

March 16, 2007

Ms. Beth O'Donnell
Executive Director
Public Service Commission
Commonwealth of Kentucky
211 Sower Boulevard
P. O. Box 615
Frankfort, KY 40602

RECEIVED

MAR 16 2007

PUBLIC SERVICE
COMMISSION

RE: Case No. 2007-00008

Dear Ms. O'Donnell:

Pursuant to the Commission's Orders dated January 25, 2007 and February 21, 2007, Columbia hereby submits the responses to continuing requests Nos. 1-40, Nos. 1-51, and corrected responses to Nos. 1-03 (Schedule 1, page 1 and Schedule 2 page 1) and 1-04 (Schedule 1, page 1).

Sincerely,



Mark R. Kempic, Esq.
Attorney for Columbia Gas of Kentucky, Inc.

Enclosures

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

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing responses of Columbia Gas of Kentucky, Inc. were served via either personal hand delivery, First Class U.S. Mail postage prepaid or overnight mail on the following parties, all on this 16th day of March, 2007.

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

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

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

Mark R. Kempic (gmc)

Mark R. Kempic, Esq.

Attorney for Columbia Gas of Kentucky, Inc.

**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY
PSC CASE NO. 2007-00008
INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION
ORDER DATED JANUARY 25, 2007**

Question No. 3 - Corrected

Provide the capital structure at the end of each of the periods as shown in Format 3.

Response of Columbia Gas of Kentucky:

The requested data is provided in Format 3 that is attached. In each case, data for Columbia Gas of Kentucky is provided on page 1 of Schedules 1 and 2; data for Columbia Energy Group is provided on page 2 of Schedules 1 and 2; and data for NiSource, Inc. is provided on page 3 of Schedules 1 and 2.

It should be noted that the Company's proposed rate of return is based on a modified capital structure that reflects market-determined proportions of long-term debt and common equity determined from the proxy group of gas companies. As such, the historical data for the Company, Parent and Consolidated are not reflective of the capital structure ratios proposed for ratesetting purposes.

See corrected schedules for current maturities as of September 30, 2005, which affected the calculation of the average test year capital structure as well.

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Comparative Capital Structures (Excluding JDIC)
For the Periods as Shown

Line No.	Columbia Gas of Kentucky, Inc. Type of Capital	September 30, 1996		September 30, 1997		September 30, 1998		September 30, 1999		September 30, 2000		September 30, 2001	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt	\$43,695,434	37.66%	\$54,494,000	45.33%	\$54,494,000	44.33%	\$54,494,000	42.59%	\$47,860,001	36.87%	\$ 47,860,001	38.36%
2.	Short-Term Debt	\$17,556,029	15.13%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
3.	Preferred & Preference Stock												
4.	Common Equity	\$54,777,149	47.21%	\$65,721,475	54.67%	\$68,425,059	55.67%	\$73,460,210	57.41%	\$81,943,758	63.13%	\$ 76,900,446	61.64%
5.	Other (Itemize by type)												
6.	Total Capitalization	\$116,028,612	100.00%	\$120,215,475	100.00%	\$122,919,059	100.00%	\$127,954,210	100.00%	\$129,803,759	100.00%	\$124,760,447	100.00%

Columbia Gas of Kentucky, Inc. No.	Type of Capital	September 30, 2002		September 30, 2003		September 30, 2004		September 30, 2005		Test Year		Latest Available Quarter December 31, 2006		Average Test Year	
		Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
1.	Long-Term Debt	\$ 42,055,002	37.23%	\$ 42,055,002	34.03%	\$ 42,065,002	36.21%	\$ 42,065,000	33.30%	\$42,055,002	32.21%	\$58,055,000	39.81%	\$41,161,925	30.91%
2.	Short-Term Debt	\$0	0.00%	\$ 9,594,025	7.76%	\$0	0.00%	\$ 7,085,647	5.61%	\$ 2,569,581	1.97%	0	0.00%	\$8,052,333	6.05%
3.	Preferred & Preference Stock														
4.	Common Equity	\$ 70,897,081	62.77%	\$ 71,930,056	58.21%	\$ 74,080,229	63.79%	\$ 77,155,065	61.09%	\$85,925,539	65.82%	\$87,792,276	60.19%	\$83,968,900	63.05%
5.	Other (Itemize by type)														
6.	Total Capitalization	\$112,952,083	100.00%	\$123,579,083	100.00%	\$116,135,231	100.00%	\$126,295,712	100.00%	\$130,550,122	100.00%	\$145,847,276	100.00%	\$133,183,158	100.00%

Instructions: 1. Provide a calculation of the average test year data as shown in Format 2, Schedule2.

2. If the applicant is a member of an affiliated group, the above data is to be provided for the parent company and the system consolidated.

Columbia Gas of Kentucky, Inc.

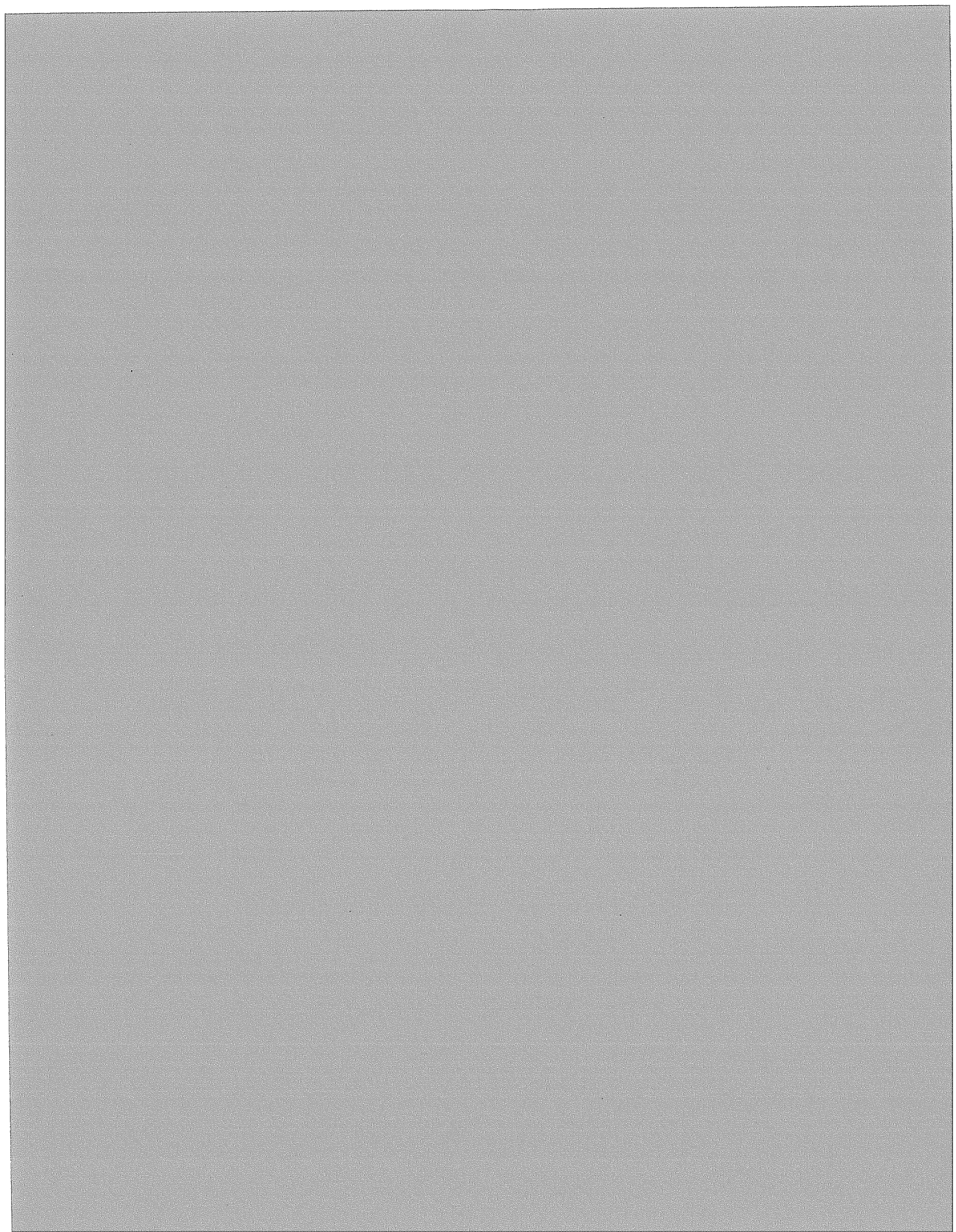
Case No. 2007-00008

Calculation of Average Test Period Capital Structure
 12 Months Ended September 30, 2006

