12 OFFICE EQUIP INFO SYST	0.00 299.94	0000	00.0	0.00	0.00 299.94
394.30 FOULS & UTHER EQUIPMENT 396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT	000000000000000000000000000000000000000	4,015.32 0.00 0.00	0.00	000	000000000000000000000000000000000000000
FUNCTION TOTAL	13,523.14	4,015.32	0.00	0.00	17,538.48
ACTINET ATOTAL	A 720 148 77	001 180 10	00.6		6 653 307 AG
	1215 OK42 10-643	5,041,100,64	7777	0.00	01.170,000,0

C/L 107

6,653,307.49 255,627,725.32

(21,978.00) 0,00

(538,461.32) 0.00

1,921,189.22 1,921,189.22

4,732,118.27 249,499,595.21

1

GENERAL LEDGER TOTAL

COMPANY TOTAL

.

DATE CREATED: 09/12/2006 09:00:00 PM

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

|

1

2

DETAIL OF PROPERTY, PLANT AND EQUIPMENT COLUMBIA GAS OF KENTUCKY, INC. FOR PERIOD ENDED 88/34/2005 STATE KENTUCKY GEN LDGR - 107 ACTIVITY -

ZONE - ALL ZONES

.

OTHER CHANGES END OF PERIOD		0.00 15,397.02 0.00 25,167.90	0 0.00 40,564.92		0.00 69,005.94	0.00 0.00	0.00 22,925,19	0.00 3,312,87	0 0.00 6,065,567.22	0.00 152,116.47	0 0.00 47,882.20	0.00 501.31	0 0.00 (7,440.97)	0 0.00 92,814.80	0 0.00 29,916.71	0 0.00 63,174,05	0.00 0.00	0.00 48,459.56	0 0.00 6.588,235.35		0 0.00 0.00	0 0.00 299.94		0.00 0.00	0 0.00 17,538.46	0 0.00 6,646,338.73
RETIREMENTS		0.0	0.01		0.0	0.01	0.0	0.01	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0	0.0	20	0.0	0.0	0.0
		0.00 1,335.47	1,335.47		1,784.91	0.00	17,983.67	3,312.87	1,963,682.45	18,495.65	22,730.21	0.00	0.00	(143, 189.08)	18,134,96	(3,583.64)	0.00	9,527,67	1,908,669.67		00.0	0.00	0.00	0.00	4,015.32	1,914,220.46
FIRST OF YEAR		15,397.02 23,832.43	39,229,45		67,221.03	000	4,941.52	0.00	4,101,884.77	133,620.82	25,151.99	501.31	(7,440.97)	236,003.88	11,781.75	66,767.69	0.00	38,931.89	4,679,365.68		0.00	299,94	00.0	0.00	13,523,14	4,732,118.27
NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.50 RIGHTS-OF-WAY	375.40 REGULATING STRUCTURES	3/5.70 OTHER STRUCTURES	376.DU MAINS	378.20 M&R EQUIP-GENERAL-REG	380.00 SERVICES	301.00 MELEKS	381.10 METERS	382.00 METER INSTALLATIONS	383.00 HOUSE REGULATORS	385.00 IND M&R EQUIPMENT	387.42 OTHER EQ-RADIO	387.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF	341.12 OFFICE EQUIP INFO SYST 344.30 TOOLS & OTHER FOURDMENT	398.00 POWER OPERATED FOUR	398.00 MISC EQUIPMENT	FUNCTION TOTAL	ACTIVITY TOTAL

LON 7/5

6,646,338.73

0.00

0.00

1,914,220.46 1,914,220.46

4,732,118.27 249,499,595.21

GENERAL LEDGER TOTAL

COMPANY TOTAL

255,719,213,52

(25,223.24)

(1,105,439.44)

DATE CREATED: 10/10/2006 01:00:00 AM

. -

1

PAGE 7 THIS REPORT IS A SUPPLEMENT TO THE FINANCIAL STATEMENT

																								14	6/2 107
	BALANCE END OF PERIOD		15,397.02 87,009.68	102,406.70		69.236.64	0.00	23,004.09	3,324.30	2,308,885.53 147 019 42	71.430.89	501.31	0.00	94,257.91	48,281.73	68,865.23	0.00 67,177.73	2,901,984.78		0.00	299.94 17,238.52	000	17,538.46	3,021,929.94	3,021,929.94
ACTIVITY -	R OTHER CHANGES		0.00	0.00	·	0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	000	0.0		0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT UCKY, INC. 9/30/2006 GEN LDGR - 107	RRENT YEA RETIREMENTS (0.00	0.00		0.00	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00		0.00	0.00	0.00	0.00	0.00	0.00
DETAIL OF ERTY, PLANT AND E IMBIA GAS OF KENTI R PERIOD ENDED 0 KENTUCKY	CUI		0.00 63,177.25	63,177.25		2,015.61	0.00	18,062.57	3,324.30	(1,732,399.24) 13.398.60	46,278,90	00.0	7,440.97	(141,745.97)	36,499.98	2,097.54	0.00 28,245.84	. (1,777,380.90)		0.00	0.00 4,015.32	0.00	4,015.32	(1,710,188.33)	(1,710,188.33)
PROP COLU FOI STATE	BALANCE FIRST OF YEAR		15,397.02 23,832.43	39,229.45		67,221.03	0.00	4,941.52		4, IU1, 864.77 133.620.82	25,151.99	501.31	(7,440.97)	236,003.88	11,781.75	66,767.69	0.00 38,931.89	4,679,365.68		0.00	299.94	0.00	13,523.14	4,732,118.27	4,732,118.27
ZONE - ALL ZONES	GPA GAS PLANT NO ACCOUNT TITLE	INTANGIBLE PLANT	303.00 MISC INTANGIBLE PLANT 303.30 MISC INTANGIBLE PLANT	FUNCTION TOTAL	DISTRIBUTION PLANT	374.40 LAND RTS-OTHER DIST	374.50 RIGHTS-OF-WAY	3/5.40 REGULATING STRUCTURES	376 DN MANIS	378.20 M&R EQUIP-GENERAL-REG	380.00 SERVICES	381.00 METERS	381.10 METERS	382.00 METER INSTALLATIONS	383.00 HUUSE KEGULAIOKS	303.00 INU MAK EQUIPMEN 307 43 OTUED EO BADIO	387.45 OTHER EQ-TELEMETERING	FUNCTION TOTAL	GENERAL PLANT	391.10 OFF FUR & EQ UNSPECIF	391.12 UFFICE EQUIP INFO SYST 394.30 TOOLS & OTHER EQUIPMENT	396.00 POWER OPERATED EQUIP 398.00 MISC EQUIPMENT		ACTIVITY TOTAL	GENERAL LEDGER TOTAL

252,646,939.48

(28,495.52)

(1,346,407.26)

(1,710,188.33)

249,499,595.21

COMPANY TOTAL

.

2

ſ

lumbia Gas of Kentucky ancial/SE <u>C</u>		furning on the second			Starting 1	Month: Oct/2	004
lumbia Gas of Kentucky <u>ancial/SEC</u>	NiSour	ce			Ending N	fonth: Oct/2	004
					Tenendene and		
Depr Group	e Provision	Retirements -	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Reserve
ipreciable Assets							
Production	-				c ce		cc ce
CKY 30500 Structures & Improvements	0 \$0.00	\$0.00	00.0\$	\$0.00 \$0.00	00.04 00.04	\$0.00 \$0.00	00.0\$ \$0.00
	0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution							
CKY 37440 Land Rights, Other Dist \$93,687.9	8 \$603.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,291,53
CKY 37450 Rights of Way \$534,738.11	0 \$2,780.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$537,518.70
CKY 37520 CG M&R Structures \$5,351.8	58.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,360.46
CKY 37530 General M&R Structures \$10,593.7	7 \$17.72	\$0.00	\$0.00 \$0.00	\$0.00	50.00 50.00	\$0.0¢	\$10,011.48 \$264 998 77
CKT 3/340 Regulating Structures		00.0¢	00.04	00.0¢	00.04	90-0¢	1 mm 122 423 07
CAT 3/300 DIST IIIU INGA JUUGUIUS CKY 37570 Other Structures St. 547 409 4	511.829.30	\$0.00 \$0.00	50.0¢	50.00 S0.00	\$0.00	\$0.00	\$1,558,938,75
CKY 37580 Communication Structures \$18,265.4	17 \$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,412.93
CKY 37600 Mains \$40,485,882.9	34 \$153,444.06	\$33,194.68	(\$179,975.20)	\$0.00	\$0.00	\$0.00	\$40,492,546.48
CKY 37810 M&R Equip-General \$257,263.9	38 \$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$257,756.98
CKY 37820 M&R Equip-General-Reg \$1,883,909.2	26 \$8,080.88	(\$611.94)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,891,378.20
CKY 37830 M&R Eq-Local Gas Purc \$22,759.9	38 \$94.72	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$25,854.70
CKY 37910 M&R Equip-CG-Check St \$236,930.9	34 \$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05	\$237,418.82
CKY 38000 Services \$47,584,447.1	16 \$149,296.13	(\$53,540.40)	(\$1,402.86)	\$0.00	\$0.00	\$0.00	\$47,678,800.03
CKY 38100 Meters \$3,318,752.1	19 \$20,648.48	\$0.00	\$0.00	\$0.00	(\$3,105.98)	\$0.00	\$3,336,294.69
CKY 38200 Meter Installations \$2,812,348.7	75 \$14,118.62	(\$4,037.75)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,822,429.62
CKY 38300 House Regulators \$884,393.6	50 \$2,123.72	(\$515.39)	\$0.00	\$0.00	00.02	\$0.00	\$886,001.93
CKY 38400 House Reg Installation \$1,597,210.0	06 \$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,599,402.85
CKY 38500 ind M&R Equipment \$991,517.0	09 \$3,477.37	(\$10,144.19)	(\$755.03)	\$0.00	\$0.00	\$0.00	\$984,095.24
CKY 33720 Other Eq-Odorization \$125,832.9	90 \$759.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,592.34
CKY 38741 Other Eq-Telephone \$177,799.1	13 \$669.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$178,468.24
CKY 38742 Other Eq-Radio \$425,175.4	44 \$1,696,28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$426,871.72
CKY 38744 Other Eq-Other Comm \$43,169.9	91 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,169.91
CKY 38745 Other Eq-Telemetering \$366,161.2	24 \$2,117.34	20.02	\$0.00	\$0,0\$	\$0.00	\$0.00	\$368,278,58
CKY 38746 Other Eq-Cust Info Se \$90,676.4	40 \$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,924.74
Total: \$103,850,347.1	20 \$376,358.50	(\$35,654.99)	(\$182,133.09)	\$3,000.00	(\$3,105.98)	\$0.00	\$104,008,811.64
General							
CKY 39220 Trailers over 1,000 \$39,946.(63 \$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02) \$40,262,83
CKY 39221 Trailers 1,000 & less \$3,398.i	75 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1 \$3,398,75
CKY 39411 CNG Equip, Stationary \$434,408.4	49 \$9,390.15	\$0.00	(\$31,786.67)	\$0.05	\$0.00	\$0.00	\$412,011.97

		r I							
		Mon	ithly Depreciation F	ceserve Activity			Starting M	onth: Oct/20	104
			NiSourc	. 63			Ending Mo	onth: Oct/20	104
Columbia Gas of Kentucky <u>Financial/SEC</u>		·							
Depr Group		Beginning Reserve	Provisian	Retirements	Cost of Removal	seivage and Other Credits	Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u>									
<u>General</u> CKY 39600 Power Oper Equipmen	Ŧ	\$524,77 5.4 5	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$524,775.45
	Total:	\$1,002,529.32	\$9,706.35	\$0.00	(\$31,786.67)	\$0.00	\$0.00	\$0.00	\$980,449.00
Depreciable Assets	Total:	\$104,852,876.52	\$386,064.85	(\$35,654.99)	(\$213,919.76)	\$3,000.00	(\$3,105.98)	\$0.00	\$104,989,260.64
Amortizable Assets									G/L 108
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00
CKY 30300 Intangible Plant		\$90,330.11	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,820.40
	Total:	\$90,330.11	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,820.40
Software CKY 30310 DIS Software		\$724,779.38	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$724,887.96
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$882,496,22	\$18,684.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$901,181.06
	Total:	\$1,607,275.60	\$18,793.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,626,069.02
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$42,147.88	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,994.21
	Total:	\$42,147.88	\$846.33	\$0.00	\$0.00	\$0.09	\$0.00	\$0.00	\$42,994.21
<u>General</u> CKY 39110 Office Furniture & Equ	đ	\$407,502.99	\$5,399.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$412,902.39
CKY 39111 Data Handling Equip		\$67,540.89	\$630.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,171.10
CKY 39112 Information Systems		\$123,267.12	\$5,314.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,581.42
CKY 39300 Stores Equipment		\$14,476.88	\$57.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,534.33
CKY 39410 Garage & Service Equ	qit	\$16,208.36	\$100.70	\$0.02	(\$60,326.76)	\$46,527.48	\$0.00 \$	\$0.00 \$0.00	\$2,509.78 \$1.422.05
CKY 39420 Snop Equipment CKY 39430 Trole & Other Equipm	anf.	\$817 708.86	\$6,079,10	00.0¢	00.0¢	\$0.00 \$0.00	50.00	\$0.00	\$818.737.96
CKY 39500 Laboratory Eduipment		\$2,747.27	\$43.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,791.24
CKY 39800 Misc Equipment		\$69,163.71	\$738.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,901.73
	Total:	\$1,515,045.45	\$18,317.78	\$0.00	(\$60,326.76)	\$46,527.48	\$0.00	\$0.00	\$1,519,563.95
<u>Other</u> CKY 39413 Underground Tank Cle	eanup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232,20
Amortizable Assets	Total:	\$3,436,031.24	\$38,447.82	\$0.05	(\$60,326.76)	\$46,527.48	\$0.00	\$0.00	\$3,460,679.78
									6/7 111
Page 2 of \$ }			Depi	r - 1074 (Not Used	6				4/12/2007 14:43

d

.

	Moi	nthly Depreciation I	Reserve Activity			Starting M	lanth: Nov/2(004
		NISour	GB			Ending Mo	anth: Nov/2(304
Columbia Gas of Kentucky Financial/SEC						Transform and		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production								
CKY 30500 Structures & Improvements	20.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 374401 and Rinhts Other Dist	55 10C 765	\$610 56	\$0.00	90 UŞ	\$0 U0	S0 00	00 U\$	502 002 005
CKY 37450 Rights of Wav	\$537.518.70	\$2.780.69	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$540.299.39
CKY 37520 CG M&R Structures	\$5,360.46	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,369.03
CKY 37530 General M&R Structures	\$10,611.49	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,629.21
CKY 37540 Regulating Structures	\$304,238.77	\$879.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$305,117.83
CKY 37560 Dist Ind M&R Structures	\$33,153.94	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,298.02
CKY 37570 Other Structures	\$1,558,938.75	\$11,829.30	\$0.00	\$0.08	\$0.00	\$0.00	\$0.00	\$1,570,768.05
CKY 37580 Communication Structures	\$18,412.93	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,560.39
CKY 37600 Mains	\$40,492,546.48	\$153,752.55	(\$52,248.75)	\$0.00	\$0.00	\$0.00	20.00	\$40,594,050.28
CKY 37810 M&R Equip-General	\$257,756.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258,249,98
CKY 37820 M&R Equip-General-Reg	\$1,891,378.20	\$8,124.94	(\$935.17)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,898,567.97
CKY 37830 M&R Eq-Local Gas Purc	\$25,854,70	\$94.72	20.02	\$0.00	\$0.00	\$0.00	\$0.00	\$25,949.42
CKY 37910 M&R Equip-CG-Check St	\$237,418.82	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$237,906.70
CKY 38000 Services	\$47,678,800.03	\$149,697.17	(\$50,254.31)	(\$304.54)	\$0.00	(\$96.94)	\$0.00	\$47,777,341.41
CKY 38100 Meters	\$3,336,294,69	\$21,086.15	(\$94,250.54)	\$0.00	\$0.00	\$97.26	\$0.00	53,263,227.56
CKY 38200 Meter Installations	\$2,822,429.62	\$14,148.95	(\$3,613.27)	\$0.00 \$1	\$0.00 \$0.00	\$0.00	\$0.00 \$2.00	\$2,832,963.30 \$27 5 20 24
CKY 38300 House Regulators	\$886,001.93	\$2,166.67	(\$427.58)	\$0.00	\$0.00 50.00	\$101.59	00.04	\$887,842.61
CKY 38400 House Reg installation	\$1,599,402.85	\$2,192.79	20.02	\$0.00	20.00	\$0.00	\$0.00	\$1,501,595.64
CKY 38500 ind M&R Equipment	\$984,095,24	\$3,466.80	(\$6,311.43)	(\$44.63)	20.00	20.00	\$0.00 50.00	\$981,205,98
CKY 38720 Other Eq-Odorization	\$126,592,34	\$708.48	(\$28,979.19)	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$98,321.63 **** 42* 25
CKY 38741 Other Eq-Telephone	\$178,468.24	\$669.11	\$0.00 51 55	\$0.00 20.00	\$0.00 \$0.00	\$0.00	\$0.00	\$1/9,13/.35
CKY 38742 Other Eq-Radio	\$426,871.72	51,696.28	\$0.00	\$0.00 10.02	50.00	00'0\$	\$0.00 \$0.00	00,300,3244
CKY 38744 Other Eq-Other Comm	\$43,169.91	78.7014	10.05 20.02	\$0.00 \$0.00	00.04	00.04	\$0.00 \$0.00	4770 2008 45
CKY 38/45 Other Eq-felemetering	80,812,8084	JC.411,24	nn né	no.uę	40.00 40.00	00.04	00'0¢	00 014 YOU
CKY 38746 Other Eq-Cust Into Se	\$90,924.74	\$248.34	00'0¢		00.04	00-04	no:ne	00011100
I otal:	\$104,008,811.64	\$377,676.71	(\$237,020.24)	(2849.17)	00.04	IE-LUL\$	onne	\$104,140,1 z0.03
<u>General</u> CKV 30320 Trailers over 1 000	540 767 83	\$346.20	\$0.00	\$0.0D	\$0.00	\$0.00	\$0.00	\$40,579,03
CKY 30254 Trailers 4 000 & loss	\$3.398.75	\$0.00	\$0.00	\$0.00	\$0.00	50.00	\$0.00	\$3,398.75
			60 D\$	143 613/	00.03	00.02	40 UD	4421 388 54
CKY 39411 CNG Equip, Stationary	\$412'N11'31	C1'020'2¢	nn.v¢	(norene)	n0.00	00000	20.04	
Page 1 of 🥵 🏸		Dep	r - 1074 (Not Used	•				4/12/2007 14:43

ξ

		Mon	thly Depreciation F	česerve Activity			Starting	lonth: Nov	/2004	
			NiSourc				Ending M	onth: Nov	/2004	
Columbia Gas of Kentucky <u>Financial/SEC</u>						1				
Depr Group		Beginning Reserve	Provision	Refirements	Cost of Removal	saivage and Other Credits	Adjustments	Loss / Gain	Ending Re	serve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$524,775,45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	90'0\$) \$524	,775,45
	Total:	\$980,449.00	\$9,706.35	\$0.00	(\$13.61)	\$0.00	\$0.00	\$0.0	066\$ 1	141.74
Depreciable Assets	Total:	\$104,989,260.64	\$387,383.06	(\$237,020.24)	(\$862.78)	\$0.00	\$101.91	\$0.0	\$105,138,	862.59
<u>Amortizable Assets</u> Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	- 7 7 - 1	D %
CKY 30300 Intangible Plant		\$90,820.40	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	16\$ 0	,310.69
s	Total:	\$90,820.40	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,	310.69
Software CKY 30310 DIS Software		\$724,887.96	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$724	,996.54
CKY 30320 FARA Software		\$0.00 \$001 404 06	\$0.00 50.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 50.00	\$0.00 \$0.00	\$0.0 \$	0 000	\$0.00 400 70
CAT Sussu Office Software	Total:	\$1,626,069.02	\$23,427.31	00.0\$	\$0.00	\$0.00	\$0.00	0.04	0 \$1,649	496.33
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$42,994.21	\$846.33	00'0\$	\$0.00	\$0.00	\$0.00	\$0.0	0 \$43	1,840.54
	Totai:	\$42,994.21	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$43	,840.54
<u>General</u> CKY 39110 Office Furniture & Equi	<u>e</u>	\$412,902.39 **** 414 40	\$5,399.40 ***** 74	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.0 \$0.0	0 \$418 0 \$418	301.79
CKY 39111 Data Handing Equip CKY 39112 Information Systems		\$128,581.42	\$5,320.39	\$0.00 \$0.00	00'0\$	00.0¢	00.0\$	0.0\$ \$0.0	0 \$133	,901.81
CKY 39300 Stores Equipment		\$14,534.33	\$57.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$14	1,591.78
CKY 39410 Garage & Service Equil	۵.	\$2,509.78	\$100.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0	2,610.48
CKY 39420 Shop Equipment		\$1,433.95	\$4.58	\$0.00	20.02	\$0.00	\$0.00	\$0.0	0 \$1	1,438.53
CKY 39430 Tools & Other Equipme	ant	\$818,737.96 \$2 704 24	\$6,052.66 *42 07	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	50.0 50.0	0 \$827	1,800.62 2 835 21
CKY 39800 Misc Equipment		\$69,901.78	\$738.07	\$0.00	\$0.00	00 ⁻ 05	\$0.00	\$0.0	21¢	,639.85
	Total:	\$1,519,563.95	\$18,357.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,537	1,921.38
Other CKY 39413 Underground Tank Cler	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$18	1,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$181	1,232.20
Amortizable Assets	Total:	\$3,460,679.78	\$43,121.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$3,500	3,801.14
								-	1 7/5	******
Page 2 of # 1 .			Depr	r - 1074 (Not Used					4/12/2007	14:43