Line No.	Columbia Gas of Kentucky, Inc. Item (a)	Total Capital (b)	Long-Term Debt (c)	Short-Term Debt (d)	Preferred Stock (e)	Common Stock (f)	Retained Earnings (g)	Total Common Equity (h)
1.	October 1, 2005	\$126,295,714	\$42,055,002	\$7,085,647				\$77,155,065
2.	October 31, 2005	\$136,488,062	\$42,055,002	\$17,021,115				\$77,411,945
3.	November 30, 2005	\$144,881,771	\$36,250,003	\$30,095,594				\$78,536,174
4.	December 31, 2005	\$149,954,570	\$36,250,003	\$32,171,746				\$81,532,821
5.	January 31, 2006	\$141,359,637	\$42,055,002	\$15,152,996				\$84,151,639
6.	February 28, 2006	\$128,779,276	\$42,055,002	\$583,652				\$86,140,622
7.	March 31, 2006	\$129,245,885	\$42,055,002	\$0				\$87,190,883
8.	April 30, 2006	\$129,299,454	\$42,055,002	\$0				\$87,244,452
9.	May 31, 2006	\$129,252,189	\$42,055,002	\$0				\$87,197,187
10.	June 30, 2006	\$128,668,702	\$42,055,002	\$0				\$86,613,700
11.	July 31, 2006	\$128,505,270	\$42,055,002	\$0				\$86,450,268
12.	August 31, 2006	\$128,100,404	\$42,055,002	\$0				\$86,045,402
13.	September 30, 2006	\$130,550,122	\$42,055,002	\$2,569,581				\$85,925,539
14.	Total (L1 through L13)	\$1,731,381,056	\$535,105,028	\$104,680,331				\$1,091,595,697
15.	Average balance (L14 / 13)	\$133,183,158	\$41,161,925	\$8,052,333				\$83,968,900
16.	Average capitalization ratios	100.00%	30.91%	6.05%				63.05%
17.	End-of-period capitalization ratios	100.00%	32.21%	1.97%				65.82%

Instructions: 1. If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

2. Include premium class of stock



**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY
PSC CASE NO. 2007-00008
INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION
ORDER DATED JANUARY 25, 2007**

Question No. 4 - Corrected

a. Provide a list of all outstanding issues of long-term debt as of the end of the latest calendar year and the end of the test period together with the related information as shown in Format 4a. Provide a separate schedule for each time period. Report in Column (k) of Format 4a, Schedule 2, the actual dollar amount of debt cost for the test year. Compute the actual and annualized composite debt cost rates and report them in column (j) of Format 4a, Schedule 2.

b. Provide an analysis of end-of-period, short-term debt and a calculation of the average and end-of-period cost rate as shown in Format 4b.

Response of Columbia Gas of Kentucky:

- a. The requested data is provided in Format 4a that is attached. In each case, data for Columbia Gas of Kentucky is provided on page 1 of Schedule 1 and 2; data for Columbia Energy Group is provided on page 2 of Schedules 1 and 2; and data for NiSource, Inc. is provided on page 3 of Schedules 1 and 2.
- b. The requested data is provided in Format 4b that is attached. Data for Columbia Gas of Kentucky is provided on page 1; data for Columbia Energy Group is provided on page 2; and data for NiSource, Inc. is provided on page 3.

In addition to the data provided for the Company for the test year ended September 30, 2006, an additional amount (i.e., \$6,736,243) of long-term debt has been proposed for ratesetting purposes to correspond with the capital structure ratios that have been proposed. Please refer to the response to question 3 for additional explanation.

Please see corrected schedule updated for current maturities as of December 31, 2005.

CORRECTED

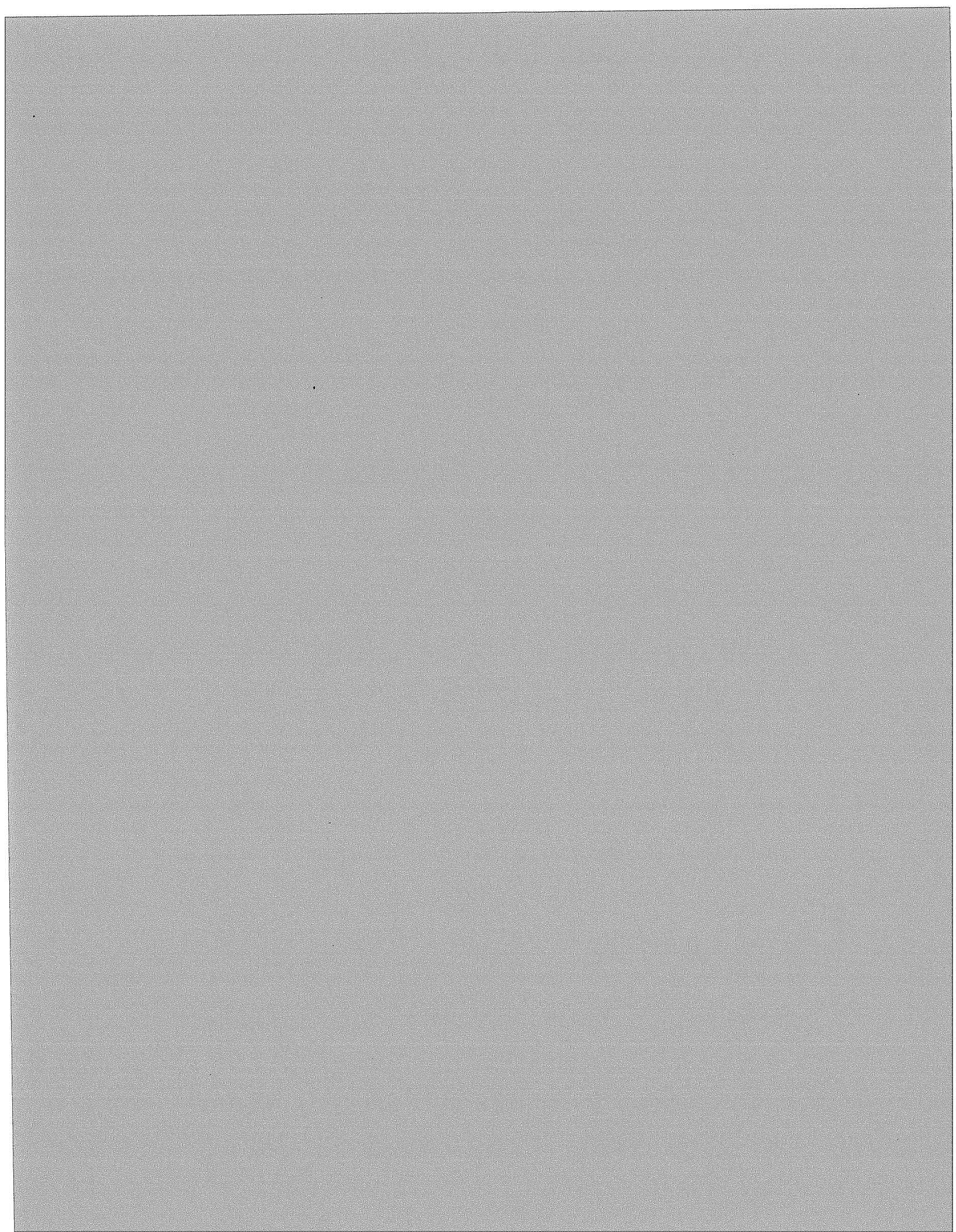
Columbia Gas of Kentucky, Inc.										
Case No. 2007 -00008										
Schedule of Outstanding Long-Term Debt For the Year Ended December 31, 2005										
Line No.	Type of Debt Issue (a)	Date of Issue (b)	Date of Maturity (c)	Amount Outstanding (d)	Coupon Interest Rate (1) (e)	Cost Rate at Issue (2) (f)	Cost Rate to Maturity (3) (g)	Bond Rating at Time of Issue (4) (h)	Type of Obligation (i)	Annualized Cost Col. (d) x Col. (g) (j)
Columbia Gas of Kentucky, Inc.										
1	Debentures	1/30/1997	11/28/2007	\$5,805,000	7.55%	7.55%	7.55%		Intercompany	\$438,278
2	Debentures	1/30/1997	11/28/2010	\$5,805,000	7.82%	7.82%	7.82%		Intercompany	\$453,951
3	Debentures	1/30/1997	11/28/2015	\$5,805,000	7.92%	7.92%	7.92%		Intercompany	\$459,756
4	Debentures	1/30/1997	11/28/2025	\$5,805,000	8.12%	8.12%	8.12%		Intercompany	\$471,366
5	Debentures	12/30/1996	3/1/2011	\$5,030,000	7.28%	7.28%	7.28%		Intercompany	\$366,184
6	Debentures	8/29/1996	3/01/06	\$8,000,000	8.00%	8.00%	8.00%		Intercompany	\$640,000
Total Long-Term debt and Annualized Cost				\$36,250,000						\$2,829,535
Annualized Cost Rate [Total Col. (j) / Total Col. (d)]										7.81%

¹ Nominal Rate

² Nominal Rate Plus Discount or Premium Amortization

³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost

⁴ Standard and Poor's, Moody, etc.



Public Service Commission Data Request Set 1
Question No. **40**
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 JANUARY 25, 2007**

Question No. 40 – January Update

Provide detailed monthly income statements for each month after the test period, including the month in which the hearing ends, as they become available.

Response of Columbia Gas of Kentucky:

Please see PSC0040 Attachment for the monthly income statements for October, November and December 2006.

Attached are the monthly income statements for January 2007.

COLUMBIA GAS OF KENTUCKY, INC.
STATEMENT OF INCOME
AT JANUARY 31, 2007

ACCOUNT	CURRENT MONTH		12 MONTHS ENDED	
	ACTUAL	INCREASE PREV. YEAR	ACTUAL	INCREASE PREV. YEAR
UTILITY OPERATING INCOME	28,023,839	(6,190,205)	158,282,424	(17,416,125)
OPERATING REVENUES (400)				
OPERATING EXPENSES:				
OPERATING EXPENSES (401)	23,192,264	(5,982,126)	136,152,447	(17,554,352)
MAINTENANCE EXPENSES (402)	203,627	67,527	2,418,547	447,894
DEPRECIATION EXPENSE (403)	412,043	13,753	4,853,627	117,752
AMORT AND DEPL OF UTIL PLANT (404-405)	34,532	(6,899)	490,373	(9,275)
AMORT OF UTIL PLANT ACQ ADJ (406)	-	-	-	-
AMORT OF PROPERTY LOSSES, UNRECOVERED RED PLANT AND REGULATORY STUDY COSTS (407)	-	-	-	-
AMORT OF CONVERSION EXPENSES (407)	-	-	-	-
REGULATORY DEBITS (407.3)	-	-	-	-
(LESS) REGULATORY CREDITS (407.4)	-	-	-	-
TAXES OTHER THAN INCOME TAXES (408.1)	232,023	41,516	2,295,273	120,093
INCOME TAXES - FEDERAL (409.1)	841,693	(292,685)	6,814,028	3,773,351
- OTHER (409.1)	101,369	(142,583)	210,423	(176,337)
PROV FOR DEFERRED INC TAXES (410.1)	484,240	101,627	5,957,535	673,153
(LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.1)	(30,436)	161,258	(9,639,160)	(4,107,778)
INVESTMENT TAX CREDIT ADJ - NET (411.4)	(7,307)	2	(87,706)	664
(LESS) GAINS FROM DISP. OF UTILITY PLANT (411.6)	-	-	-	-
LOSSES FROM DISPOS OF UTIL PLANT (411.7)	-	-	-	-
(LESS) GAINS FROM DISPOSITION OF ALLOWANCES (411.8)	-	-	-	-
LOSSES FROM DISPOSITION OF ALLOWANCES (411.9)	-	-	-	-
TOTAL UTILITY OPERATING EXPENSES	25,464,048	(6,038,610)	149,465,387	(16,714,835)
NET UTILITY OPERATING INCOME	2,559,791	(151,595)	8,817,037	(701,290)
OTHER INCOME AND DEDUCTIONS				
OTHER INCOME:				
NONUTILITY OPERATING INCOME				
REVENUES FROM MERCHANDISING, JOBBING AND CONTRACT WORK (415)	-	-	-	-
(LESS) COSTS AND EXP. OF MERCHANDISING, JOB & CONTRACT WORK (416)	-	-	-	-
REVENUES FROM NONUTILITY OPERATIONS (417)	157,941	(100,217)	977,725	(270,232)
(LESS) EXPENSES OF NONUTILITY OPERATIONS (417.1)	(3,764)	(3,764)	(28,249)	(28,249)
NONOPERATING RENTAL INCOME (418)	-	-	-	-
EQUITY IN EARNINGS OF SUBSID COS (418.1)	-	-	-	-
INTEREST AND DIVIDEND INCOME (419)	126,596	122,605	792,014	393,368
ALLOW FOR OTHER FUNDS USED DURING CONSTR (419.1)	-	-	-	-
MISCELLANEOUS NONOPERATING INCOME (421)	365,895	290,263	2,419,783	1,046,538
GAIN ON DISPOSITION OF PROPERTY (421.1)	-	-	7,327	7,327
TOTAL OTHER INCOME (CENTER TOTAL OF LINES 29 THRU 38)	654,196	316,415	4,225,098	1,205,250
OTHER INCOME DEDUCTIONS:				
LOSS ON DISPOSITION OF PROPERTY (421.2)	-	-	602	602
MISCELLANEOUS AMORTIZATION (425)	-	-	-	-
MISC INCOME DEDUCTIONS (426.1-426.5)	16,867	(2,346)	322,345	(2,113)
TOTAL OTHER INCOME DEDUCTIONS (TOTAL OF LINES 41 THRU 43)	16,867	(2,346)	322,947	(1,511)

COLUMBIA GAS OF KENTUCKY, INC.
STATEMENT OF INCOME
AT JANUARY 31, 2007

ACCOUNT	CURRENT MONTH		12 MONTHS ENDED	
	ACTUAL	INCREASE PREV. YEAR	ACTUAL	INCREASE PREV. YEAR
5 TAXES APPLIC TO OTHER INCOME AND DEDUCTIONS:	-	-	-	-
6 TAXES OTHER THAN INCOME TAXES (408.2)	-	-	-	-
7 INCOME TAXES - FEDERAL (409.2)	247,940	120,029	1,061,079	7,824
8 - OTHER (409.2)	-	-	-	-
9 PROVISION FOR DEFERRED INC TAXES (410.2)	-	-	476,872	455,976
10 (LESS) PROVISION FOR DEFERRED INCOME TAXES-CR. (411.2)	-	-	-	-
11 INVESTMENT TAX CREDIT ADJ - NET (411.5)	-	-	-	-
12 INVESTMENT TAX CREDITS (420)	-	-	-	-
13 TOTAL TAXES ON OTHER INCOME AND DED. (TOTAL OF 46 THRU 52)	247,940	120,029	1,537,951	461,800
14 NET OTHER INCOME AND DEDUCTIONS (CENTER TOTAL OF LINES 39, 44, 53)	389,389	198,732	2,364,200	744,961
INTEREST CHARGES				
15 INTEREST ON LONG-TERM DEBT (427)	-	-	-	-
16 AMORT OF DEBT DISC AND EXP (428)	-	-	-	-
17 AMORT OF LOSS ON REACQUIRED DEBT (428.1)	-	-	-	-
18 (LESS) AMORT. OF PREMIUM ON DEBT-CREDIT (429)	-	-	-	-
19 (LESS) AMORT. OF GAIN ON REACQ. DEBT-CR. (429.1)	-	-	-	-
20 INTEREST ON DEBT TO ASSOC. CO. (430)	-	-	-	-
21 OTHER INTEREST EXPENSE (431)	278,851	13,421	2,599,140	(789,636)
22 (LESS) ALLOW. FOR BORROWED FUNDS USED DURING CONST.-CR (432)	16,267	(10,929)	343,451	45,628
23 NET INTEREST CHARGES (CENTER TOTAL OF LINES 25, 54, 64)	(8,300)	1,101	(257,921)	(223,362)
24 NET INTEREST CHARGES (CENTER TOTAL OF LINES 25, 54, 64)	286,818	3,593	2,684,670	(967,370)
25 INCOME BEFORE EXTRAORDINARY ITEMS	2,662,362	43,544	8,496,567	1,011,041
EXTRAORDINARY ITEMS				
66 EXTRAORDINARY INCOME (434)	-	-	-	-
67 (LESS) EXTRAORDINARY DEDUCTIONS (435)	-	-	-	-
68 NET EXTRAORDINARY ITEMS (CENTER TOTAL OF LINE 67 LESS LINE 68)	-	-	-	-
69 INCOME TAXES - FEDERAL AND OTHER (409.3 & 410.3)	-	-	-	-
70 EXTRAORDINARY ITEMS AFTER TAXES	-	-	-	-
71 NET INCOME (CENTER TOTAL OF LINES 65 AND 71)	2,662,362	43,544	8,496,567	1,011,041