	Mar	thly Depreciation F	česerve Activity			Starting M	onth: Dec/20	04
		NISour	ę			Ending Mc	onth: Dec/20	004
Columbia Gas of Kentucky <u>Financial/SEC</u>								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets					-			
<u>Production</u> CKY ansan Structuras & improvements	50.00 20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totat:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Distribution</u> CKY 37440 Land Richts. Other Dist	\$94,902.09	\$617.57	<u>50.00</u>	50.00	\$0.00	\$0.00	\$0.00	\$95.519.66
CKY 37450 Rights of Wav	\$540,299.39	\$2,781.37	\$0.00	\$0.00	50.00	\$0,00	\$0.00	\$543,080.76
CKY 37520 CG M&R Structures	\$5,369.03	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.09	\$5,377.60
CKY 37530 General M&R Structures	\$10,629.21	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,646.93
CKY 37540 Regulating Structures	\$305,117.83	\$886.14	\$0.00	(\$2,150.00)	\$0.00	\$0.00	\$0.00	\$303,853.97
CKY 37560 Dist Ind M&R Structures	\$33,298.02	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,442.10
CKY 37570 Other Structures	\$1,570,768.05	\$11,829.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,597.35
CKY 37580 Communication Structures	\$18,560.39	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00	\$18,707.85
CKY 37600 Mains	\$40,594,050.28	\$154,617.55	(594,365.30)	(\$10,588.93)	\$0.00	00.05	\$0.00 \$0.00	440,643,713,500 6969 749 96
CKY 37810 M&R Equip-General	\$258,249.98	\$493.00	\$0.00 50.105	\$0.00 \$0.00	00.0\$	90.0¢	\$0.0¢	\$200,/42,95 \$4 002 057 00
CKY 37820 M&R Equip-General-Reg	\$1,898,567.97 \$35 949 43	\$8,173.86 \$94 79	(\$1,125.78) \$0.00	(90.595,5 %)	00.04	00.0\$	50.00 50.00	\$1,303,052.33 \$26.044.14
CKY 37940 M&R Forin-CG-Check St	\$237,906.70	\$487.88	S0.00	\$0.00	S0.00	\$0.00	\$0.00	\$238,394,58
CKY 38000 Services	\$47,777,341.41	\$150,712.14	(\$24,359.73)	(\$20,870.53)	\$0.00	(\$260.43)	\$0.00	\$47,882,562.86
CKY 38100 Meters	\$3,263,227.56	\$21,828.33	(\$10,843.34)	\$0.00	\$13,445.41	\$50.47	\$0.00	\$3,287,708.43
CKY 38200 Meter Installations	\$2,832,963.30	\$14,271.09	(\$1,751.22)	(\$181.27)	\$169.56	\$50.48	\$0.00	\$2,845,522.04
CKY 38300 House Regulators	\$887,842.61	\$2,332.70	(\$327.96)	\$81.15	\$26.06	\$25.24	\$0.00	\$889,979.80
CKY 38400 House Reg Installation	\$1,501,595.64	\$2,192.79	\$0.00	(\$69.50)	\$0.00	\$0.00	\$0.00	\$1,603,718.93
CKY 38500 Ind M&R Equipment	\$981,205.98	\$3,473,43	\$0.00	(\$1,483.08)	\$0.00	\$0.00	\$0.00	\$983,196.33
CKY 38720 Other Eq-Odorization	\$98,321.63	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,979.16
CKY 38741 Other Eq-Telephone	\$179,137.35	\$669.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,806.46
CKY 38742 Other Eq-Radio	\$428,568.00	\$1,723.96	\$0.00	(\$6,725.05)	\$0.00	\$0.00	\$0.00	\$423,566.91
CKY 38744 Other Eq-Other Comm	\$43,277.78	\$156.59	\$0.00	\$0.00	\$0.00	\$0.00 50.00	\$0.00	\$43,434 <u>.31</u>
CKY 38745 Other Eq-Telemetering	\$370,398.15	\$2,305.17	\$0.00	(\$227.26)	\$0.00	\$0.00	\$0.00 \$0.00	\$372,476,06
CKY 38746 Other Eq-Cust Info Se	\$91,173.08	\$248.34	\$0.00	\$0.00	00.04		00'0\$	291,421,42
0031	\$104,148,720.85	\$380,870.40	(\$132,773.33)	(\$44,111.53)	\$13,041.13	(\$1:54.24)	nn.u¢	07" JAC'000'AAI¢
General Civy source Turitients and and	\$40 670 M3	\$316 3U	\$0.00	to n a	\$0.00	\$0.00	\$0.00	\$40.895.23
UNI 3324V Italiets UVEL 1,000 DVV 30334 Trailers 4 000 & lass	\$3.398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CUV 2044 CNC Earlin Stationary	2474 388 54	\$0 390 15	\$0.00	(\$263.37)	\$0.00	\$0.00	\$0.00	\$430.515.29
					-			
Page 1 of 8 5		Depi	r - 1074 (Not Used	_				4/12/2007 14:43

ທ

ļ

Page 1 of 🕽 🍾

۰,

Nitional Gala of Control Carl of Remonia Car								Starting N	Nonth: Decl	2004
Description Solution and framma and transmand Solut				NiSour	ę,			Ending Me	onth: Dec/	2004
	Columbia Gas of Kentucky Financial/SEC									
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Danr Groun						Salvage and	Transfers and		
Demoliable Assets Sca_175.45 \$0.00 \$9.0			Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Gain	Ending Reserve
	Depreciable Assets									
	General CKY 39600 Power Oper Equipment		\$524.775.45	\$0.00	00.02	\$0.00	¢46 400 04		00 04	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Total:	\$990,141.74	\$9,706.35	\$0.00	(\$263.37)	\$45.190.94	00.04	no.ue sa en	\$309,960.39 \$4 044 775 56
	Depreciable Assets	Total:	\$105.138.862.59	\$390.576.75	(\$132 773 33)	(\$45 040 BU)	CE0 837 A7	(\$434.94)		0000 1 15440(1 A
CJL 10, International state and a state a state and a state and a state and a state a state and a state	Amostin-his Accestu		•			for an an an all		1271200101	PA*20	\$100,410,522.34
CKY 39000 Organization Coeffs 50.00 <t< td=""><td>Amoruzable Assets Intandibles</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>G/L 108</td></t<>	Amoruzable Assets Intandibles									G/L 108
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	CKY 30100 Organization Costs		\$0.00	\$0.00	\$0,00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00
	CKY 30300 Intangibie Plant		\$91,310.69	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,800.98
		Total:	\$91,310.69	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,800.98
CKY 30320 PARA Software \$16,30 \$1713,113 \$51,00 \$50,00	Software CKY 30340 DIS Software		6774 006 EA	6100 FB			1	:		
CKY 30330 Other Software 3824,493.73 \$271,088.61 \$0.00	CKY 30320 FARA Software		40.05 \$0.00	00.001¢	()?.13,151.3() \$0.00	\$0.05	\$0.00	\$0.00	\$0.00	\$11,943.75
	CKY 30330 Other Software		\$924.499.79	\$21.068.61	50.0¢	\$0.00	50.00 40.00	00.04	00'0\$ \$0 00	\$0.00 \$045 568 40
		Total	\$1 640 496 23	¢34 477 40	12742 464 211		00.04	00-04	norne	nt-pociet.ce
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Leaseholds - Distribution			C111151-74		00'0¢	00'0¢	00.04	nn-n¢	01.716,1684
	CKY 37571 Lse 451 Ashland, KY		\$43,840.54	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,686.87
		Total:	\$43,840,54	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,686.87
CKY 39111 Data Handling Equip CKY 39112 Information Systems\$68,801.31\$433.352 $(770,807.81)$ $(50.00$ (70.00) (50.00)	<u>General</u> CKY 39110 Office Furniture & Equit	e	\$418,301.79	\$5,333,20	(\$38,301.68)	\$0.00	\$2,199,00	00.02	\$0 DD	\$387 K37 34
CKY 39112 Information Systems\$133,901.81\$5,660.50\$0.00 </td <td>CKY 39111 Data Handling Equip</td> <td>_</td> <td>\$68,801.31</td> <td>\$433,52</td> <td>(\$70,807.81)</td> <td>\$0.00</td> <td>\$10.00</td> <td>\$0.00</td> <td>\$0.00 \$0.00</td> <td>(\$1 562 08)</td>	CKY 39111 Data Handling Equip	_	\$68,801.31	\$433,52	(\$70,807.81)	\$0.00	\$10.00	\$0.00	\$0.00 \$0.00	(\$1 562 08)
CKY 39300 Stores Equipment \$14,591.78 \$28.72 $($13,73.48)$ \$0.00 \$0.00 <td>CKY 39112 Information Systems</td> <td></td> <td>\$133,901.81</td> <td>\$5,660.50</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$139.562.31</td>	CKY 39112 Information Systems		\$133,901.81	\$5,660.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139.562.31
CKY 39410 Garage & Service Equip \$2,610.48 \$98.26 (\$1,462.68) \$0.00 \$0.00 \$0.00 \$0.00 \$1 CKY 39420 Shop Equipment \$1,438.53 \$4,58 \$0.00 \$0.00 \$0.00 \$0.00 \$798 CKY 39420 Shop Equipment \$1,438.53 \$4,58 \$0.00 \$0.00 \$0.00 \$0.00 \$700 \$700 \$793 CKY 39420 Shop Equipment \$1,438.521 \$4,58 \$6,099.01 (\$32,445.72) \$0.00 \$0.00 \$0.00 \$7000 \$700 \$700	CKY 39300 Stores Equipment		\$14,591.78	\$28.72	(\$13,787.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39420 Shop Equipment \$1,438.53 \$4.58 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$706 CKY 39430 Tools & Other Equipment \$824,800.62 \$6,099.01 (\$32,445.72) \$0.00 \$0.00 \$0.00 \$0.00 \$706 CKY 39500 Laboratory Equipment \$2,835.21 \$43,46 (\$22,44.80) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 CKY 39500 Misc Equipment \$70,639.85 \$659.10 (\$28,429.09) \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 CKY 39500 Misc Equipment \$70,639.85 \$18,360.35 (\$185,479.34) \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 CKY 39413 Underground Tank Cleanup \$1,537,921.38 \$18,360.35 (\$185,479.34) \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 Other Total: \$1,637,921.38 \$18,360.35 \$185,479.34) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	CKY 39410 Garage & Service Equip	6	\$2,610.48	\$98.26	(\$1,462.68)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,246.06
CKY 39430 Tools & Other Equipment \$824,800.62 \$6,099,01 (\$32,445.72) \$0.00 \$0.00 \$0.00 \$0.00 \$796 CKY 39500 Laboratory Equipment \$7,935.21 \$43.46 (\$32,445.72) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$5.137 CKY 39800 Misc Equipment \$71,537,921.38 \$18,360.35 (\$185,479.34) \$50.00 \$50.00 \$0.00 \$0.00 \$5.0	CKY 39420 Shop Equipment		\$1,438.53	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,443.11
CKY 39500 Laboratory Equipment \$2,835.21 \$43.46 (\$24.48) \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$1,57 CKY 39800 Misc Equipment \$70,639.85 \$653.10 (\$28,429.09) \$9.00 \$0.00 \$0.00 \$0.00 \$1,373 CKY 39800 Misc Equipment Total: \$1,537,921.38 \$18,360.35 (\$185,479.34) \$0.00 \$2,000 \$0.00 \$0.00 \$1,373 Other Total: \$1,537,921.38 \$18,360.35 (\$185,479.34) \$0.00 \$2,209.00 \$0.00 \$0.00 \$1,373 Other Total: \$1,537,921.38 \$18,360.35 (\$185,479.34) \$0.00 \$2,000 \$0.00 \$0.00 \$1,373 Other Total: \$1,817,232.20 \$0.00 </td <td>CKY 39430 Tools & Other Equipme</td> <td>'nt</td> <td>\$824,800.62</td> <td>\$6,099.01</td> <td>(\$32,445.72)</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$798,453.91</td>	CKY 39430 Tools & Other Equipme	'nt	\$824,800.62	\$6,099.01	(\$32,445.72)	\$0.00	\$0.00	\$0.00	\$0.00	\$798,453.91
CKY 39800 Misc Equipment \$70,639.85 \$659,10 \$28,429,09 \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 Total: \$1,537,921.38 \$18,360.35 \$185,479.34 \$0.00 \$2,209.00 \$0.00 \$0.00 \$1,373 Other Total: \$1,537,921.38 \$18,360.35 \$185,479.34 \$0.00 \$2,209.00 \$0.00 \$1,373 Other Total: \$1,537,921.38 \$18,360.35 \$185,479.34 \$0.00 \$2,209.00 \$0.00 \$0.00 \$1,373 Other \$181,232.20 \$0.00 <td< td=""><td>CKY 39500 Laboratory Equipment</td><td></td><td>\$2,835.21</td><td>\$43,46</td><td>(\$244.88)</td><td>\$0.00</td><td>\$0.00</td><td>\$0.00</td><td>\$0.00</td><td>\$2,633.79</td></td<>	CKY 39500 Laboratory Equipment		\$2,835.21	\$43,46	(\$244.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,633.79
Total: \$1,537,921.38 \$18,5,479.34 \$0.00 \$2,209.00 \$0.00 \$1,373 Other CKY 39413 Underground Tank Cleanup \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$1,373 CKY 39413 Underground Tank Cleanup \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$181 Amortizable Assets Total: \$3,503,801.14 \$40,874.16 \$898,640.71 \$0.00 \$2,209.00 \$0.00 \$0.00 \$2,644	CKY 39800 Misc Equipment		\$70,639.85	\$659.10	(\$28,429.09)	\$0.00	\$0.00	\$0.00	\$0.00	\$42,869.86
Other Other \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$181,232.20 \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$181 CKY 39413 Underground Tank Cleanup \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$181 Total: \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$181 Amortizable Assets Total: \$3,503,801.14 \$40,874.16 \$898,640.71 \$0.00 \$2,209.00 \$0.00 \$0.00 \$2,640		Total:	\$1,537,921.38	\$18,360.35	(\$185,479.34)	\$0.00	\$2,209.00	\$0.00	\$0.00	\$1,373,011.39
Total: \$181,232.20 \$0.00 \$0.00 \$0.00 \$0.00 \$181 Amortizable Assets Total: \$3,503,801.14 \$40,874.16 (\$898,640.71) \$0.00 \$2,209.00 \$0.00 \$0.00 \$2,646	<u>Other</u> CKY 39413 Underground Tank Clea	dnu	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181.232.20
Amortizable Assets Total: \$3,503,801.14 \$40,874.16 (\$898,640.71) \$0.00 \$2,209.00 \$0.00 \$2,648		Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Amortizable Assets	Total:	\$3.503.801.14	\$40.874.16	(\$898.640.71)	\$0.00	\$2 209 00	\$0 UU	\$0.00	C7 648 743 60
					for the second	00°0*	00.602.24	nniné	ກກາກຂ	94,040,443,038
									ප	111 7/-

;

Page 2 of 81

Depr - 1074 (Not Used)

4/12/2007 14:43

9

- -

	Me	onthiy Depreciation	Reserve Activity			Starting 1	Nonth: Jan/2	005
		NiSour	6			Ending M	onth: Jan/2	005
Columbia Gas of Kentucky Financial(SEC								
Depr Group	Beginning Reserve	Provision	Retirements	Cast of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u>								
Production			4				-	
CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0.00	\$0.00 50.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	0.0.0\$	\$0.0U \$0.0D	00.02	\$0.00 \$	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00
Liveshietict.	nn'ne	nn.n¢	no.n¢	no'n¢	nn-n¢	nnat	00'0¢	00.04
CKY 37440 Land Rights, Other Dist	\$95,519,65	\$617.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,137.23
CKY 37450 Rights of Way	\$543,080.76	\$2,768.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$545,849.28
CKY 37520 CG M&R Structures	\$5,377.60	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,386.17
CKY 37530 General M&R Structures	\$10,646.93	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,664.65
CKY 37540 Regulating Structures	\$303,853.97	\$893.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$304,747.18
CKY 37560 Dist Ind M&R Structures	\$33,442.10	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,586.18
CKY 37570 Other Structures	\$1,582,597.35 *19 777 55	\$11,829.30	\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$1,594,426.65 ***
GNT 3/380 COMMUNICATION STRUCTURES	09,101,014 09,247 543 013	04°/71¢	30.00 (473 036 42)	10.UG	00.04	00'0¢	00 U2	\$40 760 009 44
CAT 3/ 000 mails CKY 37810 M&R Fault-General	440,000 130,000 AD 98	147076°001¢	(04/00/074) 20.00	(24):007(2) ¢)	50.00 S1.00	50.00 50.00	\$0.00 \$0.00	\$259.235.98
CKY 37820 M&R Equip-General-Red	\$1.903.052.99	\$8,184.59	(\$2.475.84)	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	\$0.00	\$1.908.761.74
CKY 37830 M&R Eq-Local Gas Purc	\$26,044,14	\$94.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,138.86
CKY 37910 M&R Equip-CG-Check St	\$238,394.58	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$238,882.46
CKY 38000 Services	\$47,882,562,86	\$151,769.83	(\$13,677.67)	\$0.00	\$0.00	\$0.00	\$0.00	\$48,020,655.02
CKY 38100 Meters	\$3,287,708.43	\$22,160.54	\$0.00	\$0.00	\$0.00	\$50.30	\$0.00	\$3,309,919.27
CKY 38200 Meter Installations	\$2,845,522,04	\$14,398.37	(\$1,643.06)	\$0.00	\$0.00	\$50.29	\$0.00	\$2,858,327.64
CKY 38300 House Regulators	\$889,979.80	\$2,493.82	(\$300.13)	\$0.00	\$0.00	\$0.00	\$0.00	\$892,173.49
CKY 38400 House Reg Installation	\$1,603,718.93	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605,911.72
CKY 38500 Ind M&R Equipment	\$983,196.33	\$3,480.01	(\$3,879.82)	(\$62.91)	\$0.00	\$0.00	\$0.00	\$982,733.61
CKY 38720 Other Eq-Odorization	\$98,979.16	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	20.02	\$99,636.69
CKY 38741 Other Eq-Telephone	\$179,806.46	\$669.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,475.57
CKY 38742 Other Eq-Radio	\$423,566.91	\$1,751.64	\$0.00	\$0.00	\$0.00	\$0.00	20.02	\$425,318.55
CKY 38744 Other Eq-Other Comm	\$43,434.37	\$156.59	\$0.00	\$0.00	\$0.00	\$0.00	20.00	\$43,590.96
CKY 38745 Other Eq-Telemetering	\$372,476.06	\$2,488.53 \$2,55,54	\$0,00 20.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$374,964.59 \$04 560 76
CKY 38/46 Other Eq-Gust into Se	74'176'18\$	\$248.34	nn.u¢	60-04	20-0¢	on ne	on ne	A mensilee
lotal:	\$104,365,547.28	\$383,474,13	(\$45,813.00)	(\$14,268.33)	\$0.00	FC.UUT&	nn-n¢	\$104,089,040.07
CKY 39200 Trailers over 1.000	\$40.895.23	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,211.43
CKY 39221 Trailers 1.000 & less	\$3,398,75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip. Stationary	\$430,515,29	\$9,390.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$439,905.44
		ł						67.77 LUUUU11
Page 1 of 👼 🦵		Dep	r - 1074 (Not Used	_				4/12/2UUV 14:45

		Mor	thly Depreciation F	Reserve Activity		·	Starting M	onth: Jan/2	. 005
			NiSour	e			Ending Mo	nth: Jan/2	005
Columbia Gas of Kentucky <u>Financial/SEC</u>						, ,	- - 		
Depr Group		Beginning Reserve	Provision	Refirements	Cost of Removal	Salvage and Other Credits	Iransrers and . Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets									2
<u>General</u> CKY 39600 Power Oper Equipment		\$569,986.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$569,966.39
	Total:	\$1,044,775.66	\$9,706.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,054,482.01
Depreciable Assets	Total:	\$105,410,322.94	\$393,180.48	(\$45,813.00)	(\$14,268.33)	\$0.00	\$100.59	\$0.00	\$105,743,522.68
Amortizable Assets									C/L 108
<u>Intangibles</u> CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0'00 \$0'00	\$0.00
CKY 30300 Intangible Plant		\$91,800.98	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,291.27
1	Total:	\$91,800.98	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,291.27
Software CKY 30310 DIS Software		\$11.943.75	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.052.33
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20.00
CKY 30330 Other Software		\$945,568.40	\$16,029.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$961,597.84
	Total:	\$957,512.15	\$16,138.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$973,650.17
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$44,686.87	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,533.20
ł	Total:	\$44,686.87	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,533.20
<u>General</u> CKY 39110 Office Furniture & Equip	0.	\$387,532,31	\$5,267.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$392,799.31
CKY 39111 Data Handling Equip		(\$1,562.98)	\$236.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,326.15)
CKY 39112 Information Systems		\$139,562.31	\$5,994.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,556.84
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equip	•	\$1,246.06	\$95.82	\$0.00	. \$0.00	\$0.00	\$0.00	\$0.00	\$1,341.88
CKY 39420 Shop Equipment		\$1,443.11	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,447.69
CKY 39430 Tools & Other Equipmen	nt	\$798,453.91	\$6,122.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$804,576.49
CKY 39500 Laboratory Equipment		\$2,633.79	\$42.95	\$0.0\$	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00 *** 00	\$2,676.74
- Niannanuse Equipment	Total	\$1 373 011 30	C1.0000	00.04			\$0.00 \$0.00		\$1 301 355 81
<u>Other</u> CKY 38413 thderoround Tank Clea		\$181.232.20	OU DS	00.02	0005	\$0 D0	\$0.00	\$0.00	\$181.232.20
•	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,648,243.59	\$35,819.06	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$2,684,062.65
									C/111
Page 2 of &).			Depr	1074 (Not Used	_				4/12/2007 14:43

	Mor	thly Depreciation R	leserve Activity			Starting M	onth: Feb/2(
		NiSourc	ġ,			Ending Mo	nth: Feb/2(005
Columbia Gas of Kentucky <u>Financial/SEC</u>					-	ļ		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	i ransrers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvements	\$0.00	\$0,00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00
Distribution	50 4 0 4 0 0 4	13 F 800	00 04					
UNI 3/440 LANG RIGHTS, URBE UIST	\$30,137.23 \$545 840 78	40.110¢	\$0.04 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	00-04 40-00	436,/54.8U
CKY 37500 CG M&R Structures	4040,049.20	90,00 /24 88	00.0¢	00.04	00'0¢	00.0¢	00'0\$	2040,004.34 25 304 74
CKY 37530 General M&R Structures	\$10.664.65	\$17.72	\$0.00 \$0.00	50.00 50.00	\$0.00 \$0.00	\$0.00	\$0.00 50.00	\$10.682.37
CKY 37540 Regulating Structures	\$304,747.18	\$893.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$305,640.39
CKY 37560 Dist Ind M&R Structures	\$33,586.18	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,730.26
CKY 37570 Other Structures	\$1,594,426.65	\$11,859.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,606,286.06
CKY 37580 Communication Structures	\$18,855.31	\$147,46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,002.77
CKY 37600 Mains	\$40,760,992.11	\$155,105.31	(\$2,768.46)	(\$50,251.71)	\$0.00	\$0.00	\$0.00	\$40,863,077.25
CKY 37810 M&R Equip-General	\$259,235.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$259,728.98
CKY 37820 M&R Equip-General-Reg	\$1,908,761.74	\$8,182.72	(\$231.57)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,916,712.89
CKY 37830 M&R Eq-Local Gas Purc	\$26,138.86 ****	\$94.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,233.58
CKY 37910 M&R Equip-CG-Check St	\$238,882.46 #48 ADA ##E AD	5437.38 ****	\$0.00 (*** 627 06)	\$0.09 \$0.00	\$0.00	\$0.00 (474 £9)	\$0.00 \$0.00	\$239,370.34 \$48 158 171 20
CKY 36400 Motors	20.000,020,046 70 040 040 53	\$132,123.62 \$33 244 45	(06.150,415) An An		\$0.00	(00-17¢)	50.00	440,130,120,121,3U
CKI 30100 meters CKY 38200 Meter installations	\$2,858.327.64	\$14,428,48	(\$1.870.96)	\$0.00	50.00 \$0.00	\$0.00 \$0.00	\$0.00	\$2.870.885.16
CKY 38300 House Requiators	\$892,173,49	\$2,519,60	(\$318.05)	\$0.00	\$0.00	\$0.00	\$0.00	\$894,375.04
CKY 38400 House Reg Installation	\$1,605,911.72	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,608,104.51
CKY 38500 Ind M&R Equipment	\$982,733.61	\$3,478.16	\$1,362.04	(\$168.87)	\$0.00	\$0.00	\$0.00	\$987,404.94
CKY 38720 Other Eq-Odorization	\$99,636.69	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,294.22
CKY 38741 Other Eq-Telephone	\$180,475.57	\$669.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,144.68
CKY 38742 Other Eq-Radio	\$425,318.55	\$1,751.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$427,070.19
CKY 38744 Other Eq-Other Comm	\$43,590,96	\$177.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,768.66
CKY 38745 Other Eq-Telemetering	\$374,964.59	\$2,485.69	\$0.00	\$0.00	\$0.00	(\$1,132.64)	\$0.00	\$376,317.64
CKY 38746 Other Eq-Cust Info Se	\$91,669.76	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,918.10
Total:	\$104,689,040.67	\$383,756.02	(\$18,464.96)	(\$50,420.58)	\$0.00	(\$1,202.71)	\$0.00	\$105,002,708.44
General				00 0 4			40 C4	00 L02 FF 4
CKY 39220 Trailers over 1,000	\$41,211.43 \$2 308 75	92.0154 \$0.00	00.0\$	50.00 40.00	⊅0.00 ¢n nn	\$0.00	00.0% 00.08	53.398.75
CAT 33221 ITALIBIS 1,000 & less	C / DEC CC		00.0¢		00.04			
CKY 39411 CNG Equip, Stationary	\$439,905.44	\$9,390.15	\$0.00	20.03	20-00	00.04	90.UU	80,082,8444
								111 MARY 41.44
Page 1 of 5 🥕		Depr	- 1074 (Not Used	_				4/12/2007 14:44

		Mon	tihly Depreciation I	Reserve Activity			Starting M	onth: Feb	12005	
			NiSour	80			Ending Mc	onth: Feb	(2005	
Columbia Gas of Kentucky <u>Financial/SEC</u>										
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Res	serve.
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$569,966.39	00'0\$	\$0.00	\$0.00	00'0\$	\$0.00	00.0\$	\$569,9	66.39
р 	Total:	\$1,054,482.01	\$9,706.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,064,1	88.36
Depreciable Assets	Total:	\$105,743,522.68	\$393,462.37	(\$18,464.96)	(\$50,420.58)	\$0.00	(\$1,202.71)	\$0.00	\$106,066,8	96.30
<u>Amortizable Assets</u> Interntitios									C/L 108	• • •
CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
CKY 30300 Intangible Plant		\$92,291.27	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,7	181.56
	Total:	\$92,291.27	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,7	81.56
Software CKY 30316 DIS Software		\$12,052.33	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	512,1	160.91
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
CKY 30330 Other Software		\$961,597.84	\$17,188.87	(\$253,758.00)	\$0.00	\$0.00	\$0.00	\$0.00	0 \$725,0	028.71
	Total:	\$973,650.17	\$17,297.45	(\$253,758.00)	\$0.00	\$0.00	\$0,00	\$0.00	\$737,1	89.62
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashiand, KY		\$45,533.20	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	3 \$46,3	379.53
·	Total:	\$45,533.20	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.06	0 \$46,3	379.53
<u>General</u> CKY 39110 Office Furniture & Equi	ā	\$392,799.31	\$5,270.70	\$0.00	\$0.00	\$0.00	\$144,18	\$0.0	\$398;	214.19
CKY 39111 Data Handling Equip		(\$1,326.15)	\$236.83	\$0.00	\$0.00	\$0.00	\$0.00	20.01	0 (\$1,0	89.32)
CKY 39112 Information Systems		\$145,556.84	\$6,008.16	\$0.00	\$0.00	\$0.00	\$988.46	\$0.05	0 \$152,	553.46
CKY 39300 Stores Equipment		\$833,02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	- 6	833.02
CKY 39410 Garage & Service Equi	<u>a</u>	\$1,341.88	\$95,82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1 [,]	437.70
CKY 39420 Shop Equipment		\$1,447.69	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,	452.27
CKY 39430 Tools & Other Equipme	ent	\$804,576.49	\$6,122.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0\$	0 \$810,	699.07
CKY 39500 Laboratory Equipment		\$2,676.74	\$42.95	\$0.00	. \$0,00	\$0.00	\$0.00	\$0.0	0 \$2,	719.69
CKY 39800 Misc Equipment		\$43,449.99	\$580.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$44,	030.12
	Total:	\$1,391,355.81	\$18,361.75	\$0.00	\$0.00	\$0.00	\$1,132.64	\$0.0	0 \$1,410,	850.20
Other CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$181,	232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$181;	232.20
Amortizable Assets	Total:	\$2,684,062,65	\$36,995.82	(\$253,758.00)	\$0.00	\$0.00	\$1,132.64	\$0.0	0 \$2,468,	433.11
									6/7 11	
Page 2 of # 3~			Depi	r - 1074 (Not Used	_				4/12/2007 14	4:44

ହ

	Mor	tthly Depreciation R	leserve Activity			Starting Mo	onth: Mar/20	05
		NiSourc	ø			Ending Mol	nth: Mar/20	05
Columbia Gas of Kentucky Financial/SEC								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production		, UUU	00.0\$	Sn on	00 N\$	\$0 DD		¢0 00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20.00 \$0.00	\$0.00 \$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution								
CKY 37440 Land Rights, Other Dist	\$96,754.80	\$617.57	\$0.00	(\$918.69)	\$0.00	\$0.00	\$0.00	\$96,453.68
CKY 37450 Rights of Way	\$548,604.34	\$2,755.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551,359.40
CKY 37520 CG M&R Structures	\$5,394.74	\$8.57	\$0.00	\$0.00	20.02	20.00	\$0.00	\$5,403.31
CKY 37530 General M&R Structures	\$10,682.37	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,700.09
CKY 37540 Regulating Structures	\$305,640.39	\$892.15	(\$1,300.42)	(\$5,597.46)	\$0.00	\$0.00	\$0.00	\$299,634.66
CKY 37560 Dist Ind M&R Structures	\$33,730.26	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,874.34
CKY 37570 Other Structures	\$1,606,285.06	\$11,889.52	\$0.00	\$0.08	\$0.08	\$0.00	\$0.00	\$1,618,175.58
CKY 37580 Communication Structures	\$19,002.77	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,150.23
CKY 37600 Mains	\$40,863,077.25	\$154,874.00	(\$23,004.42)	(\$16,859.32)	20.00	20.00	20.00	\$40,978,087.51
CKY 37810 M&R Equip-General	\$259,728.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$260,221.98
CKY 37820 M&R Equip-General-Reg	\$1,916,712.89	\$8,180.96	(\$1,568.58)	(\$2,113.08)	\$0.00	\$0.00	\$0.00	\$1,921,212.09
CKY 37830 M&R Eq-Local Gas Purc	\$26,233.58	\$94.72	\$0.00	\$0.00	\$0.00	20.00	\$0.00	\$26,328.30
CKY 37910 M&R Equip-CG-Check St	\$239,370.34	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$239,858.22
CKY 38000 Services	\$48,158,121.30	\$152,557.98	(\$16,223.47)	(\$3,782.24)	\$0.00	\$27.66	\$0.00	\$48,290,701.23
CKY 38100 Meters	\$3,332,085.23	\$22,349.95	\$0.00	20.00	\$0.00	\$50.98	\$0.00	\$3,354,486.16
CKY 38200 Meter Installations	\$2,870,885.16	\$14,450.30 20,250 54	(\$2,542.82)	(\$896.09)	\$0.00 \$2.00	\$50.93	00.04	5C.149,188,54
CKY 38300 House Regulators	\$894,375.04	\$2,552.04	(\$191.15)	(\$5.46)	00'0\$	00.0\$	90.04 40.80	\$4,020,50.40
CKY 38400 House Reg Installation	\$1,508,104.51 \$505 104.51	\$2,192.79 55,152.79	\$0.00 101 777 501	\$000 (\$4,449.00)	\$0.00	00.0¢	90.00 60.00	\$1,010,291.50 \$005 705 40
CKY 38500 Ind M&K Equipment	46.404 404.94	40,4/0.4U	(0#·CZZ,44¢)	(\$1,449.90) (\$7 500 40)	00.0¢		00.04	4900,200.40 403 361 66
CKY 38741 Other Eq-Ugorization	22.462,UU5¢	4001.00 4660 11	50.00 50.00	(51.05c, 14)	00.05	\$0.00	\$0.00 \$0.00	\$181.813.79
CKY 38742 Other En.Radio	\$427,070,19	\$1.746.31	(\$5.809.13)	\$0.00	\$0.00	\$45.94	\$0.00	\$423,053.31
CKY 38744 Other Ea-Other Comm	\$43,768.66	\$362.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,130.70
CKY 38745 Other Eq-Telemetering	\$376,317.64	\$2,316.40	\$0.00	\$0.00	\$0.00	(\$10,558.84)	\$0.00	\$368,075,20
CKY 38746 Other Eq-Cust Info Se	\$91,918.10	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,166.44
Total:	\$105,002,708.44	\$384,181.38	(\$54,865.55)	(\$39,212.51)	\$0.00	(\$10,383.28)	\$0.00	\$105,282,428.48
General							00 04	C2 070 77 0
CKY 39220 Trailers over 1,000	\$41,527.63	\$316.20	20.02	00.0\$	50.00	00.04	00.04	10 10 10 10 10 10 10 10 10 10 10 10 10 1
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	20.00	\$0.00	20.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$449,295.59	\$9,390.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$458,685.74
Page 1 of & J		Depr	- 1074 (Not Used)					4/12/2007 14:44

:

		Моп	thly Depreciation I	Reserve Activity					
			•	•			Starting Mo	nth: Mar/20	05
			NiSour	CG			Ending Mon	ıth: Mar/20	05
Columbia Gas of Kentucky <u>Financial/SEC</u>							Tennefran and		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments I	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$569,966.39	00.0 \$	00'0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$569.966.39
•	Total:	\$1,064,188.36	\$9,706.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,073,894.71
Depreciable Assets	Total:	\$106,066,898.80	\$393,887.73	(\$54,865.55)	(\$39,212.51)	\$0.00	(\$10,383.28)	\$0.00	\$106,356,323.19
<u>Amortizabia Assets</u>								ড	801 71
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$92,781.56	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,271.85
	Total:	\$92,781.56	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,271.85
Software CKY 30310 DIS Software		\$12,160.91	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,269.49
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$725,028.71	\$27,580.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$752,608.92
	Total:	\$737,189.62	\$27,688.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$764,878.41
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$46,379.53	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,225.86
	Total:	\$46,379.53	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,225.86
<u>General</u> CKY 39110 Office Furniture & Equi	٩	\$398,214.19	\$5,274,40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$403,488.59
CKY 39111 Data Handling Equip		(\$1,089.32)	\$236.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$852.49)
CKY 39112 Information Systems		\$152,553.46	\$8,314.55	\$0.00	\$0.00	\$0.00	\$10,512.90	\$0.00	\$171,380.91
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	đ	\$1,437.70	\$95.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.52
CKY 39420 Shop Equipment		\$1,452.27	\$4.58	\$0,09	\$0.00	\$0.00	\$0.00	\$0.00	\$1,456.85
CKY 39430 Tools & Other Equipme	ent	\$810,699.07	\$6,122.58	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00	\$816,821.65
CKY 39500 Laboratory Equipment		\$2,719.69	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,762.64
CKY 39800 Misc Equipment		\$44,030.12	\$580.13	20.03	\$0.00	50-00	\$0.00	\$0.00	\$44,610.25
	Total:	\$1,410,850.20	\$20,671.84	\$0.02	\$0.00	\$0.00	\$10,512.90	\$0.00	\$1,442,034.94
Other CKY 39413 Underground Tank Cle	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,468,433.11	\$49,697.25	00.0\$	\$0.00	\$0.00	\$10,512.90	\$0.00	\$2,528,643.26
								ট	1117
Page 2 of \$ J.			Depi	r - 1074 (Not Used	6				4/12/2007 14:44

Ļ

Depr - 1074 (Not Used)

Page 2 of #)-

	Mo	nthly Depreciation	Reserve Activity			Starting Mc	onth: Apr/20	05
		NiSour	e			Ending Wo	nth: Apr/20	05
olumbia Gas of Kentucky <u>inancial/SEC</u>						-		
Depr Group	Beginning Reserve	Provision	Retirements'	Cost of Removal	Salvage and Other Credits	Iransrers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production								
CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Distribution</u> CKY 37440 I and Richts. Other Dist	\$96.453.68	\$612.47	S0.00	50.00	\$0.00	\$0.00	\$0.00	\$97,066,15
CKY 37450 Rights of Wav	\$551,359,40	\$2.755.32	\$0.00	20.02	\$0.00	20.00	\$0.00	\$554.114.72
CKY 37520 CG M&R Structures	\$5,403.31	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,411.88
CKY 37530 General M&R Structures	\$10,700.09	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,717.81
CKY 37540 Regulating Structures	\$299,634.66	\$892.13	\$1,285.12	\$0.00	\$0.00	\$0.00	\$0.00	\$301,811.91
CKY 37560 Dist Ind M&R Structures	\$33,874.34	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,018.42
CKY 37570 Other Structures	\$1,618,175.58	\$11,889.52	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$1,630,065.10
CKY 37580 Communication Structures	\$19,150,23	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,297.69
CKY 37600 Mains	\$40,978,087.51	\$155,116.15	\$166,819.04	(\$5,208.69)	\$0.00	\$0.00	\$0.00	\$41,294,814.01
CKY 37810 M&R Equip-General	\$260,221.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$260,714,98
CKY 37820 M&R Equip-General-Reg	\$1,921,212.09	\$8,263.02	\$22,236.93	\$0.00	\$0.00	\$0.00	\$0.00	\$1,951,712.04
CKY 37830 M&R Eq-Local Gas Purc	\$26,328.30	\$94.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,423.02
CKY 37910 M&R Equip-CG-Check St	\$239,858,22	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,346.10
CKY 38000 Services	\$48,290,701.23	\$153,023.07	(\$21,510,45)	\$0.00	\$0.00	\$0.00	\$0.00	\$48,422,213.85
CKY 38100 Meters	\$3,354,486.16	\$22,568.20	\$0.00	\$0.00	\$920.44	\$0'00	\$0.00	\$3,377,974.80
CKY 38200 Meter Installations	\$2,881,947.53	\$14,454.92	(\$4,682.29)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,891,720.16
CKY 38300 House Regulators	\$896,730,47	\$2,583.93	(\$496.58)	\$0.00	\$0.00	\$0.00	\$0.00	\$898,817.82
CKY 38400 House Reg installation	\$1,610,297.30	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,612,490.09
CKY 38500 Ind M&R Equipment	\$985,205.40	\$3,446.67	(\$29,336.91)	(\$29.59)	\$0.00	\$0.00	\$0.00	\$959,285.57
CKY 38720 Other Eq-Odorization	\$93,361.56	\$657.53	\$0.00	\$0.00	20.00	\$0.00	\$0.00	\$94,019.09
CKY 38741 Other Eq-Talephone	\$181,813.79	\$1,027.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,841.71
CKY 38742 Other Eq-Radio	\$423,053.31	\$1,740.98	\$0.0	\$0.00	\$0.00	\$0.00	\$0-00	\$424,794.29
CKY 38744 Other Eq-Other Comm	\$44,130.70	\$381.07	\$0.09	\$0.00	\$0.00	\$0.00	20.00	\$44,511.77
CKY 38745 Other Eq-Telemetering	\$368,075.20	\$2,118.83	(\$35,142.61)	\$0.00	\$0.00	(\$10.73)	\$0.00	\$335,040.74
CKY 38746 Other Eq-Cust Info Se	\$92,166,44	\$248.34	\$0.02	\$0,00	\$0.00	\$0.00	\$0.00	\$92,414.78
Total:	\$105,282,428.48	\$385,366.34	\$99,172.25	(\$5,238.28)	\$920.44	(\$10.73)	\$0.00	\$105,762,638.50
<u>General</u> CKV 39201 Trailers over 1 000	\$41.843.83	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,160.03
CKY 39221 Trailers 1.000 & less	\$3,398,75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Emile. Stationary	\$458,685.74	\$7,685.93	(\$297,031,22)	\$0.00	\$0,00	\$0.00	\$0.00	\$169,340.45
	•	• •	•					
чс ,								
Page 1 of 3 >		Dep	r - 1074 (Not Used	_				4/12/2007 14:44

 $\overline{\boldsymbol{\omega}}$

		Mor	tthly Depreciation I	Reserve Activity					
			NiSnur	eu			Starting M Ending Mo	onth: Apr/2 nth: Apr/2	05 05
Columbia Gas of Kentucky				2					
<u>Financial/SEC</u> Depr Group		Beginning Reserve	Províslan	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adlustments	Loss / Gain	
Depreciable Assets									ALIACAN MIIIMUT
<u>General</u> CKY 39600 Power Oper Equipment		\$569,966.39	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$569,968.39
	Total:	\$1,073,894.71	\$8,002.13	(\$297,031.22)	\$0.00	\$0.00	\$0.00	\$0.00	\$784,865.62
Depreciable Assets	Total:	\$106,356,323.19	\$393,368.47	(\$197,858.97)	(\$5,238.28)	\$920.44	(\$10.73)	\$0.00	\$106,547,504.12
<u>Amortizable Assets</u>									5/1 108
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00
CKY 30300 Intangible Plant		\$93,271.85	\$490,29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,762.14
	Total:	\$93,271.85	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	00'0\$	\$93,762.14
<u>Software</u> CKY 30310 DIS Software		\$12,269.49	\$108.58	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.378.07
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$752,608.92	\$6,453.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$759,062.57
	Total:	\$764,878.41	\$6,562.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$771,440.64
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$47,225.86	\$846.33	00.02	\$0.00	\$0.00	\$0.00	\$0.00	\$48,072.19
	Total:	\$47,225.86	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,072.19
<u>General</u> CKY 39110 Office Furniture & Equi	đ	\$403,488.59	\$5,267.79	\$0.00	\$0.00	\$0.00	(\$493.26)	\$0.00	\$408,263.12
CKY 39111 Data Handling Equip		(\$852.49)	\$250.05	\$0.00	\$0.00	\$0.00	\$953.27	\$0.00	\$350.83
CKY 39112 Information Systems		\$171,380.91	\$10,797.53	\$0.00	\$0.00	\$0.00	(\$449.28)	\$0.00	\$181,729.16
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.09	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	đ	\$1,533.52	\$95.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629.34
CKY 39420 Shop Equipment		\$1,456.85	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,461.43
CKY 39430 Tools & Other Equipm	ent	\$816,821.65	\$6,122.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$822,944.23
CKY 39500 Laboratory Equipment		\$2,762.64	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,805.59
CKY 39800 Misc Equipment		\$44,610.25	\$580.13	\$0.00	(\$127.44)	\$0.00	\$0.00	\$0.00	\$45,062.94
	Total:	\$1,442,034.94	\$23,161.43	\$0.00	(\$127.44)	\$0.00	\$10.73	\$0.00	\$1,465,079.66
Other CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,528,643.26	\$31,060.28	\$0.00	(\$127.44)	\$0.00	\$10.73	\$0.00	\$2,359,586.83
								0	5/11 111
Dane 3 of 1 3.			Ĺ	(1221) ADTA (1124)					8419191919191919191919191919191919191919
			2023	3900 JONE \$ JOL - 1					444"44" INN71717134

	Mor	nthly Depreciation F	teserve Activity			Stating 1	Santhe Manuf	и С
		NISourc	ġ			Ending Me	onth: May/2	005
Columbia Gas of Kentucky <u>Financiat/SEC</u> Depr Group	Boofinitive Bosonia	Drewleion		Cost of Domental	Salvage and	Transfers and Adimension		; ; ;
	A LOCAL RUININGAN		chamamay			stilainenine	LOSS / Gali	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvements	\$0,00	\$0.00	\$0.00	\$0.00	\$0,00	20.00	\$0,00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0 ⁻⁰⁵
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution								
CKY 3/440 Land Rights, Uther Dist	CL'997'/6\$	\$6U7.36	\$0.00	50.00	\$0.00	\$0.00 10 10	\$0.00	597,673.51
CKY 37450 Rights of Way	\$554,114,72 ** 444 80	\$2,755.49	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$555,870.21 ** 400.45
	40'411'98	10.04	nn:n¢	\$0.0¢	00'0¢	00.04	on ot	04'074'0¢
CKY 3/530 General M&K Structures	18.117,014	21.178	00'0\$ 102 240 040	00.04 20.04	\$0.00 \$0.00	50.00	\$0.00 \$0.00	\$10,/35.53 \$204 244 57
	121101000	101 200	(n)-1#n'7¢)	(n.)**1****	00.04	40.00		10-1-10-1-0-4
CKY 3/560 DIST ING M&K SUNCTURES	\$34,018.42 #1 555 557 10	\$1.44.U8	50.00	50.00	00'0¢	00.04 00.00	90.0¢	\$34,102.5U
CKY 3/5/U Other Structures	\$1,830,060.10 \$10,007 00	20.889.11\$	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	50.00 58.00	00°0\$	\$1,9541,954,02 \$40,447,45
CKY 3/380 Communication Structures	\$14,291,69 \$44 704 844 04	3147.46 24 55 324 34	\$0.00 (\$87 584 60)	90.0¢ (\$10.260.27)	\$0.00 \$0.00	50.00 40.00	00.0¢	513,443.13 \$44 367 347 34
CKV 37840 M&R Fourin-General	\$760 714 98	1372000010	\$0.00 \$0.00	(Triconforta)	\$0.00 \$0.00	\$0-00 \$0-00	50.00	\$261.207.98
CKY 37820 M&R Equip-General-Red	\$1.951.712.04	\$8.346.32	(\$296.05)	(\$216.72)	\$0.00	\$0.00	\$0.00	\$1,959,545.59
CKY 37830 M&R Eq-Local Gas Purc	\$26,423.02	\$91.36	(\$2,926.05)	(\$65.19)	\$0.00	\$0.00	\$0.00	\$23,523.64
CKY 37910 M&R Equip-CG-Check St	\$240,346.10	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,833.98
CKY 38000 Services	\$48,422,213.85	\$153,264.20	(\$210,829.20)	\$0.00	\$0.00	\$512.98	\$0.00	\$48,365,161.83
CKY 38100 Meters	\$3,377,974.80	\$22,700.95	(\$1,290.41)	\$0.00	\$0.00	\$100.00	\$0.00	\$3,399,485.34
CKY 38200 Meter Installations	\$2,891,720.16	\$14,460.31	(\$2,989.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,903,190.58
CKY 38300 House Regulators	\$898,817.82	\$2,516.08	(\$354.82)	\$0.00	\$0.00	\$150.00	\$0.00	\$901,229.08
CKY 38400 House Reg Installation	\$1,612,490.09	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,614,682.88
CKY 38500 Ind M&R Equipment	\$959,285.57	\$3,414.67	(\$22,434.58)	(\$978.22)	\$0.00	\$0.00	\$0.00	\$939,287.44
CKY 38720 Other Eq-Odorization	\$94,019.09	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05	\$94,676.62
CKY 38741 Other Eq-Telephone	\$182,841.71	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$184,228.44
CKY 38742 Other Eq-Radio	\$424,794,29	\$1,740.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$426,535.27
CKY 38744 Other Eq-Other Comm	\$44,511.77	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,748.64
CKY 38745 Other Eq-Telemetering	\$335,040.74	\$2,087.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$337,128.54
CKY 38746 Other Eq-Cust Info Se	\$92,414.78	\$248.34	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,663.12
Total:	\$105,762,638.50	\$386,272.23	(\$325,750.39)	(\$20,943.20)	\$0.00	\$762.98	\$0.00	\$105,802,980.12
General CKV 20230 Trailors More 4 000	547 160 D3	\$346 3D	\$0 D	\$0.00	\$0.00	\$0.00 \$	\$0.00	\$42,476,23
CKY 30334 Trailare 4 DAD & hee	43 308 75	An an	20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398,75
		20:04 20 14	00 00			en en	40 DA	£17E 399 46
CKY 39411 CNG Equip, Stationary	\$169,340.45	11.185,35	\$0.04	\$0.00	nnin¢	00°0¢	nnnt	01-270'0114
				·				
Pana 1 of B)-		Dent	1074 (Not Used)					4/12/2007 14:44
		ľ		_				