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)
 AT JANUARY 31, 2007

	JANUARY CURRENT YEAR =====	JANUARY PRIOR YEAR =====	INCREASE OR DECREASE =====
TITLE OF ACCOUNT			
UTILITY PLANT			
UTILITY PLANT (101-106,114)	254,406,189	245,182,029	9,224,160
CONSTRUCTION WORK IN PROGRESS (107)	1,778,499	5,134,346	(3,355,847)
TOTAL UTILITY PLANT (LINES 2 AND 3)	256,184,688	250,316,375	5,868,313
(LESS) ACCUM PROV FOR DEPR, AMORT, DEPL (108,111,115)	(113,156,774)	(110,407,170)	(2,749,604)
NET UTILITY PLANT, LESS NUCLEAR FUEL (LINE 4 LESS 5)	143,027,914	139,909,205	3,118,709
NUCLEAR FUEL (120.0-120.4,120.6)	-	-	-
(LESS) ACCUM PROV FOR AMT OF NUC FUEL ASSEMB (120.5)	-	-	-
NET NUCLEAR FUEL (LINE 7 LESS 8)	-	-	-
0 NET UTILITY PLANT (LINES 6 AND 9)	143,027,914	139,909,205	3,118,709
1 UTILITY PLANT ADJUSTMENTS (116)	-	-	-
2 GAS STORED UNDERGROUND (117)	-	-	-
3 OTHER PROPERTY AND INVESTMENTS			
4 NONUTILITY PROPERTY (121)	-	-	-
5 (LESS) ACCUM PROV FOR DEPR AND AMORT (122)	-	-	-
6 INVESTMENTS IN ASSOCIATED COMPANIES (123)	-	-	-
7 INVESTMENTS IN SUBSIDIARY COMPANIES (123.1)	193,246	-	193,246
8 (FOR COST OF ACCT 123.1, SEE FOOTNOTE PAGE 224, LINE 42)	-	-	-
9 NONCURRENT PORTION OF ALLOWANCES	-	-	-
0 OTHER INVESTMENTS (124)	-	-	-
1 SPECIAL FUNDS (125-128)	-	-	-
2 TOTAL OTHER PROPERTY AND INVEST (LINES 14 -17, 19-21)	193,246	-	193,246
3 CURRENT AND ACCRUED ASSETS			
4 CASH (131)	285,529	2,875,889	(2,590,360)
5 SPECIAL DEPOSITS (132-134)	-	-	-
6 WORKING FUNDS (135)	8	1,207	(1,199)
7 TEMPORARY CASH INVESTMENTS (136)	1,406,369	427,603	978,766
8 NOTES RECEIVABLE (141)	22	22	-
9 CUSTOMER ACCOUNTS RECEIVABLE (142)	11,117,942	23,044,478	(11,926,536)
0 OTHER ACCOUNTS RECEIVABLE (143)	9,197,963	8,703,626	494,337
1 (LESS) ACCUM PROV FOR UNCOLLECT ACCT - CREDIT (144)	(649,133)	(746,203)	97,068
2 NOTES REC FROM ASSOCIATED COMPANIES (145)	-	-	-
3 ACCOUNTS REC FROM ASSOC COMPANIES (146)	28,349,090	3,961,500	24,387,590
4 FUEL STOCK (151)	22	22	-
5 FUEL STOCK EXPENSE UNDISTRIBUTED (152)	-	-	-
6 RESIDUALS (ELEC) AND EXTRACTED PROD (GAS) (153)	-	-	-
7 PLANT MATERIALS AND OPERATING SUPPLIES (154)	40,425	42,461	(2,036)
8 MERCHANDISE (155)	-	-	-
9 OTHER MATERIALS AND SUPPLIES (156)	-	-	-
0 NUCLEAR MATERIALS HELD FOR SALE (157)	-	-	-
1 ALLOWANCES (158.1 AND 158.2)	-	-	-
2 NONCURRENT PORTION OF ALLOWANCES	-	-	-
3 STORES EXPENSE UNDISTRIBUTED (163)	(30)	(30)	-
4 GAS STORED UNDERGROUND-CURRENT (164.1)	26,509,524	40,463,673	(13,954,149)
5 LIQUEFIED NATURAL GAS HELD FOR PROCESSING (164.2-164.3)	2	2	-

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)
 AT JANUARY 31, 2007

	JANUARY CURRENT YEAR =====	JANUARY PRIOR YEAR =====	INCREASE OR DECREASE =====
TITLE OF ACCOUNT			
6 PREPAYMENTS (165)	476,034	585,094	(109,060)
7 ADVANCES FOR GAS (166-167)	-	-	-
8 INTEREST AND DIVIDENDS RECEIVABLE (171)	1,564	(65)	1,629
9 RENTS RECEIVABLE (172)	-	-	-
0 ACCRUED UTILITY REVENUES (173)	14,359,934	15,741,223	(1,381,289)
1 MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)	2,118,004	654,042	1,463,962
2 TOTAL CURRENT AND ACCRUED ASSETS (LINES 24 THRU 51)	<u>93,123,267</u>	<u>95,754,544</u>	<u>(2,541,277)</u>
3 DEFERRED DEBITS	-	-	-
4 UNAMORTIZED DEBT EXPENSE (181)	-	-	-
5 EXTRAORDINARY PROPERTY LOSSES (182.1)	-	-	-
6 UNRECOVERED PLANT AND REG STUDY COSTS (182.2)	2,465,228	2,499,806	(34,578)
7 OTHER REGULATORY ASSETS (182.3)	-	-	-
8 PRELIM SURVEY AND INVEST CHRGS - ELECTRIC (183)	297,935	203,299	94,636
9 PRELIM SURVEY AND INVEST CHRGS - GAS (183.1, 183.2)	22,501	63,487	(40,986)
0 CLEARING ACCOUNTS (184)	-	-	-
1 TEMPORARY FACILITIES (185)	2,379,135	3,235,846	(856,711)
2 MISCELLANEOUS DEFERRED DEBITS (186)	-	-	-
3 DEF LOSSES FROM DISPOS OF UTILITY PLANT (187)	20	20	-
4 RESEARCH, DEVEL AND DEMONSTR EXP (188)	-	-	-
5 UNAMORTIZED LOSS ON REACQUIRED DEBT (189)	7,019,522	6,586,608	432,914
6 ACCUMULATED DEFERRED INCOME TAXES (190)	(10,968,068)	6,500,812	(17,268,880)
7 UNRECOVERED PURCHASED GAS COSTS (191)	1,216,273	18,889,878	(17,673,605)
8 TOTAL DEFERRED DEBITS (LINES 54 THRU 67)	<u>237,650,700</u>	<u>254,553,627</u>	<u>(16,902,927)</u>
9 TOTAL ASSETS AND OTHER DEBITS (ENTER TOTAL OF LINES 10, 11, 12, 22, 52, AND 68)	=====	=====	=====

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)
 AT JANUARY 31, 2007

TITLE OF ACCOUNT	JANUARY CURRENT YEAR =====	JANUARY PRIOR YEAR =====	INCREASE OR DECREASE =====
PROPRIETARY CAPITAL			
COMMON STOCK ISSUED (201)	23,806,202	23,806,202	-
PREFERRED STOCK ISSUED (204)	-	-	-
CAPITAL STOCK SUBSCRIBED (202, 205)	-	-	-
STOCK LIABILITY FOR CONVERSION (203, 206)	-	-	-
PREMIUM ON CAPITAL STOCK (207)	-	-	-
OTHER PAID-IN CAPITAL (208 - 211)	4,833,887	4,749,593	84,294
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)	-	-	-
(LESS) DISCOUNT ON CAPITAL STOCK (213)	-	-	-
(LESS) CAPITAL STOCK EXPENSE (214)	-	-	-
1 OTHER COMPREHENSIVE INCOME (219)	(2,277,862)	-	(2,277,862)
2 RETAINED EARNINGS (215, 215.1, 216)	64,092,412	55,595,845	8,496,567
3 UNAPPROPRIATE UNDIST SUBSIDIARY EARNINGS (216.1)	-	-	-
4 (LESS) REACQUIRED CAPITAL STOCK (217)	-	-	-
5 TOTAL PROPRIETARY CAPITAL (LINES 2 THRU 13)	<u>90,454,639</u>	<u>84,151,640</u>	<u>6,302,999</u>
6 LONG-TERM DEBT			
7 BONDS (221)	-	-	-
8 (LESS) REACQUIRED BONDS (222)	-	-	-
9 ADVANCES FROM ASSOCIATED COMPANIES (223)	58,055,011	42,055,011	16,000,000
0 OTHER LONG-TERM DEBT (224)	-	-	-
1 UNAMORT PREMIUM ON LONG-TERM DEBT (225)	-	-	-
2 (LESS) UNAMORT DISCOUNT ON LONG-TERM DEBT (226)	-	-	-
3 TOTAL LONG-TERM DEBT (LINES 16 THRU 21)	<u>58,055,011</u>	<u>42,055,011</u>	<u>16,000,000</u>
4 OTHER NONCURRENT LIABILITIES			
5 OBLIG UNDER CAP LEASES-NONCURRENT (227)	86	17,426	(17,340)
6 ACCUM PROVISION FOR PROPERTY INSURANCE (228.1)	-	-	-
7 ACCUM PROV FOR INJURIES AND DAMAGES (228.2)	146,873	239,817	(92,944)
8 ACCUM PROV FOR PENSIONS AND BENEFITS (228.3)	-	-	-
9 ACCUM MISC OPERATING PROVISIONS (228.4)	-	-	-
0 ACCUM PROVISION FOR RATE REFUNDS (229)	-	-	-
1 TOTAL OTHER NONCURRENT LIAB (TOTAL L24 THRU L29)	<u>146,959</u>	<u>257,243</u>	<u>(110,284)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 COMPARATIVE BALANCE SHEET (LIABILITIES & OTHER CREDITS)
 AT JANUARY 31, 2007