		Моп	thly Depreciation F	teserve Activity			Chandle of the second	C) 24	300
			NISourc	Ŗ			Ending Mon	th: May/2	005
Columbia Gas of Kentucky Financial/SEC							4 		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	salvage and Other Credits	Adjustments L	.oss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$569, <u>9</u> 66.39	00.0\$	\$0.00	00'0\$	00.0\$	90.0\$	\$0,0\$	\$569,966.39
	Total:	\$784,865.62	\$6,297.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$791,163.53
Depreciable Assets	Total:	\$106,547,504.12	\$392,570.14	(\$325,750.39)	(\$20,943.20)	\$0.00	\$762.98	\$0.00	\$106,594,143.65
Amortizable Assets Intancibles									6-12 108
CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$93,762.14	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,252.43
	Total:	\$93,762.14	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,252.43
Software CKY 30310 DIS Software		\$12,378.07	\$108.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,486.65
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$759,062.57	\$15,279.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$774,341.99
	Total:	\$771,440.64	\$15,388.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$786,828.64
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$48,072.19	\$846.33	\$0.00	\$0.00	\$0.09	\$0.00	\$0.00	\$48,918.52
	Total:	\$48,072.19	\$846.33	\$0.00	\$0.00	\$0.00	\$0.09	\$0.00	\$48,918.52
<u>General</u> CKY 39110 Office Furniture & Equi	đ	\$408,263.12	\$5,261.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$413,524.31
CKY 39111 Data Handling Equip		\$350.83	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$614.10
CKY 39112 Information Systems		\$181,729,16	\$10,987.75	\$0.00	\$0.00	\$0.08	\$0.00	\$0.00	\$192,716.91
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	đ	\$1,629.34	\$95.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,725.16
CKY 39420 Shop Equipment		\$1,461.43	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,466.01
CKY 39430 Tools & Other Equipm	ent	\$822,944.23	\$6,122.58	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$829,066.81
CKY 39500 Laboratory Equipment	**	\$2,805.59	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,848.54
CKY 39800 Misc Equipment		\$45,062.94	\$580.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,643.07
	Total:	\$1,465,079.66	\$23,358.27	\$0.00	\$0.00	\$0.00	\$0.05	\$0.00	\$1,488,437.93
<u>Other</u> CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232,20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,559,586.83	\$40,082.89	00.0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$2,599,669,72
								ભ	111 7
Page 2 of # 7			Depr	- 1074 (Not Used					4/12/2007 14:44

	Mo	nthly Deprectation I	Reserve Activity			Starting N	lanth* .iuni2	305 1
		NISour	6			Ending M	onth: Jun/2	005
Columbia Gas of Kentucky Financial/SEC								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvem ant s	\$0.00	\$0.00	\$0.00	00.02	\$0.00	\$0 UU	¢0.00	00.04
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 374401 and Birkts, Other Dist	407 CT0 Et	50 T C C T		~~~~				
CAL 3/440 Land Aignes, Uther Dist		\$6U1.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,280.87
CKT 3/450 Kignts of Way	\$356,870,21 \$F 470 4F	\$2,755.41 *2 -7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$559,625.62
	00,420,40 640 707 60	10.94	20.0¢	00.0¢	00.04	\$0.00 50.00	\$0.0U	\$5,429.02
CNT 3/ 3/ General Max Structures	\$10,735.53	\$17.72	\$0.00 22.22	\$0.00	\$0.00	\$0.00	\$0.00	\$10,753.25
CN1 3/340 Regulating Structures	16.196,1926	48.488¢	\$0.00	\$0.00	50.00	20.00	20.02	\$292,231.81
	\$34,162.50	\$144.08	20.00	20.00	\$0.00	\$0.00	20.02	\$34,306.58
CKY 375/0 Other Structures	\$1,541,954.62 C40 445 45	\$11,889.52	50.00	\$0-0\$	50.00	\$0.00	\$0.00	\$1,653,844.14
CVT 37200 COMPUTING CAUON SUNCTIES	01.044,814 54 755 755	94741 3	90.0¢	00'0\$ (\$75 101 00)	50.00	\$0.00 \$0.00	\$0.00	\$19,592.61
CKY 37810 B880 Early Comment	12,142,100,144 00 TOC 2003	18,844,0014	(\$2,220,1214) \$2,000	(48.120,814)	00.0¢	\$0.00 \$0.00	\$0.09 \$0.05	\$41,367,146.89 *****
CKY 37930 M&D Equip Conord Box	\$4 050 545 50	90.0244 40 9.46 76	00.0¢ (55 210 24)	100 4 4 4 E E O	\$0.00 \$0.00	\$0.0¢	\$0.0¢	\$4,001,1024 64,001,0024,00
UNI 37.020 MAR Eq.Local Gas Purc	41,409,049,049.05 573,573,64	07-040-00 888 99	(55-010-16) 00.03	(00.011,15) 00.02	\$0.00	\$0.00 \$0.00	00.0¢	\$1,964,961,02 ¢32 £13 62
CKY 37910 M&R Equip-CG-Check St	\$240.833.98	\$487.88 \$487.88	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00		\$0.60 \$0.60	\$241 321 RG
CKY 38000 Services	\$48,365,161,83	\$153,517.53	(\$61,049.35)	(\$1.455.90)	\$0.00	20.02	\$0.00	\$48,456,174,11
CKY 38100 Meters	\$3,399,485.34	\$22,819.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,422,304.62
GKY 38200 Meter Installations	\$2,903,190.58	\$14,470.72	(\$2,870.97)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,914,790.33
CKY 38300 House Regulators	\$901,229.08	\$2,654.70	(\$566.16)	\$0.00	\$0.00	\$0.00	\$0.00	\$903,317.62
CKY 38400 House Reg Installation	\$1,614,682.88	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,616,875.67
CKY 38500 Ind M&R Equipment	\$939,287,44	\$3,415.08	(\$5,587.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$937,115.08
CKY 38720 Other Eq-Odorization	\$94,676.62	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,334.15
CKY 38741 Other Eq-Telephone	\$184,228.44	\$1,386.73	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00	\$185,615.17
CKY 38742 Other Eq-Radio	\$426,535.27	\$1,740.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$428,276.25
CKY 38744 Other Eq-Other Comm	\$44,748.64	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,985.51
CKY 38745 Other Eq-Telemetering	\$337,128.54	\$2,087.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$339,216.34
CKY 38746 Other Eq-Cust Info Se	\$92,663.12	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,911.46
Total:	\$105,802,980.12	\$386,754.25	(\$198,911.49)	(\$21,099.29)	\$0.00	\$0.00	\$0.00	\$105,969,723.59
General								
CKY 39220 Irailers over 1,000	\$42,416,23 \$0,500 25	\$316.2U	20.02	\$0.00 \$0.00	00'0\$	\$0.00	50.00 20.00	\$42,792.43
CKY 39221 Trailers 1,000 & less	\$3,398.75	20.00	20.02	20.00	20.02	20.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$175,322.16	\$5,981.71	\$0.00	\$0.00	20.00	\$0.00	\$0.00	\$181,303.87
		ſ						11-1 5 TAANA 4 11
		Iden	- 1074 (Not Used					4/1,2/2001 14:44

		Mor	ithly Depreciation I	Reserve Activity			Stating U	onth: Lind	005
			NiSour	ce			Ending Mo	onth: Jun/2	005
Columbia Gas of Kentucky <u>Financial/SEC</u>									
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Iransters and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipmen	ţ	\$569,966.39	\$0.00	\$0.00	00.02	00.0\$	00.0\$	\$0.00	\$569,966.39
	Total:	\$791,163.53	\$6,297.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$797,461.44
Depreciable Assets	Total:	\$106,594,143.65	\$393,052.16	(\$198,911.49)	(\$21,099.29)	\$0.00	\$0.00	\$0.00	\$106,767,185.03
Amortizable Assets Intanglbles CVV and n Commission Control				60 60 60					G/r 108
CKY 30300 Intangible Plant		\$94,252,43	\$490.29	\$0.00	\$0.00 \$0.00	\$0.00	00'0\$	\$0.00	\$94,742.72
	Total:	\$94,252,43	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,742.72
<u>Software</u> CKY 30310 DIS Software		\$12,486.65	\$108.58	£0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,595.23
CKY 30320 FARA Software		\$0.00 \$774 90	\$0.00 \$45 295 40	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	00.0\$	\$0.00 10.02
	Total:	\$786.828.64	\$15.395.07	\$0.00	\$0.00 \$0.00	00.0¢	00.0¢	00.05	\$1 03,020,40 \$802.223.71
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$48,918.52	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,764.85
	Total:	\$48,918.52	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,764.85
<u>General</u> CKY 39110 Office Furniture & Equ	ġ	\$413,524,31	\$5,261.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$418,785.50
CKY 39111 Data Handling Equip		\$614.10	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$877.37
CKY 39112 Information Systems		\$192,716.91	\$10,987.75	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$203,704.66
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equ	di	\$1,725.16	\$101.31	\$0.00	\$0.00	\$0.00	\$1,987.96	\$0.00	\$3,814.43
CKY 39420 Shop Equipment CKY 39430 Toole & Offor Equipme	*	\$1,466.01 ¢rja neg 84	54.58 ¢6 1 2 2 58	\$0.00 \$0.00	\$0.00 \$0.00	\$0.09 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$1,470.59 *837 180 30
CKY 39500 Laboratory Equipment	t 1	\$2,848.54	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,891,49
CKY 39800 Misc Equipment		\$45,643.07	\$570.99	\$0.00	\$0.00	\$0.00	(\$1,987.96)	\$0.00	\$44,226.10
	Total:	\$1,488,437.93	\$23,354.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,511,792.55
<u>Other</u> CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	00 ^{.0\$}	\$0.00	\$0.00	\$0.00	\$181,232,20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,599,669.72	\$40,086.31	\$0.00	\$0.00	\$0.02	\$0.00	\$0.00	\$2,639,756.03
									0/7 111
Page 2 of \$ ^			Depr	r - 1074 (Not Used)					4/12/2007 14:44

.

Ø

ł

	Mo	nthly Depreciation I	Reserve Activity			Starting Mor	ath: Jul/20	90
		NiSour				Ending Mon	th: Jul/20	05
Columbia Gas of Kentucky <u>Financial/SEC</u>								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Saivage and Other Credits	Transfers and Adjustments L	oss/Gain	Finding Reserve
Depreciable Assets								
<u>. rrouucitori</u> CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0 an	00 U\$
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 37440 Land Rights. Other Dist	598 280 87	¢607 36	40 04	00 0 0				
CKY 37450 Rights of Wav	\$559.825 B2	20 755 A1	00.0¢	00.04	00'0¢	20.00	50.00	\$98,888.23
CKY 37520 CG M&R Structures	\$5.429.02	\$8.57	00.05	00.0¢	00'0¢	\$0.00 \$0.60	\$0.00	\$562,381.03
CKY 37530 General M&R Structures	\$10.753.25	\$17.72	\$0.00	0000			\$0.00 \$0.00	BC.164,04
CKY 37540 Regulating Structures	\$292,231,81	\$889.84	\$0.00	20.00	\$0.00	00'0¢	00 US	470,170,97 4702 474 65
CKY 37560 Dist Ind M&R Structures	\$34,306.58	\$144.08	\$0,00	\$0,00	\$0.00	\$0.00	\$0.00	434 450 66
CKY 37570 Other Structures	\$1,653,844.14	\$11,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.665.733.66
CKY 37380 Communication Structures	\$19,592.61	\$147.46	\$0.00	00'0\$	\$0.00	\$0.00	\$0.00	\$19.740.07
CKY 37600 Mains	\$41,367,146.89	\$155,580.89	(\$31,407.10)	(\$22.28)	\$0.00	\$0.00	\$0.00	\$41,491,298,40
CKY 37810 M&R Equip-General	\$261,700.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$262,193,98
CKY 37820 M&R Equip-General-Reg	\$1,964,961.02	\$8,346,49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,973,307.51
CKY 37830 M&R Eq-Local Gas Purc	\$23,612.63	\$88.99	\$0.00	\$0.00	\$0.00	\$0.04	\$0.00	\$23,701.62
CKY 3/910 M&K Equip-CG-Check St	\$241,321.86	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$241,809.74
CKT 38000 Services	\$48,456,174,11	\$153,960.53	(\$65,772.52)	\$0.00	\$0.00	\$1,441.47	\$0.00	\$48,545,803.59
	\$3,422,304.62	\$22,935.16	\$0.00	\$0,00	\$0.00	\$248.97	\$0.00	\$3,445,488.75
	\$2,914,790.33 ***********************************	\$14,483.18	(\$2,070.79)	\$0.00	\$0.00	(\$50.00)	\$0.00	\$2,927,152.72
	29.712,206¢	\$2,696.79	(\$264.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$905,749.49
CKY SEEN IN MED FURTHING	\$1,616,875.67	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,619,068.46
	\$937,115.08	\$3,471.67	(\$1,374.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$939,212.34
CKY 38744 Other Eq-Cuonzauon	490,304.15 9197 517 13	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,991.68
CKY 38742 Other Equadion	4100,013.1 <i>1</i> 4476 775 75	51,380.13 54 740 08	\$0.0U	\$0.00 (00 200 20)	\$0.00 \$0.00	\$0.00	\$0.00	\$187,001.90
CKY 38744 Other Ec-Other Comm	\$44.985.51	C236.87	00.0¢	(20.22)(24)	00.04	\$0.00 \$0.00	00.0¢	\$421,295.21
CKY 38745 Other Eq-Telemetering	\$339.216.34	\$2,087,80	00.04	00.05	00.04	00.0¢	50.00	85777764¢
CKY 38746 Other Eq-Cust Info Se	\$92,911.46	\$248,34	\$0 [.] 00	20.02	S0.00	\$0.00 \$0.00	00.04	4041,004,140 \$03 150 80
Total:	\$105,969,723.59	\$387,555.58	(\$100,889.74)	(\$2,744.30)	\$0.00	\$1.640.44	\$0.00	\$106.255.285.57
General		·	•					
CKY 39220 Trailers over 1,000	\$42,792.43	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,108.63
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$181,303.87	\$5,981.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$187,285.58
Page 1 of \$ 1		Серг	- 1074 (Not Used)					14-14-14-14-14-14-14-14-14-14-14-14-14-1
		1.1.1.1	mach while white					4414£ JOB7/21/4

4/12/2007 14:44

Ā

		Mon	thly Depreciation F	česerve Activity			Starting h	donth: Jul	2005	
			NiSour	80			Ending M	onth: Jul	2005	
Columbia Gas of Kentucky <u>Financial/SEC</u>							•			
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reser	an
Depreciable Assets									2	1
<u>General</u> CKY 39600 Power Oper Equipment		\$569,966.39	\$0.00	\$0,00	\$0,08	\$0.00	\$0.00	\$0.00	\$569,966	3,39
	Total:	\$797,461.44	\$6,297.91	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$803,759	.35
Depreciable Assets	Total:	\$106,767,185.03	\$393,853.49	(\$100,889.74)	(\$2,744.30)	\$0.00	\$1,640.44	\$0.00	\$107,059,044	192
<u>Amortizable Assets</u>									C/L 10:	αύ
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.06	36	00.00
CKY 30300 Intangible Plant		\$94,742.72	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,233	3.01
	Total:	\$94,742.72	\$490,29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,233	15
<u>Software</u> CKY 30310 DIS Software		\$12.595.23	\$108.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.70	181
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		0.00
CKY 30330 Other Software		\$789,628.48	\$15,290.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	\$804,91	9.27
	Total:	\$802,223.71	\$15,399.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05	\$817,623	3.08
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$49,764.85	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	\$50,61	1.18
	Total:	\$49,764.85	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	\$50,61	1.18
<u>General</u> CKY 39110 Office Furniture & Equi	ġ	\$418,785.50	\$5,261.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	3 \$424,04	6.69
CKY 39111 Data Handling Equip		\$877.37	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,14	0.64
CKY 39112 Information Systems		\$203,704,66	\$10,987.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	J \$214,69;	2.41
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$83.	3.02
CKY 39410 Garage & Service Equi	đ	\$3,814.43	\$106.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	33,92	1.22
CKY 39420 Shop Equipment		\$1,470.59	\$4.58	\$0.03	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,47	5.17
CKY 39430 Tools & Other Equipm	ent	\$835,189.39	\$6,122,58	\$0.09	\$0.00	\$0.00	\$0.00	\$0.0	0 \$841,31	1.97
CKY 39500 Laboratory Equipment		\$2,891.49	\$42.95	\$0.05	\$0.00	\$0.00	\$0.00	\$0.0	0 \$2,93	4.44
CKY 39800 Misc Equipment		\$44,226.10	\$581.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	344,78	7.95
	Total:	\$1,511,792.55	\$23,350.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01) \$1,535,14;	3.51
Other CKY 39413 Underground Tank Cle	danup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$181,23	2.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	3181,23	2.20
Amortizable Assets	Total:	\$2,639,756.03	\$40,086.95	\$0.02	\$0.00	\$0.00	\$0.00	10'0\$	32,679,84	2.98
									6/2 1	~
Page 2 of 9 7			Depr	1074 (Not Used					4/12/2007 14:4	7

:

92

	Mo	nthly Deprectation F	Reserve Activity			Starting M	onth: Aug/2	005
		NiSour	80			Ending Mo	nth: Aug/2	005
Columbta Gas of Kentucky "in <u>ancial/SEC</u>						•		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Iransfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvements	\$n on	00 D\$	\$0.00	00	¢0.00	\$0.08	40 M	00 U\$
CKY 31100 LPG Equipment	00'0\$	\$0.00	\$0,00	\$0,00	00.0\$	\$0.00	\$0.00	\$0.00 \$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution	800 000 00	90 F094			00 20		0004	
	07'000'08¢		00.04	00.04	00.04	00.04	00.06	
CKY 37450 Kights of Way	\$352,381.U3 ## #37 #0	\$2,755.41	\$0.00 \$0.00	\$0.00 50.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.02	\$565,136.44 45 40 40
	40.164,04	IC'RA	\$0.00		\$00¢	\$0.00	00.04	\$5,446.76
CNY 3/ 3/9 General M&K Suuctures	\$10,//U-9/	27.178	\$0.00 50.00	\$0.00 \$0.00	\$0.00 50.00	00'0\$	\$0.00	\$10,788.69
	CO.F.Z.F.254	\$883 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	10.9¢	\$0.00	\$0.00	70.UK	\$0.00	4784'n11'48
CKY 3/560 Dist ind M&R Structures	\$34,450.88 *1 007 700 00	\$144.U8	\$0.0U	\$0.00 20.00	50.00	\$0.00	\$0.00	\$34,594.74
CKY 3/5/0 Other Structures	\$1,505,733.56 \$40 749 97	\$11,889.52	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$1,677,623,18
CKY 37 580 Communication Structures	544 404 708 40	\$147.46 \$150.30	U0.03	\$0.00 101 TEO 241	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$19,887.53 \$14 505 224 74
ont of our mails	04.052,154,144 0763 103 08	77'NCA'001¢	(18:010:800)	(I.A.nes,14)	00'0¢	40.00 40.00	00'0¢	441,000,341.14 ¢767 696 90
CVI 31910 MAD Emile Concret Doc	\$4 072 9AT E4	00,000 to 345 40	00'0¢	90.0¢	00'0¢	00'0¢	20.05 40.00	\$1 081 251 00.30
CV1 31920 Mar Equip-Generat-Keg	41,913,501.51 \$22 701 65	00-040'0¢	00.05	00.06	00'0¢	00.0¢	00'0¢	41,301,034.00 \$22 700 64
CKY 37910 M&R FounderChack St	\$241,809.74	\$487.88	S0.00	50.00	50.00 S0.00	00.02	\$0.00	2342.297.62
CKY 38000 Services	\$48,545,803,59	\$154.126.96	(\$48.090.40)	(\$5.457.01)	\$0.00 \$0.00	\$6.00	\$0.00	\$48.646.383.14
CKY 38100 Meters	\$3,445,488.75	\$23,018.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,468,507.64
CKY 38200 Meter Installations	\$2,927,152.72	\$14,487.54	(\$2,895.99)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,938,744.27
CKY 38300 House Regulators	\$905,749.49	\$2,719.48	(\$289.54)	\$0.00	\$0.00	\$0.00	\$0.00	\$908,179.43
CKY 38400 House Reg Installation	\$1,619,068.46	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,621,261.25
CKY 38500 Ind M&R Equipment	\$939,212.34	\$3,540,76	(\$1,805.49)	(\$1,376.32)	\$0.00	\$0.00	\$0.00	\$939,571.29
CKY 38720 Other Eq-Odorization	\$95,991.68	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,649.21
CKY 38741 Other Eq-Telephone	\$187,001.90	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,388.63
CKY 38742 Other Eq-Radio	\$427,295.21	\$1,740.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$429,036.19
CKY 38744 Other Eq-Other Comm	\$45,222.38	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,459.25
CKY 38745 Other Eq-Telemetering	\$341,304,14	\$2,088.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$343,392.70
CKY 38746 Other Eq-Cust Info Se	\$93,159.80	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,408.14
Total:	\$106,255,285.57	\$388,271.97	(\$92,657.39)	(\$8,184.24)	\$0.00	\$0.00	\$0.00	\$106,542,715.91
General							00 00 00	60 YOY 674
UNI 33220 ITARES OVER 1,000	443,100.03 23 200 72	4310-20	00'0¢	00'0¢	50.05 60.05	00.0¢	40.00	20.424.049 27 202 25
Chr 25221 Italiers 1,000 & 1655	c Posefee	00.04	00,00	90.UU	00.04	nn-në	00°0¢	
CKY 39411 CNG Equip, Stationary	\$187,285.58	\$5,981.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193,267,29
Page 1 of a 2		Depr	1074 (Not Used)					4/12/2007 14:45