	JANUARY CURRENT YEAR =====	JANUARY PRIOR YEAR =====	INCREASE OR DECREASE =====
TITLE OF ACCOUNT			
2 CURRENT AND ACCRUED LIABILITIES			
3 NOTES PAYABLE (231)			
4 ACCOUNTS PAYABLE (232)	13,496,513	22,715,787	(9,219,274)
5 NOTES PAYABLE TO ASSOC COMPANIES (233)	5,158,145	19,846,847	(14,688,702)
6 ACCOUNTS PAYABLE TO ASSOC COMPANIES (234)	3,550,526	5,087,572	262,954
7 CUSTOMER DEPOSITS (235)	5,851,041	5,514,123	336,918
8 TAXES ACCRUED (236)	38,765	29,214	9,551
9 INTEREST ACCRUED (237)	-	-	-
0 DIVIDENDS DECLARED (238)	-	-	-
1 MATURED LONG-TERM DEBT (239)	-	-	-
2 MATURED INTEREST (240)	-	-	-
3 TAX COLLECTIONS PAYABLE (241)	1,672,651	2,924,885	(1,252,234)
4 MISC CURRENT AND ACCRUED LIAB (242)	23,952,957	37,158,545	(13,205,588)
5 OBLIG UNDER CAP LEASES - CURRENT (243)	17,282	38,731	(21,449)
6 DERIVATIVE INSTRU-LIAB- CURRENT (245)	434,963	15	434,948
7 TOTAL CURRENT AND ACCRUED LIAB (L32 THRU L44)	<u>53,972,851</u>	<u>91,315,727</u>	<u>(37,342,876)</u>
8 DEFERRED CREDITS			
9 CUSTOMER ADVANCES FOR CONSTRUCTION (252)	1,080,123	996,659	83,464
10 ACCUM DEFERRED INVEST TAX CREDITS (255)	934,069	1,021,772	(87,703)
11 DEF GAINS FROM DISPOS OF UTILITY PLANT (256)	-	-	-
12 OTHER DEFERRED CREDITS (253)	9,467,117	6,921,071	2,546,046
13 OTHER REGULATORY LIABILITIES (254)	2,717,825	2,917,123	(199,298)
14 UNAMORT GAIN ON REACQUIRED DEBT (257)	-	-	-
15 ACCUMULATED DEFERRED INCOME TAXES(281-283)	20,822,106	24,917,381	(4,095,275)
16 TOTAL DEFERRED CREDITS (LINES 47 THRU 52)	<u>35,021,240</u>	<u>36,774,006</u>	<u>(1,752,766)</u>
17 TOTAL LIAB AND OTHER CREDITS (L14,22,30,45,54)	<u>237,650,700</u>	<u>254,553,627</u>	<u>(16,902,927)</u>

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING JANUARY 31, 2007

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
GAS REVENUES - \$						
RESIDENTIAL	12,201,300	(10,883,450)	12,201,300	(10,883,450)	82,273,194	(17,432,730)
COMMERCIAL	6,085,375	(6,257,293)	6,085,375	(6,257,293)	46,417,138	(4,878,762)
INDUSTRIAL	138,725	(773,653)	138,725	(773,653)	2,160,615	(2,009,697)
PUBLIC UTILITIES	37,287	14,316	37,287	14,316	273,161	74,987
UNBILLED REVENUE - \$	2,287,001	6,447,000	2,287,001	6,447,000	(2,725,997)	(2,960,003)
OTHER						
TOTAL GAS REVENUES - \$	20,749,688	(11,453,080)	20,749,688	(11,453,080)	128,398,111	(27,206,205)
INTERCOMPANY						
TOTAL	20,749,688	(11,453,080)	20,749,688	(11,453,080)	128,398,111	(27,206,205)
OTHER GAS DEPARTMENT REVENUE	98,486	(41,520)	98,486	(41,520)	996,074	158,414
NON-TRADITIONAL SALES - \$	4,918,627	4,918,627	4,918,627	4,918,627	15,879,728	12,657,404
TRANSPORTATION OF GAS-REGULAR	2,069,037	(131,232)	2,069,037	(131,232)	15,191,499	(3,294,739)
TRANSPORTATION UNBILLED	188,001	517,000	188,001	517,000	(182,988)	269,001
TOTAL GROSS REVENUE	28,023,839	(6,190,205)	28,023,839	(6,190,205)	158,282,424	(17,416,125)
=====	=====	=====	=====	=====	=====	=====

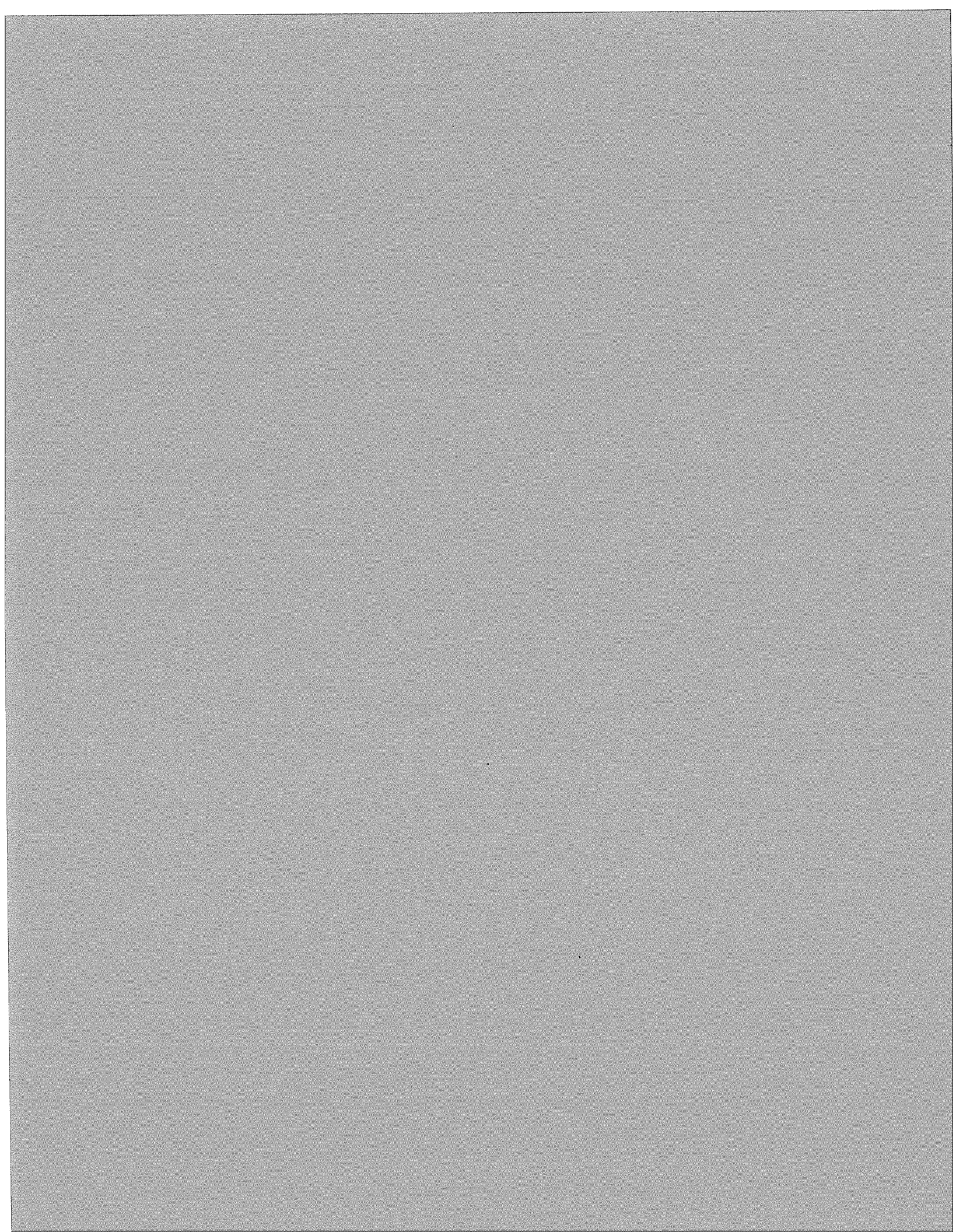
	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
GAS REQUIREMENTS - MCF'S						
RESIDENTIAL	1,050,821	(281,532)	1,050,821	(281,532)	6,296,782	(683,559)
COMMERCIAL	537,148	(181,925)	537,148	(181,925)	3,676,047	30,866
INDUSTRIAL	10,687	(43,771)	10,687	(43,771)	173,418	(141,449)
PUBLIC UTILITIES	4,777	3,523	4,777	3,523	23,972	5,765
UNBILLED REVENUE - MCF	267,000	578,000	267,000	578,000	239,000	582,000
OTHER						
TOTAL	1,870,433	74,295	1,870,433	74,295	10,409,219	(206,377)
INTERCOMPANY						
TOTAL	1,870,433	74,295	1,870,433	74,295	10,409,219	(206,377)
MISCELLANEOUS DELIVERIES						
OTHER COMPANY USE, ETC						
FREE MUNICIPAL AND OTHER	(144)	2,478	(144)	2,478	11,973	(10,644)
GAS LOST FROM STORAGE - CURRENT		251		251	(1,667)	(3,349)
NON-TRADITIONAL SALES - MCF	770,974	770,975	770,974	770,975	1,963,096	1,829,376
TOTAL MISCELLANEOUS DELIVERIES	770,830	773,704	770,830	773,704	1,973,402	1,815,583
UNACCOUNTED FOR - LOSSES IN BLACK	729,210	1,239,986	729,210	1,239,986	152,912	952,715
TOTAL GAS REQUIREMENT	3,370,473	2,087,985	3,370,473	2,087,985	12,535,533	2,561,721
TRANSPORTATION VOLUMES - MCF'S	2,440,446	(236,620)	2,440,446	(236,620)	22,352,171	(1,410,170)
UNBILLED TRANSPORTATION VOLUMES - MCF'S	101,000	293,000	101,000	293,000	(102,000)	92,000
CUSTOMERS						
RESIDENTIAL	100,217	(132)	100,217	(132)	97,414	4,144
COMMERCIAL	11,149	(157)	11,149	(157)	10,869	517
INDUSTRIAL	111	(3)	111	(3)	111	2
PUBLIC UTILITIES	2		2		2	
OTHER						
TOTAL CUSTOMERS	111,479	(292)	111,479	(292)	108,396	4,663
HEATING CUSTOMERS						
RESIDENTIAL	98,144	(159)	98,144	(159)	95,380	4,073
COMMERCIAL	10,764	(208)	10,764	(208)	10,528	473
TOTAL HEATING CUSTOMERS	108,908	(367)	108,908	(367)	105,908	4,546