		Mon	thiy Depreciation I	Zeserve Activity			Starting N	lonth: Aua/	2005	
			NiSour	80			Ending M	onth: Aug	2005	
Columbia Gas of Kentucky Financial/SEC										
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	itansiers and Adjustments	Loss / Gain	Ending Reserv	e
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment	.	\$569,966.39	\$0.00	\$0.00	00.0\$	\$0.00	\$0.00	00.0\$	\$569,966.	30
	Total:	\$803,759.35	\$6,297.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$810,057.	26
Depreciable Assets	Total:	\$107,059,044.92	\$394,569.88	(\$92,657.39)	(\$8,184.24)	\$0.00	\$0.00	\$0.00	\$107,352,773.	14
Amortizable Assets								J.	501 7/	
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.	00
CKY 30300 Intangible Plant		\$95,233.01	\$490.29	\$0.00	\$0.08	\$0.00	\$0.00	\$0.00	\$95,723.	30
	Total:	\$95,233.01	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,723.	8
<u>Software</u> CKY 30310 DIS Software		\$12,703,81	\$108.58	\$0'0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$12,812.	39
CKY 30320 FARA Software		\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	- \$ 0,	00.
CKY 30330 Other Software		\$804,919.27	\$15,292.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$820,212	8
	Total:	\$817,623.08	\$15,401.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833,024.	21
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$50,611.18	\$846.33	00.0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$51,457	.51
	Total:	\$50,611.18	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,457.	5
<u>General</u> CKY 39110 Office Furniture & Equi	đ	\$424,046.69	\$5,261.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$429,307	.88
CKY 39111 Data Handling Equip		\$1,140.64	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,403	.91
CKY 39112 Information Systems		\$214,692.41	\$10,987.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00) \$225,680	16
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	9 \$833	,02
CKY 39410 Garage & Service Equi	ď	\$3,921.22	\$106.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 \$4,028	5
CKY 39420 Shop Equipment		\$1,475.17	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	51,479	175
CKY 39430 Tools & Other Equipm	ent	\$841,311.97	\$6,122.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$847,434	1.55
CKY 39500 Laboratory Equipment		\$2,934.44	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	52,977	33
CKY 39800 Misc Equipment		\$44,787.95	\$561.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$45,349	81
	Total:	\$1,535,143.51	\$23,350.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,558,494	1.47
Other CKY 39413 Underground Tank Cle	eanup	\$181,232.20	00'0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0(0 \$181,232	2.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232	5.20
Amortizable Assets	Total:	\$2,679,842,98	\$40,089.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	\$2,719,932	2,05
								રુ	111 7	
Page 2 of \$ 7 -			Depi	r - 1074 (Not Used					4/12/2007 14:45	LC:

z

	Mar	tthly Depreciation R	teserve Activity			Startine M	onth: Sent	1155
		NiSourc	e e			Ending Mo	nth: Sep/2	002
Columbia Gas of Kentucky <u>Financial/SEC</u>					and and a second second second second second second second second second second second second second second se	Tennefore and		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>CKY 30500 Structures & Improvements</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKX 374001 and Bichte Other Diet	¢aa 405 50	\$6N7 36	ູ ບັບ ບໍ່ຊ	40 UU	¢n an	\$0 UD	\$0 00	\$100 102 95
CKY 37450 Rights of Way	\$565.136.44	\$2.755.43	\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$567,891.87
CKY 37520 CG M&R Structures	\$5,446.16	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,454.73
CKY 37530 General M&R Structures	\$10,788.69	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,806.41
CKY 37540 Regulating Structures	\$294,011.49	\$889.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$294,901.33
CKY 37560 Dist ind M&R Structures	\$34,594.74	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,738,82
CKY 37570 Other Structures	\$1,677,623.18	\$11,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,689,512.70
CKY 37580 Communication Structures	\$19,887.53	\$147.46	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$20,034.99 *** *** ***
CKY 37600 Mains	\$41,506,321.74	\$155,826.10	(\$31,430.59)	(\$15,604.47)	50.05	\$0.00 \$0.00	\$0.00 \$0.00	\$41,/15,112./8 \$255 170.00
CKY 37810 M&R Equip-General	\$262,686.98 ** ^24 274 26	\$493.00 ** 570 50	\$0.00 50.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 00.03	\$203,179.90 \$4 000 004 46
CKY 37820 M&R Equip-General-Reg	\$1,981,654.00 *23 700 64	\$8,350.45 \$89 60	\$0.00 \$0.00	00.0\$	00.0¢	00'0\$	on ne	41,930,004.40 \$23 879.60
CNT 3/330 M&R Eq-Local Gas Purc	10-06/07¢	84.78b2	\$0.00 \$0.00	50.00	50-00 50-00	\$0.00 \$0.00	\$0.00 \$0.00	\$242.785.50
CKY 38000 Services	\$48.646.383.14	\$154,078.07	\$0.00 \$0.00	\$0.00	\$0.00	(\$243.79)	\$0.00	\$48,800,217.42
CKY 38100 Meters	\$3,468,507.64	\$23,110.04	\$0.00	\$0.00	\$0.00	(\$200.00)	\$0.00	\$3,491,417.68
CKY 38200 Meter Installations	\$2,938,744.27	\$14,484.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,953,228.93
CKY 38300 House Regulators	\$908,179.43	\$2,719.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$910,898.75
CKY 38400 House Reg Installation	\$1,621,261.25	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,623,454.04
CKY 38500 Ind M&R Equipment	\$939,571.29	\$3,550.29	(\$11,329.40)	\$0.00	\$0.00	\$0.00	\$0.00	\$931,792.18
CKY 38720 Other Eq-Odorization	\$96,649.21	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02	\$97,306.74
CKY 38741 Other Eq-Telephone	\$188,388.63	\$1,386.73	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$159,170.30 4470 777 47
CKY 38742 Other Eq-Radio	\$429,036.19	\$1,740.98	00.03 20.03	\$0.00 \$0.05	40.UU	00.0\$	00.04	243U,1111
CKY 38/44 Other Eq-Other Comm	440,406,20 40,40,000 20	72.000.24	20.0¢	40,00 40,00	00.04	00.05	\$0.00	5345 487 01
CKY 38745 Other Eq-Telemetering	\$343,392.70 \$03 Ang 14	15,980,2¢	00'0¢	00.0\$	50.05	\$0.00 \$0.00	\$0.00 \$0.00	\$93.656.48
Total:	\$106,542,715,91	\$388,201.34	(\$42,759.99)	(\$15,604.47)	\$0.00	(\$443.79)	\$0.00	\$106,872,109.00
General								
CKY 39220 Trailers over 1,000	\$43,424.83	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03	\$43,741.03
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$193,267.29	\$5,981.71	\$0.00	(\$1,234.30)	\$0.00	\$0.00	\$0.00	\$198,014.70
Darte 1 of 2].		Depr	- 1074 Not Used					4/12/2007 14:46
		1,1	シション メントン たいろう ビ					

1

.

		Mor	thly Depreciation I	Reserve Activity			Starting N	fonth: Sepi	2005	
			NiSour	69			Ending M	onth: Sepi	2005	
Columbia Gas of Kentucky Tinancial/SEC						Cahrado and	Trancfars and			
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Res	eNe
Depreciable Assets										
<u>General</u> CKY 39600 Power Oper Equipment		\$569,966.39	00.0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$569,91	66.39
	Total:	\$810,057.28	\$6,297.91	\$0.00	(\$1,234.30)	\$0.00	\$0.00	\$0.00	\$815,12	20.87
Depreciable Assets	Total:	\$107,352,773.17	\$394,499.25	(\$42,759.99)	(\$16,838.77)	\$0.00	(\$443.79)	\$0.00	\$107,687,2;	29.87
Amortizable Assets								Ŭ	3/2 10	ঠ
<u>Intarugibles</u> CKY 30100 Organization Costs		\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	•	\$0.00
CKY 30300 Intangible Plant		\$95,723.30	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,2	13.59
ľ	Total:	\$95,723.30	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$963	13.59
<u>Software</u> CKY 30310 DIS Software		\$12,812,39	\$108.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.9	20.98
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
CKY 30330 Other Software		\$820,212,18	\$15,293.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$835,5	05.62
l	Total:	\$833,024,57	\$15,402.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$848,4	26.60
<u>Leasehoids - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$51,457.51	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	\$52,3	503.84
1	Total:	\$51,457.51	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+ \$52,3	03.84
General CKY 39110 Office Furniture & Equip		\$429,307,88	\$5,261,19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	5434,5	269-07
CKY 39111 Data Handling Equip		\$1,403.91	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01) . \$1,6	367.18
CKY 39112 Information Systems		\$225,680.16	\$10,987.75	\$0.00	00.0\$	\$0.00	\$0.00	\$0.0) \$236,6	367.91
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	¢\$	333.02
CKY 39410 Garage & Service Equip	_	\$4,028.01	\$106.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	34,1	134,80
CKY 39420 Shop Equipment		\$1,479.75	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	51°7	184.33
CKY 39430 Tools & Other Equipmen	ť	\$847,434,55	\$6,122.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	0 \$853.5	557.13 222.23
CKY 39500 Laboratory Equipment		\$2,977.39 \$45 340 80	\$42.95 ¢f61 85	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.0 \$0.0	0 \$45.0 0 \$45.0	020.34 911.65
	Total:	\$1,558,494.47	\$23,350.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0 \$1,581,8	345,43
<u>Other</u> CKY 39413 Underground Tank Clear	dnu	\$181,232.20	\$0.00	\$0.00	00'0\$	\$0.00	\$0.00	\$0.0	0 \$181,2	232.20
ſ	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$181,2	232.20
Amortizable Assets	Total:	\$2,719,932.05	\$40,089.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$2,760,0	021.66
						·		9	111 7	
Parte 2 of e 2			Den	r - 1074 (Not Usad	_				4/12/2007 14	1:46

	Mo	nthly Depreciation	Reserve Activity			Starting M	onth: Oct/20	105
		NISour	60			Ending Mc	with: Oct/20	105
Columbia Gas of Kentucky <u>Financial/SEC</u> Depr Group	Beainning Reserve	Provision	Refiramente	Cost of Removal	Salvage and Other Credits	Transfers and Adhistments	icc / Cair	- - -
Depreciable Assets								Enung Keserve
Production		5 5 5			00 4	000		
CAT 30300 Structures & Improvements CKY 31100 LPG Equipment	00.0¢ \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 37440 Land Richts. Other Dist	\$100.102.95	\$607.36	\$0.00	\$0.00	\$0.00	\$0.00	80.00	\$100 710.31
CKY 37450 Rights of Wav	\$567.891.87	S2.734.13	00.02	\$0.00 \$0.00	\$0.04 \$0.00	\$0.00 \$0.00	20.00 20.00	\$570 626 00
CKY 37520 CG M&R Structures	\$5,454.73	\$8.57	20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,463,30
CKY 37530 General M&R Structures	\$10,806.41	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,824.13
CKY 37540 Regulating Structures	\$294,901.33	\$839.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295,791.17
CKY 37560 Dist ind M&R Structures	\$34,738,82	\$144,08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,882.90
CKY 37570 Other Structures	\$1,689,512.70	\$11,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,701,402.22
CKY 37580 Communication Structures	\$20,034.99	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,182.45
CKY 37600 Mains	\$41,715,112.78	\$155,624.60	(\$10,676.00)	(\$21,223.58)	\$0.00	\$0.00	\$0.00	\$41,838,837.80
CKY 37810 M&R Equip-General	\$263,179.98	\$493.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$263,672.98
CKY 37820 M&R Equip-General-Reg	\$1,990,004.46	\$8,349,49	(\$5,032.50)	(\$13,210.87)	\$0.00	\$0.00	\$0.00	\$1,980,110.58
CKY 37830 M&R Eq-Local Gas Purc	\$23,879,60	\$38.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,968.59
CKY 37910 M&R Equip-CG-Check St	\$242,785.50 \$49 000 747 47	\$487.88 **** 022 E0	\$0.00 (1.5 1 5 0 5 0 10)	\$0.00 (\$045 EQ)	\$0.00 \$1 00	\$0.00 \$440.00	\$0.00 \$0.00	\$243,273.38 \$49 049 405 56
CKY 38100 Meters	\$3.491.417.68	\$23,151,57	(527.071.51)	(90.040%) \$0.00	\$0.00 \$0.00	00.02	\$0.00	\$3.487.497.74
CKY 38200 Meter Installations	\$2,953,228.93	\$14,519.91	(\$1,950.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,965,798.04
CKY 38300 House Regulators	\$910,898.75	\$2,776.86	(\$235.05)	(\$7.69)	\$0.00	\$0.00	\$0.00	\$913,432,87
CKY 38400 House Reg Installation	\$1,623,454.04	\$2,192.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,625,848.83
CKY 38500 Ind M&R Equipment	\$931,792.18	\$3,569.94	(\$6,650.58)	(\$340.68)	\$0.00	\$0.00	\$0.00	\$928,370,86
CKY 38720 Other Eq-Odorization	\$97,306.74	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,964.27
CKY 38741 Other Eq-Telephone	\$189,775.36	\$1,386.73	\$0.00	\$0,02	\$0.00	\$0.00	\$0.00	\$191,162.09
CKY 38742 Other Eq-Radio	\$430,777,17	\$1,740.98	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$432,518.15
CKY 38744 Other Eq-Other Comm	\$45,696.12	\$236.87	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$45,932.99
CKY 38745 Other Eq-Telemetering	\$345,482.01	\$2,125.83	(\$7,675.89)	\$0.00	\$0.00	\$0.00	\$0.00	\$339,931.95
CKY 38746 Other Eq-Cust Info Se	\$93,656,48	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,904.82
, lotal:	\$106,872,109.00	\$389,023.58	(\$101,453.17)	(\$35,728.32)	\$0.04	65.0414	\$0.00	\$101,124,092.08
<u>General</u> CKY 39220 Trailers over 1.000	\$43.741.03	\$316.20	\$0.00	\$0.00	\$0.08	\$0.00	\$0.00	\$44.057.23
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$198,014.70	\$5,620.25	(\$63,000.93)	\$0.00	\$0.00	\$0.00	\$0.00	\$140,634.02
Daria 1 nf á 1 .		Con	- Jn7A (Not Clead					41992007 14:37
		1421	ריין יערים אומן שאמים שישים ש					10'L1 1007/31/L

ļ

·			thiy Depreciation F	česerve Activity			Startino N	honth: Oct/20	
			NiSour	80			Ending M	onth: Oct/20	05
Columbia Gas of Kentucky Einancia/ISEC									
Depr Group		Beginning Reserve	Provísion	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u>									
CKY 39600 Power Oper Equipment	Total:	\$569,966.39 \$815.120.87	\$0.00 \$5.936.45	\$0.00 (\$63.000.93)	\$0.00	\$0.00	\$0.00	\$0.00	\$569,966.39 \$758 056 39
Depreciable Assets	Total:	\$107,687,229.87	\$394,960.03	(\$164,454.10)	(\$35,728.32)	\$0.00	\$140.99	\$0.00	\$107,882,148.47
Amortizable Assets								CL	801
<u>Intangibles</u> CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$96,213.59	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,703.88
	Total:	\$96,213.59	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,703.88
<u>Software</u> CKY 30310 DIS Software		\$12,920,98	\$108,58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,029,56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$835,505.62	\$15,293.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,799.38
	Total:	\$848,426.60	\$15,402.34	\$0.00	\$0.00	\$0-00	\$0.00	\$0.00	\$863,828.94
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$52,303.84	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,150.17
-	Total:	\$52,303.84	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,150.17
<u>General</u> CKY 39110 Office Furniture & Equi	٩	\$434,569.07	\$5,261.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$439,830.26
CKY 39111 Data Handling Equip		\$1,567,18	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,930.45
CKY 39112 Information Systems		\$236,667,91	\$10,987.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,655,66
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	<u>a</u>	\$4,134.80	\$106.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,241.59
CKY 39420 Shop Equipment	1	\$1,484.33	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00 20.00	\$1,488.91
CKY 39430 Tools & Office Equipme CKY 39500 Laboratory Equipment	변승	21.100,000¢ AF non 53	\$0,122.58 \$47 GK	00.04	00'0¢	00.05	00.0¢	00.0¢	17'870'800¢
CKY 39800 Misc Equipment		\$45,911.65	\$581.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,473.50
	Total:	\$1,581,845.43	\$23,350.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605,196.39
Other CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$181,232.20
Amortizabie Assets	Total:	\$2,760,021.66	\$40,089.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800,111.58
								5/1	111
Page 2 of 4)			Depr	1074 (Not Used)					4/12/2007 14:37
	Ma	nthiy Depreciation F	Reserve Activity			Starting W	onth: Nov/2	005	
---	--	-------------------------	------------------------	-------------------------	------------------------------	------------------------------	-----------------	---------------------------------	
		NiSour	83			Ending Me	onth: Nov/2	005	
Columbia Gas of Kentucky <u>Financial/SEC</u>									
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Saivage and Other Credits	Iransrers and Adjustments	Loss / Gain	Ending Reserve	
Depreciable Assets									
Production CKY 30500 Structures & Improvements	\$0,00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	00.02	\$0 00	
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Distribution CKY 37440 I and Richts Other Dist	\$100 710 31	46N7 36	00.02	50 M	00 U\$	00 G4	00.05	6404 247 ET	
CKY 37450 Rinhts of Wav	\$570.626.00	\$2 745 R4	00.05	00.05	00.04	no ne	00.05	10-11c-1014	
CKY 37520 CG M&R Structures	\$5.463.30	S8.57	\$0.00 \$0.00	\$0.00 \$0.00	50.00 \$0.00	50.00 50.00	00.05 50.00	55.471.87	
CKY 37530 General M&R Structures	\$10,824.13	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,841.85	
CKY 37540 Regulating Structures	\$295,791.17	\$887,63	(\$2,702,41)	\$0.00	\$0.00	\$0.00	\$0.00	\$293,976.39	
CKY 37560 Dist ind M&R Structures	\$34,882.90	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,026.98	
CKY 37570 Other Structures	\$1,701,402.22	\$11,889.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,713,291.74	
CKY 37580 Communication Structures	\$20,182.45	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,329.91	
CKY 37600 Mains	\$41,838,837.80	\$155,990.21	(\$61,430.54)	(\$1,677.95)	\$0.00	\$0.00	\$0.00	\$41,931,719.52	
CKY 37810 M&R Equip-General	\$263,672.98	\$493.00	\$0,03	\$0.00	\$0.00	\$0.00	\$0.00	\$264,165.98	
CKY 37820 M&R Equip-General-Reg	\$1,980,110.58 ************************************	\$8,344.49	(\$69.57)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,988,385.50	
CKY 37330 M&K Eq-Local Gas Purc	\$23,968,59 \$2,42,572,56	486.99	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$0.00 50.00	\$24,057.58	
CKY 38000 Services	\$243,2/3.38 \$18 019 185 66	\$487.88 *188 008 87	\$0.00 1466 332 931	\$0.00 (4872 204 50)	\$0.00	50.00 19240 481	\$0.00	\$243,761.26 \$48 438 ADT 23	
CKY 38100 Meters	\$3.487.497.74	\$23.142.90	(\$15,695.51)	(90.03, 50.00)	\$0.00 \$0.00	\$50.90	\$0.00	\$3.494.996.03	
CKY 38200 Meter Installations	\$2,965,798.04	\$14,559.08	(\$5,707.69)	(\$10.36)	\$0.00	\$0.00	\$0.00	\$2,974,639.07	
CKY 38300 House Regulators	\$913,432.87	\$2,853.63	(\$534.47)	\$0.00	\$0.00	\$0.00	\$0.00	\$915,752.03	
CKY 38400 House Reg Installation	\$1,625,646.83	\$2,182.26	(\$22,963.64)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,604,865.45	
CKY 38500 Ind M&R Equipment	\$928,370.86	\$3,598,24	(\$12,408.28)	\$0.00	\$0.00	\$0.00	\$0.00	\$919,560.82	
CKY 38720 Other Eq-Odorization	\$97,964.27	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,621.80	
CKY 38741 Other Eq-Telephone	\$191,162.09	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,548.82	
CKY 38742 Other Eq-Radio	\$432,518.15	\$1,740.03	(\$978.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$433,279.70	
CKY 38744 Other Eq-Other Comm	\$45,932.99	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,169.86	
CKY 38745 Other Eq-Telemetering	\$339,931.95	\$2,162.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$342,094.31	
CKY 38748 Other Eq-Cust Info Se	\$93,904.82	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,153,16	
Total:	\$107,124,092.08	\$390,584.56	(\$188,723.81)	(\$874,889.81)	\$0.00	(\$289.58)	\$0.00	\$106,450,773.44	
General				1			:		
CKY 39220 Trailers over 1,000	\$44,057.23 22.200	\$316.20	\$0.00 50.00	\$0.00	\$0.00 20.00	\$0.00 55.00	\$0.00	\$44,373.43 50.550 45	
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0 . 0\$	\$0.00	\$0.00	\$3,398.75	
CKY 39411 CNG Equip, Stationary	\$140,634.02	\$5,258.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,892.80	
Page 1 of 🖡 🦅		Depr	1074 (Not Used)					4/12/2007 14:37	

Ζ.