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING JANUARY 31, 2007

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
TRANSPORTATION CUSTOMERS						
RESIDENTIAL - CHOICE	25,518	(1,029)	25,518	(1,029)	26,624	(5,423)
COMMERCIAL - NON CHOICE	47	(1)	47	(1)	48	(2)
COMMERCIAL - CHOICE	3,415	(22)	3,415	(22)	3,564	(722)
TOTAL TRANSPORTATION COMMERCIAL CUST	3,462	(23)	3,462	(23)	3,612	(724)
INDUSTRIAL - NON-CHOICE	67	(2)	67	(2)	68	(1)
INDUSTRIAL - CHOICE	9	2	9	2	9	(1)
TOTAL TRANSPORTATION INDUSTRIAL CUST	76		76		77	
TOTAL TRANSPORTATION CUSTOMERS	29,056	(1,052)	29,056	(1,052)	30,313	(6,148)

COLUMBIA GAS OF KENTUCKY, INC.
 GAS REVENUE AND GAS REQUIREMENTS
 FOR THE PERIODS ENDING JANUARY 31, 2007

	CR MTH ACTUAL	INC PREV YEAR	YTD ACTUAL	INC PREV YEAR	12 MTHS ACTUAL	INC PREV YEAR
RESIDENTIAL	11.61	(5.72)	11.61	(5.72)	13.07	1.28
COMMERCIAL	11.33	(5.83)	11.33	(5.83)	12.63	(.10)
INDUSTRIAL	12.98	(3.77)	12.98	(3.77)	12.46	5.60
PUBLIC UTILITIES	7.81	(10.51)	7.81	(10.51)	11.40	(3.60)
OTHER						
TOTAL	11.51	(5.75)	11.51	(5.75)	12.89	.92
INTER COMPANY						
TOTAL	11.51	(5.75)	11.51	(5.75)	12.89	.92
=====						
* AVERAGE RATE EXCLUDE UNBILLED ADJUST.						
=====						
DEGREE DAYS	738	(138)	738	(138)	4,283	(552)
BILLING PERIOD	867	167	867	167	4,403	283
CALENDAR PERIOD						



**BEFORE THE PUBLIC SERVICE COMMISSION OF KENTUCKY
PSC CASE NO. 2007-00008
INFORMATION REQUESTED BY THE PUBLIC SERVICE COMMISSION
ORDER DATED JANUARY 25, 2007**

Question No. 51 – February Update

Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants;
- (5) Other Expenses (Identify separately).

For each category, the schedule shall include the date of each transaction, check number or other document reference, the vendor, the hours worked the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation which support charges incurred in the preparation of this rate case.

Indicate any costs incurred for this case that occurred during the test year.

b. An itemized estimate of the total cost to be incurred for this case. Expenses shall be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.

c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

Response of Columbia Gas of Kentucky:

- a. Refer to PSC0051 Attachment a for a detailed schedule of expenses incurred to date for the following categories: Accounting, Engineering, Legal, Consultants and Other Expenses. Also provided are copies of invoices and other documentation to support charges referenced on PSC0051 Attachment a.
- b. Refer to PSC0051 Attachment b for an itemized estimate of the total costs to be incurred in this rate case. Expenses have been identified by the following categories: Accounting, Engineering, Legal, Consultant, or Other Expenses.

This estimate of costs to be incurred in this rate case was determined by the following factors:

- 1) an estimate of consultant fees,
 - 2) actual year-to-date dollars charged to the rate case account relating to labor and overhead for Corporate Services' legal and accounting staff support,
 - 3) an estimate of future labor and overhead expense from Corporate Service legal and accounting staff, with consideration of an anticipated procedural schedule in this case,
 - 4) an estimate of cost of publishing the newspaper notices, and
 - 5) an estimate of miscellaneous expense for supplies, duplicating and travel expense for witnesses.
- c. Monthly updates of actual costs incurred will be provided during the course of this proceeding.

Attached are the February 2007 schedules and supporting documentation of actual costs incurred during the course of this proceeding.

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Rate Case Expenses

Line No.	Description	Original Dec-06	Updated Feb-07	Total
1	Accounting	0.00	0.00	0.00
2	Engineering	0.00	0.00	0.00
3	Legal	0.00	0.00	0.00
4	Consultants	9,875.00	6,582.50	16,457.50
5	Other Expenses :			
6	Employee Travel	0.00	908.51	908.51
7	Duplicating	0.00	1,498.00	1,498.00
8	Postage Fees	0.00	53.51	53.51
9				
10	Total	9,875.00	9,042.52	18,917.52

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Rate Case Expenses for
Corporate Services' Labor/Benefits/Overhead
For the Period of December 2006 - April 2007

MONTH (MM/YY)	AMOUNT (\$)	TOTAL HOURS
December-06	9,875.00	98.50
January-07	0.00	0.00
February-07	9,042.52	52.00
March-07	0.00	0.00
April-07	0.00	0.00
Total	<u>18,917.52</u>	<u>150.50</u>

Columbia Gas of Kentucky, Inc.

Case No. 2007-00008

Estimated Rate Case Expenses

Line No.	Description	Estimated Amount	Total
1	Accounting	0.00	0.00
2	Engineering	0.00	0.00
3	Legal	25,000.00	25,000.00
4	Consultants	198,000.00	198,000.00
5	Other Expenses	32,000.00	32,000.00
7			0.00
6	Total	255,000.00	255,000.00

PSC0051 ATTACHMENT a

INVOICES AND OTHER SUPPORTING DOCUMENTATION
FOR ACCOUNT 182

COLUMBIA GAS OF KENTUCKY, INC.