		Mon	tfhly Depreciation F	teserve Activity			Sharting N	tonth' Movia	2012 1015
			NiSour	Ŕ			Ending M	onth: Nov/2	005
Columbia Gas of Kentucky <u>"inancial/SEC</u>									
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	i ransters and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Powar Oper Equipment		\$569,966.39	00.0\$	00.08	\$0.00	\$0,00	\$0.00	\$0.00	\$663.39
	Total:	\$758,056.39	\$5,574,98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$763,631.37
Depreciable Assets	Total:	\$107,882,148.47	\$396,159,54	(\$188,723.81)	(\$874,889.81)	\$0.00	(\$289.58)	\$0.00	\$107,214,404.81
Amortizable Assets	•							コレ	108
Intangiples CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$96,703.88	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,194.17
	Total:	\$96,703.88	\$490.29	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$97,194.17
Software CKY 30310 DIS Software		\$13,029.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$850,799.38	\$32,652.49	\$0.00	\$0.00	\$0.00	\$0.08	\$0.00	\$883,451.87
	Total:	\$863,828.94	\$32,652.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$896,481.43
Leaseholds - Distribution CKY 37571 Lse 451 Ashland, KY		\$53,150.17	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,996.50
	Total:	\$53,150.17	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,996.50
<u>General</u> CKY 39110 Office Furniture & Equi	d	\$439,830.26	\$5,261.19	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$445,091.45
CKY 39111 Data Handling Equip		\$1,930.45	\$263.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,193.72
CKY 39112 Information Systems		\$247,655.66	\$11,236.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258,891.87
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	<u>d</u>	\$4,241.59	\$106.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,348.38
CKY 39420 Shop Equipment	÷	\$1,488.91	\$4,58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,493.49
CKY 39430 Tools & Other Equipme	ent	\$859,679.71 *2 661 20	\$6,122.58 \$42.05	50.00	50.00 20.00	50.02 50.00	00'0\$ 50'00	00'0\$ 00 03	\$305,8U2,29 \$3 106 74
CKY 39800 Misc Equipment		\$46,473.50	\$561.85	50.00 50.00	00.0\$	00'0\$	20.00	\$0.00	\$47,035.35
	Total:	\$1,605,196.39	\$23,599.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,628,795.81
<u>Other</u> CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,800,111.58	\$57,588.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,857,700.11
·								2/0	
Page 2 of \$ 7			Depr	1074 (Not Used					4/12/2007 14:37

	- M	othiv Nanzeciation 5	Jacanta Activity					
		, manna daa fuuu	furning an incom			Starting M	onth: Dec/20	105
		NiSour	90			Ending Mc	onth: Dec/2(005
Columbia Gas of Kentucky <u>Finaricia//SEC</u>						•		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution	6484 247 27	¢607 36	00 U\$		¢0.00	ά Φ	¢0.00	6404 056 03
VIVI of 7440 million (Ville) VIIIel Dist	0.110,1010 6 8770 728 84	PC (FL 04	00'0¢		00.0¢	40.00 40.00	00.04	01011270100
CAT 3/430 KIGRIS OF YAY	4013,300.01 85 474 87	\$2,112.41 \$9.57	\$0.00 \$0.00	00.04 00.05	ມນ. ບັນດາສ	00'0¢	00.0¢	20100,010¢
CKY 37530 General M&P Strictures	\$10 841 85	\$17.79	00.0¢	80 00	\$0.00	00.04	\$0.00	\$10.859.57
CKY 37540 Regulating Structures	\$293.976.39	\$889.67	\$0.00	\$0.00	50.00	\$0.00	\$0.00	\$294.866.06
CKY 37560 Dist Ind M&R Structures	\$35,026.98	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,171.06
CKY 37570 Other Structures	\$1,713,291.74	\$11,889.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,725,181.17
CKY 37580 Communication Structures	\$20,329.91	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,477.37
CKY 37600 Mains	\$41,931,719.52	\$156,401.72	(\$27,886.09)	(\$12,281.04)	\$0.00	\$0.00	\$0.00	\$42,047,954.11
CKY 37810 M&R Equip-General	\$264,165.98	\$166.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332,64
CKY 37820 M&R Equip-General-Reg	\$1,988,385.50	\$8,348.21	(\$4,054.50)	(\$709.02)	\$0.00	\$0.00	\$0.00	\$1,991,970,19
CKY 37830 M&R Eq-Local Gas Purc	\$24,057.58	\$88.99	\$0.00	\$0.00	\$0.00	20.00	\$0.00	\$24,146,57
CKY 37910 M&R Equip-CG-Check St	\$243,761.26	\$487.88	\$0.00	\$0.00	\$0.00 \$2.00	\$0.00	\$0.00	\$244,249.14 ************************************
CKY 38000 Services	\$48,128,407.33	\$156,327.46	(\$375.54)	(\$194,883.93)	\$0.00	\$0.00	\$0.05 50.05	\$48,U89,475.32
CKY 38100 Meters	\$3,494,996.03	\$23,320.72	\$0.00	\$0.00 20.00	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	\$3,518,316.75 \$2,654,524,25
CKY 38200 Meter Installations	\$2,974,639.07 \$915 752 02	\$14,571.66 \$2,825,78	\$0.00 \$0.00	(\$24,609.48) \$0.00	00'0\$	00.0\$	\$0.00	52,904,901.24 \$918.637.81
CKY 38400 House Regulators	\$1.604.865.45	\$2.171.74	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$1,607.037.19
CKY 38500 Ind M&R Equipment	\$919,560.82	\$4,010.33	(\$9,406.32)	\$0.00	\$0.00	\$0.00	\$0.00	\$914,164.83
CKY 38720 Other Eq-Odorization	\$98,621.80	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,279.33
CKY 38741 Other Eq-Telephone	\$192,548.82	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193,935.55
CKY 38742 Other Eq-Radio	\$433,279.70	\$1,739.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$435,018.77
CKY 38744 Other Eq-Other Comm	\$46,169.86	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,406.73
CKY 38745 Other Eq-Telemetering	\$342,094.31	\$2,162.32	\$0.00	\$0.00	\$0.00	\$0.03	\$0.00	\$344,256.63
CKY 38746 Other Eq-Cust Info Se	\$94,153.16	\$248.34	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$94,401.50
Total:	\$106,450,773.44	\$391,629.11	(\$41,722.45)	(\$232,483.47)	\$0.00	\$0.00	\$0.00	\$106,568,196.63
General						4 4 4		644 000 00
	54'5'5'444 11 000 04	4370.2U	40.0¢	90.0¢	00°0¢	00.05	00.04	42 108 75
CAT 39221 Iraliers 1,000 & less	0,020,04	00'0¢	00°0¢	10.04			00'00	
CKY 39411 CNG Equip, Stationary	\$145,892.80	\$5,258.78	\$0.00	\$0.00	\$0.00	\$0.00	UU.U¢	90'LCL ¹ LCL¢
Page 1 of 🕨 🖵		Depi	- 1074 (Not Used)					00141 JONZIZUB

			this Depression in	Jocomics Activities					
				veserve ALUVAN			Starting N	onth: Dec/2	005
			NISour	6			Ending Me	onth: Dec/2	005
Columbia Gas of Kentucky									
Financial/SEC						Saltano and	Transfare and		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets									
General								:	
	Total:	\$783 631 37	\$5 574 98	nn.u¢ UU U\$	00'n¢	\$5,465.UU	00.0\$	\$U.UU \$0.00	\$0/5,431.39 \$774 \$71 25
			00100	00-04	nn'no	An'est es	nn'ne	nn ne	CC'110'+11¢
Depreciable Assets	Fotal:	\$107,214,404.81	\$397,204.09	(\$41,722.45)	(\$232,483.47)	\$5,465.00	\$0.00	\$0.00	\$107,342,867.98
<u>Amortizable Assets</u> Intangibles								らて	108
CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$97,194.17	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,684.47
I	Total:	\$97,194.17	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,684.47
<u>Software</u> CKY 30310 DIS Software		\$13.029.56	\$0.00	20.00	\$0.00	\$0.00	\$0 00 \$	00.02	\$13 029 56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00
CKY 30330 Other Software		\$883,451.87	\$17,457.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,909.20
I	Total:	\$896,481.43	\$17,457.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$913,938.76
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$53,996.50	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,842.83
I	Total:	\$53,996.50	\$846.33	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$54,842.83
<u>General</u> CKY 39110 Office Furniture & Equip	D.	\$445,091.45	\$5,253.20	(\$3,838.24)	\$0.00	\$0.00	\$0.00	\$0,00	\$446,506.41
CKY 39111 Data Handling Equip		\$2,193.72	\$238.60	(\$8,879.79)	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,447.47)
CKY 39112 Information Systems		\$258,891.87	\$11,291.07	(\$23,231.71)	\$0.00	\$0.00	\$0.00	\$0.00	\$246,951.23
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equip	a.	\$4,348.38	\$97,69	(\$5,456.64)	(\$600,779.67)	\$489,271.50	\$0.00	\$0.00	(\$112,518.74)
GKY 39420 Shop Equipment		\$1,493.49	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,498.07
CKY 39430 Tools & Other Equipmen	nt	\$865,802.29	\$6,068.81	(\$32,264.28)	\$0.00	\$0,00	\$0.00	\$0.00	\$839,606.82
CKY 39500 Laboratory Equipment		\$3,106.24	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,149.19
CKY 39800 Misc Equipment		\$47,035.35	\$558.30	(\$1,277.69)	\$0.00	\$0.00	\$0.00	\$0.00	\$46,315.96
	Total:	\$1,628,795.81	\$23,555.20	(\$74,948.35)	(\$600,779.67)	\$489,271.50	\$0.00	\$0.00	\$1,465,894.49
Other CKY 39413 Underground Tank Clea	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232,20
	Total:	\$181,232.20	00 -0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,857,700.11	\$42,349.16	(\$74,948.35)	(\$600,779.67)	\$489,271.50	\$0.00	\$0.00	\$2,713,592,75
								C/L	
Page 2 of 2)			Depr	- 1074 (Not Used)					4/12/2007 14:38

		****	•	-				
	Mo	nthly Depreciation F	teserve Activity			Starting M	onth: Jan/2(006
		NiSourg	ġ			Ending Mo	onth: Jan/2(006
Columbia Gas of Kentucky Financial/SEC								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u>								
Production	0 0 1 1	00.04					:	
CKY 31100 L PG Faninment	00.0¢	00.04	00'0\$ \$0'00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$2.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	50.00	\$0.00 \$0.00	00'0\$	00.0¢
<u>Dis</u> tribution	•	* 	•					
CKY 37440 Land Rights, Other Dist	\$101,925.03	\$507.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,532.39
CKY 37450 Rights of Way	\$576,051.62	\$2,712.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$578,764.43
CKY 37520 CG M&R Structures	\$5,480.44	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,489.01
CKY 37530 General M&R Structures	\$10,859.57	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,877.29
CKY 37540 Regulating Structures	\$294,866.06	\$892.89	(\$1,254.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$294,504.21
CKY 37560 Dist Ind M&R Structures	\$35,171.06	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,315.14
CKY 37570 Other Structures	\$1,725,181.17	\$11,889.35	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,737,070.52
CKY 37580 Communication Structures	\$20,477.37	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,624,83
CKY 37600 Mains	\$42,047,954.11	\$156,663.26	(\$9,881.02)	(\$224.30)	\$0.00	\$0.00	\$0.00	\$42,194,512.05
CKY 37810 M&R Equip-General	\$264,332.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$1,991,970.19	\$8,373.83	(\$2,487.06)	\$0.00	\$0.00	\$0,03	\$0.00	\$1,997,856.96
CKY 37830 M&R Eq-Local Gas Purc	\$24,146.57	\$88.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,235.56
CKY 37910 M&R Equip-CG-Check St	\$244,249,14	\$437.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,737.02
CKY 38000 Services	\$48,089,475.32	\$156,670.83	(\$29,575.81)	(\$28,549.12)	\$0.00	\$0.00	\$0.00	\$48,188,021.22
CKY 38100 Meters	\$3,518,316.75	\$23,483.76	(\$20,075.04)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,521,725.47
CKY 38200 Meter Installations	\$2,964,601.25	\$14,587.85	(\$859.26)	\$0.00	\$0.00	\$0.00	\$0-00	\$2,978,329.84
CKY 38300 House Regulators	\$918,637.81	\$2,907.72	(\$163.44)	\$0.00	\$0.00	\$0.00	\$0.00	\$921,382.09
CKY 38400 House Reg Installation	\$1,607,037.19	\$2,171.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,609,208.93
CKY 38500 ind M&R Equipment	\$914,164.83	\$4,423.64	\$0.00	(\$918.27)	\$0.00	\$0.00	\$0.00	\$917,670.20
CKY 38720 Other Eq-Odorization	\$99,279.33	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,936.86
CKY 38741 Other Eq-Telephone	\$193,935.55	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195,322.28
CKY 38742 Other Eq-Radio	\$435,018.77	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$436,757.85
CKY 38744 Other Eq-Other Comm	\$46,406.73	\$236.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,643.60
CKY 38745 Other Eq-Telemetering	\$344,256.63	\$2,167.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346,423.76
CKY 38746 Other Eq-Cust Info Se	\$94,401.50	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,649.84
Total:	\$106,568,196.63	\$392,715.42	(\$64,296.37)	(\$29,691.69)	00.02	\$0.00	\$0.00	\$106,866,923.99
General								
CKY 39220 Trailers over 1,000	\$44,689.63	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,005.83
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$151,151.58	\$5,258,78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,410.36
Parta t of b		Denr	1074 (Not flead					441210007 44:38
		เก่ยก	naco IONI + IOL -					

<u>N</u>

÷

Depr - 1074 (Not Used)

Page 1 of 🎝 구

		Mon	thly Depreciation F	Reserve Activity			Starting M	onth: Jan/2(006
			NiSourc	6			Ending Mo	onth: Jan/21	006
Columbla Gas of Kentucky FinanciaUSEC						ļ	a a		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	i ransters and Adjustments	Loss / Gain	Ending Reserve
<u>Depreclable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$575,431,39
1	Total:	\$774,671.35	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$780,246.33
Depreciable Assets	Total:	\$107,342,867.98	\$398,290.40	(\$64,296.37)	(\$29,691.69)	\$0.00	\$0.00	\$0.00	\$107,647,170.32
Amortizable Assets								<u>5</u> /7	801
Intangibies CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$97,684.47	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,174.76
	Total:	\$97,684.47	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,174.76
Software CKY 30310 DIS Software		\$13,029,56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,029,56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$900,909.20	\$16,792.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$917,701,62
	Total:	\$913,938.76	\$16,792.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$930,731.18
Leaseholds - Distribution CKY 37571 Lse 451 Ashland, KY		\$54,842.83	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,689.16
E	Total:	\$54,842.83	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,689.16
<u>General</u> CKY 39110 Office Furniture & Equip	0	\$446,506.41	\$5,245.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$451,751.61
CKY 39111 Data Handling Equip		(\$6,447.47)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	· (\$6,233.53)
CKY 39112 Information Systems		\$246,951.23	\$11,097.47	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$258,048.70
GKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equip	•	(\$112,518.74)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,430.14)
CKY 39420 Shop Equipment		\$1,498.07	\$4,58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,502.65
CKY 39430 Tools & Other Equipmen	Ħ	\$839,606.82 \$2.440.40	\$6,053.72 *** 0F	00.03	\$0.00 50.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$845,660.54 \$3 403 44
CKY 39800 Misc Equipment		\$46.315.96	\$554.75	\$0.05 \$0.00	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$46.870.71
1	Total:	\$1,465,894.49	\$23,301.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,489,195.70
<u>Other</u> CKY 39413 Underground Tank Clea	dnui	\$181,232.20	\$0.00	. \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
E	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,713,592.75	\$41,430.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,755,023.00
								G/L	111
Page 2 of \$7 .			Depr	1074 (Not Used	-				4/12/2007 14:38

	Mo	nthly Depreciation I	Reserve Activity			Startino M	outh: Fah/20	UG DG
		NiSour	80			Ending Mc	onth: Feb/20	006
Columbia Gas of Kentucky <u>Financial/SEC</u>								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0.00	40 00	40 D	60 00	t a go	40 00 00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00.02	\$0.00	\$0.00 \$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution		90 F000					4	
ory 22400 Eans Rights, Other Dist	50'700'701¢	05"/004	40.00	00°0\$	50.00	\$0.00	50.00	\$103,139.75
	\$578,764.43	\$2,712.81	\$0.00	\$0.00 00.05	50.00	\$0.00	\$0.00	\$581,477.24
CKY 3/520 CG M&K Structures	\$5,489.01	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,497.58
CKY 37530 General M&R Structures	\$10,877,29	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,895.01
CKY 37540 Regulating Structures	\$294,504.21	\$897.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295,401.40
CKY 37560 Dist ind M&R Structures	\$35,315.14	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,459.22
CKY 37570 Other Structures	\$1,737,070.52	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,748,959.87
CKY 37580 Communication Structures	\$20,624.83	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,772,29
CKY 37600 Mains	\$42,194,512.05	\$156,859.93	(\$11,797.26)	(\$159.83)	\$0.00	\$0.00	\$0,00	\$42,339,414.89
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$0,00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$1,997,856.96	\$8,394.85	(\$1,122.49)	(\$1,348.54)	\$0.00	\$0.00	\$0.00	\$2,003,780.78
CKY 37830 M&R Eq-Local Gas Purc	\$24,235.56	\$88.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,324.55
CKY 37910 M&R Equip-CG-Check St	\$244,737,02	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,224.90
CKY 38000 Services	\$48,188,021.22	\$157,017.42	(\$51,329.45)	(\$70,814.63)	\$0.00	\$505.00	\$0.00	\$48,223,399.56
CKY 38100 Meters	\$3,521,725.47	\$23,465.90	\$0.00	\$0.00	\$0.00	\$101.63	\$0.00	\$3,545,293.00
CKY 38200 Meter Installations	\$2,978,329.84	\$14,599.11	(\$4,930.91)	\$0.00	\$0.00	\$1,641.37	\$0.00	\$2,989,639.41
CKY 38300 House Regulators	\$921,382.09	\$2,931.25	(\$348.18)	\$0.00	\$0.00	\$100.00	\$0.00	\$924,065.16
CKY 38400 House Reg Installation	\$1,609,208.93	\$2,171.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,611,380.67
CKY 38500 ind M&R Equipment	\$917,670,20	\$4,426.93	(\$14.05)	(\$827.45)	\$0.00	\$0.00	\$0.00	\$921,255.63
CKY 38720 Other Eq-Odorization	\$95,936,86	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,594.39
CKY 38741 Other Eq-Telephone	\$195,322.28	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196,709.01
CKY 38742 Other Eq-Radio	\$436,757.85	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$438,496.93
CKY 38744 Other Eq-Other Comm	\$46,643.60	\$236.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,880.56
CKY 38745 Other Eq-Telemetering	\$346,423.76	\$2,174.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$348,597,95
CKY 38746 Other Eq-Cust Info Se	\$94,649.84	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,898.18
Total:	\$106,866,923.99	\$393,311.37	(\$69,542.34)	(\$73,150.45)	\$0.00	\$2,348.00	\$0.00	\$107,119,890.57
General								
CKY 39220 Trailers over 1,000	\$45,005.83	\$316.20	20.02	\$0.00	\$0.00	\$0.00	\$0.00	\$45,322.03
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.03	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$156,410.36	\$5,258.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$161,669,14
	•							
Page 1 of # J-		Depr	1074 (Not Used					4/12/2007 14:38

Depr - 1074 (Not Used)

		Man	thly Depreciation I	Reserve Activity			Ct	and and a second second second second second second second second second second second second second second se	24
			NISour	8			Ending Mo	onth: Feb/2	006
Columbia Gas of Kentucky <u>Financial/SEC</u>						. , I			
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.0p	00.0\$	00.0\$	00.0\$	0000\$	\$0.00	\$575,431,39
•	Total:	\$780,246.33	\$5,574.98	\$0.00	00'0\$	\$0.00	\$0.00	\$0.00	\$785,821.31
Depreciable Assets	Total:	\$107,647,170.32	\$398,886.35	(\$69,542.34)	(\$73,150.45)	\$0.00	\$2,348.00	\$0.00	\$107,905,711.88
Amortizable Assets Intangibles								0-1L	801
CKY 30100 Organization Costs CKY 30300 Intangible Plant		\$0,00 \$98,174.76	\$0.00 \$490.30	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0,00 \$0.00	\$0.00 \$0.00	\$98,665.06
	Total:	\$98,174.76	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,665.06
Software CKY 30310 DIS Software		\$13,029.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$917,701.62	\$16,800.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$934,502.10
	Total:	\$930,731.18	\$16,800.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$947,531.66
<u>Leasehoids - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$55,689.16	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$56,535,49
	Total:	\$55,689.16	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,535.49
<u>General</u> CKY 39110 Office Furniture & Equì	<u>e</u>	\$451,751.61	\$5,245.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$456,996.81
CKY 39111 Data Handling Equip		(\$6,233.53)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,019.59)
CKY 39112 Information Systems		\$258,048.70	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$269,146.17
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	đ	(\$112,430.14) \$4 £03 55	\$88.60 \$4 50	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,341.54) \$4 507 73
CKY 39430 Tools & Other Equipme	ent	\$845.660.54	\$6.092.41	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	00 ⁻ 05	\$0.00	\$851.752.95
CKY 39500 Laboratory Equipment		\$3,192.14	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,235.09
CKY 39800 Misc Equipment		\$46,870.71	\$554.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,425.46
	Total:	\$1,489,195.70	\$23,339.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,512,535.60
Other CKY 39413 Underground Tank Cle	anup	\$181,232.20	\$0.00	\$0,00	\$0.00	\$0.00	00'0\$	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,755,023.00	\$41,477.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,796,500.01
								5-1	
Page 2 of 3 7 -			Dept	r - 1074 (Not Used)	_				4(12)2007 14:38

		• • • • •	۱			-		······
	Mo	inthly Depreciation	Reserve Activity			Starting Me	onth: Mar/20	900
		NISour	ce			Ending Mo	nth: Mar/2(006
Columbta Gas of Kentucky <u>Financial/SEC</u>		·						
Depr Group	Beginning Reserve	Provision	Refirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Innucvements	80 U\$	00 U\$	00 U\$	00 US	¢n ne	00 U\$	00 0 0	
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00 \$0.00	\$0,00 \$0,00	\$0.00	\$0.00	00'0\$	00'0\$
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Distribution</u> CKY 37440 i and Pinhts. Other Nist	\$103 130 78	¢607 36	¢0 00	¢0.00	\$0 00	60 G\$	00.00	4400 TAT 44
CKV 37450 Diable of Max	4100,100,10 4584 A77 94	18 614 63	40.00 ¢0.00	00.04	00.0\$	00'0¢	00.05	4100,646.61
CKY 37520 CG M&R Structures	\$5.497.58	\$2.57	90.0¢	50.00 50.00	\$0.00 \$0.00	\$0.00 \$0.00	50.00 50.00	\$5.506.15
CKY 37530 General M&R Structures	\$10,895.01	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,912.73
CKY 37540 Regulating Structures	\$295,401.40	\$903.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$296,304.59
CKY 37560 Dist ind M&R Structures	\$35,459.22	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,603.30
CKY 37570 Other Structures	\$1,748,959.87	\$11,889.35	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$1,760,849.22
CKY 37580 Communication Structures	\$20,772.29	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,919.75
CKY 37600 Mains	\$42,339,414.89	\$157,084.86	(\$8,258.84)	(\$2,490.80)	\$0.00	\$0.00	\$0.00	\$42,485,750.11
CKY 37810 M&R Equip-General	\$264,332,64	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$2,003,780.78	\$8,394.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,012,174.83
CKY 37830 M&R Eq-Local Gas Purc	\$24,324.55	\$88.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,413.54
CKY 37910 M&R Equip-CG-Check St	\$245,224.90	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,712.78
CKY 38000 Services	\$48,223,399,56 \$2 747,202,80	\$157,284.73	(\$76,938.44)	(\$77,662.65)	\$0.00	(\$113.79)	\$0.00 \$2.00	\$48,225,969.41 #2 FEO 000 74
CKY 38700 Meters	\$3,545,243.0U	\$23,400.13 *** chi chi	\$0.00 (42 102 191	10.04 14100 E41	\$0.UU \$0.00	10.0c¢	\$0.00 \$0.00	43,308,809.74 42 AA4 20
UNT 30200 Meter Instanations CKY 38300 House Remilators	\$924.065.16 \$924.065.16	\$14,004.05 \$2.960.05	(\$3,103,10) (\$455,52)	(\$24.83)	50.00 50.00	50.00 \$0.00	50.00	\$926.544.86
CKY 38400 House Red Installation	\$1,611,380.67	\$2,171.74	\$0.00	\$0.00	\$0,00	\$0.00	\$0.00	\$1,613,552.41
CKY 38500 Ind M&R Equipment	\$921,255.63	\$4,435.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$925,691.29
CKY 38720 Other Eq-Odorization	\$100,594.39	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,251.92
CKY 38741 Other Eq-Telephone	\$196,709.01	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198,095.74
CKY 38742 Other Eq-Radio	\$438,496.93	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$440,236.01
CKY 38744 Other Eq-Other Comm	\$46,880.56	\$237.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,117.61
CKY 38745 Other Eq-Telemetering	\$348,597.95	\$2,176,41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,774.36
CKY 38746 Other Eq-Cust Info Se	\$94,898.18	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,146.52
Totak	\$107,119,890.57	\$393,854.40	(\$88,755.98)	(\$80,278.79)	\$0.00	\$37.75	\$0.00	\$107,344,747.95
General	41 000 11 4	00 0100			00 04	00 04	00.69	6 4 E 230 33
CVI 33220 Italias UVEI 1,000 CXV 39224 Trailare 1 000 & lass	53 398 75	00.0% \$0.00		\$0.00 \$0.00	50.04 00.02	50.00 50.00	\$0.00 \$0.00	\$3.398.75
					0004		40.00	
CKT 39411 CNG Equip, Stationary	41.003.1014	0/-007'C¢	nn'né	חהיחל	nnine	nn.n¢	00.04	70° 176'001 ¢
		ı						8077 4 FAANTA 11
Page 1 of E J		Dep	r - 1074 (Not Used	_				4/12/2007 14:38

ŝ

			fhir Dorrodiafion I	Docorro Antivito					
				france of people			Starting M Ending Mo	ionth: Mar/20 onth: Mar/20)06 106
Columbia Gas of Kentucky			INCOM	9			3		
Financial/SEC						Salvage and	Transfers and		
vepr Graup		Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Galn	Ending Reserve
. <u>Depreclable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	00'0\$	00.0\$	00.0\$	\$0.00	00 ^{.0\$}	\$575,431.39
•	Total:	\$785,821.31	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$791,396.29
Depreciable Assets	Total:	\$107,905,711.88	\$399,429.38	(\$88,755.98)	(\$80,278.79)	\$0.00	\$37.75	\$0.00	\$108,136,144.24
Amortizable Assets								して	801
CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00
CKY 30300 Intangible Plant		\$98,665.06	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,155.36
	Total:	\$98,665.06	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,155.36
Software CKY 30310 DIS Software		\$13,029.56	\$0.00	\$0.00	\$0.00	90.0Q	\$0.00	\$0.00	\$13,029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$934,502.10	\$16,809.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$951,311.42
	Total:	\$947,531.66	\$16,809.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$964,340.98
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$56,535.49	\$846.32	\$0.00	\$0.00	\$0.00	\$0.08	\$0.00	\$57,381.81
	Total:	\$56,535.49	\$846.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,381.81
<u>General</u> CKY 39110 Office Furniture & Equi	٩	\$456,996.81	\$5,245.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$462,242.01
CKY 39111 Data Handling Equip		(\$6,019.59)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,805.65)
CKY 39112 Information Systems		\$269,146.17	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,243.64
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	đ	(\$112,341.54)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,252.94)
CKY 39420 Shop Equipment		\$1,507.23	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,511.81
CKY 39430 Tools & Other Equipme	ent	\$851,752.95	\$6,092,80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$857,845.75
CKY 39500 Laboratory Equipment		\$3,235,09	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,278.04
CKY 39800 Misc Equipment		\$47,425.46	\$554.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,980.21
	Total:	\$1,512,535.60	\$23,340.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,535,875,89
Other CKY 39413 Underground Tank Cle	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.05	\$0.00	\$0.00	\$0,00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,796,500.01	\$41,486.23	00.0\$	00.0\$	\$0.00	\$0.00	\$0.00	\$2,837,986.24
						·		G	111 -
Page 2 of 6 			Depi	r - 1074 (Not Used	-				4/12/2007 14:38

	· · · ·							
	1							
	Wo	nthly Depreciation I	Reserve Activity			Starting M	onth: Apr/20	06
		NISoun	8			Ending Mo	onth: Apr/20	06
Columbia Gas of Kentucky Financial/SEC					Salvage and	Transfers and		
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production			•					
CKY 30500 Structures & Improvements	20.00	20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
l otal:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 37440 1 and Bichts Other Dict	44 242 244	¢6/17 36	φυ 00	¢0.00	00.04	40 V 4		
	410014111	00"/n0¢	00.0¢	00-0¢	nn'n¢	00'0¢	nn at	\$104,3554.47
CAT 3/450 Kights of Way	\$584,T390.05	\$2,112,82	\$0.01	00.04	\$0.00	\$0.00	\$0.00	\$586,902.87
CKY 37520 CG M&R Structures	\$5,506.15	\$8.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,514.72
CKY 37530 General M&R Structures	\$10,912.73	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,930.45
CKY 37540 Regulating Structures	\$296,304,59	\$904.62	(\$441.50)	\$5,141.79	\$0.00	(\$10,283.58)	\$0.00	\$291,625.92
GKY 37560 Dist ind M&R Structures	\$35,603.30	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,747,38
CKY 37570 Other Structures	\$1,760,849.22	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,772,738.57
CKY 37580 Communication Structures	\$20,919.75	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,067.21
CKY 37600 Mains	\$42,485,750.11	\$157,346.67	(\$7,964.44)	(\$398.45)	\$0.00	\$0.00	\$0.00	\$42,634,733.89
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.09	\$0.00	\$0.00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$2,012,174.83	\$8,394.05	\$0.00	(\$640.56)	\$0.00	\$0.00	\$0.00	\$2,019,928.32
CKY 37830 M&R Eq-Local Gas Purc	\$24,413.54	\$88.99	\$0.00	\$0.00	\$0.00	\$0.05	\$0.00	\$24,502.53
CKY 37910 M&R Equip-CG-Check St	\$245,712.78	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$246,200.66
CKY 38000 Services	\$48,225,969.41	\$157,539.44	(\$78,322.73)	(\$36,616.73)	\$0.00	\$480.61	\$0.00	\$48,269,050.00
CKY 38100 Meters	\$3,568,809.74	\$23,466,36	\$0.00	\$0.00	\$0.00	\$21.44	\$0.00	\$3,592,297.54
CKY 38200 Meter Installations	\$3,001,141.28	\$14,610.24	(\$2,474.20)	\$0.00	\$0.00	\$62.40	\$0.00	\$3,013,339.72
CKY 38300 House Regulators	\$926,544.86	\$2,992.20	(\$244.44)	\$0.00	\$0.00	(\$100.00)	\$0.00	\$929,192.62
CKY 38400 House Reg Installation	\$1,613,552.41	\$2,171.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,615,724,15
CKY 38500 Ind M&R Equipment	\$925,691.29	\$4,437.50	(\$4,158.10)	(\$109.37)	\$0.00	\$0.00	\$0.00	\$925,861.32
CKY 38720 Other Eq-Odorization	\$101,251.92	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,909.45
CKY 38741 Other Eq-Telephone	\$198,095.74	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$199,482.47
CKY 38742 Other Eq-Radio	\$440,236.01	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$441,975.09
CKY 38744 Other Eq-Other Comm	\$47,117.61	\$237.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,354,66
CKY 38745 Other Eq-Telemetering	\$350,774.36	\$2,176.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352,950.77
CKY 38746 Other Eq-Cust Info Se	\$95,146.52	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,394.86
Total:	\$107,344,747.95	\$394,412.19	(\$93,605.41)	(\$32,623.32)	\$0.00	(\$9,819.13)	\$0.00	\$107,603,112.28
General							50 GQ	
CKY 39220 Trailers over 1,000	\$45,638,23	\$316.20	20.03	\$0-00	50.00	20.00	20.02	24.422,2344
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	20.00	20.00	20.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$166,927.92	\$5,258.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$172,186.70
Darta 1 of # 2-			- 4074 Mint Head					414 <i>512007</i> 14:38
rage I ur & e-		Idan	r - 1074 (Not usea	•				07.41 JUUAJS(74

ļ

Depr - 1074 (Not Used)

Page 1 of & ك

		Mon	tthly Depreciation I	Reserve Activity			Starting Mo	nth: Apr/20	106
			NiSouri	8			Ending Mor	th: Apr/20	06
Columbia Gas of Kentucky <u>Financial/SEC</u>							•		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets									5.4.1.0 (Sec.). (C.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1
<u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$575,431.39
	Total:	\$791,396.29	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$796,971.27
Depreciable Assets	Total:	\$108,136,144.24	\$399,987.17	(\$93,605.41)	(\$32,623.32)	\$0.00	(\$9,819.13)	\$0.00	\$108,400,083.55
Amortizable Assets								して	108
Intengibles CKY 30100 Organization Costs		00.6\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$99,155,36	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,645,65
1	Total:	\$99,155.36	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	00 ^{-0\$}	\$99,645.65
Software CKY 30310 DIS Software		\$13.029.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$951,311.42	\$16,810.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$968,121,42
	Total:	\$964,340.98	\$16,810.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$981,150.98
Leaseholds • Distribution CKY 37571 Lse 451 Ashland, KY		\$57,381.81	\$846.33	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$58,228.14
I	Total:	\$57,381.81	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,228.14
<u>General</u> CKY 39110 Office Furniture & Equip	0.	\$462,242.01	\$5,245.20	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$467,487.21
CKY 39111 Data Handling Equip		(\$5,805.65)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,591.71)
CKY 39112 Information Systems		\$280,243.64	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$291,341.11
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equip	~	(\$112,252.94)	\$83.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,164.34)
CKY 39420 Shop Equipment		\$1,511.81	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,516.39
CKY 39430 Tools & Other Equipmen	nt	\$857,845.75	\$6,093.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$863,938.94
CKY 39500 Laboratory Equipment		\$3,278.04	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,320.99
CKY 39800 Misc Equipment		\$47,980.21	\$554.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,534.96
	Total:	\$1,535,875.89	\$23,340.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,559,216.57
Other CKY 39413 Underground Tank Clea	dnu	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232,20
Amortizable Assets	Total:	\$2,837,986.24	\$41,487.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,879,473.54
			·					<u>G t</u>	
Page 2 of \$ 7-			Depr	1074 (Not Used)	_				4/12/2007 14:38

R

	Mor	thly Depreciation F	teserve Activity			At anti-uts		200
		NiSourc	g			Startung Mi Ending Mic	onu: wayiz nth: May/2	006
Columbia Gas of Kentucky <u>Financia/SEC</u>			į .					
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	I ransters and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
<u>Production</u> CKY 30500 Structures & Improvements		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total:	\$0'00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Distribution CKY 37440 1 and Rinhts Other Dist	\$104 354 <i>47</i>	56N7 36	\$0 00	¢0 90	¢0.00	00 U\$	¢0.00	64 10 1 054 83
CKY 37460 Richts of Mar	\$588 QAD 87	40 747 82	00.0¢					\$104,301.00 \$590 645 60
CKY 37520 CG M&R Structures	\$5.514.72	\$8.57	\$0.00 \$0.00	\$0.00 \$0.00	50.00 50.00	50.00 50.00	\$0.00	\$5.523.29
CKY 37530 General M&R Structures	\$10,930.45	\$17.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,948.17
CKY 37540 Regulating Structures	\$291,625.92	\$911.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$292,537.70
CKY 37560 Dist Ind M&R Structures	\$35,747.38	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,891.46
CKY 37570 Other Structures	\$1,772,738.57	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,784,627.92
CKY 37580 Communication Structures	\$21,067.21	\$147.46	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,214.67
CKY 37600 Mains	\$42,634,733.89	\$157,592.77	(\$8,484.33)	(\$391.91)	\$0.00	\$0.00	\$0.00	\$42,783,450.42
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$2,019,928.32	\$8,389.42 ***	(\$4,723.80)	(\$2,451.16)	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	\$2,021,142.78
CKY 37830 M&K Eq-Local Gas Purc	\$24,5U2.53 **** 700 55	98.039	00.04	\$0.0¢	00.04	90'0¢	00.0¢	20,F80,82¢ 8746 646
CNT 3/910 M&K EQUID-UG-Uneck St CKY 38000 Sanicos	\$240,200.60 \$48 760 050 00	4461.88 2447 880 20	\$U.UU /46/ 855 361	\$0.00 (\$60 177 15)	90.0¢	00'0¢	00.0\$	\$240,000.24 \$18 211 006 60
CKV 38400 Maters	00'0C0'007'04**	4101,000.446 \$22 ARG 28	to the state of the	(c1:11)/00*)	\$0.00 \$0.00	¢0.00 ¢0.00	40.04	53 614 763 QA
CKY 38200 Meter Installations	\$3.013.339.72	\$14.617.97	(\$3,609.06)	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$3,024,348.63
CKY 38300 House Regulators	\$929,192.62	\$3,027.90	(\$231.19)	\$0.00	\$0.00	\$0.00	\$0.00	\$931,989.33
CKY 38400 House Reg Installation	\$1,615,724,15	\$2,171.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,617,895.89
CKY 38500 ind M&R Equipment	\$925,861.32	\$4,440.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930,301.36
CKY 38720 Other Eq-Odorization	\$101,909.45	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,566.98
CKY 38741 Other Eq-Telephone	\$199,482.47	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200,869.20
CKY 38742 Other Eq-Radio	\$441,975.09	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$443,714,17
CKY 38744 Other Eq-Other Comm	\$47,354.66	\$237.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,591.71
CKY 38745 Other Eq-Telemetering	\$352,950.77	\$2,176.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$355,127.18
CKY 38746 Other Eq-Cust Info Se	\$95,394.86	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,643,20
Total:	\$107,603,112.28	\$395,056.55	(\$71,903.74)	(\$63,020.22)	\$0.00	\$0.00	\$0.00	\$107,863,244.87
<u>General</u> CKV 30230 Traitare over 4 000	er 440 743	\$346.20	00.0\$	\$0 00	\$0.00	\$0 00	\$0.00	\$46,270,63
CKY 39221 Trailers 1.000 & less	\$3.398.75	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip. Stationary	\$172,186,70	\$5,258.78	\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$177,445.48
ŝ								
Page 1 of # .>-		Depr	- 1074 (Not Used)					4/12/2007 14:38

		Mon	thly Depreciation F	Reserve Activity			Starting	Month: Mav/2	00
			NiSourc	8			Ending	lonth: May/2	006
Columbia Gas of Kentucky									
Depr Group		Bonining December	Drawinstee			Salvage and	Transfers and		
		องเอรอง ถึงแก่เกืออ	FI DVISION	Kettements	LOST OF REMOVAL	Uther Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets									
General CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$575,431.39
	Total:	\$796,971.27	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$802,546.25
Depreciable Assets	Total:	\$108,400,083.55	\$400,631.53	(\$71,903.74)	(\$63,020.22)	\$0.00	\$0.00	\$0.00	\$108,665,791.12
Amortizable Assets								ビート	108
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	S0.00
CKY 30300 Intangible Plant		\$99,645.65	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,135.94
1	Total:	\$39,645.65	\$490.29	\$0.00	\$0.00	\$0.00	00'0\$	\$0.00	\$100,135.94
Software CKY 30310 DIS Software		\$13 000 FR	UU US	¢0.00	00 V\$	40 00	00.03	¢0 00	\$13 030 E6
CKY 30320 FARA Software		\$0.00	50.00 50.00	\$0.08	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
CKY 30330 Other Software		\$968,121.42	\$16,810.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$984,931.43
3	Total:	\$981,150.98	\$16,810.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$997,960.99
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$58,228.14	\$846.32	\$0.00	\$0,00	\$0.00	\$0,00	\$0.00	\$59,074.46
đ	Total:	\$58,228.14	\$846.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,074.46
<u>General</u> CKY 39110 Office Furniture & Fouir	c	\$467,487,21	\$5.245.20	ta no	\$0.00	\$0.00	. 00 05	\$n.no	\$479 739 44
CKY 39111 Data Handling Equip	L	(\$5,591.71)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,377.77)
CKY 39112 Information Systems		\$291,341.11	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302,438.58
CKY 39300 Stores Equipment		\$833.02	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equip	۵.	(\$112,164.34)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$112,075.74)
CKY 39420 Shop Equipment		\$1,516.39	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,520.97
CKY 39430 Tools & Other Equipme	ant	\$863,938.94	\$6,093.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$870,032.13
CKY 39500 Laboratory Equipment		\$3,320.99	\$42.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,363.94
CKY 39800 Misc Equipment		\$48,534.96	\$554.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,089.71
	Total:	\$1,559,216.57	\$23,340.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,582,557.25
Other CKY 39413 Underground Tank Clea	anup	\$181,232.20	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,879,473.54	\$41,487.30	\$0.00	00*0\$.	\$0,00	\$0.00	\$0.00	\$2,920,960.84
								0/1] / [
Page 2 of # >			Depr	1074 (Not Used)					4/12/2007 14:38

\$

	Moi	nthly Depreciation f	teserve Activity			Starting	Month: Jun/2	006	
		NiSour	83			Ending	lonth: Jun/2	006	
Columbia Gas of Kentucky Financial/SEC									
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Endina Reserve	
Depreciable Assets									
Production									
CKT 30500 Structures & improvements	\$0.00 \$0.00	\$0.00	50.00	\$0'00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	•
	20.00	\$0.00	20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Distribution</u> CKY 37440 Land Rights, Other Dist	\$104,961.83	\$607.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.569.19	
CKY 37450 Rights of Way	\$589,615,69	\$2,712.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$592,328.51	
CKY 37520 CG M&R Structures	\$5,523.29	\$0.00	. \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,523.29	
CKY 37530 General M&R Structures	\$10,948.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,948.17	
CKY 37540 Regulating Structures	\$292,537.70	\$918.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$293,456.25	
CKY 37560 Dist Ind M&R Structures	\$35,891.46	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,035.54	
CKY 37570 Other Structures	\$1,784,627.92	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,796,517.27	
CKY 37580 Communication Structures	\$21,214.67	\$147,46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,362.13	
CKY 37600 Mains	\$42,783,450.42	\$158,631.18	(\$6,690.05)	(\$2,470.06)	\$0.00	\$0.00	\$0.00	\$42,932,921,49	
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332.64	
CKY 37820 M&R Equip-General-Reg	\$2,021,142.78	\$8,384.92	\$0.00	(\$585.48)	\$0.00	\$0.00	\$0.00	\$2,028,942.22	
CKY 37830 M&R Eq-Local Gas Purc	\$24,591.52	\$88.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,680.51	
CKY 37910 M&R Equip-CG-Check St	\$246,688.54	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,176.42	
CKY 38000 Services	\$48,311,906.69	\$158,461.82	(\$69,805.45)	(\$58,913.72)	\$0.00	(\$74.60)	\$0.00	\$48,341,574.74	
CKY 38100 Meters	\$3,615,763.90	\$23,466.36	\$0.00	\$0.00	\$0-00	(\$50.00)	\$0.00	\$3,639,180.26	
CKY 38200 Meter Installations	\$3,024,348.63	\$14,628.74	(\$3,946.92)	\$0.00	\$0.00	(\$50.00)	\$0.00	\$3,034,980.45	
CKY 38300 House Regulators	\$831,989.33	\$3,064.26	(\$366.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$934,687.29	
CKY 38400 House Reg Installation	\$1,617,895.89	\$2,171.74	00'0\$	\$0.00	\$0.00	\$0.00	, \$0.00	\$1,620,067.63	
CKY 38500 ind M&R Equipment	\$930,301.36	\$4,446.16	\$0.00	(\$147.63)	00'0\$	\$0.00	\$0.00	\$934,599.89	
CKY 38720 Other Eq-Odorization	\$102,566.98	\$657.53	\$0,08	\$0.00	\$0,00	\$0.00	\$0.00	\$103,224.51	
CKY 38741 Other Eq-Telephone	\$200,869.20	\$1,386.73	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$202,255.93	
CKY 38742 Other Eq-Radio	\$443,714.17	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$445,453,25	
CKY 38744 Other Eq-Other Comm	\$47,591.71	\$237.05	\$0.00	\$0.00	\$0.00	\$0'00	\$0.00	\$47,828.76	
CKY 38745 Other Eq-Telemetering	\$355,127.18	\$2,176.41	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$357,303.59	
CKY 38746 Other Eq-Cust Info Se	\$95,643.20	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,891.54	
Total:	\$107,863,244.87	\$396,696.81	(\$80,808.72)	(\$62,116.89)	\$0.00	(\$174.60)	\$0.00	\$108,116,841.47	
General			•						
UKY JYZZU ITAIlers over 1,000	\$46,270-63	\$316.20	\$0.00	0.04	\$0.0U	\$0.00	\$0.00	440,000,044	
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75	
CKY 39411 CNG Equip, Stationary	\$177,445.48	\$5,258.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,704.26	
Page 1 of 5 7		Depr	- 1074 (Not Used					4/12/2007 14:38	
•			······································						

		:							
		Mon	Ithly Depreciation F	teserve Activity			Starting M	onth: Jun/20	90(
			NiSourc	ē			Ending Mc	onth: Jun/20	JO 6
Columbla Gas of Kentucky <u>Financia//SEC</u>									
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	other Credits	Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment	t.	\$575,431.39	\$0.00	00.0\$	00 [.] 0\$	00'0\$	\$0.00	\$0.00	\$575,431,39
_	Total:	\$802,546.25	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$808,121.23
Depreciable Assets	Total:	\$108,665,791.12	\$402,271.79	(\$80,808.72)	(\$62,116.89)	\$0.00	(\$174.60)	\$0.00	\$108,924,962.70
<u>Amortizable Assets</u>								いて	108
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$100,135,94	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,626.24
	Total:	\$100,135.94	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,626.24
Software CKY 30310 DIS Software		\$13,029,58	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$984,931.43	\$16,810.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,001,741.45
	Total:	\$997,960.99	\$16,810.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014,771.01
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$59,074.46	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,920.79
	Total:	\$59,074,46	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,920.79
General CKY 39110 Office Furniture & Equi	<u>.</u>	\$472,732.41	\$5,245.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$477,977.61
CKY 39111 Data Handling Equip		(\$5,377.77)	\$213.94	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	(\$5,163.83)
CKY 39112 Information Systems		\$302,438.58	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$313,536.05
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	þ	(\$112,075.74)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$111,987.14)
CKY 39420 Shop Equipment		\$1,520.97	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,525.55
CKY 39430 Tools & Other Equipm	ent	\$870,U32.13 \$2 352 04	\$6,093,19 \$12.05	50.05 50.02	\$0.00 \$0.00	\$0.00 \$0.00	00.04	00.0\$	\$8/0,120.32 \$2 406 80
CAT 39300 Laboratory Equipment CKY 39800 Mise Equipment	-	\$49.089.71	\$554.73	50.00 50.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	\$49,644.46
	Total:	\$1,582,557.25	\$23,340.68	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00	\$1,605,897.93
<u>Other</u> CKY 39413 Underground Tank Cle	dune	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,920,960.84	\$41,487.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,962,448.17
								1-5	
Page 2 of 8 🎝			Depr	- 1074 (Not Used					4/12/2007 14:38