**ACCOUNTS PAYABLE
CASH VOUCHER**

VOUCHER 0-1-0285

PERIOD 01/07

BUS UNIT CD200

11 / 00 00 / 02 00 00 01

INVOICE

Project: 047531

Date: January 9, 2007

NiSource - Columbia Gas of Kentucky
 Attn: Mr. Kevin Sollie, Depreciation Manager
 P.O. Box 117
 Columbus, OH 43215-0117

GANNETT FLEMING, INC. VALUATION AND RATE DIVISION

Send check payments to:
 Gannett Fleming Companies
 P.O. Box 829160
 Philadelphia, PA 19182-9160
 Federal E.I.N. 25-1613591

P.O. BOX 67100
 HARRISBURG, PA 17108-7100
 (717) 763-7211



Send ACH/EFT payments to:
 ABA: 031312738
 Acct. No: 5003165655
 Acct. Name: Gannett Fleming Companies
 Invoice: 047531*10358

Invoice Period: November 25, 2006 through December 22, 2006

Depreciation Study

Summary of Current Charges

Part A - DEPRECIATION STUDY

Total Charges

\$ 6,582.50
~~\$ 3,388.88~~
 \$ 6,582.50

Total Due This Invoice **\$6,582.50**

ORFE 1/25 102007 ACCOUNT CLASSIFICATION P.O. No. _____

USED FOR: _____ DEPT. _____

QU.	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TOC	LCR	AMOUNT
										6582.50
32	182	3599	3D10	RCK07	12921					
APPROVED BY:										L 19

Kevin Sollie
1/25/07

GANNETT FLEMING, INC.
VALUATION AND RATE DIVISION

Invoice Date: January 9, 2007

Invoice No: 047531*10358

Project: 047531 NiSource - Columbia Gas of Kentucky

Part A -- DEPRECIATION STUDY

Labor Costs

Labor Classification

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analysts And Engineers	24.50	\$ 110.00	\$ 2,695.00
Assistant Analysts And Engineers	1.00	75.00	75.00
John J. Spanos	22.00	160.00	3,520.00
Support Staff	4.50	65.00	292.50

Total Labor Costs \$ 6,582.50

Current Charges for Part A \$ 6,582.50

1/30/2007

** MECHANIZED **

EMPLOYEE EXPENSE STATEMENT

CKY

JANUARY 31, 2007

PERIOD ENDED

NAME HERBERT A MILLER JR
 MAILING ADDRESS PO BOX 14241, LEXINGTON, KY 405124214

DAY	FROM	TO OR AT	MEALS / ENTERTAIN.		LODGING	TRANS-PORTATION	OTHER	TOTAL EXPENSES	TAXABLE PORTION	EXPLANATION (USE REVERSE SIDE FOR ADDITIONAL SPACE)
			SELF	OTHERS						
17		CINCINNATI, OH	2 70	9 35				12 05		FOOD EN ROUTE TO COLUMBUS FOR RATE CASE MEETING.
17		COLUMBUS, OH	39 01	234 04				273 05		RATE CASE MEETING MEAL: HERB MILLER, JUDY COOPER, LORI JOHNSON, MIKE WEBB, BRACK MARQUETTE, LIS A SMITH, ATTORNEY SMITTY TAYLOR MEAL WITH MR. & MRS. JOHN DARNEL L, OWNERS OF CAUDILL'S CLIMATEMASTER-DISCUS S ENERGY EFFICIENT APPLIANCES.
11		LEXINGTON, KY	27 16	54 30				81 46		RATE CASE MEETING HOTEL AND MEALS EXPENSES
18		COLUMBUS, OH	28 58		129 59			158 17		RENTAL CAR GAS, RATE CASE MEETING IN COLUMBUS.
18		WALTON, KY				R 42 50		42 50		FOOD FOR EMPLOYEE MEETING.
22		LEXINGTON, KY	2 00	12 82				14 82		RENTAL CAR GAS.
23		LEXINGTON, KY				R 28 66		28 66		RATE CASE MEETING - RENTAL CAR EXPENSE FOR HERB MILLER, JUDY COOPER, BRACK MARQUETTE, ATTORNEY SMITTY TAYLOR
23		LEXINGTON, KY				R 394 08		394 08		
TOTAL EXPENSES								1004 79		

INSTRUCTIONS:
 INDICATE ALPHA DESIGNATION FOR MODE OF TRANSPORTATION AS FOLLOWS:
 * (A) AIR (B) BUS (C) COMPANY CAR (F) COMPANY PLANE (P) PERSONAL CAR (R) RAIL (T) TAXI (X) CAR RENTAL

SIGNED: _____

C BENHAM
 APPROVALS: _____

TC01323

COMPANY PAID TRAVEL CHARGES INCLUDED ABOVE

(SHOW TICKET OR INVOICE NUMBER)	AMOUNT
TOTAL COMPANY PAID TRAVEL	
REIMBURSABLE EXPENSES (Total Less: Company Paid)	1004 79
LESS: CREDIT TO TRAVEL ADVANCE	0 00
PLUS: NEW ADVANCE FOR FUTURE TRAVEL	0 00
NET AMOUNT REIMBURSED TO EMPLOYEE	1004 79

REIMBURSEMENT SIGNATURE (CASH ONLY) _____ DATE _____

SUMMARY OF PERSONAL MILEAGE
 0.0 MI. X _____ PER RATE=\$ 0.00

ANALYSIS OF EXPENSES

BATCH NO: 62202
 VOUCHER NO: 20005
 CORP CODE: CD200
 CYCLE DATE: 2007-02

ACCOUNT CLASSIFICATION										EXPLANATION (CONTINUED FROM OTHER SIDE)
CO.	GEN.	AUX.	CE	PROJ.	ACTIV.	FACIL.	HCC	TCC	LOB	
32	182	3599	5015	RCK07	12921					594 83
32	921		5025		07400			2610		96 28
32	182	3599	5025	RCK07	12921					313 68
TOTAL EMPLOYEE EXPENSES										1004 79
DETAIL OF COMPANY AUTO EXPENSE										
NOTE: Include here company vehicle expense paid for in cash only, and attach related receipts. Parking, storage, tolls, etc. are not considered "Company Vehicle Expense"										
DATE MO. DAY	VEHICLE NO.	GASOLINE		OIL		DESCRIPTION		OTHER		DAILY TOTAL
		GAL	AMOUNT	QTS.	AMOUNT	AMOUNT		AMOUNT		
TOTAL										

BATCH NO: 62202 VOUCHER NO: 20005 CORP CODE: CD200
 CYCLE DATE: 2007-02 PROCESS DATE: 2007-02-02 INVOICE NO: E/A

COLUMBIA GAS OF KENTUCKY, INC.

**ACCOUNTS PAYABLE
CASH VOUCHER**

VOUCHER 0-1-0277

PERIOD 01/07

BUS UNIT CD200

11/09/07 12:00 PM

REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

CASH REQUEST INVOICE

CKY - #32	COH - #34	CMD - #35	CPA - #37	CGV - #38	CASH VOUCHER
X					

Special Handling Instructions

Request Date: 01/24/07 * Invoice Date:

Invoice #:

Payee: Connie Sewell
Court Reporter

Remit to Address: 1705 South Benson Road

Remit to City, State, Zip Code: Frankfort, KY 40601

Total Payment: \$1,498.00

DIRECT DEPOSIT for employee reimbursements only

if Wire or ACH, provide information directly below

WIRE	ACH
Bank Account:	
ABA #:	

Description of Charges - if description exceeds space provided, please submit on a separate sheet(s): A/P DPT USE ONLY - REC'D

Copy of Transcripts Case No. 2005-00042, Copy of Transcripts Case No. 2001-092
1/38/2007

If Total Payment is different than the actual invoice amount, please give reason below:

Invoice Amount (if different than total payment)

PLEASE REFERENCE THE DISBURSEMENT APPROVAL POLICY FOR A COMPLETE LIST OF PROPER APPROVAL LEVELS *

	Requestor's Printed Name	Requestor's Signature	Requestor's Phone Number & Title
REQUESTOR	Cynthia Benham		(859) 288-0261, A.A.
	Approval Levels 10-01-04 *	SIGNATURE	PRINTED NAME
Supervisor / Team Lead	general approval <=\$2,500		
Manager / Lead Counsel / Attorney	general approval <=\$50,000		
Director / Segment Controller	general approval <=\$100,000		
VP / President / General Manager	general approval <=\$300,000		Herbert A. Miller, Jr.
NI Source Executive Vice President	general approval >\$300,000		
CEO			
OTHER	Title	"Other" must have authorized authority as per the Disbursement Approval Policy	

ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR

line #	CO	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TCC	LOB	AMOUNT
1	32	182	3599	3A11	RCK07	12921					\$1,498.00
	IBM NUMBER			UNIT	QTY	DESCRIPTION					
	CO	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TCC	LOB	AMOUNT
2											
	IBM NUMBER			UNIT	QTY	DESCRIPTION					

CONNIE SEWELL
COURT REPORTER
1705 SOUTH BENSON ROAD
FRANKFORT, KENTUCKY 40601
(502) 875-4272

January 11, 2007

Columbia Gas of Kentucky
2001 Mercer Road
Lexington, Kentucky 40511

In Re: An Adjustment of Gas Rates of The
Union Light, Heat and Power Company
Case No. 2005-00042

An Adjustment of Gas Rates of The
Union Light, Heat and Power Company ~~2001-092~~
Case No. 2001-092

Hearing held before the Public Service Commission
August 15 and 16, 2005
One Copy of Transcripts - Volumes I and II
Case No. 2005-00042

Hearing held before the Public Service Commission
November 28 and 29, 2001
One Copy of Transcripts - Volumes I and II
Case No. 2001-092

TOTAL DUE \$1,498.00

THANK YOU.

COLUMBIA GAS OF KENTUCKY, INC.

**ACCOUNTS PAYABLE
CASH VOUCHER**

VOUCHER 0-1-0278

PERIOD 01/07

BUS UNIT CD200

11 / 00 00 / N 00 00 2

REQUEST FOR PAYMENT - DISTRIBUTION COMPANIES

CASH REQUEST

INVOICE

CKV - #32	COH - #34	CMD - #35	CPA - #37	CGV - #38	CASH VOUCHER
X					

Special Handling Instructions

Request Date: 01/24/07 * Invoice Date:

Invoice #: 8-637-89543

Payee: FedEx

Remit to Address: P.O. Box 371461

Remit to City, State, Zip Code: Pittsburgh, PA 15250-7461

Total Payment: \$66.85

DIRECT DEPOSIT	for employee reimbursements only		
if Wire or ACH, provide information directly below	WIRE	ACH	
Bank Account:			
ABA #:			

Description of Charges - if description exceeds space provided, please submit on a separate sheet(s):

A/P DPT USE ONLY - RECVD

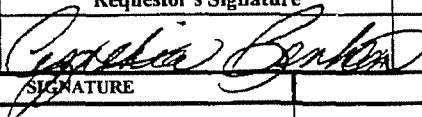
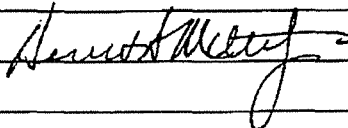
Shipment Charges

1/30/2007

If Total Payment is different than the actual invoice amount, please give reason below:

Invoice Amount (if different than total payment)

PLEASE REFERENCE THE DISBURSEMENT APPROVAL POLICY FOR A COMPLETE LIST OF PROPER APPROVAL LEVELS *

	Requestor's Printed Name	Requestor's Signature	Requestor's Phone Number & Title
REQUESTOR	Cynthia Benham		(859) 288-0261, A.A.
	Approval Levels 10-01-04 *	SIGNATURE	PRINTED NAME
Supervisor / Team Lead	general approval <=\$2,500		
Manager / Lead Counsel / Attorney	general approval <=\$50,000		
Director / Segment Controller	general approval <=\$100,000		
VP / President / General Manager	general approval <=\$300,000		Herbert A. Miller, Jr.
NISource Executive Vice President	general approval >\$300,000		
CEO			
OTHER	Title	"Other" must have authorized authority as per the Disbursement Approval Policy	

ACCOUNT CLASSIFICATION - MUST BE FILLED OUT BY THE REQUESTOR

line #	CO	GEN	AUX	CE	PROJ	ACTIV	FACIL	HCC	TCC	LOB	AMOUNT
1	32	CP	2203	3A20							\$13.34
	IBM NUMBER			UNIT	QTY	DESCRIPTION					
2	32	182	3599	3A20	RCK07	12921					\$53.51
	IBM NUMBER			UNIT	QTY	DESCRIPTION					



Invoice Number	Invoice Date	Account Number
8-637-89543	Jan 17, 2007	1915-7967-4

FedEx Tax ID: 71-0427007

Billing Address:

COLUMBIA GAS OF KENTUCKY
MATTIE CHADWELL
2001 MERCER RD
LEXINGTON KY 40511-1018

Shipping Address:

COLUMBIA GAS OF KENTUCKY
2001 MERCER RD
LEXINGTON KY 40511-1018

Invoice Questions?

Contact FedEx Revenue Services

Phone: (800) 622-1147 M-F 7-6 (CST)
Fax: (800) 548-3020
Internet: www.fedex.com

Invoice Summary Jan 17, 2007

FedEx Express Services

Transportation Charges		60.20
Base Discount		-6.89
Special Handling Charges		5.07
Total Charges	USD \$	58.38

FedEx Other Charges

Merchandise Sales		7.99
Sales Tax		0.48
Total Charges	USD \$	8.47

1/30/2007

TOTAL THIS INVOICE USD \$ 66.85

You saved \$6.89 in discounts this period!

Other discounts may apply.



To ensure proper credit, please return this portion with your payment to FedEx. Please do not staple or fold. Please make check payable to FedEx.

For change of address, check here and complete form on reverse side.


Invoice Number	Account Number	Amount Due
8-637-89543	1915-7967-4	USD \$ 66.85

Remittance Advice

Your payment is due by Feb 01, 2007

191579678637895437400000668520

AT 01 029111 81385B169 A**3DGT


 COLUMBIA GAS OF KENTUCKY
 MATTIE CHADWELL
 2001 MERCER RD
 LEXINGTON KY 40511-1018



FedEx
P.O. Box 371461
Pittsburgh PA 15250-7461



Invoice Number 8-637-89543	Invoice Date Jan 17, 2007	Account Number 1915-7967-4
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Adjustment Request
Fax to (800) 548-3020

Please Note: Our Web site makes it easy to request any of the adjustments you would request on the form below. Try it at www.fedex.com. The fax form cannot be used to request invoice adjustments due to service failures. To request adjustments for service failure, please visit our Web site at www.fedex.com or call (800) 622-1147.

Name _____	Date _____
Business Phone _____	Business Fax _____
E-mail Address _____	

In the space below, please enter the Tracking ID and an explanation of each adjustment request. Please include recipient's or third party's account number, if applicable.

Tracking ID	Explanation
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Address Change

Please indicate change in address for the account number listed.

Account Number 1915-7967-4

- Physical Address Billing Address Mailing Address

Name: _____

Address: _____ Apt./Suite#: _____

City: _____ State: _____ Zip: _____

Phone: () Fax: ()

Authorizing Signature: _____



Invoice Number	Invoice Date	Account Number
8-637-89543	Jan 17, 2007	1915-7967-4

FedEx Express Shipment Detail By Payor Type (Original)

Dropped off: Jan 08, 2007 **Cust. Ref.:** NO REFERENCE INFORMATION **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
- Distance Based Pricing, Zone 2

INET		Sender	Recipient	
Tracking ID	791205113357	Tony Tipton	Pam Kibbee	
Service Type	FedEx Priority Overnight	Columbia Gas of Kentucky	Columbia Gas of Ohio	
Package Type	FedEx Envelope	2001 Mercer Road	200 Civic Center Drive	
Zone	02	LEXINGTON KY 40511-1018 US	COLUMBUS OH 43215 US	
Packages	1			
Rated Weight	N/A			
Delivered	Jan 09, 2007 09:27	Transportation Charge		14.50
Svc Area	A1	Fuel Surcharge		1.16
Signed By	P.HARRISON	Discount		-2.32
FedEx Use	00000000/0000186/	Total Charge	USD	\$13.34

Dropped off: Jan 13, 2007 **Cust. Ref.:** RATE CASE 2007 **Ref. #2:**
Payor: Shipper **Ref. #3:**

- Fuel Surcharge - FedEx has applied a fuel surcharge of 9.50% to this shipment.
- Distance Based Pricing, Zone 2
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.

USAB		Sender	Recipient	
Tracking ID	860639995557	JUDY COOPER	KAS MCLAUGHLIN	
Service Type	FedEx Priority Overnight	COLUMBIAGAS OF KENTUCKY	COLUMBIAGAS OF OHIO/NISOURCE	
Package Type	Customer Packaging	2001 MERCERRD	200 CIVIL CENTER DR	
Zone	02	LEXINGTON KY 40511-1018 US	COLUMBUS OH 43215 US	
Packages	1			
Rated Weight	29.0 lbs, 13.2 kgs	Transportation Charge		45.70
Delivered	Jan 15, 2007 08:36	Discount		-4.57
Svc Area	A1	Fuel Surcharge		3.91
Signed By	S.DENT	Total Charge	USD	\$45.04
FedEx Use	001301993/0001486/			

Shipper Subtotal	USD	\$58.38
Total FedEx Express	USD	\$58.38

FedEx Other Charges Detail

Transaction ID: 550000302046 **Transaction Date:** January 13, 2007 **Transaction Type:** Merchandise Sales

Purchase Location:	Description	Quantity	Unit Price	Total Charge
2552 LARKIN RD	Standard- Small, 14x14x14	1	7.99	7.99
LEXINGTON, KY 40503	Sales Tax			0.48
	Total		USD	\$8.47

Merchandise Sales Subtotal	USD	\$8.47
Total Other Charges	USD	\$8.47

* These 2 amounts should be charged to 2007 Rate Case Expense. I have e-mailed the classification. Thanks. Judy Cooper



Invoice Number	Invoice Date	Account Number
8-637-89543	Jan 17, 2007	1915-7967-4

Page
3 of 4

FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Ret Chg/Tax Credits/Other	Discounts	Total Charges
Shipper	2	29.0	60.20	5.07		-6.89	58.38
Total FedEx Express	2	29.0	\$60.20	\$5.07		-\$6.89	\$58.38

FedEx Other Charges Summary

Transaction	Date	Number of Items	Charges	Sales Tax	Discounts	Total Charges
Merchandise Sales	01/13	1	7.99	0.48		8.47
				Merchandise Sales Subtotal		\$8.47
Total Other Charges		1	\$7.99	\$0.48		\$8.47

Total This Invoice

USD

\$66.85