	Wo	nthly Depreciation I	teserve Activity			Starting I	Vonth: Jul/20	00
		NISour	8			Ending W	lonth: Jul/20	06
Columbia Gas of Kentucky <u>Financial/SEC</u>								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Endina Reserve
<u>Depreciable Assets</u>								
Production								:
CKT 30000 Succures & inipiovenents CKY 31100 LPG Equipment	00'ne 20'00	\$0.00	00.0¢	00'0\$	00'0\$ \$0.00	00'0\$	00.0\$	\$0.00 ¢A.PD
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00 ⁻⁰⁴
Distribution	07 002 2070							
CKT 37450 Rights of Way	\$100,009.13 \$592.328.51	\$9.712.82	00.0\$ \$0.00	00.0¢	00.05	00.04	00.04	\$106,176.55 \$405 041 33
CKY 37520 CG M&R Structures	\$5,523.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.523.29
CKY 37530 General M&R Structures	\$10,948.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,948.17
CKY 37540 Regulating Structures	\$293,456.25	\$918.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$294,375.16
CKY 37560 Dist ind M&R Structures	\$36,035.54	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,179.62
CKY 37570 Other Structures	\$1,796,517.27	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,808,406.62
CKY 37580 Communication Structures	\$21,362.13	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,509.59
CKY 37600 Mains	\$42,932,921.49	\$159,674.92	(\$1,912.07)	(\$3,532.34)	\$0.00	\$0.00	\$0.00	\$43,087,152.00
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332,64
CKY 37820 M&R Equip-General-Reg	\$2,028,942.22	\$8,387.49	(\$133.49)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,037,196.22
CKY 37830 M&R Eq-Local Gas Purc	\$24,680.51	\$88.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,769.50
CKY 37910 M&R Equip-CG-Check St	\$247,176.42	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,664.30
CKY 38000 Services	\$48,341,574.74	\$158,982.13	(\$62,875.36)	(\$37,531.01)	\$0.00	(\$306.25)	\$0.00	\$48,399,844.25
CKY 38100 Meters	\$3,639,180.26	\$23,466.36	\$0.00	\$0.00	\$0.00	\$0.96	\$0.00	\$3,662,647.58
CKY 38200 Meter Installations	\$3,034,980.45	\$14,812.03	(\$4,190.71)	(\$6.70)	\$0.00	(\$80.91)	\$0.00	\$3,045,514.16
CKY 38300 House Regulators	\$934,687.29	\$3,103.33	(\$437.13)	\$0.00	\$0.00	\$0.00	\$0.00	\$937,353.49
CKY 38400 House Reg Installation	\$1,620,067.63	\$2,171.74	\$0.0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$1,622,239.37
CKY 38500 ind M&R Equipment	\$934,599.89	\$4,475.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$939,075.78
CKY 38720 Other Eq-Odorization	\$103,224.51	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,882.04
CKY 38741 Other Eq-Telephone	\$202,255.93	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$203,642.66
CKY 38742 Other Eq-Radio	\$445,453.25	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$447,192.33
CKY 38744 Other Eq-Other Comm	\$47,828.76	\$241.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,070.64
CKY 38745 Other Eq-Telemetering	\$357,303.59	\$2,172.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$359,475.59
CKY 38746 Other Eq-Cust Info Se	\$95,891.54	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,139.88
Total:	\$108,116,841.47	\$398,516,30	(\$69,548.76)	(\$41,070.05)	00.0\$	(\$386.20)	\$0.00	\$108,404,352.76
General						:		
CKY 39220 Trailers over 1,000	546,588.83	\$316.20	\$0.00	\$0.00	20.00	10.UZ	\$0.0¢	440,903.03
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	20.00	20.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip, Stationary	\$182,704.26	\$5,258.78	\$0.00	\$0.00	20.00	\$0.00	\$0.00	\$187,963.04
		Ċ						05-11-2006/6414
rage i ui a 🥕		Idan	- 10/4 (Not nsea	~				41/212001 14-00

ДЗ

Depr - 1074 (Not Used)

Hage 1 of 8 🖌

		Mor	thly Depreciation	Reserve Activity			Startino	tonth• 	g
			NiSour	ce			Ending M	onth: Jul/20	96
Columbia Gas of Kentucky Financial/SEC									
Depr Group		Beginning Reserve.	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Deprectable Assets			-						
<u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	00 [.] 0\$	\$575,431.39
	Total:	\$808,121.23	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$813,696.21
Depreciable Assets	Total:	\$108,924,962.70	\$404,091.28	(\$69,548.76)	(\$41,070.05)	\$0.00	(\$386.20)	\$0.00	\$109,218,048.97
<u>Amortizable Assets</u>								ロト	108
Intangibles CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$100,626,24	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,116.54
	Total:	\$100,626,24	\$490.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,116.54
<u>Software</u> CKY 30310 DIS Software		\$13,029,56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.029.56
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$1,001,741.45	\$16,810.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,018,551.45
	Total:	\$1,014,771.01	\$16,810.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,031,581.01
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$59,920.79	\$846.32	\$0.00	\$0.00	00 [.] 0\$	\$0.00	00.0\$	\$60,767.11
	Total:	\$59,920,79	\$846.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,767.11
<u>Generaf</u> CKY 39110 Office Furniture & Equi	<u>d</u>	\$477,977.61	\$5,245.20	\$0.00	\$0.00	00.0\$	\$0.00	\$0.00	\$483,222.81
CKY 39111 Data Handling Equip		(\$5,163.83)	\$213,94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,949.89)
CKY 39112 Information Systems		\$313,536.05	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$324,633.52
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	dj.	(\$111,987.14)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$111,898.54)
CKY 39420 Shop Equipment		\$1,525.55	\$4.58	00.0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530.13
CKY 39430 Tools & Other Equipme	ent	\$876,125.32	\$6,093.19	20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$882,218.51
CKY 39500 Laboratory Equipment		\$3,406.89 2,10,011,10	542.95	\$0.00 \$2.20	\$0.00 20.00	\$0.00 \$0.00	\$0.00	\$0.00	\$3,449,84
LAY 39800 MISC Equipment		444,044,40	0/7000	10.05	10.05	\$0.00	nn:n\$	00'04	LX.66L'0C¢
Other	i otal:	\$1,505,897.93	\$23,340.68	\$0.00	\$0.05	\$0.00	\$0.00	\$0.00	\$1,629,238.61
CKY 39413 Underground Tank Cle	dnue	\$181,232.20	\$0.00	\$0.00	20.02	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	00'0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,962,448.17	\$41,487.30	\$0.00	\$0.00	\$0.00	\$0-00	\$0.00	\$3,003,935.47
								0- L] [] [
Page 2 of \$			Dep	r - 1074 (Not Used					4/12/2007 14:39

	MO	nthly Depreciation	Reserve Activity			Starting 1	fonth: Aug/2	006
		NiSour	90			Ending M	onth: Aug/2	006
olumbia Gas of Kentucky <u>inancia//SEC</u>								
Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets								
Production CKY 30500 Structures & Improvements	00.05	00 U\$	00.02	00 U\$	50 DB	00 U\$	\$0 DD	00 C\$
CKY 31100 LPG Equipment	\$0.00	\$0.00 \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<u>Distribution</u> CKY 37440 Land Richts. Other Dist	S106.176.55	\$607.29	(\$106.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$106.676.86
CKY 37450 Rights of Way	\$595,041.33	\$2,712.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$597,754.15
CKY 37520 CG M&R Structures	\$5,523.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,523,29
CKY 37530 General M&R Structures	\$10,948.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,948.17
CKY 37540 Regulating Structures	\$294,375.16	\$918.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295,294.07
CKY 37560 Dist ind M&R Structures	\$36,179.62	\$144.08	\$0.00	\$0,00	\$0.00	\$0.00	\$0.00	\$36,323.70
CKY 37570 Other Structures	\$1,808,406.62	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,820,295.97
CKY 37580 Communication Structures	\$21,509.59	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,657.05
CKY 37600 Mains	\$43,087,152.00	\$159,859.71	(\$2,360.67)	(\$2,077.33)	\$0.00	\$0.00	\$0.00	\$43,242,573.71
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$264,332.64
CKY 37820 M&R Equip-General-Reg	\$2,037,196.22	\$8,389.80	(\$164.19)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,045,421.83
CKY 37830 M&R Eq-Local Gas Purc	\$24,769.50	\$88.56	(\$436.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$24,421.14
CKY 37910 M&R Equip-CG-Check St	\$247,664.30	\$487.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$248,152.18
CKY 38000 Services	\$48,399,844.25	\$159,463.92	(\$43,131.79)	(\$53,346.02)	\$0.00	\$206.30	\$0.00	\$48,463,036.66
CKY 38100 Meters	\$3,662,647.58	\$23,685.21	\$0.00	\$0.00	\$0.00	\$100.80	\$0.00	\$3,686,433.59
CKY 38200 Meter installations	\$3,045,514.16	\$14,996.05	(\$3,120.29)	\$0.00	\$0.00	\$50.44	\$0.00	\$3,057,440.36
CKY 38300 House Regulators	\$937,353.49	\$3,144.60	(\$251.41)	\$0.00	\$0.00	\$624.31	\$0.00	\$940,870.99
CKY 38400 House Reg Installation	\$1,622,239.37	\$2,169.67	(\$4,509.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,619,899.77
CKY 38500 Ind M&R Equipment	\$939,075.78	\$4,499.75	(\$8,761.12)	\$0.00	\$0.00	\$0.00	\$0.00	\$936,814.41
CKY 38720 Other Eq-Odorization	\$103,882.04	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104,539.57
CKY 38741 Other Eq-Telephone	\$203,642.66	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$205,029.39
CKY 38742 Other Eq-Radio	\$447,192.33	\$1,739.08	20.00	20.00	\$0.00	\$0.00	\$0.00	\$448,931.41
CKY 38744 Other Eq-Other Comm	\$48,070.64	\$246.65	\$0.00	\$0.00	20.00	20.00	\$0.00	\$48,317.29
CKY 38745 Other Eq-Telemetering	\$359,475.59	\$2,167.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361,843.20
CKY 38746 Other Eq-Cust Info Se	\$96,139.88	\$248,34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,388.22
Total:	\$108,404,352.76	\$399,651.00	(\$60,842.64)	(\$55,423.35)	\$0.00	\$981.85	\$0.00	\$108,688,719.62
<u>General</u> CKY 39270 Trailers over 4 000	\$46,903,03	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47.219.23
CKY 39221 Trailers 1.000 & less	\$3.398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,398.75
CKY 39411 CNG Equip. Stationary	\$187,963,04	\$5,258,78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193,221.82
	•	• * •						
-4								
Page 1 of 🕽 🏸		Dep	r - 1074 (Not Used	•				4/12/2007 14:39

S J

		Mon	thly Depreciation I	Reserve Activity			2		
			NiSour	8			Starting M Ending Me	onth: Aug/20 onth: Aug/20	09 09
Columbia Gas of Kentucky									
Financial/SEC						Salvane and	Transfers and		
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Gain	Ending Reserve
Depreciable Assets									
General CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 575,431,39
	Total:	\$813,696.21	\$5,574.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$819,271.19
Depreciable Assets	Total:	\$109,218,048.97	\$405,225.98	(\$60,842.64)	(\$55,423.35)	\$0.00	\$981.85	\$0.00	\$109,507,990.81
Amortizable Assets								ひて	801
<u>Interruptores</u> CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$101,116.54	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,606.83
	Total:	\$101,116.54	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101,606.83
Software CKY 30310 DIS Software		\$13,029.56	\$0.00	(\$13,029.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30330 Other Software		\$1,018,551.45	\$16,810.01	(\$493,105.92)	\$0.00	\$0.00	\$0.00	\$0.00	\$542,255,54
· ·	Total:	\$1,031,581.01	\$16,810.01	(\$506,135.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$542,255.54
<u>Leaseholds - Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$60,767.11	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,613.44
•	Total:	\$60,767.11	\$846.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,613.44
<u>General</u> CKY 39110 Office Furniture & Equi _t	٩	\$483,222.81	\$5,245.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$488,468.01
CKY 39111 Data Handling Equip		(\$4,949.89)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,735.95)
CKY 39112 Information Systems		\$324,633.52	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$335,730.99
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equit	£.	(\$111,898.54)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$111,809.94)
CKY 39420 Shop Equipment		\$1,530.13	\$4.58	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00	\$1,534.71
CKY 39430 Tools & Other Equipme	int .	\$882,218.51 \$2,410.04	\$6,093.19 \$ \$ 5 5 5 5	\$0.00 50.00	\$0.00 20.00	\$0.00 20.00	\$0.00	\$0.00 \$0.00	\$888,311.70 \$2,400.70
CN1 39300 Laboratory Equipment CXY 39800 Mise Eminment		\$50.199.21	5554.75	\$0.00 \$0.00	\$0.00 \$0.00	50.00	50.05 Sà 00	00.0¢	\$50.753 96
	Total:	\$1,629,238.61	\$23,340.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,652,579.29
<u>Other</u> CKY 39413 Underground Tank Cle ₂	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	00'0\$	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$3,003,935.47	\$41,487.31	(\$506,135.48)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,539,287.30
								0/1	
Page 2 of 🤮 入			Depr	1074 (Not Used)	-				4/12/2007 14:39

4%

	Mor	thiy Depreciation I	Reserve Activity			Starting h	Aonth: Sec	<i>1</i> /2006	
		NiSour	6			Ending M	onth: Sep	0/2006	
Columbia Gas of Kentucky									
<u>rilangauset.</u> Door Graine					Salvage and	Transfers and			
	Beginning Reserve	Provision	Retirements	Cost of Removal	Other Credits	Adjustments	Loss / Gain	Ending Reser	nve Ve
Depreciable Assets									
Production									
CKY 30500 Structures & Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0(0 \$C	0.00
CKY 31100 LPG Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	0 \$0	00'0
Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0\$ (18
Distribution									
CKY 37440 Land Rights, Other Dist	\$106,676.86	\$607.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$107,284	4.08
CKY 37450 Rights of Way	\$597,754,15	\$2,712.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$600,466	6.97
CKY 37520 CG M&R Structures	\$5,523.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$5,523	3.29
CKY 37530 General M&R Structures	\$10,948.17	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	0 \$10,948	8.17
CKY 37540 Regulating Structures	\$295,294.07	\$918.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0\$	0 \$296,213	2.98
CKY 37560 Dist Ind M&R Structures	\$36,323.70	\$144.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$36,467	7.78
CKY 37570 Other Structures	\$1,820,295.97	\$11,889.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,832,183	5.32
CKY 37580 Communication Structures	\$21,657.05	\$147.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	0 \$21,80	4.51
CKY 37600 Mains	\$43,242,573.71	\$160,096.08	(\$42,222.33)	(\$2,151.10)	\$0.00	\$0.00	\$0.0	0 \$43,358,29(6.36
CKY 37810 M&R Equip-General	\$264,332.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$264,333	2.64
CKY 37820 M&R Equip-General-Reg	\$2,045,421.83	\$8,394.08	(\$4,272.05)	\$0.00	\$0.00	\$0.00	\$0.0\$	0 \$2,049,54:	3.86
CKY 37830 M&R Eq-Local Gas Purc	\$24,421.14	\$88.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$24,50	9.28
CKY 37910 M&R Equip-CG-Check St	\$248,152.18	\$487.88	\$0.0\$	\$0.00	\$0.00	\$0.00	\$0.0	0 \$248,641	0.06
CKY 38000 Services	\$48,463,036.66	\$160,036.59	(\$64,963.58)	(\$34,869.91)	\$0.00	\$278.35	\$0.0	0 \$48,523,51	8.11
CKY 38100 Meters	\$3,586,433.59	\$23,921.64	(\$456.50)	\$0.00	\$0.00	\$50.00	\$0.0	0 \$3,709,94	8.73
CKY 38200 Meter Installations	\$3,057,440.36	\$15,008.97	(\$4,004.29)	\$0.00	\$0.00	\$50.00	\$0.0	0 \$3,068,491	5.04
CKY 38300 House Regulators	\$940,870.99	\$3,194.09	(\$7.07.5)	\$0.00	\$0.00	(\$151.87)	\$0.0	0 \$943,20	5.42
CKY 38400 House Reg Installation	\$1,619,899.77	\$2,167.49	(\$255.82)	\$0.00	\$0.00	\$0.00	\$0.0	0 \$1,621,81	1.44
CKY 38500 ind M&R Equipment	\$936,814.41	\$4,493.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$941,30	8.27
CKY 38720 Other Eq-Odorization	\$104,539.57	\$657.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$105,19	7.10
CKY 38741 Other Eq-Telephone	\$205,029.39	\$1,386.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$206,41	6.12
CKY 38742 Other Eq-Radio	\$448,931.41	\$1,739.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$450,67	0.49
CKY 38744 Other Eq-Other Comm	\$48,317.29	\$246.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$48,56	3.89
CKY 38745 Other Eq-Telemetering	\$361,643.20	\$2,167.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$363,81	1.19
CKY 38746 Other Eq-Cust Info Se	\$96,388.22	\$248.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$96,63	6.56
Total:	\$108,638,719.62	\$400,754.93	(\$116,882.36)	(\$37,021.01)	\$0.00	\$226.48	0.0\$	0 \$108,935,79	7.66
General									
CKY 39220 Trailers over 1,000	\$47,219.23	\$316.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$47,53	5.43
CKY 39221 Trailers 1,000 & less	\$3,398.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0	0 \$3,39	8.75
CKY 39411 CNG Equip, Stationary	\$193,221.82	\$4,553.22	(\$122,973.34)	\$0.00	\$0.00	\$0.00	\$0.0	0 \$74,80	1.70
Darta 1 nf 👻 👤			ADTA NATI LEad					2472007444	5
		nahi	י וחוא ואחו הפכח					11111111111	2

								• • • • • • • • • • • • • • • • • • •	
		Mon	thly Depreclation F	Reserve Activity	·		Charlen V	tanthe Confid	20
			NiSourc	60			Ending M	onth: Sep/20	906
Columbia Gas of Kentucky Financial/SEC									
Depr Group		Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / Gain	Ending Reserve
<u>Depreciable Assets</u> <u>General</u> CKY 39600 Power Oper Equipment		\$575,431.39	\$0.00	\$0.00	\$0.00	\$0.00	00.0\$	\$0.00	\$575,431.39
	Total:	\$819,271.19	\$4,869.42	(\$122,973.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$701,167.27
Depreciable Assets	Total:	\$109,507,990.81	\$405,624.35	(\$239,855.70)	(\$37,021.01)	\$0.00	\$226.48	\$0.00	\$109,636,964.93
<u>Amortizable Assets</u> Internities								のし	108
CKY 30100 Organization Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30300 Intangible Plant		\$101,606.83	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,097.12
	Total:	\$101,606.83	\$490.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,097.12
Software CKY 30310 DIS Software		00 [.] 0\$	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CKY 30320 FARA Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	\$0.00
CKY 30330 Other Software		\$542,255.54	\$17,544.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$559,800.44
	Total:	\$542,255.54	\$17,544.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$559,800.44
Leaseholds - <u>Distribution</u> CKY 37571 Lse 451 Ashland, KY		\$61,613.44	\$846.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,459.76
	Total:	\$61,613.44	\$846.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,459.76
<u>General</u> CKY 39110 Office Furniture & Equi _i	.e.	\$488,468.01	\$5,245.20	00.0 \$	\$0.00	\$0.00	\$0.00	\$0.00	\$493,713.21
CKY 39111 Data Handling Equip		(\$4,735.95)	\$213.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,522.01)
CKY 39112 Information Systems		\$335,730.99	\$11,097.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$346,828.46
CKY 39300 Stores Equipment		\$833.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$833.02
CKY 39410 Garage & Service Equi	٩	(\$111,809.94)	\$88.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$111,721.34)
CKY 39420 Shop Equipment		\$1,534.71	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,539.29
CKY 39430 1 gols & Other Equipme	ent	\$888,311./U	\$0,093.19 \$43 05	\$0.00 \$0.00	\$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$894,404.89 \$3 535 74
CKY 39800 Misc Equipment		\$50.753.96	\$554.75	\$0.00	\$0.00 \$0.00	\$0.00	50-00 50-00	\$0.0¢	\$51.308.71
	Total:	\$1,652,579.29	\$23,340.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,675,919.97
<u>Other</u> CKY 39413 Underground Tank Cle	anup	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
	Total:	\$181,232.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$181,232.20
Amortizable Assets	Total:	\$2,539,287.30	\$42,222.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,581,509.49
								G/L	
Page 2 of 9 2 -			Depr	1074 (Not Used)	•				4/12/2007 14:37

P P



Public Service Commission Data Request Set 2 Question No. **75** Columbia Gas of Kentucky Respondent: **Kelly L. Humrichouse**

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 75

Refer to the response to the Staff's First Request, Item 27.

- A. In the response to Item 27(a), Columbia states that no advertising expenses were booked to Account Nos. 908, 912, or 913. Explain how Columbia records its advertising expense.
- B. Refer to Attachment 27(b). Explain the entries referencing "Power plant" transactions.

Response of Columbia Gas of Kentucky:

- a. When Columbia incurs advertising costs, the amounts are recorded, when paid, to the specific FERC account based on the type of advertising. As indicated in Schedule C-2-2, Sheet 9 of 11, Columbia did not incur any advertising type costs specifically Demonstrating and Selling costs (Account 912) and Advertising (Account 913) for the last 24 months.
- b. These transactions represent additional costs, both capital and expense, pertaining to the implementation and installation of the new software system for accounting for fixed capital assets, known as Power Plant.

.

.

.

Public Service Commission Data Request Set 2 Question No. **76** 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 APRIL 10, 2007

Question No. 76

Refer to the response to the Staff's First Request, Item 28. For each of the vendors listed below, provide a description of the nature of the services or goods received.

- a. Bermex, Inc.
- b. C. J. Hughes Construction Co. Inc.
- c. Citibank.
- d. H & H X-Ray Services, Inc.
- e. KU Solutions, Inc.
- f. Reliant Services LLC.
- g. Stanley Pipeline Inc.
- h. Surveys & Analysis Inc.
- i. The Fishel Co.

Response of Columbia Gas of Kentucky:

- a. Bermex Inc. is a meter reading contractor.
- b. C. J. Hughes Construction Co. Inc. performs construction work such as main line installation.
- c. Citibank is the Corporate Card used to pay for service and repairs to company vehicles.
- d. H & H X-Ray Services, Inc. X-Rays steel pipe when necessary.
- e. KU Solutions, Inc. provides meter reading services.
- f. Reliant Services LLC locates lines when customers call in.
- g. Stanley Pipeline Inc. is a blanket contractor that performs construction work such as main line installation.
- h. Surveys & Analysis Inc. performs inspections, locations and corrosion maintenance.
- i. The Fishel Co. is a blanket contractor that performs construction work such as main line installation.

:

; (. . .

:

.

Public Service Commission Data Request Set 2 Question No. 77 Columbia Gas of Kentucky Respondent: Herbert A. Miller, Jr.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 77

Refer to the response to the Staff's First Request, Item 30. Does Columbia agree that expenses associated with its lobbying activities should be excluded for rate-making purposes? Explain the response.

Response of Columbia Gas of Kentucky:

No, expenses associated with lobbying activities should not be automatically excluded for rate-making purposes. Lobbying expenses may be incurred for purposes that benefit the utility's customers and employees, such as issues of workplace safety, customer rates, pipeline location requirements, and reducing customer risks. Further, where the utility incurs lobbying expenses as part of an employee's salary and where such expenses are publicly reported, such information is in the public domain for open review.

:

.

()

• •

: :

Public Service Commission Data Request Set 2 Question No. 78 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 APRIL 10, 2007

Question No. 78

Refer to the response to the Staff's First Request, Item 31. Describe the activities of Central Kentucky Transmission Company.

Response of Columbia Gas of Kentucky:

Central Kentucky Transmission Company ("CKT") holds an undivided interest equivalent to 28,000 Dth/day on Columbia Gas Transmission Company's KA-1 North Facilities. CKT is engaged primarily in the business of natural gas transportation and is regulated by the Federal Energy Regulatory Commission. CKT was formed in response to recommendations of the Commission's 2002 Management Audit pursuant to Administrative Case No. 384 and provides a direct connection to Columbia Gulf Transmission Company to serve Columbia's Lexington, KY market.

· ·

Public Service Commission Data Request Set 2 Question No. **79** Columbia Gas of Kentucky Respondent: **Herbert A. Miller Jr**.

BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY PSC CASE NO. 2007-00008 INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION ORDER DATED APRIL 10, 2007

Question No. 79

Refer to the response to the Staff's First Request, Item 45. Describe the current status of the working arrangement between Columbia and the Paper, Allied-Industrial, Chemical, and Energy Workers International Union.

Response of Columbia Gas of Kentucky:

The Paper, Allied-Industrial, Chemical, and Energy Workers International Union merged with the United Steelworkers of America effective in April 2006. The Company and the United Steelworkers bargained in good faith beyond the expiration of the contract and reached a tentative agreement that was subsequently ratified by a majority vote of the bargaining unit effective March 1, 2007.